

SHIRE OF CRANBROOK

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 September 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 30 SEPTEMBER 2026

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,229,195	3,410,443	3,408,032	(2,411)	(0.07%)	
Rates excluding general rates	296,967	115,219	30,000	(85,219)	(73.96%)	▼
Grants, subsidies and contributions	1,003,957	440,539	400,118	(40,421)	(9.18%)	
Fees and charges	532,166	274,689	223,713	(50,976)	(18.56%)	▼
Service charges	0	0	38,818	38,818		▲
Interest revenue	208,527	52,132	23,473	(28,659)	(54.97%)	▼
Other revenue	60,600	13,900	7,999	(5,901)	(42.45%)	
Profit on asset disposals	9,000	0	0	0		
	5,340,412	4,306,922	4,132,153	(174,769)	(4.06%)	
Expenditure from operating activities						
Employee costs	(3,399,558)	(939,263)	(895,213)	44,050	4.69%	
Materials and contracts	(1,926,399)	(587,539)	(509,244)	78,295	13.33%	▲
Utility charges	(190,120)	(60,491)	(30,310)	30,181	49.89%	▲
Depreciation	(7,245,934)	(1,811,483)	0	1,811,483	100.00%	▲
Insurance	(265,333)	(132,667)	(133,933)	(1,266)	(0.95%)	
Other expenditure	(126,348)	(39,862)	(6,171)	33,691	84.52%	▲
Loss on asset disposals	(4,843)	0	0	0		
	(13,158,535)	(3,571,305)	(1,574,871)	1,996,434	55.90%	
Amounts excluded from operating activities	2(c) 7,241,777	1,804,791	(6,692)	(1,811,483)	(100.37%)	▼
Amount attributable to operating activities	(576,346)	2,540,408	2,550,590	10,182	0.40%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,556,469	629,117	90,381	(538,736)	(85.63%)	▼
Proceeds from disposal of property, plant and equipment	311,157	0	0	0		
Proceeds on disposal of financial assets at fair value through profit and loss	0	1,250	0	(1,250)	(100.00%)	
	2,867,626	630,367	90,381	(539,986)	(85.66%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,203,675)	(242,315)	(141,189)	101,127	41.73%	▲
Acquisition of infrastructure	(4,308,446)	(618,115)	(189,160)	428,956	69.40%	▲
	(5,512,121)	(860,431)	(330,348)	530,083	61.61%	
Amount attributable to investing activities	(2,644,495)	(230,064)	(239,967)	(9,903)	(4.30%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	872,163	0	0	0		
	872,163	0	0	0		
Outflows from financing activities						
Transfer to reserves	(300,522)	0	(7,225)	(7,225)		
	(300,522)	0	(7,225)	(7,225)		
Amount attributable to financing activities	571,641	0	(7,225)	(7,225)		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,649,200	2,649,200	2,649,314	114	0.00%	
Amount attributable to operating activities	(576,346)	2,540,408	2,550,590	10,182	0.40%	
Amount attributable to investing activities	(2,644,495)	(230,064)	(239,967)	(9,903)	(4.30%)	
Amount attributable to financing activities	571,641	0	(7,225)	(7,225)		
Surplus or deficit after imposition of general rates	0	4,959,544	4,952,712	(6,832)	(0.14%)	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF CRANBROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Actual 30 June 2026	Actual as at 30 September 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6,653,665	8,341,517
Trade and other receivables	430,016	1,905,293
Other financial assets	7,000	7,000
Inventories	67,291	69,213
Other assets	50,947	0
TOTAL CURRENT ASSETS	7,208,919	10,323,023
NON-CURRENT ASSETS		
Trade and other receivables	30,033	37,008
Other financial assets	142,383	142,383
Property, plant and equipment	22,263,959	22,405,148
Infrastructure	208,189,110	208,378,270
TOTAL NON-CURRENT ASSETS	230,625,485	230,962,809
TOTAL ASSETS	237,834,404	241,285,832
CURRENT LIABILITIES		
Trade and other payables	301,626	578,134
Other liabilities	152,077	679,333
Employee related provisions	421,946	421,946
TOTAL CURRENT LIABILITIES	875,649	1,679,413
NON-CURRENT LIABILITIES		
Employee related provisions	78,172	78,172
Other provisions	351,018	351,018
TOTAL NON-CURRENT LIABILITIES	429,190	429,190
TOTAL LIABILITIES	1,304,839	2,108,603
NET ASSETS	236,529,565	239,177,229
EQUITY		
Retained surplus	73,388,891	76,029,329
Reserve accounts	3,813,674	3,820,899
Revaluation surplus	159,326,998	159,327,000
TOTAL EQUITY	236,529,563	239,177,228

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

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 with exception to the following:

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 07 September 2026

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 2026-27 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

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2026 \$	Actual as at 30 June 2026 \$	Actual as at 30 September 2026 \$
	6,653,666	6,653,665	8,341,517
	472,280	430,016	1,905,293
	7,000	7,000	7,000
	67,291	67,291	69,213
	50,947	50,947	0
	7,251,184	7,208,919	10,323,023
	(344,005)	(301,626)	(578,134)
	(152,077)	(152,077)	(679,333)
	(421,946)	(421,946)	(421,946)
	(918,028)	(875,649)	(1,679,413)
	6,333,156	6,333,270	8,643,610
2(b)	(3,683,956)	(3,683,956)	(3,690,898)
	2,649,200	2,649,314	4,952,712

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

	(3,813,674)	(3,813,674)	(3,820,899)
	(7,000)	(7,000)	(7,000)
	136,718	136,718	137,001
2(a)	(3,683,956)	(3,683,956)	(3,690,898)

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Employee benefit provisions
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Total amounts excluded from operating activities

Adopted Budget Estimates 30 June 2027 \$	YTD Budget Estimates 30 September 2026 \$	YTD Actual 30 September 2026 \$
(9,000)	0	0
4,843	0	0
7,245,934	1,811,483	0
	283	283
	(6,975)	(6,975)
7,241,777	1,804,791	(6,692)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF CRANBROOK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 2026-27 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Rates excluding general rates	(85,219)	(73.96%)	▼
This variance is due to ex gratia rates that have not yet been received.		Timing	
Fees and charges	(50,976)	(18.56%)	▼
This variance captures a reduced amount of income received from our Fees and Charges against what we have budgeted to receive for the first quarter of the financial year. Being Fees and Charges, this will fluctuate month to month.		Timing	
Service charges	38,818		▲
This reflects the proceeds from the sale of CB05.		Timing	
Interest revenue	(28,659)	(54.97%)	▼
Due to timing of interest earned vs budget phasing		Timing	
Expenditure from operating activities			
Materials and contracts	78,295	13.33%	▲
Due to timing of expenditure against budget phasing		Timing	
Utility charges	30,181	49.89%	▲
Due to timing of Utility Payments not aligning with budget phasing		Timing	
Depreciation	1,811,483	100.00%	▲
Depreciation will be run after final audit completed		Timing	
Other expenditure	33,691	84.52%	▲
Variance is due to phasing of members allowance payments in the budget		Timing	
Amounts excluded from operating activities	(1,811,483)	(100.37%)	▼
See Depreciation		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(538,736)	(85.63%)	▼
Due to timing of capital roads claims not aligning with the budget phasing. This will fluctuate monthly as the projects progress		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	101,127	41.73%	▲
This variance captures the capital building projects and our plant replacement program, showing the year-to-date difference between budgeted and actual spending. This will fluctuate over the year as projects progress and our plant replacements get underway.		Timing	
Acquisition of infrastructure	428,956	69.40%	▲
This variance represents a \$457k difference between budgeted and actual year-to-date expenditure for out capital roads projects. The figure also accounts for increased spending within the 'Other Infrastructure' category, which includes DWER Water Tank and VMS Board expenses. This is a variance between the Year to Date budget and actual expenditure and will also fluctuate over the months.		Timing	

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.65 M	\$2.65 M	\$2.65 M	\$0.00 M
Closing	\$0.00 M	\$4.96 M	\$4.95 M	(\$0.01 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.34 M	% of total
Unrestricted Cash	\$4.52 M	54.2%
Restricted Cash	\$3.82 M	45.8%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.58 M	% Outstanding
Trade Payables	\$0.26 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.15 M	% Collected
Rates Receivable	\$1.75 M	50.4%
Trade Receivable	\$0.15 M	% Outstanding
Over 30 Days		55.1%
Over 90 Days		53.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.58 M)	\$2.54 M	\$2.55 M	\$0.01 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.41 M	% Variance
YTD Budget	\$3.41 M	(0.1%)

Grants and Contributions		
YTD Actual	\$0.40 M	% Variance
YTD Budget	\$0.43 M	(7.9%)

Refer to 11 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.22 M	% Variance
YTD Budget	\$0.27 M	(18.6%)

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)
(\$2.64 M)	(\$0.23 M)	(\$0.24 M)	(\$0.01 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.31 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.19 M	% Spent
Adopted Budget	\$4.31 M	(95.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.09 M	% Received
Adopted Budget	\$2.56 M	(96.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.57 M	\$0.00 M	(\$0.01 M)	(\$0.01 M)

Refer to Statement of Financial Activity

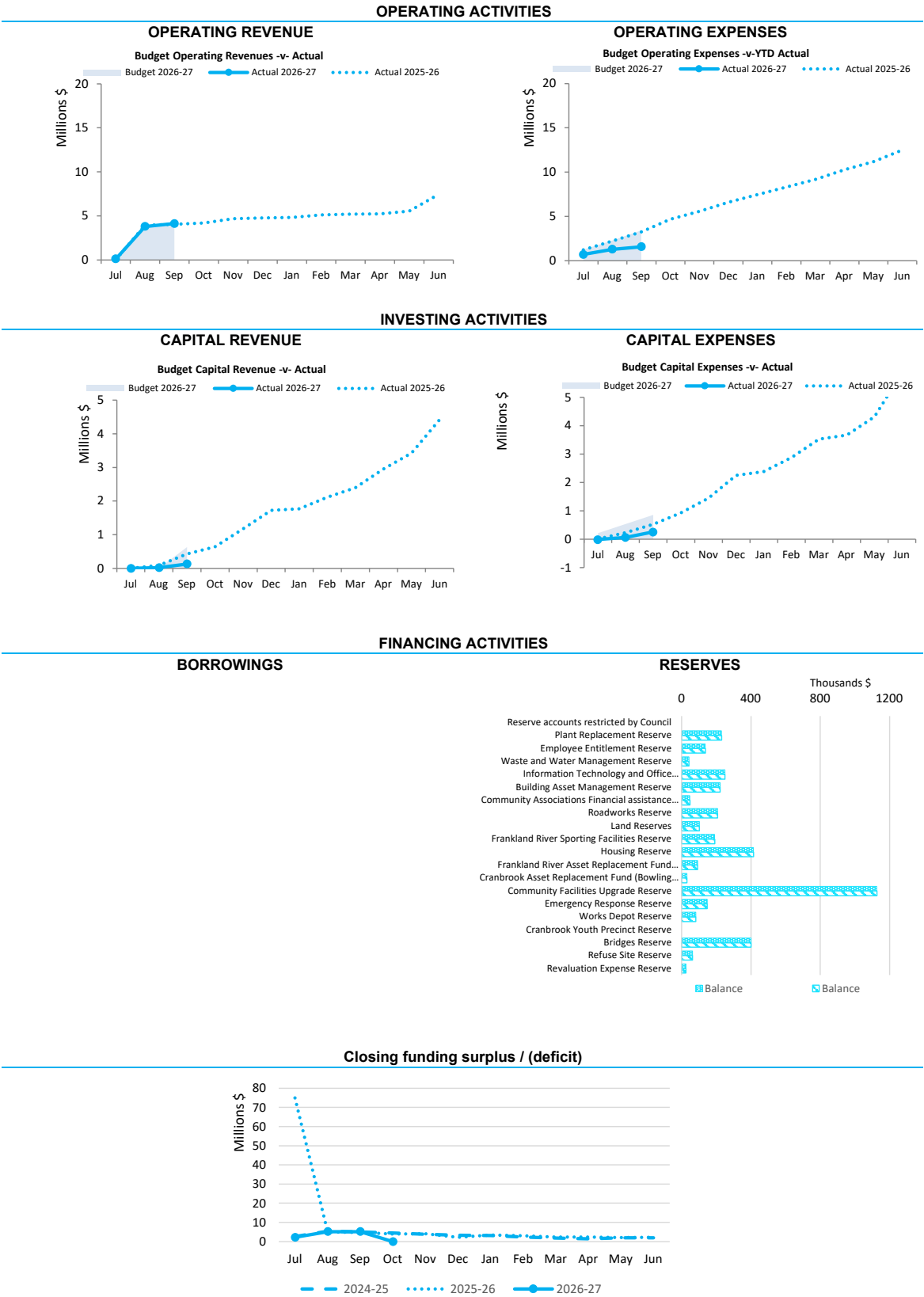
Borrowings		
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal due	\$0.00 M	

Reserves	
Reserves balance	\$3.82 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

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

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

3 CASH AND CASH EQUIVALENTS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	3,015,887		3,015,887		Bendigo	0.00%	At Call
Municipal Easy-Saver Savings	Cash and cash equivalents	4,081		4,081		Bendigo	0.95%	At Call
Municipal Term Deposit		500,000		500,000		Bendigo	4.60%	5/12/2026
Municipal Term Deposit		500,000		500,000		Bendigo	5.05%	21/12/2026
Municipal Term Deposit		500,000		500,000		Bendigo	4.45%	19/10/2026
Cash On Hand	Cash and cash equivalents	650		650		N/A	0.00%	On Hand
Reserve Easy-Saver Savings	Cash and cash equivalents	0	320,899	320,899		Bendigo	1.45%	At Call
Reserve Term Deposit		0	1,500,000	1,500,000		Bendigo	5.25%	3/06/2027
Reserve Term Deposit		0	1,500,000	1,500,000		Bendigo	5.25%	3/02/2027
Reserve Term Deposit		0	500,000	500,000		Bendigo	4.90%	3/11/2026
Total		4,520,618	3,820,899	8,341,517	0			
Comprising								
Cash and cash equivalents		4,520,618	3,820,899	8,341,517	0			
		4,520,618	3,820,899	8,341,517	0			

KEY INFORMATION

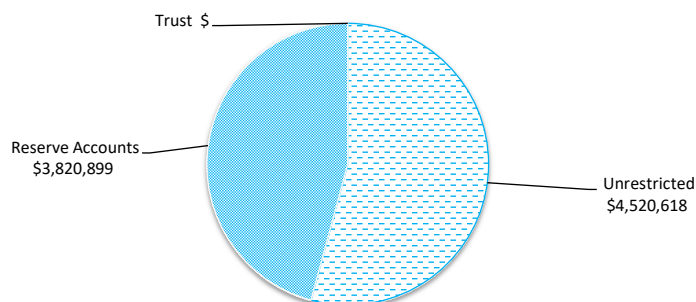
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 30 SEPTEMBER 2026

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant Replacement Reserve	230,190	7,545		237,735	230,190	476.00	0.00	230,666
Employee Entitlement Reserve	136,718	4,481		141,199	136,718	283.00	0.00	137,001
Waste and Water Management Reserve	42,305	1,387		43,692	42,305	87.00	0.00	42,392
Information Technology and Office Equipment Re	249,682	8,184		257,866	249,682	516.00	0.00	250,198
Building Asset Management Reserve	222,581	7,295		229,876	222,581	460.00	0.00	223,041
Community Associations Financial assistance Re	47,749	6,565		54,314	47,749	99.00	0.00	47,848
Roadworks Reserve	208,004	6,818		214,822	208,004	430.00	0.00	208,434
Land Reserves	102,638	3,364		106,002	102,638	212.00	0.00	102,850
Frankland River Sporting Facilities Reserve	190,768	6,253		197,021	190,768	395.00	0.00	191,163
Housing Reserve	414,169	13,575		427,744	414,169	856.00	0.00	415,025
Frankland River Asset Replacement Fund (Bowli	92,149	3,020		95,169	92,149	191.00	0.00	92,340
Cranbrook Asset Replacement Fund (Bowling Gr	31,390	1,029		32,419	31,390	65.00	0.00	31,455
Community Facilities Upgrade Reserve	1,125,188	207,402	(456,163)	876,427	1,125,188	2,327.00	0.00	1,127,515
Emergency Response Reserve	147,485	4,834		152,319	147,485	305.00	0.00	147,790
Works Depot Reserve	82,641	2,709	(40,000)	45,350	82,641	171.00	0.00	82,812
Cranbrook Youth Precinct Reserve	0			0	0	0.00	0.00	0
Bridges Reserve	400,827	13,138	(376,000)	37,965	400,827	168.00	0.00	400,995
Refuse Site Reserve	63,335	2,076		65,411	63,335	131.00	0.00	63,466
Revaluation Expense Reserve	25,855	847		26,702	25,855	53.00	0.00	25,908
	3,813,674	300,522	(872,163)	3,242,033	3,813,674	7,225	0	3,820,899

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	457,928	55,879	24,102	(31,777)
Plant and equipment	745,747	186,437	117,087	(69,350)
Acquisition of property, plant and equipment	1,203,675	242,315	141,189	(101,127)
Infrastructure - Roads	3,331,897	543,478	86,534	(456,944)
Infrastructure - Bridges	564,000	0	0	0
Infrastructure - Other	412,549	74,637	102,626	27,988
Acquisition of infrastructure	4,308,446	618,115	189,160	(428,956)
Total capital acquisitions	5,512,121	860,431	330,348	(530,083)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,556,469	629,117	90,381	(538,736)
Other (disposals & C/Fwd)	311,157	0	0	0
Reserve accounts				
Community Facilities Upgrade Reserve	456,163		0	0
Works Depot Reserve	40,000		0	0
Bridges Reserve	376,000		0	0
Contribution - operations	1,772,332	231,314	239,967	8,653
Capital funding total	5,512,121	860,431	330,348	(530,083)

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

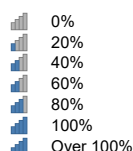
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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.

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
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5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators



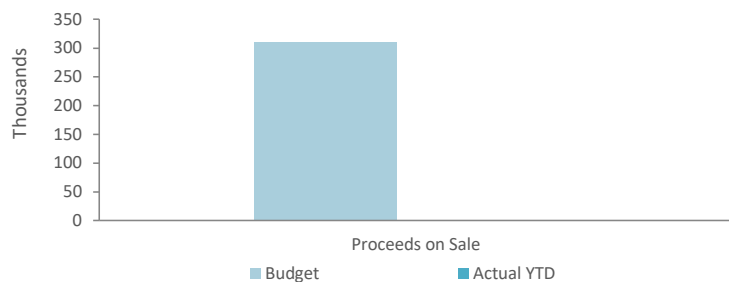
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Buildings - Specialised				0
111200	Capital Expense - Frankland River Hall Major Maintenance	154,915	38,729	0.00
121214	Capital Expense - Depot Upgrade Cranbrook - Buildings	40,000	0	4,142.97
111204	Capital Expense - Frankland River Hall Kitchen	20,000	5,000	19,958.68
51200	Capital Expense - Buildings (Cranbrook Fire Shed)	15,000	3,750	0.00
113222	Capital Expense - Frankland River Buildings	13,600	3,400	0.00
113232	Capital Expense - Cranbrook Sporting Club Building	20,000	5,000	0.00
132202	Capital Expense - Cranbrook Caravan Park Upgrade	95,100	0	0.00
132203	Capital Expense - Cranbrook Caravan Park Campers Kitchen	9,700	0	0.00
132212	Capital Expense - Caretaker House Upgrade	70,613	0	0.00
121212	Capital Expense - Footpaths	19,000	0	0.00
		0	0	0.00
Buildings - Specialised Total		457,928	55,879	24,101.65
Buildings - non-specialised				0
Buildings - non-specialised Total		0	0	0.00
Furniture & Equipment				0
Furniture & Equipment Total		0	0	0.00
Land Freehold				0
Land Freehold Total		0	0	0.00
Plant & Equipment				0
42212	Capital Expense - Admin Vehicles	145,000	36,250	70,195.96
123200	Capital Expense - Light Plant & Equipment	148,747	37,187	46,890.91
123201	Capital Expense - Heavy Plant & Equipment	432,000	108,000	0.00
42204	Capital Expense - Major Office Equipment	20,000	5,000	0.00
		0	0	0.00
Plant & Equipment Total		745,747	186,437	117,086.87
Infrastructure - Bridges				0
121200	Capital Expense - Bridges	564,000	0	0.00
Infrastructure - Bridges Total		564,000	0	0.00
Infrastructure - Roads				0
RG003	Capital Expense - Salt River Road	44,000	0	34.18
RG007	Capital Expense - Shamrock Road	319,000	0	4,140.62
RG523	Capital Expense - Wingebellup Road	680,000	0	28,346.33
RG523A	Capital Expense - Wingebellup Road	175,000	0	0.00
RG531	Capital Expense - Cranbrook Frankland Road	175,000	0	33.27
RG560	Capital Expense - Kojonup Frankland Road	18,000	0	33.27
CF013	Capital Expense - Bokerup Road	54,000	0	0.00
CF013A	Capital Expense - Bokerup Road SLK 4.80 - 5.70	36,000	0	0.00
CF024	Capital Expense - Newton Road	90,000	0	0.00
CF533	Capital Expense - Cranbrook Frankland Road / Boronia View	40,000	0	0.00
AU047	Capital Expense - Boyup Brook Cranbrook Road	593,477	0	12,711.54
AU053	Capital Expense - Archers Road	169,565	0	9,000.00
AU102	Capital Expense - Yonka Road	203,478	203,478	1,364.16
BS002	Capital Expense - Ballochmyle/Yeriminup Road - Intersection	314,377	0	0.00
CR092	Capital Expense - Peter Valley Road	340,000	340,000	30,870.64
121212	Capital Expense - Capital Expense - Footpaths	80,000	0	0.00
Infrastructure - Roads Total		3,331,897	543,478	86,534.01
Infrastructure - Other				0
147202	Capital Expense - Environmental Initiatives	235,643	58,911	100,775.52
132217	Capital Expense - Sukey Hill Upgrade	35,000	0	0.00
132201	Capital Expense - Tourism Information Bays	15,000	0	0.00
121222	Capital Expenditure - VMS Message Sign Board	64,000	0	1,850.00
116203	Capital Expense - Heritage Walk Trail	38,150	9,538	0.00
113229	Capital Expense - Horse Paddocks Upgrade	24,756	6,189	0.00
Infrastructure - Other Total		412,549	74,637	102,626

**SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
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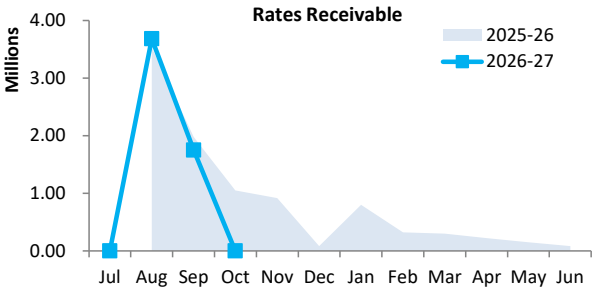
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
903	CB01 MOW Hilux	63,000	63,000	0	0			0	0
901	CB6 Pool Car	16,000	25,000	9,000	0			0	0
922	CB06 WS Isuzu Dmax	48,000	47,700	0	(300)			0	0
918	CB08 Rangers Isuzu Dmax	43,000	38,700	0	(4,300)			0	0
927	CB05 Works Isuzu Dmax	40,000	39,757	0	(243)			0	0
830	CB006 Isuzu Tip Truck	36,000	36,000	0	0			0	0
827	CB4871 CAT Mini Excavator	21,000	21,000	0	0			0	0
731	CB004 CAT Multi Tyre Roller	40,000	40,000	0	0			0	0
		307,000	311,157	9,000	(4,843)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2026	30 Sep 2026
	\$	\$
Opening arrears previous year	136,135	88,332
Levied this year	3,358,175	3,438,032
Less - collections to date	(3,405,978)	(1,775,591)
Net rates collectable	88,332	1,750,773
% Collected	97.5%	50.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(925)	27,500	286	438	31,892	59,191
Percentage	(1.6%)	46.5%	0.5%	0.7%	53.9%	
Balance per trial balance						
Trade receivables						59,191
GST receivable						65,443
Receivables for employee related provisions						29,886
Total receivables general outstanding						154,520

Amounts shown above include GST (where applicable)

KEY INFORMATION

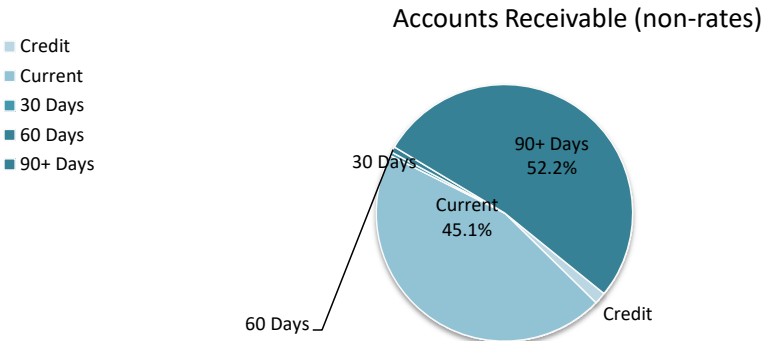
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	7,000	0	0	7,000
Inventory				
Inventories - Fuel and Materials	67,291	1,922	0	69,213
Other assets				
Accrued income	50,947	0	(50,947)	0
Total other current assets	125,238	1,922	(50,947)	76,213
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.

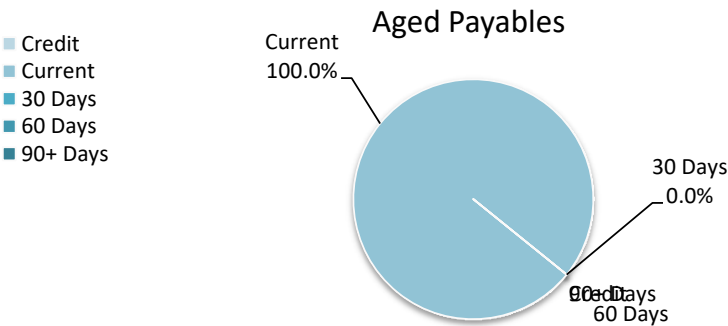
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	259,027	0	0	0	259,027
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						259,027
ATO liabilities						149,537
Pre-paid Rates						53,185
Other payables						116,385
Total payables general outstanding						578,134

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.



SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		152,077	0	629,376	(102,120)	679,333
Total other liabilities		152,077	0	629,376	(102,120)	679,333.00
Employee Related Provisions						
Provision for annual leave		248,185	0			248,185
Provision for long service leave		149,129	0			149,129
Other employee leave provisions		24,632	0			24,632
Total Provisions		421,946	0	0	0	421,946
Total other current liabilities		574,023	0	629,376	(102,120)	1,101,279.00

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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.

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2026		(As revenue)	30 Sep 2026	30 Sep 2026	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grants - General Purpose	0	0	0	0	0	228,862	57,216	57,779.00
Financial Assistance Grants - Road Component	0	0	0	0	0	125,017	31,254	33,039.00
DFES Local Government Grant Scheme	71,875	0	(36,738)	35,137	35,137	112,000	28,000	38,458.00
Youth Week 2025-2026	0	0	0	0	0	1,000	250	0.00
Seniors Activities - Age Friendly Communities 2025-2026	0	0	0	0	0	1,000	250	0.00
Council of the Aging - Exercise Program	0	0	0	0	0	1,000	250	0.00
0-4 Grant 2025-2026	0	0	0	0	0	1,000	250	0.00
Afterschool Care Program	6,627	0	0	6,627	6,627	69,000	17,250	0.00
Thank a Volunteer Grant 2025-2026	0	0	0	0	0	1,000	250	0.00
Childrens Book Week Grant	0	0	0	0	0	1,650	413	0.00
Main Roads WA Direct Grant	0	0	0	0	0	252,733	252,733	252,733.00
Bike Path Planning	0	0	0	0	0	25,000	0	
	78,502	0	(36,738)	41,764	41,764	819,262	388,115	382,009.00
Contributions								
CESM Reimbursement	0	0	0	0	0	140,495	35,124	0.00
Main Roads WA - Street Lighting	0	0	0	0	0	2,100	525	2,561.00
Paid Parental Leave Reimbursements	0	0	0	0	0	0	0	12,056.00
Admin Reimbursements	0	0	0	0	0	1,000	250	0.00
Revenue - Staff Housing Reimbursements	0	0	0	0	0	5,000	1,250	0.00
Revenue - Reimbursement Rest Bay Maintenance	0	0	0	0	0	25,000	6,250	0.00
Revenue - Reimbursed Revenue Only (CBH Units)	0	0	0	0	0	6,000	1,500	0.00
Revenue - Reimbursements Public Works Overheads	0	0	0	0	0	50	13	0.00
Revenue - Staff Training Funding/Reimbursements	0	0	0	0	0	50	13	0.00
Revenue - Workers Compensation Reimbursements	0	0	0	0	0	5,000	1,250	0.00
Revenue - Property Insurance Reimbursements	0	0	0	0	0	0	0	2,725.00
Revenue - Plant Insurance Reimbursements	0	0	0	0	0	0	0	769.00
	0	0	0	0	0	184,695	46,174	18,111.00
TOTALS	78,502	0	(36,738)	41,764	41,764	1,003,957	434,289	400,120.00

SHIRE OF CRANBROOK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2026		(As revenue)	30 Sep 2026	30 Sep 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
WA Bicycle Network	0	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00
R2R - Boyup Brook Cranbrook Road	0	109,326.00	(12,711.54)	96,614	96,614.46	593,477	0.00	12,711.54
R2R - Archers Road	0	31,236.00	(9,000.00)	22,236	22,236.00	169,565	0.00	9,000.00
R2R - Yonka Road	0	37,483.00	(1,364.16)	36,119	36,118.84	203,478	203,478.00	1,364.16
BS - Balochmyle / Yeriminup Road Intersection	73,575	0.00	0.00	73,575	73,575.00	209,615	0.00	0.00
CR- Peter Valley Road	0	90,666.00	(20,580.43)	70,086	70,085.57	226,667	226,667.00	20,580.43
Special Project Grant - Bridges	0	0.00	0.00	0	0.00	188,000	0.00	0.00
								0.00
	73,575	629,376	(65,381)	637,570	637,570	2,556,469	430,145	65,381
Capital contributions								
Mainroads WA Contribution to Heavy Vehicle Rest Bay				0		0		25,000
	0	0	0	0	0	0	0	25,000
TOTALS	73,575	629,376	(65,381)	637,570	637,570	2,556,469	430,145	90,381