SHIRE OF TRAYNING

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

Key Information

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

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

Statement of Financial Activity by reporting program
Is presented on page 5 and shows a surplus as at 31 July 2026 of $2,751,946.

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

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	26%	$ 717,625	$ 187,339	$ 184,946
Capital Grants, Subsidies and Contributions	0%	$ 1,427,314	$ 22,823	$ -
	9%	$ 2,144,939	$ 210,162	$ 184,946
Rates Levied	0%	$ 1,463,987	$ -	-$ 9

% Compares current ytd actuals to annual budget

Shire of Trayning
Information Summary
For the Period Ended 31 July 2026

Key Information

Financial Position		**Prior Year 31 July 2025**	**Current Year 31 July 2026**
Adjusted Net Current Assets	158%	$ 1,745,839	$ 2,751,946
Cash and Equivalent - Unrestricted	163%	$ 1,702,873	$ 2,770,445
Cash and Equivalent - Restricted	141%	$ 1,055,621	$ 1,488,087
Receivables - Rates	101%	$ 20,621	$ 20,794
Receivables - Other	83%	$ 290,232	$ 241,866
Payables	117%	$ 106,304	$ 124,290

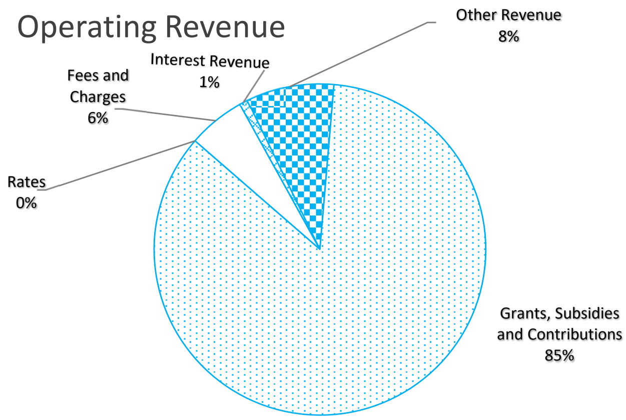
% Compares current ytd actuals to prior year actuals at the same time

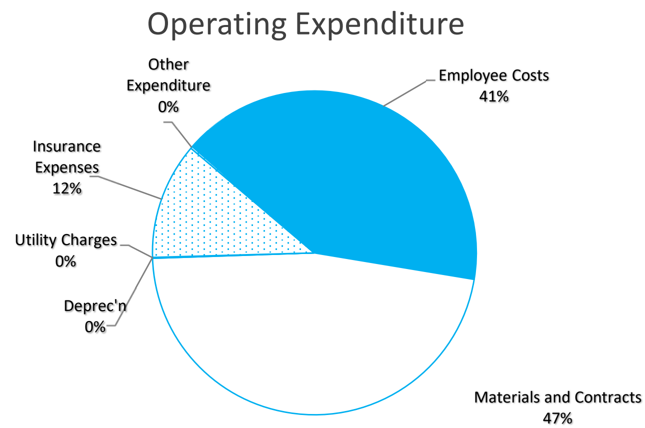
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

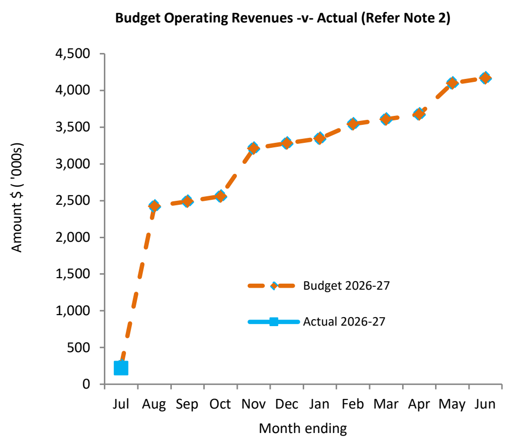
Preparation

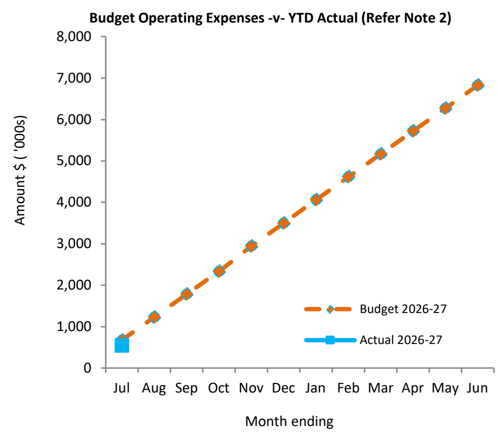
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	12-Aug-26

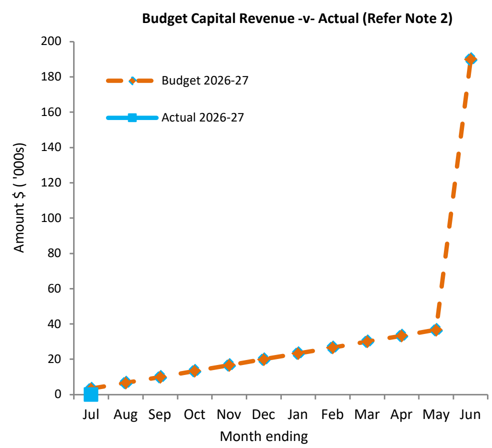
Shire of Trayning
Information Summary
For the Period Ended 31 July 2026

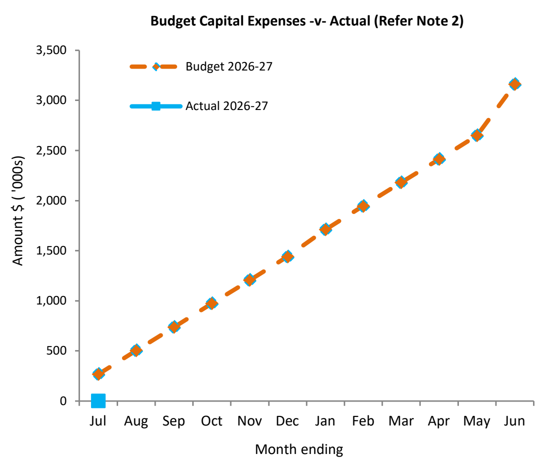












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 31 July 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
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		4,300	4,300	357	**451**	94	26%	▲	
General Purpose Funding - Rates	6	1,463,987	1,463,987	0	**(9)**	(9)		▼	
General Purpose Funding - Other		478,582	478,582	5,460	**1,769**	(3,691)	(68%)	▼	
Law, Order and Public Safety		5,875	5,875	489	**29**	(460)	(94%)	▼	
Health		190,180	190,180	15,847	**18,357**	2,510	16%	▲	
Education and Welfare		11,906	11,906	992	**0**	(992)	(100%)	▼	
Housing		125,720	125,720	10,474	**6,782**	(3,692)	(35%)	▼	
Community Amenities		53,060	53,060	99	**113**	14	14%	▲	
Recreation and Culture		4,718	4,718	391	**234**	(157)	(40%)	▼	
Transport		285,574	285,574	185,752	**185,931**	179	0%	▲	
Economic Services		58,347	58,347	4,858	**1,358**	(3,500)	(72%)	▼	
Other Property and Services		56,650	56,650	4,719	**2,411**	(2,308)	(49%)	▼	
		2,738,899	2,738,899	229,438	**217,425**				
Expenditure from operating activities									
Governance	989	(559,994)	(559,994)	(107,783)	**(101,581)**	6,202	6%	▲	
General Purpose Funding		(83,173)	(83,173)	(6,929)	**(11,892)**	(4,963)	(72%)	▼	
Law, Order and Public Safety		(98,221)	(98,221)	(8,844)	**(9,786)**	(942)	(11%)	▼	
Health		(311,374)	(311,374)	(25,940)	**(21,893)**	4,047	16%	▲	
Education and Welfare		(132,864)	(132,864)	(11,065)	**(12,954)**	(1,889)	(17%)	▼	
Housing		(170,030)	(170,030)	(24,895)	**(24,132)**	763	3%	▲	
Community Amenities		(287,979)	(287,979)	(23,981)	**(26,900)**	(2,919)	(12%)	▼	
Recreation and Culture		(799,640)	(799,640)	(66,593)	**(46,191)**	20,402	31%	▲	S
Transport		(4,163,617)	(4,163,617)	(354,713)	**(211,561)**	143,152	40%	▲	S
Economic Services		(220,191)	(220,191)	(18,326)	**(21,571)**	(3,245)	(18%)	▼	
Other Property and Services		(3,608)	(3,608)	(28,078)	**(52,143)**	(24,065)	(86%)	▼	S
	(611,858)	(6,830,691)	(6,830,691)	(677,147)	**(540,604)**				
Operating activities excluded from budget									
Add back Depreciation		3,107,380	3,107,380	258,942	**0**	(258,942)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	**0**	0			
Movement in Leave Reserve (Added Back)		5,121	5,121	0	**6**	6		▲	
		3,112,501	3,112,501	258,942	**6**				
Amount attributable to operating activities		**(979,291)**	**(979,291)**	**(188,767)**	**(323,173)**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,427,314	1,427,314	22,823	**0**	(22,823)	(100%)	▼	S
Proceeds from Disposal of Assets	7	0	0	0	**0**	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		1,427,314	1,427,314	22,823	**0**				
Outflows from investing activities									
Land and Buildings	8	(224,450)	(224,450)	(18,700)	**0**	18,700	100%	▲	S
Furniture and Equipment	8	(45,000)	(45,000)	(3,749)	**(1,675)**	2,074	55%	▲	
Plant and Equipment	8	(195,000)	(195,000)	(16,250)	**0**	16,250	100%	▲	S
Infrastructure Assets - Roads	8	(1,743,784)	(1,743,784)	(145,303)	**0**	145,303	100%	▲	S
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(490,163)	(490,163)	(40,846)	**0**	40,846	100%	▲	S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(2,698,397)	(2,698,397)	(224,848)	**(1,675)**				
Non-cash amounts excluded from investing activties		0	0	0	**0**				
Amount attributable to investing activities		**(1,271,083)**	**(1,271,083)**	**(202,025)**	**(1,675)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	**0**	0			
Transfer from Reserves	10	190,000	190,000	3,333	**0**	(3,333)	100%	▼	
		190,000	190,000	3,333	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(127,420)	(127,420)	(40,125)	**(35,007)**	5,118	13%	▲	
Payments for principal portion of lease liabilities	9	(1,700)	(1,700)	(141)	**0**	141	100%	▲	
Transfer to Reserves	10	(334,309)	(334,309)	(4,858)	**(1,641)**	3,217	66%	▲	
		(463,429)	(463,429)	(45,124)	**(36,648)**				
Amount attributable to financing activities		**(273,429)**	**(273,429)**	**(41,791)**	**(36,648)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,523,803	2,523,803	3,113,442	**3,113,442**	0	0%		
Amount attributable to operating activities		(979,291)	(979,291)	(188,767)	**(323,173)**				
Amount attributable to investing activities		(1,271,083)	(1,271,083)	(202,025)	**(1,675)**				
Amount attributable to financing activities		(273,429)	(273,429)	(41,791)	**(36,648)**				
Surplus or deficit at the end of the financial year	1	**0**	**0**	**2,680,859**	**2,751,946**				

▲▼ 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 July 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. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,463,987	1,463,987	0	**(9)**	(9)		▼	
Operating Grants, Subsidies and Contributions	12	717,625	717,625	187,339	**184,946**	(2,393)	(1%)	▼	
Fees and Charges		278,370	278,370	18,864	**12,132**	(6,732)	(36%)	▼	
Interest Earnings		60,074	60,074	5,002	**1,773**	(3,229)	(65%)	▼	
Other Revenue		218,843	218,843	18,233	**18,583**	350	2%	▲	
Profit on Disposal of Assets	7	0	0	0	**0**	0			
		2,738,899	2,738,899	229,438	**217,425**				
Expenditure from operating activities									
Employee Costs		(1,489,143)	(1,489,143)	(141,868)	**(214,941)**	(73,073)	(52%)	▼	S
Materials and Contracts		(1,831,866)	(1,831,866)	(188,278)	**(244,285)**	(56,008)	(30%)	▼	S
Utility Charges		(129,896)	(129,896)	(10,794)	**(476)**	10,318	96%	▲	S
Depreciation on Non-Current Assets		(3,107,380)	(3,107,380)	(258,942)	**0**	258,942	100%	▲	S
Interest Expenses		(51,555)	(51,555)	(15,058)	**(19,259)**	(4,201)	(28%)	▼	
Insurance Expenses		(120,380)	(120,380)	(53,841)	**(60,656)**	(6,815)	(13%)	▼	
Other Expenditure		(100,470)	(100,470)	(8,366)	**(986)**	7,380	88%	▲	
Loss on Disposal of Assets	7	0	0	0	**0**	0			
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(6,830,691)	(6,830,691)	(677,147)	**(540,604)**				
Operating activities excluded from budget									
Add back Depreciation		3,107,380	3,107,380	258,942	**0**	(258,942)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	**0**	0			
Movement in Leave Reserve (Added Back)		5,121	5,121	0	**6**	6		▲	
		3,112,501	3,112,501	258,942	**6**				
Amount attributable to operating activities		**(979,291)**	**(979,291)**	**(188,767)**	**(323,173)**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,427,314	1,427,314	22,823	**0**	(22,823)	(100%)	▼	S
Proceeds from Disposal of Assets	7	0	0	0	**0**	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		1,427,314	1,427,314	22,823	**0**				
Outflows from investing activities									
Land and Buildings	8	(224,450)	(224,450)	(18,700)	**0**	18,700	100%	▲	S
Furniture and Equipment	8	(45,000)	(45,000)	(3,749)	**(1,675)**	2,074	55%	▲	
Plant and Equipment	8	(195,000)	(195,000)	(16,250)	**0**	16,250	100%	▲	S
Infrastructure Assets - Roads	8	(1,743,784)	(1,743,784)	(145,303)	**0**	145,303	100%	▲	S
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Water	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(490,163)	(490,163)	(40,846)	**0**	40,846	100%	▲	S
		(2,698,397)	(2,698,397)	(224,848)	**(1,675)**				
Non-cash amounts excluded from investing activties		0	0	0	**0**				
Amount attributable to investing activities		**(1,271,083)**	**(1,271,083)**	**(202,025)**	**(1,675)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	**0**	0			
Transfer from Reserves	10	190,000	190,000	3,333	**0**	(3,333)	(100%)	▼	
		190,000	190,000	3,333	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(127,420)	(127,420)	(40,125)	**(35,007)**	5,118	13%	▲	
Payments for principal portion of lease liabilities	9	(1,700)	(1,700)	(141)	**0**	141	100%	▲	
Transfer to Reserves	10	(334,309)	(334,309)	(4,858)	**(1,641)**	3,217	66%	▲	
		(463,429)	(463,429)	(45,124)	**(36,648)**				
Amount attributable to financing activities		**(273,429)**	**(273,429)**	**(41,791)**	**(36,648)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,523,803	2,523,803	3,113,442	**3,113,442**	0	0%		
Amount attributable to operating activities		(979,291)	(979,291)	(188,767)	**(323,173)**				
Amount attributable to investing activities		(1,271,083)	(1,271,083)	(202,025)	**(1,675)**				
Amount attributable to financing activities		(273,429)	(273,429)	(41,791)	**(36,648)**				
Surplus or deficit at the end of the financial year	1	**0**	**0**	**2,680,859**	**2,751,946**				

▲▼ 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 JULY 2026

	30 June 2026	31 July 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	4,692,467	4,258,532
Trade and other receivables	123,139	262,660
Inventories	529	627
Contract assets	0	0
Other assets	69,959	0
TOTAL CURRENT ASSETS	4,886,094	4,521,819
NON-CURRENT ASSETS		
Trade and other receivables	13,683	13,683
Other financial assets	116,383	116,383
Property, plant and equipment	14,221,310	14,222,985
Infrastructure	65,242,680	65,242,680
Right-of-use assets	3,107	3,107
TOTAL NON-CURRENT ASSETS	79,597,164	79,598,839
TOTAL ASSETS	84,483,257	84,120,658
CURRENT LIABILITIES		
Trade and other payables	146,063	141,650
Other liabilities	0	0
Lease liabilities	1,700	1,700
Borrowings	127,420	92,413
Employee related provisions	145,431	145,431
TOTAL CURRENT LIABILITIES	420,614	381,193
NON-CURRENT LIABILITIES		
Lease liabilities	1,629	1,629
Borrowings	976,158	976,158
Employee related provisions	16,726	16,726
TOTAL NON-CURRENT LIABILITIES	994,512	994,512
TOTAL LIABILITIES	1,415,125	1,375,705
NET ASSETS	**83,068,132**	**82,744,953**
EQUITY		
Retained surplus	28,619,174	28,294,354
Reserve accounts	1,486,446	1,488,087
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	**83,068,132**	**82,744,953**

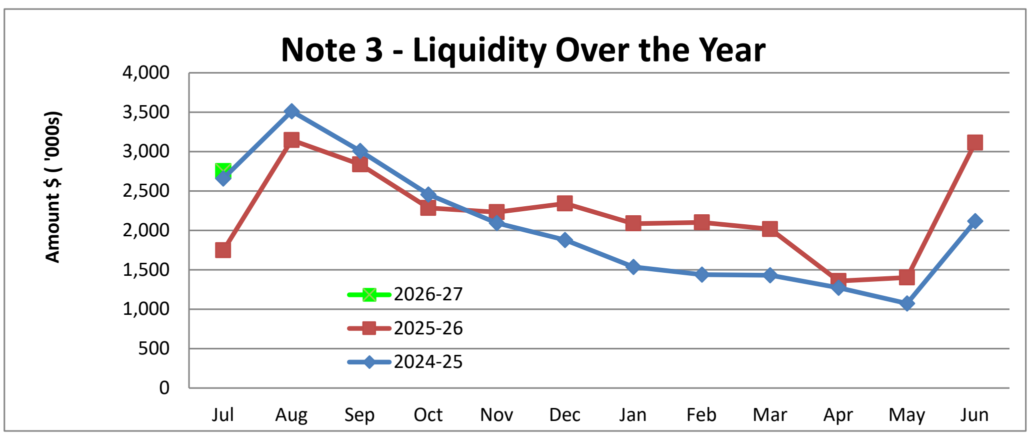
This statement is to be read in conjunction with the accompanying notes.

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

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2026	This Time Last Year 31/07/2025	Current 31/07/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	3,177,344	1,674,195	2,770,445
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,486,446	1,055,621	1,488,087
Receivables - Rates	3	34,740	20,621	20,794
Receivables - Other	3	158,358	290,232	241,866
Inventories		529	643	627
		4,886,094	3,069,989	4,521,819
Less: Current Liabilities				
Payables		(129,973)	(106,304)	(124,290)
Contract Liability / Unused Grants		0	0	0
Bonds and Deposits		(16,090)	(17,070)	(17,360)
Loan Liability		(127,420)	(92,559)	(92,413)
Lease Liability		(1,700)	(1,624)	(1,700)
Provisions		(145,431)	(145,431)	(145,431)
		(420,614)	(362,987)	(381,193)
Less: Cash Reserves	7	(1,486,446)	(1,055,621)	(1,488,087)
Add Back: Component of Leave Liability not Required to be funded		5,288	276	5,294
Add Back: Current Loan Liability		127,420	92,559	92,413
Add Back: Current Lease Liability		1,700	1,624	1,700
Add Back: Self Supporting Loans		0	0	0
Net Current Funding Position		**3,113,442**	**1,745,839**	**2,751,946**



Comments - Net Current Funding Position

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

Note 2: Cash and Investments

		Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
		$	$	$	$	$			
(a)	**Cash Deposits**								
	Municipal Fund Bank	2,770,045				2,770,045	Westpac	Variable	At Call
	Cash on Hand	400				400	N/A	Nil	On Hand
	RESERVE Bank		1,488,087			1,488,087	Westpac	Variable	At Call
(c)	**Investments**								
	LOCAL GOVERNMENT HOUSE UNIT TRUST				116,383	116,383	LG House Trust Unit	N/A	N/A
	Total	**2,770,445**	**1,488,087**	**0**	**116,383**	**4,374,915**			

Comments/Notes - Investments

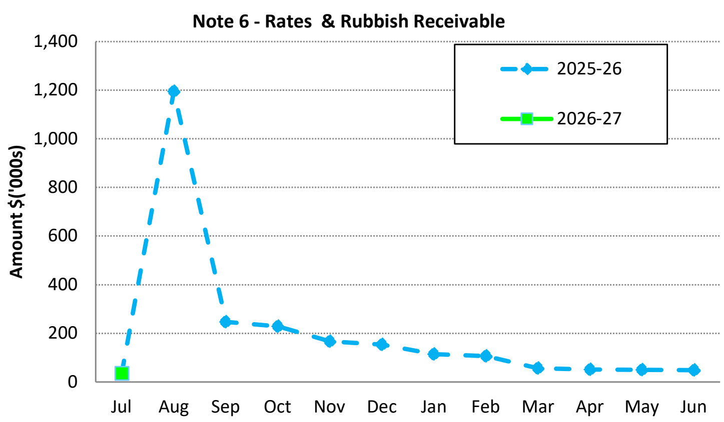
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2026

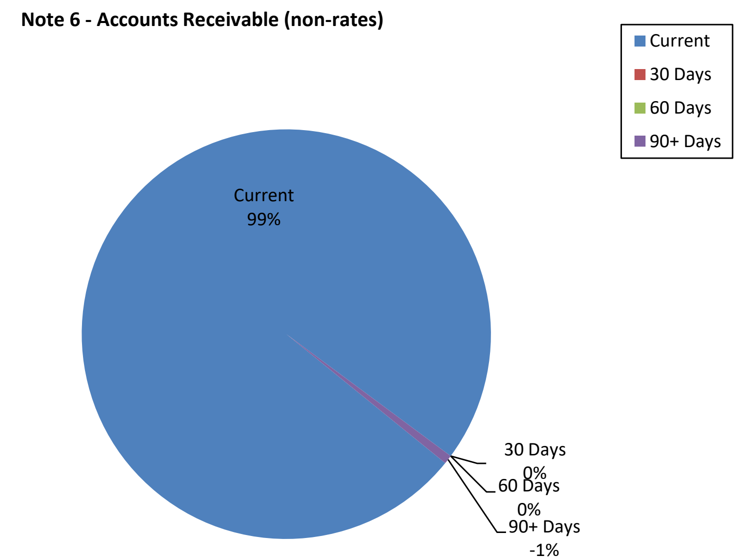
Note 3: Receivables

Receivables - Rates & Rubbish	31 July 2026	30 June 2026
	$	$
Opening Arrears Previous Years	48,423	36,638
Levied this year	0	1,460,107
Less Collections to date	(13,946)	(1,448,322)
Equals Current Outstanding	**34,477**	**48,423**
Net Rates Collectable	**34,477**	**48,423**
% Collected	28.80%	96.76%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	194,227	0	0	(1,353)	192,874
Percentage	100.7%	0%	0%	-0.7%	
Balance per Trial Balance					
Sundry Debtors					213,834
Receivables - Other					28,032
Total Receivables General Outstanding					**241,866**

Amounts shown above include GST (where applicable)





Comments/Notes - Receivables Rates & Rubbish

Comments/Notes - Receivables General

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

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2026	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2026
	$	$	$	$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	529	99	0	627
Total Other Current assets				**627**
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

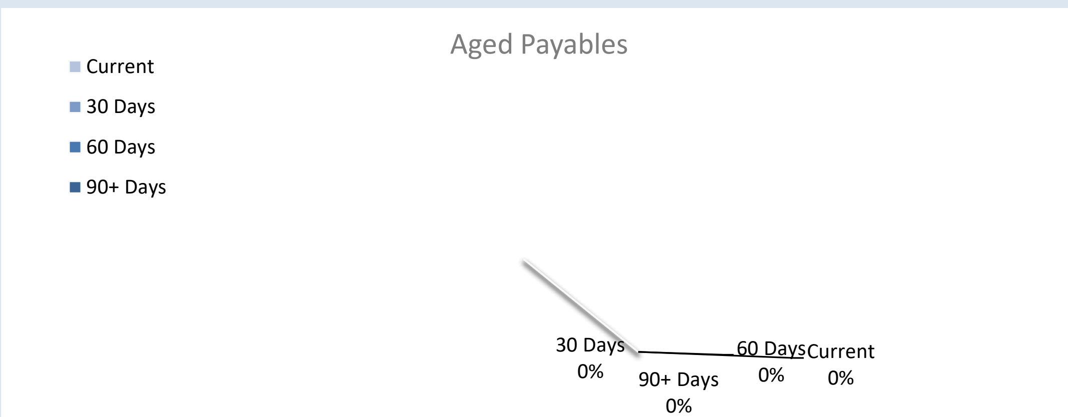
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					79,783
Other creditors					127
Bonds and deposits held					17,360
Other payables					8,290
Total Payables General Outstanding					**141,650**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

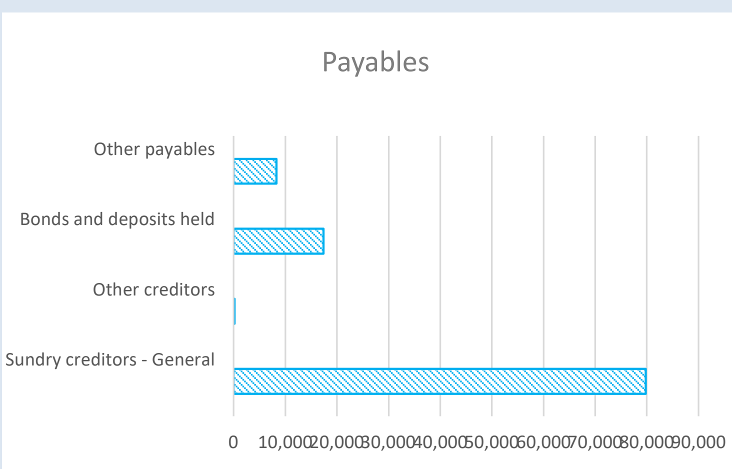
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

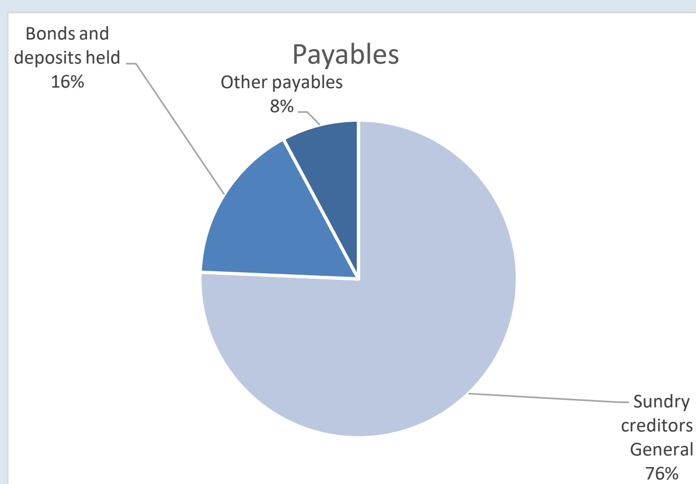


Creditors Due
$141,650

Over 30 Days
0%

Over 90 Days
0%





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

Note 6: Rate Revenue	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual Rate Revenue	YTD Actual Interim Rates	YTD Actual Back Rates	YTD Actual Total Revenue	Amended Budget Rate Revenue	Amended Budget Interim Rate	Amended Budget Back Rate	Amended Budget Total Revenue
RATE TYPE		$		$	$	$	$	$	$	$	$	$
General Rate												
GRV - Kununoppin / Trayning	03	0.196795	113	737,153	0	0	0	0	145,068	0	0	145,068
GRV - Yelbeni	07	0.196795	2	5,706	0	0	0	0	1,123	0	0	1,123
GRV - Commercial	01	0.196795	9	62,918	0	0	0	0	12,382	0	0	12,382
UV - Rural	06	0.007833	201	161,989,659	0	0	0	0	1,268,865	0	0	1,268,865
UV - Mining	09	0.007833	0	0	0	0	0	0	0	0	0	0
Sub-Totals			**325**	**162,795,436**	**0**	**0**	**0**	**0**	**1,427,438**	**0**	**0**	**1,427,438**
		Minimum										
Minimum Payment		**$**										
GRV - Kununoppin / Trayning	03	455.00	29	13,172	0	0	0	0	13,195	0	0	13,195
GRV - Yelbeni	07	455.00	7	4,704	0	0	0	0	3,185	0	0	3,185
GRV - Commercial	01	455.00	3	2,652	0	0	0	0	1,365	0	0	1,365
UV - Rural	06	455.00	8	188,091	0	0	0	0	3,640	0	0	3,640
UV - Mining	09	455.00	5	38,590	0	0	0	0	2,275	0	0	2,275
Sub-Totals		455.00	**52**	**247,209**	**0**	**0**	**0**	**0**	**23,660**	**0**	**0**	**23,660**
			377	**163,042,645**	**0**	**0**	**0**	**0**	**1,451,098**	**0**	**0**	**1,451,098**
Discounts								0				0
Amount from General Rates								**0**				**1,451,098**
Ex-Gratia Rates								0				12,889
Rates Written Off								(9)				0
Totals								**-9**				**1,463,987**

Comments - Rating Information

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

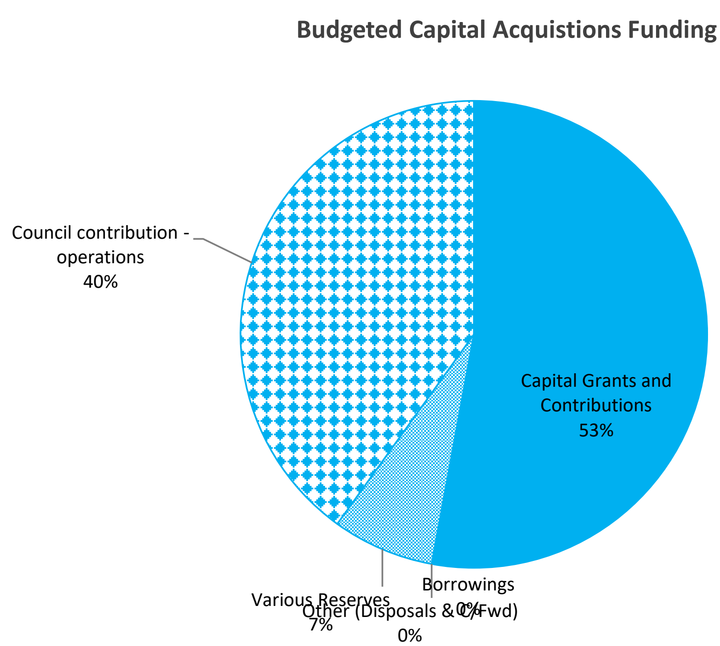
Note 7: Disposal of Assets

		YTD Actual				Amended Budget			
Asset Number	**Asset Description**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**
		$	$	$	$	$	$	$	$
	Plant and Equipment								
									0
									0
									0
									0
									0
									0
									0
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 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	0	18,700	224,450	224,450	**0**	(18,700)
Furniture and Equipment	0	1,675	3,749	45,000	45,000	**1,675**	(2,074)
Plant and Equipment	0	0	16,250	195,000	195,000	**0**	(16,250)
Infrastructure Assets - Roads	0	0	145,303	1,743,784	1,743,784	**0**	(145,303)
Infrastructure Assets - Footpaths	0	0	0	0	0	**0**	0
Infrastructure Assets - Drainage	0	0	0	0	0	**0**	0
Infrastructure Assets - Airports	0	0	0	0	0	**0**	0
Infrastructure Assets - Water	0	0	0	0	0	**0**	0
Infrastructure Assets - Other	0	0	40,846	490,163	490,163	**0**	(40,846)
Capital Expenditure Totals	0	1,675	224,848	2,698,397	2,698,397	**1,675**	(223,173)
Capital acquisitions funded by:							
Capital Grants and Contributions			22,823	1,427,314	1,427,314	**0**	(22,823)
Borrowings			0	0	0	**0**	0
Other (Disposals & C/Fwd)			0	0	0	**0**	0
Council contribution - Cash Backed Reserves							0
Various Reserves			3,333	190,000		**0**	(3,333)
Council contribution - operations			**198,692**	**1,081,083**		**1,675**	(197,017)
Capital Funding Total			**224,848**	**2,698,397**		**1,675**	**(223,173)**



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

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Housing											
Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(5,950)	(5,950)	(495)	495	
Fencing Lot 500 Septics/Vacant Land	4092542	9231	BC107	0	0	0	(10,000)	(10,000)	(833)	833	
Total - Housing				**0**	**0**	**0**	**(15,950)**	**(15,950)**	**(1,328)**	**1,328**	
Recreation And Culture											
Swimming Pool Upgrade	4112002	9231	BC21	0	0	0	(12,500)	(12,500)	(1,041)	1,041	
Outdoor Gym Construction	4113540	9231	BC06	0	0	0	(20,000)	(20,000)	(1,666)	1,666	
Trayning Town Hall - Short Stay Conversion	4111540	9231	BC106	0	0	0	(50,000)	(50,000)	(4,166)	4,166	
Total - Recreation And Culture				**0**	**0**	**0**	**(82,500)**	**(82,500)**	**(6,873)**	**6,873**	
Transport											
Depot Carport (Capital)	4121540	9231	BC104	0	0	0	(15,000)	(15,000)	(1,250)	1,250	
Total - Transport				**0**	**0**	**0**	**(15,000)**	**(15,000)**	**(1,250)**	**1,250**	
Economic Services											
CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(100,000)	(100,000)	(8,333)	8,333	
Total - Economic Services				**0**	**0**	**0**	**(100,000)**	**(100,000)**	**(8,333)**	**8,333**	
Total - Buildings				**0**	**0**	**0**	**(213,450)**	**(213,450)**	**(17,784)**	**17,784**	
Furniture & Equipment											
Governance											
ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	0	0	(5,000)	(5,000)	(416)	416	
Total - Governance				**0**	**0**	**0**	**(5,000)**	**(5,000)**	**(416)**	**416**	
Other Property & Services											
DEPOT CAPEX - F&E	4121560	9232		0	(1,675)	(1,675)	(40,000)	(40,000)	(3,333)	1,658	
Total - Other Property & Services				**0**	**(1,675)**	**(1,675)**	**(40,000)**	**(40,000)**	**(3,333)**	**1,658**	
Total - Furniture & Equipment				**0**	**(1,675)**	**(1,675)**	**(45,000)**	**(45,000)**	**(3,749)**	**2,074**	
Plant & Equipment											
Recreation & Culture											
Parks & Gardens Plant & Equipment	4113460	9233		0	0	0	(180,000)	(180,000)	(15,000)	15,000	
Total - Recreation & Culture				**0**	**0**	**0**	**(180,000)**	**(180,000)**	**(15,000)**	**15,000**	
Transport											
Minor Plant and Equipment	4123600	9233		0	0	0	(15,000)	(15,000)	(1,250)	1,250	
Total - Transport				**0**	**0**	**0**	**(15,000)**	**(15,000)**	**(1,250)**	**1,250**	
Total - Plant & Equipment				**0**	**0**	**0**	**(195,000)**	**(195,000)**	**(16,250)**	**16,250**	

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Infrastructure Assets - Roads											
Transport											
O'Meara - Perks Road	4121002	9250	RRG009	0	0	0	(961,681)	(961,681)	(80,137)	80,137	
RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	0	0	(165,805)	(165,805)	(13,816)	13,816	
Letchford Huandanning Rd	4121003	9250	RTR004	0	0	0	(108,000)	(108,000)	(9,000)	9,000	
SUTHERLAND STREET	4121003	9250	RTR011	0	0	0	(89,966)	(89,966)	(7,496)	7,496	
RTR Twine Street	4121003	9250	RTR100	0	0	0	(97,180)	(97,180)	(8,097)	8,097	
Adam Street - Kununoppin	4121003	9250	RTR083	0	0	0	(58,437)	(58,437)	(4,868)	4,868	
Leake Street - Kununoppin	4121003	9250	RTR077	0	0	0	(135,088)	(135,088)	(11,255)	11,255	
Lamond Street - Kununoppin	4121003	9250	RTR081	0	0	0	(127,627)	(127,627)	(10,634)	10,634	
Total - Transport				**0**	**0**	**0**	**(1,743,784)**	**(1,743,784)**	**(145,303)**	**145,303**	
Total - Infrastructure Assets - Roads				**0**	**0**	**0**	**(1,743,784)**	**(1,743,784)**	**(145,303)**	**145,303**	
Infrastructure Assets - Other											
Community Amenities											
CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101500	9254	BC55	0	0	0	(106,944)	(106,944)	(8,912)	8,912	
Yelbeni Transfer Station - Capital	4101540	9254	BC110	0	0	0	(106,944)	(106,944)	(8,912)	8,912	
Total - Community Amenities				**0**	**0**	**0**	**(213,888)**	**(213,888)**	**(17,824)**	**17,824**	
Recreation And Culture											
Kununoppin Rec Ground Upgrades - Dog Park, RV Dump	4113549	9231	BC105	0	0	0	(11,000)	(11,000)	(916)	916	
Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	0	0	(12,000)	(12,000)	(1,000)	1,000	
Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(64,275)	(64,275)	(5,356)	5,356	
Total - Recreation And Culture				**0**	**0**	**0**	**(87,275)**	**(87,275)**	**(7,272)**	**7,272**	
Economic Services											
Illuminart Silo Projection	4132544	9254	BC108	0	0	0	(200,000)	(200,000)	(16,666)	16,666	
Total - Economic Services				**0**	**0**	**0**	**(200,000)**	**(200,000)**	**(16,666)**	**16,666**	
Total - Infrastructure Assets - Other				**0**	**0**	**0**	**(501,163)**	**(501,163)**	**(41,762)**	**41,762**	
Capital Expenditure Total				**0**	**(1,675)**	**(1,675)**	**(2,698,397)**	**(2,698,397)**	**(224,848)**	**223,173**	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2026	New Loans YTD Actual	New Loans Amended Budget	New Loans Adopted Budget	Principal Repayments Actual YTD	Principal Repayments Amended Budget	Principal Repayments Adopted Budget	Principal Outstanding Actual	Principal Outstanding Amended Budget	Principal Outstanding Adopted Budget	Interest Repayments Actual	Interest Repayments Amended Budget	Interest Repayments Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Housing													
Loan 72 - Construct House	148,386	0	0	0	0	18,671	18,671	148,386	129,715	129,715	540	7,039	7,039
Loan 73 - Staff House	166,913	0	0	0	8,752	17,704	17,704	158,161	149,209	149,209	4,414	8,607	8,607
Loan 74 - GROH House	500,738	0	0	0	26,255	53,113	53,113	474,483	447,625	447,625	13,243	25,834	25,834
Recreation and Culture													
Loan 69 - Community Recreation Centre	203,721	0	0	0	0	17,472	17,472	203,721	186,249	186,249	736	8,114	8,114
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	83,819	0	0	0	0	20,460	20,460	83,819	63,359	63,359	311	1,843	1,843
Economic Services													
Loan 70 - Trayning Unmanned Fuel Site	0	0	0	0	0	0	0	-	0	0	13	0	0
	1,103,577	0	0	0	35,007	127,420	127,420	1,068,570	976,157	976,157	19,259	51,437	51,437
Current loan borrowings	127,420							92,413					
Non-current loan borrowings	976,158							976,158					
	1,103,577							1,068,570					

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

(b) Information on Financing

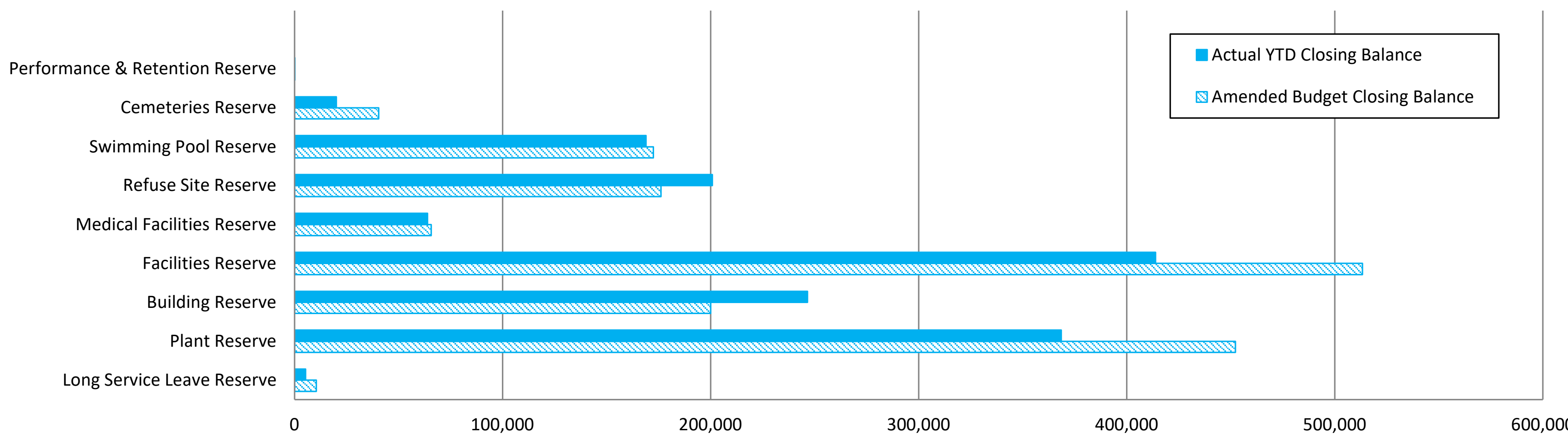
Particulars/Purpose	01 Jul 2026	New Financing Actual	New Financing Amended Budget	New Financing Adopted Budget	Actual	Amended Budget	Adopted Budget	Lease Financing Principal Outstanding Actual	Lease Financing Principal Outstanding Amended Budget	Lease Financing Principal Outstanding Adopted Budget	Lease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

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

Note 10: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Long Service Leave Reserve	5,288	121	6	5,000	0	0	0	10,409	5,293.64
Plant Reserve	368,164	12,032	407	172,000	0	(100,000)	0	452,196	368,570.34
Building Reserve	246,266	3,783	272	0	0	(50,000)	0	200,049	246,538.26
Facilities Reserve	413,507	10,804	457	89,000	0	0	0	513,311	413,963.23
Medical Facilities Reserve	63,820	1,863	70	0	0	0	0	65,683	63,890.88
Refuse Site Reserve	200,652	5,499	222	10,000	0	(40,000)	0	176,151	200,873.74
Swimming Pool Reserve	168,717	3,757	186	0	0	0	0	172,474	168,903.06
Cemeteries Reserve	20,019	450	22	20,000	0	0	0	40,469	20,041.23
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	1,486,446	**38,309**	**1,641**	**296,000**	**0**	**(190,000)**	**0**	**1,630,755**	**1,488,087.17**

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



SHIRE OF TRAYNING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2026

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2026	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2026
		$	$	$	$
Other liabilities					
- Capital grant/contribution liabilities	**13**	28,677	0	(28,677)	0
Total other liabilities		28,677	0	(28,677)	**0**
Provisions					
Annual leave		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
Total Provisions		145,431	0	0	**145,431**
Total Other Current Liabilities					**145,431**

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual Revenue	YTD Actual (Expended) (b)	Unspent Grant (Tied) (a)+(b)
				$	$	$				$	$	$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	413,003	0	0	413,003	0	413,003	0		0
Governance												
Law, Order and Public Safety												
Health												
Education & Welfare												
Department of Education	Department of Education	Operating	0	11,906	0	992	11,906		11,906	0	0	0
Housing												
Waste Management Grants		Non-operating	0	0	173,888	14,490	173,888	0	173,888	0	0	0
Recreation and Culture						0						
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	90,953	0	0	90,953	0	90,953	0	(188,975)	0
Direct Road grant funds	MRWA	Operating	0	184,946	0	184,946	184,946		184,946	184,946	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	578,983	0	578,983	0	578,983	0	0	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	574,443	0	574,443	0	574,443	0	0	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,500	0	125	1,500		1,500	0	0	0
Economic Services												
Community Water Supply Program Grant		Operating	0	15,317	0	1,276	15,317	0	15,317	0	0	0
Grant - LRCIP	LRCIP	Non-operating	0	0	100,000	8,333	100,000	0	100,000	0	0	0
Other Property & Services												
TOTALS			**0**	**717,625**	**1,427,314**	**210,162**	**2,144,939**	**0**	**2,144,939**	**184,946**	**(188,975)**	**0**
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	717,625	0	187,339	717,625	0	717,625	184,946	(188,975)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,427,314	22,823	1,427,314	0	1,427,314	0	0	0
TOTALS			**0**	**717,625**	**1,427,314**	**210,162**	**2,144,939**	**0**	**2,144,939**	**184,946**	**(188,975)**	**0**

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

Note 14: Bonds & Deposits and Trust Funds

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

Description	Opening Balance 01 Jul 2026	Amount Received	Amount Paid	Closing Balance 31 Jul 2026
	$	$	$	$
Toy Library Funds	0.00	0.00	0.00	**0.00**
Red Fm Radio / Gym	0.00	0.00	0.00	**0.00**
Skatepark Funds	0.00	0.00	0.00	**0.00**
Football Club Funds	0.00	0.00	0.00	**0.00**
Kununoppin Fire Brigade	0.00	0.00	0.00	**0.00**
Yelbini Fire Donation	0.00	0.00	0.00	**0.00**
Nomination Deposits	0.00	0.00	0.00	**0.00**
Shire Housing Bonds	1,360.00	744.00	0.00	**2,104.00**
Police Licensing	0.00	10,546.80	(10,020.75)	**526.05**
Trayning Golf Club Funds	0.00	0.00	0.00	**0.00**
Trayning Badminton	0.00	0.00	0.00	**0.00**
Halls & Equipment Hire Bonds	0.00	0.00	0.00	**0.00**
Unidentified Deposits	7,557.14	0.00	0.00	**7,557.14**
South Trayning Ninghan Catchme	0.00	0.00	0.00	**0.00**
Repertory Funds	1,696.38	0.00	0.00	**1,696.38**
Newroc Funds	0.00	0.00	0.00	**0.00**
Aqua Bubble Donations	0.00	0.00	0.00	**0.00**
Ninghan Farm Focus Group	0.00	0.00	0.00	**0.00**
Commemorative Plaques	0.00	0.00	0.00	**0.00**
Rance Caravan Fund	0.00	0.00	0.00	**0.00**
Key / Gym Key Bond	0.00	0.00	0.00	**0.00**
Playgroup Funds	1,226.46	0.00	0.00	**1,226.46**
Waste Dump Kununoppin	0.00	0.00	0.00	**0.00**
Bcitf - Levy	0.00	0.00	0.00	**0.00**
Rail Trail	4,000.00	0.00	0.00	**4,000.00**
Auction Deposits	0.00	0.00	0.00	**0.00**
Community Funds	250.00	0.00	0.00	**250.00**
	16,089.98	**11,290.80**	**(10,020.75)**	**17,360.03**

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

Note 15: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2026/27 year is $10,000 or 10% whichever is the greater.

	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Expenditure from operating activities						
Employee Costs	(73,073)	(52%)	▼	S	Timing	More employee costs on road and office maintenance than YTD budget
Materials and Contracts	(56,008)	(30%)	▼	S	Timing	There are a large number of accounts under and over YTD budget
Utility Charges	10,318	96%	▲	S	Timing	No utility accounts have been received for July 2026
Depreciation on Non-Current Assets	258,942	100%	▲	S	Timing	Depreciation will not be raised until 2026 Audit complete
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(22,823)	(100%)	▼	S	Timing	The timing of the Waste Management and Tourism grants are unknown at this stage
Plant and Equipment	16,250	100%	▲	S	Timing	No plant or equipment has been purchased yet
Infrastructure Assets - Roads	145,303	100%	▲	S	Timing	No road works have commenced yet
Infrastructure Assets - Other	40,846	100%	▲	S	Timing	No capital projects have commenced yet
Inflows from financing activities						