



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2025**

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 2025**

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 2025 of \$1,429,676.

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			
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	12%	\$ 1,485,230	\$ 123,767	\$ 171,903
Capital Grants, Subsidies and Contributions	7%	\$ 1,215,615	\$ 50,270	\$ 84,506
	9%	\$ 2,700,845	\$ 174,037	\$ 256,409
Rates Levied	0%	\$ 1,419,892	\$ 118,324	-\$ 1

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 July 2025**

Key Information

Financial Position		Prior Year 31 July 2024	Current Year 31 July 2025
Adjusted Net Current Assets	54%	\$ 2,656,278	\$ 1,429,676
Cash and Equivalent - Unrestricted	56%	\$ 3,040,200	\$ 1,694,076
Cash and Equivalent - Restricted	150%	\$ 702,360	\$ 1,055,621
Receivables - Rates	74%	\$ 21,303	\$ 15,748
Receivables - Other	175%	\$ 202,100	\$ 354,665
Payables	103%	\$ 143,360	\$ 148,196

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

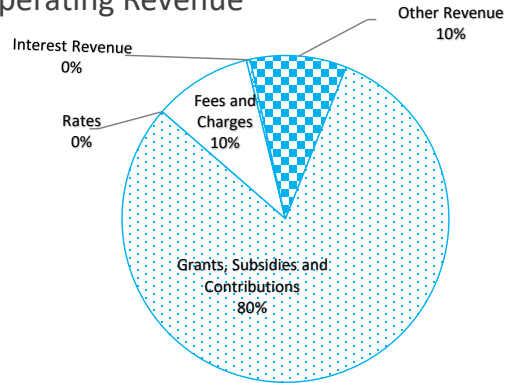
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

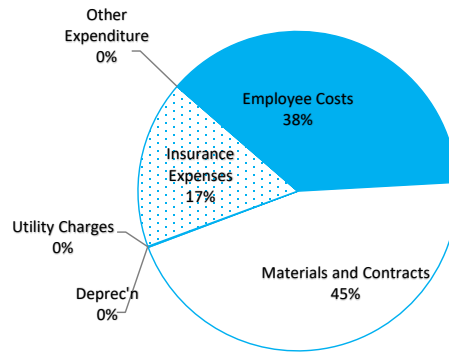
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	12.8.2025

**Shire of Trayning
Information Summary
For the Period Ended 31 July 2025**

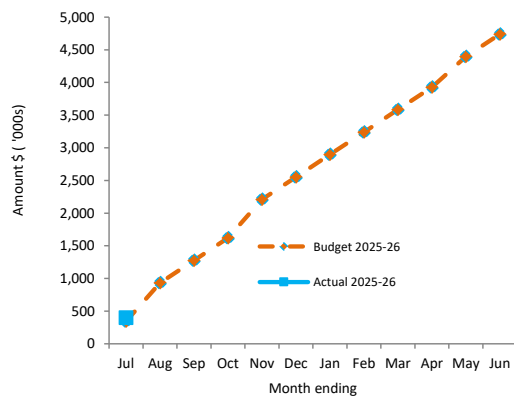
Operating Revenue



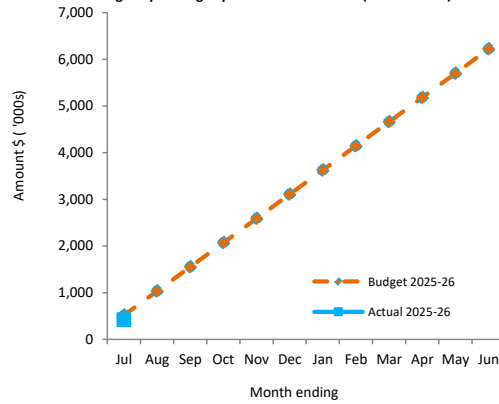
Operating Expenditure



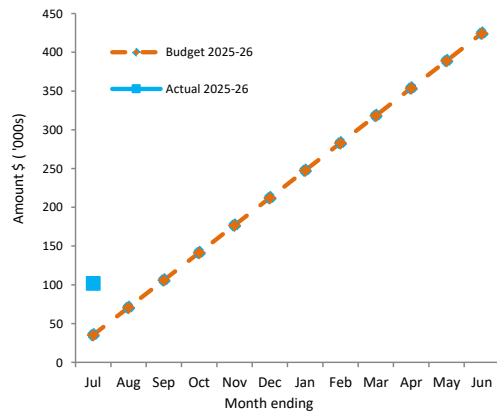
Budget Operating Revenues -v- Actual (Refer Note 2)



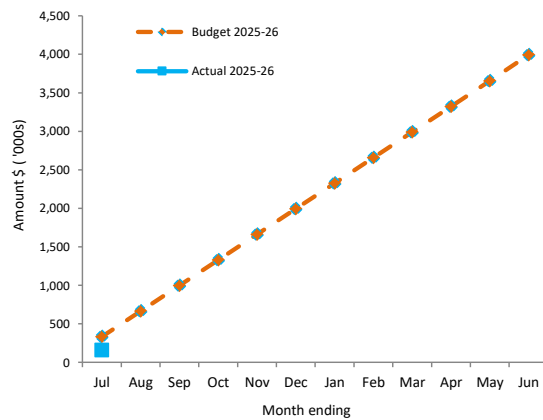
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 July 2025

	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. \$
						\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		31,238	31,238	2,601	2,354	(247)	(9%)	▼	
General Purpose Funding - Rates	6	1,419,892	1,419,892	118,324	(1)	(118,325)	(100%)	▼	\$
General Purpose Funding - Other		1,012,368	1,012,368	84,357	789	(83,568)	(99%)	▼	\$
Law, Order and Public Safety		6,232	6,232	518	220	(298)	(58%)	▼	
Health		182,574	182,574	15,212	14,838	(374)	(2%)	▼	
Education and Welfare		10,952	10,952	912	0	(912)	(100%)	▼	
Housing		120,207	120,207	10,016	10,040	24	0%	▲	
Community Amenities		54,775	54,775	4,561	542	(4,019)	(88%)	▼	
Recreation and Culture		1,603	1,603	133	258	125	94%	▲	
Transport		556,788	556,788	46,398	172,817	126,419	272%	▲	\$
Economic Services		36,703	36,703	3,056	3,271	215	7%	▲	
Other Property and Services		91,016	91,016	7,584	8,893	1,309	17%	▲	
		3,524,348	3,524,348	293,672	214,022				
Expenditure from operating activities									
Governance	0	(560,983)	(560,983)	(46,722)	(139,351)	(92,629)	(198%)	▼	\$
General Purpose Funding		(84,793)	(84,793)	(7,064)	0	7,064	100%	▲	
Law, Order and Public Safety		(104,957)	(104,957)	(8,741)	(1,778)	6,963	80%	▲	
Health		(262,792)	(262,792)	(21,889)	(20,052)	1,837	8%	▲	
Education and Welfare		(97,130)	(97,130)	(8,083)	(3,045)	5,038	62%	▲	
Housing		(248,768)	(248,768)	(20,691)	(24,392)	(3,701)	(18%)	▼	
Community Amenities		(311,175)	(311,175)	(25,902)	(20,037)	5,865	23%	▲	
Recreation and Culture		(859,930)	(859,930)	(71,611)	(32,215)	39,396	55%	▲	\$
Transport		(3,446,372)	(3,446,372)	(287,083)	(153,858)	133,225	46%	▲	\$
Economic Services		(240,798)	(240,798)	(20,042)	(6,530)	13,512	67%	▲	\$
Other Property and Services		(3,435)	(3,435)	(274)	(19,805)	(19,531)	(7128%)	▼	\$
	(2,301)	(6,221,134)	(6,221,134)	(518,102)	(421,063)				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	233,659	0	(233,659)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(1,082)	0	1,082	(100%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	0	0		▲	
		2,796,782	2,796,782	232,577	0				
Amount attributable to operating activities		99,996	99,996	8,147	(207,041)				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,215,615	50,270	84,506	34,236	68%	▲	\$
Proceeds from Disposal of Assets	7	315,500	315,500	26,291	102,045	75,754	288%	▲	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		1,531,115	1,531,115	76,561	186,551				
Outflows from investing activities									
Land and Buildings	8	(177,265)	(177,265)	(14,768)	0	14,768	100%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(494,767)	(41,228)	(158,800)	(117,572)	(285%)	▼	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,739,522)	(228,270)	0	228,270	100%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(45,000)	(3,750)	0	3,750	100%	▲	
Infrastructure Assets - Other	8	(187,649)	(187,649)	(15,636)	0	15,636	100%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(3,644,203)	(3,644,203)	(303,652)	(158,800)				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(227,091)	27,751				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	109,000	109,000	9,083	0	(9,083)	100%	▼	
		109,000	109,000	9,083	0				
Outflows from financing activities									
Repayment of Borrowings	9	(130,473)	(130,473)	(10,870)	(33,454)	(22,584)	(208%)	▼	\$
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	0	0			
Transfer to Reserves	10	(217,912)	(217,912)	(17,740)	(699)	17,041	96%	▲	\$
		(350,012)	(350,012)	(28,610)	(34,153)				
Amount attributable to financing activities		(241,012)	(241,012)	(19,527)	(34,153)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,254,104	2,254,104	1,643,118	1,643,118	0	0%		
Amount attributable to operating activities		99,996	99,996	8,147	(207,041)				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(227,091)	27,751				
Amount attributable to financing activities		(241,012)	(241,012)	(19,527)	(34,153)				
Surplus or deficit at the end of the financial year	1	0	0	1,404,647	1,429,676				

▲▼ 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 2025

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,419,892	1,419,892	118,324	(1)	(118,325)	(100%)	▼	\$
Operating Grants, Subsidies and Contributions	12	1,485,230	1,485,230	123,767	171,903	48,136	39%	▲	\$
Fees and Charges		268,393	268,393	22,356	20,917	(1,439)	(6%)	▼	
Interest Earnings		49,494	49,494	4,119	792	(3,327)	(81%)	▼	
Other Revenue		260,346	260,346	21,691	20,411	(1,280)	(6%)	▼	
Profit on Disposal of Assets	7	40,993	40,993	3,415	0	(3,415)	(100%)	▼	
		3,524,348	3,524,348	293,672	214,022				
Expenditure from operating activities									
Employee Costs		(1,323,714)	(1,323,714)	(110,176)	(150,834)	(40,658)	(37%)	▼	\$
Materials and Contracts		(1,636,533)	(1,636,533)	(136,255)	(180,540)	(44,285)	(33%)	▼	\$
Utility Charges		(128,844)	(128,844)	(10,711)	(426)	10,285	96%	▲	\$
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(233,659)	0	233,659	100%	▼	\$
Interest Expenses		(50,179)	(50,179)	(4,179)	(21,264)	(17,085)	(409%)	▲	\$
Insurance Expenses		(146,072)	(146,072)	(12,148)	(67,927)	(55,779)	(459%)	▼	\$
Other Expenditure		(103,757)	(103,757)	(8,641)	(73)	8,568	99%	▲	
Loss on Disposal of Assets	7	(28,007)	(28,007)	(2,333)	0	2,333	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,221,134)	(6,221,134)	(518,102)	(421,063)				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	233,659	0	(233,659)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(1,082)	0	1,082	(100%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	0	0		▲	
		2,796,782	2,796,782	232,577	0				
Amount attributable to operating activities		99,996	99,996	8,147	(207,041)				
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Outflows from investing activities									
Land and Buildings	8	(177,265)	(177,265)	(14,768)	0	14,768	100%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(494,767)	(41,228)	(158,800)	(117,572)	(285%)	▼	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,739,522)	(228,270)	0	228,270	100%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(45,000)	(3,750)	0	3,750	100%	▲	
Infrastructure Assets - Water	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(187,649)	(187,649)	(15,636)	0	15,636	100%	▲	\$
		(3,644,203)	(3,644,203)	(303,652)	(158,800)				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(227,091)	27,751				
FINANCING ACTIVITIES									
Inflows from financing activities									
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Transfer from Reserves	10	109,000	109,000	9,083	0	(9,083)	(100%)	▼	
		109,000	109,000	9,083	0				
Outflows from financing activities									
Repayment of Borrowings	9	(130,473)	(130,473)	(10,870)	(33,454)	(22,584)	(208%)	▼	\$
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Transfer to Reserves	10	(217,912)	(217,912)	(17,740)	(699)	17,041	96%	▲	\$
		(350,012)	(350,012)	(28,610)	(34,153)				
Amount attributable to financing activities		(241,012)	(241,012)	(19,527)	(34,153)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,254,104	2,254,104	1,643,118	1,643,118	0	0%		
Amount attributable to operating activities		99,996	99,996	8,147	(207,041)				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(227,091)	27,751				
Amount attributable to financing activities		(241,012)	(241,012)	(19,527)	(34,153)				
Surplus or deficit at the end of the financial year	1	0	0	1,404,647	1,429,676				

▲ ▼ 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 2025

	30 June 2025	31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,269,211	2,749,696
Trade and other receivables	108,906	370,413
Inventories	1,885	1,485
TOTAL CURRENT ASSETS	3,380,002	3,121,594
NON-CURRENT ASSETS		
Trade and other receivables	24,365	24,365
Other financial assets	62,378	62,378
Property, plant and equipment	14,515,999	14,674,799
Infrastructure	65,702,451	65,702,451
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,311,543	80,470,343
TOTAL ASSETS	83,691,545	83,591,937
CURRENT LIABILITIES		
Trade and other payables	210,930	165,266
Other liabilities	276,388	276,388
Lease liabilities	1,551	1,551
Borrowings	(16,501)	(49,955)
Employee related provisions	194,919	194,919
TOTAL CURRENT LIABILITIES	667,287	588,169
NON-CURRENT LIABILITIES		
Borrowings	1,250,552	1,250,552
Employee related provisions	40,939	40,939
TOTAL NON-CURRENT LIABILITIES	1,296,443	1,296,443
TOTAL LIABILITIES	1,963,730	1,884,612
NET ASSETS	81,727,815	81,707,325
EQUITY		
Retained surplus	27,710,381	27,689,192
Reserve accounts	1,054,921	1,055,621
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	81,727,815	81,707,325

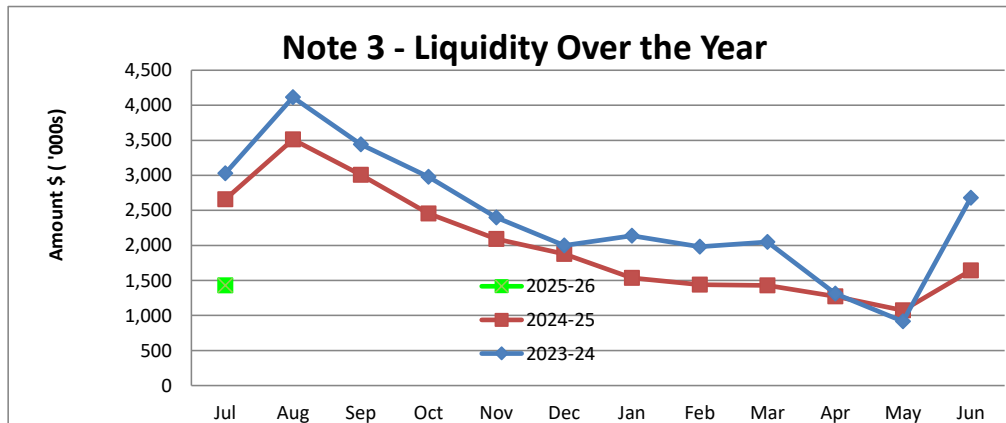
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	31/07/2024	31/07/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,185,612	3,011,523	1,417,687
Cash Restricted - Conditions over Grants	11	28,677	28,677	276,388
Cash Restricted - Reserves	10	1,054,921	702,360	1,055,621
Receivables - Rates	3	18,082	21,303	15,748
Receivables - Other	3	90,824	202,100	354,665
Inventories		1,885	1,494	1,485
		3,380,002	3,967,456	3,121,594
Less: Current Liabilities				
Payables		(194,840)	(143,360)	(148,196)
Contract Liability / Unused Grants		(276,388)	(276,388)	(276,388)
Bonds and Deposits		(16,090)	(15,910)	(17,070)
Loan Liability		16,501	(89,395)	49,955
Lease Liability		(1,551)	(1,551)	(1,551)
Provisions		(194,919)	(194,919)	(194,919)
		(667,287)	(721,525)	(588,169)
Less: Cash Reserves	7	(1,054,921)	(702,360)	(1,055,621)
Add Back: Component of Leave Liability not Required to be funded		275	24,422	276
Add Back: Current Loan Liability		(16,501)	89,395	(49,955)
Add Back: Current Lease Liability		1,551	1,551	1,551
Add Back: Self Supporting Loans		0	(2,662)	0
Net Current Funding Position		1,643,118	2,656,278	1,429,676



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,694,036				1,694,036	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		276			276	Westpac	Variable	At Call
PLANT RESERVE BANK		272,249			272,249	Westpac	Variable	At Call
BUILDING RESERVE BANK		126,172			126,172	Westpac	Variable	At Call
FACILITIES RESERVE BANK		293,550			293,550	Westpac	Variable	At Call
MEDICAL RESERVE BANK		62,152			62,152	Westpac	Variable	At Call
REFUSE RESERVE BANK		175,910			175,910	Westpac	Variable	At Call
SWIMMING POOL RESERVE BANK		125,314			125,314	Westpac	Variable	At Call
(b) Term Deposits								
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				62,378	62,378	LG House Trust Unit	N/A	N/A
Total	1,694,436	1,055,621	0	62,378	2,812,435			

Comments/Notes - Investments

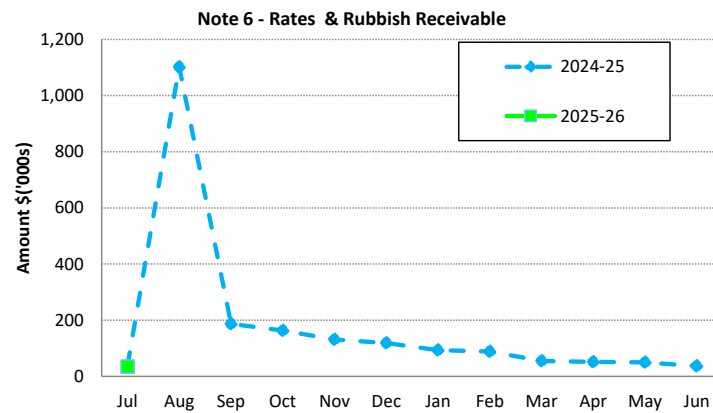
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

Note 3: Receivables

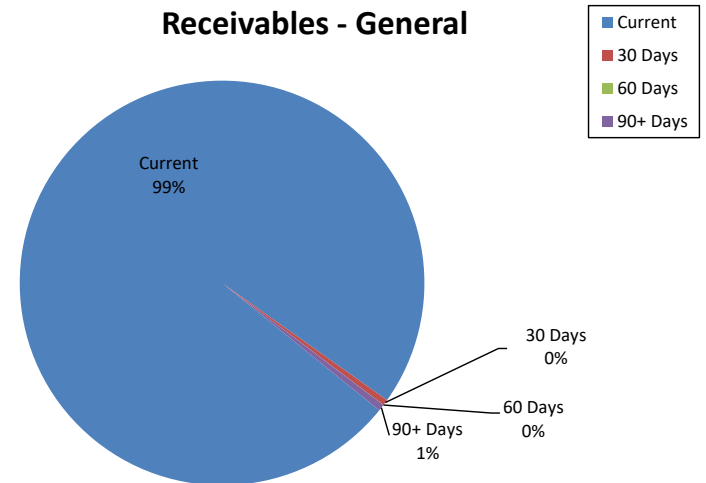
Receivables - Rates & Rubbish	31 July 2025	30 June 2025
	\$	\$
Opening Arrears Previous Years	36,638	42,472
Levied this year	0	1,405,623
Less Collections to date	(2,334)	(1,411,457)
Equals Current Outstanding	34,304	36,638
Net Rates Collectable	34,304	36,638
% Collected	6.37%	97.47%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	294,255	1,403	15	1,569	297,243
Percentage	99%	0.5%	0%	0.5%	
Balance per Trial Balance					
Sundry Debtors					297,243
Receivables - Other					57,422
Total Receivables General Outstanding					354,665

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 2025

Note 4: Other Current Assets

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2025
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,885	0	(400)	1,485
Total Other Current assets				1,485
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

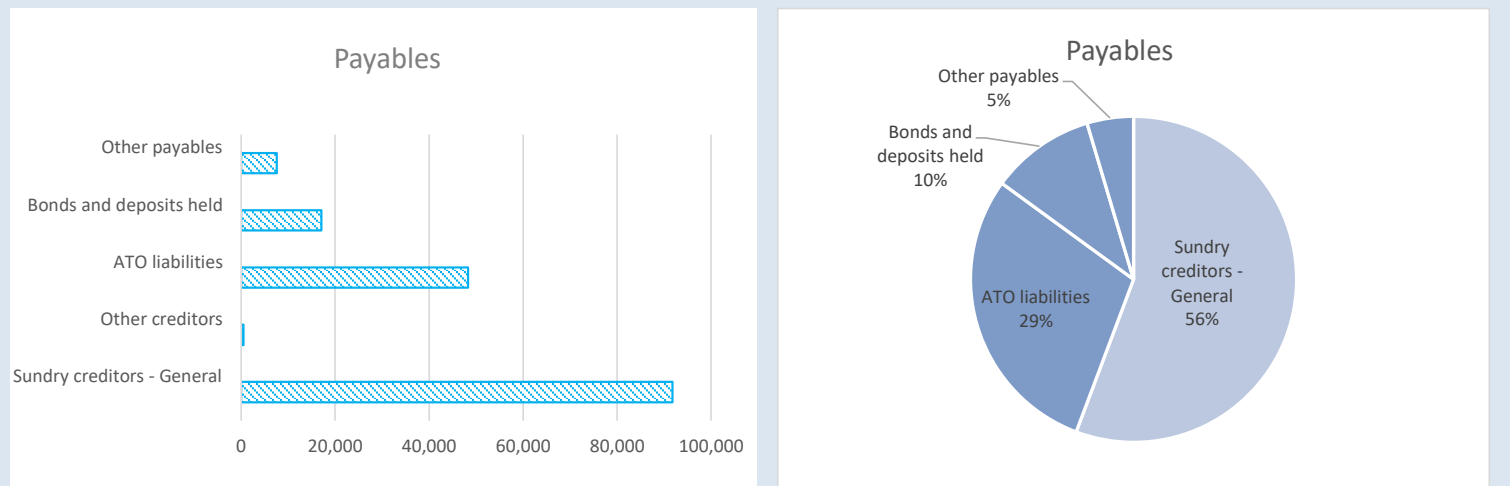
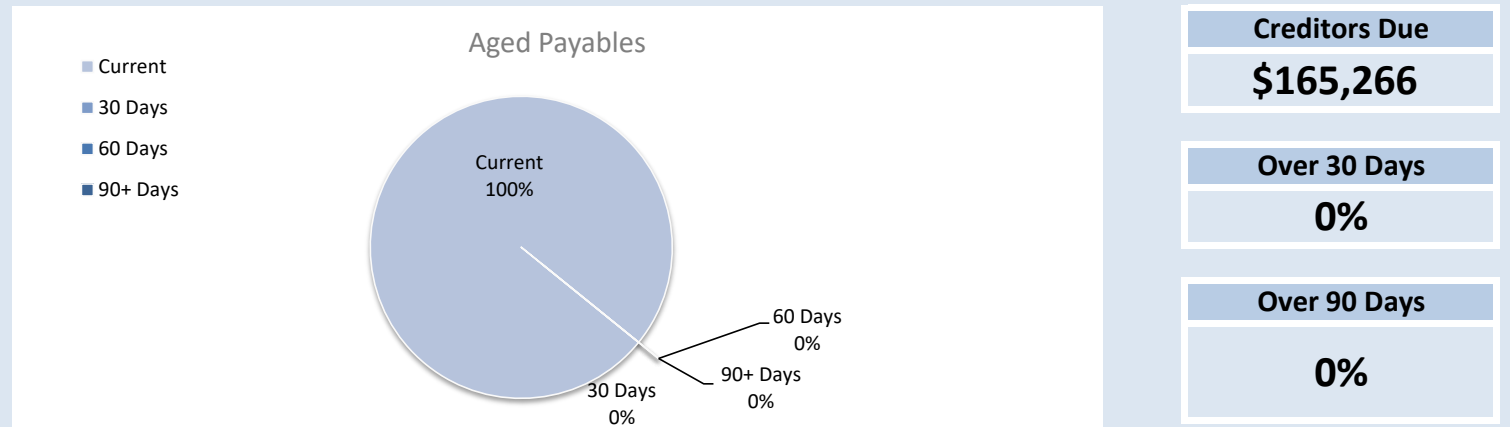
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	91,821	0	0	0	91,821
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					91,821
Other creditors					506
ATO liabilities					48,277
Bonds and deposits held					17,070
Other payables					7,592
Total Payables General Outstanding					165,266
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

Note 6: Rate Revenue

RATE TYPE	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.189900	113	737,152		0	0	0	139,984	0	0	139,984
GRV - Yelbeni	07	0.189900	2	8,020		0	0	0	1,523	0	0	1,523
GRV - Commercial	01	0.189900	8	60,580		0	0	0	11,504	0	0	11,504
UV - Rural	06	0.009350	201	131,791,495		0	0	0	1,231,723	0	0	1,231,723
UV - Mining	09	0.009350	0	0	0	0	0	0	0	0	0	0
Sub-Totals			324	132,597,247	0	0	0	0	1,384,734	0	0	1,384,734
Minimum Payment		\$										
GRV - Kununoppin / Trayning	03	450.00	29	13,173		0	0	0	13,050	0	0	13,050
GRV - Yelbeni	07	450.00	7	2,390		0	0	0	3,150	0	0	3,150
GRV - Commercial	01	450.00	4	4,990		0	0	0	1,800	0	0	1,800
UV - Rural	06	450.00	7	194,005		0	0	0	3,150	0	0	3,150
UV - Mining	09	450.00	6	38,288		0	0	0	2,700	0	0	2,700
Sub-Totals			53	252,846	0	0	0	0	23,850	0	0	23,850
			377	132,850,093	0	0	0	0	1,408,584	0	0	1,408,584
Discounts								0				0
Amount from General Rates								0				1,408,584
Ex-Gratia Rates								0				11,308
Rates Written Off								(1)				0
Specified Area Rates								0				0
Totals								-1				1,419,892

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

Note 7: Disposal of Assets

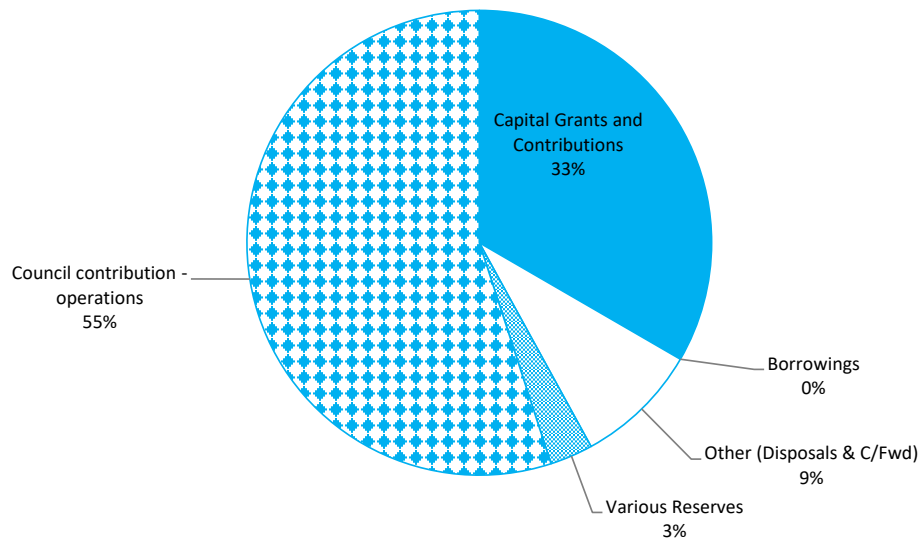
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
453	2015 MUSTANG 2044 SKID STEER LOADER		17,500	0		5,729	17,500	11,771	
490	2016 TOYOTA HILUX WORKMATE SINGLE CAB MANUAL 4X2 - KTY 4180					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 - KTY0 Doctor					56,161	63,000	6,839	
558	2023 Toyota Hilux 4x4 Dsl D/C SR5 - Works Supervisor					44,411	45,000	589	
541	Toyota Hilux 4X2 High-Rider DSL					12,049	17,000	4,951	
562	Mack 2011 8 x 4 Water Truck		84,545	0		108,007	80,000		(28,007)
564	Vermeer Wood Chipper 1998 model 1800a					16,821	20,000	3,179	
		0	102,045	0	0	302,514	315,500	40,993	(28,007)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2025

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	14,768	177,265	177,265	0	(14,768)
Furniture and Equipment	0	0	0	0	0	0	0
Plant and Equipment	0	158,800	41,228	494,767	494,767	158,800	117,572
Infrastructure Assets - Roads	0	0	228,270	2,739,522	2,739,522	0	(228,270)
Infrastructure Assets - Footpaths	0	0	3,750	45,000	45,000	0	(3,750)
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	15,636	187,649	187,649	0	(15,636)
Capital Expenditure Totals	0	158,800	303,652	3,644,203	3,644,203	158,800	(144,852)
Capital acquisitions funded by:							
Capital Grants and Contributions			50,270	1,215,615	1,215,615	84,506	34,236
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			26,291	315,500	315,500	102,045	75,754
Council contribution - Cash Backed Reserves							0
Various Reserves			9,083	109,000		0	(9,083)
Council contribution - operations			218,008	2,004,088		(27,751)	(245,759)
Capital Funding Total			303,652	3,644,203		158,800	(144,852)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Housing											
 Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	0	0	(34,870)	(34,870)	(2,905)	2,905	
 DOCTOR'S HOUSE	4074541	9231	BC39	0	0	0	(6,050)	(6,050)	(504)	504	
Total - Housing				0	0	0	(40,920)	(40,920)	(3,409)	3,409	
Community Amenities											
 Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	0	0	(9,570)	(9,570)	(797)	797	
Total - Community Amenities				0	0	0	(9,570)	(9,570)	(797)	797	
Recreation And Culture											
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	0	0	(8,800)	(8,800)	(733)	733	
 Swimming Pool Upgrade	4112002	9231	BC21	0	0	0	(5,600)	(5,600)	(466)	466	
 Gymnasium Construction	4113540	9231	BC06	0	0	0	(20,000)	(20,000)	(1,666)	1,666	
Total - Recreation And Culture				0	0	0	(34,400)	(34,400)	(2,865)	2,865	
Economic Services											
 Rance Cottage - Capital	4132539	9231	BC101	0	0	0	(12,375)	(12,375)	(1,031)	1,031	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(80,000)	(6,666)	6,666	
Total - Economic Services				0	0	0	(92,375)	(92,375)	(7,697)	7,697	
Total - Buildings				0	0	0	(177,265)	(177,265)	(14,768)	14,768	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(83,912)	(83,912)	(6,992)	6,992	
Total - Governance				0	0	0	(83,912)	(83,912)	(6,992)	6,992	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(83,912)	(83,912)	(6,992)	6,992	
Total - Health				0	0	0	(83,912)	(83,912)	(6,992)	6,992	
Recreation & Culture											
 Parks & Gardens Plant & Equipment	4113460	9233		0	0	0	(44,550)	(44,550)	(3,712)	3,712	
Total - Recreation & Culture				0	0	0	(44,550)	(44,550)	(3,712)	3,712	
Transport											
 Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(173,400)	(14,450)	(144,350)	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(44,550)	(44,550)	(3,712)	3,712	
Total - Transport				0	(158,800)	(158,800)	(217,950)	(217,950)	(18,162)	(140,638)	
Other Property & Services											
Public Works Overheads											
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(64,443)	(64,443)	(5,370)	5,370	
Total - Other Property & Services				0	0	0	(64,443)	(64,443)	(5,370)	5,370	
Total - Plant & Equipment				0	(158,800)	(158,800)	(494,767)	(494,767)	(41,228)	(117,572)	

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Roads											
Transport											
 Gabbin-Trayning Road	4121001	9250	RCC013	0	0	0	(138,546)	(138,546)	(11,545)	11,545	
 Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(954)	954	
 Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(3,020)	3,020	
 Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(1,370)	1,370	
 Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(1,531)	1,531	
 Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(3,596)	3,596	
 Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(1,829)	1,829	
 Nalkain Road Capital	4121001	9250	RCC087	0	0	0	(36,548)	(36,548)	(3,044)	3,044	
 Harrod Road CAPEX	4121002	9250	RRG002	0	0	0	(490,723)	(490,723)	(40,892)	40,892	
 Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	0	0	(526,613)	(526,613)	(43,882)	43,882	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	0	0	(413,593)	(413,593)	(34,464)	34,464	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(58,520)	(4,875)	4,875	
 Letchford Huandanning Rd	4121003	9250	RTR004	0	0	0	(163,332)	(163,332)	(13,609)	13,609	
 RTR - STAPLETON ROAD	4121003	9250	RTR016	0	0	0	(183,956)	(183,956)	(15,328)	15,328	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	0	0	(385,914)	(385,914)	(32,158)	32,158	
 Barnes Road (RTR)	4121003	9250	RTR095	0	0	0	(194,088)	(194,088)	(16,173)	16,173	
Total - Transport				0	0	0	(2,739,522)	(2,739,522)	(228,270)	228,270	
Total - Infrastructure Assets - Roads				0	0	0	(2,739,522)	(2,739,522)	(228,270)	228,270	
Infrastructure Assets - Footpaths											
Transport											
 Adam Street Kununopin Footpath	4121010	9251	FCC83	0	0	0	(45,000)	(45,000)	(3,750)	3,750	
Total - Transport				0	0	0	(45,000)	(45,000)	(3,750)	3,750	
Total - Infrastructure Assets - Footpaths				0	0	0	(45,000)	(45,000)	(3,750)	3,750	
Community Amenities											
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(8,333)	8,333	
Total - Community Amenities				0	0	0	(100,000)	(100,000)	(8,333)	8,333	
Recreation And Culture											
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	0	0	(42,018)	(42,018)	(3,501)	3,501	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,631)	(45,631)	(3,802)	3,802	
Total - Recreation And Culture				0	0	0	(87,649)	(87,649)	(7,303)	7,303	
Total - Infrastructure Assets - Other				0	0	0	(187,649)	(187,649)	(15,636)	15,636	
Capital Expenditure Total				0	(158,800)	(158,800)	(3,644,203)	(3,644,203)	(303,652)	144,852	

Level of Completion Indicators

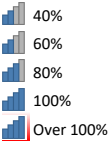
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20% 

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

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	
				\$	\$	\$	\$	\$	\$	\$	



40%
60%
80%
100%
Over 100%

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	166,304	0	0	0	0	17,918	17,918	166,304	148,386	148,386	601	6,735	6,735
Loan 73 - Staff House	183,832	0	0	0	8,364	16,919	16,919	175,469	166,913	166,913	4,861	8,246	8,246
Loan 74 - GROH House	551,495	0	0	0	25,090	50,757	50,757	526,405	500,738	500,738	14,584	24,736	24,736
Recreation and Culture													
Loan 69 - Community Recreation Centre	220,624	0	0	0	0	16,903	16,903	220,624	203,721	203,721	794	8,329	8,329
Loan 71 - Trayning Aquatic Centre Kiosk Upgrade	103,957	0	0	0	0	20,137	20,137	103,957	83,820	83,820	381	1,573	1,573
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	0	0	0	0	0	0	0	0	0	0	3	0	0
Loan 70 - Trayning Unmanned Fuel Site	7,841	0	0	0	0	7,839	7,839	7,841	2	2	40	560	560
	1,234,053	0	0	0	33,454	130,473	130,473	1,200,599	1,103,580	1,103,580	21,264	50,179	50,179
Current loan borrowings	(16,501)							(49,955)					
Non-current loan borrowings	1,250,552							1,250,552					
	1,234,051							1,200,597					

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

(b) Information on Financing

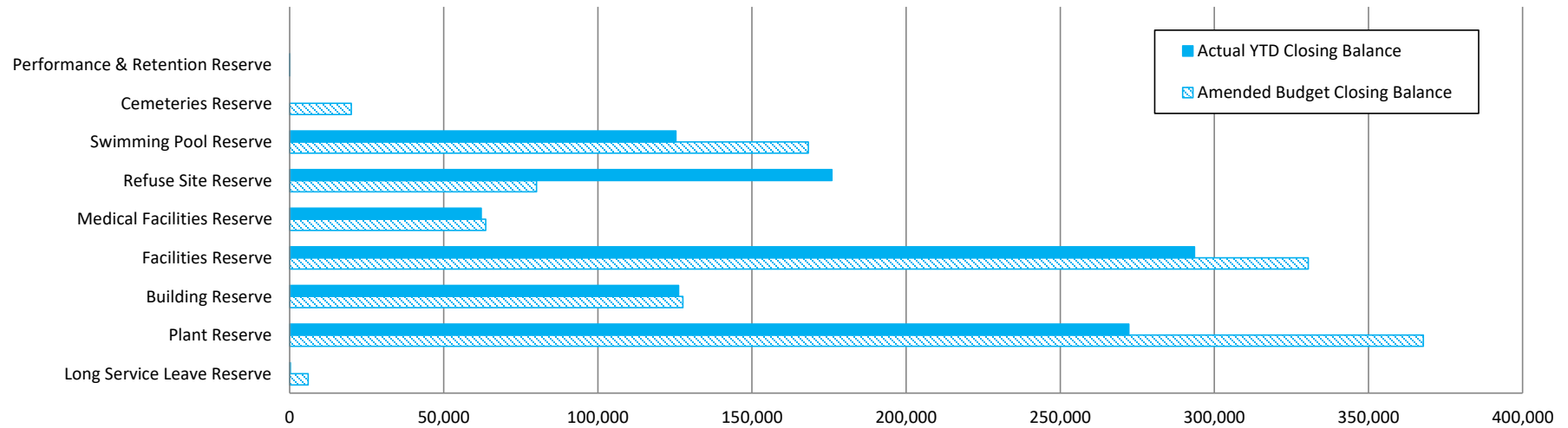
Particulars/Purpose	01 Jul 2025	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	6,504	0	0	0	0	0	0	6,504	6,504	6,504	0	0	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

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	275.62
Plant Reserve	272,055	7,200	180	88,533	0	0	0	367,788	272,235.75
Building Reserve	126,088	1,466	84	0	0	0	0	127,554	126,171.87
Facilities Reserve	293,356	7,138	195	39,000	0	(9,000)	0	330,494	293,550.18
Medical Facilities Reserve	62,110	1,510	41	0	0	0	0	63,620	62,151.51
Refuse Site Reserve	175,793	4,274	117	0	0	(100,000)	0	80,067	175,909.55
Swimming Pool Reserve	125,231	3,051	83	40,000	0	0	0	168,282	125,313.62
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
	1,054,921	25,379	699	192,533	0	(109,000)	0	1,163,833	1,055,620.89

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 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2025
		\$	\$	\$	\$
Other liabilities					
- Capital grant/contribution liabilities	13	28,677	247,711	0	276,388
Total other liabilities		28,677	247,711	0	276,388
Provisions					
Annual leave		97,420	0	0	97,420
Annual leave Oncosts		15,078	0	0	15,078
Long service leave		70,994	0	0	70,994
Long service leave Oncosts		11,427	0	0	11,427
Total Provisions		194,919	0	0	194,919
Total Other Current Liabilities					471,308
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 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	952,234	0	79,352	952,234		952,234	0		0
Governance												
Law, Order and Public Safety												
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	14,638	1,219	14,638		14,638	0	0	0
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,290	0	857	10,290		10,290	0	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	916	11,000		11,000	0	0	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	28,650	343,810		343,810	0	(142,269)	0
Direct Road grant funds	MRWA	Operating	0	177,588	0	14,799	177,588		177,588	171,903	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	612,346	0	612,346		612,346	84,506	0	84,506
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	45,639	547,668		547,668	0	0	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	2,496	29,963		29,963	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	109	1,308		1,308	0	0	0
Economic Services												
Other Property & Services												
TOTALS			0	1,485,230	1,215,615	174,037	2,700,845	0	2,700,845	256,409	(142,269)	84,506
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	123,767	1,485,230	0	1,485,230	171,903	(142,269)	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	50,270	1,215,615	0	1,215,615	84,506	0	84,506
TOTALS			0	1,485,230	1,215,615	174,037	2,700,845	0	2,700,845	256,409	(142,269)	84,506

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2025

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.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Rates	(118,325)	(100%)	▼	S	Timing	Budget not adopted until 19 July 2025
General Purpose Funding - Other	(83,568)	(99%)	▼	S	Timing	Budget not adopted until 19 July 2025
Transport	126,419	272%	▲	S	Timing	Budget not adopted until 19 July 2025
Expenditure from operating activities						
Governance	(92,629)	(198%)	▼	S	Timing	Budget not adopted until 19 July 2025
Recreation and Culture	39,396	55%	▲	S	Timing	Budget not adopted until 19 July 2025
Transport	133,225	46%	▲	S	Timing	Budget not adopted until 19 July 2025
Economic Services	13,512	67%	▲	S	Timing	Budget not adopted until 19 July 2025
Other Property and Services	(19,531)	(7128%)	▼	S	Timing	Budget not adopted until 19 July 2025
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	34,236	68%	▲	S	Timing	Budget not adopted until 19 July 2025
Proceeds from Disposal of Assets	75,754	288%	▲	S	Timing	Budget not adopted until 19 July 2025
Plant and Equipment	(117,572)	(285%)	▼	S	Timing	Budget not adopted until 19 July 2025
Infrastructure Assets - Roads	228,270	100%	▲	S	Timing	Budget not adopted until 19 July 2025
Infrastructure Assets - Other	15,636	100%	▲	S	Timing	Budget not adopted until 19 July 2025
Inflows from financing activities						
Repayment of Borrowings	(22,584)	(208%)	▼	S	Timing	Budget not adopted until 19 July 2025
Transfer to Reserves	17,041	96%	▲	S	Timing	Budget not adopted until 19 July 2025