



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 September 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 30 September 2024 of \$3,006,276.

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	73%	\$ 346,439	\$ 213,544	\$ 252,903	
Capital Grants, Subsidies and Contributions	13%	\$ 1,123,424	\$ 337,421	\$ 151,596	
	28%	\$ 1,469,863	\$ 550,965	\$ 404,499	
Rates Levied	100%	\$ 1,306,828	\$ 1,306,828	\$ 1,305,152	

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 September 2024**

Key Information

Financial Position		Prior Year 30 September 2023	Current Year 30 September 2024
Adjusted Net Current Assets	87%	\$ 3,439,997	\$ 3,006,276
Cash and Equivalent - Unrestricted	92%	\$ 3,736,511	\$ 3,439,257
Cash and Equivalent - Restricted	89%	\$ 786,047	\$ 702,411
Receivables - Rates	86%	\$ 197,773	\$ 169,545
Receivables - Other	73%	\$ 139,389	\$ 101,076
Payables	70%	\$ 367,170	\$ 257,988

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

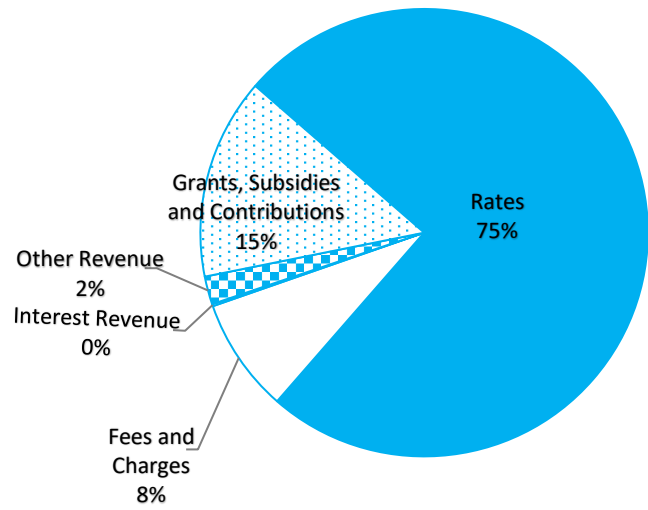
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

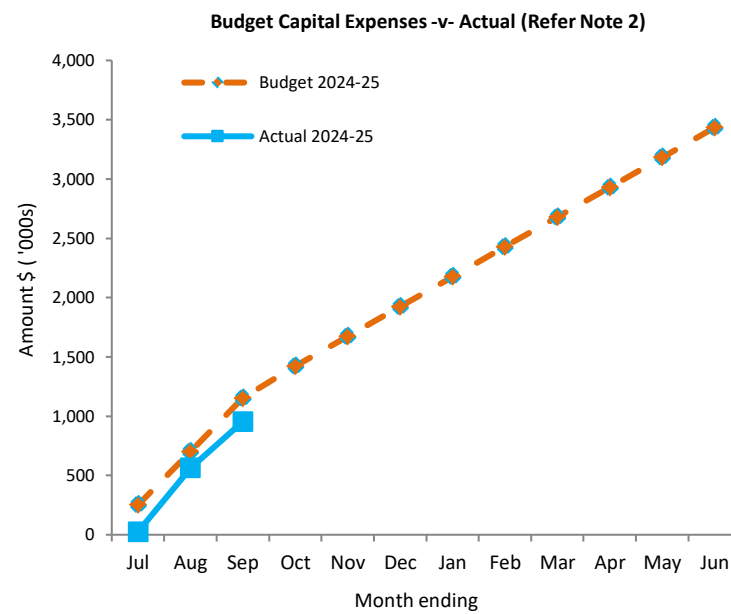
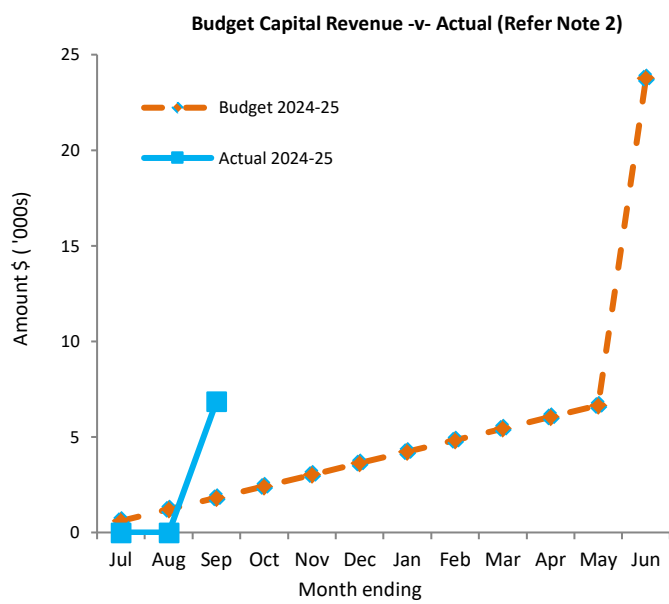
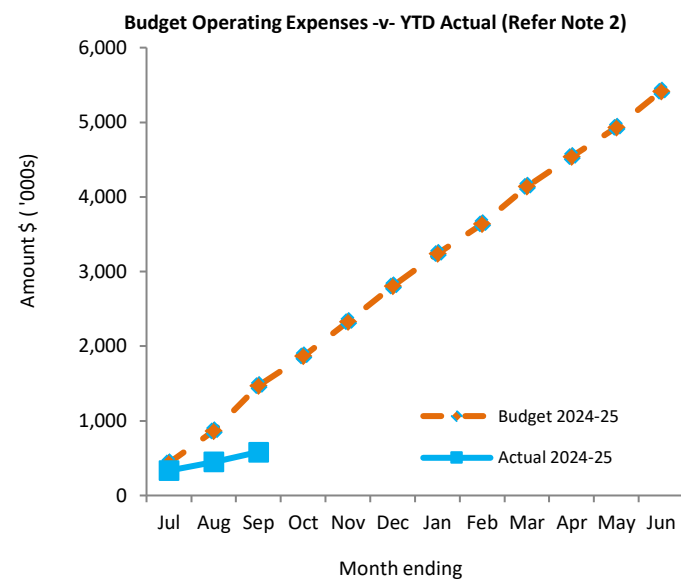
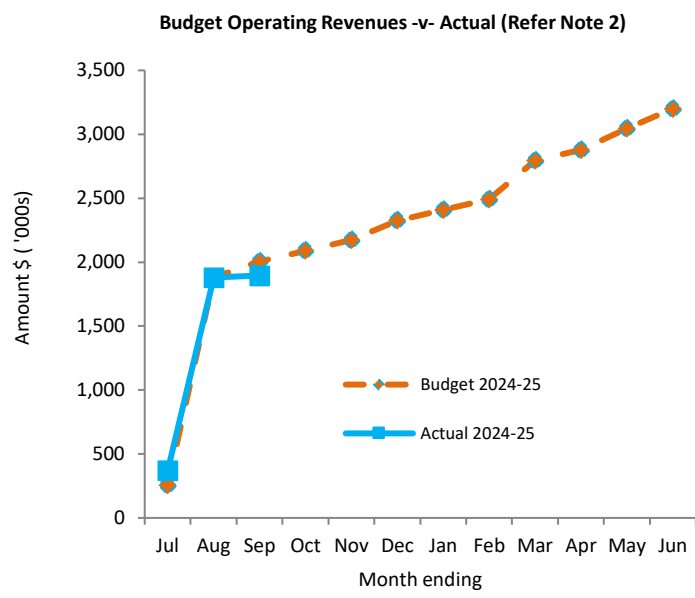
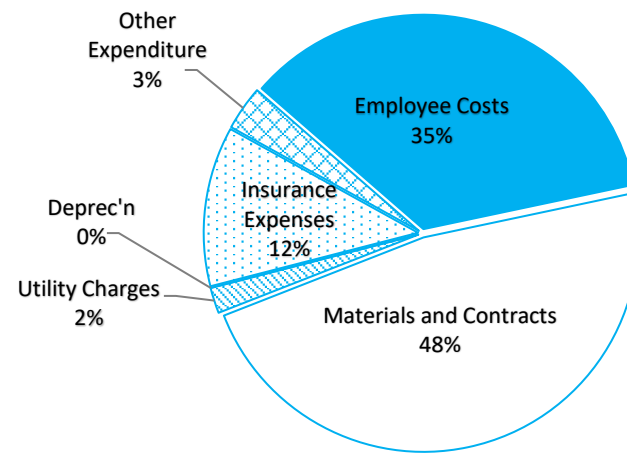
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	8.10.2024

**Shire of Trayning
Information Summary
For the Period Ended 30 September 2024**

Operating Revenue



Operating Expenditure



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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM

For the Period Ended 30 September 2024

		Amendaea							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	2,682	5,089	2,407	90%	▲	
General Purpose Funding - Rates	6	1,306,828	1,306,828	1,306,828	1,305,152	(1,676)	(0%)	▼	
General Purpose Funding - Other		197,824	197,824	50,751	70,558	19,807	39%	▲	S
Law, Order and Public Safety		6,172	6,172	1,539	732	(807)	(52%)	▼	
Health		118,037	118,037	29,509	5,107	(24,402)	(83%)	▼	S
Education and Welfare		10,643	10,643	159	910	751	473%	▲	
Housing		107,775	107,775	26,937	20,760	(6,177)	(23%)	▼	
Community Amenities		56,923	56,923	55,224	88,482	33,258	60%	▲	S
Recreation and Culture		6,282	6,282	1,566	1,671	105	7%	▲	
Transport		197,389	197,389	178,781	188,080	9,299	5%	▲	
Economic Services		33,860	33,860	8,454	14,229	5,775	68%	▲	
Other Property and Services		24,578	24,578	6,141	38,808	32,667	532%	▲	S
		2,077,055	2,077,055	1,668,571	1,739,578				
Expenditure from operating activities									
Governance		(484,968)	(484,968)	(192,979)	(135,970)	57,009	30%	▲	S
General Purpose Funding		(81,949)	(81,949)	(20,481)	(17,140)	3,341	16%	▲	
Law, Order and Public Safety		(98,845)	(98,845)	(25,104)	(15,414)	9,690	39%	▲	
Health		(186,516)	(186,516)	(46,778)	(9,120)	37,658	81%	▲	S
Education and Welfare		(98,952)	(98,952)	(24,809)	(12,816)	11,993	48%	▲	S
Housing		(220,873)	(220,873)	(68,750)	(49,854)	18,896	27%	▲	S
Community Amenities		(300,123)	(300,123)	(75,091)	(58,611)	16,480	22%	▲	S
Recreation and Culture		(785,863)	(785,863)	(200,965)	(107,787)	93,178	46%	▲	S
Transport		(2,939,639)	(2,924,639)	(731,574)	(188,748)	542,826	74%	▲	S
Economic Services		(229,673)	(229,673)	(57,848)	(70,012)	(12,164)	(21%)	▼	S
Other Property and Services		(3,072)	(3,072)	(23,131)	83,000	106,131	459%	▲	S
		(5,430,474)	(5,415,473)	(1,467,510)	(582,472)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	685,134	0	(685,134)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	600	0	(600)	(100%)	▼	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	32	32		▲	
		2,748,672	2,748,672	685,734	32				
Amount attributable to operating activities		(604,747)	(589,746)	886,795	1,157,138				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,123,424	337,421	151,596	(185,825)	(55%)	▼	S
Proceeds from Disposal of Assets	7	4,600	4,600	1,149	4,182	3,033	264%	▲	
Proceeds from financial assets at amortised cost - self supporting loans	9	2,662	2,662	663	2,662	1,999	(301%)	▲	
		1,050,686	1,130,686	339,233	158,440				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(662,902)	(161,589)	(460,656)	(299,067)	(185%)	▼	S
Furniture and Equipment	8	(53,000)	(53,000)	(13,248)	0	13,248	100%	▲	S
Plant and Equipment	8	(20,000)	(20,000)	(4,998)	(18,182)	(13,184)	(264%)	▼	S
Infrastructure Assets - Roads	8	(1,757,789)	(1,852,789)	(761,901)	(460,192)	301,709	40%	▲	S
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(35,811)	0	35,811	100%	▲	S
Infrastructure Assets - Other	8	(155,659)	(155,659)	(38,907)	(3,434)	35,473	91%	▲	S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(2,783,270)	(2,894,770)	(1,018,239)	(942,464)				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(679,006)	(784,024)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	16,513	0	0	0			
		0	16,513	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(36,789)	(43,986)	(7,197)	(20%)	▼	
Payments for principal portion of lease liabilities	9	(1,551)	0	0	0	0			
Transfer to Reserves	10	(391,538)	(391,538)	(97,878)	(908)	96,970	99%	▲	S
		(540,309)	(538,758)	(134,667)	(44,894)				
Amount attributable to financing activities		(540,309)	(522,245)	(134,667)	(44,894)				
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)	(589,746)	886,795	1,157,138				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(679,006)	(784,024)				
Amount attributable to financing activities		(540,309)	(522,245)	(134,667)	(44,894)				
Surplus or deficit at the end of the financial year	1	(0)	(198,019)	2,751,178	3,006,276				

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

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY BY NATURE

For the Period Ended 30 September 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	1,306,828	1,305,152	(1,676)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	346,439	346,439	213,544	252,903	39,359	18%	▲	S
Fees and Charges		258,821	258,821	106,011	143,606	37,595	35%	▲	S
Interest Earnings		41,687	41,687	11,377	2,708	(8,669)	(76%)	▼	
Other Revenue		123,280	123,280	30,811	35,209	4,398	14%	▲	
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,077,055	1,668,571	1,739,578				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,019,168)	(272,741)	(204,988)	67,753	25%	▲	S
Materials and Contracts		(1,246,688)	(1,231,687)	(328,300)	(275,151)	53,149	16%	▲	S
Utility Charges		(128,508)	(128,507)	(32,049)	(11,187)	20,862	65%	▲	S
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(685,134)	0	685,134	100%	▲	S
Interest Expenses		(56,351)	(56,351)	(25,411)	(1,697)	23,714	93%	▲	S
Insurance Expenses		(147,268)	(147,268)	(92,653)	(69,948)	22,705	25%	▲	S
Other Expenditure		(89,430)	(89,430)	(30,622)	(19,500)	11,122	36%	▲	S
Loss on Disposal of Assets	7	(2,400)	(2,400)	(600)	0	600	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,415,473)	(1,467,510)	(582,472)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	685,134	0	(685,134)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	600	0	(600)	(100%)	▼	
Movement in Leave Reserve (Added Back)		5,610	5,610	0	32	32		▲	
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Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(35,811)	0	35,811	100%	▲	S
Infrastructure Assets - Water	8	(7,140)	(7,140)	(1,785)	0	1,785	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(38,907)	(3,434)	35,473	91%	▲	S
		(2,783,270)	(2,894,770)	(1,018,239)	(942,464)				
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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)	(589,746)	886,795	1,157,138				
Amount attributable to investing activities		(1,732,584)	(1,764,084)	(679,006)	(784,024)				
Amount attributable to financing activities		(540,309)	(522,245)	(134,667)	(44,894)				
Surplus or deficit at the end of the financial year	1	(0)	(198,019)	2,751,178	3,006,276				

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

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	30 June 2024	30 September 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	4,141,668
Trade and other receivables	134,864	270,621
Inventories	431	1,271
TOTAL CURRENT ASSETS	4,184,698	4,413,560
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	14,832,677
Infrastructure	66,201,895	66,665,521
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,648,827	81,591,291
TOTAL ASSETS	84,833,526	86,004,851
CURRENT LIABILITIES		
Trade and other payables	355,561	257,988
Other liabilities	276,388	276,388
Lease liabilities	1,551	1,551
Borrowings	130,719	86,733
Employee related provisions	194,919	194,919
TOTAL CURRENT LIABILITIES	959,139	817,580
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	2,114,024
NET ASSETS	82,577,943	83,890,828
EQUITY		
Retained surplus	28,913,928	30,225,904
Reserve accounts	701,503	702,411
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,577,943	83,890,828

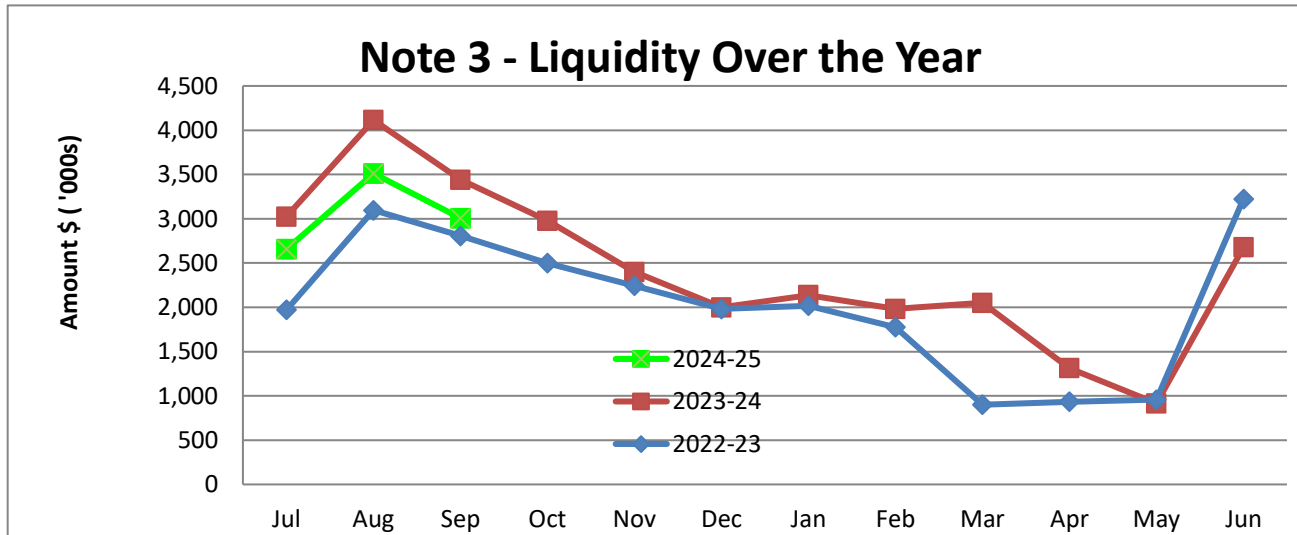
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2024

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	30/09/2023	30/09/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	3,707,834	3,439,257
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	197,773	169,545
Receivables - Other	3	126,796	139,389	101,076
Inventories		431	63	1,271
		4,184,698	4,859,782	4,413,560
Less: Current Liabilities				
Payables		(355,561)	(367,170)	(257,988)
Contract Liability / Unused Grants		(276,388)	(30,845)	(276,388)
Loan Liability		(130,719)	(54,618)	(86,733)
Lease Liability		(1,551)	(1,481)	(1,551)
Provisions		(194,919)	(253,860)	(194,919)
		(959,139)	(707,976)	(817,580)
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	54,618	86,733
Add Back: Current Lease Liability		1,551	1,481	1,551
Add Back: Self Supporting Loans		(2,662)	(5,180)	0
Net Current Funding Position		2,678,056	3,439,997	3,006,276



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2024

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,439,810				1,439,810	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		2,000,000			2,000,000	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	1,440,210	2,702,411	0	62,378	4,204,999			

Comments/Notes - Investments

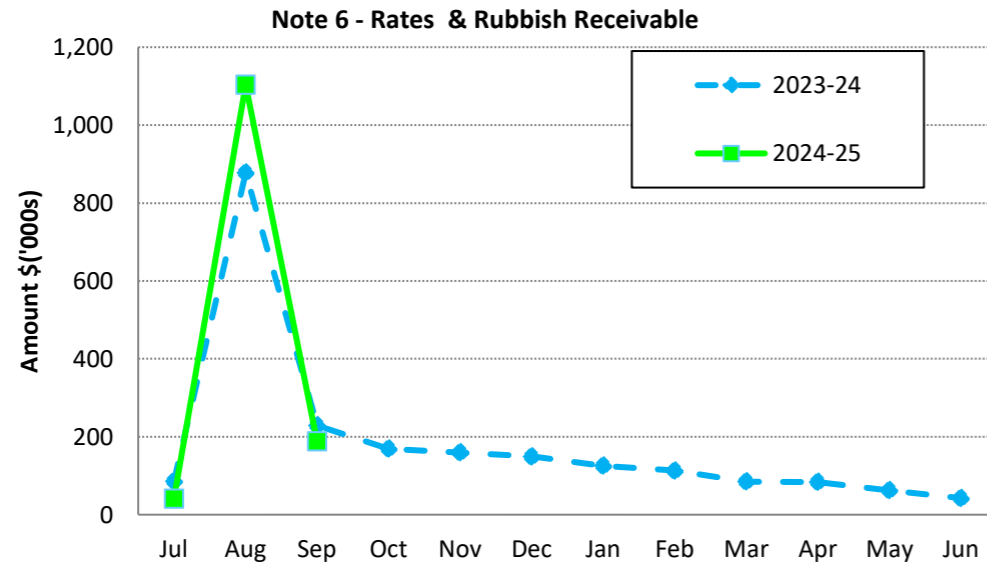
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2024

Note 3: Receivables

Receivables - Rates & Rubbish	30 September 2024	30 June 2024
	\$	\$
Opening Arrears Previous Years	42,472	94,339
Levied this year	1,402,655	1,342,590
Less Collections to date	(1,257,025)	(1,394,457)
Equals Current Outstanding	188,101	42,472
Net Rates Collectable	188,101	42,472
% Collected	86.98%	97.04%

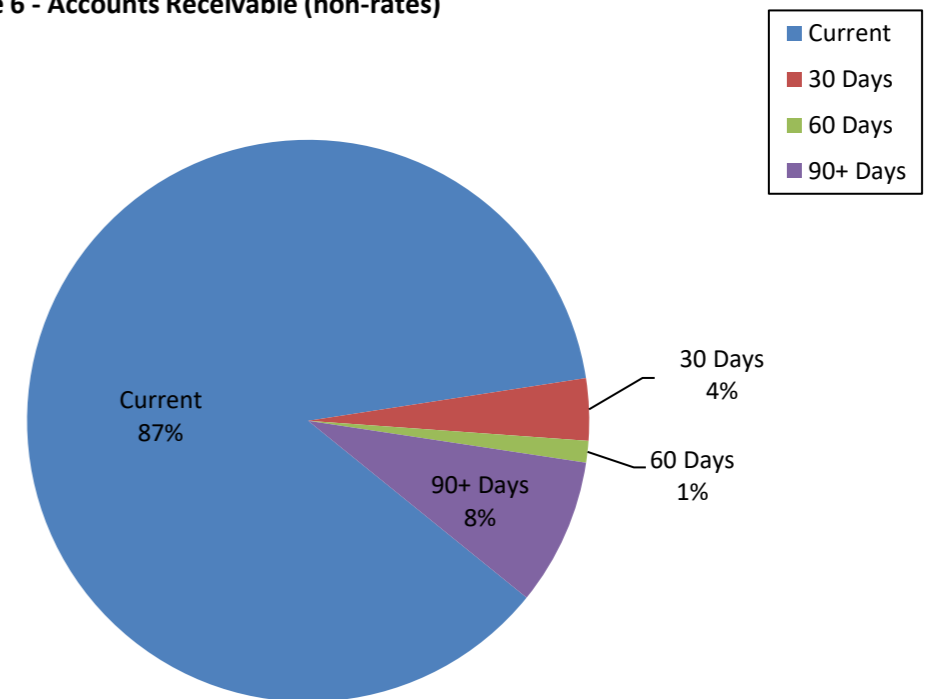
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	41,705	1,715	600	4,062	48,082
Percentage	86.7%	3.6%	1.2%	8.4%	
Balance per Trial Balance					
Sundry Debtors					48,082
Receivables - Other					52,994
Total Receivables General Outstanding					101,076

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2024
	\$	\$	\$	\$
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	840	0	1,271
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				1,271
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

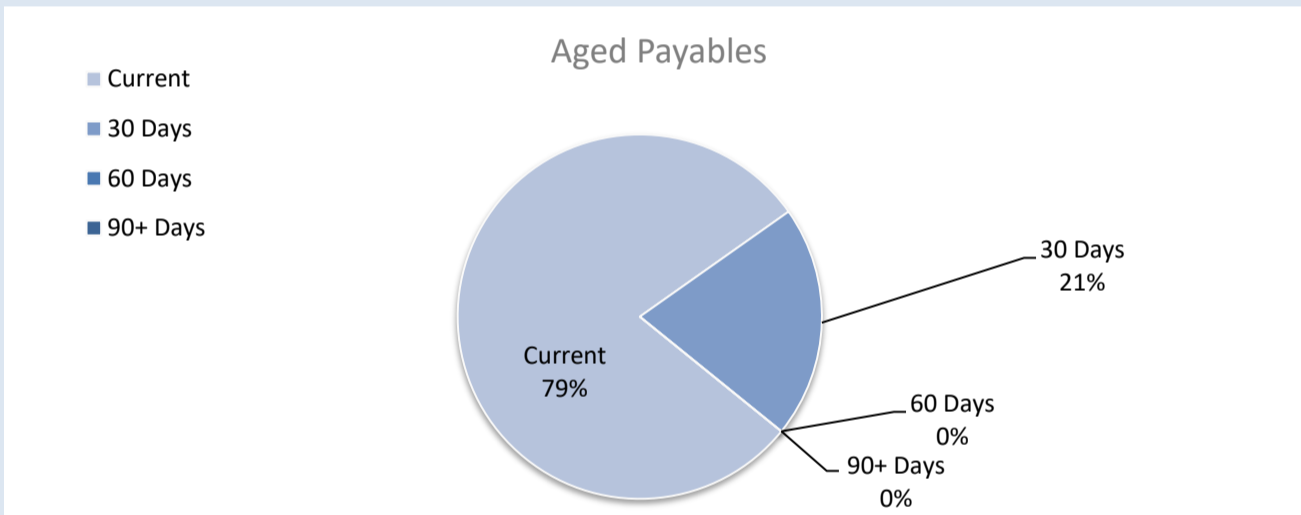
Note 5: Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	145,678	37,839	0	0	183,517
Percentage	79.4%	20.6%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					183,517
Other creditors					26,482
ATO liabilities					31,122
Bonds and deposits held					15,450
Other accruals					0
Other payables					1,417
Total Payables General Outstanding					257,988

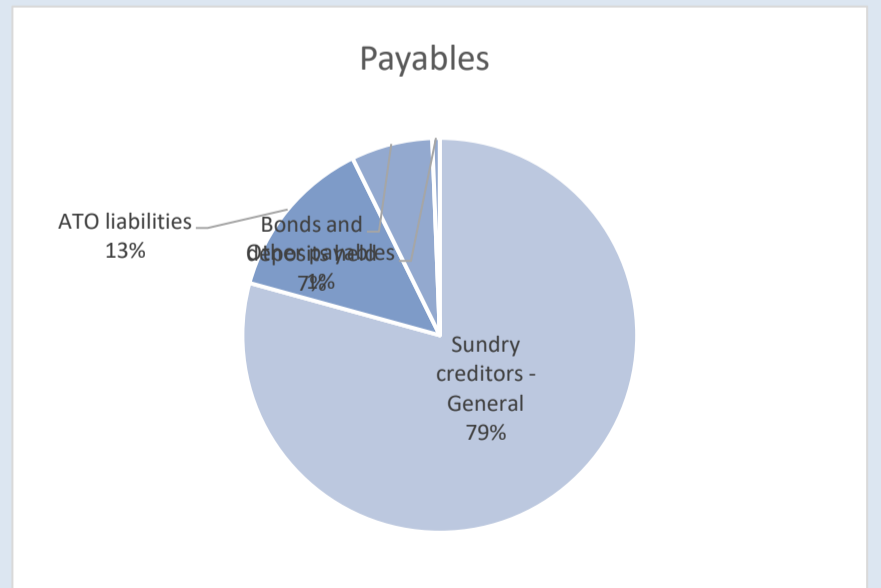
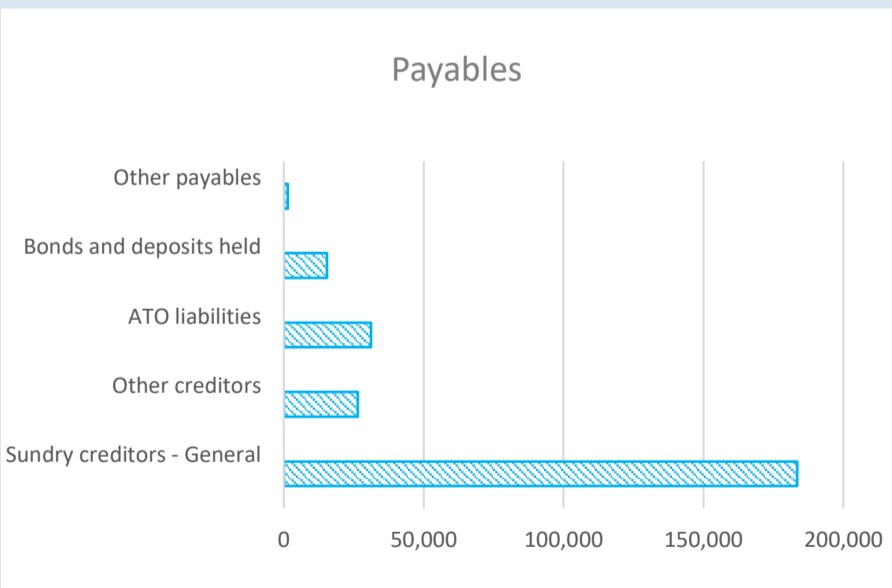
Amounts shown above include GST (where applicable)

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
\$257,988
Over 30 Days
21%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	129,700.10	(400)	(33)	129,267	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	2,760	52	1,187,572	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	1,960	(37)	1,330,950	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	1,960	(37)	1,351,750	1,349,827	0	0	1,349,827
Discounts								(57,575)				(54,000)
Amount from General Rates								1,294,175				1,295,827
Ex-Gratia Rates								11,001				11,001
Rates Written Off								(24)				0
Specified Area Rates								0				0
Totals								1,305,152				1,306,828

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2024

Note 7: Disposal of Assets

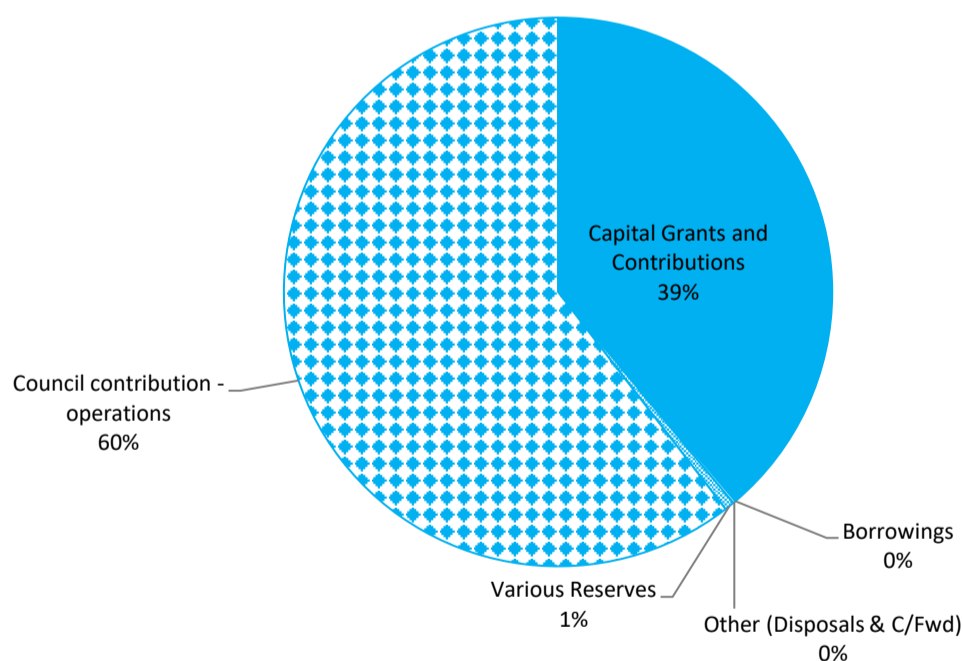
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST		4,182	0		7,000	4,600	0	(2,400)
		0	4,182	0	0	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 2024

Note 8 - Capital Acquisitions

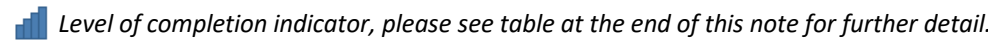















	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0	0
Land and Buildings	0	460,656	161,589	662,902	646,402	460,656	299,067
Furniture and Equipment	0	0	13,248	53,000	53,000	0	(13,248)
Plant and Equipment	0	18,182	4,998	20,000	20,000	18,182	13,184
Infrastructure Assets - Roads	0	460,192	761,901	1,852,789	1,757,789	460,192	(301,709)
Infrastructure Assets - Footpaths	0	0	35,811	143,280	143,280	0	(35,811)
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	1,785	7,140	7,140	0	(1,785)
Infrastructure Assets - Other	0	3,434	38,907	155,659	155,659	3,434	(35,473)
Capital Expenditure Totals	0	942,464	1,018,239	2,894,770	2,783,270	942,464	(75,775)
Capital acquisitions funded by:							
Capital Grants and Contributions			337,421	1,123,424	1,043,424	151,596	(185,825)
Borrowings			0	0	0	0	0
Other (Disposals & C/Fwd)			1,149	4,600	4,600	4,182	3,033
Council contribution - Cash Backed Reserves							0
Various Reserves			0	16,500		0	0
Council contribution - operations			679,669	1,750,246		786,686	107,017
Capital Funding Total			1,018,239	2,894,770		942,464	(75,775)

Budgeted Capital Acquisitions Funding
























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	(99,482)	(99,482)	(209,000)	(209,000)	(52,251)	(47,231)	
Total - Governance					0	(99,482)	(99,482)	(209,000)	(209,000)	(52,251)	(47,231)	
Housing												
	LOT 60 GLASS STREET - CAPITAL	4092541	9231	BC03	0	(430)	(430)	(4,336)	(4,336)	(1,083)	653	
	Works Crew House Construction	4092540	9231	BC02	0	(141,729)	(141,729)	(133,000)	(133,000)	(33,249)	(108,480)	
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(6,765)	(6,765)	(6,000)	(6,000)	(1,500)	(5,265)	
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATIC	4092542	9231	BC52	0	0	0	(13,200)	(13,200)	(3,300)	3,300	
	Construct GROH House	4092542	9231	BC95	0	(142,949)	(142,949)	(154,000)	(154,000)	(38,499)	(104,450)	
	Lot 112 Coronation Street (Capital)	4092541	9231	BC83	0	0	0	0	(16,500)	0	0	
Total - Housing					0	(291,873)	(291,873)	(310,536)	(327,036)	(77,631)	(214,242)	
Community Amenities												
	Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	0	0	(1,458)	(1,458)	(363)	363	
Total - Community Amenities					0	0	0	(1,458)	(1,458)	(363)	363	
Recreation And Culture												
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(351)	351	
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111545	9231	BC41	0	(7,500)	(7,500)	(5,000)	(5,000)	(1,248)	(6,252)	
	KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	(4,100)	(4,100)	(20,000)	(20,000)	(4,998)	898	
	Trayning Tennis Club Shelter	4113547	9231	BC97	0	0	0	(19,000)	(19,000)	(4,749)	4,749	
Total - Recreation And Culture					0	(11,600)	(11,600)	(45,408)	(45,408)	(11,346)	(254)	
	DEPOT CAPEX - L&B	4121540	9231		0	(57,700)	(57,700)	(80,000)	(80,000)	(19,998)	(37,702)	
Total - Transport					0	(57,700)	(57,700)	(80,000)	(80,000)	(19,998)	(37,702)	
Total - Buildings					0	(460,656)	(460,656)	(646,402)	(662,902)	(161,589)	(299,067)	
Furniture & Equipment												
	Upgrade Server Computer	4042563	9232		0	0	0	(53,000)	(53,000)	(13,248)	13,248	
Total - Governance					0	0	0	(53,000)	(53,000)	(13,248)	13,248	
Total - Furniture & Equipment					0	0	0	(53,000)	(53,000)	(13,248)	13,248	
Plant & Equipment												
Transport												
	Purchase of Plant	4123615	9233		0	(18,182)	(18,182)	(20,000)	(20,000)	(4,998)	(13,184)	




SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

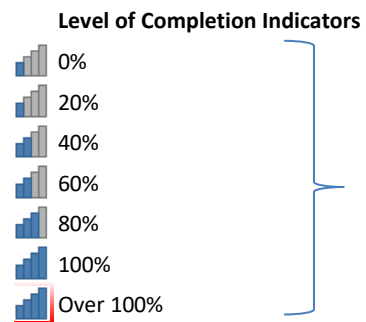
Note 8: Capital Acquisitions (Continued)

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	
				\$	\$	\$	\$	\$	\$	
Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(4,998)	(13,184)
 Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(4,998)	(13,184)
Infrastructure Assets - Roads										
Transport										
 TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(7,809)	7,809
 Sutherland Street Capital	4121001	9250	RCC072	0	(544)	(544)	(11,191)	(11,191)	(2,793)	2,249
 Harrod Road CAPEX	4121002	9250	RRG002	0	0	0	(736,836)	(736,836)	(184,203)	184,203
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(3)	(3)	0	0	0	(3)
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(11)	(11)	0	0	0	(11)
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	0	0	(525,216)	(525,216)	(131,298)	131,298
 KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(459,634)	(459,634)	(398,307)	(398,307)	(398,307)	(61,327)
 GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	0	0	0	(95,000)	(23,751)	23,751
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	(54,986)	(13,740)	13,740
Total - Transport				0	(460,192)	(460,192)	(1,757,789)	(1,852,789)	(761,901)	301,709
 Total - Infrastructure Assets - Roads				0	(460,192)	(460,192)	(1,757,789)	(1,852,789)	(761,901)	301,709
Infrastructure Assets - Footpaths										
Transport										
 Hughes Street Footpath - Capital	4121010	9251	FCC05	0	0	0	(13,280)	(13,280)	(3,318)	3,318
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	0	0	(15,000)	(15,000)	(3,750)	3,750
 Glass Street Footpath (Capital)	4121010	9251	FCC67	0	0	0	(17,000)	(17,000)	(4,248)	4,248
 George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(3,798)	3,798
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	0	0	(74,000)	(74,000)	(18,498)	18,498
 Twine Street Footpath Capital	4121010	9251	FCC100	0	0	0	(8,800)	(8,800)	(2,199)	2,199
Total - Transport				0	0	0	(143,280)	(143,280)	(35,811)	35,811
 Total - Infrastructure Assets - Footpaths				0	0	0	(143,280)	(143,280)	(35,811)	35,811
Infrastructure Assets - Water										
Recreation And Culture										
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(1,785)	1,785
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(1,785)	1,785
 Total - Infrastructure Assets - Water				0	0	0	(7,140)	(7,140)	(1,785)	1,785
Recreation And Culture										
 Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	0	0	(31,910)	(31,910)	(7,977)	7,977

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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	
				\$	\$	\$	\$	\$	\$	\$
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(3,864)	(3,864)	(68,144)	(68,144)	(17,031)	13,167
 Kununoppin Community Centre Playground	4223549	9254	BC75	0	430	430	(10,000)	(10,000)	(2,499)	2,929
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(11,400)	11,400
Total - Recreation And Culture				0	(3,434)	(3,434)	(155,659)	(155,659)	(38,907)	35,473
Total - Infrastructure Assets - Other				0	(3,434)	(3,434)	(155,659)	(155,659)	(38,907)	35,473
Capital Expenditure Total				0	(942,464)	(942,464)	(2,783,270)	(2,894,770)	(1,018,239)	75,775



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	-747	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	731	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	2,194	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	17	249	249
Loan 69 - Community Recreation Centre	236,976	0	0	0	0	16,352	16,352	236,976	220,624	220,624	-87	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	-414	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	13	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	-10	766	766
	1,381,271	0	0	0	43,986	147,220	147,220	1,337,285	1,234,051	1,234,051	1,697	56,351	56,351
Current loan borrowings	130,719							86,733					
Non-current loan borrowings	1,250,552							1,250,552					
	1,381,271							1,337,285					

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

(b) Information on Financing

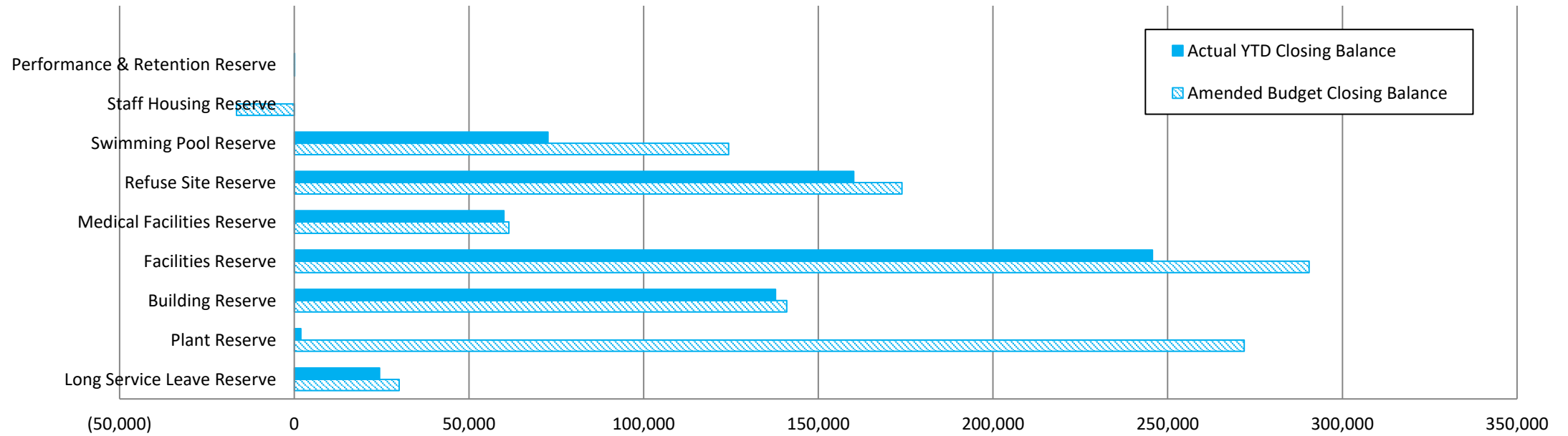
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$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

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	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 30 SEPTEMBER 2024

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 30 Sep 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		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 30 September 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	36,509	146,036		146,036	66,376		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	2,748	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	2,928	11,715		11,715	0	0	0
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	2,928	11,715		11,715	0	0	0
Trayning Tractor Pull Event	Contribution	Operating	0	0	0	0	0		0	0	(5,607)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	16,549	0	4,137	16,549		16,549	13,944	(117,594)	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	0	151,596
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	73,023	292,096		292,096	0	(459,634)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	87,417	269,673	80,000	349,673	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	17,520	70,082		70,082	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	315	1,271		1,271	0	(3,646)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	550,965	1,389,863	80,000	1,469,863	404,499	(586,482)	151,596
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	213,544	346,439	0	346,439	252,903	(126,847)	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	337,421	1,043,424	80,000	1,123,424	151,596	(459,634)	151,596
TOTALS			0	346,439	1,043,424	550,965	1,389,863	80,000	1,469,863	404,499	(586,482)	151,596

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	\$	%				
General Purpose Funding - Other	19,807	39%	▲	S	Timing	Financial Assistance Grant 24/25
Health	(24,402)	(83%)	▼	S	Timing	Doctors Recoup
Community Amenities	33,258	60%	▲	S	Timing	funds yet to be received from Invoices raised
Other Property and Services	32,667	532%	▲	S	Timing	Reimbursement - Workers Comp
Expenditure from operating activities						
Governance	57,009	30%	▲	S	Timing	Insurance 2nd instalment, FBT yet ot be processed & Depreciation yet to be run
Health	37,658	81%	▲	S	Timing	Depreciation yet to be run & Doctors Invoice yet to be received
Education and Welfare	11,993	48%	▲	S	Timing	Depreciation for 24/25 yet to be run
Housing	18,896	27%	▲	S	Timing	Depreciation for 24/25 yet to be run
Community Amenities	16,480	22%	▲	S	Timing	Budget spread over 12 months & depreciation for 24/25 yet to be run
Recreation and Culture	93,178	46%	▲	S	Timing	Budget spread over 12 months & depreciation for 24/25 yet to be run
Transport	542,826	74%	▲	S	Timing	Budget spread over 12 months & depreciation for 24/25 yet ot be run
Economic Services	(12,164)	(21%)	▼	S	Timing	some budgets spread over 12 months
Other Property and Services	106,131	459%	▲	S	Timing	Depreciation for 24/25 yet to be run
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(185,825)	(55%)	▼	S	Timing	Some Grant Monies yet to be received
Plant and Equipment	(13,184)	(264%)	▼	S	Timing	Budget spread over 12 months
Infrastructure Assets - Roads	301,709	40%	▲	S	Timing	Construction yet to commence
Infrastructure Assets - Footpaths	35,811	100%	▲	S	Timing	Construction yet to commence
Infrastructure Assets - Other	35,473	91%	▲	S	Timing	Budget spread over 12 months
Inflows from financing activities						
Transfer to Reserves	96,970	99%	▲	S	Timing	Transfers for the year yet to be completed

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