



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature	6
Statement of Financial Position	7
Note 1 Net Current Funding Position	8
Note 2 Cash and Investments	9
Note 3 Receivables	10
Note 4 Other Current Assets	11
Note 5 Payables	12
Note 6 Rate revenue	13
Note 7 Disposal of Assets	14
Note 8 Details of Capital Acquisitions	15 - 17
Note 9 Information on Borrowings and Financing	18
Note 10 Cash Backed Reserves	19
Note 11 Other Liabilities	20
Note 11 Grants and Contributions	21
Note 14 Bonds & Deposits and Trust Funds	22
Note 15 Explanation of Material Variances	23

**Shire of Trayning
Information Summary
For the Period Ended 31 August 2026**

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 August 2026 of \$4,381,060.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2026/27 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 15.

	% Collected / Completed Annual Budget YTD Budget YTD Actual			
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	44%	\$ 717,625	\$ 315,721	\$ 314,929
Capital Grants, Subsidies and Contributions	28%	\$ 1,427,314	\$ 507,016	\$ 396,533
	33%	\$ 2,144,939	\$ 822,737	\$ 711,462
Rates Levied	99%	\$ 1,463,987	\$ 1,463,987	\$ 1,451,089

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 August 2026**

Key Information

Financial Position		Prior Year 31 August 2025	Current Year 31 August 2026
Adjusted Net Current Assets	139%	\$ 3,144,335	\$ 4,381,060
Cash and Equivalent - Unrestricted	154%	\$ 2,212,338	\$ 3,415,913
Cash and Equivalent - Restricted	141%	\$ 1,055,918	\$ 1,488,405
Receivables - Rates	102%	\$ 1,180,533	\$ 1,205,475
Receivables - Other	446%	\$ 64,465	\$ 287,693
Payables	217%	\$ 152,293	\$ 330,544

% Compares current ytd actuals to prior year actuals at the same time

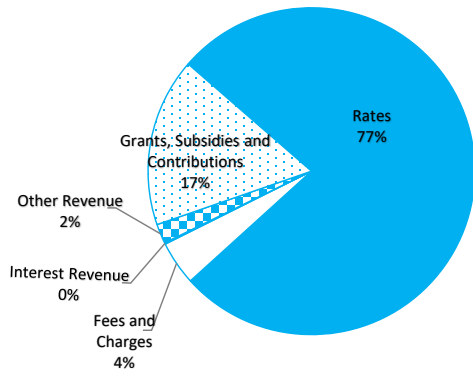
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

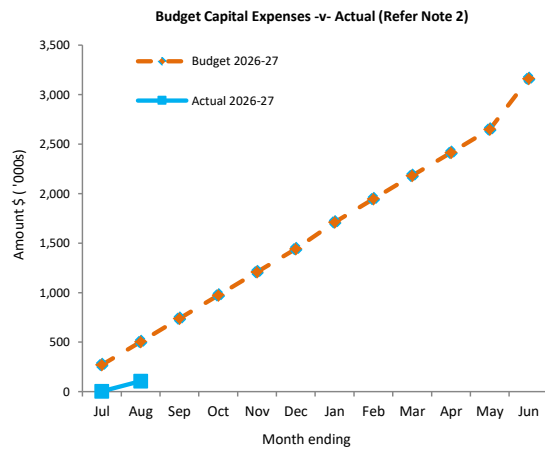
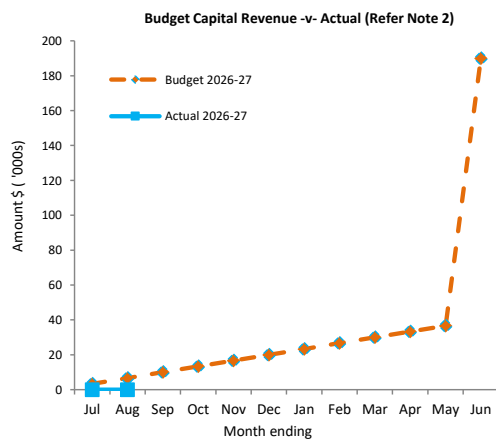
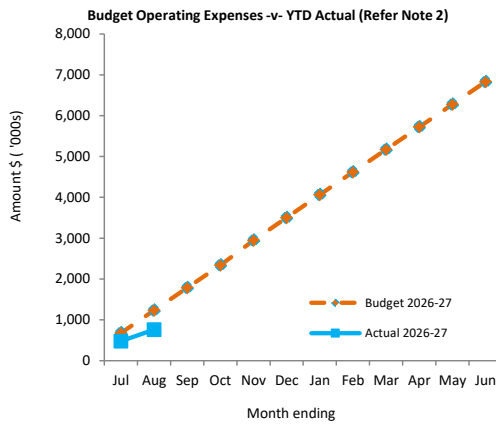
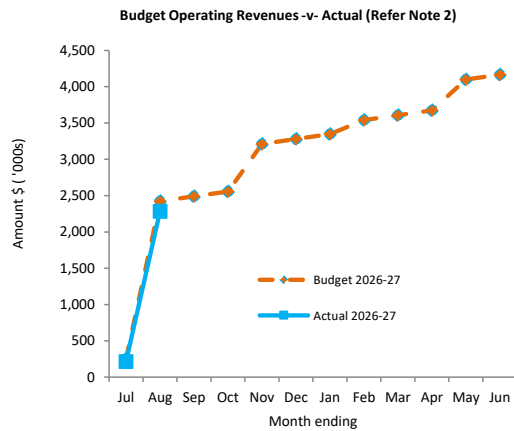
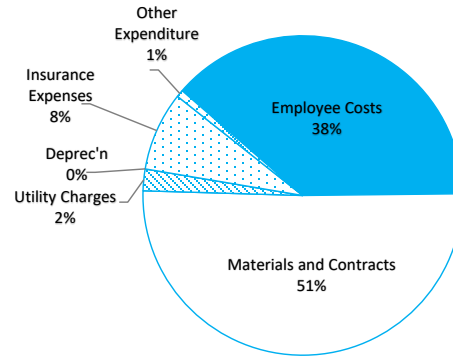
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	1-Oct-26

**Shire of Trayning
Information Summary
For the Period Ended 31 August 2026**

Operating Revenue



Operating Expenditure



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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 31 August 2026

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Note		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
		4,300	4,300	714	754	40	6%	▲	
	6	1,463,987	1,463,987	1,463,987	1,451,089	(12,898)	(1%)	▼	
		478,582	478,582	114,171	99,443	(14,728)	(13%)	▼	\$
		5,875	5,875	978	132	(846)	(86%)	▼	
		190,180	190,180	31,694	28,809	(2,885)	(9%)	▼	
		11,906	11,906	1,984	0	(1,984)	(100%)	▼	
		125,720	125,720	20,948	18,237	(2,711)	(13%)	▼	
		53,060	53,060	52,058	52,445	387	1%	▲	
		4,718	4,718	782	371	(411)	(53%)	▼	
		285,574	285,574	209,296	218,957	9,661	5%	▲	
		58,347	58,347	9,716	5,229	(4,487)	(46%)	▼	
		56,650	56,650	9,438	11,619	2,181	23%	▲	
		2,738,899	2,738,899	1,915,766	1,887,087				
Expenditure from operating activities									
	989	(559,994)	(559,994)	(146,895)	(175,170)	(28,276)	(19%)	▼	\$
		(83,173)	(83,173)	(13,858)	(12,092)	1,766	13%	▲	
		(98,221)	(98,221)	(16,894)	(11,041)	5,853	35%	▲	
		(311,374)	(311,374)	(51,880)	(40,374)	11,506	22%	▲	\$
		(132,864)	(132,864)	(22,130)	(14,353)	7,777	35%	▲	
		(170,030)	(170,030)	(36,873)	(14,726)	22,147	60%	▲	\$
		(287,979)	(287,979)	(47,962)	(39,798)	8,164	17%	▲	
		(799,640)	(799,640)	(133,186)	(69,551)	63,635	48%	▲	\$
		(4,163,617)	(4,163,617)	(700,960)	(281,898)	419,062	60%	▲	\$
		(220,191)	(220,191)	(36,652)	(26,773)	9,879	27%	▲	
		(3,608)	(3,608)	(22,806)	(74,272)	(51,466)	(226%)	▼	\$
(611,858)		(6,830,691)	(6,830,691)	(1,230,096)	(760,049)				
Operating activities excluded from budget									
		3,107,380	3,107,380	517,884	0	(517,884)	(100%)	▼	\$
	7	0	0	0	0	0			
		5,121	5,121	0	7	7		▲	
		3,112,501	3,112,501	517,884	7				
		(979,291)	(979,291)	1,203,555	1,127,045				
Amount attributable to operating activities									
INVESTING ACTIVITIES									
Inflows from investing activities									
	13	1,427,314	1,427,314	507,016	396,533	(110,483)	(22%)	▼	\$
	7	0	0	0	0	0			
	9	0	0	0	0	0			
		1,427,314	1,427,314	507,016	396,533				
Outflows from investing activities									
	8	(224,450)	(224,450)	(37,400)	(3,750)	33,650	90%	▲	\$
	8	(45,000)	(45,000)	(7,498)	(1,675)	5,823	78%	▲	
	8	(195,000)	(195,000)	(32,500)	(79,920)	(47,420)	(146%)	▼	\$
	8	(1,743,784)	(1,743,784)	(290,606)	(19,260)	271,346	93%	▲	\$
	8	0	0	0	0	0			
	8	(490,163)	(490,163)	(81,692)	(1,198)	80,494	99%	▲	\$
		0	0	0	0	0			
		(2,698,397)	(2,698,397)	(449,696)	(105,803)				
Non-cash amounts excluded from investing activities									
		0	0	0	0				
		(1,271,083)	(1,271,083)	57,320	290,730				
Amount attributable to investing activities									
FINANCING ACTIVITIES									
Inflows from financing activities									
	9	0	0	0	0	0			
	10	190,000	190,000	6,666	0	(6,666)	100%	▼	
		190,000	190,000	6,666	0				
Outflows from financing activities									
	9	(127,420)	(127,420)	(44,841)	(35,007)	9,834	22%	▲	
	9	(1,700)	(1,700)	(282)	0	282	100%	▲	
	10	(334,309)	(334,309)	(9,716)	(1,959)	7,757	80%	▲	
		(463,429)	(463,429)	(54,839)	(36,966)				
		(273,429)	(273,429)	(48,173)	(36,966)				
Amount attributable to financing activities									
MOVEMENT IN SURPLUS OR DEFICIT									
	1	2,523,803	2,523,803	3,000,252	3,000,252	0	0%		
		(979,291)	(979,291)	1,203,555	1,127,045				
		(1,271,083)	(1,271,083)	57,320	290,730				
		(273,429)	(273,429)	(48,173)	(36,966)				
	1	0	0	4,212,953	4,381,060				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY NATURE

For the Period Ended 31 August 2026

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,463,987	1,463,987	1,463,987	1,451,089	(12,898)	(1%)	▼	
Operating Grants, Subsidies and Contributions	12	717,625	717,625	315,721	314,929	(792)	(0%)	▼	
Fees and Charges		278,370	278,370	89,588	82,142	(7,446)	(8%)	▼	
Interest Earnings		60,074	60,074	10,004	2,594	(7,410)	(74%)	▼	
Other Revenue		218,843	218,843	36,466	36,333	(133)	(0%)	▼	
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,738,899	2,738,899	1,915,766	1,887,087				
Expenditure from operating activities									
Employee Costs		(1,489,143)	(1,489,143)	(262,358)	(291,600)	(29,242)	(11%)	▼	\$
Materials and Contracts		(1,831,866)	(1,831,866)	(337,612)	(384,125)	(46,513)	(14%)	▼	\$
Utility Charges		(129,896)	(129,896)	(21,588)	(16,637)	4,951	23%	▲	
Depreciation on Non-Current Assets		(3,107,380)	(3,107,380)	(517,884)	0	517,884	100%	▲	\$
Interest Expenses		(51,555)	(51,555)	(17,199)	(1,496)	15,703	91%	▲	\$
Insurance Expenses		(120,380)	(120,380)	(56,723)	(60,656)	(3,933)	(7%)	▼	
Other Expenditure		(100,470)	(100,470)	(16,732)	(5,534)	11,198	67%	▲	\$
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,830,691)	(6,830,691)	(1,230,096)	(760,049)				
Operating activities excluded from budget									
Add back Depreciation		3,107,380	3,107,380	517,884	0	(517,884)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0	0			
Movement in Leave Reserve (Added Back)		5,121	5,121	0	7	7		▲	
		3,112,501	3,112,501	517,884	7				
Amount attributable to operating activities		(979,291)	(979,291)	1,203,555	1,127,045				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,427,314	1,427,314	507,016	396,533	(110,483)	(22%)	▼	\$
Proceeds from Disposal of Assets	7	0	0	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		1,427,314	1,427,314	507,016	396,533				
Outflows from investing activities									
Land and Buildings	8	(224,450)	(224,450)	(37,400)	(3,750)	33,650	90%	▲	\$
Furniture and Equipment	8	(45,000)	(45,000)	(7,498)	(1,675)	5,823	78%	▲	
Plant and Equipment	8	(195,000)	(195,000)	(32,500)	(79,920)	(47,420)	(146%)	▼	\$
Infrastructure Assets - Roads	8	(1,743,784)	(1,743,784)	(290,606)	(19,260)	271,346	93%	▲	\$
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Water	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(490,163)	(490,163)	(81,692)	(1,198)	80,494	99%	▲	\$
		(2,698,397)	(2,698,397)	(449,696)	(105,803)				
Non-cash amounts excluded from investing activities		0	0	0	0				
Amount attributable to investing activities		(1,271,083)	(1,271,083)	57,320	290,730				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	190,000	190,000	6,666	0	(6,666)	(100%)	▼	
		190,000	190,000	6,666	0				
Outflows from financing activities									
Repayment of Borrowings	9	(127,420)	(127,420)	(44,841)	(35,007)	9,834	22%	▲	
Payments for principal portion of lease liabilities	9	(1,700)	(1,700)	(282)	0	282	100%	▲	
Transfer to Reserves	10	(334,309)	(334,309)	(9,716)	(1,959)	7,757	80%	▲	
		(463,429)	(463,429)	(54,839)	(36,966)				
Amount attributable to financing activities		(273,429)	(273,429)	(48,173)	(36,966)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,523,803	2,523,803	3,000,252	3,000,252	0	0%		
Amount attributable to operating activities		(979,291)	(979,291)	1,203,555	1,127,045				
Amount attributable to investing activities		(1,271,083)	(1,271,083)	57,320	290,730				
Amount attributable to financing activities		(273,429)	(273,429)	(48,173)	(36,966)				
Surplus or deficit at the end of the financial year	1	0	0	4,212,953	4,381,060				

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	30 June 2026	31 August 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,692,467	4,904,319
Trade and other receivables	124,526	1,493,168
Inventories	1,029	594
Contract assets	0	0
Other assets	72,348	0
TOTAL CURRENT ASSETS	4,890,370	6,398,081
NON-CURRENT ASSETS		
Trade and other receivables	13,676	13,676
Other financial assets	116,383	116,383
Property, plant and equipment	13,569,116	13,654,461
Infrastructure	65,517,728	65,538,186
Right-of-use assets	3,107	3,107
TOTAL NON-CURRENT ASSETS	79,220,010	79,325,813
TOTAL ASSETS	84,110,380	85,723,895
CURRENT LIABILITIES		
Trade and other payables	223,128	348,078
Other liabilities	0	0
Lease liabilities	1,700	1,700
Borrowings	127,420	92,413
Employee related provisions	185,832	185,832
TOTAL CURRENT LIABILITIES	538,080	628,023
NON-CURRENT LIABILITIES		
Lease liabilities	1,629	1,629
Borrowings	976,158	976,158
Employee related provisions	13,078	13,078
TOTAL NON-CURRENT LIABILITIES	990,864	990,864
TOTAL LIABILITIES	1,528,944	1,618,887
NET ASSETS	82,581,437	84,105,008
EQUITY		
Retained surplus	28,835,519	30,357,130
Reserve accounts	1,486,446	1,488,405
Revaluation surplus	52,259,472	52,259,472
TOTAL EQUITY	82,581,437	84,105,008

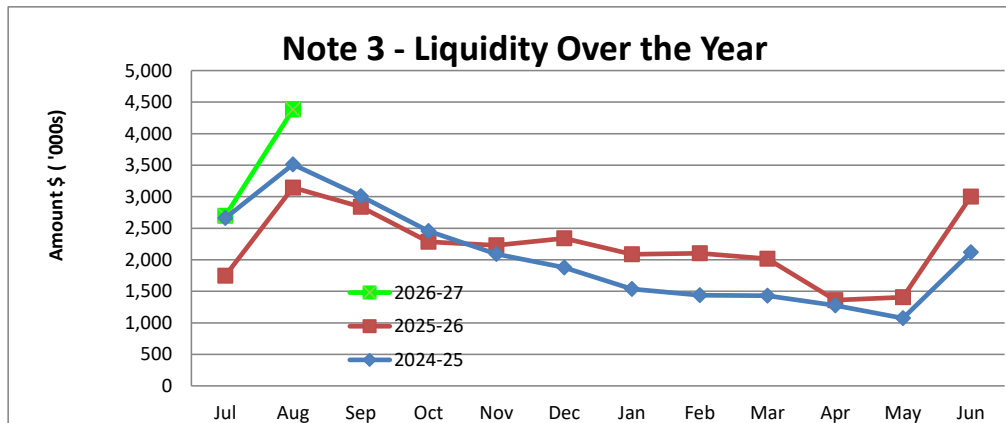
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2026	31/08/2025	31/08/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,177,344	2,183,661	3,415,913
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,486,446	1,055,918	1,488,405
Receivables - Rates	3	34,747	1,180,533	1,205,475
Receivables - Other	3	162,127	64,465	287,693
Inventories		1,029	688	594
		4,890,370	4,513,941	6,398,081
Less: Current Liabilities				
Payables		(207,038)	(152,293)	(330,544)
Contract Liability / Unused Grants		0	0	0
Bonds and Deposits		(16,090)	(16,240)	(17,534)
Loan Liability		(127,420)	(92,559)	(92,413)
Lease Liability		(1,700)	(1,624)	(1,700)
Provisions		(185,832)	(145,431)	(185,832)
		(538,080)	(408,147)	(628,023)
Less: Cash Reserves	7	(1,486,446)	(1,055,918)	(1,488,405)
Add Back: Component of Leave Liability not Required to be funded		5,288	276	5,295
Add Back: Current Loan Liability		127,420	92,559	92,413
Add Back: Current Lease Liability		1,700	1,624	1,700
Add Back: Self Supporting Loans		0	0	0
Net Current Funding Position		3,000,252	3,144,335	4,381,060



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	2,615,513				2,615,513	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment				800,000	800,000	Bendigo	variable	17.12.2026
RESERVE Bank Term Deposit		1,488,080			1,488,080	Bendigo	4.60%	17.4.2027
Reserve Bank		325			325	Westpac	Variable	At Call
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				116,383	116,383	LG House Trust Unit	N/A	N/A
Total	2,615,913	1,488,405	0	916,383	5,020,702			

Comments/Notes - Investments

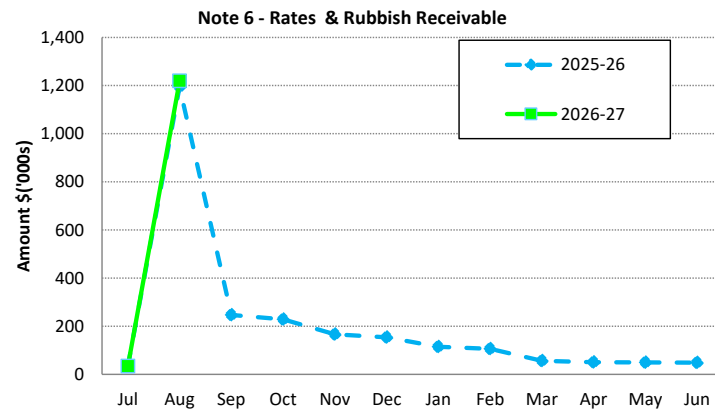
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 3: Receivables

Receivables - Rates & Rubbish	31 August 2026	30 June 2026
	\$	\$
Opening Arrears Previous Years	48,423	36,638
Levied this year	1,502,958	1,460,107
Less Collections to date	(332,229)	(1,448,322)
Equals Current Outstanding	1,219,151	48,423
Net Rates Collectable	1,219,151	48,423
% Collected	21.42%	96.76%

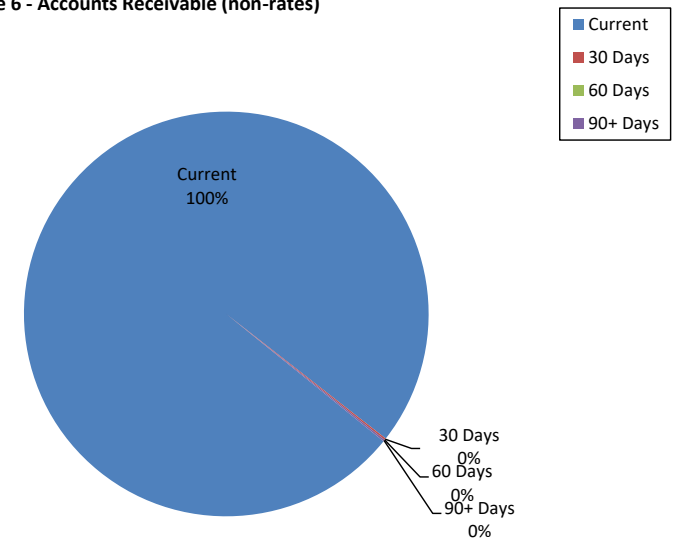
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	274,573	379	0	(396)	274,556
Percentage	100%	0.1%	0%	-0.1%	
Balance per Trial Balance					
Sundry Debtors					274,556
Receivables - Other					13,137
Total Receivables General Outstanding					287,693

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

Note 4: Other Current Assets

	Opening Balance 1 Jul 2026	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2026
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,029	0	(434)	594
Total Other Current assets				594
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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for 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.

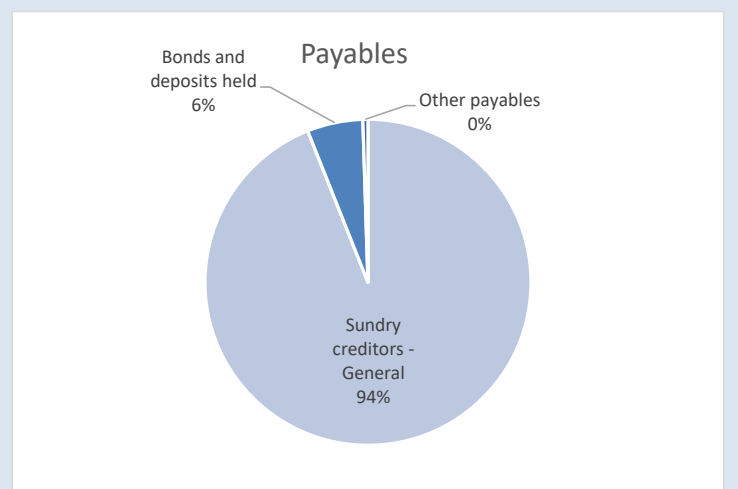
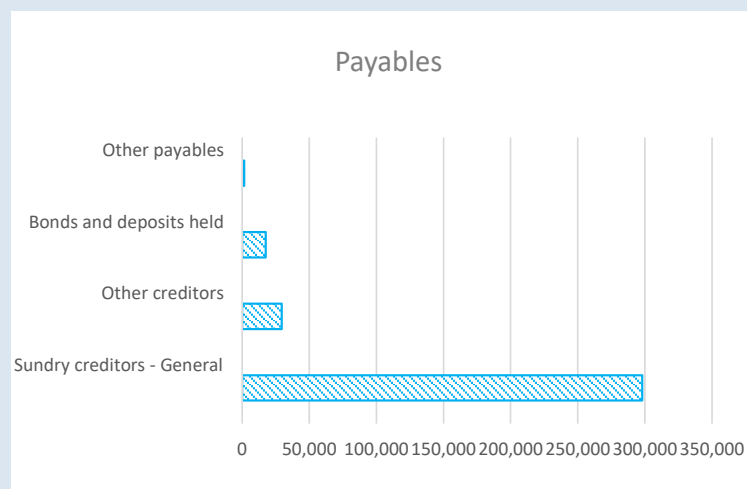
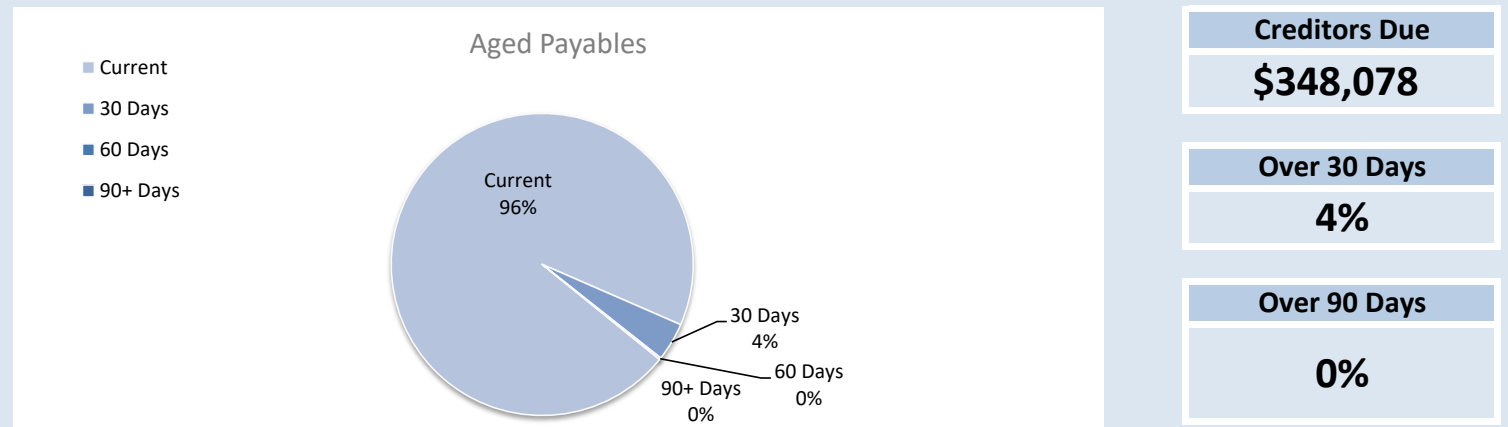
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	285,284	12,234	585	0	298,103
Percentage	95.7%	4.1%	0.2%	0%	
Balance per Trial Balance					
Sundry creditors - General					298,103
Other creditors					29,538
Bonds and deposits held					17,534
Other payables					1,588
Total Payables General Outstanding					348,078
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 6: Rate Revenue

	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.196795	113	737,153	145,068	0	0	145,068	145,068	0	0	145,068
GRV - Yelbeni	07	0.196795	2	5,706	1,123	0	0	1,123	1,123	0	0	1,123
GRV - Commercial	01	0.196795	9	62,918	12,382	0	0	12,382	12,382	0	0	12,382
UV - Rural	06	0.007833	201	161,989,659	1,268,865	0	0	1,268,865	1,268,865	0	0	1,268,865
UV - Mining	09	0.007833	0	0	0	0	0	0	0	0	0	0
Sub-Totals			325	162,795,436	1,427,438	0	0	1,427,438	1,427,438	0	0	1,427,438
Minimum Payment		Minimum										
		\$										
GRV - Kununoppin / Trayning	03	455.00	29	13,172	13,195	0	0	13,195	13,195	0	0	13,195
GRV - Yelbeni	07	455.00	7	4,704	3,185	0	0	3,185	3,185	0	0	3,185
GRV - Commercial	01	455.00	3	2,652	1,365	0	0	1,365	1,365	0	0	1,365
UV - Rural	06	455.00	8	188,091	3,640	0	0	3,640	3,640	0	0	3,640
UV - Mining	09	455.00	5	38,590	2,275	0	0	2,275	2,275	0	0	2,275
Sub-Totals		455.00	52	247,209	23,660	0	0	23,660	23,660	0	0	23,660
			377	163,042,645	1,451,098	0	0	1,451,098	1,451,098	0	0	1,451,098
Discounts								0				0
Amount from General Rates								1,451,098				1,451,098
Ex-Gratia Rates								0				12,889
Rates Written Off								(9)				0
Totals								1,451,089				1,463,987

Comments - Rating Information

Note 7: Disposal of Assets

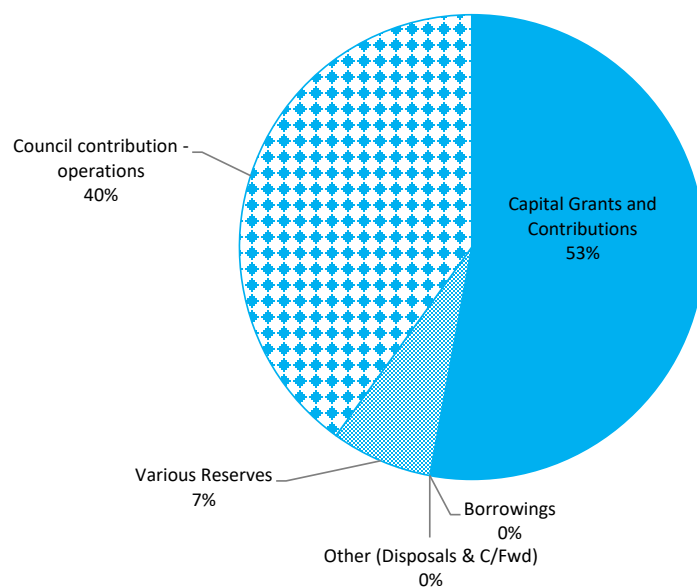
14

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2026

Note 8 - Capital Acquisitions

	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	3,750	37,400	224,450	224,450	3,750	(33,650)
Furniture and Equipment	0	1,675	7,498	45,000	45,000	1,675	(5,823)
Plant and Equipment	0	79,920	32,500	195,000	195,000	79,920	47,420
Infrastructure Assets - Roads	0	19,260	290,606	1,743,784	1,743,784	19,260	(271,346)
Infrastructure Assets - Footpaths	0	0	0	0	0	0	0
Infrastructure Assets - Drainage	0	0	0	0	0	0	0
Infrastructure Assets - Airports	0	0	0	0	0	0	0
Infrastructure Assets - Water	0	0	0	0	0	0	0
Infrastructure Assets - Other	0	1,198	81,692	490,163	490,163	1,198	(80,494)
Capital Expenditure Totals	0	105,803	449,696	2,698,397	2,698,397	105,803	(343,893)
Capital acquisitions funded by:							
Capital Grants and Contributions			507,016	1,427,314	1,427,314	396,533	(110,483)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			0	0	0	0	0
Council contribution - Cash Backed Reserves							0
Various Reserves			6,666	190,000		0	(6,666)
Council contribution - operations			(63,986)	1,081,083		(290,730)	(226,744)
Capital Funding Total			449,696	2,698,397		105,803	(343,893)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Housing											
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(5,950)	(5,950)	(990)	990	
 Fencing Lot 500 Septics/Vacant Land	4092542	9231	BC107	0	0	0	(10,000)	(10,000)	(1,666)	1,666	
Total - Housing				0	0	0	(15,950)	(15,950)	(2,656)	2,656	
Recreation And Culture											
 Swimming Pool Upgrade	4112002	9231	BC21	0	0	0	(12,500)	(12,500)	(2,082)	2,082	
 Outdoor Gym Construction	4113540	9231	BC06	0	0	0	(20,000)	(20,000)	(3,332)	3,332	
 Trayning Town Hall - Short Stay Conversion	4111540	9231	BC106	0	0	0	(50,000)	(50,000)	(8,332)	8,332	
Total - Recreation And Culture				0	0	0	(82,500)	(82,500)	(13,746)	13,746	
Transport											
 Depot Carport (Capital)	4121540	9231	BC104	0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Transport				0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Economic Services											
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(3,750)	(3,750)	(100,000)	(100,000)	(16,666)	12,916	
Total - Economic Services				0	(3,750)	(3,750)	(100,000)	(100,000)	(16,666)	12,916	
Total - Buildings				0	(3,750)	(3,750)	(213,450)	(213,450)	(35,568)	31,818	
Furniture & Equipment											
Governance											
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	0	0	(5,000)	(5,000)	(832)	832	
Total - Governance				0	0	0	(5,000)	(5,000)	(832)	832	
Other Property & Services											
 DEPOT CAPEX - F&E	4121560	9232		0	(1,675)	(1,675)	(40,000)	(40,000)	(6,666)	4,991	
Total - Other Property & Services				0	(1,675)	(1,675)	(40,000)	(40,000)	(6,666)	4,991	
Total - Furniture & Equipment				0	(1,675)	(1,675)	(45,000)	(45,000)	(7,498)	5,823	
Plant & Equipment											
Recreation & Culture											
 Parks & Gardens Plant & Equipment	4113460	9233		0	(79,920)	(79,920)	(180,000)	(180,000)	(30,000)	(49,920)	
Total - Recreation & Culture				0	(79,920)	(79,920)	(180,000)	(180,000)	(30,000)	(49,920)	
Transport											
 Minor Plant and Equipment	4123600	9233		0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Transport				0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Plant & Equipment				0	(79,920)	(79,920)	(195,000)	(195,000)	(32,500)	(47,420)	

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Roads											
Transport											
 O'Meara - Perks Road	4121002	9250	RRG009	0	(19,260)	(19,260)	(961,681)	(961,681)	(160,274)	141,014	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	0	0	(165,805)	(165,805)	(27,632)	27,632	
 Letchford Huandanning Rd	4121003	9250	RTR004	0	0	0	(108,000)	(108,000)	(18,000)	18,000	
 SUTHERLAND STREET	4121003	9250	RTR011	0	0	0	(89,966)	(89,966)	(14,992)	14,992	
 RTR Twine Street	4121003	9250	RTR100	0	0	0	(97,180)	(97,180)	(16,194)	16,194	
 Adam Street - Kununoppin	4121003	9250	RTR083	0	0	0	(58,437)	(58,437)	(9,736)	9,736	
 Leake Street - Kununoppin	4121003	9250	RTR077	0	0	0	(135,088)	(135,088)	(22,510)	22,510	
 Lamond Street - Kununoppin	4121003	9250	RTR081	0	0	0	(127,627)	(127,627)	(21,268)	21,268	
Total - Transport				0	(19,260)	(19,260)	(1,743,784)	(1,743,784)	(290,606)	271,346	
 Total - Infrastructure Assets - Roads				0	(19,260)	(19,260)	(1,743,784)	(1,743,784)	(290,606)	271,346	
Infrastructure Assets - Other											
Community Amenities											
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101500	9254	BC55	0	0	0	(106,944)	(106,944)	(17,824)	17,824	
 Yelbeni Transfer Station - Capital	4101540	9254	BC110	0	0	0	(106,944)	(106,944)	(17,824)	17,824	
Total - Community Amenities				0	0	0	(213,888)	(213,888)	(35,648)	35,648	
Recreation And Culture											
 Kununoppin Rec Ground Upgrades - Dog Park, RV Durr	4113549	9231	BC105	0	0	0	(11,000)	(11,000)	(1,832)	1,832	
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	0	0	(12,000)	(12,000)	(2,000)	2,000	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	(1,198)	(1,198)	(64,275)	(64,275)	(10,712)	9,514	
Total - Recreation And Culture				0	(1,198)	(1,198)	(87,275)	(87,275)	(14,544)	13,346	
Economic Services											
 Illuminart Silo Projection	4132544	9254	BC108	0	0	0	(200,000)	(200,000)	(33,332)	33,332	
Total - Economic Services				0	0	0	(200,000)	(200,000)	(33,332)	33,332	
 Total - Infrastructure Assets - Other				0	(1,198)	(1,198)	(501,163)	(501,163)	(83,524)	82,326	
Capital Expenditure Total				0	(105,803)	(105,803)	(2,698,397)	(2,698,397)	(449,696)	343,893	
Level of Completion Indicators											
 0%											
 20%											
 40%											
 60%											
 80%											
 100%											
 Over 100%											

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2026	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	148,386	0	0	0	0	18,671	18,671	148,386	129,715	129,715	-604	7,039	7,039
Loan 73 - Staff House	166,913	0	0	0	8,752	17,704	17,704	158,161	149,209	149,209	614	8,607	8,607
Loan 74 - GROH House	500,738	0	0	0	26,255	53,113	53,113	474,483	447,625	447,625	1,841	25,834	25,834
Recreation and Culture													
Loan 69 - Community Recreation Centre	203,721	0	0	0	0	17,472	17,472	203,721	186,249	186,249	-74	8,114	8,114
Loan 71 - Trayning Aquatic Centre Kiosk Upgrade	83,819	0	0	0	0	20,460	20,460	83,819	63,359	63,359	-280	1,843	1,843
Economic Services													
Loan 70 - Trayning Unmanned Fuel Site	0	0	0	0	0	0	0	-	0	0	0	0	0
	1,103,577	0	0	0	35,007	127,420	127,420	1,068,570	976,157	976,157	1,496	51,437	51,437
Current loan borrowings	127,420							92,413					
Non-current loan borrowings	976,158							976,158					
	1,103,577							1,068,570					

* These loans are self supporting loans. All other debenture repayments were financed by general purpose revenue.

(b) Information on Financing

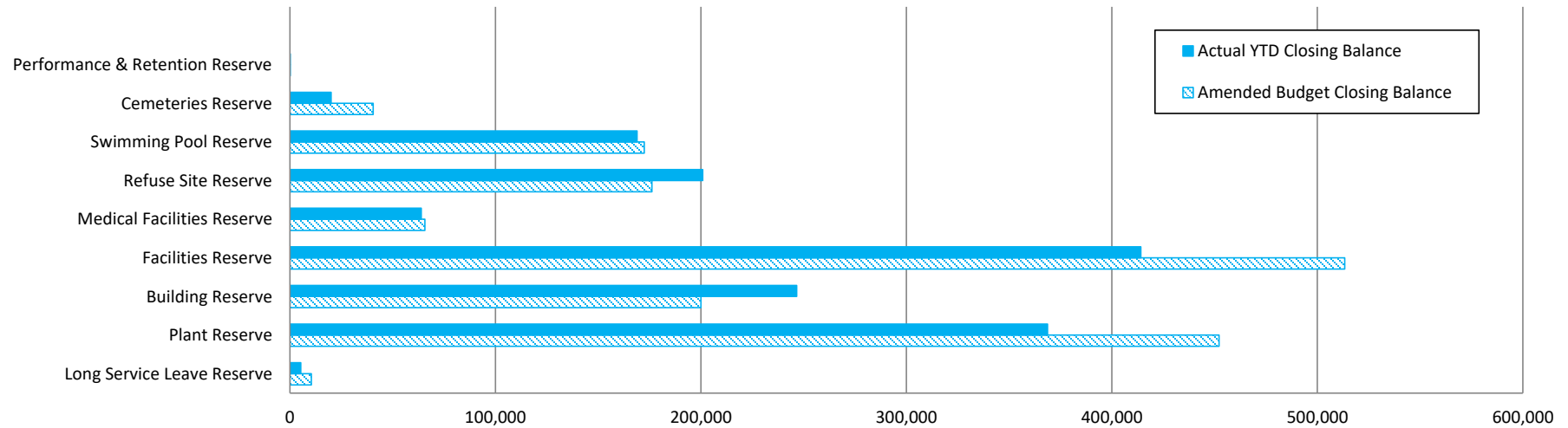
Particulars/Purpose	01 Jul 2026	New Financing			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Fuji Xerox DocuCentre IV C5571	3,329	0	0	0	0	1,700	1,700	3,329	1,629	1,629
								0	118	118

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 10: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	5,288	121	7	5,000	0	0	0	10,409	5,294.77
Plant Reserve	368,164	12,032	485	172,000	0	(100,000)	0	452,196	368,649.11
Building Reserve	246,266	3,783	325	0	0	(50,000)	0	200,049	246,590.95
Facilities Reserve	413,507	10,804	545	89,000	0	0	0	513,311	414,051.69
Medical Facilities Reserve	63,820	1,863	84	0	0	0	0	65,683	63,904.53
Refuse Site Reserve	200,652	5,499	264	10,000	0	(40,000)	0	176,151	200,916.67
Swimming Pool Reserve	168,717	3,757	222	0	0	0	0	172,474	168,939.15
Cemeteries Reserve	20,019	450	26	20,000	0	0	0	40,469	20,045.51
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	1,486,446	38,309	1,959	296,000	0	(190,000)	0	1,630,755	1,488,405.17

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2026	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2026
		\$	\$	\$	\$
Other liabilities					
- Capital grant/contribution liabilities	13	28,677	0	(28,677)	0
Total other liabilities		28,677	0	(28,677)	0
Provisions					
Annual leave		79,577	0	0	79,577
Annual leave Oncosts		12,120	0	0	12,120
Long service leave		68,170	0	0	68,170
Long service leave Oncosts		25,966	0	0	25,966
Total Provisions		185,832	0	0	185,832
Total Other Current Liabilities					185,832
Amounts shown above include GST (where applicable)					

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 BENEFIT 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 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 TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	413,003	0	103,251	413,003	0	413,003	96,737		0
Governance												
Law, Order and Public Safety												
Health												
Education & Welfare												
Department of Education	Department of Education	Operating	0	11,906	0	1,984	11,906		11,906	0	0	0
Housing												
Waste Management Grants		Non-operating	0	0	173,888	28,980	173,888	0	173,888	0	0	0
Recreation and Culture						0						
Wheatbelt Rail Trail	TBA	Non-operating	0	0	0	0	0		0	0	(1,198)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	90,953	0	22,738	90,953	0	90,953	32,246	(247,927)	0
Direct Road grant funds	MRWA	Operating	0	184,946	0	184,946	184,946		184,946	184,946	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	578,983	231,593	578,983	0	578,983	230,533	0	230,533
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	574,443	229,777	574,443	0	574,443	166,000	0	166,000
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,500	0	250	1,500		1,500	0	(1,950)	0
Economic Services												
Community Water Supply Program Grant		Operating	0	15,317	0	2,552	15,317	0	15,317	0	(3,750)	0
Grant - LRCIP	LRCIP	Non-operating	0	0	100,000	16,666	100,000	0	100,000	0	(3,750)	0
Other Property & Services												
Employment Incentive		Operating	0	0	0	0	0		0	1,000	0	0
TOTALS			0	717,625	1,427,314	822,737	2,144,939	0	2,144,939	711,462	(258,575)	396,533
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	717,625	0	315,721	717,625	0	717,625	314,929	(253,627)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,427,314	507,016	1,427,314	0	1,427,314	396,533	(4,948)	396,533
TOTALS			0	717,625	1,427,314	822,737	2,144,939	0	2,144,939	711,462	(258,575)	396,533

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 14: Bonds & Deposits and Trust Funds

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2026	Amount Received	Amount Paid	Closing Balance 31 Aug 2026
	\$	\$	\$	\$
Toy Library Funds	0.00	0.00	0.00	0.00
Red Fm Radio / Gym	0.00	0.00	0.00	0.00
Skatepark Funds	0.00	0.00	0.00	0.00
Football Club Funds	0.00	0.00	0.00	0.00
Kununoppin Fire Brigade	0.00	0.00	0.00	0.00
Yelbini Fire Donation	0.00	0.00	0.00	0.00
Nomination Deposits	0.00	0.00	0.00	0.00
Shire Housing Bonds	1,360.00	1,444.00	0.00	2,804.00
Police Licensing	0.00	19,265.60	(19,265.60)	0.00
Trayning Golf Club Funds	0.00	0.00	0.00	0.00
Trayning Badminton	0.00	0.00	0.00	0.00
Halls & Equipment Hire Bonds	0.00	0.00	0.00	0.00
Unidentified Deposits	7,557.14	0.00	0.00	7,557.14
South Trayning Ninghan Catchme	0.00	0.00	0.00	0.00
Repertory Funds	1,696.38	0.00	0.00	1,696.38
Newroc Funds	0.00	0.00	0.00	0.00
Aqua Bubble Donations	0.00	0.00	0.00	0.00
Ninghan Farm Focus Group	0.00	0.00	0.00	0.00
Commemorative Plaques	0.00	0.00	0.00	0.00
Rance Caravan Fund	0.00	0.00	0.00	0.00
Key / Gym Key Bond	0.00	0.00	0.00	0.00
Playgroup Funds	1,226.46	0.00	0.00	1,226.46
Waste Dump Kununoppin	0.00	0.00	0.00	0.00
Bcitr - Levy	0.00	0.00	0.00	0.00
Rail Trail	4,000.00	0.00	0.00	4,000.00
Auction Deposits	0.00	0.00	0.00	0.00
Community Funds	250.00	0.00	0.00	250.00
	16,089.98	20,709.60	(19,265.60)	17,533.98

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2026

Note 15: 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 budget materially.

The material variance adopted by Council for the 2026/27 year is \$10,000 or 10% whichever is the greater.

	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Expenditure from operating activities						
Employee Costs	(29,242)	(11%)	▼	\$	Timing	More employee costs on road and office maintenance than YTD budget
Materials and Contracts	(46,513)	(14%)	▼	\$	Timing	There are a large number of accounts under and over YTD budget
Depreciation on Non-Current Assets	517,884	100%	▲	\$	Timing	Depreciation will not be raised until 2026 Audit complete
Interest Expenses	15,703	91%	▲	\$	Timing	Only 2 loan repayments have been paid to date
Other Expenditure	11,198	67%	▲	\$	Permanent	No attendance at WALGA Convention, Election not required
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(110,483)	(22%)	▼	\$	Timing	The timing of the Waste Management and Tourism grants are unknown at this stage
Plant and Equipment	(47,420)	(146%)	▼	\$	Timing	Tipper Truck yet to be purchased
Infrastructure Assets - Roads	271,346	93%	▲	\$	Timing	Capital Road program only just commenced
Infrastructure Assets - Other	80,494	99%	▲	\$	Timing	Capital Programs have only just commenced
Inflows from financing activities						