



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature	6
Statement of Financial Position	7
Note 1 Net Current Funding Position	8
Note 2 Cash and Investments	9
Note 3 Receivables	10
Note 4 Other Current Assets	11
Note 5 Payables	12
Note 6 Rate revenue	13
Note 7 Disposal of Assets	14
Note 8 Details of Capital Acquisitions	15 - 18
Note 9 Information on Borrowings and Financing	19
Note 10 Cash Backed Reserves	20
Note 11 Other Liabilities	21
Note 11 Grants and Contributions	22
Note 15 Explanation of Material Variances	23
Note 16 Budget Amendments	24

**Shire of Trayning
Information Summary
For the Period Ended 31 January 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 31 January 2025 of \$1,534,277.

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	96%	\$ 346,439	\$ 254,610	\$ 333,222
Capital Grants, Subsidies and Contributions	25%	\$ 1,123,424	\$ 586,173	\$ 281,463
	42%	\$ 1,469,863	\$ 840,783	\$ 614,685
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 31 January 2025**

Key Information

Financial Position		Prior Year 31 January 2024	Current Year 31 January 2025
Adjusted Net Current Assets	72%	\$ 2,137,170	\$ 1,534,277
Cash and Equivalent - Unrestricted	82%	\$ 2,407,710	\$ 1,985,231
Cash and Equivalent - Restricted	89%	\$ 786,047	\$ 702,411
Receivables - Rates	79%	\$ 93,979	\$ 74,584
Receivables - Other	24%	\$ 197,150	\$ 47,041
Payables	43%	\$ 298,176	\$ 127,183

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

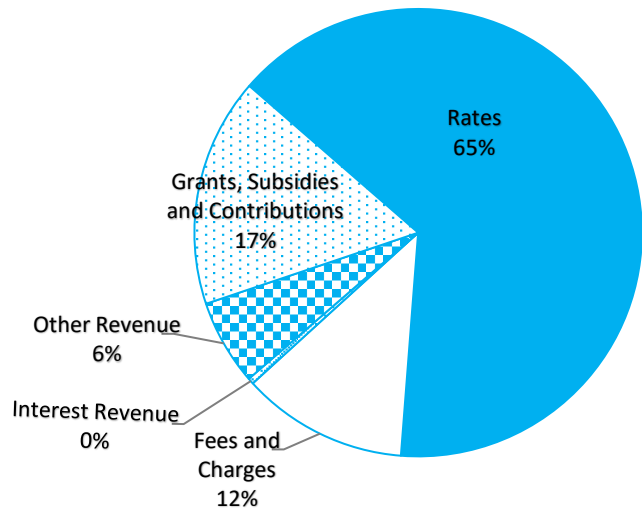
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

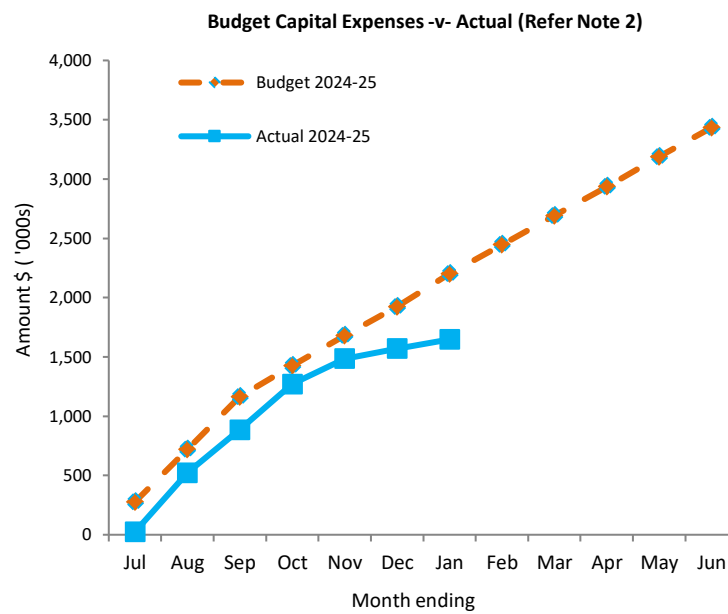
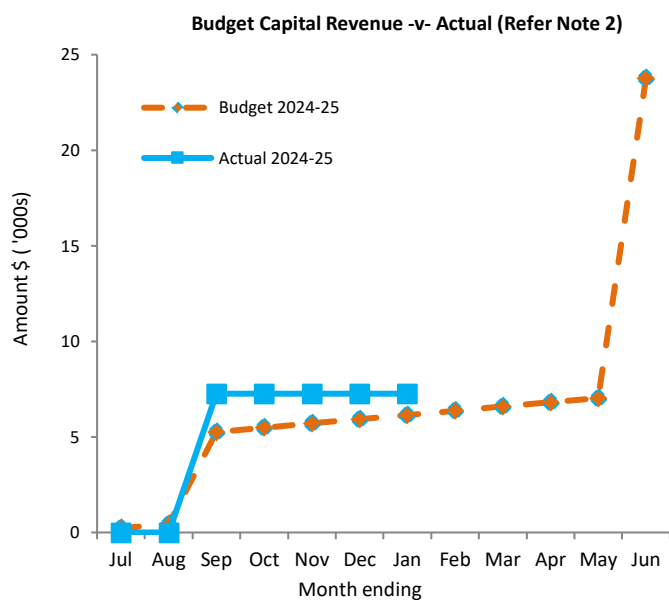
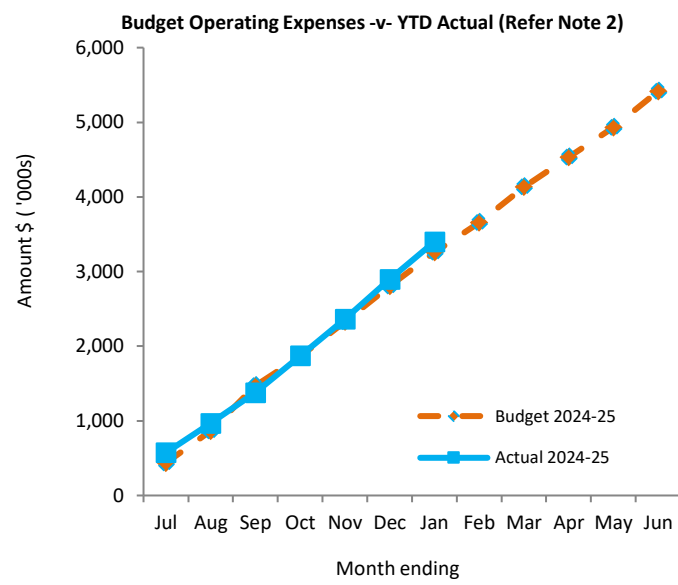
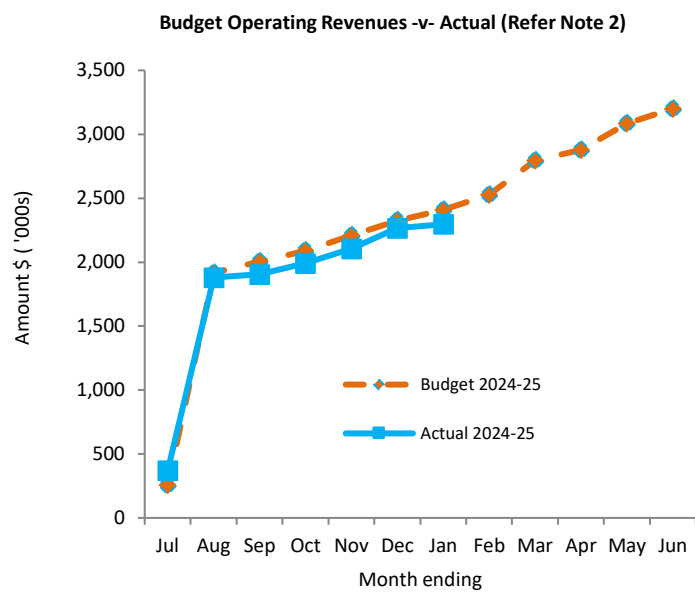
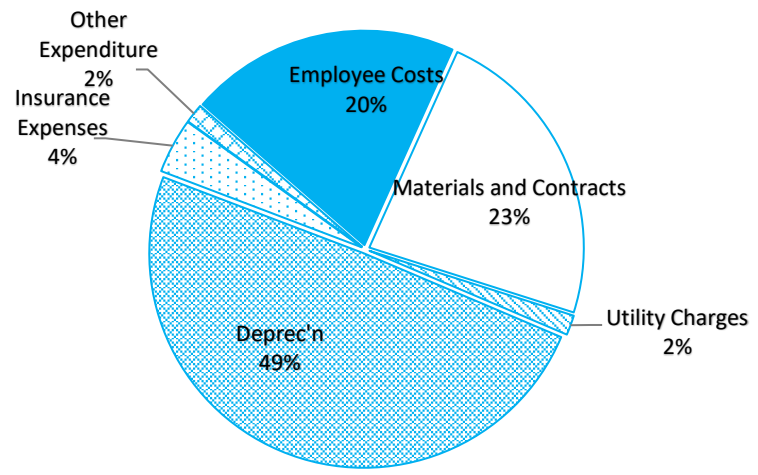
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	12.2.2025

**Shire of Trayning
Information Summary
For the Period Ended 31 January 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 31 January 2025

		Amended							Significant
	Note	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Var. S
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		10,744	10,744	6,258	10,396	4,138	66%	▲	
General Purpose Funding - Rates	6	1,306,828	1,306,828	1,306,828	1,306,622	(206)	(0%)	▼	
General Purpose Funding - Other		197,824	197,824	103,916	142,381	38,465	37%	▲	S
Law, Order and Public Safety		6,172	6,172	3,591	7,146	3,555	99%	▲	
Health		118,037	118,037	59,018	64,635	5,617	10%	▲	
Education and Welfare		10,643	10,643	371	1,360	989	267%	▲	
Housing		107,775	107,775	62,853	67,377	4,524	7%	▲	
Community Amenities		56,923	56,923	55,968	90,664	34,696	62%	▲	S
Recreation and Culture		6,282	6,282	3,654	3,285	(369)	(10%)	▼	
Transport		197,389	197,389	185,666	204,685	19,019	10%	▲	S
Economic Services		33,860	33,860	19,726	27,237	7,511	38%	▲	
Other Property and Services		24,578	24,578	14,329	89,334	75,005	523%	▲	S
		2,077,055	2,077,055	1,822,178	2,015,123				
Expenditure from operating activities									
Governance		(484,968)	(484,968)	(325,812)	(315,030)	10,782	3%	▲	
General Purpose Funding		(81,949)	(81,949)	(47,789)	(41,026)	6,763	14%	▲	
Law, Order and Public Safety		(98,845)	(98,845)	(58,302)	(55,099)	3,203	5%	▲	
Health		(186,516)	(186,516)	(98,830)	(93,678)	5,152	5%	▲	
Education and Welfare		(98,952)	(98,952)	(57,820)	(53,107)	4,713	8%	▲	
Housing		(220,873)	(220,873)	(147,606)	(146,589)	1,017	1%	▲	
Community Amenities		(300,123)	(300,123)	(175,123)	(176,326)	(1,203)	(1%)	▼	
Recreation and Culture		(785,863)	(785,863)	(464,869)	(511,136)	(46,267)	(10%)	▼	
Transport		(2,939,639)	(2,924,639)	(1,706,515)	(1,484,550)	221,965	13%	▲	S
Economic Services		(229,673)	(229,673)	(134,645)	(127,350)	7,295	5%	▲	
Other Property and Services		(3,072)	(3,072)	(39,045)	(394,432)	(355,387)	(910%)	▼	S
		(5,430,474)	(5,415,474)	(3,256,356)	(3,398,322)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	1,598,646	1,660,859	62,213	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	1,400	2,400	1,000	71%	▲	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	32	32		▲	
		2,748,672	2,748,672	1,600,046	1,663,291				
Amount attributable to operating activities		(604,747)	(589,747)	165,868	280,091				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,123,424	586,173	281,463	(304,710)	(52%)	▼	S
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	1,547	2,662	1,115	(72%)	▲	
		1,050,686	1,130,686	592,320	288,725				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(662,902)	(393,541)	(627,455)	(233,914)	(59%)	▼	S
Furniture and Equipment	8	(53,000)	(53,000)	(30,912)	0	30,912	100%	▲	S
Plant and Equipment	8	(20,000)	(20,000)	(11,662)	(18,182)	(6,520)	(56%)	▼	
Infrastructure Assets - Roads	8	(1,757,789)	(1,852,789)	(1,246,693)	(806,301)	440,392	35%	▲	S
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(83,559)	(79,364)	4,195	5%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(90,783)	(63,903)	26,880	30%	▲	S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(2,783,270)	(2,894,770)	(1,861,315)	(1,595,204)				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,268,995)	(1,306,479)				
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)	(111,276)	(116,483)	(5,207)	(5%)	▼	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(903)	0	903	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(228,382)	(908)	227,474	100%	▲	S
		(540,309)	(540,309)	(340,561)	(117,391)				
Amount attributable to financing activities		(540,309)	(523,809)	(340,561)	(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)	165,868	280,091				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,268,995)	(1,306,479)				
Amount attributable to financing activities		(540,309)	(523,809)	(340,561)	(117,391)				
Surplus or deficit at the end of the financial year	1	(0)	(199,584)	1,234,368	1,534,277				

▲▼ 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 January 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. S
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	254,610	333,222	78,612	31%	▲	S
Fees and Charges		258,821	258,821	171,621	241,983	70,362	41%	▲	S
Interest Earnings		41,687	41,687	24,813	8,698	(16,115)	(65%)	▼	S
Other Revenue		123,280	123,280	64,306	124,598	60,292	94%	▲	S
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,077,055	1,822,178	2,015,123				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,019,167)	(607,016)	(684,045)	(77,029)	(13%)	▼	S
Materials and Contracts		(1,246,688)	(1,231,688)	(728,817)	(778,923)	(50,106)	(7%)	▼	
Utility Charges		(128,508)	(128,508)	(74,781)	(50,297)	24,484	33%	▲	S
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(1,598,646)	(1,660,859)	(62,213)	(4%)	▼	
Interest Expenses		(56,351)	(56,351)	(47,063)	(33,199)	13,864	29%	▲	S
Insurance Expenses		(147,268)	(147,268)	(146,514)	(139,597)	6,917	5%	▲	
Other Expenditure		(89,430)	(89,430)	(52,119)	(49,003)	3,116	6%	▲	
Loss on Disposal of Assets	7	(2,400)	(2,400)	(1,400)	(2,400)	(1,000)	(71%)	▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,415,474)	(3,256,356)	(3,398,322)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	1,598,646	1,660,859	62,213	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	1,400	2,400	1,000	71%	▲	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	32	32		▲	
		2,748,672	2,748,672	1,600,046	1,663,291				
Amount attributable to operating activities		(604,747)	(589,747)	165,868	280,091				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,123,424	586,173	281,463	(304,710)	(52%)	▼	S
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	1,547	2,662	1,115	72%	▲	
		1,050,686	1,130,686	592,320	288,725				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(662,902)	(393,541)	(627,455)	(233,914)	(59%)	▼	S
Furniture and Equipment	8	(53,000)	(53,000)	(30,912)	0	30,912	100%	▲	S
Plant and Equipment	8	(20,000)	(20,000)	(11,662)	(18,182)	(6,520)	(56%)	▼	
Infrastructure Assets - Roads	8	(1,757,789)	(1,852,789)	(1,246,693)	(806,301)	440,392	35%	▲	S
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(83,559)	(79,364)	4,195	5%	▲	
Infrastructure Assets - Water	8	(7,140)	(7,140)	(4,165)	0	4,165	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(90,783)	(63,903)	26,880	30%	▲	S
		(2,783,270)	(2,894,770)	(1,861,315)	(1,595,204)				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,268,995)	(1,306,479)				
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)	(111,276)	(116,483)	(5,207)	(5%)	▼	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(903)	0	903	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(228,382)	(908)	227,474	100%	▲	S
		(540,309)	(540,309)	(340,561)	(117,391)				
Amount attributable to financing activities		(540,309)	(523,809)	(340,561)	(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)	165,868	280,091				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(1,268,995)	(1,306,479)				
Amount attributable to financing activities		(540,309)	(523,809)	(340,561)	(117,391)				
Surplus or deficit at the end of the financial year	1	(0)	(199,584)	1,234,368	1,534,277				

▲▼ 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 JANUARY 2025

	30 June 2024	31 January 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	2,687,642
Trade and other receivables	134,864	121,625
Inventories	431	1,738
TOTAL CURRENT ASSETS	4,184,698	2,811,006
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	14,672,634
Infrastructure	66,201,895	65,810,446
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,648,827	80,576,172
TOTAL ASSETS	84,833,526	83,387,178
CURRENT LIABILITIES		
Trade and other payables	355,561	127,433
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	614,528
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	1,910,971
NET ASSETS	82,577,943	81,476,207
EQUITY		
Retained surplus	28,913,928	27,811,283
Reserve accounts	701,503	702,411
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,577,943	81,476,207

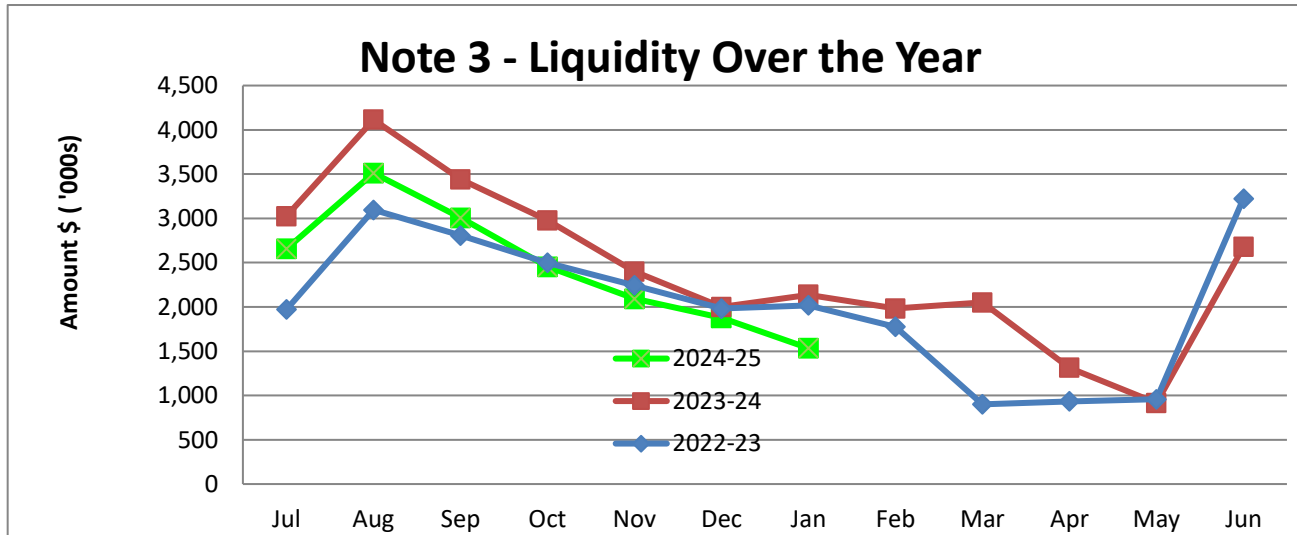
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2025

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	31/01/2024	31/01/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	2,379,033	1,985,231
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	701,503	786,047	702,411
Receivables - Rates	3	23,916	93,979	74,584
Receivables - Other	3	126,796	197,150	47,041
Inventories		431	509	1,738
		4,184,698	3,485,394	2,811,006
Less: Current Liabilities				
Payables		(355,561)	(298,176)	(127,183)
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)	(600,336)	(614,528)
Less: Cash Reserves	7	(701,503)	(786,047)	(702,411)
Add Back: Component of Leave Liability not Required to be funded		24,392	23,317	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	2,137,170	1,534,277



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2025

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	734,831				734,831	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		1,250,000			1,250,000	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	735,231	1,952,411	0	62,378	2,750,020			

Comments/Notes - Investments

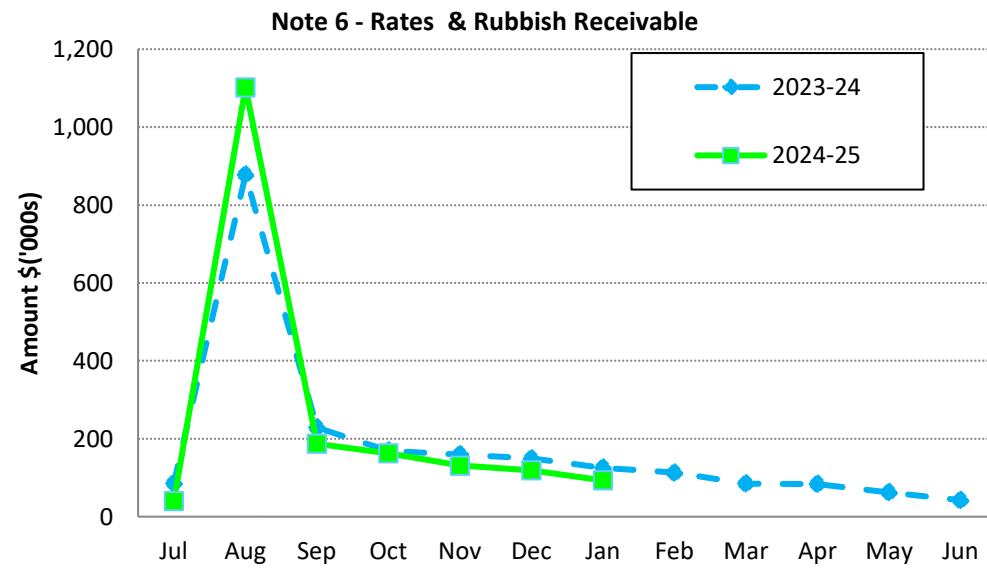
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2025

Note 3: Receivables

Receivables - Rates & Rubbish	31 January 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	(1,353,634)	(1,394,457)
Equals Current Outstanding	93,141	42,472
Net Rates Collectable	93,141	42,472
% Collected	93.56%	97.04%

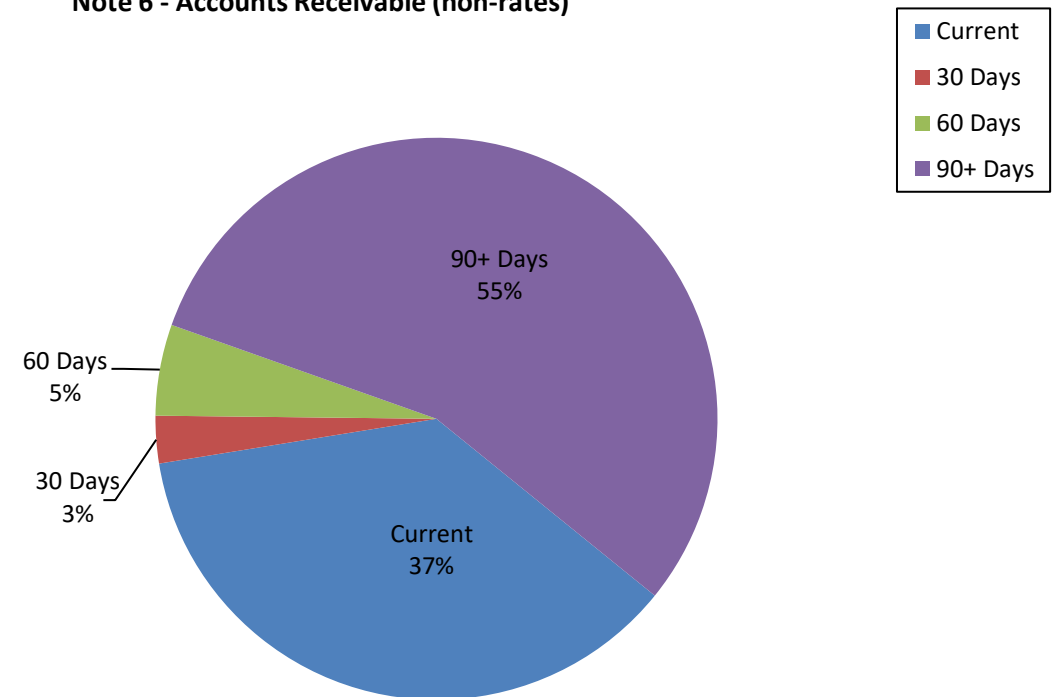
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	8,200	611	1,175	12,409	22,394
Percentage	36.6%	2.7%	5.2%	55.4%	
Balance per Trial Balance					
Sundry Debtors					22,394
Receivables - Other					24,647
Total Receivables General Outstanding					47,041

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jan 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	1,308	0	1,738
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				1,738
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 JANUARY 2025

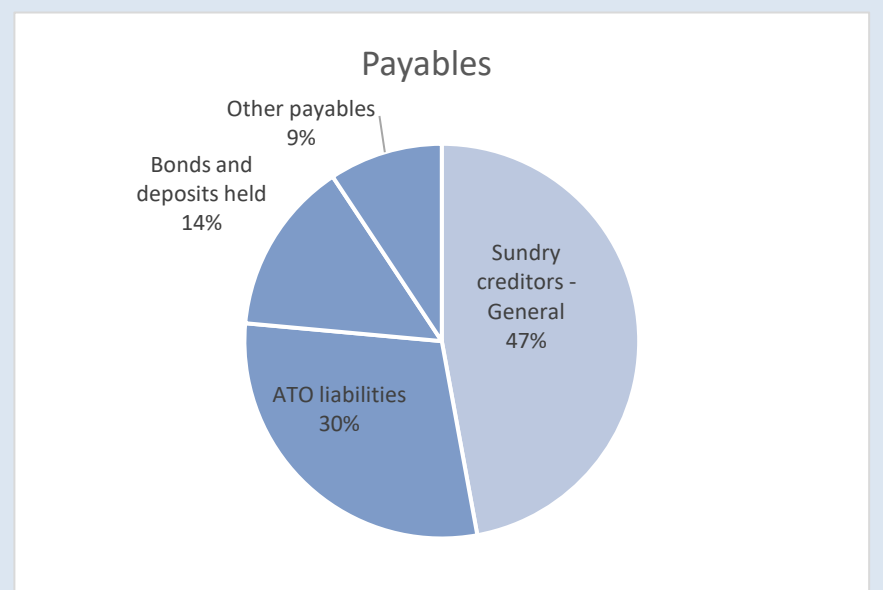
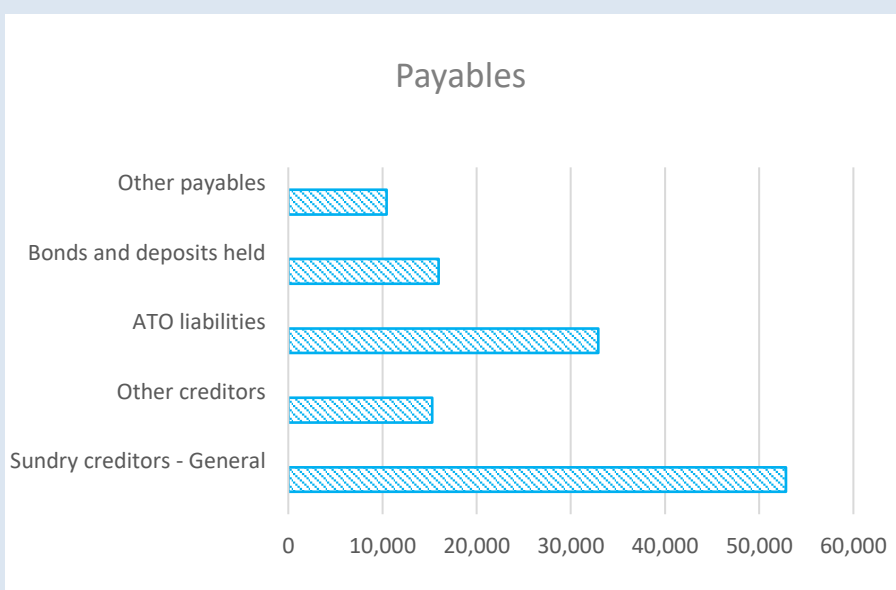
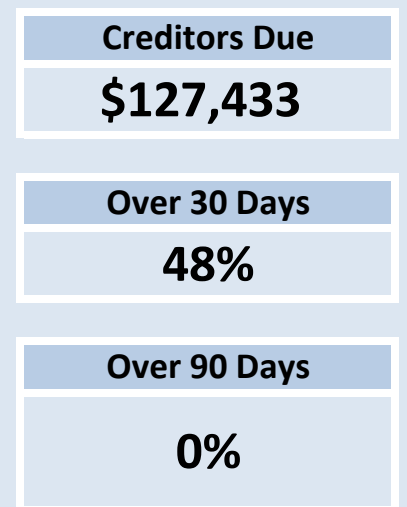
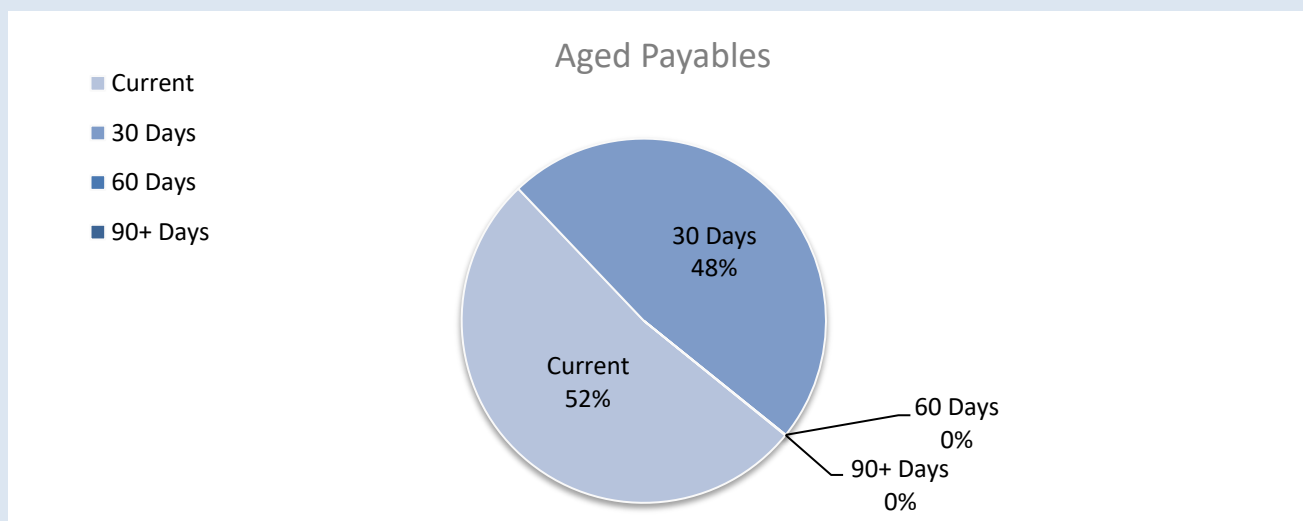
Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	27,513	25,298	0	26	52,837
Percentage	52.1%	47.9%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					52,837
Other creditors					15,285
ATO liabilities					32,898
Bonds and deposits held					15,963
Other payables					10,450
Total Payables General Outstanding					127,433

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.



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	0.184758	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 31 January 2025

Note 7: Disposal of Assets

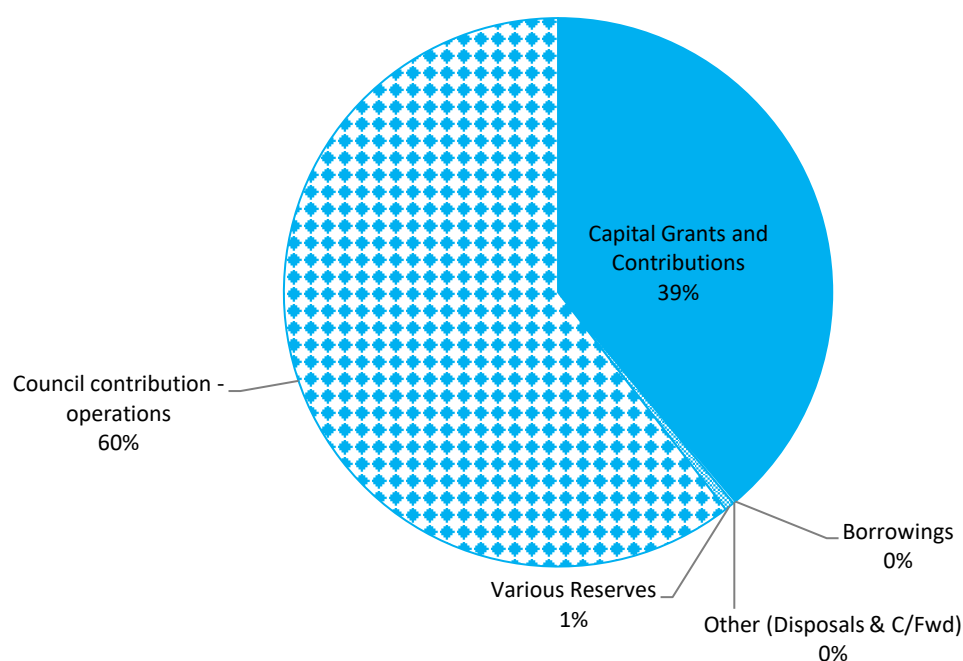
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST	7,000	4,600		(2,400)	7,000	4,600	0	(2,400)
		7,000	4,600	0	(2,400)	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 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	627,455	393,541	662,902	646,402	627,455	233,914
Furniture and Equipment	0	0	30,912	53,000	53,000	0	(30,912)
Plant and Equipment	0	18,182	11,662	20,000	20,000	18,182	6,520
Infrastructure Assets - Roads	0	806,301	1,246,693	1,852,789	1,757,789	806,301	(440,392)
Infrastructure Assets - Footpaths	0	79,364	83,559	143,280	143,280	79,364	(4,195)
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	4,165	7,140	7,140	0	(4,165)
Infrastructure Assets - Other	0	63,903	90,783	155,659	155,659	63,903	(26,880)
Capital Expenditure Totals	0	1,595,204	1,861,315	2,894,770	2,783,270	1,595,204	(266,111)
Capital acquisitions funded by:							
Capital Grants and Contributions			586,173	1,123,424	1,043,424	281,463	(304,710)
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			1,270,542	1,750,246		1,309,141	38,599
Capital Funding Total			1,861,315	2,894,770		1,595,204	(266,111)

Budgeted Capital Acquisitions Funding

























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Governance											
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(168,039)	(168,039)	(209,000)	(209,000)	(121,919)	(46,120)
Total - Governance					0	(168,039)	(168,039)	(209,000)	(209,000)	(121,919)	(46,120)
Housing											
	LOT 60 GLASS STREET - CAPITAL	4092541	9231	BC03	0	(430)	(430)	(4,336)	(4,336)	(2,527)	2,097
	Works Crew House Construction	4092540	9231	BC02	0	(141,729)	(141,729)	(133,000)	(133,000)	(77,581)	(64,148)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(6,765)	(6,765)	(6,000)	(6,000)	(3,500)	(3,265)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATIC	4092542	9231	BC52	0	(13,200)	(13,200)	(13,200)	(13,200)	(7,700)	(5,500)
	Construct GROH House	4092542	9231	BC95	0	(161,967)	(161,967)	(154,000)	(154,000)	(89,831)	(72,136)
	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)	(197,639)	(142,843)
Community Amenities											
	Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(640)	(640)	(1,458)	(1,458)	(847)	207
Total - Community Amenities					0	(640)	(640)	(1,458)	(1,458)	(847)	207
Recreation And Culture											
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(819)	819
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111545	9231	BC41	0	(7,500)	(7,500)	(5,000)	(5,000)	(2,912)	(4,588)
	KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	(21,783)	(21,783)	(20,000)	(20,000)	(11,662)	(10,121)
	Trayning Tennis Club Shelter	4113547	9231	BC97	0	(11,285)	(11,285)	(19,000)	(19,000)	(11,081)	(204)
Total - Recreation And Culture					0	(40,567)	(40,567)	(45,408)	(45,408)	(26,474)	(14,093)
Transport											
	DEPOT CAPEX - L&B	4121540	9231		0	(77,727)	(77,727)	(80,000)	(80,000)	(46,662)	(31,065)
Total - Transport					0	(77,727)	(77,727)	(80,000)	(80,000)	(46,662)	(31,065)
	Total - Buildings				0	(627,455)	(627,455)	(646,402)	(662,902)	(393,541)	(233,914)
Furniture & Equipment											
	Upgrade Server Computer	4042563	9232		0	0	0	(53,000)	(53,000)	(30,912)	30,912
Total - Governance					0	0	0	(53,000)	(53,000)	(30,912)	30,912
	Total - Furniture & Equipment				0	0	0	(53,000)	(53,000)	(30,912)	30,912
Plant & Equipment											
Transport											








SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

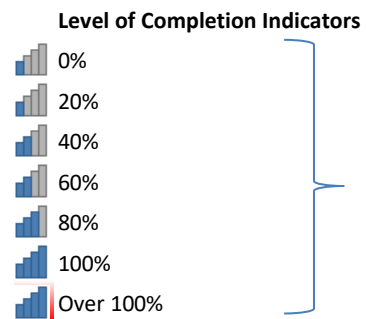
Note 8: Capital Acquisitions (Continued)

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
				\$	\$	\$	\$	\$	\$		
 Purchase of Plant	4123615	9233		0	(18,182)	(18,182)	(20,000)	(20,000)	(11,662)	(6,520)	
Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(11,662)	(6,520)	
 Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(11,662)	(6,520)	
Infrastructure Assets - Roads											
Transport											
 TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(18,221)	18,221	
 Sutherland Street Capital	4121001	9250	RCC072	0	(502)	(502)	(11,191)	(11,191)	(6,517)	6,015	
 Harrod Road CAPEX	4121002	9250	RRG002	0	(27,377)	(27,377)	(736,836)	(736,836)	(429,807)	402,430	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(2)	(2)	0	0	0	(2)	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(9)	(9)	0	0	0	(9)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(43,708)	(43,708)	(525,216)	(525,216)	(306,362)	262,654	
 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)	(55,419)	55,419	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	(54,986)	(32,060)	32,060	
Total - Transport				0	(806,301)	(806,301)	(1,757,789)	(1,852,789)	(1,246,693)	440,392	
 Total - Infrastructure Assets - Roads				0	(806,301)	(806,301)	(1,757,789)	(1,852,789)	(1,246,693)	440,392	
Infrastructure Assets - Footpaths											
Transport											
 Hughes Street Footpath - Capital	4121011	9251	FCC05	0	0	0	(13,280)	(13,280)	(7,742)	7,742	
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(6,575)	(6,575)	(15,000)	(15,000)	(8,750)	2,175	
 Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(7,589)	(7,589)	(17,000)	(17,000)	(9,912)	2,323	
 George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(8,862)	8,862	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(60,000)	(60,000)	(74,000)	(74,000)	(43,162)	(16,838)	
 Twine Street Footpath Capital	4121010	9251	FCC100		0	0	(8,800)	(8,800)	(5,131)	5,131	
 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)	(83,559)	4,195	
 Total - Infrastructure Assets - Footpaths				0	(79,364)	(79,364)	(143,280)	(143,280)	(83,559)	4,195	
Infrastructure Assets - Water											
Recreation And Culture											
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(4,165)	4,165	
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(4,165)	4,165	
 Total - Infrastructure Assets - Water				0	0	0	(7,140)	(7,140)	(4,165)	4,165	

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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		
				\$	\$	\$	\$	\$	\$	\$		
Community Amenities												
	CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	(359)	(359)	0	0	0	(359)	
Total - Community Amenities					0	(359)	(359)	0	0	0	(359)	
Recreation And Culture												
	Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(8,625)	(8,625)	(31,910)	(31,910)	(18,613)	9,988	
	Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(55,240)	(55,240)	(68,144)	(68,144)	(39,739)	(15,501)	
	Kununoppin Community Centre Playground	4223549	9254	BC75	0	322	322	(10,000)	(10,000)	(5,831)	6,153	
	Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(26,600)	26,600	
Total - Recreation And Culture					0	(63,543)	(63,543)	(155,659)	(155,659)	(90,783)	27,240	
	Total - Infrastructure Assets - Other				0	(63,903)	(63,903)	(155,659)	(155,659)	(90,783)	26,880	
	Capital Expenditure Total				0	(1,595,204)	(1,595,204)	(2,783,270)	(2,894,770)	(1,861,315)	266,111	



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

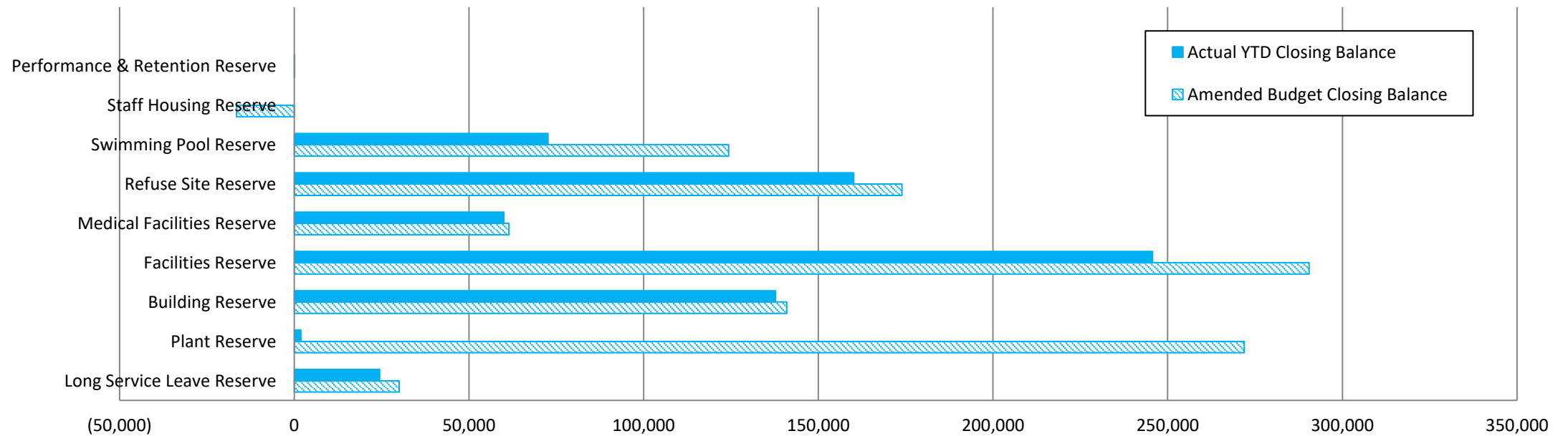
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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 31 January 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	0	0	140,985	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
Staff Housing Reserve	0	0	0	0	0	(16,500)	0	(16,500)	0.00
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 31 JANUARY 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Jan 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 31 January 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	73,018	146,036		146,036	132,752		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	6,412	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	6,832	11,715		11,715	0	0	0
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	6,832	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	27,888	(123,909)	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	(27,377)	124,219
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	170,387	292,096		292,096	0	(778,411)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	203,973	269,673	80,000	349,673	129,867	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	40,880	70,082		70,082	0	(79,364)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	735	1,271		1,271	0	(9,168)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	840,783	1,389,863	80,000	1,469,863	614,685	(1,040,287)	124,219
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	254,610	346,439	0	346,439	333,222	(146,511)	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	586,173	1,043,424	80,000	1,123,424	281,463	(893,777)	124,219
TOTALS			0	346,439	1,043,424	840,783	1,389,863	80,000	1,469,863	614,685	(1,040,287)	124,219

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	38,465	37%	▲	S	Permanent	Financial assistance grant - more funding received than budgeted
Community Amenities	34,696	62%	▲	S	Permanent	Large amount of Black water deposits received some from last FY
Transport	19,019	10%	▲	S	Permanent	Financial assistance grant - more funding received than budgeted
Other Property and Services	75,005	523%	▲	S	Permanent	Fuel Tax credits & Workers Comp reimbursement more than anticipated
Expenditure from operating activities						
Transport	221,965	13%	▲	S	Timing	Maintenance continuance with some GLs budgets by 12 months
Other Property and Services	(355,387)	(910%)	▼	S	Timing	Budget by 12 months
Inflows from investing activities						
Infrastructure Assets - Roads	440,392	35%	▲	S	Timing	Some construction yet to commence or be completed
Infrastructure Assets - Other	26,880	30%	▲	S	Timing	Budget by 12 months
Inflows from financing activities						
Transfer to Reserves	227,474	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 31 January 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		0
		Permanent Changes		Opening Surplus(Deficit)		(199,584)		(199,584)
4092541	BC83	Opening surplus adjustment	09-2024.99	Capital Expenses			16,500	(183,084)
5092544		Lot 112 Coronation st (Capital)	09-2024.99	Capital Revenue		(16,500)		(199,584)
		Transfer from Building Reserve	09-2024.98					
2122039		Wheatbelt Secondary Freight Network	09-2024.98	Operating Expenses		(15,000)		(214,584)
3121303		Road Projects -other Capital Grants	09-2024.98	Operating Revenue		(80,000)		(294,584)
4121006		GFR Bencunnin Kellerberrin Road		Capital Expenses			95,000	(199,584)
					0	(311,084)	111,500	(199,584)