



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 July 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 31 July 2024**

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 July 2024 of \$2,870,866.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2024/25 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	50%	\$ 346,439	\$ 28,867	\$ 172,583
Capital Grants, Subsidies and Contributions	15%	\$ 1,043,424	\$ 86,949	\$ 151,596
	23%	\$ 1,389,863	\$ 115,816	\$ 324,179
Rates Levied	0%	\$ 1,306,828	\$ 108,901	\$ -

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 July 2024**

Key Information

Financial Position		Prior Year 31 July 2023	Current Year 31 July 2024
Adjusted Net Current Assets	95%	\$ 3,022,905	\$ 2,870,866
Cash and Equivalent - Unrestricted	101%	\$ 3,012,919	\$ 3,040,180
Cash and Equivalent - Restricted	89%	\$ 786,013	\$ 702,360
Receivables - Rates	18%	\$ 55,073	\$ 10,105
Receivables - Other	71%	\$ 339,758	\$ 242,495
Payables	137%	\$ 120,034	\$ 164,683

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

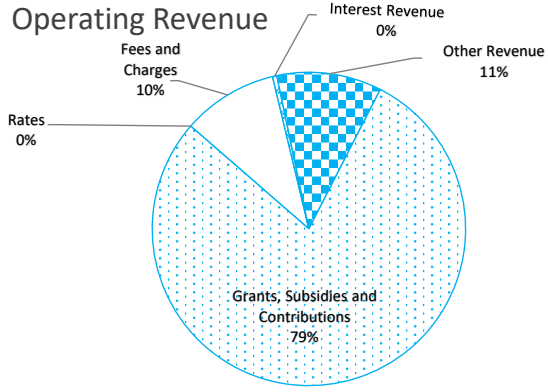
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

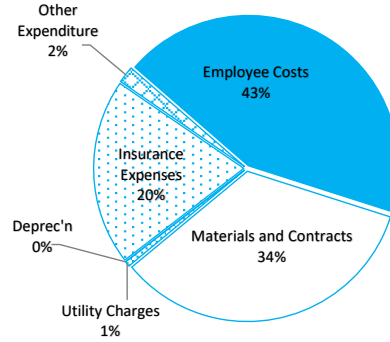
Prepared by: Rhona Hawkins - LG Best Practices
 Reviewed by:
 Date prepared: 7/08/2024

**Shire of Trayning
Information Summary
For the Period Ended 31 July 2024**

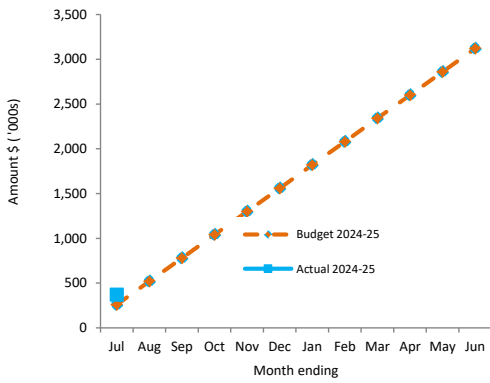
Operating Revenue



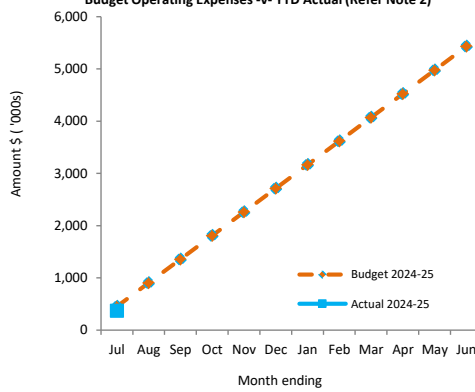
Operating Expenditure



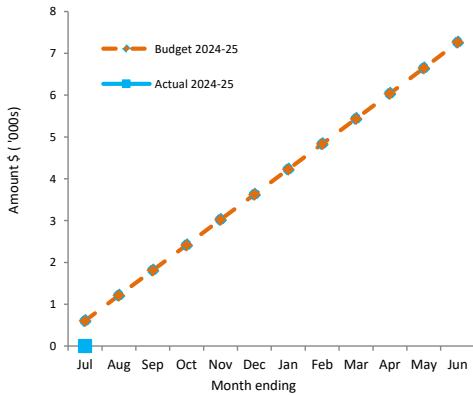
Budget Operating Revenues -v- Actual (Refer Note 2)



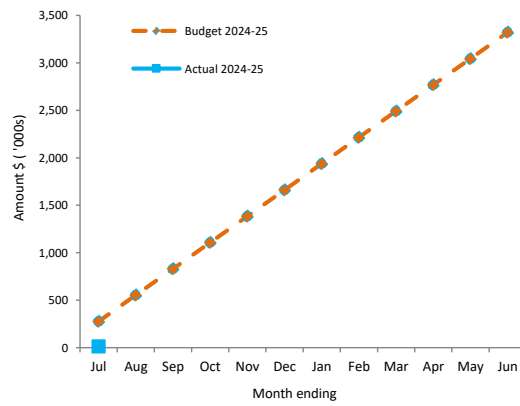
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 31 July 2024

Note	Adopted	Amended	Amended YTD	YTD	Var. \$	Var. %	Var.	Significant
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)	(b)-(a)	(b)-(a)/(a)	▲▼	Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	10,744	10,744	894	1,433	539	60%	▲	
General Purpose Funding - Rates	6 1,306,828	1,306,828	108,901	0	(108,901)	(100%)	▼	S
General Purpose Funding - Other	197,824	197,824	16,478	1,312	(15,166)	(92%)	▼	S
Law, Order and Public Safety	6,172	6,172	513	289	(224)	(44%)	▼	
Health	118,037	118,037	9,836	1,766	(8,070)	(82%)	▼	
Education and Welfare	10,643	10,643	886	91	(795)	(90%)	▼	
Housing	107,775	107,775	8,979	6,970	(2,009)	(22%)	▼	
Community Amenities	56,923	56,923	4,741	55	(4,686)	(99%)	▼	
Recreation and Culture	6,282	6,282	522	656	134	26%	▲	
Transport	197,389	197,389	16,447	173,224	156,777	953%	▲	S
Economic Services	33,860	33,860	2,818	6,630	3,812	135%	▲	
Other Property and Services	24,578	24,578	2,047	26,425	24,378	1191%	▲	S
	2,077,055	2,077,055	173,062	218,851				
Expenditure from operating activities								
Governance	(484,968)	(484,968)	(40,392)	(77,701)	(37,309)	(92%)	▼	S
General Purpose Funding	(81,949)	(81,949)	(6,827)	(9,310)	(2,483)	(36%)	▼	
Law, Order and Public Safety	(98,845)	(98,845)	(8,231)	(7,353)	878	11%	▲	
Health	(186,516)	(186,516)	(15,535)	(3,532)	12,003	77%	▲	S
Education and Welfare	(98,952)	(98,952)	(8,235)	(6,876)	1,359	17%	▲	
Housing	(220,873)	(220,873)	(18,369)	(30,131)	(11,762)	(64%)	▼	S
Community Amenities	(300,123)	(300,123)	(24,985)	(13,488)	11,497	46%	▲	S
Recreation and Culture	(785,863)	(785,863)	(65,432)	(51,064)	14,368	22%	▲	S
Transport	(2,939,639)	(2,939,639)	(244,862)	(121,279)	123,583	50%	▲	S
Economic Services	(229,673)	(229,673)	(19,114)	(14,228)	4,886	26%	▲	
Other Property and Services	(3,072)	(3,072)	(246)	(37,779)	(37,533)	(15257%)	▼	S
	(5,430,474)	(5,430,473)	(452,228)	(372,741)				
Operating activities excluded from budget								
Add back Depreciation	2,740,662	2,740,662	228,378	0	(228,378)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7 2,400	2,400	200	0	(200)	(100%)	▼	
Movement in Leave Reserve (Added Back)	5,610	5,610	0	30	30		▲	
	2,748,672	2,748,672	228,578	30				
Amount attributable to operating activities	(604,747)	(604,746)	(50,588)	(153,859)				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	13 1,043,424	1,043,424	86,949	151,596	64,647	74%	▲	S
Proceeds from Disposal of Assets	7 4,600	4,600	383	0	(383)	(100%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9 2,662	2,662	221	0	(221)	100%	▼	
	1,050,686	1,050,686	87,553	151,596				
Outflows from investing activities								
Land and Buildings	8 (646,402)	(646,402)	(53,863)	0	53,863	100%	▲	S
Furniture and Equipment	8 (53,000)	(53,000)	(4,416)	0	4,416	100%	▲	
Plant and Equipment	8 (20,000)	(20,000)	(1,666)	0	1,666	100%	▲	
Infrastructure Assets - Roads	8 (1,757,789)	(1,757,789)	(146,472)	(5,860)	140,612	96%	▲	S
Infrastructure Assets - Footpaths	8 (143,280)	(143,280)	(11,937)	0	11,937	100%	▲	S
Infrastructure Assets - Other	8 (155,659)	(155,659)	(12,969)	430	13,399	103%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(2,783,270)	(2,783,270)	(231,918)	(5,430)				
Amount attributable to investing activities	(1,732,584)	(1,732,584)	(144,365)	146,166				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	9 0	0	0	0	0			
Transfer from Reserves	10 0	13	0	0	0			
	0	13	0	0				
Outflows from financing activities								
Repayment of Borrowings	9 (147,220)	(147,220)	(12,263)	(41,324)	(29,061)	(237%)	▼	S
Payments for principal portion of lease liabilities	9 (1,551)	0	0	0	0			
Transfer to Reserves	10 (391,538)	(391,538)	(32,626)	(856)	31,770	97%	▲	S
	(540,309)	(538,758)	(44,889)	(42,180)				
Amount attributable to financing activities	(540,309)	(538,745)	(44,889)	(42,180)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1 2,877,640	2,920,740	2,920,740	2,920,740	0	0%		
Amount attributable to operating activities	(604,747)	(604,746)	(50,588)	(153,859)				
Amount attributable to investing activities	(1,732,584)	(1,732,584)	(144,365)	146,166				
Amount attributable to financing activities	(540,309)	(538,745)	(44,889)	(42,180)				
Surplus or deficit at the end of the financial year	1 (0)	44,665	2,680,898	2,870,866				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY NATURE

For the Period Ended 31 July 2024

	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	1,306,828	1,306,828	108,901	0	(108,901)	(100%)	▼	S
Operating Grants, Subsidies and Contributions	12	346,439	346,439	28,867	172,583	143,716	498%	▲	S
Fees and Charges		258,821	258,821	21,557	21,616	59	0%	▲	
Interest Earnings		41,687	41,687	3,467	974	(2,493)	(72%)	▼	
Other Revenue		123,280	123,280	10,270	23,679	13,409	131%	▲	S
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,077,055	173,062	218,851				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,019,168)	(84,796)	(152,180)	(67,384)	(79%)	▼	S
Materials and Contracts		(1,246,688)	(1,246,687)	(103,784)	(119,080)	(15,296)	(15%)	▼	S
Utility Charges		(128,508)	(128,507)	(10,683)	(1,994)	8,689	81%	▲	
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(228,378)	0	228,378	100%	▲	S
Interest Expenses		(56,351)	(56,351)	(4,691)	(23,158)	(18,467)	(394%)	▼	S
Insurance Expenses		(147,268)	(147,268)	(12,248)	(69,948)	(57,700)	(471%)	▼	S
Other Expenditure		(89,430)	(89,430)	(7,448)	(6,381)	1,067	14%	▲	
Loss on Disposal of Assets	7	(2,400)	(2,400)	(200)	0	200	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,430,473)	(452,228)	(372,741)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	228,378	0	(228,378)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	200	0	(200)	(100%)	▼	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	30	30		▲	
		2,748,672	2,748,672	228,578	30				
Amount attributable to operating activities		(604,747)	(604,746)	(50,588)	(153,859)				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,043,424	86,949	151,596	64,647	74%	▲	S
Proceeds from Disposal of Assets	7	4,600	4,600	383	0	(383)	(100%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	9	2,662	2,662	221	0	(221)	(100%)	▼	
		1,050,686	1,050,686	87,553	151,596				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(646,402)	(53,863)	0	53,863	100%	▲	S
Furniture and Equipment	8	(53,000)	(53,000)	(4,416)	0	4,416	100%	▲	
Plant and Equipment	8	(20,000)	(20,000)	(1,666)	0	1,666	100%	▲	
Infrastructure Assets - Roads	8	(1,757,789)	(1,757,789)	(146,472)	(5,860)	140,612	96%	▲	S
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(11,937)	0	11,937	100%	▲	S
Infrastructure Assets - Water	8	(7,140)	(7,140)	(595)	0	595	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(12,969)	430	13,399	103%	▲	S
		(2,783,270)	(2,783,270)	(231,918)	(5,430)				
Amount attributable to investing activities		(1,732,584)	(1,732,584)	(144,365)	146,166				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	13	0	0	0			
		0	13	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(12,263)	(41,324)	(29,061)	(237%)	▼	S
Payments for principal portion of lease liabilities	9	(1,551)	0	0	0	0			
Transfer to Reserves	10	(391,538)	(391,538)	(32,626)	(856)	31,770	97%	▲	S
		(540,309)	(538,758)	(44,889)	(42,180)				
Amount attributable to financing activities		(540,309)	(538,745)	(44,889)	(42,180)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,877,640	2,920,740	2,920,740	2,920,740	0	0%		
Amount attributable to operating activities		(604,747)	(604,746)	(50,588)	(153,859)				
Amount attributable to investing activities		(1,732,584)	(1,732,584)	(144,365)	146,166				
Amount attributable to financing activities		(540,309)	(538,745)	(44,889)	(42,180)				
Surplus or deficit at the end of the financial year	1	(0)	44,665	2,680,898	2,870,866				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2024

	30 June 2024	31 July 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	3,742,539
Trade and other receivables	144,529	252,506
Inventories	1,989	3,052
TOTAL CURRENT ASSETS	4,180,168	3,998,192
NON-CURRENT ASSETS		
Trade and other receivables	36,758	36,758
Other financial assets	63,779	63,779
Property, plant and equipment	14,375,420	14,375,420
Infrastructure	66,181,428	66,186,859
Right-of-use assets	7,970	7,970
TOTAL NON-CURRENT ASSETS	80,665,356	80,670,786
TOTAL ASSETS	84,845,524	84,668,978
CURRENT LIABILITIES		
Trade and other payables	297,611	164,683
Other liabilities	30,845	30,845
Lease liabilities	1,481	1,481
Borrowings	(16,501)	(57,826)
Employee related provisions	253,860	253,860
TOTAL CURRENT LIABILITIES	567,297	393,045
NON-CURRENT LIABILITIES		
Borrowings	1,397,773	1,397,773
Employee related provisions	30,658	30,658
TOTAL NON-CURRENT LIABILITIES	1,434,934	1,434,934
TOTAL LIABILITIES	2,002,231	1,827,979
NET ASSETS	82,843,293	82,840,999
EQUITY		
Retained surplus	29,179,277	29,176,128
Reserve accounts	701,503	702,360
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,843,293	82,840,999

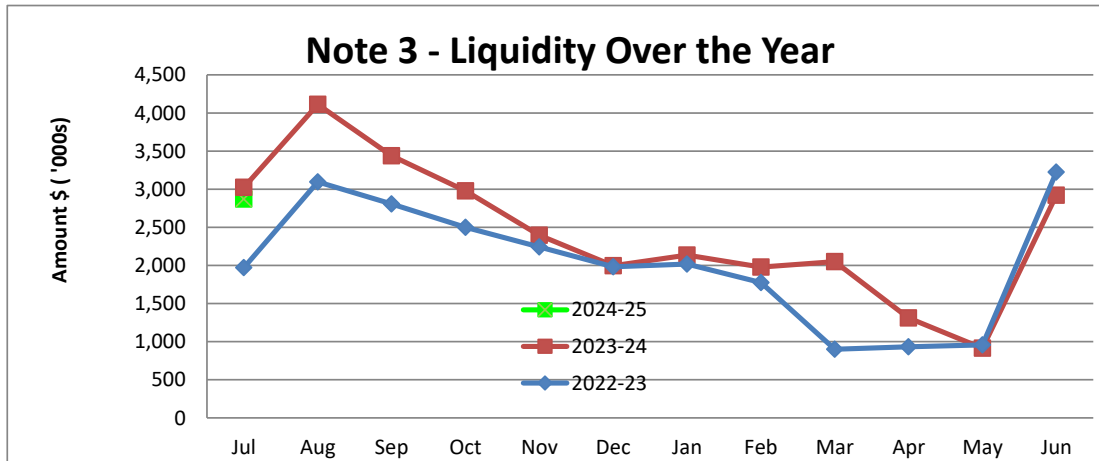
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	31/07/2023	31/07/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	2,984,242	3,040,180
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	701,503	786,013	702,360
Receivables - Rates	3	11,522	55,073	10,105
Receivables - Other	3	133,101	339,758	242,495
Inventories		1,989	1,759	3,052
		4,180,168	4,195,522	3,998,192
Less: Current Liabilities				
Payables		(297,611)	(120,034)	(164,683)
Contract Liability / Unused Grants		(30,845)	(30,845)	(30,845)
Loan Liability		16,501	(57,185)	57,826
Lease Liability		(1,481)	(1,481)	(1,481)
Provisions		(253,860)	(253,860)	(253,860)
		(567,297)	(463,406)	(393,045)
Less: Cash Reserves	7	(701,503)	(786,013)	(702,360)
Add Back: Component of Leave Liability not Required to be funded		24,392	23,316	24,422
Add Back: Current Loan Liability		(16,501)	57,185	(57,826)
Add Back: Current Lease Liability		1,481	1,481	1,481
Add Back: Self Supporting Loans		0	(5,180)	0
Net Current Funding Position		2,920,740	3,022,905	2,870,866



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	3,040,733				3,040,733	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		0			0	Bendigo	Various	Various
LEAVE RESERVE BANK		24,422			24,422	Bendigo	Various	Various
PLANT RESERVE BANK		1,870			1,870	Bendigo	Various	Various
BUILDING RESERVE BANK		137,714			137,714	Bendigo	Various	Various
FACILITIES RESERVE BANK		245,628			245,628	Bendigo	Various	Various
MEDICAL RESERVE BANK		59,984			59,984	Bendigo	Various	Various
REFUSE RESERVE BANK		160,111			160,111	Bendigo	Various	Various
SWIMMING POOL RESERVE BANK		72,631			72,631	Bendigo	Various	Various
(b) Term Deposits								
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				61,117	61,117	LG House Trust Unit	N/A	N/A
Total	3,041,133	702,360	0	61,117	3,804,609			

Comments/Notes - Investments

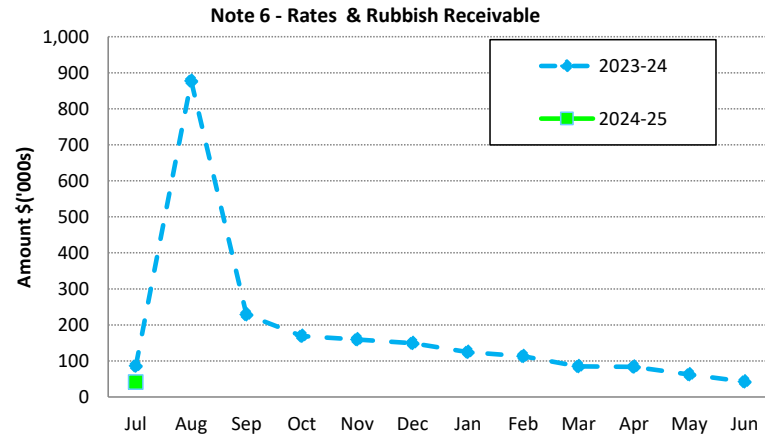
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

Note 3: Receivables

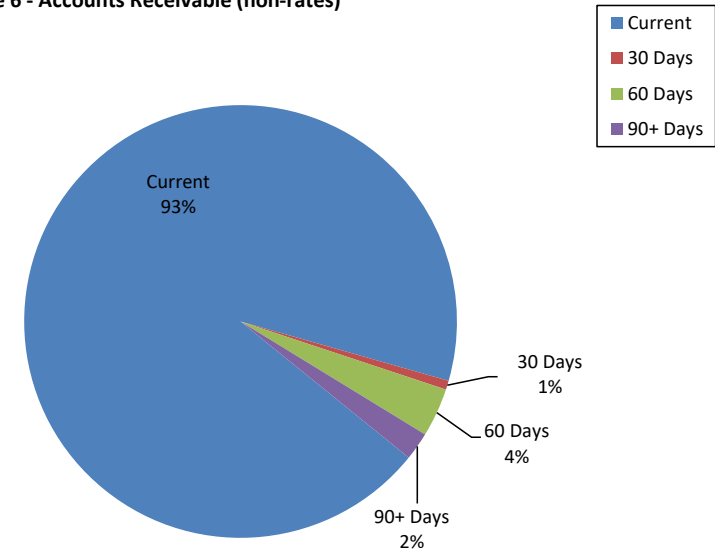
Receivables - Rates & Rubbish	31 July 2024	30 June 2024
	\$	\$
Opening Arrears Previous Years	42,472	94,339
Levied this year	0	1,342,590
Less Collections to date	(1,417)	(1,394,457)
Equals Current Outstanding	41,055	42,472
Net Rates Collectable	41,055	42,472
% Collected	3.34%	97.04%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	172,872	1,249	6,735	3,859	184,715
Percentage	93.6%	0.7%	3.6%	2.1%	
Balance per Trial Balance					
Sundry Debtors					184,715
Receivables - Other					57,780
Total Receivables General Outstanding					242,495

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2024
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	2,662	0	0	2,662
Inventory				
Fuel, Visitor and Rec Centres stock on hand	1,989	1,063	0	3,052
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				5,808
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

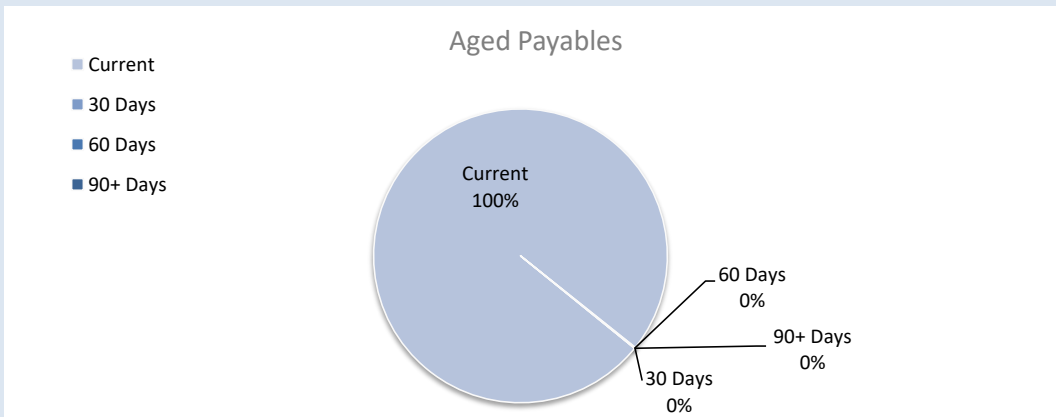
Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	87,731	100	0	0	87,831
Percentage	99.9%	0.1%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					87,831
Other creditors					196
ATO liabilities					44,685
Bonds and deposits held					15,910
Other accruals					2,040
Other payables					14,021
Total Payables General Outstanding					164,683

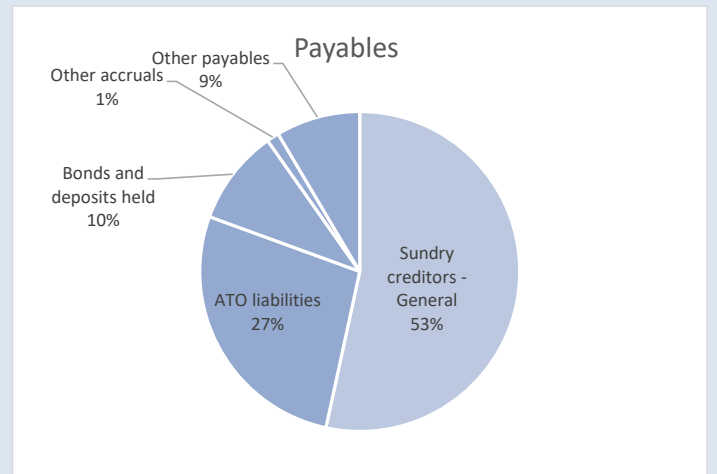
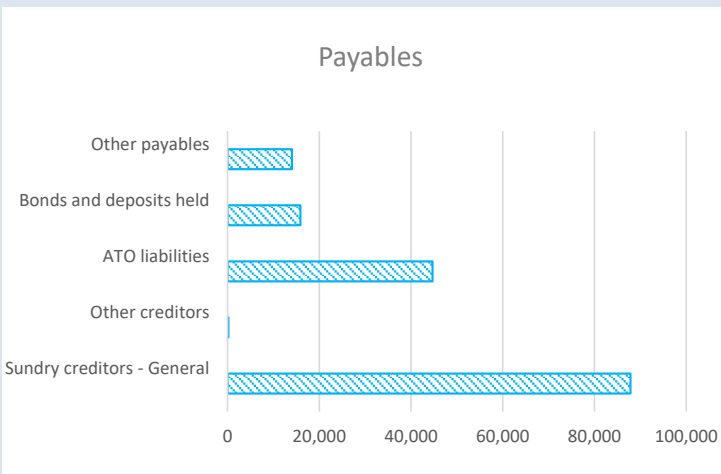
Amounts shown above include GST (where applicable)

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
\$164,683
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

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	0.184758	138	701,999	0.00	0	0	0	129,700	0	0	129,700
GRV - Yelbeni	07	0.184758	9	8,021	0.00	0	0	0	1,482	0	0	1,482
GRV - Commercial	01	0.184758	13	70,822	0.00	0	0	0	13,085	0	0	13,085
UV - Rural	06	0.010822	203	109,476,991	0.00	0	0	0	1,184,760	0	0	1,184,760
UV - Mining	09	0.010822	0	0	0.00	0	0	0	0	0	0	0
Sub-Totals			363	110,257,833	0.00	0	0	0	1,329,027	0	0	1,329,027
Minimum Payment		\$										
GRV - Kununoppin / Trayning	03	400.00	29	13,299	0.00	0	0	0	11,600	0	0	11,600
GRV - Yelbeni	07	400.00	7	2,389	0.00	0	0	0	2,800	0	0	2,800
GRV - Commercial	01	400.00	3	2,652	0.00	0	0	0	1,200	0	0	1,200
UV - Rural	06	400.00	5	111,009	0.00	0	0	0	2,000	0	0	2,000
UV - Mining	09	400.00	8	73,619	0.00	0	0	0	3,200	0	0	3,200
Sub-Totals			52	202,968	0.00	0	0	0	20,800	0	0	20,800
			415	110,460,801	0.00	0	0	0	1,349,827	0	0	1,349,827
Discounts									0			(54,000)
Amount from General Rates									0			1,295,827
Ex-Gratia Rates									0			11,001
Rates Written Off									0			0
Specified Area Rates									0			0
Totals									0			1,306,828

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

Note 7: Disposal of Assets

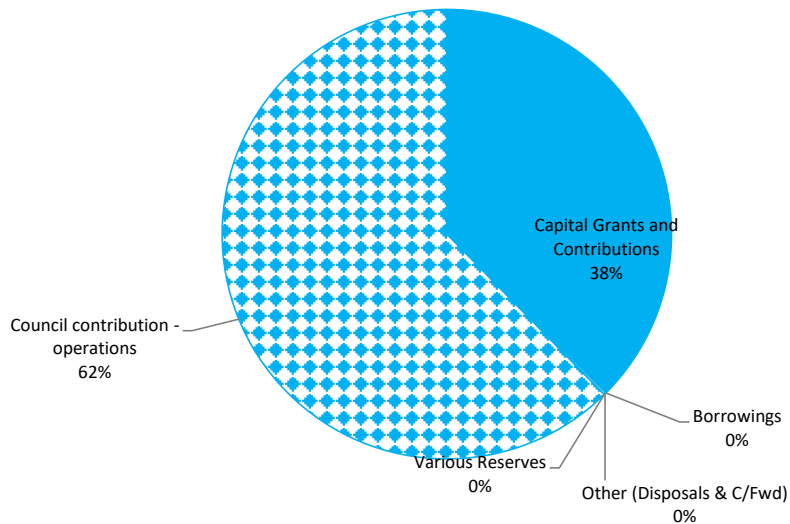
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST					7,000	4,600	0	(2,400)
		0	0	0	0	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2024

Note 8 - Capital Acquisitions

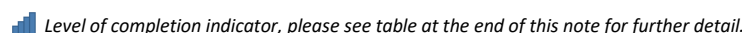
















	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	0	53,863	646,402	646,402	0	(53,863)
Furniture and Equipment	0	0	4,416	53,000	53,000	0	(4,416)
Plant and Equipment	0	0	1,666	20,000	20,000	0	(1,666)
Infrastructure Assets - Roads	0	5,860	146,472	1,757,789	1,757,789	5,860	(140,612)
Infrastructure Assets - Footpaths	0	0	11,937	143,280	143,280	0	(11,937)
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	595	7,140	7,140	0	(595)
Infrastructure Assets - Other	0	(430)	12,969	155,659	155,659	(430)	(13,399)
Capital Expenditure Totals	0	5,430	231,918	2,783,270	2,783,270	5,430	(226,488)
Capital acquisitions funded by:							
Capital Grants and Contributions			86,949	1,043,424	1,043,424	151,596	64,647
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			383	4,600	4,600	0	(383)
Council contribution - Cash Backed Reserves							0
Various Reserves			0	0		0	0
Council contribution - operations			144,586	1,735,246		(146,166)	(290,752)
Capital Funding Total			231,918	2,783,270		5,430	(226,488)

Budgeted Capital Acquisitions Funding























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

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	
				\$	\$	\$	\$	\$	\$	\$	
											
Buildings											
Governance											
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	0	0	(209,000)	(209,000)	(17,417)	17,417
Total - Governance					0	0	0	(209,000)	(209,000)	(17,417)	17,417
Housing											
	LOT 60 GLASS STREET - CAPITAL	4092541	9231	BC03	0	0	0	(4,336)	(4,336)	(361)	361
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(133,000)	(133,000)	(11,083)	11,083
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(6,000)	(6,000)	(500)	500
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092542	9231	BC52	0	0	0	(13,200)	(13,200)	(1,100)	1,100
	Construct GROH House	4092542	9231	BC95	0	0	0	(154,000)	(154,000)	(12,833)	12,833
Total - Housing					0	0	0	(310,536)	(310,536)	(25,877)	25,877
Community Amenities											
	Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	0	0	(1,458)	(1,458)	(121)	121
Total - Community Amenities					0	0	0	(1,458)	(1,458)	(121)	121
Recreation And Culture											
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(117)	117
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEN	4111545	9231	BC41	0	0	0	(5,000)	(5,000)	(416)	416
	KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	0	0	(20,000)	(20,000)	(1,666)	1,666
	Trayning Tennis Club Shelter	4113547	9231	BC97	0	0	0	(19,000)	(19,000)	(1,583)	1,583
Total - Recreation And Culture					0	0	0	(45,408)	(45,408)	(3,782)	3,782
Transport											
	DEPOT CAPEX - L&B	4121540	9231		0	0	0	(80,000)	(80,000)	(6,666)	6,666
					0	0	0	0	0	0	0
Total - Transport					0	0	0	(80,000)	(80,000)	(6,666)	6,666
	Total - Buildings				0	0	0	(646,402)	(646,402)	(53,863)	53,863
Furniture & Equipment											
Governance											
	Upgrade Server Computer	4042563	9232		0	0	0	(53,000)	(53,000)	(4,416)	4,416
Total - Governance					0	0	0	(53,000)	(53,000)	(4,416)	4,416
	Total - Furniture & Equipment				0	0	0	(53,000)	(53,000)	(4,416)	4,416
Plant & Equipment											







SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

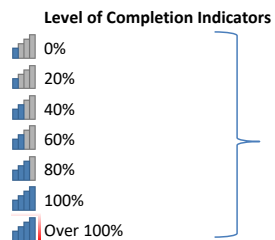
Note 8: Capital Acquisitions (Continued)

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		
				\$	\$	\$	\$	\$	\$	\$		
Transport												
	Purchase of Plant	4123615	9233		0	0	0	(20,000)	(20,000)	(1,666)	1,666	
Total - Plant & Equipment				0	0	0	(20,000)	(20,000)	(1,666)	1,666		
	Total - Plant & Equipment			0	0	0	(20,000)	(20,000)	(1,666)	1,666		
Infrastructure Assets - Roads												
Transport												
	TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(2,603)	2,603	
	Sutherland Street Capital	4121001	9250	RCC072	0	0	0	(11,191)	(11,191)	(931)	931	
	Harrod Road CAPEX	4121002	9250	RRG002	0	0	0	(736,836)	(736,836)	(61,401)	61,401	
	RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(3)	(3)	0	0	0	(3)	
	RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(20)	(20)	0	0	0	(20)	
	RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	0	0	(525,216)	(525,216)	(43,766)	43,766	
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(5,837)	(5,837)	(398,307)	(398,307)	(33,191)	27,354	
	Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	(54,986)	(4,580)	4,580	
Total - Transport				0	(5,860)	(5,860)	(1,757,789)	(1,757,789)	(146,472)	140,612		
	Total - Infrastructure Assets - Roads			0	(5,860)	(5,860)	(1,757,789)	(1,757,789)	(146,472)	140,612		
Infrastructure Assets - Footpaths												
Transport												
	Hughes Street Footpath - Capital	4121010	9251	FCC05	0	0	0	(13,280)	(13,280)	(1,106)	1,106	
	CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	0	0	(15,000)	(15,000)	(1,250)	1,250	
	Glass Street Footpath (Capital)	4121010	9251	FCC67	0	0	0	(17,000)	(17,000)	(1,416)	1,416	
	George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(1,266)	1,266	
	Wilson Street Footpath - Capital	4121010	9251	FCC76	0	0	0	(74,000)	(74,000)	(6,166)	6,166	
	Twine Street Footpath Capital	4121010	9251	FCC100		0	0	(8,800)	(8,800)	(733)	733	
Total - Transport				0	0	0	(143,280)	(143,280)	(11,937)	11,937		
	Total - Infrastructure Assets - Footpaths			0	0	0	(143,280)	(143,280)	(11,937)	11,937		
Infrastructure Assets - Water												
Recreation And Culture												
	TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(595)	595	
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(595)	595		
	Total - Infrastructure Assets - Water			0	0	0	(7,140)	(7,140)	(595)	595		

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

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		
				\$	\$	\$	\$	\$	\$	\$		
Infrastructure Assets - Other												
Recreation And Culture												
	Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	0	0	(31,910)	(31,910)	(2,659)	2,659	
	Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	0	0	(68,144)	(68,144)	(5,677)	5,677	
	Kununoppin Community Centre Playground	4223549	9254	BC75	0	430	430	(10,000)	(10,000)	(833)	1,263	
	Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(3,800)	3,800	
					0	0	0	0	0	0	0	
Total - Recreation And Culture					0	430	430	(155,659)	(155,659)	(12,969)	13,399	
	Total - Infrastructure Assets - Other				0	430	430	(155,659)	(155,659)	(12,969)	13,399	
Capital Expenditure Total					0	(5,430)	(5,430)	(2,783,270)	(2,783,270)	(231,918)	226,488	



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2024	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	183,498	0	0	0	0	17,195	17,195	183,498	166,303	166,303	664	7,457	7,457
Loan 73 - Staff House	200,000	0	0	0	7,992	16,168	16,168	192,008	183,832	183,832	5,176	8,996	8,996
Loan 74 - GROH House	600,000	0	0	0	23,977	48,505	48,505	576,023	551,495	551,495	15,529	26,988	26,988
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	2,662	0	0	0	0	2,662	2,662	2,662	0	0	23	249	249
Loan 69 - Community Recreation Centre	236,976	0	0	0	0	16,352	16,352	236,976	220,624	220,624	854	8,880	8,880
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	123,779	0	0	0	0	19,822	19,822	123,779	103,957	103,957	452	1,890	1,890
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	18,850	0	0	0	9,354	18,851	18,851	9,496	(1)	-1	392	1,125	1,125
Loan 70 - Trayning Unmanned Fuel Site	15,506	0	0	0	0	7,665	7,665	15,506	7,841	7,841	67	766	766
	1,381,271	0	0	0	41,324	147,220	147,220	1,339,947	1,234,051	1,234,051	23,158	56,351	56,351
Current loan borrowings	(16,501)							(57,826)					
Non-current loan borrowings	1,397,773							1,397,773					
	1,381,271							1,339,947					

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

(b) Information on Financing

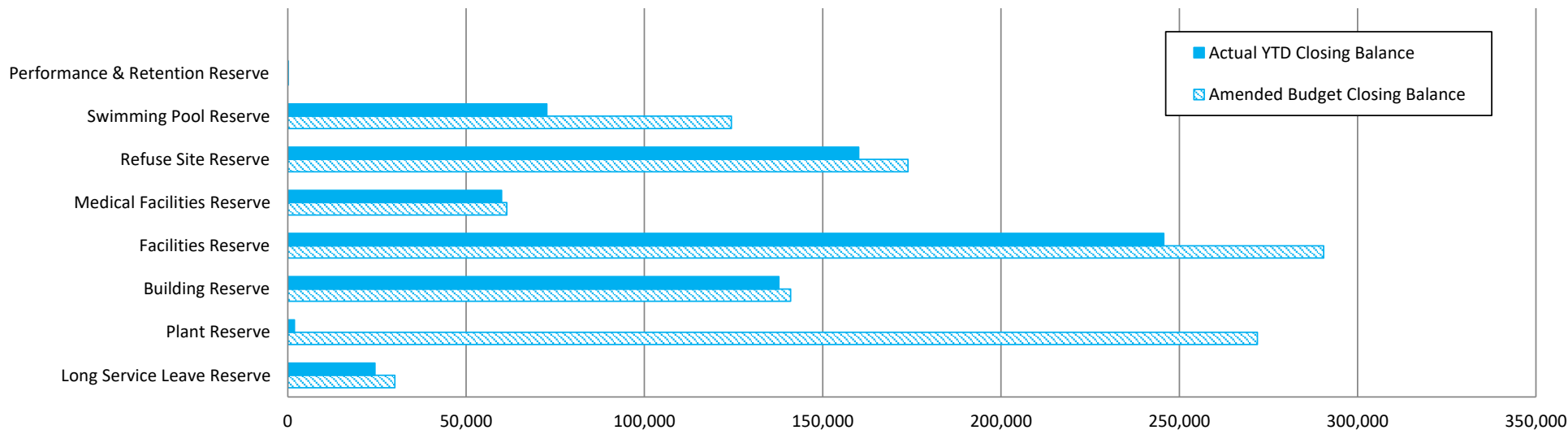
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	7,985	0	0	0	0	0	0	7,985	7,985	7,985	0	0	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

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	\$ 24,392	\$ 610	\$ 30	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 30,002	\$ 24,421.81
Plant Reserve	1,855	46	2	270,000	0	0	0	271,901	1,857.09
Building Reserve	137,546	3,439	168	0	0	0	0	140,985	137,713.74
Facilities Reserve	245,329	6,133	299	39,000	0	0	0	290,462	245,627.98
Medical Facilities Reserve	59,911	1,498	73	0	0	0	0	61,409	59,983.63
Refuse Site Reserve	159,916	3,998	195	10,000	0	0	0	173,914	160,111.43
Swimming Pool Reserve	72,542.50	1,814	89	50,000	0	0	0	124,357	72,631.04
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	701,503	17,538	856	374,000	0	0	0	1,093,041	702,359.51

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



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2024
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	0	0	0	0
- Capital grant/contribution liabilities	13	28,677	0	(28,677)	0
Total other liabilities		28,677	0	(28,677)	0
Provisions					
Annual leave		109,371	0	0	109,371
Long service leave		112,431	0	0	112,431
Total Provisions		221,802	0	0	221,802
Total Other Current Liabilities					221,802

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

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	146,036	0	12,169	146,036		146,036	0		0
Governance												
Law, Order and Public Safety												
Health												
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,000	0	833	10,000		10,000	0	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	916	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	976	11,715		11,715	0	0	0
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	976	11,715		11,715	0	0	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	16,549	0	1,379	16,549		16,549	0	(83,501)	0
Direct Road grant funds	MRWA	Operating	0	172,583	0	14,381	172,583		172,583	172,583	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	377,143	31,428	377,143		377,143	151,596	0	151,596
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	24,341	292,096		292,096	0	(5,837)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	22,472	269,673		269,673	0	(5,837)	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	5,840	70,082		70,082	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	105	1,271		1,271	0	(1,783)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	115,816	1,389,863	0	1,389,863	324,179	(96,959)	151,596
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	28,867	346,439	0	346,439	172,583	(85,284)	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	1,043,424	86,949	1,043,424	0	1,043,424	151,596	(11,675)	151,596
TOTALS			0	346,439	1,043,424	115,816	1,389,863	0	1,389,863	324,179	(96,959)	151,596

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

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 2024/25 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	\$	%				
Health	(8,070)	(82%)	▼			Timing
Housing	(2,009)	(22%)	▼			Timing
Other Property and Services	24,378	1191%	▲	S		Timing
Expenditure from operating activities						
Governance	(37,309)	(92%)	▼	S		Timing
Health	12,003	77%	▲	S		Timing
Housing	(11,762)	(64%)	▼	S		Timing
Community Amenities	11,497	46%	▲	S		Timing
Recreation and Culture	14,368	22%	▲	S		Timing
Transport	123,583	50%	▲	S		Timing
Economic Services	4,886	26%	▲			Timing
Other Property and Services	(37,533)	(15257%)	▼	S		Timing
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	64,647	74%	▲	S		Timing
Land and Buildings	53,863	100%	▲			Timing
Furniture and Equipment	4,416	100%	▲			Timing
Plant and Equipment	1,666	100%	▲			Timing
Infrastructure Assets - Footpaths	11,937	100%	▲	S		Timing
Inflows from financing activities						
Repayment of Borrowings	(29,061)	(237%)	▼	S		Timing

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2024

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		0
		Permanent Changes		Opening				
		Opening surplus adjustment		Surplus(Deficit)		43,100		43,100
					0	43,100	0	43,100