



## SHIRE OF TRAYNING

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

**Key Information**

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**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 May 2026 of \$1,404,402.

**Items of Significance**

The material variance adopted by the Shire of Trayning for the 2025/26 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 15.

	<b>% Collected</b>			
	/			
	<b>Completed</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	100%	\$ 1,518,164	\$ 1,518,055	\$ 1,511,493
Capital Grants, Subsidies and Contributions	63%	\$ 1,169,104	\$ 1,116,302	\$ 740,394
	84%	\$ 2,687,268	\$ 2,634,357	\$ 2,251,887
Rates Levied	100%	\$ 1,419,892	\$ 1,419,892	\$ 1,421,136

*% Compares current ytd actuals to annual budget*

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

**Key Information**

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<b>Financial Position</b>		<b>Prior Year 31 May 2025</b>	<b>Current Year 31 May 2026</b>
Adjusted Net Current Assets	131%	\$ 1,072,879	\$ 1,404,402
Cash and Equivalent - Unrestricted	111%	\$ 1,481,749	\$ 1,651,389
Cash and Equivalent - Restricted	149%	\$ 726,906	\$ 1,082,931
Receivables - Rates	114%	\$ 31,612	\$ 35,985
Receivables - Other	82%	\$ 65,971	\$ 54,085
Payables	389%	\$ 45,447	\$ 176,947

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

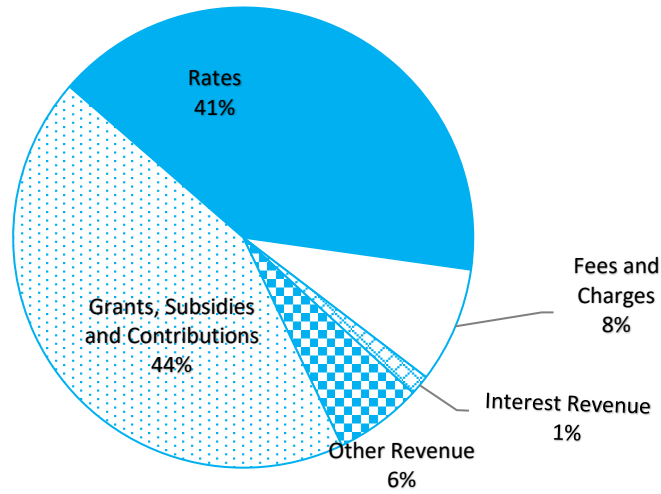
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

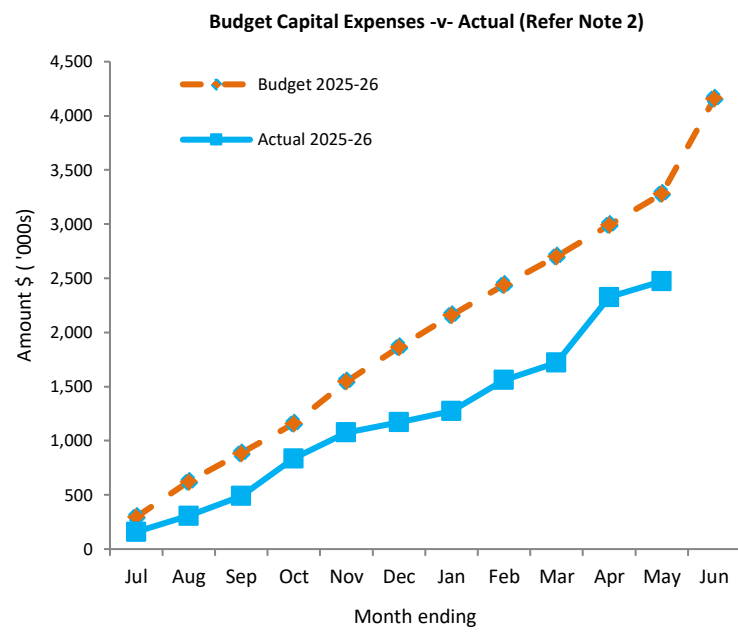
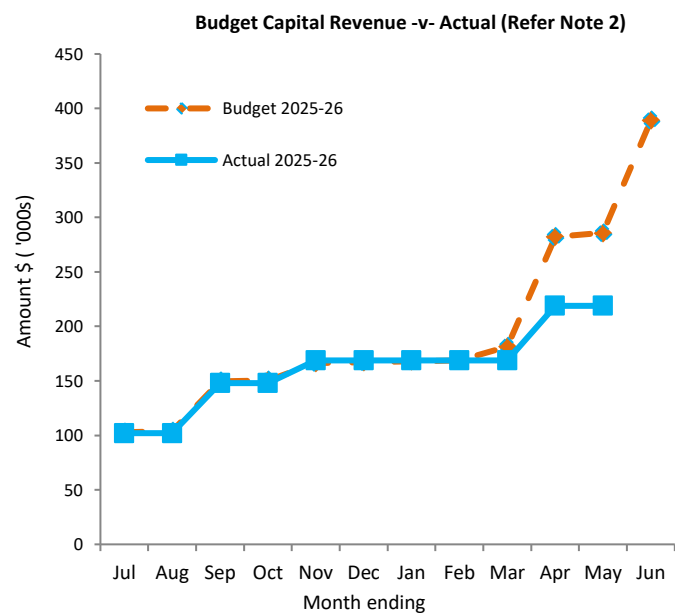
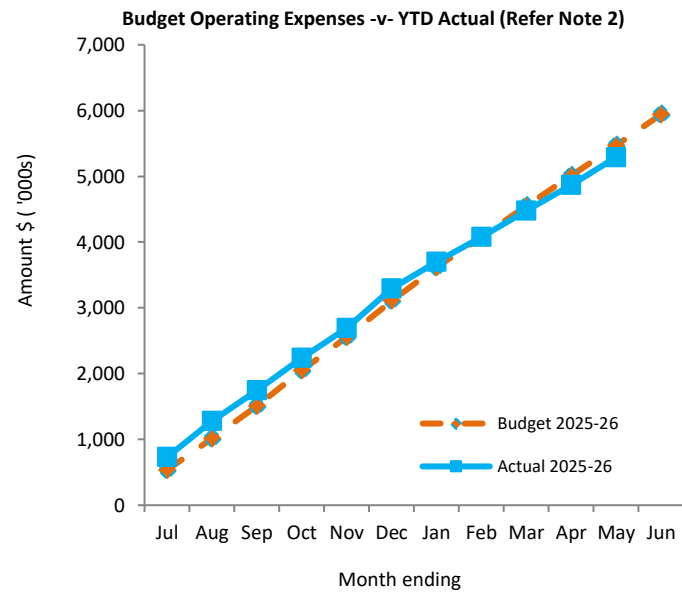
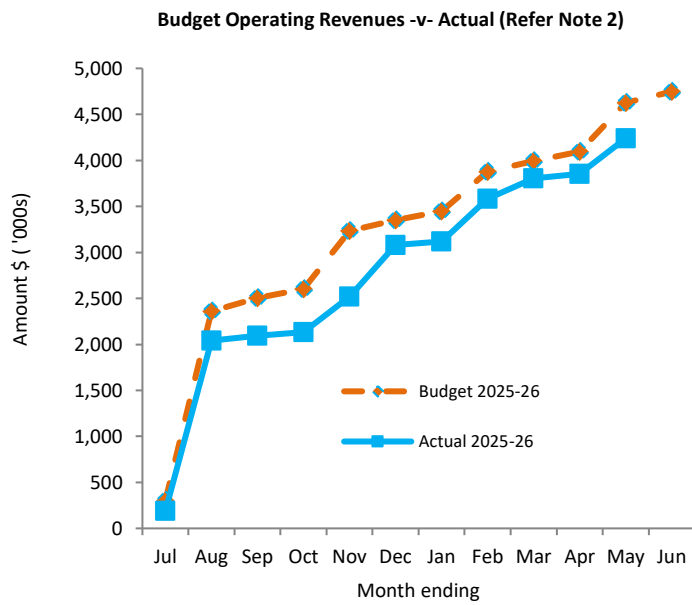
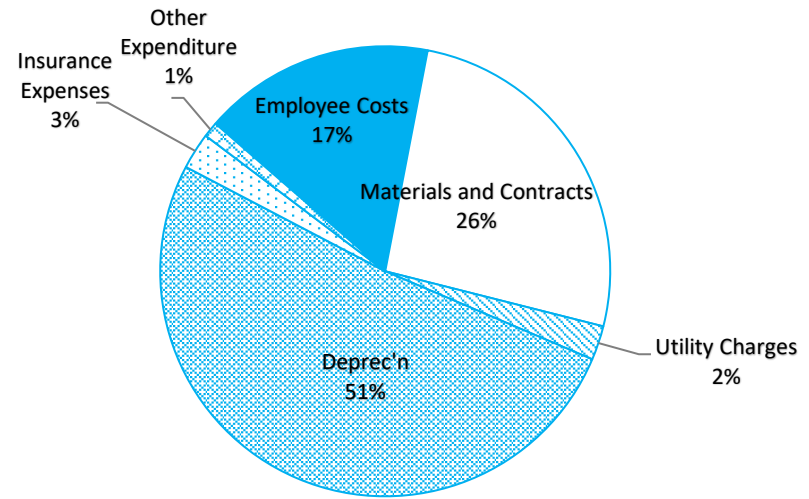
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	11.6.2026

**Shire of Traying  
Information Summary  
For the Period Ended 31 May 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 May 2026

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Governance		31,238	23,238	19,243	10,066	(9,177)	(48%)	▼	
General Purpose Funding - Rates	6	1,419,892	1,419,892	1,419,892	1,421,136	1,244	0%	▲	
General Purpose Funding - Other		1,012,368	1,081,685	1,077,293	1,071,495	(5,798)	(1%)	▼	
Law, Order and Public Safety		6,232	6,232	5,698	5,890	192	3%	▲	
Health		182,574	177,574	164,832	168,405	3,573	2%	▲	
Education and Welfare		10,952	10,952	10,942	11,730	788	7%	▲	
Housing		120,207	143,163	132,442	119,234	(13,208)	(10%)	▼	
Community Amenities		54,775	54,775	54,515	52,356	(2,159)	(4%)	▼	
Recreation and Culture		1,603	1,603	1,463	9,265	7,802	533%	▲	
Transport		556,788	520,405	517,454	502,291	(15,163)	(3%)	▼	
Economic Services		36,703	36,703	33,616	50,223	16,607	49%	▲	S
Other Property and Services		91,016	101,516	74,261	77,023	2,762	4%	▲	
		3,524,348	3,577,738	3,511,651	3,499,114				
<b>Expenditure from operating activities</b>									
Governance	0	(560,983)	(399,725)	(384,674)	(412,510)	(27,837)	(7%)	▼	
General Purpose Funding		(84,793)	(84,793)	(77,704)	(53,913)	23,791	31%	▲	S
Law, Order and Public Safety		(104,957)	(104,957)	(95,455)	(81,538)	13,917	15%	▲	S
Health		(262,792)	(284,792)	(260,942)	(257,533)	3,409	1%	▲	
Education and Welfare		(97,130)	(105,130)	(96,250)	(105,646)	(9,396)	(10%)	▼	
Housing		(248,768)	(261,528)	(242,623)	(196,247)	46,376	19%	▲	S
Community Amenities		(311,175)	(276,175)	(253,096)	(165,403)	87,693	35%	▲	S
Recreation and Culture		(859,930)	(886,728)	(811,559)	(834,717)	(23,158)	(3%)	▼	
Transport		(3,446,372)	(3,302,472)	(3,026,089)	(2,713,980)	312,109	10%	▲	S
Economic Services		(240,798)	(195,798)	(180,521)	(146,500)	34,022	19%	▲	S
Other Property and Services		(3,435)	(38,435)	(41,369)	(320,853)	(279,484)	(676%)	▼	S
	(2,301)	(6,221,134)	(5,940,534)	(5,470,282)	(5,288,839)				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		2,804,028	2,804,028	2,570,249	2,682,550	112,301	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(11,902)	3,178	15,080	(127%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	7	7		▲	
		2,796,782	2,796,782	2,558,347	2,685,735				
<b>Amount attributable to operating activities</b>		<b>99,996</b>	<b>433,986</b>	<b>599,716</b>	<b>896,009</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,169,104	1,116,302	740,394	(375,908)	(34%)	▼	S
Proceeds from Disposal of Assets	7	315,500	289,045	285,708	218,864	(66,844)	(23%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		1,531,115	1,458,149	1,402,010	959,257				
<b>Outflows from investing activities</b>									
Land and Buildings	8	(177,265)	(269,265)	(250,121)	(142,068)	108,053	43%	▲	S
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(489,633)	(454,195)	(401,554)	52,641	12%	▲	S
Infrastructure Assets - Roads	8	(2,739,522)	(2,360,512)	(2,163,645)	(1,721,108)	442,537	20%	▲	S
Infrastructure Assets - Footpaths	8	(45,000)	(135,000)	(133,587)	(133,482)	105	0%	▲	
Infrastructure Assets - Other	8	(187,649)	(163,649)	(138,606)	(23,774)	114,832	83%	▲	S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(3,644,203)	(3,418,059)	(3,140,154)	(2,421,986)				
Non-cash amounts excluded from investing activities		0	51,751	51,751	0				
<b>Amount attributable to investing activities</b>		<b>(2,113,088)</b>	<b>(1,908,159)</b>	<b>(1,686,393)</b>	<b>(1,462,728)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	109,000	100,000	0	0	0			
		109,000	100,000	0	0				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	9	(130,473)	(130,473)	(118,022)	(118,023)	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	0	0			
Transfer to Reserves	10	(217,912)	(610,879)	(23,254)	(28,009)	(4,755)	(20%)	▼	
		(350,012)	(742,979)	(141,276)	(146,032)				
<b>Amount attributable to financing activities</b>		<b>(241,012)</b>	<b>(642,979)</b>	<b>(141,276)</b>	<b>(146,032)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1	2,254,104	2,117,152	2,117,152	2,117,152	0	0%		
Amount attributable to operating activities		99,996	433,986	599,716	896,009				
Amount attributable to investing activities		(2,113,088)	(1,908,159)	(1,686,393)	(1,462,728)				
Amount attributable to financing activities		(241,012)	(642,979)	(141,276)	(146,032)				
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>0</b>	<b>889,199</b>	<b>1,404,402</b>				

▲▼ 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 May 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. \$
						\$	%		
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Rates	6	1,419,892	1,419,892	1,419,892	<b>1,421,136</b>	1,244	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,485,230	1,518,164	1,518,055	<b>1,511,493</b>	(6,562)	(0%)	▼	
Fees and Charges		268,393	278,393	259,434	<b>283,273</b>	23,839	9%	▲	
Interest Earnings		49,494	49,494	45,996	<b>49,440</b>	3,444	7%	▲	
Other Revenue		260,346	270,802	230,709	<b>214,055</b>	(16,653)	(7%)	▼	
Profit on Disposal of Assets	7	40,993	40,993	37,565	<b>19,716</b>	(17,849)	(48%)	▼	\$
		<b>3,524,348</b>	<b>3,577,738</b>	<b>3,511,651</b>	<b>3,499,114</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(1,323,714)	(1,178,014)	(1,078,429)	<b>(870,422)</b>	208,007	19%	▲	\$
Materials and Contracts		(1,636,533)	(1,515,833)	(1,411,288)	<b>(1,355,876)</b>	55,412	4%	▲	
Utility Charges		(128,844)	(136,844)	(124,306)	<b>(128,507)</b>	(4,202)	(3%)	▼	
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(2,570,249)	<b>(2,682,550)</b>	(112,301)	(4%)	▼	
Interest Expenses		(50,179)	(50,179)	(45,830)	<b>(34,031)</b>	11,799	26%	▲	\$
Insurance Expenses		(146,072)	(146,072)	(141,048)	<b>(137,158)</b>	3,890	3%	▲	
Other Expenditure		(103,757)	(81,557)	(73,470)	<b>(57,402)</b>	16,067	22%	▲	\$
Loss on Disposal of Assets	7	(28,007)	(28,007)	(25,663)	<b>(22,894)</b>	2,769	11%	▲	
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(6,221,134)</b>	<b>(5,940,534)</b>	<b>(5,470,282)</b>	<b>(5,288,839)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		2,804,028	2,804,028	2,570,249	<b>2,682,550</b>	112,301	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(11,902)	<b>3,178</b>	15,080	(127%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	<b>7</b>	7		▲	
		<b>2,796,782</b>	<b>2,796,782</b>	<b>2,558,347</b>	<b>2,685,735</b>				
<b>Amount attributable to operating activities</b>		<b>99,996</b>	<b>433,986</b>	<b>599,716</b>	<b>896,009</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,169,104	1,116,302	<b>740,394</b>	(375,908)	(34%)	▼	\$
Proceeds from Disposal of Assets	7	315,500	289,045	285,708	<b>218,864</b>	(66,844)	(23%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	<b>0</b>	0			
		<b>1,531,115</b>	<b>1,458,149</b>	<b>1,402,010</b>	<b>959,257</b>				
<b>Outflows from investing activities</b>									
Land and Buildings	8	(177,265)	(269,265)	(250,121)	<b>(142,068)</b>	108,053	43%	▲	\$
Furniture and Equipment	8	0	0	0	<b>0</b>	0			
Plant and Equipment	8	(494,767)	(489,633)	(454,195)	<b>(401,554)</b>	52,641	12%	▲	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,360,512)	(2,163,645)	<b>(1,721,108)</b>	442,537	20%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(135,000)	(133,587)	<b>(133,482)</b>	105	0%	▲	
Infrastructure Assets - Water	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	8	(187,649)	(163,649)	(138,606)	<b>(23,774)</b>	114,832	83%	▲	\$
		<b>(3,644,203)</b>	<b>(3,418,059)</b>	<b>(3,140,154)</b>	<b>(2,421,986)</b>				
Non-cash amounts excluded from investing activities		0	51,751	51,751	<b>0</b>				
<b>Amount attributable to investing activities</b>		<b>(2,113,088)</b>	<b>(1,908,159)</b>	<b>(1,686,393)</b>	<b>(1,462,728)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from New Borrowings	9	0	0	0	<b>0</b>	0			
Transfer from Reserves	10	109,000	100,000	0	<b>0</b>	0			
		<b>109,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	9	(130,473)	(130,473)	(118,022)	<b>(118,023)</b>	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	<b>0</b>	0			
Transfer to Reserves	10	(217,912)	(610,879)	(23,254)	<b>(28,009)</b>	(4,755)	(20%)	▼	
		<b>(350,012)</b>	<b>(742,979)</b>	<b>(141,276)</b>	<b>(146,032)</b>				
<b>Amount attributable to financing activities</b>		<b>(241,012)</b>	<b>(642,979)</b>	<b>(141,276)</b>	<b>(146,032)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1	2,254,104	2,117,152	2,117,152	<b>2,117,152</b>	0	0%		
Amount attributable to operating activities		99,996	433,986	599,716	<b>896,009</b>				
Amount attributable to investing activities		(2,113,088)	(1,908,159)	(1,686,393)	<b>(1,462,728)</b>				
Amount attributable to financing activities		(241,012)	(642,979)	(141,276)	<b>(146,032)</b>				
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>0</b>	<b>889,199</b>	<b>1,404,402</b>				

▲ ▼ 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 MAY 2026**

	30 June 2025	31 May 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	3,269,211	2,734,319
Trade and other receivables	101,437	90,070
Inventories	1,043	1,128
Contract assets	164,849	0
Other assets	77,181	0
<b>TOTAL CURRENT ASSETS</b>	<b>3,613,721</b>	<b>2,825,517</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	13,683	13,683
Other financial assets	59,715	59,715
Property, plant and equipment	14,487,932	14,266,108
Infrastructure	65,690,755	65,429,973
Right-of-use assets	4,728	4,728
<b>TOTAL NON-CURRENT ASSETS</b>	<b>80,256,813</b>	<b>79,774,207</b>
<b>TOTAL ASSETS</b>	<b>83,870,534</b>	<b>82,599,724</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	244,741	193,037
Other liabilities	51,751	0
Lease liabilities	1,624	1,624
Borrowings	126,013	7,990
Employee related provisions	145,431	145,431
<b>TOTAL CURRENT LIABILITIES</b>	<b>569,559</b>	<b>348,082</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	3,329	3,329
Borrowings	1,108,038	1,108,038
Employee related provisions	16,726	16,726
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,128,092</b>	<b>1,128,092</b>
<b>TOTAL LIABILITIES</b>	<b>1,697,651</b>	<b>1,476,174</b>
<b>NET ASSETS</b>	<b>82,172,882</b>	<b>81,123,550</b>
<b>EQUITY</b>		
Retained surplus	28,155,449	27,078,108
Reserve accounts	1,054,921	1,082,931
Revaluation surplus	52,962,512	52,962,512
<b>TOTAL EQUITY</b>	<b>82,172,882</b>	<b>81,123,550</b>

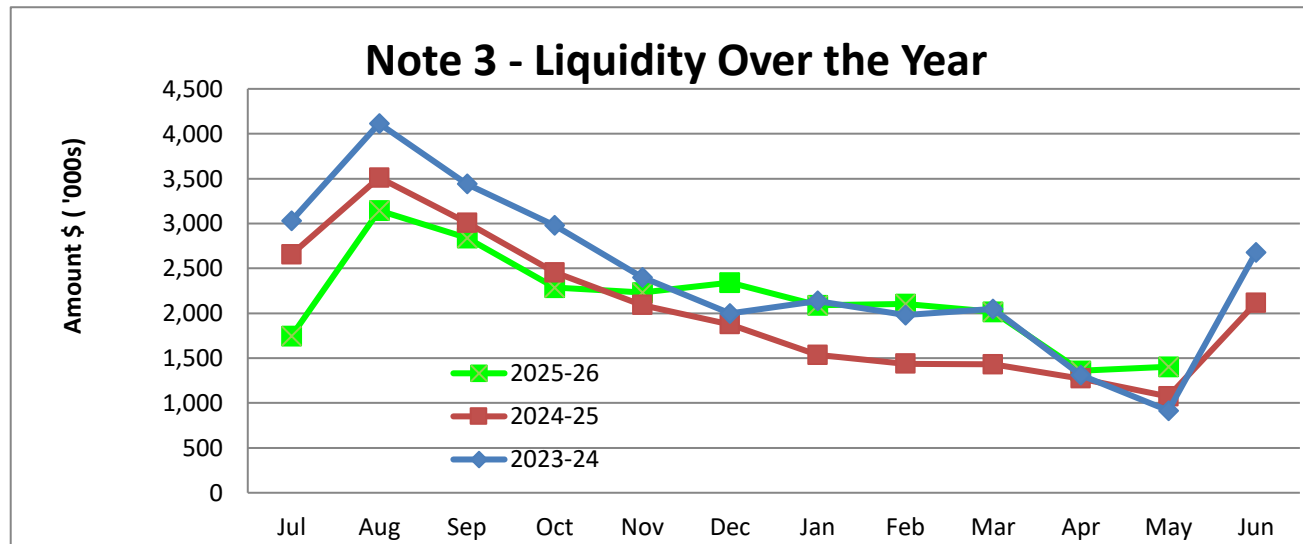
This statement is to be read in conjunction with the accompanying notes.

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

**Note 1: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	31/05/2025	31/05/2026
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,185,612	1,453,072	1,651,389
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,054,921	726,906	1,082,931
Receivables - Rates	3	22,955	31,612	35,985
Receivables - Other	3	320,512	65,971	54,085
Inventories		1,043	1,396	1,128
		3,613,721	2,307,634	2,825,517
<b>Less: Current Liabilities</b>				
Payables		(228,651)	(45,447)	(176,947)
Contract Liability / Unused Grants		(51,751)	(276,388)	0
Bonds and Deposits		(16,090)	(16,370)	(16,090)
Loan Liability		(126,013)	4,400	(7,990)
Lease Liability		(1,624)	(1,551)	(1,624)
Provisions		(145,431)	(194,919)	(145,431)
		(569,559)	(530,276)	(348,082)
Less: Cash Reserves	7	(1,054,921)	(726,906)	(1,082,931)
Add Back: Component of Leave Liability not Required to be funded		275	25,275	283
Add Back: Current Loan Liability		126,013	(4,400)	7,990
Add Back: Current Lease Liability		1,624	1,551	1,624
Add Back: Self Supporting Loans		0	0	0
<b>Net Current Funding Position</b>		<b>2,117,152</b>	<b>1,072,879</b>	<b>1,404,402</b>



**Comments - Net Current Funding Position**

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

**Note 2: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Fund Bank	1,655,205				1,655,205	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
RESERVE Bank		1,082,931			1,082,931	Westpac	Variable	At Call
<b>(c) Investments</b>								
LOCAL GOVERNMENT HOUSE UNIT TRUST				59,715	59,715	LG House Trust Unit	N/A	N/A
<b>Total</b>	<b>1,655,605</b>	<b>1,082,931</b>	<b>0</b>	<b>59,715</b>	<b>2,798,251</b>			

**Comments/Notes - Investments**

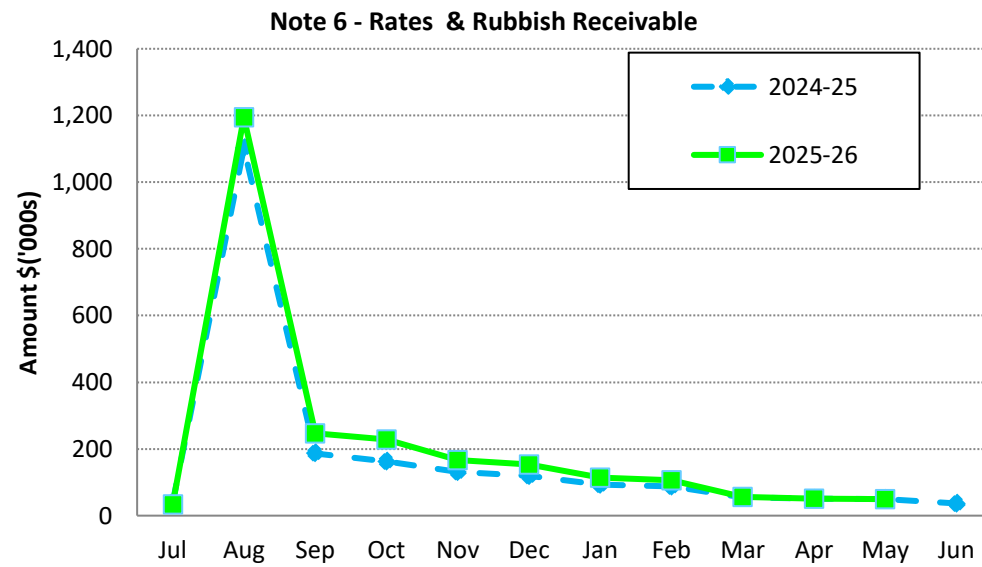
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2026**

**Note 3: Receivables**

Receivables - Rates & Rubbish	31 May 2026	30 June 2025
	\$	\$
Opening Arrears Previous Years	36,638	42,472
Levied this year	1,460,107	1,405,623
Less Collections to date	(1,447,077)	(1,411,457)
Equals Current Outstanding	<b>49,668</b>	<b>36,638</b>
<b>Net Rates Collectable</b>	<b>49,668</b>	<b>36,638</b>
% Collected	96.68%	97.47%

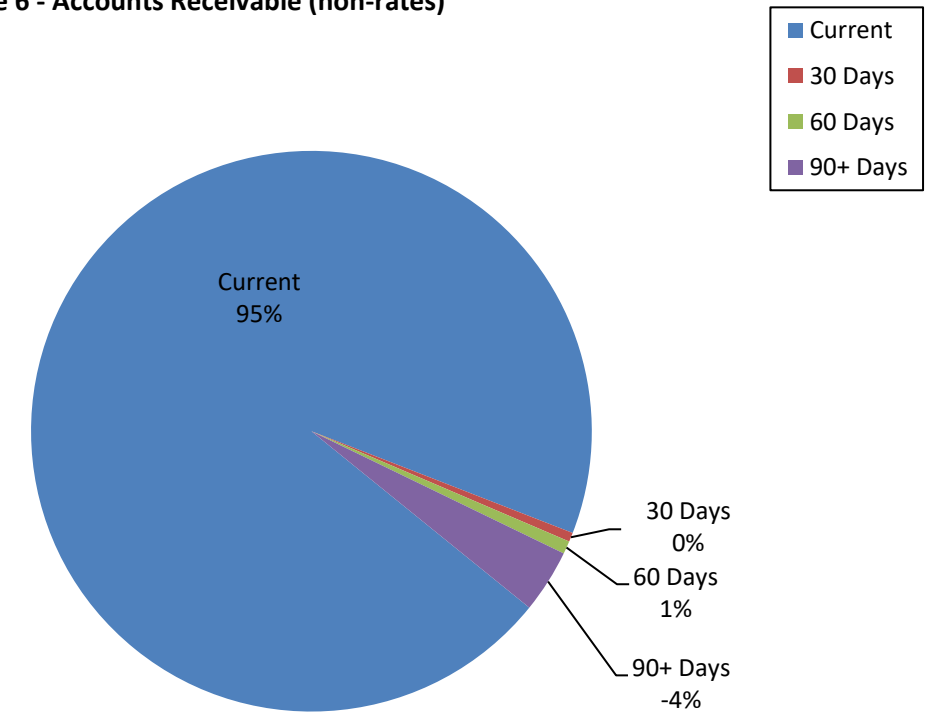
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	36,219	200	284	(1,391)	35,312
Percentage	102.6%	0.6%	0.8%	-3.9%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					35,312
Receivables - Other					18,773
<b>Total Receivables General Outstanding</b>					<b>54,085</b>

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 MAY 2026**

**Note 4: Other Current Assets**

<b>Other Current Assets</b>	<b>Opening Balance 1 Jul 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 May 2026</b>
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	1,043	85	0	1,128
<b>Total Other Current assets</b>				<b>1,128</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**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 MAY 2026**

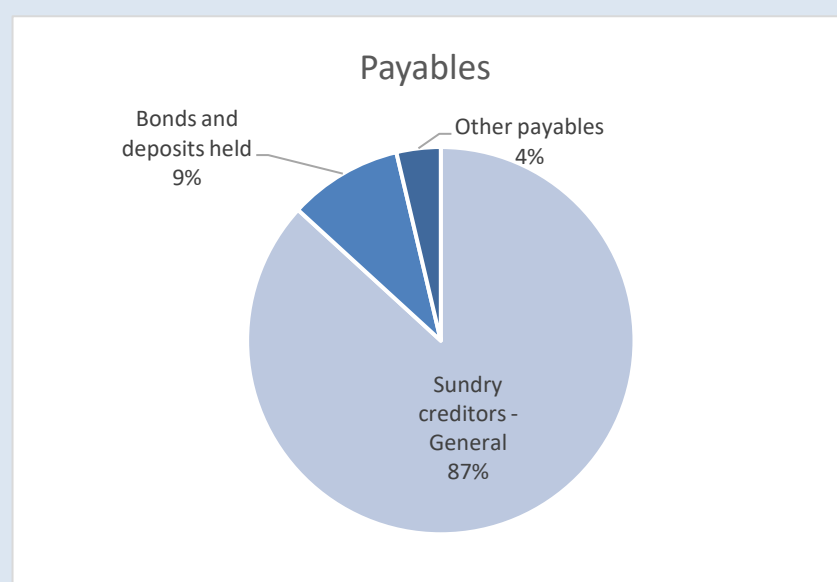
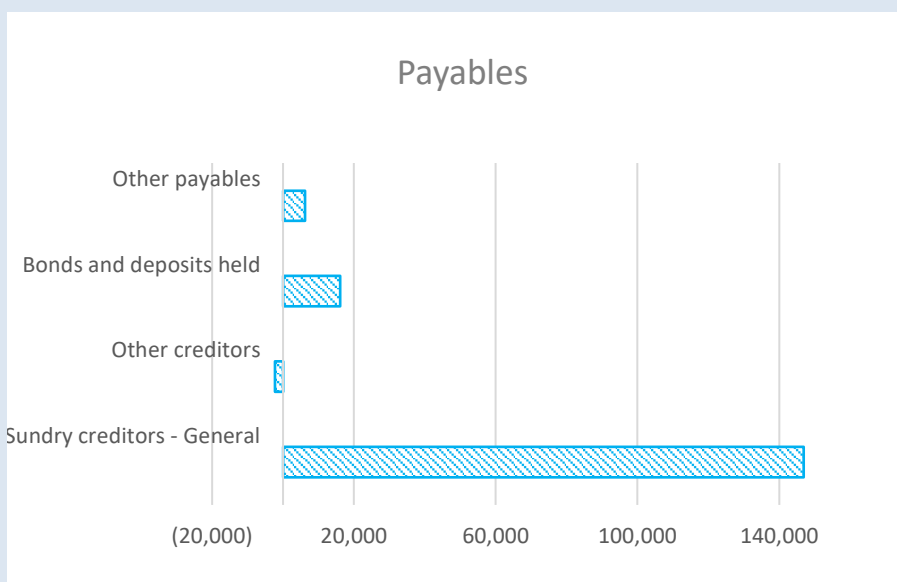
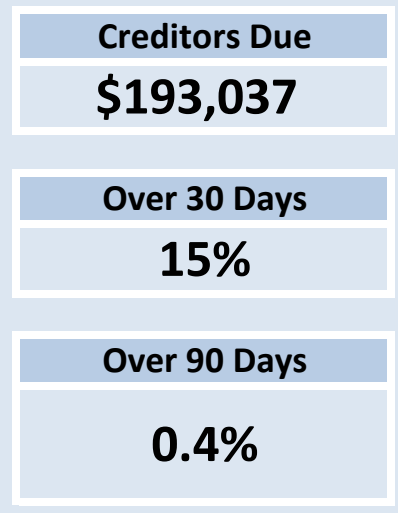
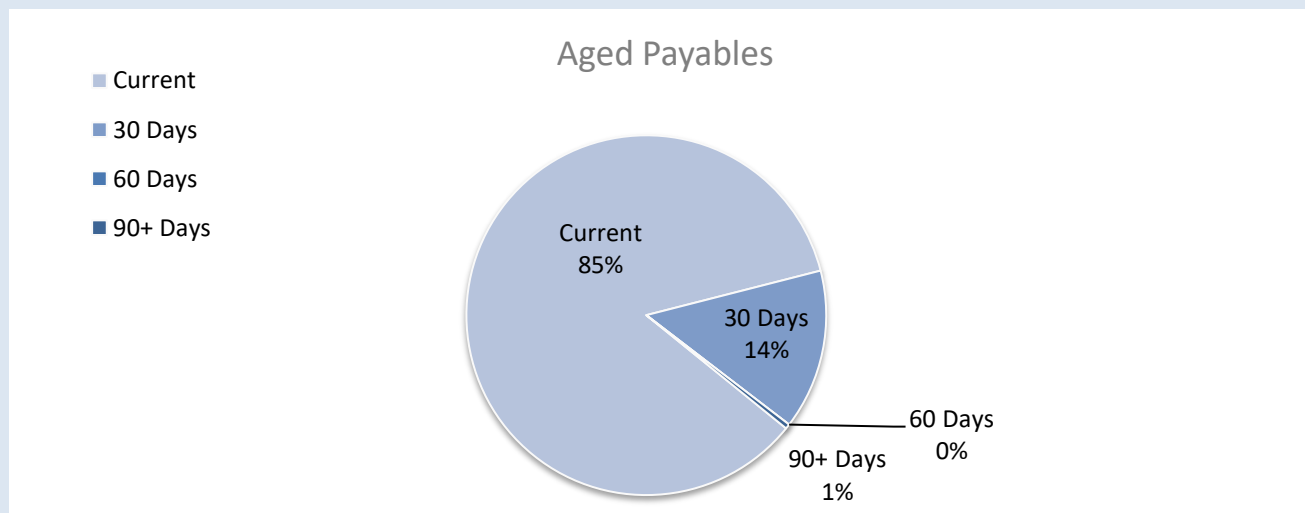
**Note 5: Payables**

<b>Payables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	125,129	21,142	0	625	146,896
Percentage	85.2%	14.4%	0%	0.4%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					146,896
Other creditors					(2,249)
Bonds and deposits held					16,090
Other payables					6,244
<b>Total Payables General Outstanding</b>					<b>193,037</b>

**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 May 2026**

**Note 6: Rate Revenue**

RATE TYPE	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
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>												
GRV - Kununoppin / Trayning	03	0.189900	113	737,152	139,984	0	0	139,984	139,984	0	0	139,984
GRV - Yelbeni	07	0.189900	2	8,020	1,523	0	0	1,523	1,523	0	0	1,523
GRV - Commercial	01	0.189900	8	60,580	11,504	0	0	11,504	11,504	0	0	11,504
UV - Rural	06	0.009350	201	131,791,495	1,231,723	0	0	1,231,723	1,231,723	0	0	1,231,723
UV - Mining	09	0.009350	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>			<b>324</b>	<b>132,597,247</b>	<b>1,384,735</b>	<b>0</b>	<b>0</b>	<b>1,384,735</b>	<b>1,384,734</b>	<b>0</b>	<b>0</b>	<b>1,384,734</b>
<b>Minimum Payment</b>		<b>Minimum</b>										
		\$										
GRV - Kununoppin / Trayning	03	450.00	29	13,173	13,050	0	0	13,050	13,050	0	0	13,050
GRV - Yelbeni	07	450.00	7	2,390	3,150	0	0	3,150	3,150	0	0	3,150
GRV - Commercial	01	450.00	4	4,990	1,800	0	0	1,800	1,800	0	0	1,800
UV - Rural	06	450.00	7	194,005	3,150	338	51	3,539	3,150	0	0	3,150
UV - Mining	09	450.00	6	38,288	2,700	(184)	0	2,516	2,700	0	0	2,700
<b>Sub-Totals</b>			<b>53</b>	<b>252,846</b>	<b>23,850</b>	<b>154</b>	<b>51</b>	<b>24,056</b>	<b>23,850</b>	<b>0</b>	<b>0</b>	<b>23,850</b>
			<b>377</b>	<b>132,850,093</b>	<b>1,408,585</b>	<b>154</b>	<b>51</b>	<b>1,408,790</b>	<b>1,408,584</b>	<b>0</b>	<b>0</b>	<b>1,408,584</b>
Discounts								0				0
<b>Amount from General Rates</b>								<b>1,408,790</b>				<b>1,408,584</b>
Ex-Gratia Rates								12,438				11,308
Rates Written Off								(93)				0
Specified Area Rates								0				0
<b>Totals</b>								<b>1,421,136</b>				<b>1,419,892</b>

Comments - Rating Information

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

**Note 7: Disposal of Assets**

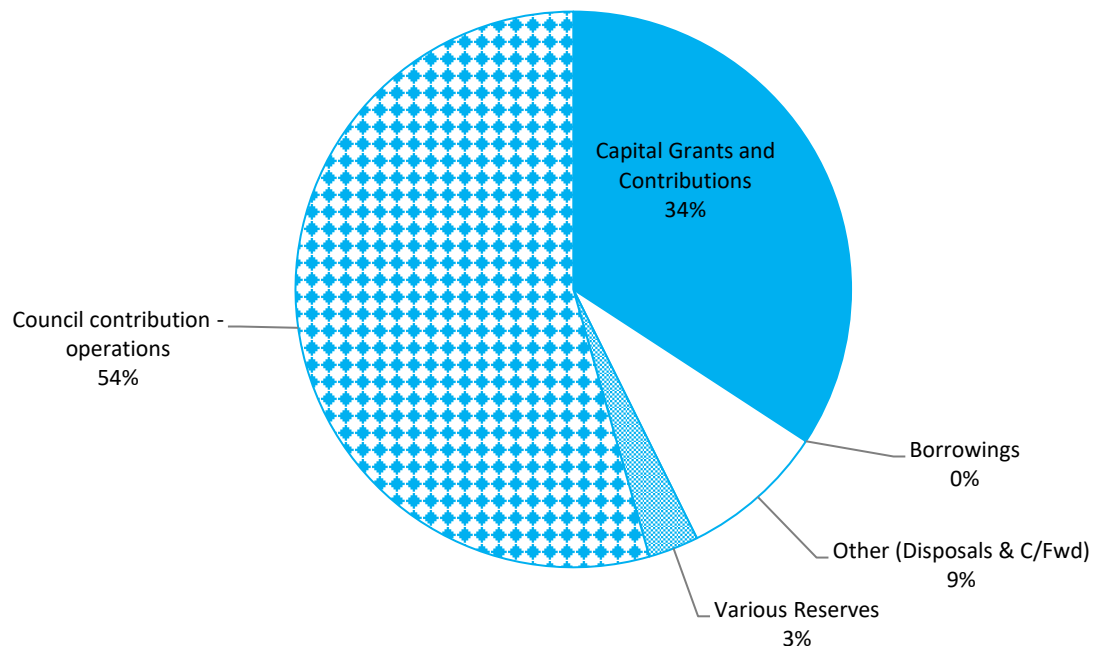
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
453	2015 MUSTANG 2044 SKID STEER LOADER	5,431	17,500	12,069		5,729	17,500	11,771	0
490	2016 TOYOTA HILUX WORKMATE SINGLE CAB MANUAL 4X2 - I	2,535	5,909	3,374		3,597	10,000	6,403	0
560	Toyota Prado 2023 DLS WGN GXL - OKTY CEO	49,799	50,000	201		55,739	55,000	7,261	0
561	Toyota Prado 2023 Dsl Wgn GXL - KTYO Doctor					56,161	50,000	6,839	0
558	2023 Toyota Hilux 4x4 Dsl D/C SR5 - Works Supervisor	46,335	45,909		(426)	44,411	45,000	589	0
541	Toyota Hilux 4X2 High-Rider DSL	10,928	15,000	4,072		12,049	17,000	4,951	0
562	Mack 2011 8 x 4 Water Truck	107,014	84,545		(22,468)	108,007	80,000		(28,007)
564	Vermeer Wood Chipper 1998 model 1800a					16,821	14,545	3,179	0
		<b>222,041</b>	<b>218,864</b>	<b>19,716</b>	<b>(22,894)</b>	<b>302,514</b>	<b>289,045</b>	<b>40,993</b>	<b>(28,007)</b>

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

**Note 8 - Capital Acquisitions**

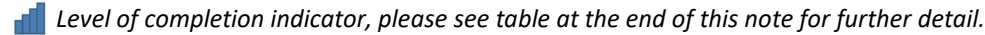

















	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	142,068	250,121	269,265	177,265	142,068	(108,053)
Furniture and Equipment	0	0	0	0	0	0	0
Plant and Equipment	0	401,554	454,195	489,633	494,767	401,554	(52,641)
Infrastructure Assets - Roads	0	1,721,108	2,163,645	2,360,512	2,739,522	1,721,108	(442,537)
Infrastructure Assets - Footpaths	0	133,482	133,587	135,000	45,000	133,482	(105)
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	23,774	138,606	163,649	187,649	23,774	(114,832)
<b>Capital Expenditure Totals</b>	0	2,421,986	3,140,154	3,418,059	3,644,203	2,421,986	(718,168)
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions			1,116,302	1,169,104	1,215,615	740,394	(375,908)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			285,708	289,045	315,500	218,864	(66,844)
Council contribution - Cash Backed Reserves							0
Various Reserves			0	100,000		0	0
Council contribution - operations			1,738,144	1,859,910		1,462,728	(275,416)
<b>Capital Funding Total</b>			<b>3,140,154</b>	<b>3,418,059</b>		<b>2,421,986</b>	<b>(718,168)</b>

**Budgeted Capital Acquisitions Funding**



SHIRE OF TRAYNING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 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	
				\$	\$	\$	\$	\$	\$	\$	
											
<b>Buildings</b>											
<b>Governance</b>											
 ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(5,620)	(5,620)	0	0	0	(5,620)	
<b>Total - Governance</b>				<b>0</b>	<b>(5,620)</b>	<b>(5,620)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,620)</b>	
<b>Education &amp; Welfare</b>											
 KTY PLAYGROUP	4081001	9231		0	(14,740)	(14,740)	0	(23,000)	(20,950)	6,210	
<b>Total - Education &amp; Welfare</b>				<b>0</b>	<b>(14,740)</b>	<b>(14,740)</b>	<b>0</b>	<b>(23,000)</b>	<b>(20,950)</b>	<b>6,210</b>	
<b>Housing</b>											
 Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	(34,870)	(34,870)	(34,870)	(34,870)	(31,955)	(2,915)	
 DOCTOR'S HOUSE	4074541	9231	BC39	0	(6,050)	(6,050)	(6,050)	(6,050)	(5,544)	(506)	
<b>Total - Housing</b>				<b>0</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(37,499)</b>	<b>(3,421)</b>	
<b>Community Amenities</b>											
 Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	(8,700)	(8,700)	(9,570)	(9,570)	(8,767)	67	
<b>Total - Community Amenities</b>				<b>0</b>	<b>(8,700)</b>	<b>(8,700)</b>	<b>(9,570)</b>	<b>(9,570)</b>	<b>(8,767)</b>	<b>67</b>	
<b>Recreation And Culture</b>											
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION ANI	4111543	9231	BC33	0	(8,000)	(8,000)	(8,800)	(8,800)	(8,063)	63	
 Swimming Pool Upgrade	4112002	9231	BC21	0	(5,091)	(5,091)	(5,600)	(5,600)	(5,126)	35	
 Gymnasium Construction	4113540	9231	BC06	0	0	0	(20,000)	0	0	0	
 Trayning Tennis Club Shelter	4113547	9231	BC97	0	(1,948)	(1,948)	0	0	0	(1,948)	
 TRAYNING DISTRICTS SPORTING CLUB	4113548	9231	BC57	0	(41,299)	(41,299)	0	(41,500)	(41,500)	201	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(56,338)</b>	<b>(56,338)</b>	<b>(34,400)</b>	<b>(55,900)</b>	<b>(54,689)</b>	<b>(1,649)</b>	
<b>Economic Services</b>											
 Rance Cottage - Capital	4132539	9231	BC101	0	(15,750)	(15,750)	(12,375)	(12,375)	(11,341)	(4,409)	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(127,500)	(116,875)	116,875	
<b>Total - Economic Services</b>				<b>0</b>	<b>(15,750)</b>	<b>(15,750)</b>	<b>(92,375)</b>	<b>(139,875)</b>	<b>(128,216)</b>	<b>112,466</b>	
<b>Total - Buildings</b>				<b>0</b>	<b>(142,068)</b>	<b>(142,068)</b>	<b>(177,265)</b>	<b>(269,265)</b>	<b>(250,121)</b>	<b>108,053</b>	
<b>Plant &amp; Equipment</b>											
<b>Governance</b>											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	(76,636)	(76,636)	(83,912)	(77,936)	(71,445)	(5,191)	
<b>Total - Governance</b>				<b>0</b>	<b>(76,636)</b>	<b>(76,636)</b>	<b>(83,912)</b>	<b>(77,936)</b>	<b>(71,445)</b>	<b>(5,191)</b>	
<b>Health</b>											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(83,912)	(77,500)	(71,038)	71,038	
<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(83,912)</b>	<b>(77,500)</b>	<b>(71,038)</b>	<b>71,038</b>	
<b>Recreation &amp; Culture</b>											
 Parks & Gardens Plant & Equipment	4113460	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(32,978)	(2,999)	
<b>Total - Recreation &amp; Culture</b>				<b>0</b>	<b>(35,977)</b>	<b>(35,977)</b>	<b>(44,550)</b>	<b>(35,977)</b>	<b>(32,978)</b>	<b>(2,999)</b>	
<b>Transport</b>											
 Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(158,800)	(145,563)	(13,237)	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(32,978)	(2,999)	







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

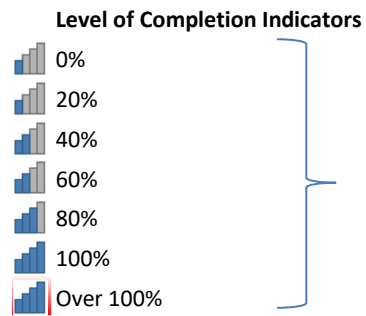
**Note 8: Capital Acquisitions (Continued)**

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	
				\$	\$	\$	\$	\$	\$	\$	
Minor Plant and Equipment	4123600	9233		0	(37,907)	(37,907)	0	(39,000)	(35,750)	(2,157)	
<b>Total - Transport</b>				<b>0</b>	<b>(232,685)</b>	<b>(232,685)</b>	<b>(217,950)</b>	<b>(233,777)</b>	<b>(214,291)</b>	<b>(18,394)</b>	
<b>Other Property &amp; Services</b>											
<b>Public Works Overheads</b>											
Replace Works Supervisor's Utility	4142570	9233		0	(56,256)	(56,256)	(64,443)	(64,443)	(64,443)	8,187	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>(56,256)</b>	<b>(56,256)</b>	<b>(64,443)</b>	<b>(64,443)</b>	<b>(64,443)</b>	<b>8,187</b>	
<b>Total - Plant &amp; Equipment</b>				<b>0</b>	<b>(401,554)</b>	<b>(401,554)</b>	<b>(494,767)</b>	<b>(489,633)</b>	<b>(454,195)</b>	<b>52,641</b>	
<b>Infrastructure Assets - Roads</b>											
<b>Transport</b>											
Gabbin-Trayning Road	4121001	9250	RCC013	0	(52,981)	(52,981)	(138,546)	(52,746)	(48,356)	(4,625)	
Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(10,494)	10,494	
Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(33,220)	33,220	
Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(15,070)	15,070	
Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(16,841)	16,841	
Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(39,556)	39,556	
Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(20,119)	20,119	
Nalkain Road Capital	4121001	9250	RCC087	0	(960)	(960)	(36,548)	(36,548)	(33,484)	32,524	
Harrod Road CAPEX	4121002	9250	RRG002	0	(321,769)	(321,769)	(490,723)	(451,083)	(413,490)	91,721	
Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	(135,002)	(135,002)	(526,613)	(539,271)	(494,318)	359,316	
Kellerberrin/Bencubbin Road	4121002	9250	RRG006	0	(2,169)	(2,169)	0	0	0	(2,169)	
RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(493,672)	(493,672)	(413,593)	(433,065)	(396,968)	(96,704)	
Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(6,020)	(5,500)	5,500	
Letchford Huandanning Rd	4121003	9250	RTR004	0	(126,155)	(126,155)	(163,332)	(154,832)	(141,922)	15,767	
RTR - STAPLETON ROAD	4121003	9250	RTR016	0	(132,738)	(132,738)	(183,956)	(133,456)	(122,331)	(10,407)	
RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(290,604)	(290,604)	(385,914)	(310,014)	(284,163)	(6,441)	
Barnes Road (RTR)	4121003	9250	RTR095	0	(95,560)	(95,560)	(194,088)	(95,788)	(87,813)	(7,747)	
GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	(69,498)	(69,498)	0	0	0	(69,498)	
<b>Total - Transport</b>				<b>0</b>	<b>(1,721,108)</b>	<b>(1,721,108)</b>	<b>(2,739,522)</b>	<b>(2,360,512)</b>	<b>(2,163,645)</b>	<b>442,537</b>	
<b>Total - Infrastructure Assets - Roads</b>				<b>0</b>	<b>(1,721,108)</b>	<b>(1,721,108)</b>	<b>(2,739,522)</b>	<b>(2,360,512)</b>	<b>(2,163,645)</b>	<b>442,537</b>	
<b>Infrastructure Assets - Footpaths</b>											
<b>Transport</b>											
Adam Street Kununoppin Footpath	4121010	9251	FCC83	0	0	0	(45,000)	0	0	0	
CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(7,990)	(7,990)	0	(8,000)	(8,000)	10	
Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(109,156)	(109,156)	0	(110,000)	(110,000)	844	
Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(16,336)	(16,336)	0	(17,000)	(15,587)	(749)	
<b>Total - Transport</b>				<b>0</b>	<b>(133,482)</b>	<b>(133,482)</b>	<b>(45,000)</b>	<b>(135,000)</b>	<b>(133,587)</b>	<b>105</b>	
<b>Total - Infrastructure Assets - Footpaths</b>				<b>0</b>	<b>(133,482)</b>	<b>(133,482)</b>	<b>(45,000)</b>	<b>(135,000)</b>	<b>(133,587)</b>	<b>105</b>	
<b>Infrastructure Assets - Other</b>											

SHIRE OF TRAYNING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MAY 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		
				\$	\$	\$	\$	\$	\$	\$		
<b>Community Amenities</b>												
	CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(91,663)	91,663	
<b>Total - Community Amenities</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(91,663)</b>	<b>91,663</b>	
<b>Recreation And Culture</b>												
	Sports Precinct Play Area Development	4113539	9254	BC80	0	(3,060)	(3,060)	0	0	0	(3,060)	
	Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(16,964)	(16,964)	(42,018)	(18,018)	(16,522)	(442)	
	Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	(3,750)	(3,750)	(45,631)	(45,631)	(30,421)	26,671	
<b>Total - Recreation And Culture</b>					<b>0</b>	<b>(23,774)</b>	<b>(23,774)</b>	<b>(87,649)</b>	<b>(63,649)</b>	<b>(46,943)</b>	<b>23,169</b>	
	<b>Total - Infrastructure Assets - Other</b>				<b>0</b>	<b>(23,774)</b>	<b>(23,774)</b>	<b>(187,649)</b>	<b>(163,649)</b>	<b>(138,606)</b>	<b>114,832</b>	
	<b>Capital Expenditure Total</b>				<b>0</b>	<b>(2,421,986)</b>	<b>(2,421,986)</b>	<b>(3,644,203)</b>	<b>(3,418,059)</b>	<b>(3,140,154)</b>	<b>718,168</b>	



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

**Note 9: Information on Loan Borrowings and Lease Financing**

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2025	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>													
Loan 72 - Construct House	166,304	0	0	0	17,918	17,918	17,918	148,386	148,386	148,386	6,639	6,735	6,735
Loan 73 - Staff House	183,832	0	0	0	16,919	16,919	16,919	166,913	166,913	166,913	5,326	8,246	8,246
Loan 74 - GROH House	551,495	0	0	0	50,757	50,757	50,757	500,738	500,738	500,738	15,979	24,736	24,736
<b>Recreation and Culture</b>													
Loan 69 - Community Recreation Centre	220,624	0	0	0	8,381	16,903	16,903	212,243	203,721	203,721	4,382	8,329	8,329
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	103,957	0	0	0	20,138	20,137	20,137	83,819	83,820	83,820	1,577	1,573	1,573
<b>Economic Services</b>													
Loan 70 - Trayning Unmanned Fuel Site	7,839	0	0	0	3,910	7,839	7,839	3,929	0	0	127	560	560
	1,234,050.56	0	0	0	118,023	130,473	130,473	1,116,028	1,103,578	1,103,578	34,031	50,179	50,179
Current loan borrowings	126,013							7,990					
Non-current loan borrowings	1,108,038							1,108,038					
	1,234,051							1,116,028					

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

(b) Information on Financing

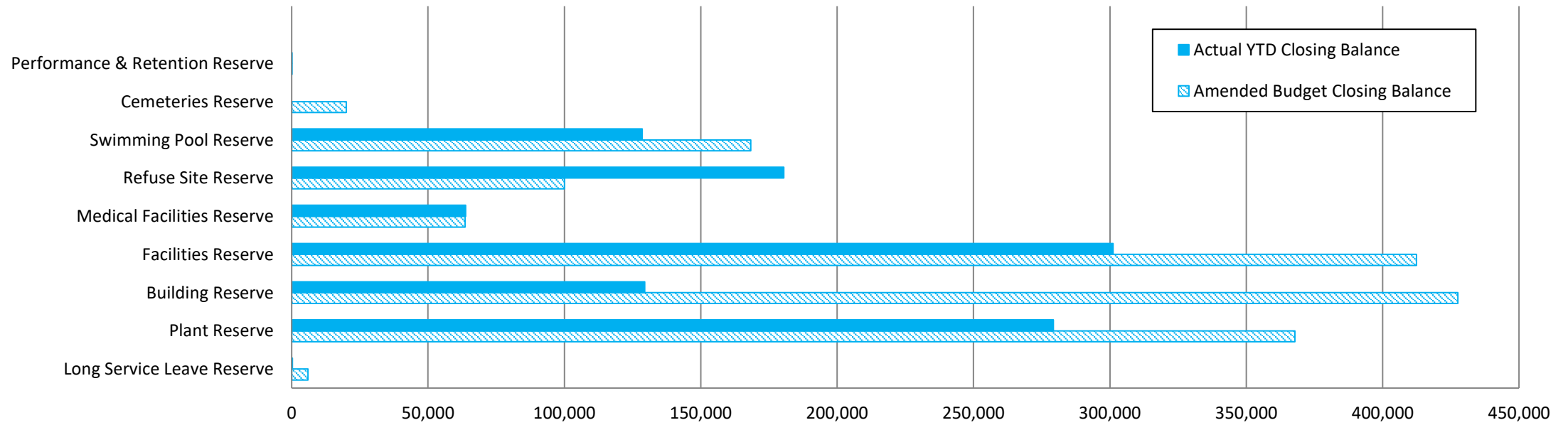
Particulars/Purpose	01 Jul 2025	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Fuji Xerox DocuCentre IV C5571	4,953	0	0	0	0	0	0	4,953	4,953	4,953	0	0	0

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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	275	740	7	5,000	0	0	0	6,015	282.75
Plant Reserve	272,055	7,200	7,224	88,533	0	0	0	367,788	279,279.01
Building Reserve	126,088	1,466	3,348	300,000	0	0	0	427,554	129,436.03
Facilities Reserve	293,356	7,138	7,789	111,967	0	0	0	412,461	301,144.54
Medical Facilities Reserve	62,110	1,510	1,649	0	0	0	0	63,620	63,759.43
Refuse Site Reserve	175,793	4,274	4,667	20,000	0	(100,000)	0	100,067	180,460.46
Swimming Pool Reserve	125,231	3,051	3,325	40,000	0	0	0	168,282	128,555.56
Cemeteries Reserve	0	0	0	20,000	0	0	0	20,000	0.00
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	<b>1,054,921</b>	<b>25,379</b>	<b>28,009</b>	<b>585,500</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>1,565,800</b>	<b>1,082,930.57</b>

**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 MAY 2026**

**Note 11: Other Current Liabilities**

<b>Other Current Liabilities</b>	<b>Note</b>	<b>Opening Balance 1 Jul 2025</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 31 May 2026</b>
		\$	\$	\$	\$
<b>Other liabilities</b>					
- Capital grant/contribution liabilities	13	28,677	0	(28,677)	0
<b>Total other liabilities</b>		28,677	0	(28,677)	0
<b>Provisions</b>					
Annual leave		58,993	0	0	58,993
Annual leave Oncosts		8,849	0	0	8,849
Long service leave		67,468	0	0	67,468
Long service leave Oncosts		10,120	0	0	10,120
<b>Total Provisions</b>		145,431	0	0	145,431
<b>Total Other Current Liabilities</b>					<b>145,431</b>
<b>Amounts shown above include GST (where applicable)</b>					

**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 May 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)	
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission - General	WALGGC	Operating	0	952,234	0	1,021,551	952,234	69,317	1,021,551	1,021,551		0
<b>Governance</b>												
<b>Law, Order and Public Safety</b>												
<b>Health</b>												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	14,638	13,409	14,638		14,638	0	0	0
<b>Education &amp; Welfare</b>												
Department of Education	Department of Education	Operating	0	10,290	0	10,290	10,290		10,290	10,612	0	0
<b>Housing</b>												
<b>Recreation and Culture</b>												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	10,076	11,000		11,000	0	(3,750)	0
<b>Transport</b>												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	307,427	343,810	(36,383)	307,427	307,427	(627,229)	0
Direct Road grant funds	MRWA	Operating	0	177,588	0	177,588	177,588		177,588	171,903	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	612,346	508,770	612,346	(103,576)	508,770	309,446	(321,769)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	428,395	547,668	(80,325)	467,343	388,343	(290,604)	97,739
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	29,713	29,963	0	29,963	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	0	125,939	0	137,390	137,390	42,605	(133,482)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	1,199	1,308		1,308	0	(18,772)	0
<b>Economic Services</b>												
<b>Other Property &amp; Services</b>												
<b>TOTALS</b>			<b>0</b>	<b>1,485,230</b>	<b>1,215,615</b>	<b>2,634,357</b>	<b>2,700,845</b>	<b>(13,577)</b>	<b>2,687,268</b>	<b>2,251,887</b>	<b>(1,395,607)</b>	<b>97,739</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	1,518,055	1,485,230	32,934	1,518,164	1,511,493	(646,001)	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	1,215,615	1,116,302	1,215,615	(46,511)	1,169,104	740,394	(749,605)	97,739
<b>TOTALS</b>			<b>0</b>	<b>1,485,230</b>	<b>1,215,615</b>	<b>2,634,357</b>	<b>2,700,845</b>	<b>(13,577)</b>	<b>2,687,268</b>	<b>2,251,887</b>	<b>(1,395,607)</b>	<b>97,739</b>

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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 2025/26 year is \$10,000 or 10% whichever is the greater.

	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
	\$	%				
Profit on Disposal of Assets	(17,849)	(48%)	▼	S	Timing	Plant Replacement - timing related
<b>Expenditure from operating activities</b>						
Employee Costs	208,007	19%	▲	S	Permanent	Less contract/casual Admin Staff than budgeted
Interest Expenses	11,799	26%	▲	S	Timing	Timing of loan payments only
Other Expenditure	16,067	22%	▲	S	Permanent	No attendance at WALGA Convention, Election not required
<b>Inflows from investing activities</b>						
Capital Grants, Subsidies and Contributions	(375,908)	(34%)	▼	S	Permanent	Number of Capital grants not to be received
Proceeds from Disposal of Assets	(66,844)	(23%)	▼	S	Timing	Plant Replacement - timing related
Plant and Equipment	52,641	12%	▲	S	Timing	Plant Replacement - timing related
Infrastructure Assets - Roads	442,537	20%	▲	S	Timing	Slow progress on Capital Road program to date
Infrastructure Assets - Other	114,832	83%	▲	S	Timing	Construction yet to commence on Wheatbelt Rail Trail and Transfer Station
<b>Inflows from financing activities</b>						

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

**Note 16: Budget Amendments**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Opening Surplus		0	136,950	136,950
		<b>Permanent Changes</b>						
								136,950
2041002		MEMBERS CONFERENCE EXPENSES	03.2026.20	Operating Expenses			(13,200)	123,750
2041009		MEMBERS TRAINING	03.2026.20	Operating Expenses			(14,000)	109,750
2041019		Election Expenses	03.2026.20	Operating Expenses			(5,000)	104,750
2042001		Salaries - Other Governance	03.2026.20	Operating Expenses			(150,000)	(45,250)
2042011		STAFF TRAINING - OTHER GOVERNANCE	03.2026.20	Operating Expenses			(10,000)	(55,250)
2042034		Advertising - Other Governance	03.2026.20	Operating Expenses		9,942		(45,308)
2042037		Subscriptions & Publications - Other	03.2026.20	Operating Expenses		9,000		(36,308)
	BM02	ADMIN OFFICE BLDG MAINTENANCE	03.2026.20	Operating Expenses		12,000		(24,308)
2074001		DOCTORS VEHICLE EXPENSES	03.2026.20	Operating Expenses		10,000		(14,308)
	MP002	PRACTICE OPERATING EXPENSES	03.2026.20	Operating Expenses		12,000		(2,308)
	GG15	Primary School Oval Mtce - Watering	03.2026.20	Operating Expenses		8,000		5,692
	BM23	Aged - Unit 6, Lot 500 Coronation St	03.2026.20	Operating Expenses		12,760		18,452
	WO07	Yelbeni Refuse Site Maintenance	03.2026.20	Operating Expenses			(5,000)	13,452
	WO25	Kununoppin Refuse Site Mtce	03.2026.20	Operating Expenses			(5,000)	8,452
2102004		Transfer Station Operations	03.2026.20	Capital Expenses			(20,000)	(11,548)
	WO11	Tourist Information Bay Area	03.2026.20	Operating Expenses			(5,000)	(16,548)
	BM28	Kununoppin Town Hall	03.2026.20	Operating Expenses		5,000		(11,548)
	BM66	Lot 12 Wilson Street	03.2026.20	Operating Expenses		12,862		1,314
	BM67	Trayning Districts Sporting Club Building	03.2026.20	Operating Expenses		12,236		13,550
	GG02	Kununoppin Oval Maintenance	03.2026.20	Operating Expenses			(5,000)	8,550
	GG06	Trayning Tennis Courts Maintenance	03.2026.20	Operating Expenses			(7,400)	1,150
	GG06	Trayning Tennis Courts Maintenance	03.2026.20	Operating Expenses			(10,100)	(8,950)
	GG09	BBQ/Playground Maintenance	03.2026.20	Operating Expenses			(8,000)	(16,950)
	GG09	BBQ/Playground Maintenance	03.2026.20	Operating Expenses			(10,300)	(27,250)
	GG09	BBQ/Playground Maintenance	03.2026.20	Operating Expenses			(5,500)	(32,750)
	GG21	Trayning Parks & Gardens Mtce	03.2026.20	Operating Expenses		50,000		17,250
	GG21	Trayning Parks & Gardens Mtce	03.2026.20	Operating Expenses			(30,000)	(12,750)
	GG21	Trayning Parks & Gardens Mtce	03.2026.20	Operating Expenses		50,000		37,250
	GG21	Trayning Parks & Gardens Mtce	03.2026.20	Operating Expenses			(10,000)	27,250
	GG22	Kununoppin Parks & Gardens Mtce	03.2026.20	Operating Expenses			(17,000)	10,250
	RM005	Mandiga-Trayning Rd - Maintenance	03.2026.20	Operating Expenses		15,000		25,250
	RM007	Doodlakine-Kununoppin Rd - Maintenance	03.2026.20	Operating Expenses			(10,000)	15,250
	RM008	Kellerberrin-Yelbeni Rd - Maintenance	03.2026.20	Operating Expenses			(5,000)	10,250
	RM015	Gabbin-Trayning Rd - Maintenance	03.2026.20	Operating Expenses		20,000		30,250
	RM019	Trayning North Rd - Maintenance	03.2026.20	Operating Expenses		20,000		50,250
	RM026	Perks-O'Meara Rd - Maintenance	03.2026.20	Operating Expenses		8,000		58,250
	RM039	Last Rd - Maintenance	03.2026.20	Operating Expenses		6,000		64,250
	RM999	Road Maintenance - General	03.2026.20	Operating Expenses			(6,800)	57,450
	RM999	Road Maintenance - General	03.2026.20	Operating Expenses			(70,000)	(12,550)
	FM01	Footpath Maintenance - General	03.2026.20	Operating Expenses			(9,800)	(22,350)
	FM01	Footpath Maintenance - General	03.2026.20	Operating Expenses			(98,000)	(120,350)
	FM01	Footpath Maintenance - General	03.2026.20	Operating Expenses			(13,300)	(133,650)
2132021		NEWTRAVEL	03.2026.20	Operating Expenses		5,000		(128,650)
	BO021	Condor Cottage Building Operations	03.2026.20	Operating Expenses			(10,000)	(138,650)
	BO021	Condor Cottage Building Operations	03.2026.20	Operating Expenses			(15,000)	(153,650)
	BO047	Rance Cottage Building Operations	03.2026.20	Operating Expenses			(10,000)	(163,650)
	BO047	Rance Cottage Building Operations	03.2026.20	Operating Expenses			(15,000)	(178,650)
2142005		WORKS TEAM - VEHICLE	03.2026.20	Operating Expenses		5,000		(173,650)
2142011		Works Team - Sick Pay	03.2026.20	Operating Expenses			(10,000)	(183,650)
2142012		WORKS TEAM - ANNUAL LEAVE	03.2026.20	Operating Expenses			(20,000)	(203,650)
2142016		Works Team - Allowances	03.2026.20	Operating Expenses			(15,000)	(218,650)
	WO19	Works Training, Conferences & Travel	03.2026.20	Operating Expenses			(10,000)	(228,650)
	WO20	OHS Meetings	03.2026.20	Operating Expenses			(10,000)	(238,650)
2142199		Less - Allocated to Works (PWO's)	03.2026.20	Operating Expenses		65,000		(173,650)
2143002		PARTS, REPAIRS & HIRE EXTERNAL	03.2026.20	Operating Expenses			(100,000)	(273,650)
2143005		Fuels and Oils	03.2026.20	Operating Expenses			(50,000)	(323,650)
2143099		Less POC's Allocated to Works	03.2026.20	Operating Expenses		150,000		(173,650)
2145002		WORKERS COMPENSATION	03.2026.20	Operating Expenses		30,000		(143,650)
3032306		GRANTS COMMISSION - UNTIED GRANT	03.2026.20	Operating Revenue			(69,317)	(212,967)
3042350		Reimbursements - Other Governance	03.2026.20	Operating Revenue		13,000		(199,967)
3092300		Non-Employee Housing Rent	03.2026.20	Operating Revenue			(10,000)	(209,967)
3092320		Reimbursements - Other Housing	03.2026.20	Operating Revenue			(12,956)	(222,923)
3121300		GRANTS COMMISSION - ROAD GRANT	03.2026.20	Operating Revenue		36,383		(186,540)
3121301		Regional Road Group Grants	03.2026.20	Operating Revenue		103,576		(82,964)
3121310		Roads to Recovery Grant Funds	03.2026.20	Operating Revenue		80,325		(2,639)
	LRCIPI05	LRCIP Phase 3 - Footpath Project Income	03.2026.20	Operating Revenue			(137,390)	(140,029)
3142303		WORKS TEAM - CONTRIBUTIONS & REIMBURSEMENTS	03.2026.20	Operating Revenue		19,500		(120,529)
3145300		REIMBURSEMENTS - WORKERS COMP.	03.2026.20	Operating Revenue			(30,000)	(150,529)
4042566		PURCHASE ADMINISTRATION VEHICLE	03.2026.20	Capital Expenses			(5,976)	(156,505)
4074701		Purchase Doctors Vehicle	03.2026.20	Capital Expenses			(6,412)	(162,917)
	BC13	KTY Playgroup Building Capital	03.2026.20	Capital Expenses		23,000		(139,917)
4092500		Transfer to Building Reserve	03.2026.20	Capital Expenses		300,000		160,083
4101500		TRANSFER TO REFUSE RESERVE	03.2026.20	Capital Expenses		20,000		180,083
4113460		Parks & Gardens Plant & Equipment	03.2026.20	Capital Expenses			(8,573)	171,510
4113500		Transfer to Facilities Reserve	03.2026.20	Capital Expenses		72,967		244,477
	BC98	Pioneer Park - Capital Improvements and Renewal	03.2026.20	Capital Expenses			(24,000)	220,477
	BC06	Gymnasium Construction	03.2026.20	Capital Expenses			(20,000)	200,477
	BC57	TRAYNING DISTRICTS SPORTING CLUB	03.2026.20	Capital Expenses		41,500		241,977
	RCC013	Gabbin-Trayning Road	03.2026.20	Capital Expenses			(5,000)	236,977
	RCC013	Gabbin-Trayning Road	03.2026.20	Capital Expenses			(45,800)	191,177
	RCC013	Gabbin-Trayning Road	03.2026.20	Capital Expenses			(10,000)	181,177
	RCC013	Gabbin-Trayning Road	03.2026.20	Capital Expenses			(25,000)	156,177
	RRG001	Kellerberrin-Bencubbin Road	03.2026.20	Capital Expenses		32,658		188,835
	RRG001	Kellerberrin-Bencubbin Road	03.2026.20	Capital Expenses			(20,000)	168,835
	RRG002	Harrod Road CAPEX	03.2026.20	Capital Expenses			(20,440)	148,395
	RRG002	Harrod Road CAPEX	03.2026.20	Capital Expenses			(19,200)	129,195
	RRG014	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	03.2026.20	Capital Expenses		39,472		168,667
	RRG014	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	03.2026.20	Capital Expenses			(20,000)	148,667

RRG077	Leake Street Kununoppin Capital	03.2026.20	Capital Expenses		(52,500)	96,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses		(10,000)	86,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses		(6,000)	80,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses	7,500		87,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(9,000)	78,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(27,000)	51,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(14,500)	37,167
RTR017	RTR - SHERZINGER ROAD - Capital	03.2026.20	Capital Expenses		(75,900)	(38,733)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(8,000)	(46,733)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(56,500)	(103,233)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(14,000)	(117,233)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(19,800)	(137,033)
FCC03	CORONATION STREET FOOTPATH	03.2026.20	Capital Expenses	8,000		(129,033)
FCC70	Adam Street Footpath, Trayning - Capital	03.2026.20	Capital Expenses	17,000		(112,033)
FCC76	Wilson Street Footpath - Capital	03.2026.20	Capital Expenses	110,000		(2,033)
FCC83	Adam Street Kununoppin Footpath	03.2026.20	Capital Expenses		(45,000)	(47,033)
4123600	Minor Plant and Equipment	03.2026.20	Capital Expenses	39,000		(8,033)
4123604	PURCHASE LIGHT VEHICLES	03.2026.20	Capital Expenses		(8,573)	(16,606)
4123615	Purchase of Plant	03.2026.20	Capital Expenses		(14,600)	(31,206)
BC36	CARAVAN PARK CAPEX	03.2026.20	Capital Expenses	47,500		16,294
5042730	Proceeds On Disposal of Assets	03.2026.20	Capital Revenue	8,000		24,294
5042732	Proceeds on Disposal of Asset	03.2026.20	Capital Revenue	13,000		37,294
5113700	TRANSFERS FROM FACILITIES RESERVE	03.2026.20	Capital Revenue	9,000		46,294
5123730	PROCEEDS ON DISPOSAL OF ASSETS - Road	03.2026.20	Capital Revenue	5,455		51,749
	Plant Purchases					
	Non-cash amounts excluded from investing activities		Non Cash Item	(51,749)		0
				(51,749)	1,574,636	(1,522,887)
						0