



SHIRE OF TRAYNING

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 31 March 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 March 2025 of \$1,436,309.

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	82%	\$ 507,085	\$ 415,952	\$ 413,542
Capital Grants, Subsidies and Contributions	36%	\$ 1,538,263	\$ 589,777	\$ 561,179
	48%	\$ 2,045,348	\$ 1,005,729	\$ 974,721
Rates Levied	100%	\$ 1,306,828	\$ 1,306,828	\$ 1,301,632

% Compares current ytd actuals to annual budget

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

Key Information

Financial Position		Prior Year 31 March 2024	Current Year 31 March 2025
Adjusted Net Current Assets	70%	\$ 2,050,119	\$ 1,436,309
Cash and Equivalent - Unrestricted	81%	\$ 2,338,171	\$ 1,886,340
Cash and Equivalent - Restricted	89%	\$ 791,510	\$ 702,411
Receivables - Rates	71%	\$ 54,009	\$ 38,168
Receivables - Other	94%	\$ 52,520	\$ 49,362
Payables	68%	\$ 136,089	\$ 93,082

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

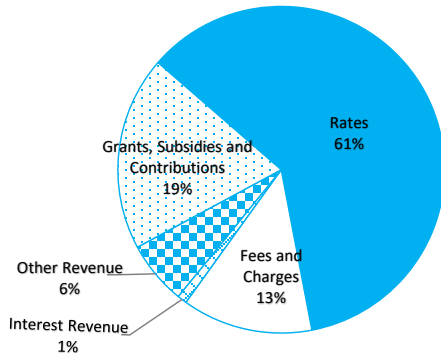
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

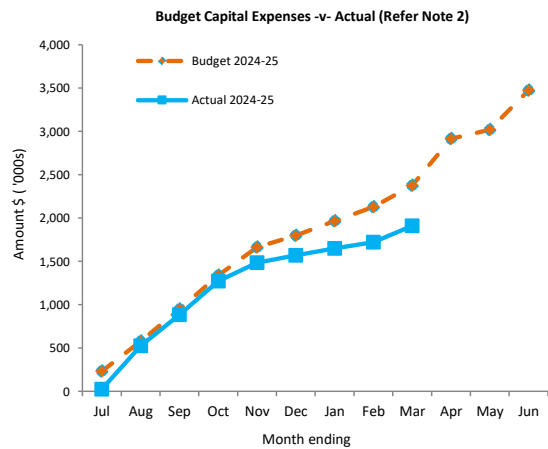
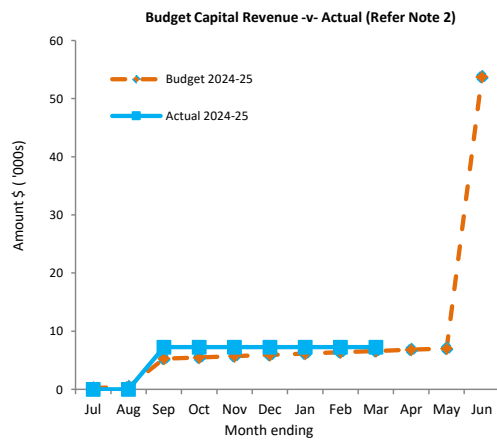
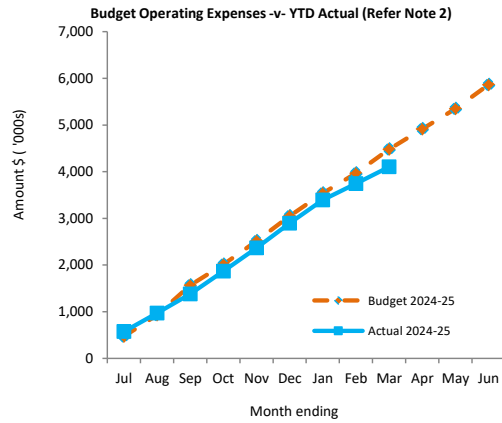
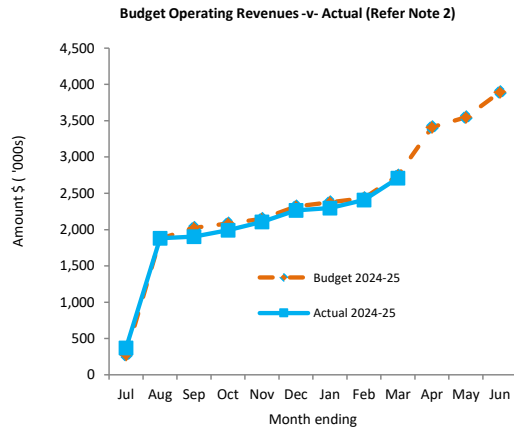
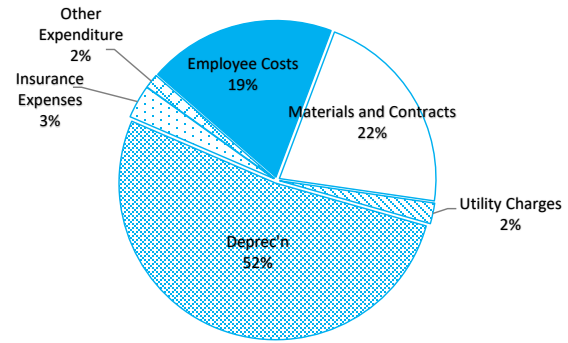
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	10.4.2025

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

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		10,744	23,302	7,650	15,707	8,057	105%	▲	
General Purpose Funding - Rates	6	1,306,828	1,306,828	1,306,828	1,301,632	(5,196)	(0%)	▼	
General Purpose Funding - Other		197,824	318,786	237,810	220,346	(17,464)	(7%)	▼	
Law, Order and Public Safety		6,172	6,172	4,617	7,219	2,602	56%	▲	
Health		118,037	118,037	88,527	70,331	(18,196)	(21%)	▼	\$
Education and Welfare		10,643	10,643	477	1,590	1,113	233%	▲	
Housing		107,775	109,335	81,990	85,327	3,337	4%	▲	
Community Amenities		56,923	94,923	94,471	90,704	(3,767)	(4%)	▼	
Recreation and Culture		6,282	6,282	4,698	3,820	(878)	(19%)	▼	
Transport		197,389	237,073	220,940	220,641	(299)	(0%)	▼	
Economic Services		33,860	33,860	25,362	31,768	6,406	25%	▲	
Other Property and Services		24,578	89,578	82,423	98,766	16,343	20%	▲	\$
		2,077,055	2,354,819	2,155,793	2,147,850				
Expenditure from operating activities									
Governance		(484,968)	(579,968)	(471,155)	(373,781)	97,374	21%	▲	\$
General Purpose Funding		(81,949)	(81,949)	(61,443)	(48,127)	13,316	22%	▲	\$
Law, Order and Public Safety		(98,845)	(98,845)	(74,490)	(73,509)	981	1%	▲	
Health		(186,516)	(186,516)	(139,989)	(100,070)	39,919	29%	▲	\$
Education and Welfare		(98,952)	(98,952)	(74,224)	(70,628)	3,596	5%	▲	
Housing		(220,873)	(240,873)	(195,280)	(183,621)	11,659	6%	▲	
Community Amenities		(300,123)	(310,123)	(237,532)	(208,895)	28,637	12%	▲	\$
Recreation and Culture		(785,863)	(855,863)	(646,104)	(634,901)	11,203	2%	▲	
Transport		(2,939,639)	(2,954,639)	(2,215,760)	(1,850,494)	365,266	16%	▲	\$
Economic Services		(229,673)	(212,673)	(159,814)	(149,743)	10,071	6%	▲	
Other Property and Services		(3,072)	(243,072)	(204,629)	(408,249)	(203,620)	(100%)	▼	\$
		(5,430,474)	(5,863,474)	(4,480,420)	(4,102,018)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	2,055,402	2,116,714	61,312	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	1,800	2,400	600	33%	▲	
Movement in Leave Reserve (Added Back)		5,610	(28,390)	0	32	32		▲	
		2,748,672	2,714,672	2,057,202	2,119,146				
Amount attributable to operating activities		(604,747)	(793,983)	(267,425)	164,977				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,538,263	589,777	561,179	(28,598)	(5%)	▼	
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	1,989	2,662	673	(34%)	▲	
		1,050,686	1,545,525	596,366	568,441				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(694,902)	(623,520)	(641,708)	(18,188)	(3%)	▼	
Furniture and Equipment	8	(53,000)	(53,000)	(39,744)	0	39,744	100%	▲	\$
Plant and Equipment	8	(20,000)	(20,000)	(14,994)	(18,182)	(3,188)	(21%)	▼	
Infrastructure Assets - Roads	8	(1,757,789)	(1,861,808)	(1,345,473)	(1,025,047)	320,426	24%	▲	\$
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(107,433)	(79,364)	28,069	26%	▲	\$
Infrastructure Assets - Other	8	(155,659)	(155,659)	(116,721)	(93,473)	23,248	20%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(2,783,270)	(2,935,789)	(2,253,240)	(1,857,775)				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,656,874)	(1,289,334)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	46,500	0	0	0			
		0	46,500	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(122,160)	(116,483)	5,677	5%	▲	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(1,161)	0	1,161	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(1,000)	(908)	92	9%	▲	
		(540,309)	(540,309)	(124,321)	(117,391)				
Amount attributable to financing activities		(540,309)	(493,809)	(124,321)	(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)	(793,983)	(267,425)	164,977				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,656,874)	(1,289,334)				
Amount attributable to financing activities		(540,309)	(493,809)	(124,321)	(117,391)				
Surplus or deficit at the end of the financial year	1	(0)	(0)	629,436	1,436,309				

▲▼ 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 March 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	1,301,632	(5,196)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	346,439	507,085	415,952	413,542	(2,411)	(1%)	▼	
Fees and Charges		258,821	298,381	247,111	277,626	30,515	12%	▲	\$
Interest Earnings		41,687	41,687	29,865	20,299	(9,566)	(32%)	▼	
Other Revenue		123,280	200,838	156,037	134,752	(21,285)	(14%)	▼	\$
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,354,819	2,155,793	2,147,850				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,272,167)	(967,218)	(786,420)	180,798	19%	▲	\$
Materials and Contracts		(1,246,688)	(1,426,688)	(1,093,407)	(876,447)	216,960	20%	▲	\$
Utility Charges		(128,508)	(128,508)	(96,147)	(86,667)	9,480	10%	▲	
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(2,055,402)	(2,116,714)	(61,312)	(3%)	▼	
Interest Expenses		(56,351)	(56,351)	(49,838)	(33,199)	16,639	33%	▲	\$
Insurance Expenses		(147,268)	(147,268)	(146,802)	(139,597)	7,205	5%	▲	
Other Expenditure		(89,430)	(89,430)	(69,806)	(60,573)	9,233	13%	▲	
Loss on Disposal of Assets	7	(2,400)	(2,400)	(1,800)	(2,400)	(600)	(33%)	▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,863,474)	(4,480,420)	(4,102,018)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	2,055,402	2,116,714	61,312	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	1,800	2,400	600	33%	▲	
Movement in Leave Reserve (Added Back)		5,610	(28,390)	0	32	32		▲	
		2,748,672	2,714,672	2,057,202	2,119,146				
Amount attributable to operating activities		(604,747)	(793,983)	(267,425)	164,977				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,538,263	589,777	561,179	(28,598)	(5%)	▼	
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	1,989	2,662	673	34%	▲	
		1,050,686	1,545,525	596,366	568,441				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(694,902)	(623,520)	(641,708)	(18,188)	(3%)	▼	
Furniture and Equipment	8	(53,000)	(53,000)	(39,744)	0	39,744	100%	▲	\$
Plant and Equipment	8	(20,000)	(20,000)	(14,994)	(18,182)	(3,188)	(21%)	▼	
Infrastructure Assets - Roads	8	(1,757,789)	(1,861,808)	(1,345,473)	(1,025,047)	320,426	24%	▲	\$
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(107,433)	(79,364)	28,069	26%	▲	\$
Infrastructure Assets - Water	8	(7,140)	(7,140)	(5,355)	0	5,355	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(116,721)	(93,473)	23,248	20%	▲	\$
		(2,783,270)	(2,935,789)	(2,253,240)	(1,857,775)				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,656,874)	(1,289,334)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	46,500	0	0	0			
		0	46,500	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(122,160)	(116,483)	5,677	5%	▲	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(1,161)	0	1,161	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(1,000)	(908)	92	9%	▲	
		(540,309)	(540,309)	(124,321)	(117,391)				
Amount attributable to financing activities		(540,309)	(493,809)	(124,321)	(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)	(793,983)	(267,425)	164,977				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,656,874)	(1,289,334)				
Amount attributable to financing activities		(540,309)	(493,809)	(124,321)	(117,391)				
Surplus or deficit at the end of the financial year	1	(0)	(0)	629,436	1,436,309				

▲ ▼ 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 MARCH 2025

	30 June 2024	31 March 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	2,588,751
Trade and other receivables	134,864	87,530
Inventories	431	2,404
TOTAL CURRENT ASSETS	4,184,698	2,678,686
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	14,599,032
Infrastructure	66,201,895	65,690,763
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,648,827	80,382,888
TOTAL ASSETS	84,833,526	83,061,574
CURRENT LIABILITIES		
Trade and other payables	355,561	93,082
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	580,177
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	1,876,620
NET ASSETS	82,577,943	81,184,954
EQUITY		
Retained surplus	28,913,928	27,520,030
Reserve accounts	701,503	702,411
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,577,943	81,184,954

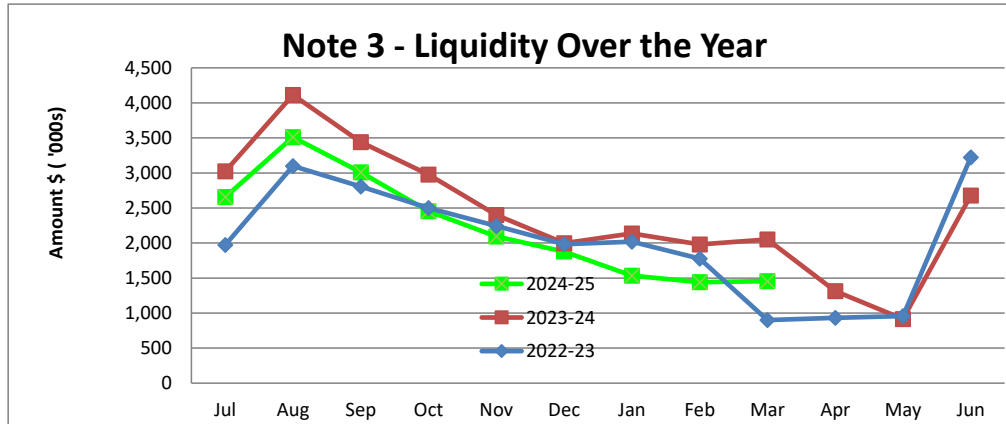
This statement is to be read in conjunction with the accompanying notes.

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

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	31/03/2024	31/03/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	2,309,493	1,886,340
Cash Restricted - Conditions over Grants	11	28,677	28,677	0
Cash Restricted - Reserves	10	701,503	791,510	702,411
Receivables - Rates	3	23,916	54,009	38,168
Receivables - Other	3	126,796	52,520	49,362
Inventories		431	2,735	2,404
		4,184,698	3,238,945	2,678,686
Less: Current Liabilities				
Payables		(355,561)	(136,089)	(93,082)
Contract Liability / Unused Grants		(276,388)	(30,845)	(276,388)
Bonds and Deposits		(12,990)	(12,530)	2,502
Loan Liability		(130,719)	(13,359)	(14,236)
Lease Liability		(1,551)	(1,481)	(1,551)
Provisions		(194,919)	(253,860)	(194,919)
		(972,130)	(448,165)	(577,675)
Less: Cash Reserves	7	(701,503)	(791,510)	(702,411)
Add Back: Component of Leave Liability not Required to be funded		24,392	23,479	24,424
Add Back : Bonds & Deposits		12,990	12,530	(2,502)
Add Back: Current Loan Liability		130,719	13,359	14,236
Add Back: Current Lease Liability		1,551	1,481	1,551
Add Back: Self Supporting Loans		(2,662)	0	0
Net Current Funding Position		2,678,056	2,050,119	1,436,309



Comments - Net Current Funding Position

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

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,135,940				1,135,940	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	1,136,340	1,452,411	0	62,378	2,651,129			

Comments/Notes - Investments

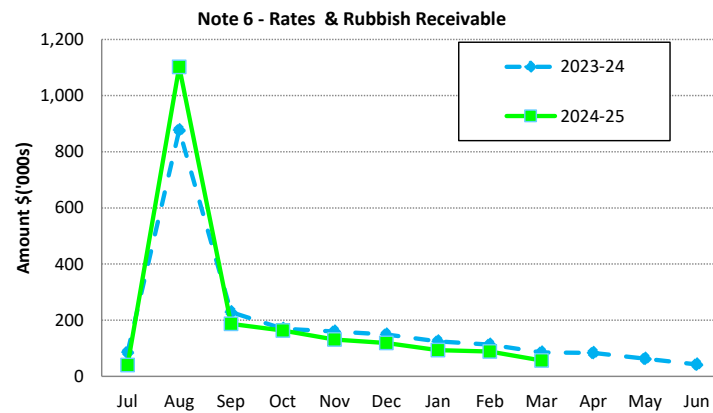
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2025

Note 3: Receivables

Receivables - Rates & Rubbish	31 March 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	42,472	94,339
Levied this year	1,399,313	1,342,590
Less Collections to date	(1,385,060)	(1,394,457)
Equals Current Outstanding	56,724	42,472
Net Rates Collectable	56,724	42,472
% Collected	96.07%	97.04%

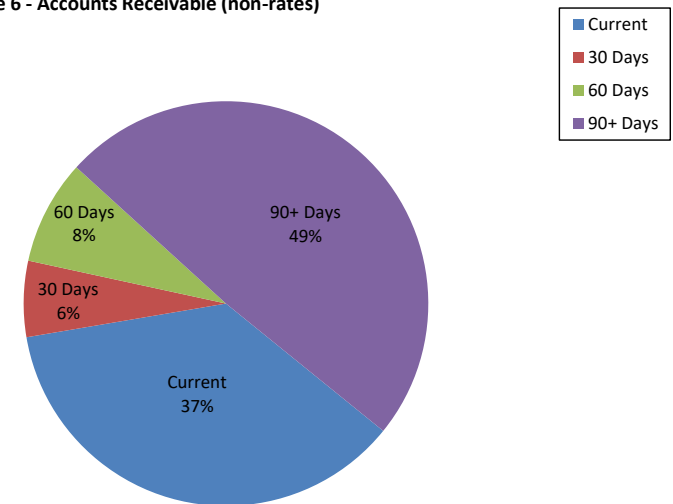
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	5,417	901	1,240	7,283	14,841
Percentage	36.5%	6.1%	8.4%	49.1%	
Balance per Trial Balance					
Sundry Debtors					14,841
Receivables - Other					34,521
Total Receivables General Outstanding					49,362

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 MARCH 2025

Note 4: Other Current Assets

	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2025
Other Current Assets	\$	\$	\$	\$
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	1,974	0	2,404
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				2,404
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.

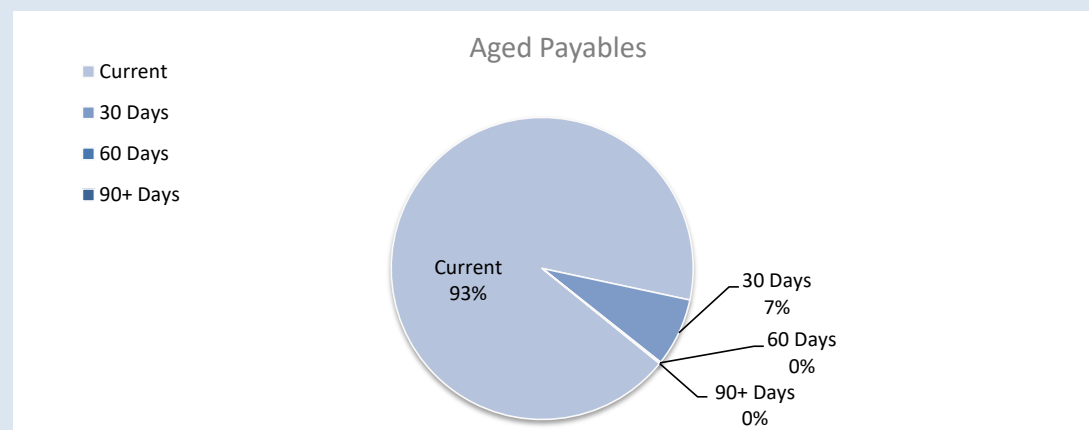
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

Note 5: Payables

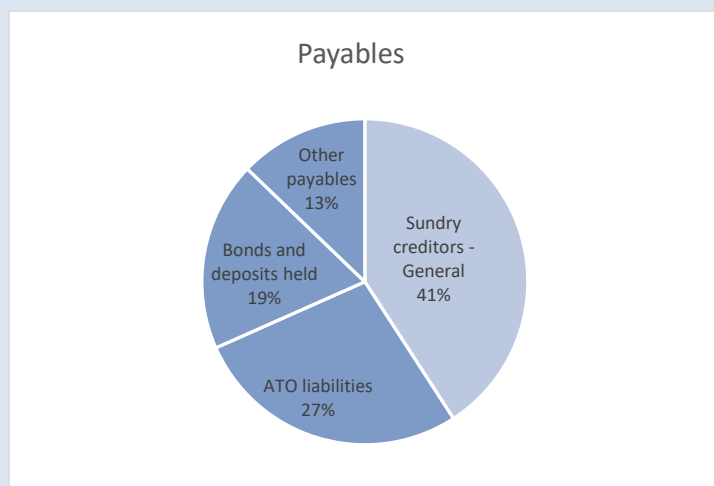
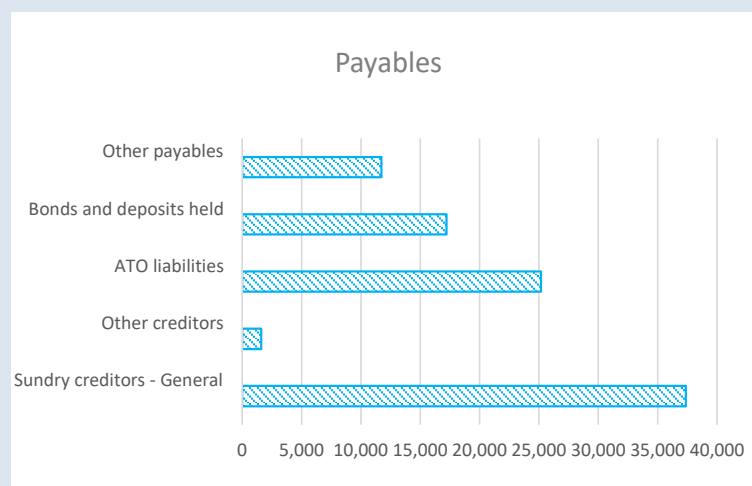
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	34,569	2,730	65	0	37,364
Percentage	92.5%	7.3%	0.2%	0%	
Balance per Trial Balance					
Sundry creditors - General					37,364
Other creditors					1,607
ATO liabilities					25,162
Bonds and deposits held					17,220
Other payables					11,728
Total Payables General Outstanding					93,082
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
\$93,082
Over 30 Days
8%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	(3,323)	(266)	1,181,171	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	(1,299)	(261)	1,327,468	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	(1,299)	(261)	1,348,268	1,349,827	0	0	1,349,827
Discounts								(57,575)				(54,000)
Amount from General Rates								1,290,693				1,295,827
Ex-Gratia Rates								11,001				11,001
Rates Written Off								(63)				0
Specified Area Rates								0				0
Totals								1,301,632				1,306,828

Comments - Rating Information

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

Note 7: Disposal of Assets

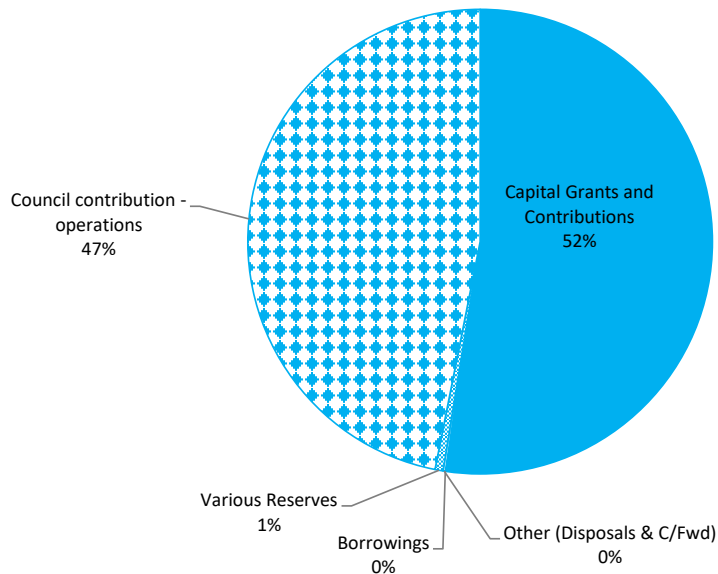
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST	7,000	4,600		(2,400)	7,000	4,600	0	(2,400)
		7,000	4,600	0	(2,400)	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 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	641,708	623,520	694,902	646,402	641,708	18,188
Furniture and Equipment	0	0	39,744	53,000	53,000	0	(39,744)
Plant and Equipment	0	18,182	14,994	20,000	20,000	18,182	3,188
Infrastructure Assets - Roads	0	1,025,047	1,345,473	1,861,808	1,757,789	1,025,047	(320,426)
Infrastructure Assets - Footpaths	0	79,364	107,433	143,280	143,280	79,364	(28,069)
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	5,355	7,140	7,140	0	(5,355)
Infrastructure Assets - Other	0	93,473	116,721	155,659	155,659	93,473	(23,248)
Capital Expenditure Totals	0	1,857,775	2,253,240	2,935,789	2,783,270	1,857,775	(395,465)
Capital acquisitions funded by:							
Capital Grants and Contributions			589,777	1,538,263	1,043,424	561,179	(28,598)
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			1,658,863	1,376,426		1,291,996	(366,867)
Capital Funding Total			2,253,240	2,935,789		1,857,775	(395,465)

Budgeted Capital Acquisitions Funding





























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

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Governance											
 ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(168,039)	(168,039)	(209,000)	(221,000)	(221,000)	52,961	
Total - Governance				0	(168,039)	(168,039)	(209,000)	(221,000)	(221,000)	52,961	
Housing											
 LOT 60 GLASS STREET - CAPITAL	4092541	9231	BC03	0	(430)	(430)	(4,336)	(4,336)	(3,249)	2,819	
 Works Crew House Construction	4092540	9231	BC02	0	(141,729)	(141,729)	(133,000)	(143,000)	(143,000)	1,271	
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(6,765)	(6,765)	(6,000)	(6,000)	(4,500)	(2,265)	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092542	9231	BC52	0	(13,200)	(13,200)	(13,200)	(13,200)	(9,900)	(3,300)	
 Construct GROH House	4092542	9231	BC95	0	(161,967)	(161,967)	(154,000)	(154,000)	(115,497)	(46,470)	
 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)	(337,036)	(292,646)	(47,836)	
Community Amenities											
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(640)	(640)	(1,458)	(1,458)	(1,089)	449	
Total - Community Amenities				0	(640)	(640)	(1,458)	(1,458)	(1,089)	449	
Recreation And Culture											
 YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(1,053)	1,053	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENI	4111545	9231	BC41	0	(7,500)	(7,500)	(5,000)	(5,000)	(3,744)	(3,756)	
 KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	(21,783)	(21,783)	(20,000)	(20,000)	(14,994)	(6,789)	
 Trayning Tennis Club Shelter	4113547	9231	BC97	0	(22,355)	(22,355)	(19,000)	(29,000)	(29,000)	6,645	
Total - Recreation And Culture				0	(51,638)	(51,638)	(45,408)	(55,408)	(48,791)	(2,847)	
Transport											
 DEPOT CAPEX - L&B	4121540	9231		0	(80,910)	(80,910)	(80,000)	(80,000)	(59,994)	(20,916)	
Total - Transport				0	(80,910)	(80,910)	(80,000)	(80,000)	(59,994)	(20,916)	
 Total - Buildings				0	(641,708)	(641,708)	(646,402)	(694,902)	(623,520)	(18,188)	
Furniture & Equipment											
 Upgrade Server Computer	4042563	9232		0	0	0	(53,000)	(53,000)	(39,744)	39,744	
Total - Governance				0	0	0	(53,000)	(53,000)	(39,744)	39,744	
 Total - Furniture & Equipment				0	0	0	(53,000)	(53,000)	(39,744)	39,744	
Plant & Equipment											
Transport											
 Purchase of Plant	4123615	9233		0	(18,182)	(18,182)	(20,000)	(20,000)	(14,994)	(3,188)	
Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(14,994)	(3,188)	
 Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(14,994)	(3,188)	
Infrastructure Assets - Roads											

FOR THE PERIOD ENDED 31 MARCH 2025

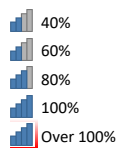
Note 8: Capital Acquisitions (Continued)

				YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment	
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget		YTD Variance
				\$	\$	\$	\$	\$	\$		\$
Transport											
	TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(23,427)	23,427
	Sutherland Street Capital	4121001	9250	RCC072	0	(502)	(502)	(11,191)	(11,191)	(8,379)	7,877
	Harrod Road CAPEX	4121002	9250	RRG002	0	(149,267)	(149,267)	(736,836)	(574,566)	(113,454)	(35,813)
	RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(137,610)	(137,610)	(525,216)	(415,095)	(394,257)	256,647
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(734,703)	(734,703)	(398,307)	(734,703)	(734,703)	0
	GFR BENCUBBIN KELLERBERRIN ROAD	4121006	9250	GFR002	0	(2,965)	(2,965)	0	(95,000)	(71,253)	68,288
	Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	0	0	0
Total - Transport				0	(1,025,047)	(1,025,047)	(1,757,789)	(1,861,808)	(1,345,473)	320,426	
	Total - Infrastructure Assets - Roads			0	(1,025,047)	(1,025,047)	(1,757,789)	(1,861,808)	(1,345,473)	320,426	
Infrastructure Assets - Footpaths											
Transport											
	Hughes Street Footpath - Capital	4121011	9251	FCC05	0	0	0	(13,280)	(13,280)	(9,954)	9,954
	CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(6,575)	(6,575)	(15,000)	(15,000)	(11,250)	4,675
	Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(7,589)	(7,589)	(17,000)	(17,000)	(12,744)	5,155
	George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(11,394)	11,394
	Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(60,000)	(60,000)	(74,000)	(74,000)	(55,494)	(4,506)
	Twine Street Footpath Capital	4121010	9251	FCC100		0	0	(8,800)	(8,800)	(6,597)	6,597
	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)	(107,433)	28,069	
	Total - Infrastructure Assets - Footpaths			0	(79,364)	(79,364)	(143,280)	(143,280)	(107,433)	28,069	
Infrastructure Assets - Water											
Recreation And Culture											
	TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(5,355)	5,355
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(5,355)	5,355	
	Total - Infrastructure Assets - Water			0	0	0	(7,140)	(7,140)	(5,355)	5,355	
Recreation And Culture											
	Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(38,555)	(38,555)	(31,910)	(31,910)	(23,931)	(14,624)
	Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(55,240)	(55,240)	(68,144)	(68,144)	(51,093)	(4,147)
	Kununoppin Community Centre Playground	4223549	9254	BC75	0	322	322	(10,000)	(10,000)	(7,497)	7,819
	Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(34,200)	34,200
Total - Recreation And Culture				0	(93,473)	(93,473)	(155,659)	(155,659)	(116,721)	23,248	
	Total - Infrastructure Assets - Other			0	(93,473)	(93,473)	(155,659)	(155,659)	(116,721)	23,248	
	Capital Expenditure Total			0	(1,857,775)	(1,857,775)	(2,783,270)	(2,935,789)	(2,253,240)	395,465	
Level of Completion Indicators											
	0%										
	20%										

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	
				\$	\$	\$	\$	\$	\$	\$	



40%

60%

80%

100%

Over 100%

}

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

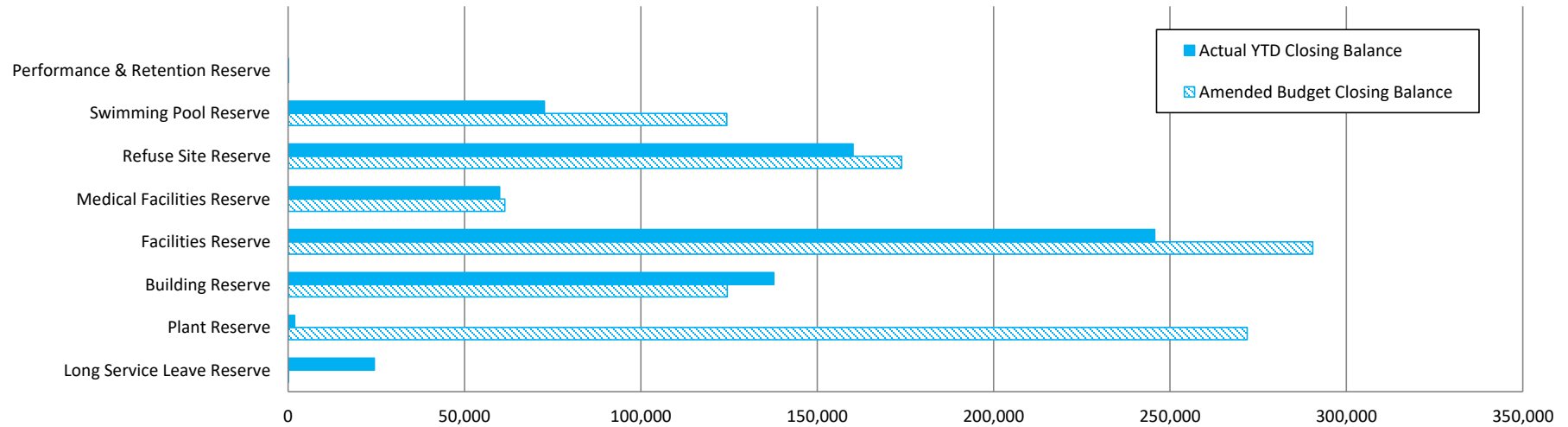
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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 March 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	(30,000)	0	2	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	(46,500)	0	1,046,541	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 MARCH 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Mar 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 March 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	200,250	146,036	120,962	266,998	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	8,244	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	8,784	11,715		11,715	0	0	0
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	8,784	11,715		11,715	0	(38,555)	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	(38,555)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	16,549	0	42,174	16,549	39,684	56,233	41,831	(134,383)	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	301,714	377,143		377,143	151,596	(149,267)	2,329
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	300,716	592,812	279,716	(872,313)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	262,251	269,673	80,000	349,673	129,867	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	0	70,082	114,123	184,205	0	(79,364)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	945	1,271		1,271	0	(12,829)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	1,005,729	1,389,863	655,485	2,045,348	974,721	(1,330,075)	2,329
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	415,952	346,439	160,646	507,085	413,542	(190,576)	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	589,777	1,043,424	494,839	1,538,263	561,179	(1,139,499)	2,329
TOTALS			0	346,439	1,043,424	1,005,729	1,389,863	655,485	2,045,348	974,721	(1,330,075)	2,329

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	\$	%				
Health	(18,196)	(21%)	▼	S	Timing	Doctors Recoup
Other Property and Services	16,343	20%	▲	S	Timing	Reimbursed Rent more than expected & Private Works Income un budgeted
Expenditure from operating activities						
Governance	97,374	21%	▲	S	Timing	Some GL budgets are by 12 months
General Purpose Funding	13,316	22%	▲	S	Timing	Valuation expenses & Rates debt recovery lower than expected
Health	39,919	29%	▲	S	Timing	Doctors Invoice yet to be received
Community Amenities	28,637	12%	▲	S	Timing	Budget by 12 months
Transport	365,266	16%	▲	S	Timing	Maintenance continuance with some GLs budgets by 12 months
Other Property and Services	(203,620)	(100%)	▼	S	Timing	Budget by 12 months
Inflows from investing activities						
Infrastructure Assets - Roads	320,426	24%	▲	S	Timing	Some Construction yet to commence or be completed
Infrastructure Assets - Footpaths	28,069	26%	▲	S	Timing	Some Construction yet to commence or be completed
Infrastructure Assets - Other	23,248	20%	▲	S	Timing	Some Construction yet to commence
Inflows from financing activities						

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	\$	\$	\$	\$
		Permanent Changes						
				Opening Surplus(Deficit)		(199,584)		(199,584)
4092541	BC83	Opening surplus adjustment	09-2024.99	Capital Expenses			(16,500)	(216,084)
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		Operating Expenses		15,000		(184,584)
3121303		Road Projects -other Capital Grants	09-2024.98	Operating Revenue		80,000		(104,584)
4121006		GFR Bencunnin Kellerberrin Road		Capital Expenses			(95,000)	(199,584)
3032306		Grants Commission - United Grant	02-2025.09	Operating Revenue		120,962		(78,622)
3042350		Reimbursements - Other Governance	02-2025.09	Operating Revenue		12,558		(66,064)
3092300		Non-employee Housing Rent	02-2025.09	Operating Revenue			(13,440)	(79,504)
3092330		Rent - Kununoppin ILUs	02-2025.09	Operating Revenue		15,000		(64,504)
3102324		Black water Disposal Fee	02-2025.09	Operating Revenue		38,000		(26,504)
3121300		Grants Commission - Road Grant	02-2025.09	Operating Revenue		39,684		13,180
3121310		Roads to Recovery Grants	02-2025.09	Operating Revenue		300,716		313,896
3121320		Footpath Grant	02-2025.09	Operating Revenue		114,123		428,019
3143301		Fuel Tax Credit	02-2025.09	Operating Revenue		25,000		453,019
3145300		Reimbursements - Workers Comp	02-2025.09	Operating Revenue		40,000		493,019
2042001		Salaries - Other Governance	02-2025.09	Operating Expenses			(85,000)	408,019
2042002		Superannuation - Governance	02-2025.09	Operating Expenses			(10,000)	398,019
2092010		Aged Persons Bldg Mtce	02-2025.09	Operating Expenses			(20,000)	378,019
2101002		Refuse Site Maintenance	02-2025.09	Operating Expenses			(15,000)	363,019
2101002		Refuse Site Maintenance	02-2025.09	Operating Expenses		30,000		393,019
2101002		Refuse Site Maintenance	02-2025.09	Operating Expenses			(20,000)	373,019
		Recreation Facilities Grounds	02-2025.09					
2113010		Maintenance		Operating Expenses			(40,000)	333,019
		Recreation Facilities Grounds	02-2025.09					
2113010		Maintenance		Operating Expenses			(30,000)	303,019
2122035		Depot Building Maintenance	02-2025.09	Operating Expenses			(10,000)	293,019
2122035		Depot Building Maintenance	02-2025.09	Operating Expenses			(10,000)	283,019
2122035		Depot Building Maintenance	02-2025.09	Operating Expenses			(10,000)	273,019
2132002		Caravan Park Maintenance	02-2025.09	Operating Expenses			(15,000)	258,019
			02-2025.09					
2132032		Short Stay Accommodation Expense		Operating Expenses		12,000		270,019
			02-2025.09					
2132032		Short Stay Accommodation Expense		Operating Expenses		20,000		290,019
2142003		Works Supervisor - Administration	02-2025.09	Operating Expenses			(30,000)	260,019
2142016		Works Team - Allowances	02-2025.09	Operating Expenses			(10,000)	250,019
2143002		Parts, repairs & hire external	02-2025.09	Operating Expenses			(120,000)	130,019
2143005		Fuels and Oils	02-2025.09	Operating Expenses			(50,000)	80,019
2145002		Workers Compensation	02-2025.09	Operating Expenses			(30,000)	50,019
BC01		Administration Building Capital	02-2025.09	Capital Expenses			(12,000)	38,019
BC02		Works Crew House Construction	02-2025.09	Capital Expenses			(10,000)	28,019
BC97		Tennis Club Shelter	02-2025.09	Capital Expenses			(10,000)	18,019
RRG007		Leake Street Kununoppin Capital	02-2025.09	Capital Expenses		54,986		73,005
RTR020		Kununoppin Doodlakine Road	02-2025.09	Capital Expenses			(136,505)	(63,500)
RTR020		Kununoppin Doodlakine Road	02-2025.09	Capital Expenses		64,404		904
RTR020		Kununoppin Doodlakine Road	02-2025.09	Capital Expenses			(264,294)	(263,390)
RTR017		Sherzinger Road	02-2025.09	Capital Expenses			(22,374)	(285,764)
RTR017		Sherzinger Road	02-2025.09	Capital Expenses			(40,230)	(325,994)
RTR017		Sherzinger Road	02-2025.09	Capital Expenses		172,725		(153,269)
RRG002		Harrod Road Capex	02-2025.09	Capital Expenses			(37,578)	(190,847)
RRG002		Harrod Road Capex	02-2025.09	Capital Expenses		101,585		(89,262)
RRG002		Harrod Road Capex	02-2025.09	Capital Expenses		98,263		9,001
5042800		Transfer from Leave Reserve	02-2025.09	Capital Revenue			(30,000)	(20,999)
		Movement in Leave Liability		Non Cash Item	20,999	0	(0)	0
					20,999	1,171,922	(1,192,921)	(0)