



## SHIRE OF TRAYNING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 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 January 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 January 2026 of \$2,084,214.

**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.

	% Collected /			
	Completed	Annual Budget	YTD Budget	YTD Actual
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	56%	\$ 1,485,230	\$ 826,373	\$ 836,392
Capital Grants, Subsidies and Contributions	39%	\$ 1,215,615	\$ 853,007	\$ 478,193
	49%	\$ 2,700,845	\$ 1,679,380	\$ 1,314,585
Rates Levied	100%	\$ 1,419,892	\$ 1,419,892	\$ 1,421,324

*% Compares current ytd actuals to annual budget*

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

**Key Information**

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<b>Financial Position</b>		<b>Prior Year 31 January 2025</b>	<b>Current Year 31 January 2026</b>
Adjusted Net Current Assets	136%	\$ 1,534,796	\$ 2,084,214
Cash and Equivalent - Unrestricted	110%	\$ 1,985,231	\$ 2,193,133
Cash and Equivalent - Restricted	150%	\$ 702,411	\$ 1,055,938
Receivables - Rates	135%	\$ 74,584	\$ 100,701
Receivables - Other	113%	\$ 37,943	\$ 42,917
Payables	86%	\$ 101,853	\$ 87,882

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

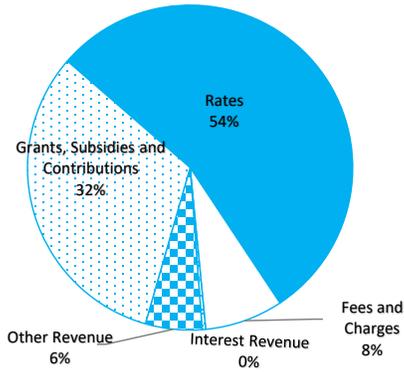
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

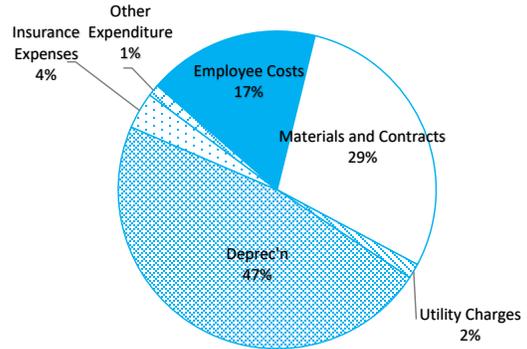
Prepared by: Wendy Stringer - LG Best Practices  
 Reviewed by: Rhona Hawkins - LG Best Practices  
 Date prepared: 10.2.2026

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

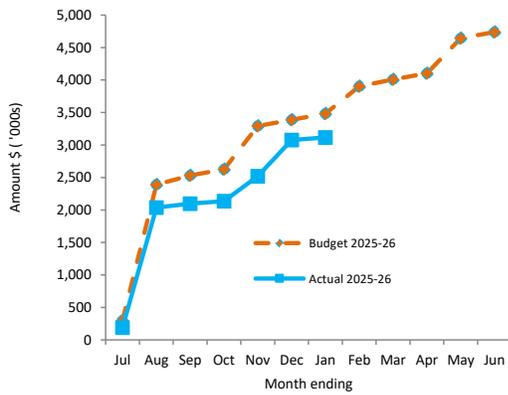
### Operating Revenue



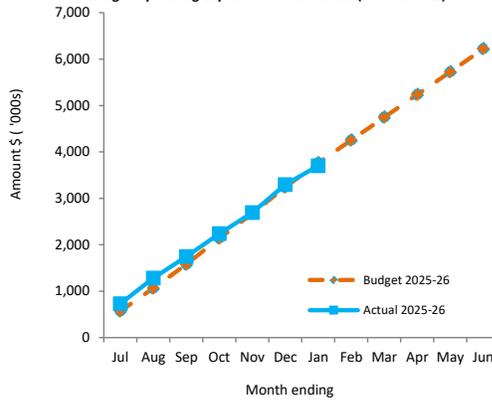
### Operating Expenditure



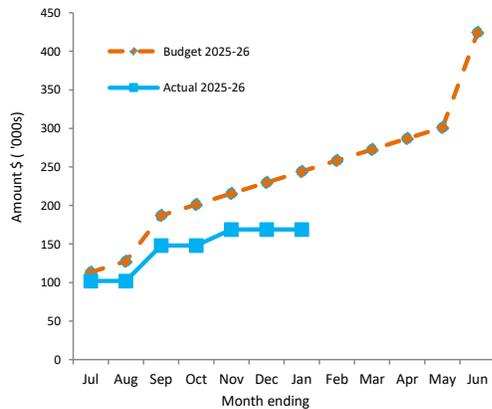
**Budget Operating Revenues -v- Actual (Refer Note 2)**



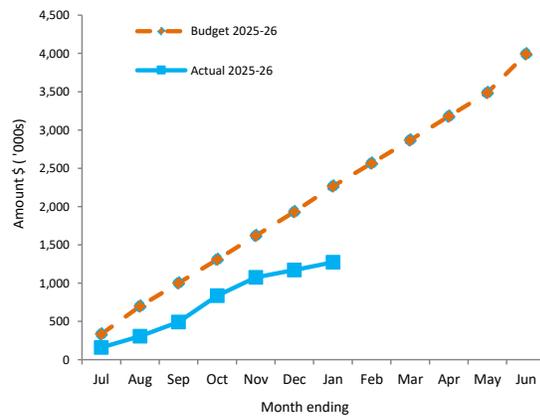
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**Budget Capital Revenue -v- Actual (Refer Note 2)**



**Budget Capital Expenses -v- Actual (Refer Note 2)**



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 January 2026

Note	Amended		Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Adopted Annual Budget	Annual Budget (d)						
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance	31,238	31,238	18,207	7,131	(11,076)	(61%)	▼	S
General Purpose Funding - Rates	1,419,892	1,419,892	1,419,892	1,421,324	1,432	0%	▲	
General Purpose Funding - Other	1,012,368	1,012,368	511,152	520,471	9,319	2%	▲	
Law, Order and Public Safety	6,232	6,232	3,626	5,739	2,113	58%	▲	
Health	182,574	182,574	106,484	109,413	2,929	3%	▲	
Education and Welfare	10,952	10,952	611	1,118	507	83%	▲	
Housing	120,207	120,207	70,112	89,738	19,626	28%	▲	S
Community Amenities	54,775	54,775	53,595	52,034	(1,561)	(3%)	▼	
Recreation and Culture	1,603	1,603	931	6,740	5,809	624%	▲	
Transport	556,788	556,788	370,136	346,075	(24,061)	(7%)	▼	
Economic Services	36,703	36,703	21,392	27,815	6,423	30%	▲	
Other Property and Services	91,016	91,016	53,088	50,026	(3,062)	(6%)	▼	
	3,524,348	3,524,348	2,629,226	2,637,624				
<b>Expenditure from operating activities</b>								
Governance	(560,983)	(560,983)	(416,594)	(315,771)	100,823	24%	▲	S
General Purpose Funding	(84,793)	(84,793)	(49,448)	(37,817)	11,631	24%	▲	S
Law, Order and Public Safety	(104,957)	(104,957)	(62,790)	(55,426)	7,364	12%	▲	
Health	(262,792)	(262,792)	(153,223)	(161,596)	(8,373)	(5%)	▼	
Education and Welfare	(97,130)	(97,130)	(56,581)	(58,870)	(2,289)	(4%)	▼	
Housing	(248,768)	(248,768)	(158,116)	(144,883)	13,233	8%	▲	
Community Amenities	(311,175)	(311,175)	(182,535)	(112,577)	69,957	38%	▲	S
Recreation and Culture	(859,930)	(859,930)	(500,570)	(569,595)	(69,025)	(14%)	▼	S
Transport	(3,446,372)	(3,446,372)	(2,009,581)	(1,913,624)	95,957	5%	▲	
Economic Services	(240,798)	(240,798)	(143,659)	(102,645)	41,014	29%	▲	S
Other Property and Services	(3,435)	(3,435)	(32,986)	(227,863)	(194,877)	(591%)	▼	S
	(6,221,134)	(6,221,134)	(3,766,083)	(3,700,668)				
<b>Operating activities excluded from budget</b>								
Add back Depreciation	2,804,028	2,804,028	1,635,613	1,720,426	84,813	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	(12,986)	(12,986)	(7,574)	3,378	10,952	(145%)	▲	
Movement in Leave Reserve (Added Back)	5,740	5,740	0	0	0		▲	
	2,796,782	2,796,782	1,628,039	1,723,805				
<b>Amount attributable to operating activities</b>	<b>99,996</b>	<b>99,996</b>	<b>491,182</b>	<b>660,762</b>				
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	1,215,615	1,215,615	853,007	478,193	(374,814)	(44%)	▼	S
Proceeds from Disposal of Assets	315,500	315,500	244,081	168,864	(75,217)	(31%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	1,531,115	1,531,115	1,097,088	647,056				
<b>Outflows from investing activities</b>								
Land and Buildings	(177,265)	(177,265)	(103,376)	(119,760)	(16,384)	(16%)	▼	S
Furniture and Equipment	0	0	0	0	0			
Plant and Equipment	(494,767)	(494,767)	(315,449)	(311,550)	3,899	1%	▲	
Infrastructure Assets - Roads	(2,739,522)	(2,739,522)	(1,597,890)	(657,710)	940,180	59%	▲	S
Infrastructure Assets - Footpaths	(45,000)	(45,000)	(26,250)	(133,482)	(107,232)	(409%)	▼	S
Infrastructure Assets - Other	(187,649)	(187,649)	(109,452)	(18,374)	91,078	83%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(3,644,203)	(3,644,203)	(2,152,417)	(1,240,877)				
<b>Amount attributable to investing activities</b>	<b>(2,113,088)</b>	<b>(2,113,088)</b>	<b>(1,055,329)</b>	<b>(593,821)</b>				
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from New Borrowings	0	0	0	0	0			
Transfer from Reserves	109,000	109,000	0	0	0			
	109,000	109,000	0	0				
<b>Outflows from financing activities</b>								
Repayment of Borrowings	(130,473)	(130,473)	(98,863)	(98,863)	0	0%	▲	
Payments for principal portion of lease liabilities	(1,627)	(1,627)	0	0	0			
Transfer to Reserves	(217,912)	(217,912)	(14,798)	(1,017)	13,781	93%	▲	S
	(350,012)	(350,012)	(113,661)	(99,879)				
<b>Amount attributable to financing activities</b>	<b>(241,012)</b>	<b>(241,012)</b>	<b>(113,661)</b>	<b>(99,879)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	<b>2,254,104</b>	<b>2,254,104</b>	<b>2,117,152</b>	<b>2,117,152</b>	<b>0</b>	<b>0%</b>		
Amount attributable to operating activities	99,996	99,996	491,182	660,762				
Amount attributable to investing activities	(2,113,088)	(2,113,088)	(1,055,329)	(593,821)				
Amount attributable to financing activities	(241,012)	(241,012)	(113,661)	(99,879)				
<b>Surplus or deficit at the end of the financial year</b>	<b>0</b>	<b>0</b>	<b>1,439,344</b>	<b>2,084,214</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 January 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	1,421,324	1,432	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,485,230	1,485,230	826,373	836,392	10,019	1%	▲	
Fees and Charges		268,393	268,393	178,160	203,993	25,833	14%	▲	\$
Interest Earnings		49,494	49,494	28,833	9,168	(19,665)	(68%)	▼	\$
Other Revenue		260,346	260,346	152,063	147,232	(4,811)	(3%)	▼	
Profit on Disposal of Assets	7	40,993	40,993	23,905	19,516	(4,389)	(18%)	▼	
		3,524,348	3,524,348	2,629,226	2,637,624				
<b>Expenditure from operating activities</b>									
Employee Costs		(1,323,714)	(1,323,714)	(771,232)	(636,578)	134,654	17%	▲	\$
Materials and Contracts		(1,636,533)	(1,636,533)	(1,039,427)	(1,055,997)	(16,570)	(2%)	▼	
Utility Charges		(128,844)	(128,844)	(75,832)	(55,694)	20,138	27%	▲	\$
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(1,635,613)	(1,720,426)	(84,813)	(5%)	▼	
Interest Expenses		(50,179)	(50,179)	(41,808)	(30,009)	11,799	28%	▲	\$
Insurance Expenses		(146,072)	(146,072)	(122,092)	(135,539)	(13,447)	(11%)	▼	\$
Other Expenditure		(103,757)	(103,757)	(63,748)	(43,530)	20,218	32%	▲	\$
Loss on Disposal of Assets	7	(28,007)	(28,007)	(16,331)	(22,894)	(6,563)	(40%)	▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,221,134)	(6,221,134)	(3,766,083)	(3,700,668)				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		2,804,028	2,804,028	1,635,613	1,720,426	84,813	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(7,574)	3,378	10,952	(145%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	0	0		▲	
		2,796,782	2,796,782	1,628,039	1,723,805				
<b>Amount attributable to operating activities</b>		<b>99,996</b>	<b>99,996</b>	<b>491,182</b>	<b>660,762</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,215,615	853,007	478,193	(374,814)	(44%)	▼	\$
Proceeds from Disposal of Assets	7	315,500	315,500	244,081	168,864	(75,217)	(31%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		1,531,115	1,531,115	1,097,088	647,056				
<b>Outflows from investing activities</b>									
Land and Buildings	8	(177,265)	(177,265)	(103,376)	(119,760)	(16,384)	(16%)	▼	\$
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(494,767)	(315,449)	(311,550)	3,899	1%	▲	
Infrastructure Assets - Roads	8	(2,739,522)	(2,739,522)	(1,597,890)	(657,710)	940,180	59%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(45,000)	(26,250)	(133,482)	(107,232)	(409%)	▼	\$
Infrastructure Assets - Water	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(187,649)	(187,649)	(109,452)	(18,374)	91,078	83%	▲	\$
		(3,644,203)	(3,644,203)	(2,152,417)	(1,240,877)				
<b>Amount attributable to investing activities</b>		<b>(2,113,088)</b>	<b>(2,113,088)</b>	<b>(1,055,329)</b>	<b>(593,821)</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	109,000	0	0	0			
		109,000	109,000	0	0				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	9	(130,473)	(130,473)	(98,863)	(98,863)	0	0%	▲	
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	0	0			
Transfer to Reserves	10	(217,912)	(217,912)	(14,798)	(1,017)	13,781	93%	▲	\$
		(350,012)	(350,012)	(113,661)	(99,879)				
<b>Amount attributable to financing activities</b>		<b>(241,012)</b>	<b>(241,012)</b>	<b>(113,661)</b>	<b>(99,879)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1	2,254,104	2,254,104	2,117,152	2,117,152	0	0%		
Amount attributable to operating activities		99,996	99,996	491,182	660,762				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(1,055,329)	(593,821)				
Amount attributable to financing activities		(241,012)	(241,012)	(113,661)	(99,879)				
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>0</b>	<b>1,439,344</b>	<b>2,084,214</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 JANUARY 2026**

	30 June 2025	31 January 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	3,269,211	3,249,071
Trade and other receivables	101,437	143,618
Inventories	1,043	1,770
Contract assets	164,849	0
Other assets	77,181	0
<b>TOTAL CURRENT ASSETS</b>	<b>3,613,721</b>	<b>3,394,459</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	14,399,459
Infrastructure	65,690,755	65,127,437
Right-of-use assets	4,728	4,728
<b>TOTAL NON-CURRENT ASSETS</b>	<b>80,256,813</b>	<b>79,605,022</b>
<b>TOTAL ASSETS</b>	<b>83,870,534</b>	<b>82,999,480</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	244,741	109,152
Other liabilities	51,751	0
Lease liabilities	1,624	1,624
Borrowings	126,013	27,150
Employee related provisions	145,431	145,431
<b>TOTAL CURRENT LIABILITIES</b>	<b>569,559</b>	<b>283,357</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>1,411,449</b>
<b>NET ASSETS</b>	<b>82,172,882</b>	<b>81,588,031</b>
<b>EQUITY</b>		
Retained surplus	28,155,449	27,569,581
Reserve accounts	1,054,921	1,055,938
Revaluation surplus	52,962,512	52,962,512
<b>TOTAL EQUITY</b>	<b>82,172,882</b>	<b>81,588,031</b>

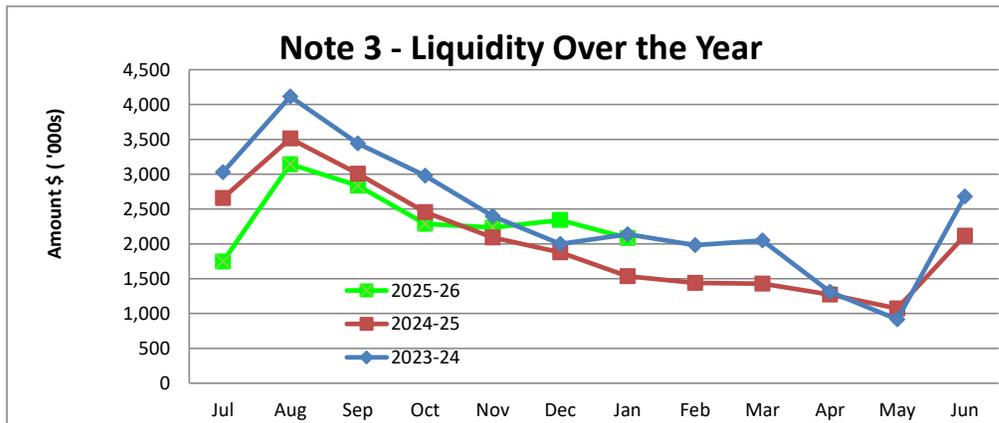
This statement is to be read in conjunction with the accompanying notes.

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

**Note 1: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	31/01/2025	31/01/2026
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,185,612	1,956,554	2,193,133
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,054,921	702,411	1,055,938
Receivables - Rates	3	22,955	74,584	100,701
Receivables - Other	3	320,512	37,943	42,917
Inventories		1,043	1,738	1,770
		3,613,721	2,801,908	3,394,459
<b>Less: Current Liabilities</b>				
Payables		(228,651)	(101,853)	(87,882)
Contract Liability / Unused Grants		(51,751)	(276,388)	0
Bonds and Deposits		(16,090)	(15,963)	(21,270)
Loan Liability		(126,013)	(14,236)	(27,150)
Lease Liability		(1,624)	(1,551)	(1,624)
Provisions		(145,431)	(194,919)	(145,431)
		(569,559)	(604,911)	(283,357)
Less: Cash Reserves	7	(1,054,921)	(702,411)	(1,055,938)
Add Back: Component of Leave Liability not Required to be funded		275	24,424	276
Add Back: Current Loan Liability		126,013	14,236	27,150
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>1,534,796</b>	<b>2,084,214</b>



**Comments - Net Current Funding Position**

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 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	1,442,900				1,442,900	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment				754,099	754,099	Bendigo	Various	Various
RESERVE Bank		55,938			55,938	Westpac	Variable	At Call
<b>(b) Term Deposits - Reserves</b>								
Reserve funds - Term deposit 233443449	0	300,000			300,000	Bendigo	3.25%	6.2.2026
Reserve funds - Term deposit 233443381		700,000			700,000	Bendigo	3.80%	6.5.2026
<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>1,443,300</b>	<b>1,055,938</b>	<b>0</b>	<b>813,814</b>	<b>3,313,052</b>			

**Comments/Notes - Investments**

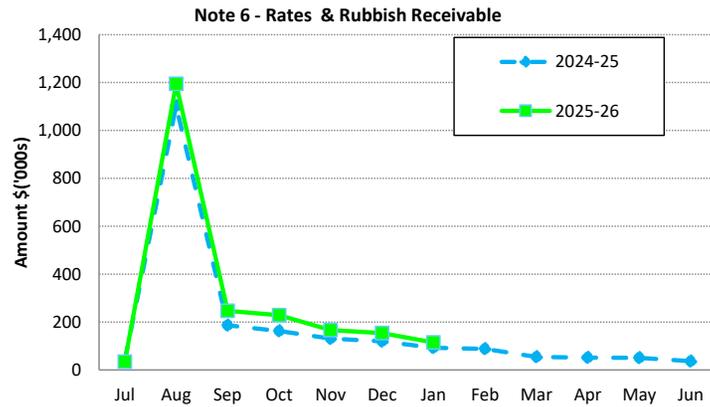
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2026**

**Note 3: Receivables**

Receivables - Rates & Rubbish	31 January 2026	30 June 2025
	\$	\$
Opening Arrears Previous Years	36,638	42,472
Levied this year	1,460,291	1,405,623
Less Collections to date	(1,382,544)	(1,411,457)
Equals Current Outstanding	<b>114,384</b>	<b>36,638</b>
<b>Net Rates Collectable</b>	<b>114,384</b>	<b>36,638</b>
% Collected	92.36%	97.47%

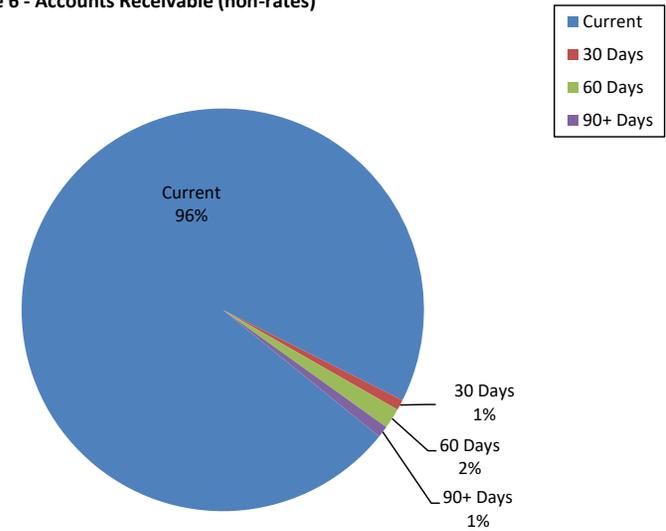
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	29,357	255	500	283	30,396
Percentage	96.6%	0.8%	1.6%	0.9%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					30,246
Receivables - Other					12,671
<b>Total Receivables General Outstanding</b>					<b>42,917</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 JANUARY 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 Jan 2026</b>
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	1,043	727	0	1,770
<b>Total Other Current assets</b>				<b>1,770</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 JANUARY 2026**

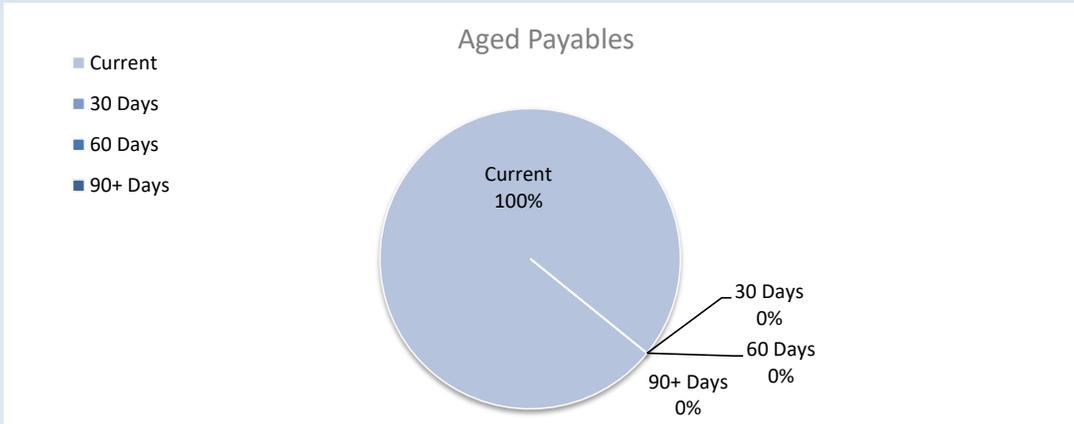
**Note 5: Payables**

<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	49,818	0	0	0	49,818
Percentage	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					49,818
Other creditors					13,822
Bonds and deposits held					21,270
Other payables					2,073
<b>Total Payables General Outstanding</b>					<b>109,152</b>

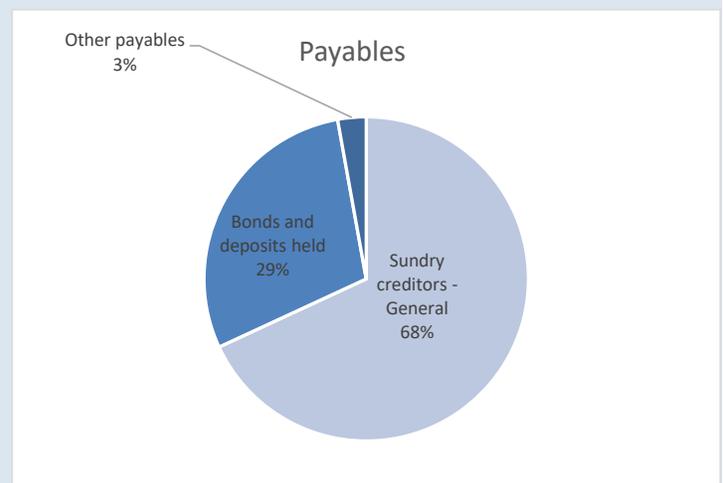
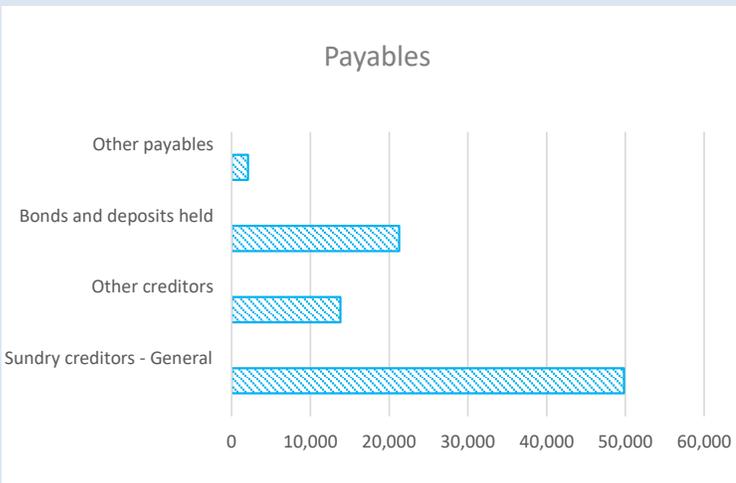
Amounts shown above include GST (where applicable)

**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.



<b>Creditors Due</b>
<b>\$109,152</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 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
<b>RATE TYPE</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<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>												
		\$										
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	0	0	2,700	2,700	0	0	2,700
<b>Sub-Totals</b>			<b>53</b>	<b>252,846</b>	<b>23,850</b>	<b>338</b>	<b>51</b>	<b>24,239</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>338</b>	<b>51</b>	<b>1,408,974</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>1,408,974</b>				<b>1,408,584</b>
Ex-Gratia Rates								12,438				11,308
Rates Written Off								(88)				0
Specified Area Rates								0				0
<b>Totals</b>								<b>1,421,324</b>				<b>1,419,892</b>

Comments - Rating Information

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

**Note 7: Disposal of Assets**

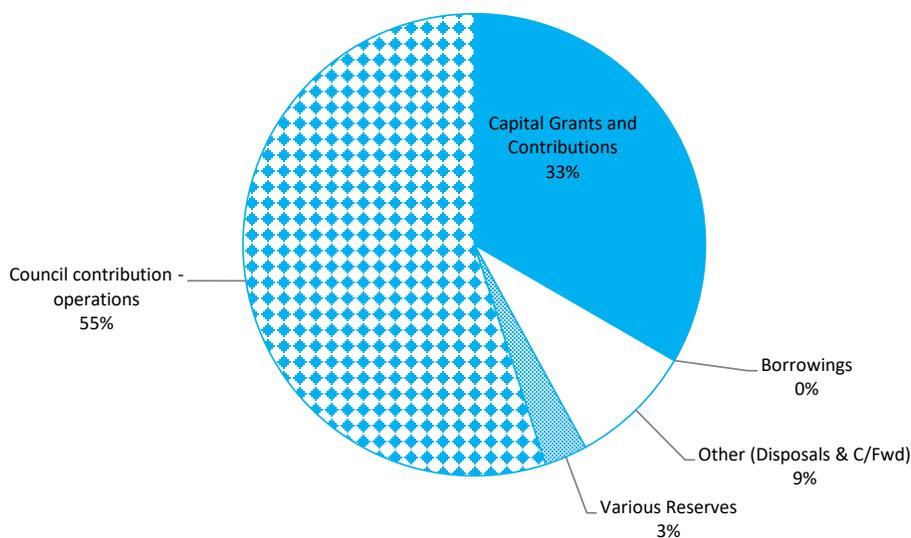
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
453	2015 MUSTANG 2044 SKID STEER LOADER	5,431	17,500	12,069		5,729	17,500	11,771	
490	2016 TOYOTA HILUX WORKMATE SINGLE CAB MANUAL 4X2 - K	2,535	5,909	3,374		3,597	10,000	6,403	
560	Toyota Prado 2023 DLS WGN GXL - OKTY CEO					55,739	63,000	7,261	
561	Toyota Prado 2023 Dsl Wgn GXL - KTYO Doctor					56,161	63,000	6,839	
558	2023 Toyota Hilux 4x4 Dsl D/C SR5 - Works Supervisor	46,335	45,909		(426)	44,411	45,000	589	
541	Toyota Hilux 4X2 High-Rider DSL	10,928	15,000	4,072		12,049	17,000	4,951	
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	20,000	3,179	
		<b>172,242</b>	<b>168,864</b>	<b>19,516</b>	<b>(22,894)</b>	<b>302,514</b>	<b>315,500</b>	<b>40,993</b>	<b>(28,007)</b>

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

**Note 8 - Capital Acquisitions**

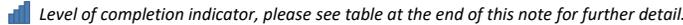
	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	119,760	103,376	177,265	177,265	119,760	16,384
Furniture and Equipment	0	0	0	0	0	0	0
Plant and Equipment	0	311,550	315,449	494,767	494,767	311,550	(3,899)
Infrastructure Assets - Roads	0	657,710	1,597,890	2,739,522	2,739,522	657,710	(940,180)
Infrastructure Assets - Footpaths	0	133,482	26,250	45,000	45,000	133,482	107,232
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	18,374	109,452	187,649	187,649	18,374	(91,078)
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>1,240,877</b>	<b>2,152,417</b>	<b>3,644,203</b>	<b>3,644,203</b>	<b>1,240,877</b>	<b>(911,540)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions			853,007	1,215,615	1,215,615	478,193	(374,814)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			244,081	315,500	315,500	168,864	(75,217)
Council contribution - Cash Backed Reserves							0
Various Reserves			0	109,000		0	0
Council contribution - operations			1,055,329	2,004,088		593,821	(461,508)
<b>Capital Funding Total</b>			<b>2,152,417</b>	<b>3,644,203</b>		<b>1,240,877</b>	<b>(911,540)</b>

**Budgeted Capital Acquisitions Funding**



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 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>Housing</b>												
	Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	(34,870)	(34,870)	(34,870)	(34,870)	(20,335)	(14,535)	
	DOCTOR'S HOUSE	4074541	9231	BC39	0	(6,050)	(6,050)	(6,050)	(6,050)	(3,528)	(2,522)	
	<b>Total - Housing</b>				<b>0</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(40,920)</b>	<b>(23,863)</b>	<b>(17,057)</b>	
<b>Community Amenities</b>												
	Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	(8,700)	(8,700)	(9,570)	(9,570)	(5,579)	(3,121)	
	<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>(5,579)</b>	<b>(3,121)</b>	
<b>Recreation And Culture</b>												
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	(8,000)	(8,000)	(8,800)	(8,800)	(5,131)	(2,869)	
	Swimming Pool Upgrade	4112002	9231	BC21	0	(5,091)	(5,091)	(5,600)	(5,600)	(3,262)	(1,829)	
	Gymnasium Construction	4113540	9231	BC06	0	0	0	(20,000)	(20,000)	(11,662)	11,662	
	TRAYNING DISTRICTS SPORTING CLUB	4113548	9231	BC57	0	(41,299)	(41,299)	0	0	0	(41,299)	
	<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(54,390)</b>	<b>(54,390)</b>	<b>(34,400)</b>	<b>(34,400)</b>	<b>(20,055)</b>	<b>(34,335)</b>	
<b>Economic Services</b>												
	Rance Cottage - Capital	4132539	9231	BC101	0	(15,750)	(15,750)	(12,375)	(12,375)	(7,217)	(8,533)	
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(80,000)	(46,662)	46,662	
	<b>Total - Economic Services</b>				<b>0</b>	<b>(15,750)</b>	<b>(15,750)</b>	<b>(92,375)</b>	<b>(92,375)</b>	<b>(53,879)</b>	<b>38,129</b>	
	<b>Total - Buildings</b>				<b>0</b>	<b>(119,760)</b>	<b>(119,760)</b>	<b>(177,265)</b>	<b>(177,265)</b>	<b>(103,376)</b>	<b>(16,384)</b>	
<b>Plant &amp; Equipment</b>												
<b>Governance</b>												
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(83,912)	(83,912)	(48,944)	48,944	
	<b>Total - Governance</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(83,912)</b>	<b>(83,912)</b>	<b>(48,944)</b>	<b>48,944</b>	
<b>Health</b>												
	Purchase Doctors Vehicle	4074701	9233		0	0	0	(83,912)	(83,912)	(48,944)	48,944	
	<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(83,912)</b>	<b>(83,912)</b>	<b>(48,944)</b>	<b>48,944</b>	
<b>Recreation &amp; Culture</b>												
	Parks & Gardens Plant & Equipment	4113460	9233		0	(35,977)	(35,977)	(44,550)	(44,550)	(25,984)	(9,993)	
	<b>Total - Recreation &amp; Culture</b>				<b>0</b>	<b>(35,977)</b>	<b>(35,977)</b>	<b>(44,550)</b>	<b>(44,550)</b>	<b>(25,984)</b>	<b>(9,993)</b>	
<b>Transport</b>												
	Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(173,400)	(101,150)	(57,650)	
	PURCHASE LIGHT VEHICLES	4123604	9233		0	(35,977)	(35,977)	(44,550)	(44,550)	(25,984)	(9,993)	
	Minor Plant and Equipment	4123600	9233		0	(24,540)	(24,540)	0	0	0	(24,540)	
	<b>Total - Transport</b>				<b>0</b>	<b>(219,317)</b>	<b>(219,317)</b>	<b>(217,950)</b>	<b>(217,950)</b>	<b>(127,134)</b>	<b>(92,183)</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	

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

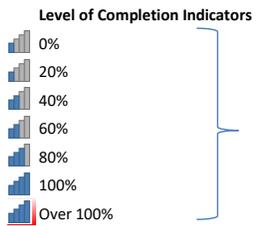
**Note 8: Capital Acquisitions (Continued)**

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>Total - Other Property &amp; Services</b>				0	(56,256)	(56,256)	(64,443)	(64,443)	(64,443)	8,187	
 <b>Total - Plant &amp; Equipment</b>				0	(311,550)	(311,550)	(494,767)	(494,767)	(315,449)	3,899	
<b>Infrastructure Assets - Roads</b>											
<b>Transport</b>											
 Gabbin-Trayning Road	4121001	9250	RCC013	0	(45,554)	(45,554)	(138,546)	(138,546)	(80,815)	35,261	
 Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(6,678)	6,678	
 Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(21,140)	21,140	
 Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(9,590)	9,590	
 Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(10,717)	10,717	
 Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(25,172)	25,172	
 Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(12,803)	12,803	
 Nalkain Road Capital	4121001	9250	RCC087	0	0	0	(36,548)	(36,548)	(21,308)	21,308	
 Harrod Road CAPEX	4121002	9250	RRG002	0	(59,950)	(59,950)	(490,723)	(490,723)	(286,244)	226,294	
 Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	(13,859)	(13,859)	(526,613)	(526,613)	(307,174)	293,315	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(33,177)	(33,177)	(413,593)	(413,593)	(241,248)	208,071	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(58,520)	(34,125)	34,125	
 Letchford Huandanning Rd	4121003	9250	RTR004	0	(126,155)	(126,155)	(163,332)	(163,332)	(95,263)	(30,892)	
 RTR - STAPLETON ROAD	4121003	9250	RTR016	0	(132,738)	(132,738)	(183,956)	(183,956)	(107,296)	(25,442)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(150,717)	(150,717)	(385,914)	(385,914)	(225,106)	74,389	
 Barnes Road (RTR)	4121003	9250	RTR095	0	(95,560)	(95,560)	(194,088)	(194,088)	(113,211)	17,651	
<b>Total - Transport</b>				0	(657,710)	(657,710)	(2,739,522)	(2,739,522)	(1,597,890)	940,180	
 <b>Total - Infrastructure Assets - Roads</b>				0	(657,710)	(657,710)	(2,739,522)	(2,739,522)	(1,597,890)	940,180	
<b>Infrastructure Assets - Footpaths</b>											
<b>Transport</b>											
 Adam Street Kununoppin Footpath	4121010	9251	FCC83	0	0	0	(45,000)	(45,000)	(26,250)	26,250	
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(7,990)	(7,990)	0	0	0	(7,990)	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(109,156)	(109,156)	0	0	0	(109,156)	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(16,336)	(16,336)	0	0	0	(16,336)	
<b>Total - Transport</b>				0	(133,482)	(133,482)	(45,000)	(45,000)	(26,250)	(107,232)	
 <b>Total - Infrastructure Assets - Footpaths</b>				0	(133,482)	(133,482)	(45,000)	(45,000)	(26,250)	(107,232)	
<b>Infrastructure Assets - Other</b>											
<b>Community Amenities</b>											
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(58,331)	58,331	
<b>Total - Community Amenities</b>				0	0	0	(100,000)	(100,000)	(58,331)	58,331	
<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	(15,314)	(15,314)	(42,018)	(42,018)	(24,507)	9,193	

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 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	
				\$	\$	\$	\$	\$	\$	\$	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,631)	(45,631)	(26,614)	26,614	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(18,374)</b>	<b>(18,374)</b>	<b>(87,649)</b>	<b>(87,649)</b>	<b>(51,121)</b>	<b>32,747</b>	
 <b>Total - Infrastructure Assets - Other</b>				<b>0</b>	<b>(18,374)</b>	<b>(18,374)</b>	<b>(187,649)</b>	<b>(187,649)</b>	<b>(109,452)</b>	<b>91,078</b>	
 <b>Capital Expenditure Total</b>				<b>0</b>	<b>(1,240,877)</b>	<b>(1,240,877)</b>	<b>(3,644,203)</b>	<b>(3,644,203)</b>	<b>(2,152,417)</b>	<b>911,540</b>	



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 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	8,867	17,918	17,918	157,437	148,386	148,386	3,363	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 Aquatic Centre Kiosk Upgrade	103,957	0	0	0	10,029	20,137	20,137	93,928	83,820	83,820	831	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	98,863	130,473	130,473	1,135,188	1,103,578	1,103,578	30,009	50,179	50,179
Current loan borrowings	126,013							27,150					
Non-current loan borrowings	1,108,038							1,108,038					
	1,234,051							1,135,188					

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

(b) Information on Financing

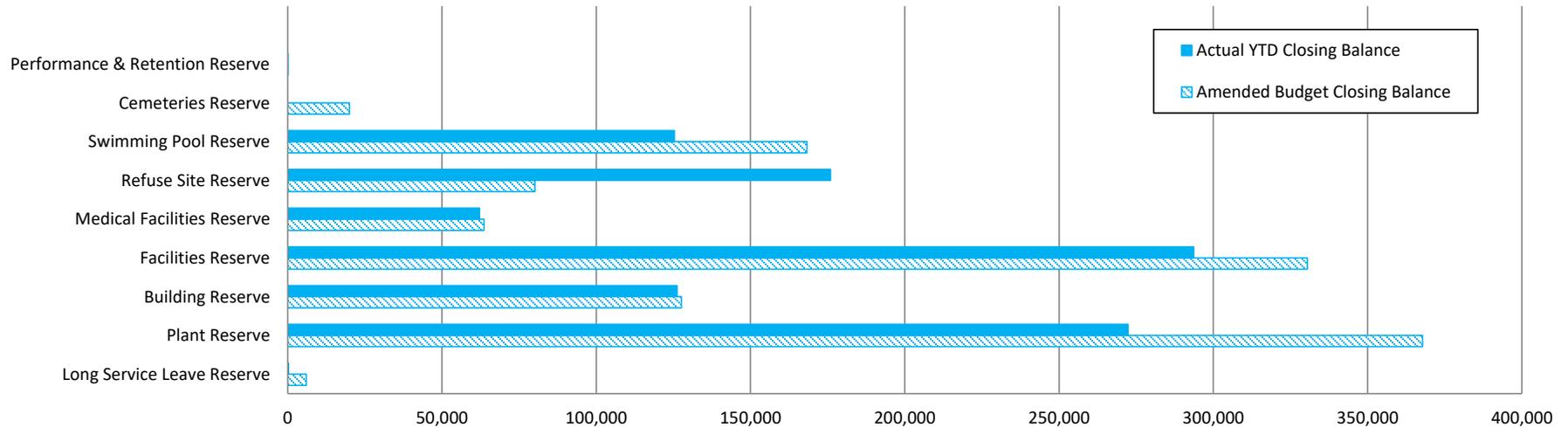
Particulars/Purpose	01 Jul 2025	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<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 January 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	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 6,015	\$ 275.70
Plant Reserve	272,055	7,200	262	88,533	0	0	0	367,788	272,317.53
Building Reserve	126,088	1,466	122	0	0	0	0	127,554	126,209.77
Facilities Reserve	293,356	7,138	283	39,000	0	(9,000)	0	330,494	293,638.36
Medical Facilities Reserve	62,110	1,510	60	0	0	0	0	63,620	62,170.19
Refuse Site Reserve	175,793	4,274	169	0	0	(100,000)	0	80,067	175,962.39
Swimming Pool Reserve	125,231	3,051	121	40,000	0	0	0	168,282	125,351.26
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>1,017</b>	<b>192,533</b>	<b>0</b>	<b>(109,000)</b>	<b>0</b>	<b>1,163,833</b>	<b>1,055,937.99</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 JANUARY 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 Jan 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 January 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	476,117	952,234		952,234	510,776		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	8,533	14,638		14,638	0	0	0
<b>Education &amp; Welfare</b>												
Department of Education	Department of Education	Operating	0	10,290	0	0	10,290		10,290	0	0	0
<b>Housing</b>												
<b>Recreation and Culture</b>												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	6,412	11,000		11,000	0	0	0
<b>Transport</b>												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	171,905	343,810		343,810	153,714	(569,334)	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	489,878	612,346		612,346	224,940	(59,950)	164,990
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	319,473	547,668		547,668	210,648	(150,717)	59,931
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	28,711	29,963		29,963	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	763	1,308		1,308	0	(11,209)	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>1,679,380</b>	<b>2,700,845</b>	<b>0</b>	<b>2,700,845</b>	<b>1,314,585</b>	<b>(924,692)</b>	<b>224,921</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	826,373	1,485,230	0	1,485,230	836,392	(580,543)	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	853,007	1,215,615	0	1,215,615	478,193	(344,149)	224,921
<b>TOTALS</b>			<b>0</b>	<b>1,485,230</b>	<b>1,215,615</b>	<b>1,679,380</b>	<b>2,700,845</b>	<b>0</b>	<b>2,700,845</b>	<b>1,314,585</b>	<b>(924,692)</b>	<b>224,921</b>

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 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>	\$	%				
Fees and Charges	25,833	14%	▲	S	Permanent	More rent and private works received than budgeted
Interest Earnings	(19,665)	(68%)	▼	S	Timing	Term deposits yet to mature
<b>Expenditure from operating activities</b>						
Employee Costs	134,654	17%	▲	S	Permanent	Less contract/casual Admin Staff than budgeted
Utility Charges	20,138	27%	▲	S	Timing	A number of invoices have yet to be received
Interest Expenses	11,799	28%	▲	S	Timing	Timing of loan payments only
Insurance Expenses	(13,447)	(11%)	▼	S	Timing	Timing of insurance payments only
Other Expenditure	20,218	32%	▲	S	Permanent	No attendance at WALGA Convention, Election not required
<b>Inflows from investing activities</b>						
Capital Grants, Subsidies and Contributions	(374,814)	(44%)	▼	S	Permanent	Number of Capital grants not to be received
Proceeds from Disposal of Assets	(75,217)	(31%)	▼	S	Timing	Plant Replacement - timing related
Infrastructure Assets - Roads	940,180	59%	▲	S	Timing	Little progress on Capital Road program to date
Infrastructure Assets - Footpaths	(107,232)	(409%)	▼	S	Permanent	To be addressed as part of budget review
Infrastructure Assets - Other	91,078	83%	▲	S	Timing	Construction yet to commence on Wheatbelt Rail Trail and Transfer Station
<b>Inflows from financing activities</b>						
Transfer to Reserves	13,781	93%	▲	S	Timing	Transfers for the year yet to be completed