



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 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 March 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 March 2026 of \$2,017,632.

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	77%	\$ 1,518,164	\$ 1,185,594	\$ 1,168,637
Capital Grants, Subsidies and Contributions	63%	\$ 1,169,104	\$ 908,989	\$ 740,394
	71%	\$ 2,687,268	\$ 2,094,583	\$ 1,909,030
Rates Levied	100%	\$ 1,419,892	\$ 1,419,892	\$ 1,421,320

% Compares current ytd actuals to annual budget

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

Key Information

Financial Position		Prior Year 31 March 2025	Current Year 31 March 2026
Adjusted Net Current Assets	141%	\$ 1,430,638	\$ 2,017,632
Cash and Equivalent - Unrestricted	122%	\$ 1,891,584	\$ 2,308,227
Cash and Equivalent - Restricted	151%	\$ 702,411	\$ 1,060,659
Receivables - Rates	118%	\$ 36,143	\$ 42,738
Receivables - Other	101%	\$ 33,572	\$ 33,964
Payables	310%	\$ 67,039	\$ 208,070

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

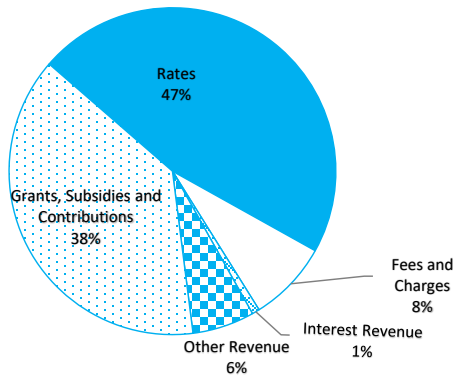
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

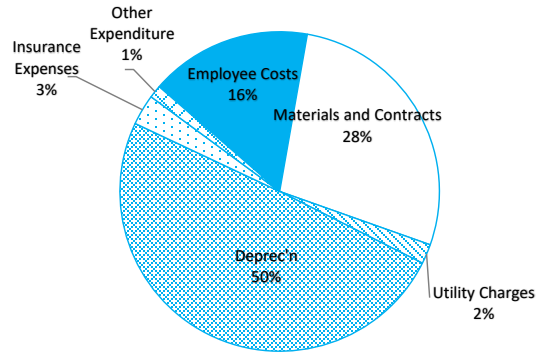
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	11.5.2026

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

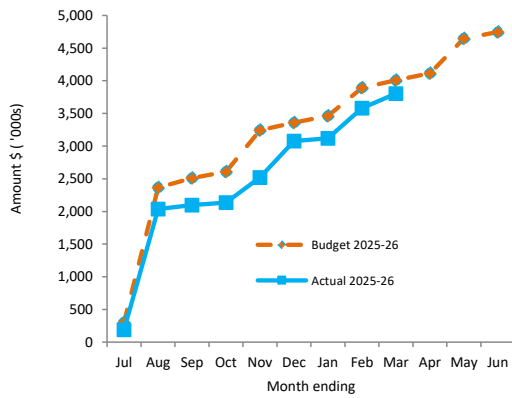
Operating Revenue



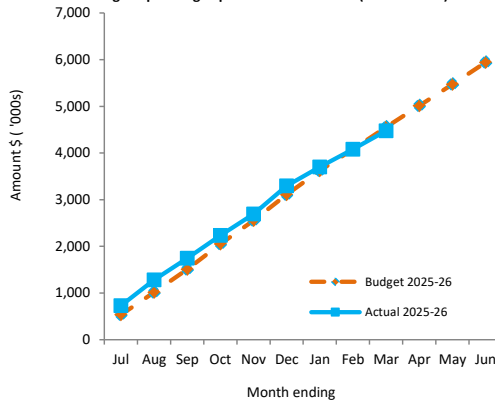
Operating Expenditure



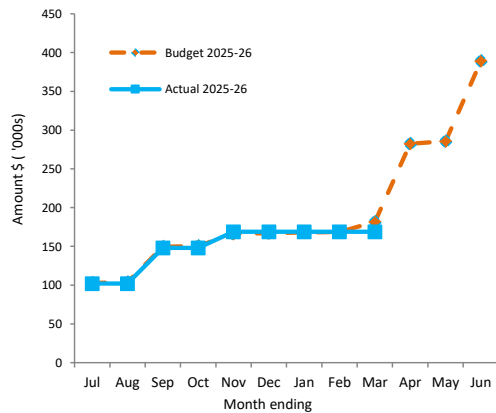
Budget Operating Revenues -v- Actual (Refer Note 2)



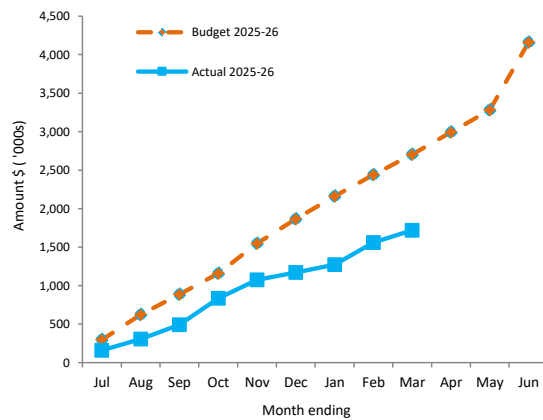
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 March 2026

Note	Adopted	Amended	Amended YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	31,238	23,238	13,671	7,984	(5,687)	(42%)	▼	
General Purpose Funding - Rates	1,419,892	1,419,892	1,419,892	1,421,320	1,428	0%	▲	
General Purpose Funding - Other	1,012,368	1,081,685	810,062	789,260	(20,802)	(3%)	▼	
Law, Order and Public Safety	6,232	6,232	4,662	5,750	1,088	23%	▲	
Health	182,574	177,574	136,908	139,016	2,108	2%	▲	
Education and Welfare	10,952	10,952	10,921	1,118	(9,803)	(90%)	▼	
Housing	120,207	143,163	110,998	104,814	(6,184)	(6%)	▼	
Community Amenities	54,775	54,775	54,055	52,269	(1,786)	(3%)	▼	
Recreation and Culture	1,603	1,603	1,197	9,125	7,928	662%	▲	
Transport	556,788	520,405	434,700	424,527	(10,173)	(2%)	▼	
Economic Services	36,703	36,703	27,504	36,654	9,150	33%	▲	
Other Property and Services	91,016	101,516	76,131	71,000	(5,131)	(7%)	▼	
	3,524,348	3,577,738	3,100,701	3,062,838				
Expenditure from operating activities								
Governance	(560,983)	(399,725)	(362,261)	(366,710)	(4,449)	(1%)	▼	
General Purpose Funding	(84,793)	(84,793)	(63,576)	(46,900)	16,676	26%	▲	\$
Law, Order and Public Safety	(104,957)	(104,957)	(79,977)	(69,449)	10,528	13%	▲	\$
Health	(262,792)	(284,792)	(213,498)	(208,716)	4,782	2%	▲	
Education and Welfare	(97,130)	(105,130)	(78,750)	(84,564)	(5,814)	(7%)	▼	
Housing	(248,768)	(261,528)	(202,456)	(164,279)	38,176	19%	▲	\$
Community Amenities	(311,175)	(276,175)	(207,609)	(144,299)	63,310	30%	▲	\$
Recreation and Culture	(859,930)	(886,728)	(669,785)	(713,359)	(43,574)	(7%)	▼	
Transport	(3,446,372)	(3,302,472)	(2,475,891)	(2,298,145)	177,746	7%	▲	
Economic Services	(240,798)	(195,798)	(151,009)	(120,063)	30,946	20%	▲	\$
Other Property and Services	(3,435)	(38,435)	(47,387)	(259,404)	(212,017)	(447%)	▼	\$
(2,301)	(6,221,134)	(5,940,534)	(4,552,198)	(4,475,888)				
Operating activities excluded from budget								
Add back Depreciation	2,804,028	2,804,028	2,102,931	2,193,501	90,570	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	(12,986)	(12,986)	(9,738)	3,378	13,116	(135%)	▲	
Movement in Leave Reserve (Added Back)	5,740	5,740	0	1	1		▲	
	2,796,782	2,796,782	2,093,193	2,196,881				
Amount attributable to operating activities	99,996	433,986	641,696	783,830				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	1,215,615	1,169,104	908,989	740,394	(168,595)	(19%)	▼	\$
Proceeds from Disposal of Assets	315,500	289,045	181,542	168,864	(12,678)	(7%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	1,531,115	1,458,149	1,090,531	909,257				
Outflows from investing activities								
Land and Buildings	(177,265)	(269,265)	(211,899)	(142,068)	69,831	33%	▲	\$
Furniture and Equipment	0	0	0	0	0			
Plant and Equipment	(494,767)	(489,633)	(383,331)	(324,918)	58,413	15%	▲	\$
Infrastructure Assets - Roads	(2,739,522)	(2,360,512)	(1,770,255)	(1,067,516)	702,739	40%	▲	\$
Infrastructure Assets - Footpaths	(45,000)	(135,000)	(130,753)	(133,482)	(2,729)	(2%)	▼	
Infrastructure Assets - Other	(187,649)	(163,649)	(88,515)	(20,024)	68,491	77%	▲	\$
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(3,644,203)	(3,418,059)	(2,584,753)	(1,688,008)				
Non-cash amounts excluded from investing activities	0	51,751	51,751	0				
Amount attributable to investing activities	(2,113,088)	(1,908,159)	(1,442,471)	(778,750)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	0	0	0	0	0			
Transfer from Reserves	109,000	100,000	0	0	0			
	109,000	100,000	0	0				
Outflows from financing activities								
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)	(610,879)	(19,026)	(5,738)	13,289	70%	▲	\$
	(350,012)	(742,979)	(117,889)	(104,600)				
Amount attributable to financing activities	(241,012)	(642,979)	(117,889)	(104,600)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	2,254,104	2,117,152	2,117,152	0	0%		
Amount attributable to operating activities		99,996	433,986	641,696	783,830			
Amount attributable to investing activities		(2,113,088)	(1,908,159)	(1,442,471)	(778,750)			
Amount attributable to financing activities		(241,012)	(642,979)	(117,889)	(104,600)			
Surplus or deficit at the end of the financial year	1	0	0	1,198,488	2,017,632			

▲▼ 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 March 2026

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,419,892	1,419,892	1,419,892	1,421,320	1,428	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,485,230	1,518,164	1,185,594	1,168,637	(16,958)	(1%)	▼	
Fees and Charges		268,393	278,393	221,716	244,032	22,316	10%	▲	\$
Interest Earnings		49,494	49,494	35,924	22,581	(13,343)	(37%)	▼	\$
Other Revenue		260,346	270,802	206,822	186,753	(20,070)	(10%)	▼	
Profit on Disposal of Assets	7	40,993	40,993	30,735	19,516	(11,219)	(37%)	▼	\$
		<u>3,524,348</u>	<u>3,577,738</u>	<u>3,100,683</u>	<u>3,062,838</u>				
Expenditure from operating activities									
Employee Costs		(1,323,714)	(1,178,014)	(882,351)	(724,710)	157,641	18%	▲	\$
Materials and Contracts		(1,636,533)	(1,515,833)	(1,204,176)	(1,222,721)	(18,545)	(2%)	▼	
Utility Charges		(128,844)	(136,844)	(103,258)	(87,934)	15,324	15%	▲	\$
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(2,102,931)	(2,193,501)	(90,570)	(4%)	▼	
Interest Expenses		(50,179)	(50,179)	(41,808)	(30,009)	11,799	28%	▲	\$
Insurance Expenses		(146,072)	(146,072)	(131,570)	(137,158)	(5,588)	(4%)	▼	
Other Expenditure		(103,757)	(81,557)	(65,108)	(56,961)	8,146	13%	▲	
Loss on Disposal of Assets	7	(28,007)	(28,007)	(20,997)	(22,894)	(1,897)	(9%)	▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		<u>(6,221,134)</u>	<u>(5,940,534)</u>	<u>(4,552,198)</u>	<u>(4,475,888)</u>				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	2,102,931	2,193,501	90,570	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(9,738)	3,378	13,116	(135%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	1	1		▲	
		<u>2,796,782</u>	<u>2,796,782</u>	<u>2,093,193</u>	<u>2,196,881</u>				
Amount attributable to operating activities		99,996	433,986	641,678	783,830				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,169,104	908,989	740,394	(168,595)	(19%)	▼	\$
Proceeds from Disposal of Assets	7	315,500	289,045	181,542	168,864	(12,678)	(7%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		<u>1,531,115</u>	<u>1,458,149</u>	<u>1,090,531</u>	<u>909,257</u>				
Outflows from investing activities									
Land and Buildings	8	(177,265)	(269,265)	(211,899)	(142,068)	69,831	33%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(489,633)	(383,331)	(324,918)	58,413	15%	▲	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,360,512)	(1,770,255)	(1,067,516)	702,739	40%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(135,000)	(130,753)	(133,482)	(2,729)	(2%)	▼	
Infrastructure Assets - Water	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(187,649)	(163,649)	(88,515)	(20,024)	68,491	77%	▲	\$
		<u>(3,644,203)</u>	<u>(3,418,059)</u>	<u>(2,584,753)</u>	<u>(1,688,008)</u>				
Non-cash amounts excluded from investing activities		0	51,751	51,751	0				
Amount attributable to investing activities		(2,113,088)	(1,908,159)	(1,442,471)	(778,750)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	109,000	100,000	0	0	0			
		<u>109,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>				
Outflows from financing activities									
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)	(610,879)	(19,026)	(5,738)	13,289	70%	▲	\$
		<u>(350,012)</u>	<u>(742,979)</u>	<u>(117,889)</u>	<u>(104,600)</u>				
Amount attributable to financing activities		(241,012)	(642,979)	(117,889)	(104,600)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,254,104	2,117,152	2,117,152	2,117,152	0	0%		
Amount attributable to operating activities		99,996	433,986	641,678	783,830				
Amount attributable to investing activities		(2,113,088)	(1,908,159)	(1,442,471)	(778,750)				
Amount attributable to financing activities		(241,012)	(642,979)	(117,889)	(104,600)				
Surplus or deficit at the end of the financial year	1	0	0	1,198,470	2,017,632				

▲ ▼ 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 MARCH 2026

	30 June 2025	31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,269,211	3,368,886
Trade and other receivables	101,437	76,702
Inventories	1,043	2,017
Contract assets	164,849	0
Other assets	77,181	0
TOTAL CURRENT ASSETS	3,613,721	3,447,605
NON-CURRENT ASSETS		
Trade and other receivables	13,683	13,683
Other financial assets	59,715	59,715
Property, plant and equipment	14,487,932	14,338,805
Infrastructure	65,690,755	65,162,147
Right-of-use assets	4,728	4,728
TOTAL NON-CURRENT ASSETS	80,256,813	79,579,077
TOTAL ASSETS	83,870,534	83,026,683
CURRENT LIABILITIES		
Trade and other payables	244,741	224,160
Other liabilities	51,751	0
Lease liabilities	1,624	1,624
Borrowings	126,013	27,150
Employee related provisions	145,431	145,431
TOTAL CURRENT LIABILITIES	569,559	398,365
NON-CURRENT LIABILITIES		
Lease liabilities	3,329	3,329
Borrowings	1,108,038	1,108,038
Employee related provisions	16,726	16,726
TOTAL NON-CURRENT LIABILITIES	1,128,092	1,128,092
TOTAL LIABILITIES	1,697,651	1,526,457
NET ASSETS	82,172,882	81,500,226
EQUITY		
Retained surplus	28,155,449	27,477,055
Reserve accounts	1,054,921	1,060,659
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,172,882	81,500,226

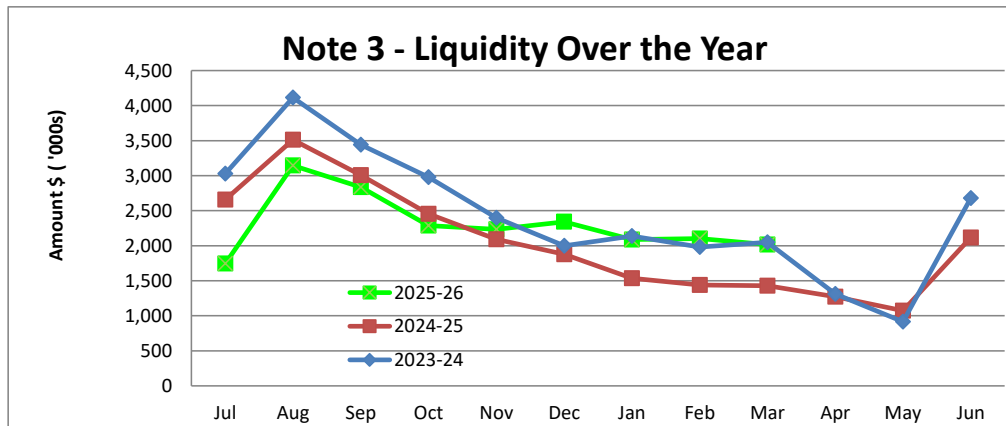
This statement is to be read in conjunction with the accompanying notes.

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

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	31/03/2025	31/03/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,185,612	1,862,907	2,308,227
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,054,921	702,411	1,060,659
Receivables - Rates	3	22,955	36,143	42,738
Receivables - Other	3	320,512	33,572	33,964
Inventories		1,043	2,404	2,017
		3,613,721	2,666,114	3,447,605
Less: Current Liabilities				
Payables		(228,651)	(67,039)	(208,070)
Contract Liability / Unused Grants		(51,751)	(276,388)	0
Bonds and Deposits		(16,090)	(19,142)	(16,090)
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)	(573,276)	(398,365)
Less: Cash Reserves	7	(1,054,921)	(702,411)	(1,060,659)
Add Back: Component of Leave Liability not Required to be funded		275	24,424	277
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
Net Current Funding Position		2,117,152	1,430,638	2,017,632



Comments - Net Current Funding Position

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

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,928,728				1,928,728	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment				379,099	379,099	Bendigo	3.15%	6.4.2026
RESERVE Bank		55,958			55,958	Westpac	Variable	At Call
(b) Term Deposits - Reserves								
Reserve funds - Term deposit 233443449	0	304,701			304,701	Bendigo	3.25%	6.5.2026
Reserve funds - Term deposit 233443381		700,000			700,000	Bendigo	3.80%	6.5.2026
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				59,715	59,715	LG House Trust Unit	N/A	N/A
Total	1,929,128	1,060,659	0	438,814	3,428,601			

Comments/Notes - Investments

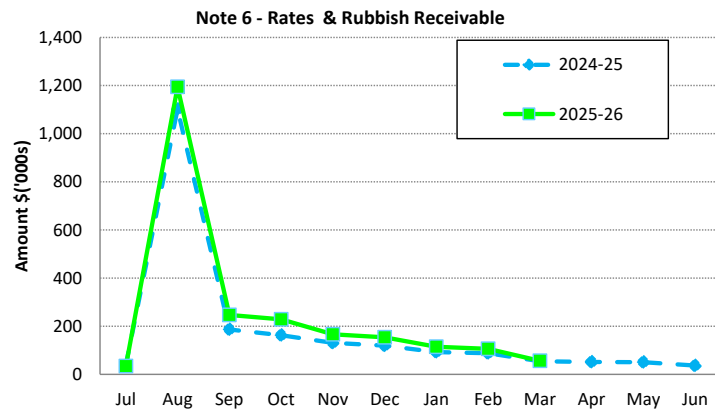
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2026

Note 3: Receivables

Receivables - Rates & Rubbish	31 March 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	(1,440,508)	(1,411,457)
Equals Current Outstanding	56,420	36,638
Net Rates Collectable	56,420	36,638
% Collected	96.23%	97.47%

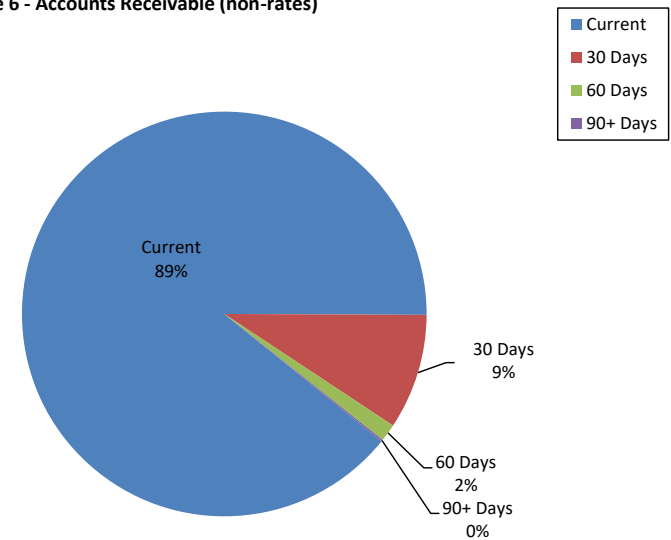
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	21,410	2,215	333	(35)	23,924
Percentage	89.5%	9.3%	1.4%	-0.1%	
Balance per Trial Balance					
Sundry Debtors					23,924
Receivables - Other					10,040
Total Receivables General Outstanding					33,964

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 MARCH 2026

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2026
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,043	974	0	2,017
Total Other Current assets				2,017
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 MARCH 2026

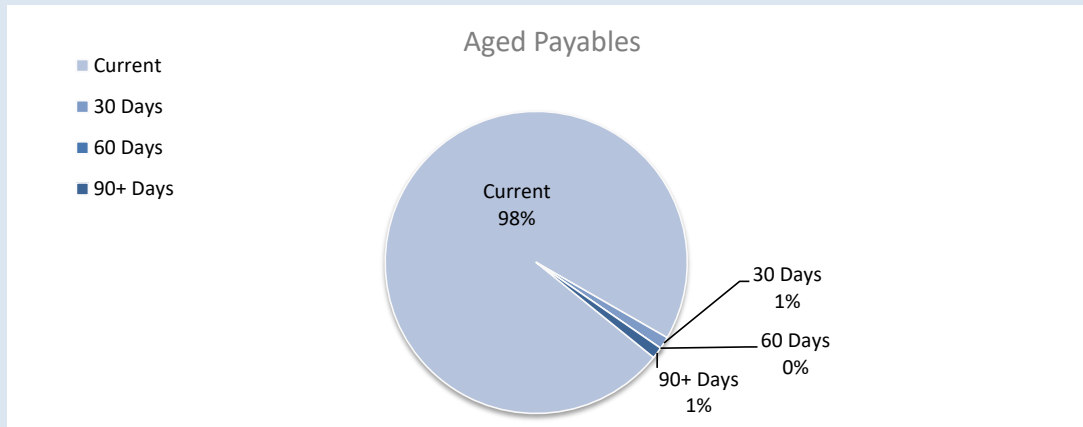
Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	196,929	2,645	0	2,466	202,040
Percentage	97.5%	1.3%	0%	1.2%	
Balance per Trial Balance					
Sundry creditors - General					202,534
Other creditors					1,769
Bonds and deposits held					16,090
Other payables					3,770
Total Payables General Outstanding					224,160

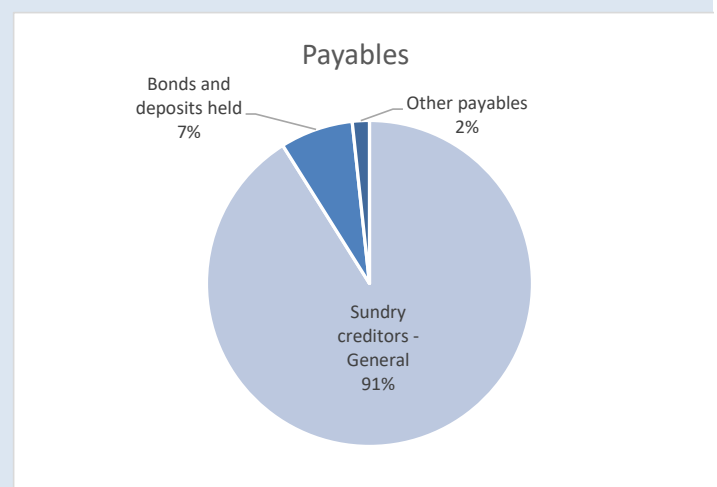
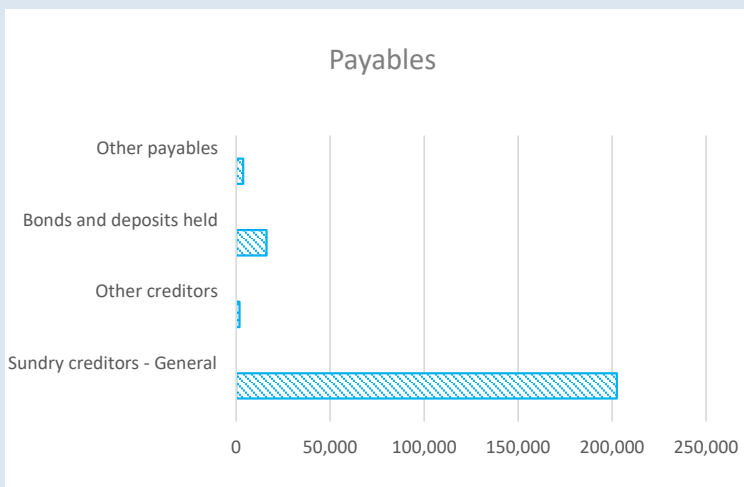
Amounts shown above include GST (where applicable)

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
\$224,160
Over 30 Days
3%
Over 90 Days
1.2%



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

Note 6: Rate Revenue

	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.189900	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
Sub-Totals			324	132,597,247	1,384,735	0	0	1,384,735	1,384,734	0	0	1,384,734
Minimum Payment												
		\$										
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
Sub-Totals			53	252,846	23,850	338	51	24,239	23,850	0	0	23,850
			377	132,850,093	1,408,585	338	51	1,408,974	1,408,584	0	0	1,408,584
Discounts								0				0
Amount from General Rates								1,408,974				1,408,584
Ex-Gratia Rates								12,438				11,308
Rates Written Off								(92)				0
Specified Area Rates								0				0
Totals								1,421,320				1,419,892

Comments - Rating Information

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

Note 7: Disposal of Assets

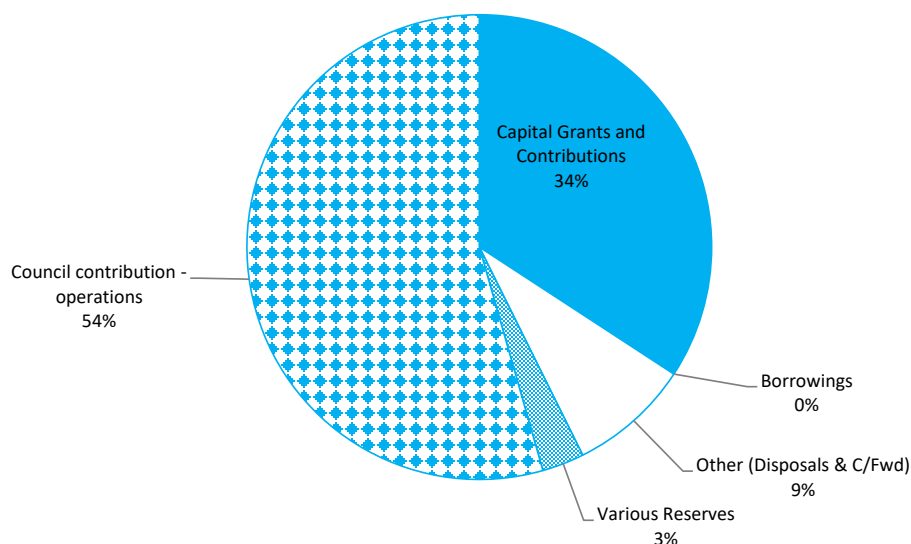
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
453	2015 MUSTANG 2044 SKID STEER LOADER	5,431	17,500	12,069		5,729	17,500	11,771	0
490	2016 TOYOTA HILUX WORKMATE SINGLE CAB MANUAL 4X2 - K	2,535	5,909	3,374		3,597	10,000	6,403	0
560	Toyota Prado 2023 DLS WGN GXL - OKTY CEO					55,739	55,000	7,261	0
561	Toyota Prado 2023 Dsl Wgn GXL - KTYO Doctor					56,161	50,000	6,839	0
558	2023 Toyota Hilux 4x4 Dsl D/C SR5 - Works Supervisor	46,335	45,909		(426)	44,411	45,000	589	0
541	Toyota Hilux 4X2 High-Rider DSL	10,928	15,000	4,072		12,049	17,000	4,951	0
562	Mack 2011 8 x 4 Water Truck	107,014	84,545		(22,468)	108,007	80,000		(28,007)
564	Vermeer Wood Chipper 1998 model 1800a					16,821	14,545	3,179	0
		172,242	168,864	19,516	(22,894)	302,514	289,045	40,993	(28,007)

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

Note 8 - Capital Acquisitions


















	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	142,068	211,899	269,265	177,265	142,068	(69,831)
Furniture and Equipment	0	0	0	0	0	0	0
Plant and Equipment	0	324,918	383,331	489,633	494,767	324,918	(58,413)
Infrastructure Assets - Roads	0	1,067,516	1,770,255	2,360,512	2,739,522	1,067,516	(702,739)
Infrastructure Assets - Footpaths	0	133,482	130,753	135,000	45,000	133,482	2,729
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	20,024	88,515	163,649	187,649	20,024	(68,491)
Capital Expenditure Totals	0	1,688,008	2,584,753	3,418,059	3,644,203	1,688,008	(896,745)
Capital acquisitions funded by:							
Capital Grants and Contributions			908,989	1,169,104	1,215,615	740,394	(168,595)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			181,542	289,045	315,500	168,864	(12,678)
Council contribution - Cash Backed Reserves							0
Various Reserves			0	100,000		0	0
Council contribution - operations			1,494,222	1,859,910		778,750	(715,472)
Capital Funding Total			2,584,753	3,418,059		1,688,008	(896,745)

Budgeted Capital Acquisitions Funding





























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	
				\$	\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Governance											
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(5,620)	(5,620)	0	0	0	(5,620)
	Total - Governance				0	(5,620)	(5,620)	0	0	0	(5,620)
Education & Welfare											
	KTY PLAYGROUP	4081001	9231		0	(14,740)	(14,740)	0	(23,000)	(16,850)	2,110
	Total - Education & Welfare				0	(14,740)	(14,740)	0	(23,000)	(16,850)	2,110
Housing											
	Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	(34,870)	(34,870)	(34,870)	(34,870)	(26,145)	(8,725)
	DOCTOR'S HOUSE	4074541	9231	BC39	0	(6,050)	(6,050)	(6,050)	(6,050)	(4,536)	(1,514)
	Total - Housing				0	(40,920)	(40,920)	(40,920)	(40,920)	(30,681)	(10,239)
Community Amenities											
	Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	(8,700)	(8,700)	(9,570)	(9,570)	(7,173)	(1,527)
	Total - Community Amenities				0	(8,700)	(8,700)	(9,570)	(9,570)	(7,173)	(1,527)
Recreation And Culture											
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	(8,000)	(8,000)	(8,800)	(8,800)	(6,597)	(1,403)
	Swimming Pool Upgrade	4112002	9231	BC21	0	(5,091)	(5,091)	(5,600)	(5,600)	(4,194)	(897)
	Gymnasium Construction	4113540	9231	BC06	0	0	0	(20,000)	0	0	0
	Trayning Tennis Club Shelter	4113547	9231	BC97	0	(1,948)	(1,948)	0	0	0	(1,948)
	TRAYNING DISTRICTS SPORTING CLUB	4113548	9231	BC57	0	(41,299)	(41,299)	0	(41,500)	(41,500)	201
	Total - Recreation And Culture				0	(56,338)	(56,338)	(34,400)	(55,900)	(52,291)	(4,047)
Economic Services											
	Rance Cottage - Capital	4132539	9231	BC101	0	(15,750)	(15,750)	(12,375)	(12,375)	(9,279)	(6,471)
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(127,500)	(95,625)	95,625
	Total - Economic Services				0	(15,750)	(15,750)	(92,375)	(139,875)	(104,904)	89,154
	Total - Buildings				0	(142,068)	(142,068)	(177,265)	(269,265)	(211,899)	69,831
Plant & Equipment											
Governance											
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(83,912)	(77,936)	(58,455)	58,455
	Total - Governance				0	0	0	(83,912)	(77,936)	(58,455)	58,455
Health											
	Purchase Doctors Vehicle	4074701	9233		0	0	0	(83,912)	(77,500)	(58,122)	58,122
	Total - Health				0	0	0	(83,912)	(77,500)	(58,122)	58,122
Recreation & Culture											
	Parks & Gardens Plant & Equipment	4113460	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(26,982)	(8,995)
	Total - Recreation & Culture				0	(35,977)	(35,977)	(44,550)	(35,977)	(26,982)	(8,995)
Transport											















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	
				\$	\$	\$	\$	\$	\$	\$	
 Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(158,800)	(119,097)	(39,703)	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(26,982)	(8,995)	
 Minor Plant and Equipment	4123600	9233		0	(37,907)	(37,907)	0	(39,000)	(29,250)	(8,657)	
Total - Transport				0	(232,685)	(232,685)	(217,950)	(233,777)	(175,329)	(57,356)	
Other Property & Services											
Public Works Overheads											
 Replace Works Supervisor's Utility	4142570	9233		0	(56,256)	(56,256)	(64,443)	(64,443)	(64,443)	8,187	
Total - Other Property & Services				0	(56,256)	(56,256)	(64,443)	(64,443)	(64,443)	8,187	
Total - Plant & Equipment				0	(324,918)	(324,918)	(494,767)	(489,633)	(383,331)	58,413	
Infrastructure Assets - Roads											
Transport											
 Gabbin-Trayning Road	4121001	9250	RCC013	0	(52,981)	(52,981)	(138,546)	(52,746)	(39,564)	(13,417)	
 Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(8,586)	8,586	
 Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(27,180)	27,180	
 Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(12,330)	12,330	
 Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(13,779)	13,779	
 Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(32,364)	32,364	
 Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(16,461)	16,461	
 Nalkain Road Capital	4121001	9250	RCC087	0	0	0	(36,548)	(36,548)	(27,396)	27,396	
 Harrod Road CAPEX	4121002	9250	RRG002	0	(155,557)	(155,557)	(490,723)	(451,083)	(338,310)	182,753	
 Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	(28,033)	(28,033)	(526,613)	(539,271)	(404,442)	376,409	
 Kellerberrin/Bencubbin Road	4121002	9250	RRG006	0	(2,169)	(2,169)	0	0	0	(2,169)	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(219,482)	(219,482)	(413,593)	(433,065)	(324,792)	105,310	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(6,020)	(4,500)	4,500	
 Letchford Huandanning Rd	4121003	9250	RTR004	0	(126,155)	(126,155)	(163,332)	(154,832)	(116,118)	(10,037)	
 RTR - STAPLETON ROAD	4121003	9250	RTR016	0	(132,738)	(132,738)	(183,956)	(133,456)	(100,089)	(32,649)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(185,343)	(185,343)	(385,914)	(310,014)	(232,497)	47,154	
 Barnes Road (RTR)	4121003	9250	RTR095	0	(95,560)	(95,560)	(194,088)	(95,788)	(71,847)	(23,713)	
 GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	(69,498)	(69,498)	0	0	0	(69,498)	
Total - Transport				0	(1,067,516)	(1,067,516)	(2,739,522)	(2,360,512)	(1,770,255)	702,739	
Total - Infrastructure Assets - Roads				0	(1,067,516)	(1,067,516)	(2,739,522)	(2,360,512)	(1,770,255)	702,739	
Infrastructure Assets - Footpaths											
Transport											
 Adam Street Kununoppin Footpath	4121010	9251	FCC83	0	0	0	(45,000)	0	0	0	
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(7,990)	(7,990)	0	(8,000)	(8,000)	10	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(109,156)	(109,156)	0	(110,000)	(110,000)	844	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(16,336)	(16,336)	0	(17,000)	(12,753)	(3,583)	
Total - Transport				0	(133,482)	(133,482)	(45,000)	(135,000)	(130,753)	(2,729)	

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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
				\$	\$	\$	\$	\$	\$		\$
 Total - Infrastructure Assets - Footpaths				0	(133,482)	(133,482)	(45,000)	(135,000)	(130,753)	(2,729)	
Infrastructure Assets - Other											
Community Amenities											
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(74,997)	74,997	
Total - Community Amenities				0	0	0	(100,000)	(100,000)	(74,997)	74,997	
Recreation And Culture											
 Sports Precinct Play Area Development	4113539	9254	BC80	0	(3,060)	(3,060)	0	0	0	(3,060)	
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(16,964)	(16,964)	(42,018)	(18,018)	(13,518)	(3,446)	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,631)	(45,631)	0	0	
Total - Recreation And Culture				0	(20,024)	(20,024)	(87,649)	(63,649)	(13,518)	(6,506)	
 Total - Infrastructure Assets - Other				0	(20,024)	(20,024)	(187,649)	(163,649)	(88,515)	68,491	
 Capital Expenditure Total				0	(1,688,008)	(1,688,008)	(3,644,203)	(3,418,059)	(2,584,753)	896,745	
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 March 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
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
Recreation and Culture													
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
Economic Services													
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

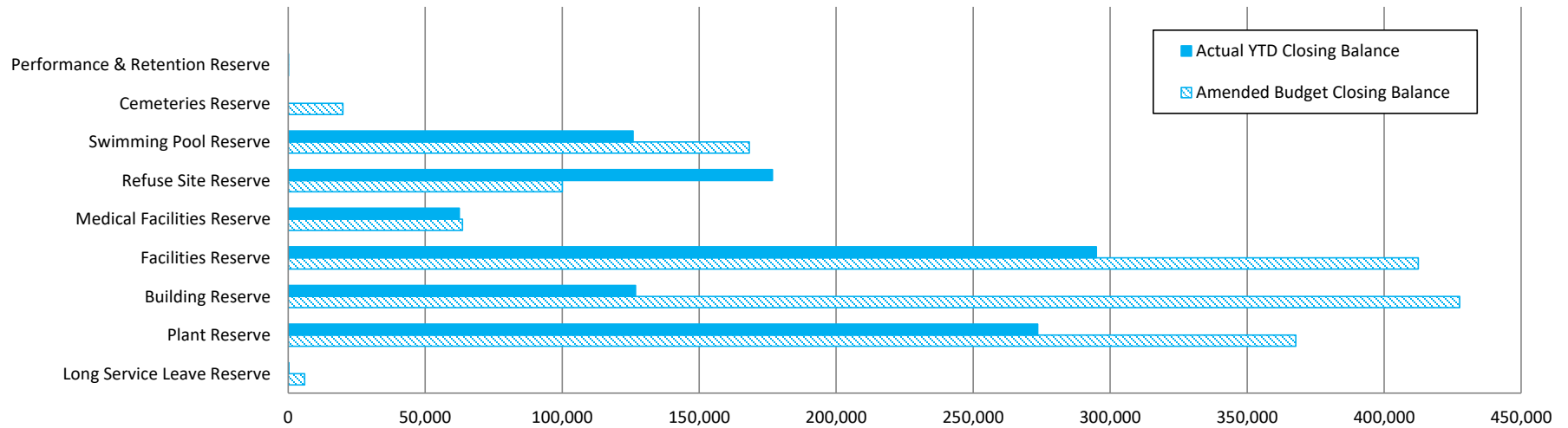
Particulars/Purpose	01 Jul 2025	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
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 March 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	1	5,000	0	0	0	6,015	276.93
Plant Reserve	272,055	7,200	1,480	88,533	0	0	0	367,788	273,535.09
Building Reserve	126,088	1,466	686	300,000	0	0	0	427,554	126,774.04
Facilities Reserve	293,356	7,138	1,596	111,967	0	0	0	412,461	294,951.19
Medical Facilities Reserve	62,110	1,510	338	0	0	0	0	63,620	62,448.15
Refuse Site Reserve	175,793	4,274	956	20,000	0	(100,000)	0	100,067	176,749.10
Swimming Pool Reserve	125,231	3,051	681	40,000	0	0	0	168,282	125,911.68
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	5,738	585,500	0	(100,000)	0	1,565,800	1,060,658.97

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 MARCH 2026

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Mar 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 March 2026

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post		YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital			Variations (d)	Expected (c)+(d)	Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	952,234	0	766,164	952,234	69,317	1,021,551	766,163		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	10,971	14,638		14,638	0	0	0
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,290	0	10,290	10,290		10,290	0	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	8,244	11,000		11,000	0	0	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	230,571	343,810	(36,383)	307,427	230,570	(585,302)	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	407,016	612,346	(103,576)	508,770	309,446	(155,557)	153,889
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	350,505	547,668	(80,325)	467,343	388,343	(185,343)	203,000
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	29,212	29,963	0	29,963	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	0	103,041	0	137,390	137,390	42,605	(133,482)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	981	1,308		1,308	0	(15,093)	0
Economic Services												
Other Property & Services												
TOTALS			0	1,485,230	1,215,615	2,094,583	2,700,845	(13,577)	2,687,268	1,909,030	(1,074,777)	356,888
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	1,185,594	1,485,230	32,934	1,518,164	1,168,637	(600,395)	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	908,989	1,215,615	(46,511)	1,169,104	740,394	(474,382)	356,888
TOTALS			0	1,485,230	1,215,615	2,094,583	2,700,845	(13,577)	2,687,268	1,909,030	(1,074,777)	356,888

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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
Revenue from operating activities	\$	%				
Fees and Charges	22,316	10%	▲	S	Permanent	More rent and private works received than budgeted
Interest Earnings	(13,343)	(37%)	▼	S	Timing	Term deposits yet to mature
Profit on Disposal of Assets	(11,219)	(37%)	▼	S	Timing	Plant Replacement - timing related
Expenditure from operating activities						
Employee Costs	157,641	18%	▲	S	Permanent	Less contract/casual Admin Staff than budgeted
Utility Charges	15,324	15%	▲	S	Timing	A number of invoices have yet to be received
Interest Expenses	11,799	28%	▲	S	Timing	Timing of loan payments only
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(168,595)	(19%)	▼	S	Permanent	Number of Capital grants not to be received
Plant and Equipment	58,413	15%	▲	S	Timing	Plant Replacement - timing related
Infrastructure Assets - Roads	702,739	40%	▲	S	Timing	Little progress on Capital Road program to date
Infrastructure Assets - Other	68,491	77%	▲	S	Timing	Construction yet to commence on Wheatbelt Rail Trail and Transfer Station
Inflows from financing activities						
Transfer to Reserves	13,289	70%	▲	S	Timing	Transfers for the year yet to be completed

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

Note 16: Budget Amendments

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

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

RRG014	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	03.2026.20	Capital Expenses		(20,000)	148,667
RRG077	Leake Street Kununoppin Capital	03.2026.20	Capital Expenses		(52,500)	96,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses		(10,000)	86,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses		(6,000)	80,167
RTR004	Letchford Huandanning Rd	03.2026.20	Capital Expenses	7,500		87,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(9,000)	78,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(27,000)	51,667
RTR016	RTR - STAPLETON ROAD	03.2026.20	Capital Expenses		(14,500)	37,167
RTR017	RTR - SHERZINGER ROAD - Capital	03.2026.20	Capital Expenses		(75,900)	(38,733)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(8,000)	(46,733)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(56,500)	(103,233)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(14,000)	(117,233)
RTR095	Barnes Road (RTR)	03.2026.20	Capital Expenses		(19,800)	(137,033)
FCC03	CORONATION STREET FOOTPATH	03.2026.20	Capital Expenses	8,000		(129,033)
FCC70	Adam Street Footpath, Trayning - Capital	03.2026.20	Capital Expenses	17,000		(112,033)
FCC76	Wilson Street Footpath - Capital	03.2026.20	Capital Expenses	110,000		(2,033)
FCC83	Adam Street Kununoppin Footpath	03.2026.20	Capital Expenses		(45,000)	(47,033)
4123600	Minor Plant and Equipment	03.2026.20	Capital Expenses	39,000		(8,033)
4123604	PURCHASE LIGHT VEHICLES	03.2026.20	Capital Expenses		(8,573)	(16,606)
4123615	Purchase of Plant	03.2026.20	Capital Expenses		(14,600)	(31,206)
	BC36 CARAVAN PARK CAPEX	03.2026.20	Capital Expenses	47,500		16,294
5042730	Proceeds On Disposal of Assets	03.2026.20	Capital Revenue	8,000		24,294
5042732	Proceeds on Disposal of Asset	03.2026.20	Capital Revenue	13,000		37,294
5113700	TRANSFERS FROM FACILITIES RESERVE	03.2026.20	Capital Revenue	9,000		46,294
5123730	PROCEEDS ON DISPOSAL OF ASSETS - Road	03.2026.20	Capital Revenue	5,455		51,749
	Plant Purchases					
	Non-cash amounts excluded from investing activities		Non Cash Item	(51,749)		0
				(51,749)	1,574,636	(1,522,887)
						0