



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 28 February 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 28 February 2025 of \$1,441,225.

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	119%	\$ 346,439	\$ 291,224	\$ 413,542
Capital Grants, Subsidies and Contributions	25%	\$ 1,123,424	\$ 648,361	\$ 281,463
	47%	\$ 1,469,863	\$ 939,585	\$ 695,005
Rates Levied	100%	\$ 1,306,828	\$ 1,306,828	\$ 1,306,622

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 28 February 2025**

Key Information

Financial Position		Current Year	
		Prior Year 29 February 2024	28 February 2025
Adjusted Net Current Assets	73%	\$ 1,981,169	\$ 1,441,225
Cash and Equivalent - Unrestricted	84%	\$ 2,192,585	\$ 1,832,307
Cash and Equivalent - Restricted	89%	\$ 791,298	\$ 702,411
Receivables - Rates	85%	\$ 82,154	\$ 69,501
Receivables - Other	50%	\$ 85,024	\$ 42,608
Payables	49%	\$ 118,234	\$ 57,923

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

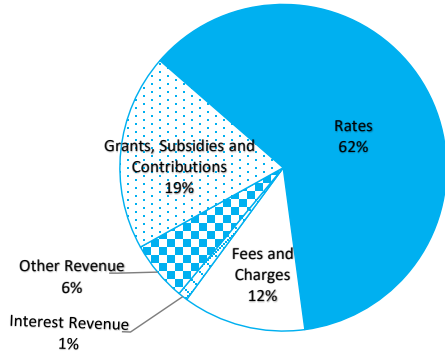
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

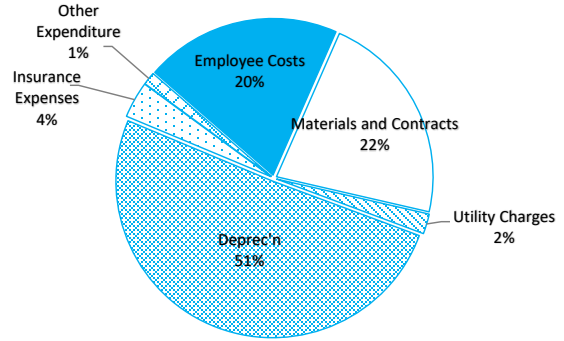
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 10.3.2025

**Shire of Trayning
Information Summary
For the Period Ended 28 February 2025**

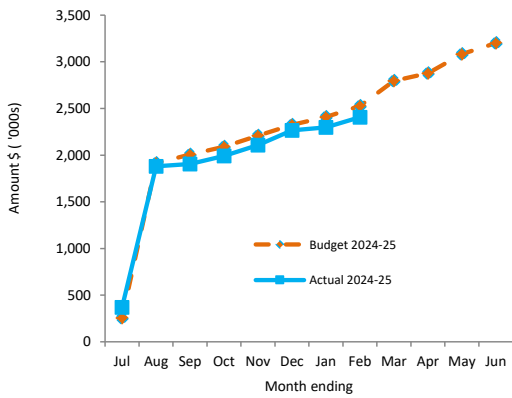
Operating Revenue



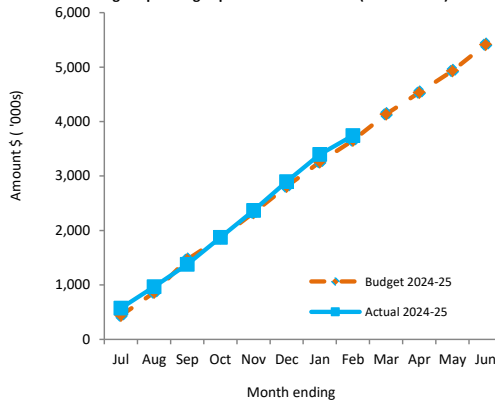
Operating Expenditure



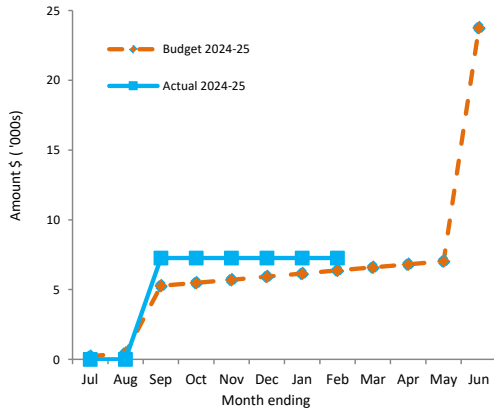
Budget Operating Revenues -v- Actual (Refer Note 2)



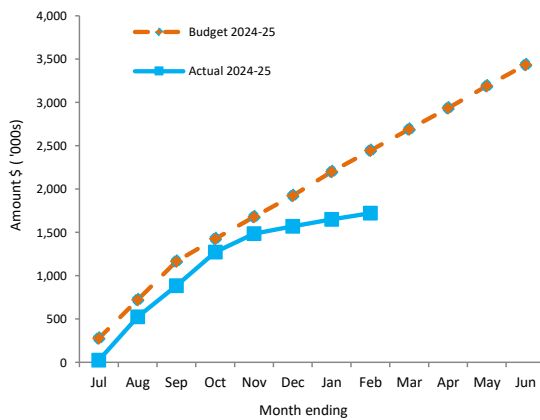
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 28 February 2025

Note	Adopted	Amended	Amended YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	10,744	10,744	7,152	11,575	4,423	62%	▲	
General Purpose Funding - Rates	1,306,828	1,306,828	1,306,828	1,306,622	(206)	(0%)	▼	
General Purpose Funding - Other	197,824	197,824	144,589	220,072	75,482	52%	▲	S
Law, Order and Public Safety	6,172	6,172	4,104	7,209	3,105	76%	▲	
Health	118,037	118,037	59,018	66,820	7,802	13%	▲	
Education and Welfare	10,643	10,643	424	1,512	1,088	257%	▲	
Housing	107,775	107,775	71,832	75,917	4,085	6%	▲	
Community Amenities	56,923	56,923	56,154	90,704	34,550	62%	▲	S
Recreation and Culture	6,282	6,282	4,176	3,784	(392)	(9%)	▼	
Transport	197,389	197,389	186,353	218,629	32,276	17%	▲	S
Economic Services	33,860	33,860	22,544	28,626	6,082	27%	▲	
Other Property and Services	24,578	24,578	16,376	93,357	76,981	470%	▲	S
	2,077,055	2,077,055	1,879,550	2,124,827				
Expenditure from operating activities								
Governance	(484,968)	(484,968)	(336,611)	(336,710)	(99)	(0%)	▼	
General Purpose Funding	(81,949)	(81,949)	(54,616)	(44,525)	10,091	18%	▲	S
Law, Order and Public Safety	(98,845)	(98,845)	(66,396)	(65,922)	474	1%	▲	
Health	(186,516)	(186,516)	(104,105)	(96,456)	7,649	7%	▲	
Education and Welfare	(98,952)	(98,952)	(66,022)	(63,091)	2,931	4%	▲	
Housing	(220,873)	(220,873)	(161,443)	(161,143)	300	0%	▲	
Community Amenities	(300,123)	(300,123)	(200,067)	(192,300)	7,767	4%	▲	
Recreation and Culture	(785,863)	(785,863)	(528,761)	(573,644)	(44,883)	(8%)	▼	
Transport	(2,939,639)	(2,924,639)	(1,949,883)	(1,661,656)	288,227	15%	▲	S
Economic Services	(229,673)	(229,673)	(153,597)	(136,005)	17,592	11%	▲	S
Other Property and Services	(3,072)	(3,072)	(31,828)	(411,747)	(379,919)	(1194%)	▼	S
	(5,430,474)	(5,415,474)	(3,653,329)	(3,743,199)				
Operating activities excluded from budget								
Add back Depreciation	2,740,662	2,740,662	1,827,024	1,877,197	50,173	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	2,400	2,400	1,600	2,400	800	50%	▲	
Movement in Leave Reserve (Added Back)	5,610	5,610	0	32	32		▲	
	2,748,672	2,748,672	1,828,624	1,879,629				
Amount attributable to operating activities	(604,747)	(589,747)	54,845	261,257				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	1,043,424	1,123,424	648,361	281,463	(366,898)	(57%)	▼	S
Proceeds from Disposal of Assets	4,600	4,600	4,600	4,600	0	0%		
Proceeds from financial assets at amortised cost - self supporting loans	2,662	2,662	1,768	2,662	894	(51%)	▲	
	1,050,686	1,130,686	654,729	288,725				
Outflows from investing activities								
Land and Buildings	(646,402)	(662,902)	(447,404)	(641,174)	(193,770)	(43%)	▼	S
Furniture and Equipment	(53,000)	(53,000)	(35,328)	0	35,328	100%	▲	S
Plant and Equipment	(20,000)	(20,000)	(13,328)	(18,182)	(4,854)	(36%)	▼	
Infrastructure Assets - Roads	(1,757,789)	(1,852,789)	(1,367,891)	(867,159)	500,732	37%	▲	S
Infrastructure Assets - Footpaths	(143,280)	(143,280)	(95,496)	(79,364)	16,132	17%	▲	S
Infrastructure Assets - Other	(155,659)	(155,659)	(103,752)	(63,543)	40,209	39%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(2,783,270)	(2,894,770)	(2,067,959)	(1,669,422)				
Amount attributable to investing activities	(1,732,584)	(1,764,084)	(1,413,230)	(1,380,697)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	0	0	0	0	0			
Transfer from Reserves	0	16,500	0	0	0			
	0	16,500	0	0				
Outflows from financing activities								
Repayment of Borrowings	(147,220)	(147,220)	(116,718)	(116,483)	235	0%	▲	
Payments for principal portion of lease liabilities	(1,551)	(1,551)	(1,032)	0	1,032	100%	▲	
Transfer to Reserves	(391,538)	(391,538)	(261,008)	(908)	260,100	100%	▲	S
	(540,309)	(540,309)	(378,758)	(117,391)				
Amount attributable to financing activities	(540,309)	(523,809)	(378,758)	(117,391)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	2,877,640	2,678,056	2,678,056	0	0%		
Amount attributable to operating activities		(604,747)	(589,747)	54,845	261,257			
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,413,230)	(1,380,697)			
Amount attributable to financing activities		(540,309)	(523,809)	(378,758)	(117,391)			
Surplus or deficit at the end of the financial year	1	(0)	(199,584)	940,913	1,441,225			

▲▼ 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 28 February 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	1,306,828	1,306,828	1,306,828	1,306,622	(206)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	346,439	346,439	291,224	413,542	122,318	42%	▲	\$
Fees and Charges		258,821	258,821	186,336	258,847	72,511	39%	▲	\$
Interest Earnings		41,687	41,687	28,172	20,015	(8,157)	(29%)	▼	
Other Revenue		123,280	123,280	66,990	125,801	58,811	88%	▲	\$
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,077,055	1,879,550	2,124,827				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,019,167)	(686,727)	(748,939)	(62,212)	(9%)	▼	
Materials and Contracts		(1,246,688)	(1,231,688)	(803,854)	(815,983)	(12,129)	(2%)	▼	
Utility Charges		(128,508)	(128,508)	(85,464)	(76,666)	8,798	10%	▲	
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(1,827,024)	(1,877,197)	(50,173)	(3%)	▼	
Interest Expenses		(56,351)	(56,351)	(47,978)	(33,199)	14,779	31%	▲	\$
Insurance Expenses		(147,268)	(147,268)	(146,658)	(139,597)	7,061	5%	▲	
Other Expenditure		(89,430)	(89,430)	(54,024)	(49,217)	4,807	9%	▲	
Loss on Disposal of Assets	7	(2,400)	(2,400)	(1,600)	(2,400)	(800)	(50%)	▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,415,474)	(3,653,329)	(3,743,199)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	1,827,024	1,877,197	50,173	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	1,600	2,400	800	50%	▲	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	32	32		▲	
		2,748,672	2,748,672	1,828,624	1,879,629				
Amount attributable to operating activities		(604,747)	(589,747)	54,845	261,257				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,123,424	648,361	281,463	(366,898)	(57%)	▼	\$
Proceeds from Disposal of Assets	7	4,600	4,600	4,600	4,600	0	0%		
Proceeds from financial assets at amortised cost - self supporting loans	9	2,662	2,662	1,768	2,662	894	51%	▲	
		1,050,686	1,130,686	654,729	288,725				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(662,902)	(447,404)	(641,174)	(193,770)	(43%)	▼	\$
Furniture and Equipment	8	(53,000)	(53,000)	(35,328)	0	35,328	100%	▲	\$
Plant and Equipment	8	(20,000)	(20,000)	(13,328)	(18,182)	(4,854)	(36%)	▼	
Infrastructure Assets - Roads	8	(1,757,789)	(1,852,789)	(1,367,891)	(867,159)	500,732	37%	▲	\$
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(95,496)	(79,364)	16,132	17%	▲	\$
Infrastructure Assets - Water	8	(7,140)	(7,140)	(4,760)	0	4,760	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(103,752)	(63,543)	40,209	39%	▲	\$
		(2,783,270)	(2,894,770)	(2,067,959)	(1,669,422)				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,413,230)	(1,380,697)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	16,500	0	0	0			
		0	16,500	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(116,718)	(116,483)	235	0%	▲	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(1,032)	0	1,032	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(261,008)	(908)	260,100	100%	▲	\$
		(540,309)	(540,309)	(378,758)	(117,391)				
Amount attributable to financing activities		(540,309)	(523,809)	(378,758)	(117,391)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	2,877,640	2,678,056	2,678,056	2,678,056	0	0%		
Amount attributable to operating activities		(604,747)	(589,747)	54,845	261,257				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,413,230)	(1,380,697)				
Amount attributable to financing activities		(540,309)	(523,809)	(378,758)	(117,391)				
Surplus or deficit at the end of the financial year	1	(0)	(199,584)	940,913	1,441,225				

▲ ▼ 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 28 FEBRUARY 2025

	30 June 2024	28 February 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	2,534,718
Trade and other receivables	134,864	112,109
Inventories	431	1,866
TOTAL CURRENT ASSETS	4,184,698	2,648,694
NON-CURRENT ASSETS		
Trade and other receivables	24,365	24,365
Other financial assets	62,378	62,378
Property, plant and equipment	14,353,840	14,644,659
Infrastructure	66,201,895	65,696,300
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,648,827	80,434,052
TOTAL ASSETS	84,833,526	83,082,746
CURRENT LIABILITIES		
Trade and other payables	355,561	58,173
Other liabilities	276,388	276,388
Lease liabilities	1,551	1,551
Borrowings	130,719	14,236
Employee related provisions	194,919	194,919
TOTAL CURRENT LIABILITIES	959,139	545,268
NON-CURRENT LIABILITIES		
Borrowings	1,250,552	1,250,552
Employee related provisions	40,939	40,939
TOTAL NON-CURRENT LIABILITIES	1,296,443	1,296,443
TOTAL LIABILITIES	2,255,582	1,841,711
NET ASSETS	82,577,943	81,241,035
EQUITY		
Retained surplus	28,913,928	27,576,111
Reserve accounts	701,503	702,411
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,577,943	81,241,035

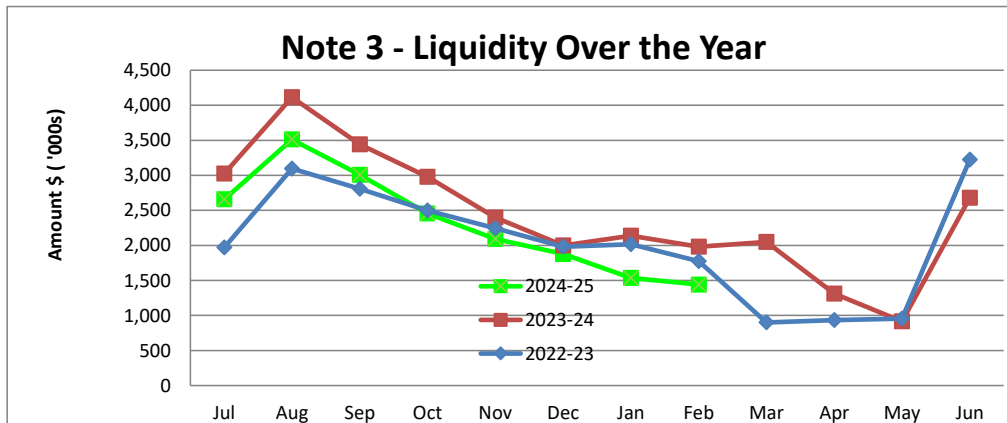
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	29/02/2024	28/02/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	2,163,908	1,832,307
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	701,503	791,298	702,411
Receivables - Rates	3	23,916	82,154	69,501
Receivables - Other	3	126,796	85,024	42,608
Inventories		431	3,486	1,866
		4,184,698	3,154,547	2,648,694
Less: Current Liabilities				
Payables		(355,561)	(118,234)	(57,923)
Contract Liability / Unused Grants		(276,388)	(30,845)	(276,388)
Bonds and Deposits		0	0	(250)
Loan Liability		(130,719)	(15,973)	(14,236)
Lease Liability		(1,551)	(1,481)	(1,551)
Provisions		(194,919)	(253,860)	(194,919)
		(959,139)	(420,394)	(545,268)
Less: Cash Reserves	7	(701,503)	(791,298)	(702,411)
Add Back: Component of Leave Liability not Required to be funded		24,392	23,473	24,424
Add Back: Current Loan Liability		130,719	15,973	14,236
Add Back: Current Lease Liability		1,551	1,481	1,551
Add Back: Self Supporting Loans		(2,662)	(2,614)	0
Net Current Funding Position		2,678,056	1,981,169	1,441,225



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,081,907				1,081,907	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		750,000			750,000	Bendigo	Various	Various
LEAVE RESERVE BANK		24,424			24,424	Bendigo	4.50%	4.5.2025
PLANT RESERVE BANK		1,870			1,870	Bendigo	4.50%	4.5.2025
BUILDING RESERVE BANK		137,724			137,724	Bendigo	4.50%	4.5.2025
FACILITIES RESERVE BANK		245,646			245,646	Bendigo	4.50%	4.5.2025
MEDICAL RESERVE BANK		59,988			59,988	Bendigo	4.50%	4.5.2025
REFUSE RESERVE BANK		160,123			160,123	Bendigo	4.50%	4.5.2025
SWIMMING POOL RESERVE BANK		72,636			72,636	Bendigo	4.50%	4.5.2025
(b) Term Deposits								
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				62,378	62,378	LG House Trust Unit	N/A	N/A
Total	1,082,307	1,452,411	0	62,378	2,597,096			

Comments/Notes - Investments

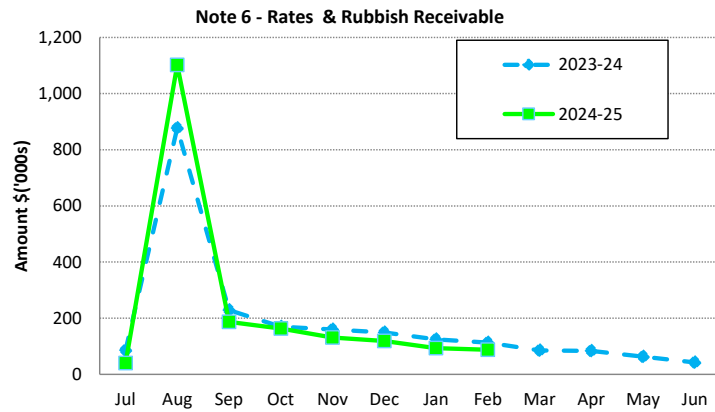
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 3: Receivables

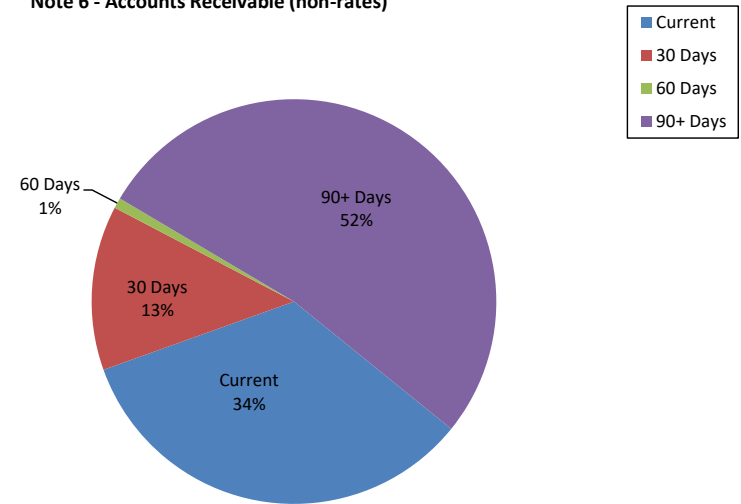
Receivables - Rates & Rubbish	28 February 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	42,472	94,339
Levied this year	1,404,303	1,342,590
Less Collections to date	(1,358,717)	(1,394,457)
Equals Current Outstanding	88,057	42,472
Net Rates Collectable	88,057	42,472
% Collected	93.91%	97.04%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	6,917	2,701	171	10,743	20,532
Percentage	33.7%	13.2%	0.8%	52.3%	
Balance per Trial Balance					
Sundry Debtors					20,532
Receivables - Other					22,076
Total Receivables General Outstanding					42,608

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 28 FEBRUARY 2025

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2025
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	2,662	0	(2,662)	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	431	1,436	0	1,866
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				1,866
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 28 FEBRUARY 2025

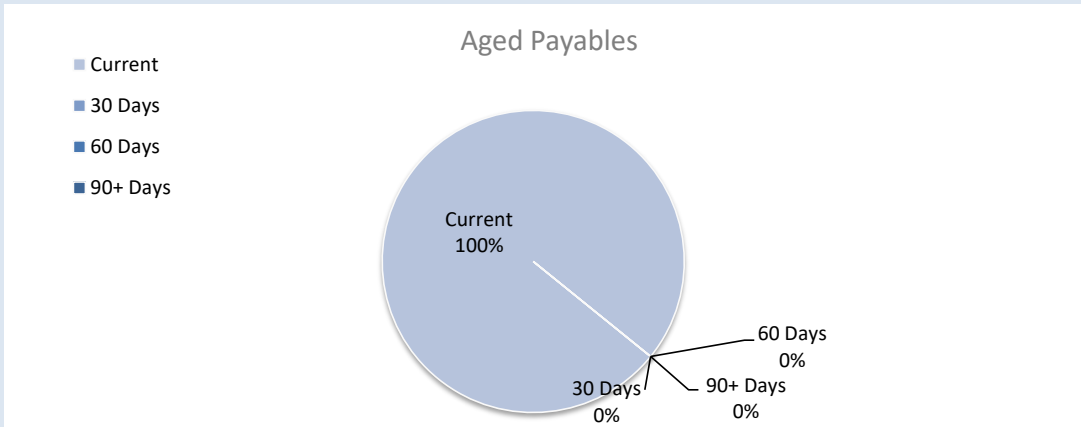
Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	8,488	0	0	0	8,488
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					8,488
Other creditors					1,710
ATO liabilities					21,362
Bonds and deposits held					15,950
Other payables					10,662
Total Payables General Outstanding					58,173

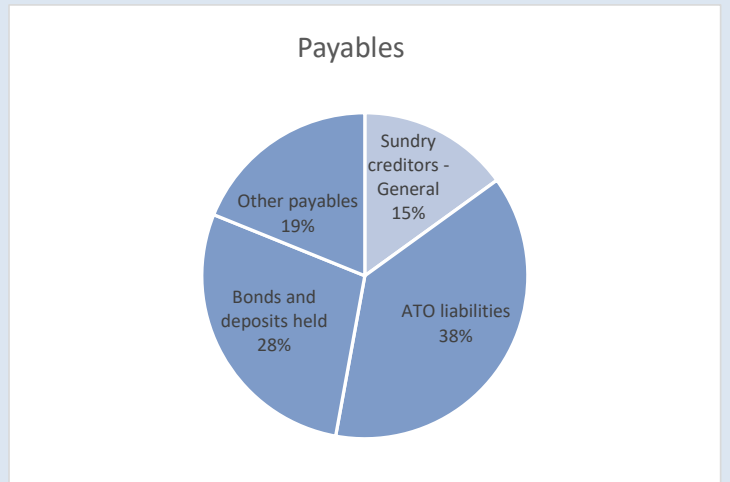
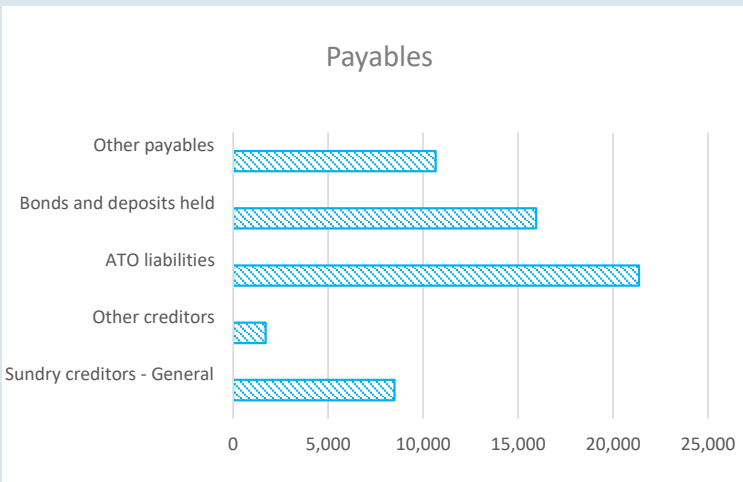
Amounts shown above include GST (where applicable)

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
\$58,173
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 6: Rate Revenue

	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.184758	138	701,999	129,700.10	2,425	62	132,187	129,700	0	0	129,700
GRV - Yelbeni	07	0.184758	9	8,021	1,481.76	0	0	1,482	1,482	0	0	1,482
GRV - Commercial	01	0.184758	13	70,822	13,085.31	0	0	13,085	13,085	0	0	13,085
UV - Rural	06	0.010822	203	109,476,991	1,184,760.09	1,666	(266)	1,186,160	1,184,760	0	0	1,184,760
UV - Mining	09	0.010822	8	0	0.00	(400)	(57)	-457	0	0	0	0
Sub-Totals			371	110,257,833	1,329,027.26	3,691	(261)	1,332,457	1,329,027	0	0	1,329,027
Minimum Payment		\$										
GRV - Kununoppin / Trayning	03	400.00	29	13,299	11,600.00	0	0	11,600	11,600	0	0	11,600
GRV - Yelbeni	07	400.00	7	2,389	2,800.00	0	0	2,800	2,800	0	0	2,800
GRV - Commercial	01	400.00	3	2,652	1,200.00	0	0	1,200	1,200	0	0	1,200
UV - Rural	06	400.00	5	111,009	2,000.00	0	0	2,000	2,000	0	0	2,000
UV - Mining	09	400.00	8	73,619	3,200.00	0	0	3,200	3,200	0	0	3,200
Sub-Totals			52	202,968	20,800.00	0	0	20,800	20,800	0	0	20,800
			423	110,460,801	1,349,827.26	3,691	(261)	1,353,257	1,349,827	0	0	1,349,827
Discounts								(57,575)				(54,000)
Amount from General Rates								1,295,683				1,295,827
Ex-Gratia Rates								11,001				11,001
Rates Written Off								(61)				0
Specified Area Rates								0				0
Totals								1,306,622				1,306,828

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 7: Disposal of Assets

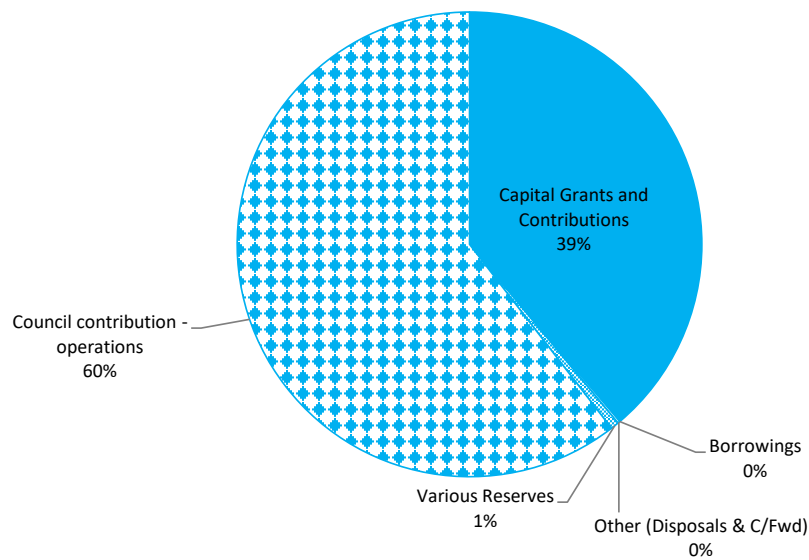
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST	7,000	4,600		(2,400)	7,000	4,600	0	(2,400)
		7,000	4,600	0	(2,400)	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 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	641,174	447,404	662,902	646,402	641,174	193,770
Furniture and Equipment	0	0	35,328	53,000	53,000	0	(35,328)
Plant and Equipment	0	18,182	13,328	20,000	20,000	18,182	4,854
Infrastructure Assets - Roads	0	867,159	1,367,891	1,852,789	1,757,789	867,159	(500,732)
Infrastructure Assets - Footpaths	0	79,364	95,496	143,280	143,280	79,364	(16,132)
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	4,760	7,140	7,140	0	(4,760)
Infrastructure Assets - Other	0	63,543	103,752	155,659	155,659	63,543	(40,209)
Capital Expenditure Totals	0	1,669,422	2,067,959	2,894,770	2,783,270	1,669,422	(398,537)
Capital acquisitions funded by:							
Capital Grants and Contributions			648,361	1,123,424	1,043,424	281,463	(366,898)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			4,600	4,600	4,600	4,600	0
Council contribution - Cash Backed Reserves							0
Various Reserves			0	16,500		0	0
Council contribution - operations			1,414,998	1,750,246		1,383,359	(31,639)
Capital Funding Total			2,067,959	2,894,770		1,669,422	(398,537)

Budgeted Capital Acquisitions Funding






















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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
				\$	\$	\$	\$	\$	\$		
 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	(168,039)	(168,039)	(209,000)	(209,000)	(139,336)	(28,703)
Total - Governance					0	(168,039)	(168,039)	(209,000)	(209,000)	(139,336)	(28,703)
Housing											
	LOT 60 GLASS STREET - CAPITAL	4092541	9231	BC03	0	(430)	(430)	(4,336)	(4,336)	(2,888)	2,458
	Works Crew House Construction	4092540	9231	BC02	0	(141,729)	(141,729)	(133,000)	(133,000)	(88,664)	(53,065)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(6,765)	(6,765)	(6,000)	(6,000)	(4,000)	(2,765)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092542	9231	BC52	0	(13,200)	(13,200)	(13,200)	(13,200)	(8,800)	(4,400)
	Construct GROH House	4092542	9231	BC95	0	(161,967)	(161,967)	(154,000)	(154,000)	(102,664)	(59,303)
	Lot 112 Coronation Street (Capital)	4092541	9231	BC83	0	(16,390)	(16,390)	0	(16,500)	(16,500)	110
Total - Housing					0	(340,482)	(340,482)	(310,536)	(327,036)	(223,516)	(116,966)
Community Amenities											
	Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(640)	(640)	(1,458)	(1,458)	(968)	328
Total - Community Amenities					0	(640)	(640)	(1,458)	(1,458)	(968)	328
Recreation And Culture											
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(936)	936
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENI	4111545	9231	BC41	0	(7,500)	(7,500)	(5,000)	(5,000)	(3,328)	(4,172)
	KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	(21,783)	(21,783)	(20,000)	(20,000)	(13,328)	(8,455)
	Trayning Tennis Club Shelter	4113547	9231	BC97	0	(22,355)	(22,355)	(19,000)	(19,000)	(12,664)	(9,691)
Total - Recreation And Culture					0	(51,638)	(51,638)	(45,408)	(45,408)	(30,256)	(21,382)
Transport											
	DEPOT CAPEX - L&B	4121540	9231		0	(80,376)	(80,376)	(80,000)	(80,000)	(53,328)	(27,048)
Total - Transport					0	(80,376)	(80,376)	(80,000)	(80,000)	(53,328)	(27,048)
Total - Buildings					0	(641,174)	(641,174)	(646,402)	(662,902)	(447,404)	(193,770)
Furniture & Equipment											
	Upgrade Server Computer	4042563	9232		0	0	0	(53,000)	(53,000)	(35,328)	35,328
Total - Governance					0	0	0	(53,000)	(53,000)	(35,328)	35,328
Total - Furniture & Equipment					0	0	0	(53,000)	(53,000)	(35,328)	35,328
Plant & Equipment											
Transport											
	Purchase of Plant	4123615	9233		0	(18,182)	(18,182)	(20,000)	(20,000)	(13,328)	(4,854)
Total - Plant & Equipment					0	(18,182)	(18,182)	(20,000)	(20,000)	(13,328)	(4,854)
Total - Plant & Equipment					0	(18,182)	(18,182)	(20,000)	(20,000)	(13,328)	(4,854)
Infrastructure Assets - Roads											

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Note 8: Capital Acquisitions (Continued)

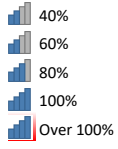
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	
				\$	\$	\$	\$	\$	\$	
Transport										
 TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(20,824)	20,824
 Sutherland Street Capital	4121001	9250	RCC072	0	(502)	(502)	(11,191)	(11,191)	(7,448)	6,946
 Harrod Road CAPEX	4121002	9250	RRG002	0	(78,387)	(78,387)	(736,836)	(736,836)	(491,208)	412,821
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(53,567)	(53,567)	(525,216)	(525,216)	(350,128)	296,561
 KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(734,703)	(734,703)	(398,307)	(398,307)	(398,307)	(336,396)
 GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	0	0	0	(95,000)	(63,336)	63,336
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	(54,986)	(36,640)	36,640
Total - Transport				0	(867,159)	(867,159)	(1,757,789)	(1,852,789)	(1,367,891)	500,732
Total - Infrastructure Assets - Roads				0	(867,159)	(867,159)	(1,757,789)	(1,852,789)	(1,367,891)	500,732
Infrastructure Assets - Footpaths										
Transport										
 Hughes Street Footpath - Capital	4121011	9251	FCC05	0	0	0	(13,280)	(13,280)	(8,848)	8,848
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(6,575)	(6,575)	(15,000)	(15,000)	(10,000)	3,425
 Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(7,589)	(7,589)	(17,000)	(17,000)	(11,328)	3,739
 George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(10,128)	10,128
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(60,000)	(60,000)	(74,000)	(74,000)	(49,328)	(10,672)
 Twine Street Footpath Capital	4121010	9251	FCC100	0	0	0	(8,800)	(8,800)	(5,864)	5,864
 Felgate Parade Footpaths	4121010	9251	FCC93	0	(5,200)	(5,200)	0	0	0	(5,200)
Total - Transport				0	(79,364)	(79,364)	(143,280)	(143,280)	(95,496)	16,132
Total - Infrastructure Assets - Footpaths				0	(79,364)	(79,364)	(143,280)	(143,280)	(95,496)	16,132
Infrastructure Assets - Water										
Recreation And Culture										
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(4,760)	4,760
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(4,760)	4,760
Total - Infrastructure Assets - Water				0	0	0	(7,140)	(7,140)	(4,760)	4,760
Recreation And Culture										
 Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(8,625)	(8,625)	(31,910)	(31,910)	(21,272)	12,647
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(55,240)	(55,240)	(68,144)	(68,144)	(45,416)	(9,824)
 Kununoppin Community Centre Playground	4223549	9254	BC75	0	322	322	(10,000)	(10,000)	(6,664)	6,986
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(30,400)	30,400
Total - Recreation And Culture				0	(63,543)	(63,543)	(155,659)	(155,659)	(103,752)	40,209
Total - Infrastructure Assets - Other				0	(63,543)	(63,543)	(155,659)	(155,659)	(103,752)	40,209
Capital Expenditure Total				0	(1,669,422)	(1,669,422)	(2,783,270)	(2,894,770)	(2,067,959)	398,537

Level of Completion Indicators
 0%
 20%

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 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 28 February 2025

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	8,509	17,195	17,195	174,989	166,303	166,303	3,712	7,457	7,457
Loan 73 - Staff House	200,000	0	0	0	16,168	16,168	16,168	183,832	183,832	183,832	5,819	8,996	8,996
Loan 74 - GROH House	600,000	0	0	0	48,505	48,505	48,505	551,495	551,495	551,495	17,458	26,988	26,988
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	2,662	0	0	0	2,662	2,662	2,662	0	0	0	24	249	249
Loan 69 - Community Recreation Centre	236,976	0	0	0	8,108	16,352	16,352	228,868	220,624	220,624	4,706	8,880	8,880
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	123,779	0	0	0	9,872	19,822	19,822	113,907	103,957	103,957	992	1,890	1,890
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	18,850	0	0	0	18,852	18,851	18,851	-2	(1)	-1	234	1,125	1,125
Loan 70 - Trayning Unmanned Fuel Site	15,506	0	0	0	3,807	7,665	7,665	11,699	7,841	7,841	252	766	766
	1,381,271	0	0	0	116,483	147,220	147,220	1,264,788	1,234,051	1,234,051	33,199	56,351	56,351
Current loan borrowings	130,719							14,236					
Non-current loan borrowings	1,250,552							1,250,552					
	1,381,271							1,264,788					

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

(b) Information on Financing

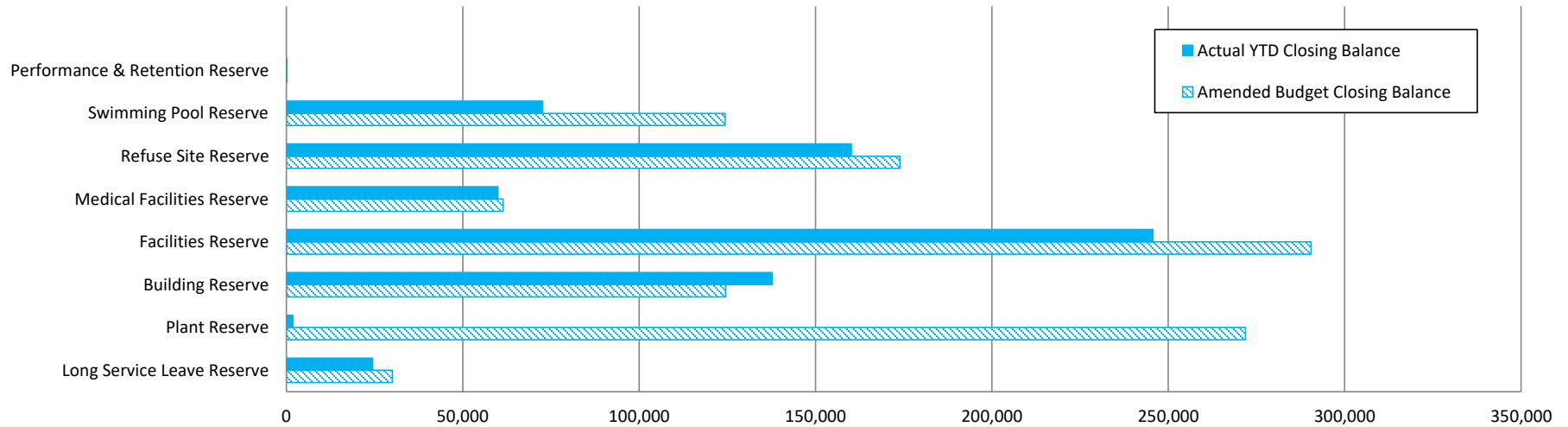
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	6,504	0	0	0	0	1,551	1,551	6,504	4,953	4,953	0	0	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	24,392	610	32	5,000	0	0	0	30,002	24,423.61
Plant Reserve	1,855	46	2	270,000	0	0	0	271,901	1,857.23
Building Reserve	137,546	3,439	178	0	0	(16,500)	0	124,485	137,723.93
Facilities Reserve	245,329	6,133	318	39,000	0	0	0	290,462	245,646.15
Medical Facilities Reserve	59,911	1,498	78	0	0	0	0	61,409	59,988.07
Refuse Site Reserve	159,916	3,998	207	10,000	0	0	0	173,914	160,123.27
Swimming Pool Reserve	72,543	1,814	94	50,000	0	0	0	124,357	72,636.41
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	701,503	17,538	908	374,000	0	(16,500)	0	1,076,541	702,411.46

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 28 FEBRUARY 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2025
		\$	\$	\$	\$
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		97,420	0	0	97,420
Long service leave		70,994	0	0	70,994
Total Provisions		168,414	0	0	168,414
Total Other Current Liabilities					168,414
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 28 February 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	146,036	0	109,527	146,036		146,036	199,127		0
Governance												
Law, Order and Public Safety												
Health												
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,000	0	0	10,000		10,000	0	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	7,328	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	7,808	11,715		11,715	0	0	0
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	7,808	11,715		11,715	0	(8,625)	0
Trayning Tractor Pull Event	Contribution	Operating	0	0	0	0	0		0	0	(4,809)	0
KTY Towns Team Project -Mia Davies Grant	Contribution	Operating	0	0	0	0	0		0	0	(8,625)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	16,549	0	8,274	16,549		16,549	41,831	(131,850)	0
Direct Road grant funds	MRWA	Operating	0	172,583	0	172,583	172,583		172,583	172,583	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	377,143	150,857	377,143		377,143	151,596	(78,387)	73,209
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	194,728	292,096		292,096	0	(788,270)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	233,112	269,673	80,000	349,673	129,867	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	46,720	70,082		70,082	0	(79,364)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	840	1,271		1,271	0	(10,968)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	939,585	1,389,863	80,000	1,469,863	695,005	(1,110,898)	73,209
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	291,224	346,439	0	346,439	413,542	(156,253)	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	648,361	1,043,424	80,000	1,123,424	281,463	(954,646)	73,209
TOTALS			0	346,439	1,043,424	939,585	1,389,863	80,000	1,469,863	695,005	(1,110,898)	73,209

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 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	\$	%				
General Purpose Funding - Other	75,482	52%	▲	S	Permanent	Financial assistance grant - more funding received than budgeted
Community Amenities	34,550	62%	▲	S	Permanent	Large amount of Black water deposits received some from last FY
Transport	32,276	17%	▲	S	Permanent	Financial assistance grant - more funding received than budgeted
Other Property and Services	76,981	470%	▲	S	Permanent	Fuel Tax credits & Workers Comp reimbursement more than anticipated
Expenditure from operating activities						
General Purpose Funding	10,091	18%	▲	S	Timing	Valuation expenses & Rates debt recovery lower than expected
Transport	288,227	15%	▲	S	Timing	Maintenance continuance with some GLs budgets by 12 months
Economic Services	17,592	11%	▲	S	Timing	Less staff time spent than budgeted on short stays
Other Property and Services	(379,919)	(1194%)	▼	S	Timing	Budget by 12 months
Inflows from investing activities						
Infrastructure Assets - Roads	500,732	37%	▲	S	Timing	Some Construction yet to commence or be completed
Infrastructure Assets - Footpaths	16,132	17%	▲	S	Timing	Some Construction yet to commence or be completed
Infrastructure Assets - Other	40,209	39%	▲	S	Timing	Budget by 12 months
Inflows from financing activities						
Transfer to Reserves	260,100	100%	▲	S	Timing	Transfers for the year yet to be completed

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

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
		Permanent Changes		Opening Surplus(Deficit)				
4092541	BC83	Opening surplus adjustment		Capital Expenses		(199,584)		(199,584)
5092544		Lot 112 Coronation st (Capital)	09-2024.99	Capital Expenses			16,500	(183,084)
		Transfer from Building Reserve	09-2024.99	Capital Revenue		(16,500)		(199,584)
			09-2024.98					
2122039		Wheatbelt Secondary Freight Network		Operating Expenses		(15,000)		(214,584)
			09-2024.98					
3121303		Road Projects -other Capital Grants		Operating Revenue		(80,000)		(294,584)
			09-2024.98					
4121006		GFR Bencunnin Kellerberrin Road		Capital Expenses			95,000	(199,584)
					0	(311,084)	111,500	(199,584)