



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 September 2025**

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 30 September 2025 of \$2,841,996.

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	34%	\$ 1,485,230	\$ 512,216	\$ 504,148
Capital Grants, Subsidies and Contributions	-20%	\$ 1,215,615	\$ 415,970	-\$ 241,688
	10%	\$ 2,700,845	\$ 928,186	\$ 262,459
Rates Levied	100%	\$ 1,419,892	\$ 1,419,892	\$ 1,418,055

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 September 2025**

Key Information

		Prior Year 30 September 2024	Current Year 30 September 2025
Financial Position			
Adjusted Net Current Assets	94%	\$ 3,007,496	\$ 2,841,996
Cash and Equivalent - Unrestricted	82%	\$ 3,440,628	\$ 2,820,501
Cash and Equivalent - Restricted	150%	\$ 702,411	\$ 1,055,929
Receivables - Rates	140%	\$ 168,347	\$ 236,525
Receivables - Other	110%	\$ 77,430	\$ 85,299
Payables	64%	\$ 217,845	\$ 139,310

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

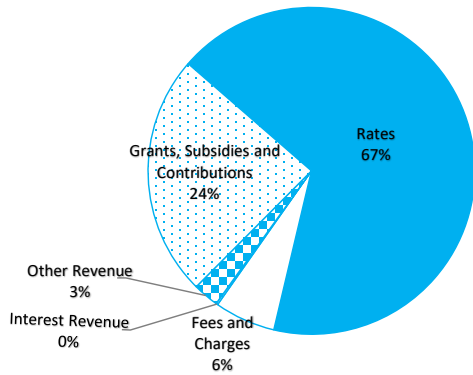
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

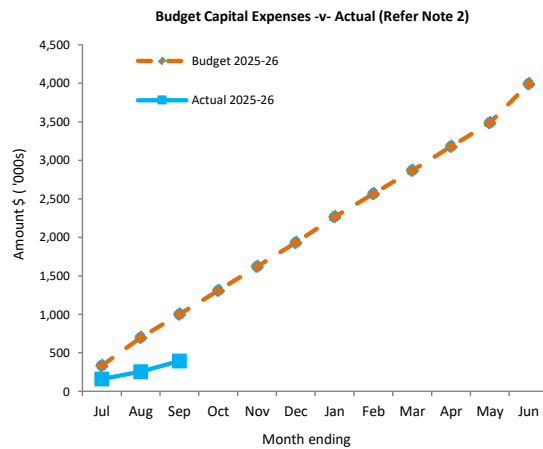
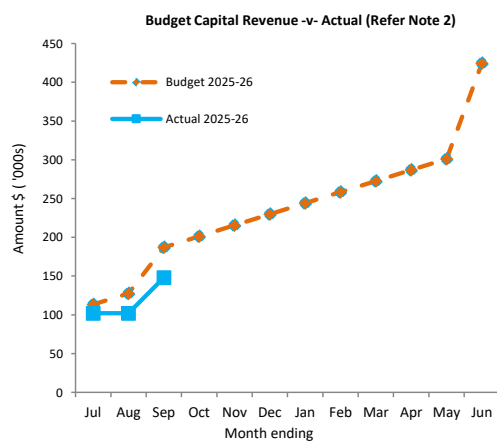
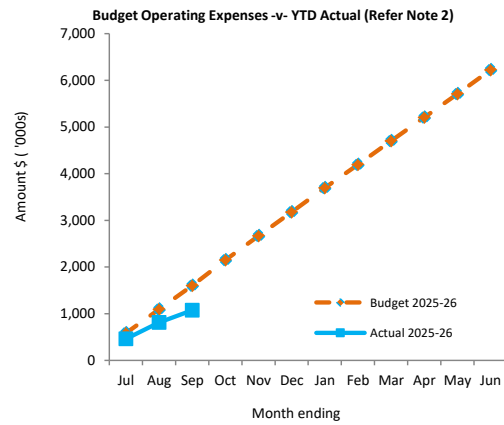
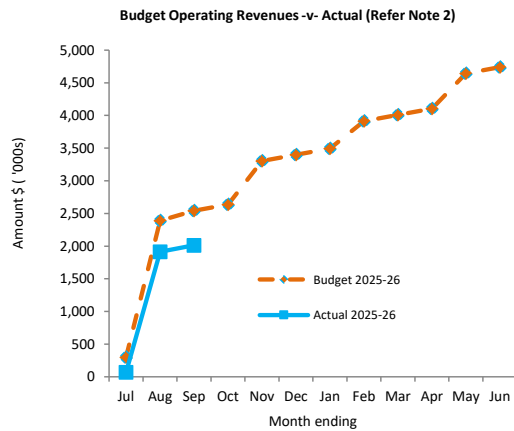
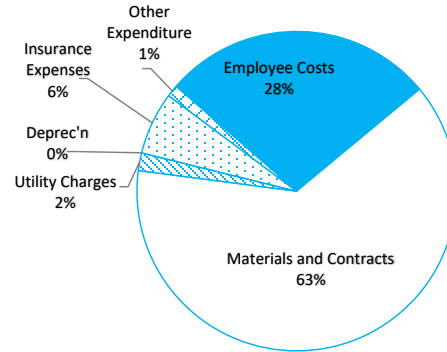
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	16.10.2025

**Shire of Trayning
Information Summary
For the Period Ended 30 September 2025**

Operating Revenue



Operating Expenditure



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 September 2025

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		31,238	31,238	7,803	5,419	(2,384)	(31%)	▼	
General Purpose Funding - Rates	6	1,419,892	1,419,892	1,419,892	1,418,055	(1,837)	(0%)	▼	
General Purpose Funding - Other		1,012,368	1,012,368	253,074	259,457	6,384	3%	▲	
Law, Order and Public Safety		6,232	6,232	1,554	516	(1,038)	(67%)	▼	
Health		182,574	182,574	45,636	47,465	1,829	4%	▲	
Education and Welfare		10,952	10,952	10,610	316	(10,294)	(97%)	▼	\$
Housing		120,207	120,207	30,048	36,392	6,344	21%	▲	
Community Amenities		54,775	54,775	52,675	52,568	(107)	(0%)	▼	
Recreation and Culture		1,603	1,603	399	2,131	1,732	434%	▲	
Transport		556,788	556,788	272,388	204,442	(67,946)	(25%)	▼	\$
Economic Services		36,703	36,703	9,168	12,021	2,853	31%	▲	
Other Property and Services		91,016	91,016	22,752	67,828	45,076	198%	▲	\$
		3,524,348	3,524,348	2,125,998	2,106,611				
Expenditure from operating activities									
Governance	0	(560,983)	(560,983)	(162,470)	(125,898)	36,572	23%	▲	\$
General Purpose Funding		(84,793)	(84,793)	(21,192)	(15,460)	5,732	27%	▲	
Law, Order and Public Safety		(104,957)	(104,957)	(27,444)	(15,373)	12,071	44%	▲	\$
Health		(262,792)	(262,792)	(65,667)	(65,792)	(125)	(0%)	▼	
Education and Welfare		(97,130)	(97,130)	(24,249)	(16,968)	7,281	30%	▲	
Housing		(248,768)	(248,768)	(69,020)	(41,827)	27,193	39%	▲	\$
Community Amenities		(311,175)	(311,175)	(79,897)	(51,780)	28,117	35%	▲	\$
Recreation and Culture		(859,930)	(859,930)	(212,361)	(168,818)	43,543	21%	▲	\$
Transport		(3,446,372)	(3,446,372)	(861,249)	(515,305)	345,944	40%	▲	\$
Economic Services		(240,798)	(240,798)	(56,766)	(34,307)	22,459	40%	▲	\$
Other Property and Services		(3,435)	(3,435)	(19,071)	(21,837)	(2,766)	(15%)	▼	
	(2,301)	(6,221,134)	(6,221,134)	(1,599,386)	(1,073,366)				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	700,977	0	(700,977)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(3,246)	0	3,246	(100%)	▲	
Movement in Leave Reserve (Added Back)		5,740	5,740	0	0	0		▲	
		2,796,782	2,796,782	697,731	0				
Amount attributable to operating activities		99,996	99,996	1,224,343	1,033,246				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,215,615	1,215,615	415,970	(241,688)	(657,659)	(158%)	▼	\$
Proceeds from Disposal of Assets	7	315,500	315,500	186,949	147,955	(38,994)	(21%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		1,531,115	1,531,115	602,919	(93,734)				
Outflows from investing activities									
Land and Buildings	8	(177,265)	(177,265)	(44,304)	(36,076)	8,228	19%	▲	
Furniture and Equipment	8	0	0	0	0	0			
Plant and Equipment	8	(494,767)	(494,767)	(172,017)	(215,056)	(43,039)	(25%)	▼	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,739,522)	(684,810)	(133,267)	551,543	81%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(45,000)	(11,250)	0	11,250	100%	▲	\$
Infrastructure Assets - Other	8	(187,649)	(187,649)	(46,908)	(8,905)	38,003	81%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(3,644,203)	(3,644,203)	(959,289)	(393,304)				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(356,370)	(487,037)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	109,000	109,000	0	0	0			
		109,000	109,000	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(130,473)	(130,473)	(33,454)	(33,454)	0	0%		
Payments for principal portion of lease liabilities	9	(1,627)	(1,627)	0	0	0			
Transfer to Reserves	10	(217,912)	(217,912)	(6,342)	(1,007)	5,335	84%	▲	
		(350,012)	(350,012)	(39,796)	(34,461)				
Amount attributable to financing activities		(241,012)	(241,012)	(39,796)	(34,461)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,254,104	2,254,104	2,330,248	2,330,248	0	0%		
Amount attributable to operating activities		99,996	99,996	1,224,343	1,033,246				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(356,370)	(487,037)				
Amount attributable to financing activities		(241,012)	(241,012)	(39,796)	(34,461)				
Surplus or deficit at the end of the financial year	1	0	0	3,158,426	2,841,996				

▲▼ 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 September 2025

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	1,419,892	1,419,892	1,419,892	1,418,055	(1,837)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	1,485,230	1,485,230	512,216	504,148	(8,069)	(2%)	▼	
Fees and Charges		268,393	268,393	106,060	127,186	21,126	20%	▲	\$
Interest Earnings		49,494	49,494	12,357	3,670	(8,687)	(70%)	▼	
Other Revenue		260,346	260,346	65,228	53,553	(11,675)	(18%)	▼	\$
Profit on Disposal of Assets	7	40,993	40,993	10,245	0	(10,245)	(100%)	▼	\$
		3,524,348	3,524,348	2,125,998	2,106,611				
Expenditure from operating activities									
Employee Costs		(1,323,714)	(1,323,714)	(330,528)	(295,644)	34,884	11%	▲	\$
Materials and Contracts		(1,636,533)	(1,636,533)	(432,645)	(676,200)	(243,555)	(56%)	▼	\$
Utility Charges		(128,844)	(128,844)	(32,988)	(19,224)	13,764	42%	▲	\$
Depreciation on Non-Current Assets		(2,804,028)	(2,804,028)	(700,977)	0	700,977	100%	▲	\$
Interest Expenses		(50,179)	(50,179)	(16,874)	(1,593)	15,281	91%	▲	\$
Insurance Expenses		(146,072)	(146,072)	(55,175)	(67,927)	(12,752)	(23%)	▼	\$
Other Expenditure		(103,757)	(103,757)	(23,201)	(12,777)	10,423	45%	▲	\$
Loss on Disposal of Assets	7	(28,007)	(28,007)	(6,999)	0	6,999	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,221,134)	(6,221,134)	(1,599,386)	(1,073,366)				
Operating activities excluded from budget									
Add back Depreciation		2,804,028	2,804,028	700,977	0	(700,977)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(12,986)	(12,986)	(3,246)	0	3,246	(100%)	▲	
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		2,796,782	2,796,782	697,731	0				
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Plant and Equipment	8	(494,767)	(494,767)	(172,017)	(215,056)	(43,039)	(25%)	▼	\$
Infrastructure Assets - Roads	8	(2,739,522)	(2,739,522)	(684,810)	(133,267)	551,543	81%	▲	\$
Infrastructure Assets - Footpaths	8	(45,000)	(45,000)	(11,250)	0	11,250	100%	▲	\$
Infrastructure Assets - Water	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(187,649)	(187,649)	(46,908)	(8,905)	38,003	81%	▲	\$
		(3,644,203)	(3,644,203)	(959,289)	(393,304)				
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Transfer to Reserves	10	(217,912)	(217,912)	(6,342)	(1,007)	5,335	84%	▲	
		(350,012)	(350,012)	(39,796)	(34,461)				
Amount attributable to financing activities		(241,012)	(241,012)	(39,796)	(34,461)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,254,104	2,254,104	2,330,248	2,330,248	0	0%		
Amount attributable to operating activities		99,996	99,996	1,224,343	1,033,246				
Amount attributable to investing activities		(2,113,088)	(2,113,088)	(356,370)	(487,037)				
Amount attributable to financing activities		(241,012)	(241,012)	(39,796)	(34,461)				
Surplus or deficit at the end of the financial year	1	0	0	3,158,426	2,841,996				

▲ ▼ 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 SEPTEMBER 2025

	30 June 2025	30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,269,211	3,876,429
Trade and other receivables	101,437	321,824
Inventories	1,043	1,456
Contract assets	377,945	0
Other assets	77,181	0
TOTAL CURRENT ASSETS	3,826,817	4,199,709
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	14,739,064
Infrastructure	65,690,755	65,832,927
Right-of-use assets	4,728	4,728
TOTAL NON-CURRENT ASSETS	80,256,813	80,650,116
TOTAL ASSETS	84,083,630	84,849,825
CURRENT LIABILITIES		
Trade and other payables	244,741	156,630
Other liabilities	51,751	0
Lease liabilities	1,624	1,624
Borrowings	126,013	92,559
Employee related provisions	145,431	145,431
TOTAL CURRENT LIABILITIES	569,559	396,243
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	1,524,335
NET ASSETS	82,385,978	83,325,490
EQUITY		
Retained surplus	28,368,545	29,307,049
Reserve accounts	1,054,921	1,055,929
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,385,978	83,325,490

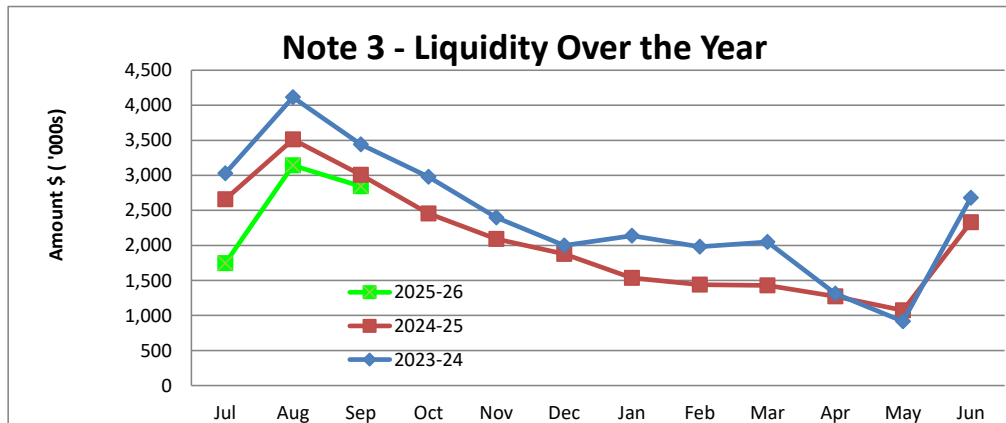
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2025	30/09/2024	30/09/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,185,612	3,411,951	2,820,501
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	1,054,921	702,411	1,055,929
Receivables - Rates	3	22,955	168,347	236,525
Receivables - Other	3	533,608	77,430	85,299
Inventories		1,043	1,271	1,456
		3,826,817	4,390,087	4,199,709
Less: Current Liabilities				
Payables		(228,651)	(217,845)	(139,310)
Contract Liability / Unused Grants		(51,751)	(276,388)	0
Bonds and Deposits		(16,090)	(15,450)	(17,320)
Loan Liability		(126,013)	(86,733)	(92,559)
Lease Liability		(1,624)	(1,551)	(1,624)
Provisions		(145,431)	(194,919)	(145,431)
		(569,559)	(792,888)	(396,243)
Less: Cash Reserves	7	(1,054,921)	(702,411)	(1,055,929)
Add Back: Component of Leave Liability not Required to be funded		275	24,424	276
Add Back: Current Loan Liability		126,013	86,733	92,559
Add Back: Current Lease Liability		1,624	1,551	1,624
Add Back: Self Supporting Loans		0	0	0
Net Current Funding Position		2,330,248	3,007,496	2,841,996



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	2,070,648				2,070,648	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment				750,000	750,000	Bendigo	Various	Various
RESERVE Bank		55,929			55,929	Westpac	Variable	At Call
(b) Term Deposits - Reserves								
Reserve funds - Term deposit 233443449	0	300,000			300,000	Bendigo	3.25%	6.2.2025
Reserve funds - Term deposit 233443381		700,000			700,000	Bendigo	3.80%	6.5.2025
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				59,715	59,715	LG House Trust Unit	N/A	N/A
Total	2,071,048	1,055,929	0	809,715	3,936,692			

Comments/Notes - Investments

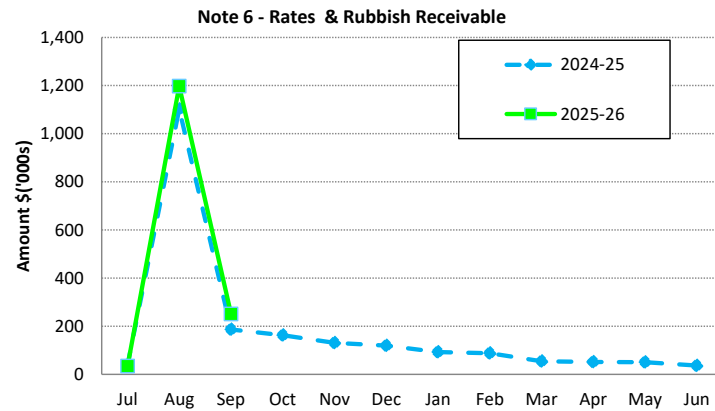
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 3: Receivables

Receivables - Rates & Rubbish	30 September 2025	30 June 2025
	\$	\$
Opening Arrears Previous Years	36,638	42,472
Levied this year	1,460,570	1,405,623
Less Collections to date	(1,247,000)	(1,411,457)
Equals Current Outstanding	250,208	36,638
Net Rates Collectable	250,208	36,638
% Collected	83.29%	97.47%

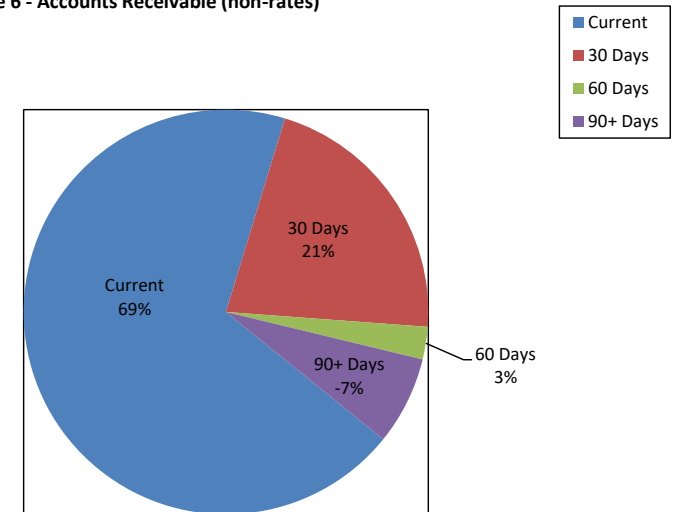
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	39,869	12,422	1,504	(4,088)	49,707
Percentage	80.2%	25%	3%	-8.2%	
Balance per Trial Balance					
Sundry Debtors					49,707
Receivables - Other					35,592
Total Receivables General Outstanding					85,299

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 30 SEPTEMBER 2025

Note 4: Other Current Assets

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2025
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,043	412	0	1,456
Total Other Current assets				1,456
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.

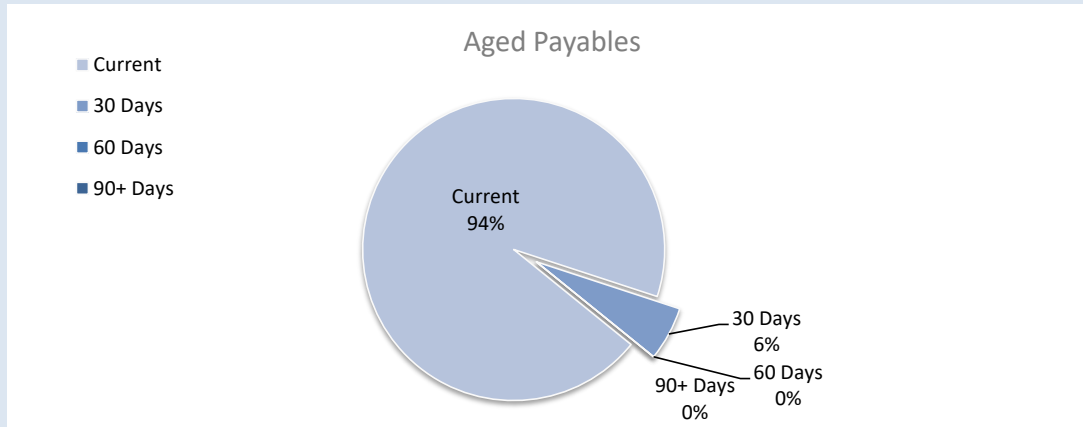
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note 5: Payables

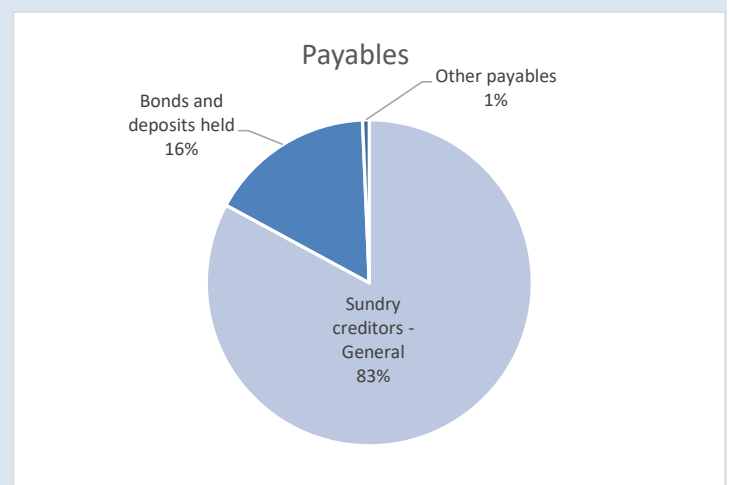
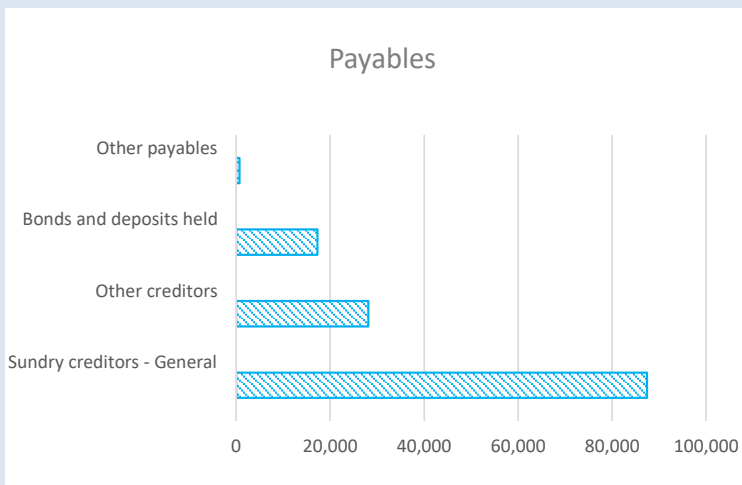
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	82,357	5,064	0	0	87,421
Percentage	94.2%	5.8%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					87,421
Other creditors					28,123
Bonds and deposits held					17,320
Other payables					702
Total Payables General Outstanding					156,630
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
\$156,630
Over 30 Days
6%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 6: Rate Revenue

RATE TYPE	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.189900	113	737,152	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	0	0	3,150	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	0	0	23,850	23,850	0	0	23,850
			377	132,850,093	1,408,585	0	0	1,408,585	1,408,584	0	0	1,408,584
Discounts								0				0
Amount from General Rates								1,408,585				1,408,584
Ex-Gratia Rates								9,507				11,308
Rates Written Off								(36)				0
Specified Area Rates								0				0
Totals								1,418,055				1,419,892

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 7: Disposal of Assets

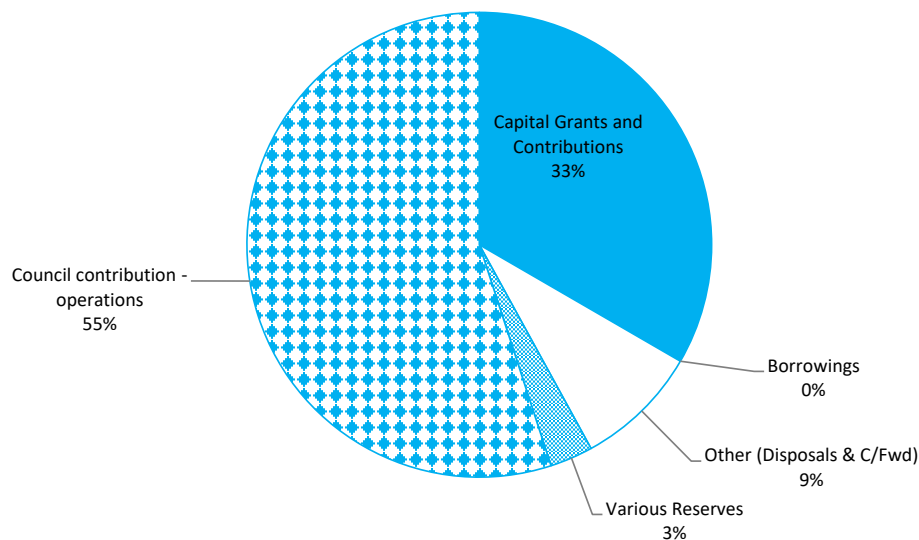
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
453	2015 MUSTANG 2044 SKID STEER LOADER		17,500	0		5,729	17,500	11,771	
490	2016 TOYOTA HILUX WORKMATE SINGLE CAB MANUAL 4X2 - KTY 4180					3,597	10,000	6,403	
560	Toyota Prado 2023 DLS WGN GXL - OKTY CEO					55,739	63,000	7,261	
561	Toyota Prado 2023 Dsl Wgn GXL - KTY0 Doctor					56,161	63,000	6,839	
558	2023 Toyota Hilux 4x4 Dsl D/C SR5 - Works Supervisor		45,909	0		44,411	45,000	589	
541	Toyota Hilux 4X2 High-Rider DSL					12,049	17,000	4,951	
562	Mack 2011 8 x 4 Water Truck		84,545	0		108,007	80,000		(28,007)
564	Vermeer Wood Chipper 1998 model 1800a					16,821	20,000	3,179	
		0	147,955	0	0	302,514	315,500	40,993	(28,007)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 2025

Note 8 - Capital Acquisitions

	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	36,076	44,304	177,265	177,265	36,076	(8,228)
Furniture and Equipment	0	0	0	0	0	0	0
Plant and Equipment	0	215,056	172,017	494,767	494,767	215,056	43,039
Infrastructure Assets - Roads	0	133,267	684,810	2,739,522	2,739,522	133,267	(551,543)
Infrastructure Assets - Footpaths	0	0	11,250	45,000	45,000	0	(11,250)
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	8,905	46,908	187,649	187,649	8,905	(38,003)
Capital Expenditure Totals	0	393,304	959,289	3,644,203	3,644,203	393,304	(565,985)
Capital acquisitions funded by:							
Capital Grants and Contributions			415,970	1,215,615	1,215,615	(241,688)	(657,659)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			186,949	315,500	315,500	147,955	(38,994)
Council contribution - Cash Backed Reserves							0
Various Reserves			0	109,000		0	0
Council contribution - operations			356,370	2,004,088		487,037	130,668
Capital Funding Total			959,289	3,644,203		393,304	(565,985)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Housing											
 Lot 90 Railway Street, Trayning - Capital	4092541	9231	BC56	0	(15,235)	(15,235)	(34,870)	(34,870)	(8,715)	(6,520)	
 DOCTOR'S HOUSE	4074541	9231	BC39	0	0	0	(6,050)	(6,050)	(1,512)	1,512	
Total - Housing				0	(15,235)	(15,235)	(40,920)	(40,920)	(10,227)	(5,008)	
Community Amenities											
 Yelbeni Public Toilet - Capital	4105502	9231	BC102	0	0	0	(9,570)	(9,570)	(2,391)	2,391	
Total - Community Amenities				0	0	0	(9,570)	(9,570)	(2,391)	2,391	
Recreation And Culture											
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	0	0	(8,800)	(8,800)	(2,199)	2,199	
 Swimming Pool Upgrade	4112002	9231	BC21	0	(5,091)	(5,091)	(5,600)	(5,600)	(1,398)	(3,693)	
 Gymnasium Construction	4113540	9231	BC06	0	0	0	(20,000)	(20,000)	(4,998)	4,998	
Total - Recreation And Culture				0	(5,091)	(5,091)	(34,400)	(34,400)	(8,595)	3,504	
Economic Services											
 Rance Cottage - Capital	4132539	9231	BC101	0	(15,750)	(15,750)	(12,375)	(12,375)	(3,093)	(12,657)	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	0	0	(80,000)	(80,000)	(19,998)	19,998	
Total - Economic Services				0	(15,750)	(15,750)	(92,375)	(92,375)	(23,091)	7,341	
Total - Buildings				0	(36,076)	(36,076)	(177,265)	(177,265)	(44,304)	8,228	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(83,912)	(83,912)	(20,976)	20,976	
Total - Governance				0	0	0	(83,912)	(83,912)	(20,976)	20,976	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(83,912)	(83,912)	(20,976)	20,976	
Total - Health				0	0	0	(83,912)	(83,912)	(20,976)	20,976	
Recreation & Culture											
 Parks & Gardens Plant & Equipment	4113460	9233		0	0	0	(44,550)	(44,550)	(11,136)	11,136	
Total - Recreation & Culture				0	0	0	(44,550)	(44,550)	(11,136)	11,136	
Transport											
 Purchase of Plant	4123615	9233		0	(158,800)	(158,800)	(173,400)	(173,400)	(43,350)	(115,450)	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(44,550)	(44,550)	(11,136)	11,136	
Total - Transport				0	(158,800)	(158,800)	(217,950)	(217,950)	(54,486)	(104,314)	
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	(215,056)	(215,056)	(494,767)	(494,767)	(172,017)	(43,039)	

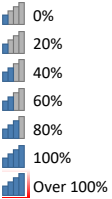
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Roads											
Transport											
 Gabbin-Trayning Road	4121001	9250	RCC013	0	0	0	(138,546)	(138,546)	(34,635)	34,635	
 Swampwell Road Capital	4121001	9250	RCC018	0	0	0	(11,448)	(11,448)	(2,862)	2,862	
 Smeeton Road Capital	4121001	9250	RCC06	0	0	0	(36,263)	(36,263)	(9,060)	9,060	
 Goldfields Road Capital	4121001	9250	RCC027	0	0	0	(16,451)	(16,451)	(4,110)	4,110	
 Sutton Road Capital	4121001	9250	RCC051	0	0	0	(18,388)	(18,388)	(4,593)	4,593	
 Couper Road Capital	4121001	9250	RCC052	0	0	0	(43,176)	(43,176)	(10,788)	10,788	
 Mullins Road Capital	4121001	9250	RCC059	0	0	0	(21,963)	(21,963)	(5,487)	5,487	
 Nalkain Road Capital	4121001	9250	RCC087	0	0	0	(36,548)	(36,548)	(9,132)	9,132	
 Harrod Road CAPEX	4121002	9250	RRG002	0	0	0	(490,723)	(490,723)	(122,676)	122,676	
 Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	0	0	(526,613)	(526,613)	(131,646)	131,646	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(6,716)	(6,716)	(413,593)	(413,593)	(103,392)	96,676	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(58,520)	(58,520)	(14,625)	14,625	
 Letchford Huandanning Rd	4121003	9250	RTR004	0	(64,680)	(64,680)	(163,332)	(163,332)	(40,827)	(23,853)	
 RTR - STAPLETON ROAD	4121003	9250	RTR016	0	(46,221)	(46,221)	(183,956)	(183,956)	(45,984)	(237)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(15,649)	(15,649)	(385,914)	(385,914)	(96,474)	80,825	
 Barnes Road (RTR)	4121003	9250	RTR095	0	0	0	(194,088)	(194,088)	(48,519)	48,519	
Total - Transport				0	(133,267)	(133,267)	(2,739,522)	(2,739,522)	(684,810)	551,543	
 Total - Infrastructure Assets - Roads				0	(133,267)	(133,267)	(2,739,522)	(2,739,522)	(684,810)	551,543	
Infrastructure Assets - Footpaths											
Transport											
 Adam Street Kununopin Footpath	4121010	9251	FCC83	0	0	0	(45,000)	(45,000)	(11,250)	11,250	
Total - Transport				0	0	0	(45,000)	(45,000)	(11,250)	11,250	
 Total - Infrastructure Assets - Footpaths				0	0	0	(45,000)	(45,000)	(11,250)	11,250	
Infrastructure Assets - Other											
Community Amenities											
 CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(100,000)	(100,000)	(24,999)	24,999	
Total - Community Amenities				0	0	0	(100,000)	(100,000)	(24,999)	24,999	
Recreation And Culture											
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(8,905)	(8,905)	(42,018)	(42,018)	(10,503)	1,598	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,631)	(45,631)	(11,406)	11,406	
Total - Recreation And Culture				0	(8,905)	(8,905)	(87,649)	(87,649)	(21,909)	13,004	
 Total - Infrastructure Assets - Other				0	(8,905)	(8,905)	(187,649)	(187,649)	(46,908)	38,003	
Capital Expenditure Total				0	(393,304)	(393,304)	(3,644,203)	(3,644,203)	(959,289)	565,985	
Level of Completion Indicators											

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
											

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	166,304	0	0	0	0	17,918	17,918	166,304	148,386	148,386	-677	6,735	6,735
Loan 73 - Staff House	183,832	0	0	0	8,364	16,919	16,919	175,468	166,913	166,913	676	8,246	8,246
Loan 74 - GROH House	551,495	0	0	0	25,090	50,757	50,757	526,404	500,738	500,738	2,028	24,736	24,736
Recreation and Culture													
Loan 69 - Community Recreation Centre	220,624	0	0	0	0	16,903	16,903	220,624	203,721	203,721	-81	8,329	8,329
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	103,957	0	0	0	0	20,137	20,137	103,957	83,820	83,820	-348	1,573	1,573
Economic Services													
Loan 70 - Trayning Unmanned Fuel Site	7,839	0	0	0	0	7,839	7,839	7,839	0	0	-5	560	560
	1,234,050.56	0	0	0	33,454	130,473	130,473	1,200,597	1,103,578	1,103,578	1,593	50,179	50,179
Current loan borrowings	126,013							92,559					
Non-current loan borrowings	1,108,038							1,108,038					
	1,234,051							1,200,597					

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

(b) Information on Financing

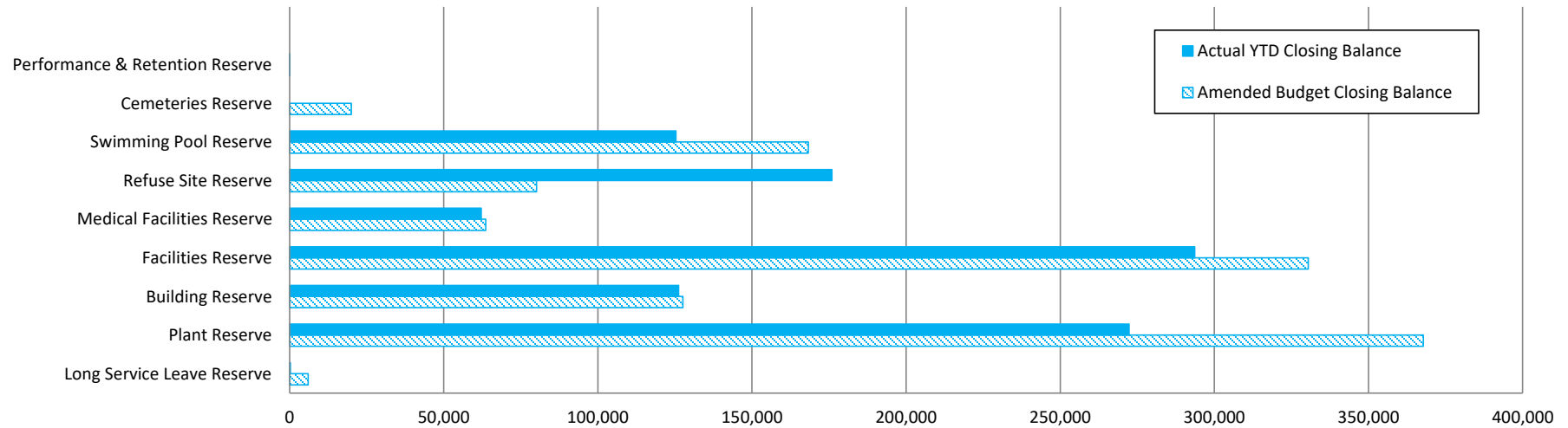
Particulars/Purpose	01 Jul 2025	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	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 30 September 2025

Note 10: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	275	740	0	5,000	0	0	0	6,015	275.70
Plant Reserve	272,055	7,200	260	88,533	0	0	0	367,788	272,315.13
Building Reserve	126,088	1,466	120	0	0	0	0	127,554	126,208.66
Facilities Reserve	293,356	7,138	280	39,000	0	(9,000)	0	330,494	293,635.76
Medical Facilities Reserve	62,110	1,510	59	0	0	0	0	63,620	62,169.63
Refuse Site Reserve	175,793	4,274	168	0	0	(100,000)	0	80,067	175,960.84
Swimming Pool Reserve	125,231	3,051	120	40,000	0	0	0	168,282	125,350.16
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	1,007	192,533	0	(109,000)	0	1,163,833	1,055,928.67

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 SEPTEMBER 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2025
		\$	\$	\$	\$
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 September 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	952,234	0	238,059	952,234		952,234	255,388		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	3,657	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	2,748	11,000		11,000	0	0	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	343,810	0	85,953	343,810		343,810	76,857	(435,955)	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	244,939	612,346		612,346	136,257	0	136,257
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	547,668	136,917	547,668		547,668	(213,096)	(15,649)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	29,963	27,709	29,963		29,963	(27,459)	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,308	0	327	1,308		1,308	0	(3,485)	0
Economic Services												
Other Property & Services												
TOTALS			0	1,485,230	1,215,615	928,186	2,700,845	0	2,700,845	262,459	(455,089)	136,257
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,485,230	0	512,216	1,485,230	0	1,485,230	504,148	(439,440)	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	415,970	1,215,615	0	1,215,615	(241,688)	(15,649)	136,257
TOTALS			0	1,485,230	1,215,615	928,186	2,700,845	0	2,700,845	262,459	(455,089)	136,257

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2025

Note 15: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2025/26 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Education and Welfare	(10,294)	(97%)	▼	S	Timing	Dept of Education not yet invoiced
Transport	(67,946)	(25%)	▼	S	Timing	Grant monies yet to be received
Other Property and Services	45,076	198%	▲	S	Permanent	Reimbursed Rent more than expected, Trainee Claims yet to be processed, Workers Comp Reimbursement & Private Works Income un budgeted
Expenditure from operating activities						
Governance	36,572	23%	▲	S	Timing	Some GL's are Budget by 12 months & Depreciation yet to be run for 2025/26
Law, Order and Public Safety	12,071	44%	▲	S	Timing	Standpipe expenses lower than expected
Housing	27,193	39%	▲	S	Timing	Some GL's are Budget by 12 months & Depreciation yet to be run for 2025/26
Community Amenities	28,117	35%	▲	S	Timing	Some GL's are Budget by 12 months & Depreciation yet to be run for 2025/26
Recreation and Culture	43,543	21%	▲	S	Timing	Some GL's are Budget by 12 months & Depreciation yet to be run for 2025/26
Transport	345,944	40%	▲	S	Timing	Budget by 12 months & Depreciation yet to be run for 2025/26
Economic Services	22,459	40%	▲	S	Timing	Some GL's are Budget by 12 months & Depreciation yet to be run for 2025/26
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(657,659)	(158%)	▼	S	Timing	Number of Capital grants yet to be received
Proceeds from Disposal of Assets	(38,994)	(21%)	▼	S	Timing	Plant Replacement - timing related
Plant and Equipment	(43,039)	(25%)	▼	S	Timing	Plant Replacement - timing related
Infrastructure Assets - Roads	551,543	81%	▲	S	Timing	Capital Road program has only just commenced
Infrastructure Assets - Footpaths	11,250	100%	▲	S	Timing	Construction yet to commence
Infrastructure Assets - Other	38,003	81%	▲	S	Timing	Construction yet to commence
Inflows from financing activities						