SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 30 June 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Trayning
Information Summary
For the Period Ended 30 June 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 30 June 2026 of $3,138,532.

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	249%	$ 1,518,164	$ 1,518,164	$ 3,778,942
Capital Grants, Subsidies and Contributions	77%	$ 1,169,104	$ 1,169,104	$ 900,994
	174%	$ 2,687,268	$ 2,687,268	$ 4,679,937
Rates Levied	100%	$ 1,419,892	$ 1,419,892	$ 1,421,135

% Compares current ytd actuals to annual budget

Shire of Trayning
Information Summary
For the Period Ended 30 June 2026

Key Information

Financial Position		**Prior Year 30 June 2025**	**Current Year 30 June 2026**
Adjusted Net Current Assets	148%	$ 2,117,152	$ 3,138,532
Cash and Equivalent - Unrestricted	145%	$ 2,214,289	$ 3,206,021
Cash and Equivalent - Restricted	141%	$ 1,054,921	$ 1,486,446
Receivables - Rates	151%	$ 22,955	$ 34,740
Receivables - Other	50%	$ 320,512	$ 161,238
Payables	47%	$ 228,651	$ 107,764

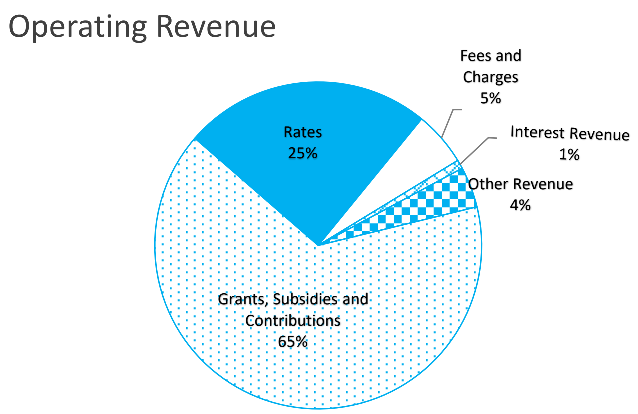
% Compares current ytd actuals to prior year actuals at the same time

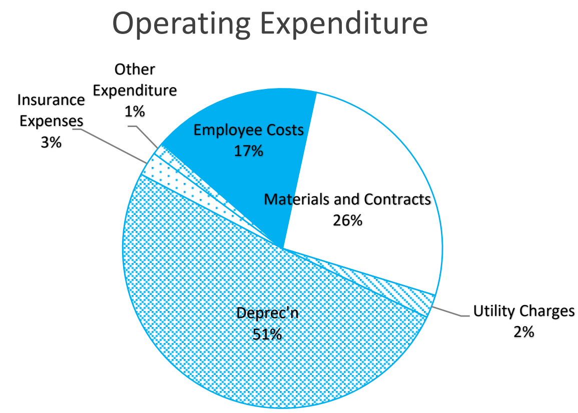
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

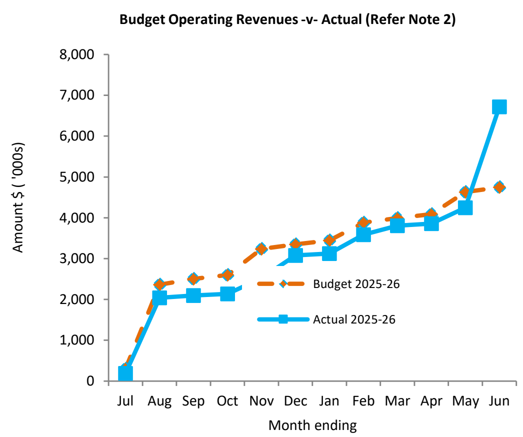
Preparation

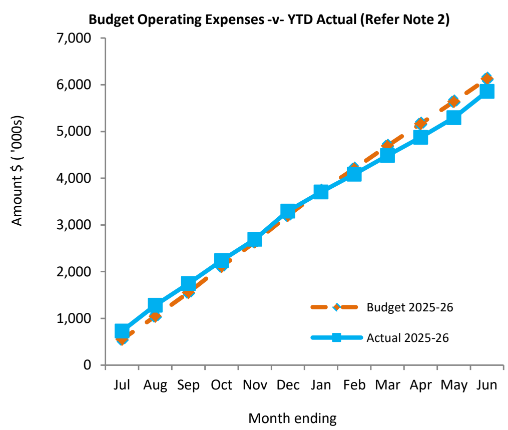
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	13-Jul-26

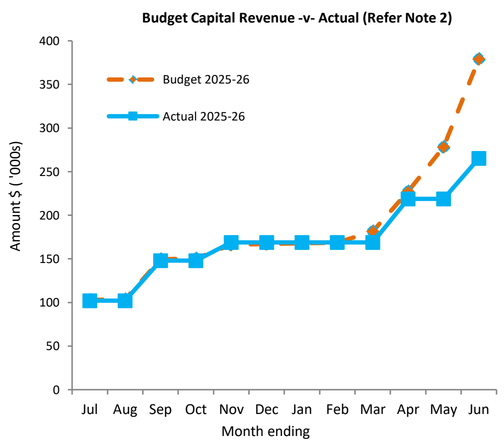
Shire of Trayning
Information Summary
For the Period Ended 30 June 2026

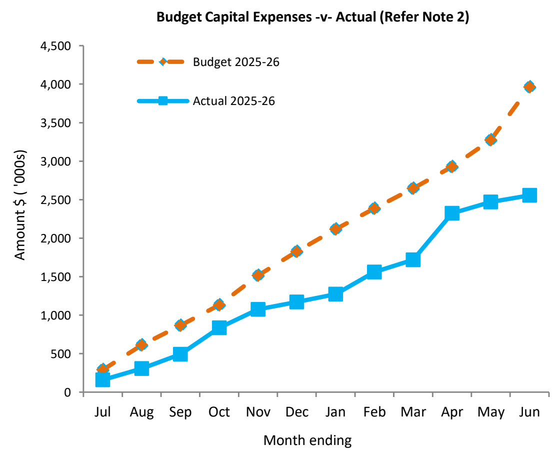












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 30 June 2026

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		31,238	18,238	18,238	**10,295**	(7,943)	(44%)	▼	
General Purpose Funding - Rates	6	1,419,892	1,419,892	1,419,892	**1,421,135**	1,243	0%	▲	
General Purpose Funding - Other		1,012,368	1,081,685	1,081,685	**2,750,458**	1,668,773	154%	▲	S
Law, Order and Public Safety		6,232	6,232	6,232	**5,901**	(331)	(5%)	▼	
Health		182,574	182,574	182,574	**184,907**	2,333	1%	▲	
Education and Welfare		10,952	10,952	10,952	**11,730**	778	7%	▲	
Housing		120,207	143,163	143,163	**130,672**	(12,491)	(9%)	▼	
Community Amenities		54,775	54,775	54,775	**52,356**	(2,419)	(4%)	▼	
Recreation and Culture		1,603	1,603	1,603	**9,328**	7,725	482%	▲	
Transport		556,788	520,405	520,405	**1,093,217**	572,812	110%	▲	S
Economic Services		36,703	36,703	36,703	**59,279**	22,576	62%	▲	S
Other Property and Services		91,016	101,516	101,516	**87,701**	(13,815)	(14%)	▼	S
		3,524,348	3,577,738	3,577,738	**5,816,980**				
Expenditure from operating activities									
Governance	0	(560,983)	(459,725)	(459,725)	**(450,412)**	9,313	2%	▲	
General Purpose Funding		(84,793)	(84,793)	(84,793)	**(62,670)**	22,123	26%	▲	S
Law, Order and Public Safety		(104,957)	(104,957)	(104,957)	**(87,439)**	17,518	17%	▲	S
Health		(262,792)	(284,792)	(284,792)	**(284,826)**	(34)	(0%)	▼	
Education and Welfare		(97,130)	(105,130)	(105,130)	**(113,209)**	(8,079)	(8%)	▼	
Housing		(248,768)	(261,528)	(261,528)	**(205,219)**	56,309	22%	▲	S
Community Amenities		(311,175)	(281,175)	(281,175)	**(181,984)**	99,191	35%	▲	S
Recreation and Culture		(859,930)	(855,528)	(855,528)	**(896,072)**	(40,544)	(5%)	▼	
Transport		(3,446,372)	(3,427,577)	(3,427,577)	**(3,092,103)**	335,474	10%	▲	
Economic Services		(240,798)	(222,798)	(222,798)	**(157,767)**	65,031	29%	▲	S
Other Property and Services		(3,435)	(38,435)	(38,435)	**(323,800)**	(285,365)	(742%)	▼	S
	(2,301)	(6,221,134)	(6,126,439)	(6,126,438)	**(5,855,502)**				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	2,804,028	**2,923,659**	119,631	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(12,986)	**21,438**	34,424	(265%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	**5,012**	5,012		▲	
		2,796,782	2,796,782	2,791,042	**2,950,109**				
Amount attributable to operating activities		**99,996**	**248,081**	**242,342**	**2,911,587**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,169,104	1,169,104	**900,994**	(268,110)	(23%)	▼	S
Proceeds from Disposal of Assets	7	315,500	279,045	279,045	**265,227**	(13,818)	(5%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		1,531,115	1,448,149	1,448,149	**1,166,222**				
Outflows from investing activities									
Land and Buildings	8	(177,265)	(269,265)	(269,265)	**(140,120)**	129,145	48%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Plant and Equipment	8	(494,767)	(477,133)	(477,133)	**(471,250)**	5,883	1%	▲	
Infrastructure Assets - Roads	8	(2,739,522)	(2,360,512)	(2,360,512)	**(1,722,857)**	637,655	27%	▲	S
Infrastructure Assets - Footpaths	8	(45,000)	(135,000)	(135,000)	**(133,482)**	1,518	1%	▲	
Infrastructure Assets - Other	8	(187,649)	(163,649)	(163,649)	**(25,099)**	138,550	85%	▲	S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(3,644,203)	(3,405,559)	(3,405,559)	**(2,492,808)**				
Non-cash amounts excluded from investing activties		0	51,751	51,751	**0**				
Amount attributable to investing activities		**(2,113,088)**	**(1,905,659)**	**(1,905,659)**	**(1,326,586)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	**0**	0			
Transfer from Reserves	10	109,000	100,000	100,000	**0**	(100,000)	100%	▼	
		109,000	100,000	100,000	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(130,473)	(130,473)	(130,473)	**(130,473)**	(0)	(0%)	▼	
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	**(1,624)**	(1,624)		▼	
Transfer to Reserves	10	(217,912)	(427,474)	(427,474)	**(431,525)**	(4,051)	(1%)	▼	
		(350,012)	(559,574)	(557,947)	**(563,622)**				
Amount attributable to financing activities		**(241,012)**	**(459,574)**	**(457,947)**	**(563,622)**				
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	248,081	242,342	**2,911,587**				
Amount attributable to investing activities		(2,113,088)	(1,905,659)	(1,905,659)	**(1,326,586)**				
Amount attributable to financing activities		(241,012)	(459,574)	(457,947)	**(563,622)**				
Surplus or deficit at the end of the financial year	1	**0**	**0**	**(4,112)**	**3,138,532**				

▲▼ 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 30 June 2026

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,419,892	1,419,892	1,419,892	**1,421,135**	1,243	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,485,230	1,518,164	1,518,164	**3,778,942**	2,260,778	149%	▲	S
Fees and Charges		268,393	278,393	278,393	**312,463**	34,070	12%	▲	S
Interest Earnings		49,494	49,494	49,494	**51,045**	1,551	3%	▲	
Other Revenue		260,346	270,802	270,802	**233,678**	(37,124)	(14%)	▼	S
Profit on Disposal of Assets	7	40,993	40,993	40,993	**19,716**	(21,277)	(52%)	▼	S
		3,524,348	3,577,738	3,577,738	**5,816,980**				
Expenditure from operating activities									
Employee Costs		(1,323,714)	(1,178,314)	(1,178,315)	**(981,213)**	197,102	17%	▲	S
Materials and Contracts		(1,636,533)	(1,696,438)	(1,696,437)	**(1,523,499)**	172,938	10%	▲	S
Utility Charges		(128,844)	(136,844)	(136,843)	**(134,923)**	1,920	1%	▲	
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(2,804,028)	**(2,923,659)**	(119,631)	(4%)	▼	
Interest Expenses		(50,179)	(50,179)	(50,179)	**(37,823)**	12,356	25%	▲	S
Insurance Expenses		(146,072)	(146,072)	(146,072)	**(140,877)**	5,195	4%	▲	
Other Expenditure		(103,757)	(86,557)	(86,557)	**(72,353)**	14,204	16%	▲	S
Loss on Disposal of Assets	7	(28,007)	(28,007)	(28,007)	**(41,154)**	(13,147)	(47%)	▼	S
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(6,221,134)	(6,126,439)	(6,126,438)	**(5,855,502)**				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	2,804,028	**2,923,659**	119,631	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(12,986)	**21,438**	34,424	(265%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	**5,012**	5,012		▲	
		2,796,782	2,796,782	2,791,042	**2,950,109**				
Amount attributable to operating activities		**99,996**	**248,081**	**242,342**	**2,911,587**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,169,104	1,169,104	**900,994**	(268,110)	(23%)	▼	S
Proceeds from Disposal of Assets	7	315,500	279,045	279,045	**265,227**	(13,818)	(5%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		1,531,115	1,448,149	1,448,149	**1,166,222**				
Outflows from investing activities									
Land and Buildings	8	(177,265)	(269,265)	(269,265)	**(140,120)**	129,145	48%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Plant and Equipment	8	(494,767)	(477,133)	(477,133)	**(471,250)**	5,883	1%	▲	
Infrastructure Assets - Roads	8	(2,739,522)	(2,360,512)	(2,360,512)	**(1,722,857)**	637,655	27%	▲	S
Infrastructure Assets - Footpaths	8	(45,000)	(135,000)	(135,000)	**(133,482)**	1,518	1%	▲	
Infrastructure Assets - Water	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(187,649)	(163,649)	(163,649)	**(25,099)**	138,550	85%	▲	S
		(3,644,203)	(3,405,559)	(3,405,559)	**(2,492,808)**				
Non-cash amounts excluded from investing activties		0	51,751	51,751	**0**				
Amount attributable to investing activities		**(2,113,088)**	**(1,905,659)**	**(1,905,659)**	**(1,326,586)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	**0**	0			
Transfer from Reserves	10	109,000	100,000	100,000	**0**	(100,000)	(100%)	▼	S
		109,000	100,000	100,000	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(130,473)	(130,473)	(130,473)	**(130,473)**	(0)	(0%)	▼	
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	**(1,624)**	(1,624)		▼	
Transfer to Reserves	10	(217,912)	(427,474)	(427,474)	**(431,525)**	(4,051)	(1%)	▼	
		(350,012)	(559,574)	(557,947)	**(563,622)**				
Amount attributable to financing activities		**(241,012)**	**(459,574)**	**(457,947)**	**(563,622)**				
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	248,081	242,342	**2,911,587**				
Amount attributable to investing activities		(2,113,088)	(1,905,659)	(1,905,659)	**(1,326,586)**				
Amount attributable to financing activities		(241,012)	(459,574)	(457,947)	**(563,622)**				
Surplus or deficit at the end of the financial year	1	**0**	**0**	**(4,112)**	**3,138,532**				

▲▼ 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 30 JUNE 2026

	30 June 2025	30 June 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	3,269,211	4,692,467
Trade and other receivables	101,437	126,019
Inventories	1,043	529
Contract assets	164,849	0
Other assets	77,181	69,959
TOTAL CURRENT ASSETS	3,613,721	4,888,974
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	14,221,310
Infrastructure	65,690,755	65,241,482
Right-of-use assets	4,728	3,107
TOTAL NON-CURRENT ASSETS	80,256,813	79,539,297
TOTAL ASSETS	83,870,534	84,428,271
CURRENT LIABILITIES		
Trade and other payables	244,741	123,854
Other liabilities	51,751	0
Lease liabilities	1,624	1,700
Borrowings	126,013	127,420
Employee related provisions	145,431	145,431
TOTAL CURRENT LIABILITIES	569,559	398,404
NON-CURRENT LIABILITIES		
Lease liabilities	3,329	1,629
Borrowings	1,108,038	976,158
Employee related provisions	16,726	16,726
TOTAL NON-CURRENT LIABILITIES	1,128,092	994,512
TOTAL LIABILITIES	1,697,651	1,392,916
NET ASSETS	**82,172,882**	**83,035,355**
EQUITY		
Retained surplus	28,155,449	28,586,397
Reserve accounts	1,054,921	1,486,446
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	**82,172,882**	**83,035,355**

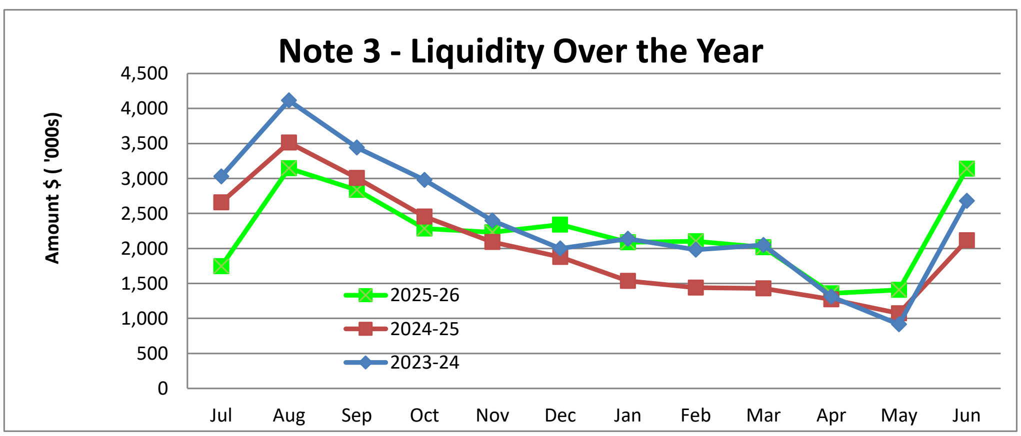
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2026

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2025	This Time Last Year 30/06/2025	Current 30/06/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	2,185,612	2,185,612	3,206,021
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,054,921	1,054,921	1,486,446
Receivables - Rates	3	22,955	22,955	34,740
Receivables - Other	3	320,512	320,512	161,238
Inventories		1,043	1,043	529
		3,613,721	3,613,721	4,888,974
Less: Current Liabilities				
Payables		(228,651)	(228,651)	(107,764)
Contract Liability / Unused Grants		(51,751)	(51,751)	0
Bonds and Deposits		(16,090)	(16,090)	(16,090)
Loan Liability		(126,013)	(126,013)	(127,420)
Lease Liability		(1,624)	(1,624)	(1,700)
Provisions		(145,431)	(145,431)	(145,431)
		(569,559)	(569,559)	(398,404)
Less: Cash Reserves	7	(1,054,921)	(1,054,921)	(1,486,446)
Add Back: Component of Leave Liability not Required to be funded		275	275	5,288
Add Back: Current Loan Liability		126,013	126,013	127,420
Add Back: Current Lease Liability		1,624	1,624	1,700
Add Back: Self Supporting Loans		0	0	0
Net Current Funding Position		**2,117,152**	**2,117,152**	**3,138,532**



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2026

Note 2: Cash and Investments

		Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
		$	$	$	$	$			
(a)	**Cash Deposits**								
	Municipal Fund Bank	3,205,621				3,205,621	Westpac	Variable	At Call
	Cash on Hand	400				400	N/A	Nil	On Hand
	RESERVE Bank		1,466,427			1,466,427	Westpac	Variable	At Call
(c)	**Investments**								
	LOCAL GOVERNMENT HOUSE UNIT TRUST				59,715	59,715	LG House Trust Unit	N/A	N/A
	Total	**3,206,021**	**1,466,427**	**0**	**59,715**	**4,732,163**			

Comments/Notes - Investments

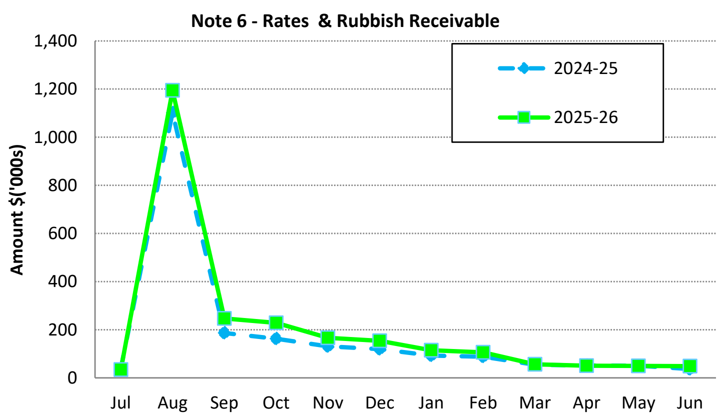
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2026

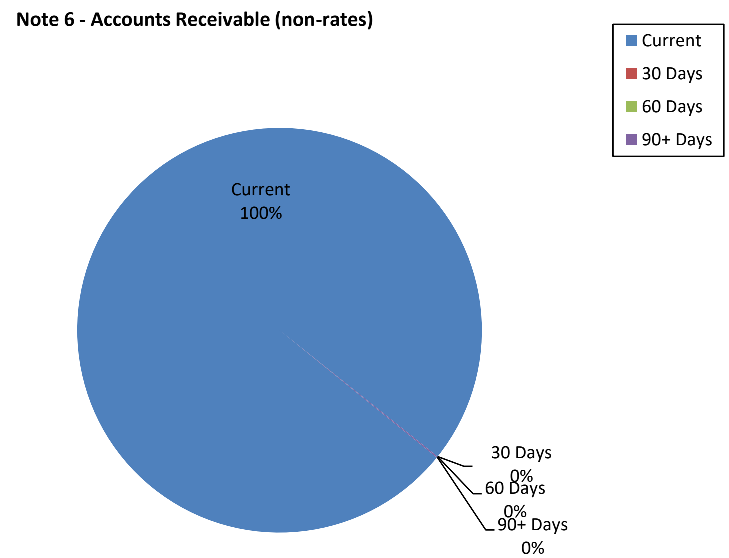
Note 3: Receivables

Receivables - Rates & Rubbish	30 June 2026	30 June 2025
	$	$
Opening Arrears Previous Years	36,638	42,472
Levied this year	1,460,107	1,405,623
Less Collections to date	(1,448,322)	(1,411,457)
Equals Current Outstanding	**48,423**	**36,638**
Net Rates Collectable	**48,423**	**36,638**
% Collected	96.76%	97.47%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	59,507	0	0	61	59,568
Percentage	99.9%	0%	0%	0.1%	
Balance per Trial Balance					
Sundry Debtors					59,568
Receivables - Other					101,670
Total Receivables General Outstanding					**161,238**

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 30 JUNE 2026

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 30 Jun 2026
	$	$	$	$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,043	0	(515)	529
Total Other Current assets				**70,488**
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.

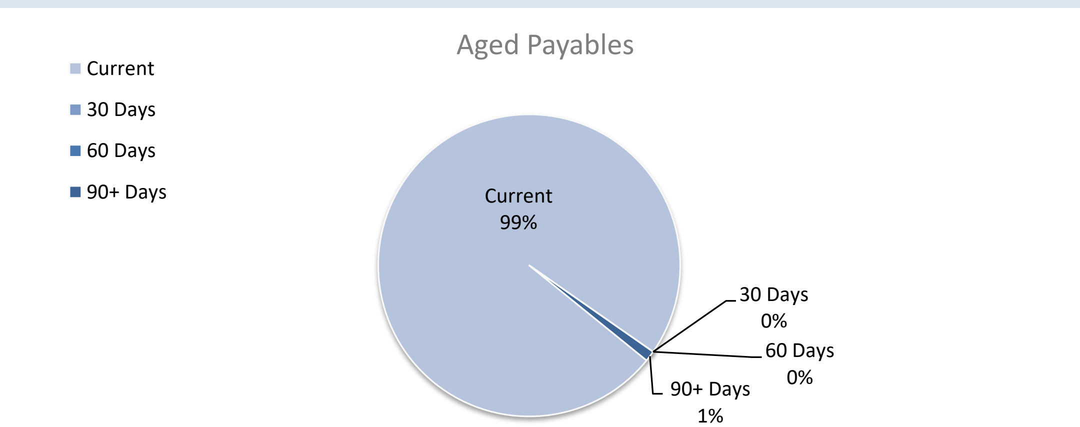
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2026

Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	56,065	0	0	647	56,711
Percentage	98.9%	0%	0%	1.1%	
Balance per Trial Balance					
Sundry creditors - General					56,711
Other creditors					127
Bonds and deposits held					16,090
Other payables					7,158
Total Payables General Outstanding					**123,854**
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

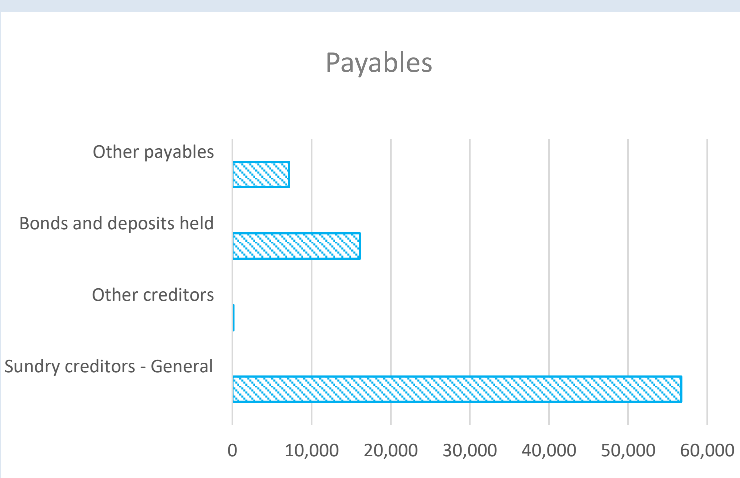
$123,854

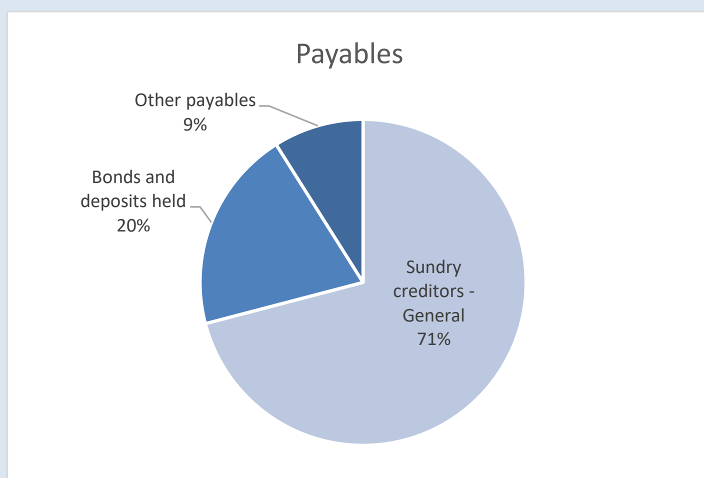
Over 30 Days

1%

Over 90 Days

1.1%





SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2026

Note 6: Rate Revenue	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual Rate Revenue	YTD Actual Interim Rates	YTD Actual Back Rates	YTD Actual Total Revenue	Amended Budget Rate Revenue	Amended Budget Interim Rate	Amended Budget Back Rate	Amended Budget Total Revenue
RATE TYPE		$		$	$	$	$	$	$	$	$	$
General Rate												
GRV - Kununoppin / Trayning	03	0.189900	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										
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	(184)	0	2,516	2,700	0	0	2,700
Sub-Totals			**53**	**252,846**	**23,850**	**154**	**51**	**24,056**	**23,850**	**0**	**0**	**23,850**
			377	**132,850,093**	**1,408,585**	**154**	**51**	**1,408,790**	**1,408,584**	**0**	**0**	**1,408,584**
Discounts								0				0
Amount from General Rates								**1,408,790**				**1,408,584**
Ex-Gratia Rates								12,438				11,308
Rates Written Off								(93)				0
Specified Area Rates								0				0
Totals								**1,421,135**				**1,419,892**

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2026

Note 7: Disposal of Assets

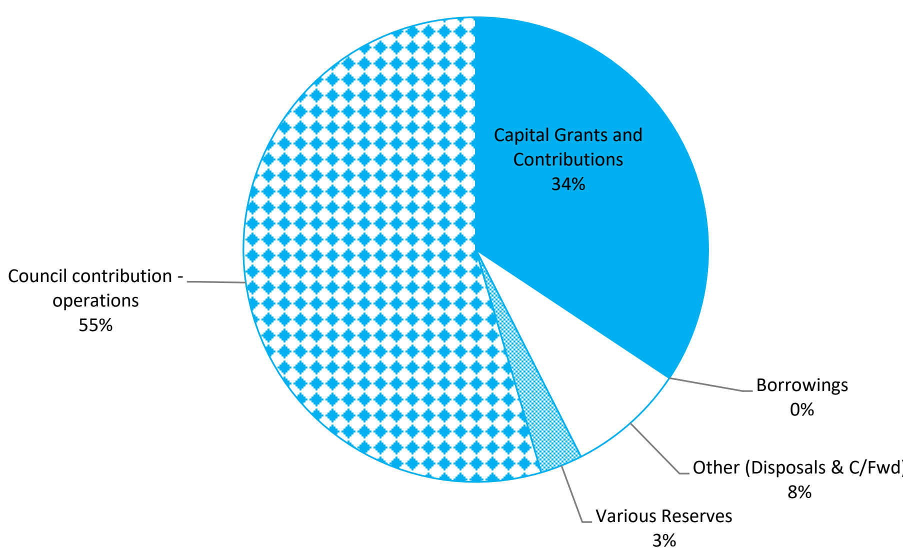
		YTD Actual				Amended Budget			
Asset Number	**Asset Description**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**
		$	$	$	$	$	$	$	$
	Plant and Equipment								
453	2015 MUSTANG 2044 SKID STEER LOADER	5,431	17,500	12,069		5,729	17,500	11,771	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 - 0KTY CEO	49,799	50,000	201		55,739	50,000	7,261	0
561	Toyota Prado 2023 Dsl Wgn GXL - KTY0 Doctor	49,620	40,909		(8,711)	56,161	45,000	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	15,004	5,455		(9,549)	16,821	14,545	3,179	0
		286,665	**265,227**	**19,716**	**(41,154)**	**302,514**	**279,045**	**40,993**	**(28,007)**

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 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	140,120	269,265	269,265	177,265	**140,120**	(129,145)
Furniture and Equipment	0	0	0	0	0	**0**	0
Plant and Equipment	0	471,250	477,133	477,133	494,767	**471,250**	(5,883)
Infrastructure Assets - Roads	0	1,722,857	2,360,512	2,360,512	2,739,522	**1,722,857**	(637,655)
Infrastructure Assets - Footpaths	0	133,482	135,000	135,000	45,000	**133,482**	(1,518)
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	25,099	163,649	163,649	187,649	**25,099**	(138,550)
Capital Expenditure Totals	0	2,492,808	3,405,559	3,405,559	3,644,203	**2,492,808**	(912,751)
Capital acquisitions funded by:							
Capital Grants and Contributions			1,169,104	1,169,104	1,215,615	**900,994**	(268,110)
Borrowings			0	0	0	**0**	0
Other (Disposals & C/Fwd)			279,045	279,045	315,500	**265,227**	(13,818)
Council contribution - Cash Backed Reserves							0
Various Reserves			100,000	100,000		**0**	(100,000)
Council contribution - operations			**1,857,410**	**1,857,410**		**1,326,586**	(530,824)
Capital Funding Total			**3,405,559**	**3,405,559**		**2,492,808**	**(912,751)**

Budgeted Capital Acquistions Funding



Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
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)	(23,000)	8,260	
Total - Education & Welfare				**0**	**(14,740)**	**(14,740)**	**0**	**(23,000)**	**(23,000)**	**8,260**	
Housing											
Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	(34,870)	(34,870)	(34,870)	(34,870)	(34,870)	0	
DOCTOR'S HOUSE	4074541	9231	BC39	0	(6,050)	(6,050)	(6,050)	(6,050)	(6,050)	0	
Total - Housing				**0**	**(40,920)**	**(40,920)**	**(40,920)**	**(40,920)**	**(40,920)**	**0**	
Community Amenities											
Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	(8,700)	(8,700)	(9,570)	(9,570)	(9,570)	870	
Total - Community Amenities				**0**	**(8,700)**	**(8,700)**	**(9,570)**	**(9,570)**	**(9,570)**	**870**	
Recreation And Culture											
KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	(8,000)	(8,000)	(8,800)	(8,800)	(8,800)	800	
Swimming Pool Upgrade	4112002	9231	BC21	0	(5,091)	(5,091)	(5,600)	(5,600)	(5,600)	509	
Outdoor Gym Construction	4113540	9231	BC06	0	0	0	(20,000)	0	0	0	
TRAYNING DISTRICTS SPORTING CLUB	4113548	9231	BC57	0	(41,299)	(41,299)	0	(41,500)	(41,500)	201	
Total - Recreation And Culture				**0**	**(54,390)**	**(54,390)**	**(34,400)**	**(55,900)**	**(55,900)**	**1,510**	
Economic Services											
Rance Cottage - Capital	4132539	9231	BC101	0	(15,750)	(15,750)	(12,375)	(12,375)	(12,375)	(3,375)	
CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(127,500)	(127,500)	127,500	
Total - Economic Services				**0**	**(15,750)**	**(15,750)**	**(92,375)**	**(139,875)**	**(139,875)**	**124,125**	
Total - Buildings				**0**	**(140,120)**	**(140,120)**	**(177,265)**	**(269,265)**	**(269,265)**	**129,145**	
Plant & Equipment											
Governance											
PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	(76,636)	(76,636)	(83,912)	(77,936)	(77,936)	1,300	
Total - Governance				**0**	**(76,636)**	**(76,636)**	**(83,912)**	**(77,936)**	**(77,936)**	**1,300**	
Health											
Purchase Doctors Vehicle	4074701	9233		0	(69,696)	(69,696)	(83,912)	(65,000)	(65,000)	(4,696)	
Total - Health				**0**	**(69,696)**	**(69,696)**	**(83,912)**	**(65,000)**	**(65,000)**	**(4,696)**	
Recreation & Culture											
Parks & Gardens Plant & Equipment	4113460	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(35,977)	(0)	
Total - Recreation & Culture				**0**	**(35,977)**	**(35,977)**	**(44,550)**	**(35,977)**	**(35,977)**	**(0)**	
Transport											
Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(158,800)	(158,800)	0	

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
PURCHASE LIGHT VEHICLES	4123604	9233		0	(35,977)	(35,977)	(44,550)	(35,977)	(35,977)	(0)	
Minor Plant and Equipment	4123600	9233		0	(37,907)	(37,907)	0	(39,000)	(39,000)	1,093	
Total - Transport				**0**	**(232,685)**	**(232,685)**	**(217,950)**	**(233,777)**	**(233,777)**	**1,092**	
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**	**(471,250)**	**(471,250)**	**(494,767)**	**(477,133)**	**(477,133)**	**5,883**	
Infrastructure Assets - Roads											
Transport											
Gabbin-Trayning Road	4121001	9250	RCC013	0	(52,981)	(52,981)	(138,546)	(52,746)	(52,746)	(235)	
Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(11,448)	11,448	
Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(36,263)	36,263	
Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(16,451)	16,451	
Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(18,388)	18,388	
Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(43,176)	43,176	
Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(21,963)	21,963	
Nalkain Road Capital	4121001	9250	RCC087	0	(1,809)	(1,809)	(36,548)	(36,548)	(36,548)	34,739	
Harrod Road CAPEX	4121002	9250	RRG002	0	(321,769)	(321,769)	(490,723)	(451,083)	(451,083)	129,314	
Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	(137,171)	(137,171)	(526,613)	(539,271)	(539,271)	402,100	
RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(493,672)	(493,672)	(413,593)	(433,065)	(433,065)	(60,607)	
Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(6,020)	(6,020)	6,020	
Letchford Huandanning Rd	4121003	9250	RTR004	0	(126,155)	(126,155)	(163,332)	(154,832)	(154,832)	28,677	
RTR - STAPLETON ROAD	4121003	9250	RTR016	0	(132,738)	(132,738)	(183,956)	(133,456)	(133,456)	718	
RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(290,604)	(290,604)	(385,914)	(310,014)	(310,014)	19,410	
Barnes Road (RTR)	4121003	9250	RTR095	0	(96,460)	(96,460)	(194,088)	(95,788)	(95,788)	(672)	
GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	(69,498)	(69,498)	0	0	0	(69,498)	
Total - Transport				**0**	**(1,722,857)**	**(1,722,857)**	**(2,739,522)**	**(2,360,512)**	**(2,360,512)**	**637,655**	
Total - Infrastructure Assets - Roads				**0**	**(1,722,857)**	**(1,722,857)**	**(2,739,522)**	**(2,360,512)**	**(2,360,512)**	**637,655**	
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)	(17,000)	664	
Total - Transport				**0**	**(133,482)**	**(133,482)**	**(45,000)**	**(135,000)**	**(135,000)**	**1,518**	
Total - Infrastructure Assets - Footpaths				**0**	**(133,482)**	**(133,482)**	**(45,000)**	**(135,000)**	**(135,000)**	**1,518**	

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Infrastructure Assets - Other											
Community Amenities											
CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(100,000)	100,000	
Total - Community Amenities				**0**	**0**	**0**	**(100,000)**	**(100,000)**	**(100,000)**	**100,000**	
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)	(18,018)	1,054	
Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	(5,075)	(5,075)	(45,631)	(45,631)	(45,631)	40,556	
Total - Recreation And Culture				**0**	**(25,099)**	**(25,099)**	**(87,649)**	**(63,649)**	**(63,649)**	**38,550**	
Total - Infrastructure Assets - Other				**0**	**(25,099)**	**(25,099)**	**(187,649)**	**(163,649)**	**(163,649)**	**138,550**	
Capital Expenditure Total				**0**	**(2,492,808)**	**(2,492,808)**	**(3,644,203)**	**(3,405,559)**	**(3,405,559)**	**912,751**	

Level of Completion Indicators

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

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2025	New Loans YTD Actual	New Loans Amended Budget	New Loans Adopted Budget	Principal Repayments Actual YTD	Principal Repayments Amended Budget	Principal Repayments Adopted Budget	Principal Outstanding Actual	Principal Outstanding Amended Budget	Principal Outstanding Adopted Budget	Interest Repayments Actual	Interest Repayments Amended Budget	Interest Repayments Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Housing													
Loan 72 - Construct House	166,304	0	0	0	17,918	17,918	17,918	148,386	148,386	148,386	6,639	6,735	6,735
Loan 73 - Staff House	183,832	0	0	0	16,919	16,919	16,919	166,913	166,913	166,913	5,326	8,246	8,246
Loan 74 - GROH House	551,495	0	0	0	50,757	50,757	50,757	500,738	500,738	500,738	15,979	24,736	24,736
Recreation and Culture													
Loan 69 - Community Recreation Centre	220,624	0	0	0	16,903	16,903	16,903	203,722	203,721	203,721	7,926	8,329	8,329
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	103,957	0	0	0	20,138	20,137	20,137	83,819	83,820	83,820	1,577	1,573	1,573
Economic Services													
Loan 70 - Trayning Unmanned Fuel Site	7,839	0	0	0	7,839	7,839	7,839	-	0	0	181	560	560
	1,234,050.56	0	0	0	130,473	130,473	130,473	1,103,577	1,103,578	1,103,578	37,629	50,179	50,179
Current loan borrowings	126,013							127,420					
Non-current loan borrowings	1,108,038							976,158					
	1,234,051							1,103,577					

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

(b) Information on Financing

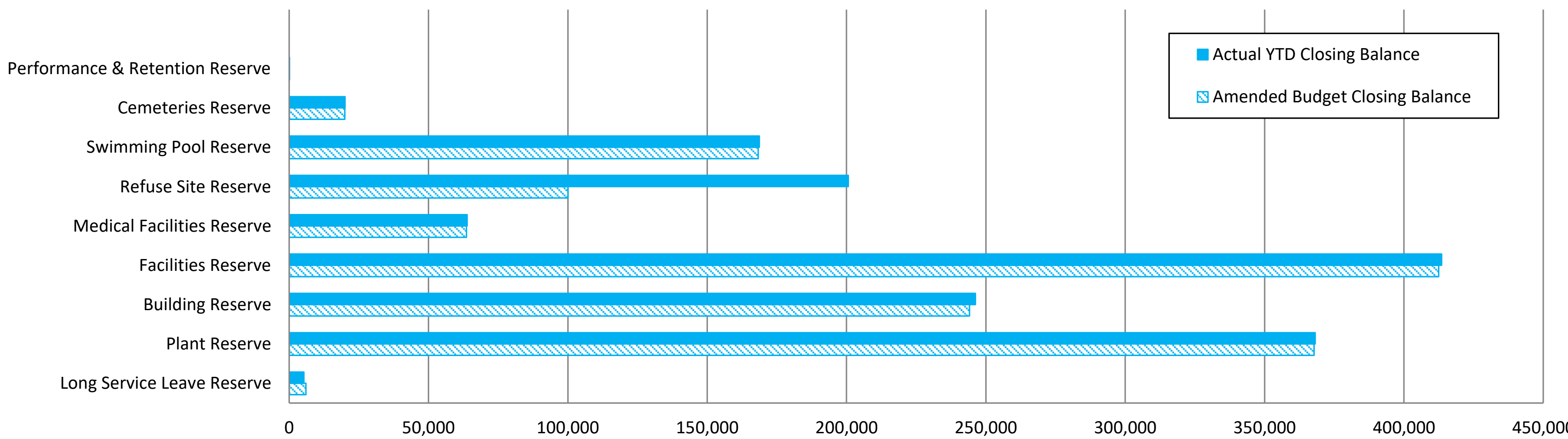
Particulars/Purpose	01 Jul 2025	New Financing Actual	New Financing Amended Budget	New 4105502 Adopted Budget	BC62 BC91 Actual	BC62 BC91 Amended Budget	BC62 BC91 Adopted Budget	Lease Financing Principal Outstanding Actual	Lease Financing Principal Outstanding Amended Budget	Lease Financing Principal Outstanding Adopted Budget	Lease Financing Interest Repayments Actual	Lease Financing Interest Repayments Amended Budget	Lease Financing Interest Repayments Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Governance													
Fuji Xerox DocuCentre IV C5571	4,953	0	0	0	1,624	0	0	3,329	4,953	4,953	194	0	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	12	5,000	5,000	0	0	6,015	5,287.80
Plant Reserve	272,055	7,200	7,575	88,533	88,533	0	0	367,788	368,163.83
Building Reserve	126,088	1,466	3,583	116,595	116,595	0	0	244,149	246,266.36
Facilities Reserve	293,356	7,138	8,184	111,967	111,967	0	0	412,461	413,506.68
Medical Facilities Reserve	62,110	1,510	1,710	0	0	0	0	63,620	63,820.42
Refuse Site Reserve	175,793	4,274	4,859	20,000	20,000	(100,000)	0	100,067	200,652.20
Swimming Pool Reserve	125,231	3,051	3,486	40,000	40,000	0	0	168,282	168,716.78
Cemeteries Reserve	0	0	19	20,000	20,000	0	0	20,000	20,019.13
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	1,054,921	**25,379**	**29,430**	**402,095**	**402,095**	**(100,000)**	**0**	**1,382,395**	**1,486,445.99**

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 30 JUNE 2026

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Jun 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 30 June 2026

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual Revenue	YTD Actual (Expended) (b)	Unspent Grant (Tied) (a)+(b)
				$	$	$				$	$	$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	952,234	0	1,021,551	952,234	69,317	1,021,551	2,698,548		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	14,638	14,638		14,638	20,151	(28,787)	0
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,290	0	10,290	10,290		10,290	10,612	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	11,000	11,000		11,000	0	(5,075)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	307,427	343,810	(36,383)	307,427	896,474	(807,722)	0
Direct Road grant funds	MRWA	Operating	0	177,588	0	177,588	177,588		177,588	171,903	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	612,346	508,770	612,346	(103,576)	508,770	427,497	(321,769)	105,727
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	467,343	547,668	(80,325)	467,343	388,343	(290,604)	97,739
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	29,963	29,963	0	29,963	22,399	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	0	137,390	0	137,390	137,390	42,605	(133,482)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	1,308	1,308		1,308	1,405	(20,639)	0
Economic Services												
Other Property & Services												
TOTALS			**0**	**1,485,230**	**1,215,615**	**2,687,268**	**2,700,845**	**(13,577)**	**2,687,268**	**4,679,937**	**(1,608,078)**	**203,466**
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	1,518,164	1,485,230	32,934	1,518,164	3,778,942	(828,361)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,215,615	1,169,104	1,215,615	(46,511)	1,169,104	900,994	(779,717)	203,466
TOTALS			**0**	**1,485,230**	**1,215,615**	**2,687,268**	**2,700,845**	**(13,577)**	**2,687,268**	**4,679,937**	**(1,608,078)**	**203,466**

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	$	%				
Contributions	2,260,778	149%	▲	S	Timing	Advance payment Financial Assistance grant 26/27
Fees and Charges	34,070	12%	▲	S	Permanent	More rent and private works received than budgeted
Other Revenue	(37,124)	(14%)	▼	S	Permanent	No income from apprenticeship/traineeship, little debt recovery costs recouped
Profit on Disposal of Assets	(21,277)	(52%)	▼	S	Permanent	No profit on Doctors' Vehicle or Wood Chipper
Expenditure from operating activities						
Employee Costs	197,102	17%	▲	S	Permanent	Less road maintenance and Admin Staff than budgeted
Materials and Contracts	172,938	10%	▲	S	Permanent	Less expenditure on fuel, plant maintenance, recreation, consultants and waste facilities than budgeted
Interest Expenses	12,356	25%	▲	S	Permanent	Loan interest accruals have yet to be completed
Other Expenditure	14,204	16%	▲	S	Permanent	No attendance at WALGA Convention, Election not required
Loss on Disposal of Assets	(13,147)	(47%)	▼	S	Permanent	Unbudgeted loss on Doctors' Car and Wood Chipper
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(268,110)	(23%)	▼	S	Permanent	Less LRCIP footpaths, Regional Road Group and Roads to Recovery grants claimed than budgeted
Land and Buildings	129,145	48%	▲	S	Timing	Caravan Chalets not constructed
Infrastructure Assets - Roads	637,655	27%	▲	S	Permanent	Underexpenditure on Kellerberrin-Bencubbin Road, Harrod Road and 7 jobs were not undertaken
Infrastructure Assets - Other	138,550	85%	▲	S	Timing	Construction yet to commence on Transfer Station and slow progress with Wheatbelt Rail Trail

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	(136,952)	(136,952)
		Permanent Changes						
								(136,952)
2041002		MEMBERS CONFERENCE EXPENSES	05.2026.38	Operating Expenses		13,200		(123,752)
2041009		MEMBERS TRAINING	05.2026.38	Operating Expenses		9,000		(114,752)
2041019		Election Expenses	05.2026.38	Operating Expenses		5,000		(109,752)
2042001		Salaries - Other Governance	05.2026.38	Operating Expenses		100,000	0	(9,752)
2042011		STAFF TRAINING - OTHER GOVERNANCE	05.2026.38	Operating Expenses		5,000		(4,752)
2042034		Advertising - Other Governance	05.2026.38	Operating Expenses			(9,942)	(14,694)
2042037		Subscriptions & Publications - Other	05.2026.38	Operating Expenses			(9,000)	(23,694)
	BM02	ADMIN OFFICE BLDG MAINTENANCE	05.2026.38	Operating Expenses			(12,000)	(35,694)
2074001		DOCTORS VEHICLE EXPENSES	05.2026.38	Operating Expenses			(10,000)	(45,694)
	MP002	PRACTICE OPERATING EXPENSES	05.2026.38	Operating Expenses			(12,000)	(57,694)
	GG15	Primary School Oval Mtce - Watering	05.2026.38	Operating Expenses			(8,000)	(65,694)
	BM23	Aged - Unit 6, Lot 500 Coronation St	05.2026.38	Operating Expenses			(12,760)	(78,454)
	WO07	Yelbeni Refuse Site Maintenance	05.2026.38	Operating Expenses		5,000		(73,454)
	WO25	Kununoppin Refuse Site Mtce	05.2026.38	Operating Expenses		5,000		(68,454)
2102004		Transfer Station Operations	05.2026.38	Capital Expenses		20,000		(48,454)
	WO11	Tourist Information Bay Area	05.2026.38	Operating Expenses			0	(48,454)
	BM28	Kununoppin Town Hall	05.2026.38	Operating Expenses			(5,000)	(53,454)
	BM66	Lot 12 Wilson Street	05.2026.38	Operating Expenses			(12,862)	(66,316)
	BM67	Trayning Districts Sporting Club Building	05.2026.38	Operating Expenses			(12,236)	(78,552)
	GG02	Kununoppin Oval Maintenance	05.2026.38	Operating Expenses			0	(78,552)
	GG06	Trayning Tennis Courts Maintenance	05.2026.38	Operating Expenses		7,400		(71,152)
	GG06	Trayning Tennis Courts Maintenance	05.2026.38	Operating Expenses		10,100		(61,052)
	GG09	BBQ/Playground Maintenance	05.2026.38	Operating Expenses			0	(61,052)
	GG09	BBQ/Playground Maintenance	05.2026.38	Operating Expenses			0	(61,052)
	GG09	BBQ/Playground Maintenance	05.2026.38	Operating Expenses			0	(61,052)
	GG21	Trayning Parks & Gardens Mtce	05.2026.38	Operating Expenses		0		(61,052)
	GG21	Trayning Parks & Gardens Mtce	05.2026.38	Operating Expenses			0	(61,052)
	GG21	Trayning Parks & Gardens Mtce	05.2026.38	Operating Expenses		0		(61,052)
	GG21	Trayning Parks & Gardens Mtce	05.2026.38	Operating Expenses			0	(61,052)
	GG22	Kununoppin Parks & Gardens Mtce	05.2026.38	Operating Expenses		17,000		(44,052)
	RM005	Mandiga-Trayning Rd - Maintenance	05.2026.38	Operating Expenses			(15,000)	(59,052)
	RM007	Doodlakine-Kununoppin Rd - Maintenance	05.2026.38	Operating Expenses		10,000		(49,052)
	RM008	Kellerberrin-Yelbeni Rd - Maintenance	05.2026.38	Operating Expenses		5,000		(44,052)
	RM015	Gabbin-Trayning Rd - Maintenance	05.2026.38	Operating Expenses			(20,000)	(64,052)
	RM019	Trayning North Rd - Maintenance	05.2026.38	Operating Expenses			(20,000)	(84,052)
	RM026	Perks-O'Meara Rd - Maintenance	05.2026.38	Operating Expenses			(8,000)	(92,052)
	RM039	Last Rd - Maintenance	05.2026.38	Operating Expenses			(6,000)	(98,052)
	RM999	Road Maintenance - General	05.2026.38	Operating Expenses		6,800		(91,252)
	RM999	Road Maintenance - General	05.2026.38	Operating Expenses			(55,105)	(146,357)
	FM01	Footpath Maintenance - General	05.2026.38	Operating Expenses		9,800		(136,557)
	FM01	Footpath Maintenance - General	05.2026.38	Operating Expenses		98,000		(38,557)
	FM01	Footpath Maintenance - General	05.2026.38	Operating Expenses		13,300		(25,257)
2132021		NEWTRAVEL	05.2026.38	Operating Expenses			(5,000)	(30,257)
	BO021	Condor Cottage Building Operations	05.2026.38	Operating Expenses		5,000		(25,257)
	BO021	Condor Cottage Building Operations	05.2026.38	Operating Expenses		6,500		(18,757)
	BO047	Rance Cottage Building Operations	05.2026.38	Operating Expenses		5,000		(13,757)
	BO047	Rance Cottage Building Operations	05.2026.38	Operating Expenses		6,500		(7,257)
2142005		WORKS TEAM - VEHICLE	05.2026.38	Operating Expenses			(5,000)	(12,257)
2142011		Works Team - Sick Pay	05.2026.38	Operating Expenses		10,000		(2,257)
2142012		WORKS TEAM - ANNUAL LEAVE	05.2026.38	Operating Expenses		20,000		17,743
2142016		Works Team - Allowances	05.2026.38	Operating Expenses		15,000		32,743
	WO19	Works Training, Conferences & Travel	05.2026.38	Operating Expenses		10,000		42,743
	WO20	OHS Meetings	05.2026.38	Operating Expenses		10,000		52,743
2142199		Less - Allocated to Works (PWO's)	05.2026.38	Operating Expenses			(65,000)	(12,257)
2143002		PARTS, REPAIRS & HIRE EXTERNAL	05.2026.38	Operating Expenses			0	(12,257)
2143005		Fuels and Oils	05.2026.38	Operating Expenses			0	(12,257)
2143099		Less POC's Allocated to Works	05.2026.38	Operating Expenses			0	(12,257)
2145002		WORKERS COMPENSATION	05.2026.38	Operating Expenses			(30,000)	(42,257)
3032306		GRANTS COMMISSION - UNTIED GRANT	05.2026.38	Operating Revenue		69,317		27,060
3042350		Reimbursements - Other Governance	05.2026.38	Operating Revenue			(13,000)	14,060
3092300		Non-Employee Housing Rent	05.2026.38	Operating Revenue		10,000		24,060
3092320		Reimbursements - Other Housing	05.2026.38	Operating Revenue		12,956		37,016
3121300		GRANTS COMMISSION - ROAD GRANT	05.2026.38	Operating Revenue			(36,383)	633
3121301		Regional Road Group Grants	05.2026.38	Operating Revenue			(103,576)	(102,943)
3121310		Roads to Recovery Grant Funds	05.2026.38	Operating Revenue			(80,325)	(183,268)
	LRCIPI05	LRCIP Phase 3 - Footpath Project Income	05.2026.38	Operating Revenue		137,390		(45,878)
3142303		WORKS TEAM - CONTRIBUTIONS & REIMBURSEMENTS	05.2026.38	Operating Revenue			(19,500)	(65,378)
3145300		REIMBURSEMENTS - WORKERS COMP.	05.2026.38	Operating Revenue		30,000		(35,378)
4042566		PURCHASE ADMINISTRATION VEHICLE	05.2026.38	Capital Expenses		5,976		(29,402)
4074701		Purchase Doctors Vehicle	05.2026.38	Capital Expenses		18,912		(10,490)
	BC13	KTY Playgroup Building Capital	05.2026.38	Capital Expenses			(23,000)	(33,490)
4092500		Transfer to Building Reserve	05.2026.38	Capital Expenses			(116,595)	(150,085)
4101500		TRANSFER TO REFUSE RESERVE	05.2026.38	Capital Expenses			(20,000)	(170,085)
4113460		Parks & Gardens Plant & Equipment	05.2026.38	Capital Expenses		8,573		(161,512)
4113500		Transfer to Facilities Reserve	05.2026.38	Capital Expenses			(72,967)	(234,479)
	BC98	Pioneer Park - Capital Improvements and Renewal	05.2026.38	Capital Expenses		24,000		(210,479)
	BC06	Outdoor Gym Construction	05.2026.38	Capital Expenses		20,000		(190,479)
	BC57	TRAYNING DISTRICTS SPORTING CLUB	05.2026.38	Capital Expenses			(41,500)	(231,979)
	RCC013	Gabbin-Trayning Road	05.2026.38	Capital Expenses		5,000		(226,979)
	RCC013	Gabbin-Trayning Road	05.2026.38	Capital Expenses		45,800		(181,179)
	RCC013	Gabbin-Trayning Road	05.2026.38	Capital Expenses		10,000		(171,179)
	RCC013	Gabbin-Trayning Road	05.2026.38	Capital Expenses		25,000		(146,179)
	RRG001	Kellerberrin-Bencubbin Road	05.2026.38	Capital Expenses			(32,658)	(178,837)
	RRG001	Kellerberrin-Bencubbin Road	05.2026.38	Capital Expenses		20,000		(158,837)
	RRG002	Harrod Road CAPEX	05.2026.38	Capital Expenses		20,440		(138,397)
	RRG002	Harrod Road CAPEX	05.2026.38	Capital Expenses		19,200		(119,197)
	RRG014	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	05.2026.38	Capital Expenses			(39,472)	(158,669)

	RRG014	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	05.2026.38	Capital Expenses		20,000		(138,669)
	RRG077	Leake Street Kununoppin Capital	05.2026.38	Capital Expenses		52,500		(86,169)
	RTR004	Letchford Huandanning Rd	05.2026.38	Capital Expenses		10,000		(76,169)
	RTR004	Letchford Huandanning Rd	05.2026.38	Capital Expenses		6,000		(70,169)
	RTR004	Letchford Huandanning Rd	05.2026.38	Capital Expenses			(7,500)	(77,669)
	RTR016	RTR - STAPLETON ROAD	05.2026.38	Capital Expenses		9,000		(68,669)
	RTR016	RTR - STAPLETON ROAD	05.2026.38	Capital Expenses		27,000		(41,669)
	RTR016	RTR - STAPLETON ROAD	05.2026.38	Capital Expenses		14,500		(27,169)
	RTR017	RTR - SHERZINGER ROAD - Capital	05.2026.38	Capital Expenses		75,900		48,731
	RTR095	Barnes Road (RTR)	05.2026.38	Capital Expenses		8,000		56,731
	RTR095	Barnes Road (RTR)	05.2026.38	Capital Expenses		56,500		113,231
	RTR095	Barnes Road (RTR)	05.2026.38	Capital Expenses		14,000		127,231
	RTR095	Barnes Road (RTR)	05.2026.38	Capital Expenses		19,800		139,031
	FCC03	CORONATION STREET FOOTPATH	05.2026.38	Capital Expenses			(8,000)	122,031
	FCC70	Adam Street Footpath, Trayning - Capital	05.2026.38	Capital Expenses			(17,000)	12,031
	FCC76	Wilson Street Footpath - Capital	05.2026.38	Capital Expenses			(110,000)	12,031
	FCC83	Adam Street Kununoppin Footpath	05.2026.38	Capital Expenses		45,000		57,031
4123600		Minor Plant and Equipment	05.2026.38	Capital Expenses			(39,000)	18,031
4123604		PURCHASE LIGHT VEHICLES	05.2026.38	Capital Expenses		8,573		26,604
4123615		Purchase of Plant	05.2026.38	Capital Expenses		14,600		41,204
	BC36	CARAVAN PARK CAPEX	05.2026.38	Capital Expenses			(47,500)	(6,296)
5042730		Proceeds On Disposal of Assets	05.2026.38	Capital Revenue			(13,000)	(19,296)
5042732		Proceeds on Disposal of Asset	05.2026.38	Capital Revenue			(18,000)	(37,296)
5113700		TRANSFERS FROM FACILITIES RESERVE	05.2026.38	Capital Revenue			(9,000)	(46,296)
5123730		PROCEEDS ON DISPOSAL OF ASSETS - Road Plant Purchases	05.2026.38	Capital Revenue			(5,455)	(51,751)
		Non-cash amounts excluded from investing activties		Non Cash Item	51,751			0
					51,751	**1,291,537**	**(1,343,288)**	**0**