



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 June 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 30 June 2025 of \$1,726,082.

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	357%	\$ 507,085	\$ 507,085	\$ 1,807,927
Capital Grants, Subsidies and Contributions	49%	\$ 1,538,263	\$ 1,538,263	\$ 754,772
	125%	\$ 2,045,348	\$ 2,045,348	\$ 2,562,699
Rates Levied	100%	\$ 1,306,828	\$ 1,306,828	\$ 1,307,937

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 June 2025**

Key Information

Financial Position		Prior Year 30 June 2024	Current Year 30 June 2025
Adjusted Net Current Assets	64%	\$ 2,678,056	\$ 1,726,082
Cash and Equivalent - Unrestricted	66%	\$ 3,332,053	\$ 2,214,289
Cash and Equivalent - Restricted	150%	\$ 701,503	\$ 1,054,921
Receivables - Rates	76%	\$ 23,916	\$ 18,082
Receivables - Other	70%	\$ 126,796	\$ 88,182
Payables	32%	\$ 339,651	\$ 109,612

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

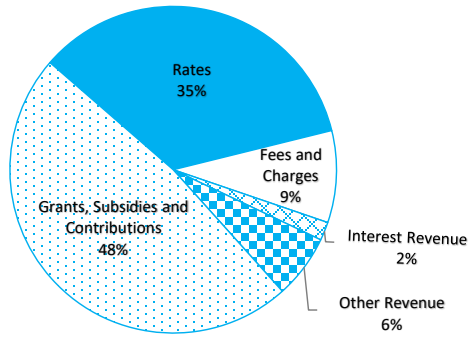
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

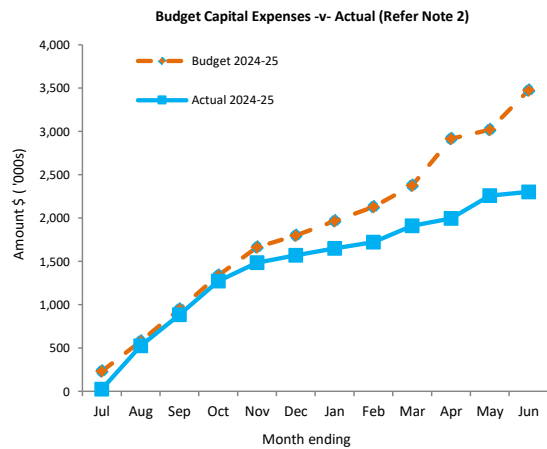
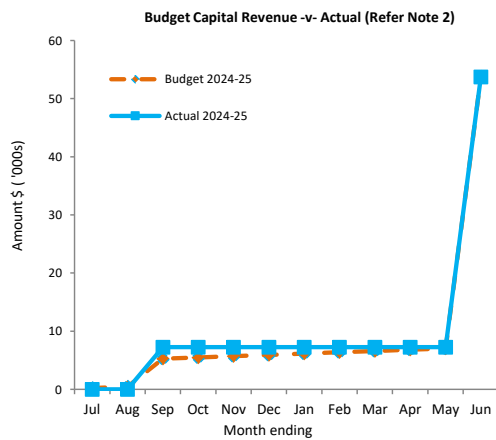
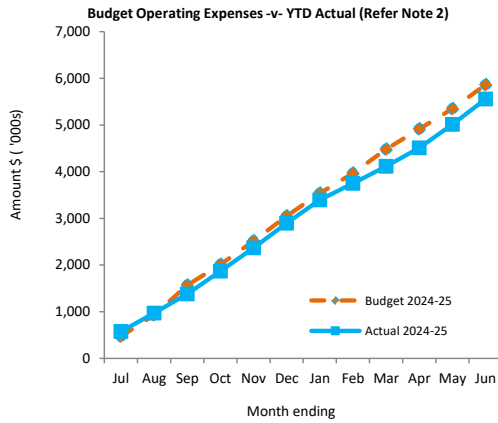
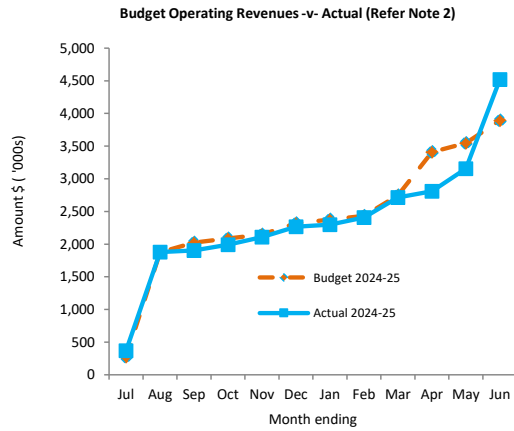
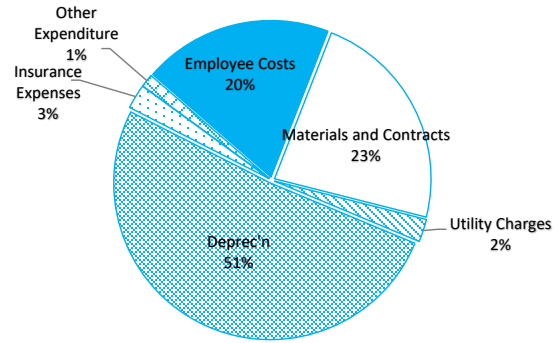
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	8-Jul-25

**Shire of Trayning
Information Summary
For the Period Ended 30 June 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 30 June 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	23,302	40,264	16,962	73%	▲	\$
General Purpose Funding - Rates	6	1,306,828	1,306,828	1,306,828	1,307,937	1,109	0%	▲	
General Purpose Funding - Other		197,824	318,786	318,786	1,287,190	968,404	304%	▲	\$
Law, Order and Public Safety		6,172	6,172	6,172	7,412	1,240	20%	▲	
Health		118,037	118,037	118,037	134,130	16,093	14%	▲	\$
Education and Welfare		10,643	10,643	10,643	1,734	(8,909)	(84%)	▼	
Housing		107,775	109,335	109,335	116,764	7,429	7%	▲	
Community Amenities		56,923	94,923	94,923	92,557	(2,366)	(2%)	▼	
Recreation and Culture		6,282	6,282	6,282	21,459	15,177	242%	▲	\$
Transport		197,389	237,073	237,073	581,478	344,405	145%	▲	\$
Economic Services		33,860	33,860	33,860	38,115	4,255	13%	▲	
Other Property and Services		24,578	89,578	89,578	134,727	45,149	50%	▲	\$
		2,077,055	2,354,819	2,354,819	3,763,767				
Expenditure from operating activities									
Governance		(484,968)	(579,968)	(579,968)	(485,867)	94,101	16%	▲	\$
General Purpose Funding		(81,949)	(81,949)	(81,949)	(68,943)	13,006	16%	▲	\$
Law, Order and Public Safety		(98,845)	(98,845)	(98,845)	(96,308)	2,537	3%	▲	
Health		(186,516)	(186,516)	(186,516)	(193,941)	(7,425)	(4%)	▼	
Education and Welfare		(98,952)	(98,952)	(98,952)	(101,766)	(2,814)	(3%)	▼	
Housing		(220,873)	(240,873)	(240,873)	(232,312)	8,561	4%	▲	
Community Amenities		(300,123)	(310,123)	(310,123)	(260,958)	49,165	16%	▲	\$
Recreation and Culture		(785,863)	(855,863)	(855,863)	(871,146)	(15,283)	(2%)	▼	
Transport		(2,939,639)	(2,954,639)	(2,954,639)	(2,533,140)	421,499	14%	▲	\$
Economic Services		(229,673)	(212,673)	(212,673)	(190,896)	21,777	10%	▲	\$
Other Property and Services		(3,072)	(243,072)	(243,072)	(520,044)	(276,972)	(114%)	▼	\$
		(5,430,474)	(5,863,474)	(5,863,473)	(5,555,321)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	2,740,662	2,819,813	79,151	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	2,400	2,400	0	0%		
Movement in Leave Reserve (Added Back)		5,610	(28,390)	0	(24,117)	(24,117)		▼	\$
		2,748,672	2,714,672	2,743,062	2,798,097				
Amount attributable to operating activities		(604,747)	(793,983)	(765,592)	1,006,544				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,538,263	1,538,263	754,772	(783,491)	(51%)	▼	\$
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	2,662	2,662	(0)	0%	▼	
		1,050,686	1,545,525	1,545,525	762,034				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(694,902)	(694,902)	(642,743)	52,159	8%	▲	
Furniture and Equipment	8	(53,000)	(53,000)	(53,000)	(52,894)	106	0%	▲	
Plant and Equipment	8	(20,000)	(20,000)	(20,000)	(18,182)	1,818	9%	▲	
Infrastructure Assets - Roads	8	(1,757,789)	(1,861,808)	(1,861,808)	(1,283,979)	577,829	31%	▲	\$
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(143,280)	(122,378)	20,902	15%	▲	\$
Infrastructure Assets - Other	8	(155,659)	(155,659)	(155,659)	(104,783)	50,876	33%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(2,783,270)	(2,935,789)	(2,935,789)	(2,224,959)				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,390,264)	(1,462,925)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0	0%		
Transfer from Reserves	10	0	46,500	46,500	46,500	0	0%		
		0	46,500	46,500	46,500				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(147,220)	(142,175)	5,045	3%	▲	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(1,551)	0	1,551	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(391,538)	(399,918)	(8,380)	(2%)	▼	
		(540,309)	(540,309)	(540,309)	(542,093)				
Amount attributable to financing activities		(540,309)	(493,809)	(493,809)	(495,593)				
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)	(765,592)	1,006,544				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,390,264)	(1,462,925)				
Amount attributable to financing activities		(540,309)	(493,809)	(493,809)	(495,593)				
Surplus or deficit at the end of the financial year	1	(0)	(0)	28,391	1,726,082				

▲▼ 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 June 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	1,307,937	1,109	0%	▲	
Operating Grants, Subsidies and Contributions	12	346,439	507,085	507,085	1,807,927	1,300,842	257%	▲	\$
Fees and Charges		258,821	298,381	298,381	342,618	44,237	15%	▲	\$
Interest Earnings		41,687	41,687	41,687	68,422	26,735	64%	▲	\$
Other Revenue		123,280	200,838	200,838	236,862	36,024	18%	▲	\$
Profit on Disposal of Assets	7	0	0	0	0	0			
		2,077,055	2,354,819	2,354,819	3,763,767				
Expenditure from operating activities									
Employee Costs		(1,019,167)	(1,272,167)	(1,272,168)	(1,075,939)	196,229	15%	▲	\$
Materials and Contracts		(1,246,688)	(1,426,688)	(1,426,687)	(1,267,092)	159,595	11%	▲	\$
Utility Charges		(128,508)	(128,508)	(128,507)	(129,224)	(717)	(1%)	▼	
Depreciation on Non-Current Assets		(2,740,662)	(2,740,662)	(2,740,662)	(2,819,813)	(79,151)	(3%)	▼	
Interest Expenses		(56,351)	(56,351)	(56,351)	(46,770)	9,581	17%	▲	
Insurance Expenses		(147,268)	(147,268)	(147,268)	(139,597)	7,671	5%	▲	
Other Expenditure		(89,430)	(89,430)	(89,430)	(74,485)	14,945	17%	▲	\$
Loss on Disposal of Assets	7	(2,400)	(2,400)	(2,400)	(2,400)	0	0%		
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,430,474)	(5,863,474)	(5,863,473)	(5,555,321)				
Operating activities excluded from budget									
Add back Depreciation		2,740,662	2,740,662	2,740,662	2,819,813	79,151	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	2,400	2,400	2,400	2,400	0	0%		
Movement in Leave Reserve (Added Back)		5,610	(28,390)	0	(24,117)	(24,117)		▼	\$
		2,748,672	2,714,672	2,743,062	2,798,097				
Amount attributable to operating activities		(604,747)	(793,983)	(765,592)	1,006,544				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	1,043,424	1,538,263	1,538,263	754,772	(783,491)	(51%)	▼	\$
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	2,662	2,662	(0)	(0%)	▼	
		1,050,686	1,545,525	1,545,525	762,034				
Outflows from investing activities									
Land and Buildings	8	(646,402)	(694,902)	(694,902)	(642,743)	52,159	8%	▲	
Furniture and Equipment	8	(53,000)	(53,000)	(53,000)	(52,894)	106	0%	▲	
Plant and Equipment	8	(20,000)	(20,000)	(20,000)	(18,182)	1,818	9%	▲	
Infrastructure Assets - Roads	8	(1,757,789)	(1,861,808)	(1,861,808)	(1,283,979)	577,829	31%	▲	\$
Infrastructure Assets - Footpaths	8	(143,280)	(143,280)	(143,280)	(122,378)	20,902	15%	▲	\$
Infrastructure Assets - Water	8	(7,140)	(7,140)	(7,140)	0	7,140	100%	▲	
Infrastructure Assets - Other	8	(155,659)	(155,659)	(155,659)	(104,783)	50,876	33%	▲	\$
		(2,783,270)	(2,935,789)	(2,935,789)	(2,224,959)				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,390,264)	(1,462,925)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	9	0	0	0	0	0			
Transfer from Reserves	10	0	46,500	46,500	46,500	0	0%		
		0	46,500	46,500	46,500				
Outflows from financing activities									
Repayment of Borrowings	9	(147,220)	(147,220)	(147,220)	(142,175)	5,045	3%	▲	
Payments for principal portion of lease liabilities	9	(1,551)	(1,551)	(1,551)	0	1,551	100%	▲	
Transfer to Reserves	10	(391,538)	(391,538)	(391,538)	(399,918)	(8,380)	(2%)	▼	
		(540,309)	(540,309)	(540,309)	(542,093)				
Amount attributable to financing activities		(540,309)	(493,809)	(493,809)	(495,593)				
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)	(765,592)	1,006,544				
Amount attributable to investing activities		(1,732,584)	(1,390,264)	(1,390,264)	(1,462,925)				
Amount attributable to financing activities		(540,309)	(493,809)	(493,809)	(495,593)				
Surplus or deficit at the end of the financial year	1	(0)	(0)	28,391	1,726,082				

▲ ▼ 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 JUNE 2025

	30 June 2024	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,033,556	3,269,211
Trade and other receivables	134,864	106,264
Inventories	431	2,263
TOTAL CURRENT ASSETS	4,184,698	3,377,738
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	14,517,454
Infrastructure	66,201,895	65,436,426
Right-of-use assets	6,349	6,349
TOTAL NON-CURRENT ASSETS	80,648,827	80,046,973
TOTAL ASSETS	84,833,526	83,424,711
CURRENT LIABILITIES		
Trade and other payables	355,561	125,702
Other liabilities	276,388	276,388
Lease liabilities	1,551	1,551
Borrowings	130,719	(11,456)
Employee related provisions	194,919	194,919
TOTAL CURRENT LIABILITIES	959,139	587,105
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	1,883,548
NET ASSETS	82,577,943	81,541,162
EQUITY		
Retained surplus	28,913,928	27,523,729
Reserve accounts	701,503	1,054,921
Revaluation surplus	52,962,512	52,962,512
TOTAL EQUITY	82,577,943	81,541,162

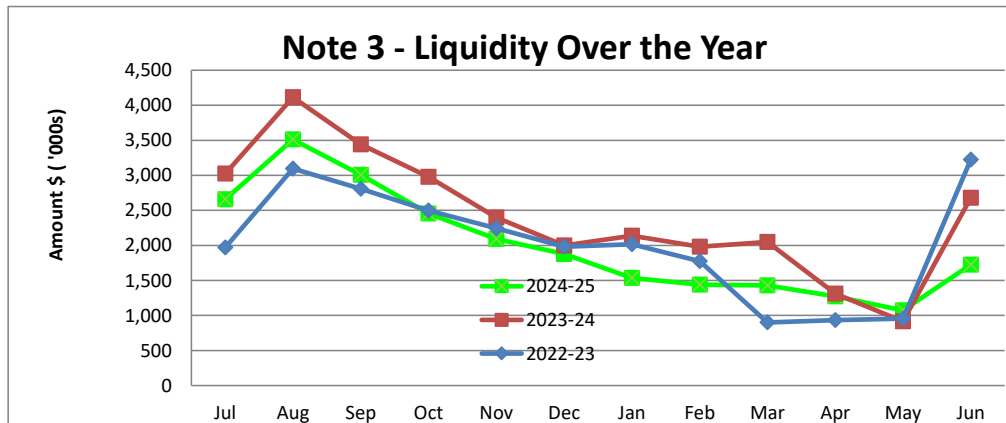
This statement is to be read in conjunction with the accompanying notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	30/06/2024	30/06/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,303,376	3,303,376	1,937,901
Cash Restricted - Conditions over Grants	11	28,677	28,677	276,388
Cash Restricted - Reserves	10	701,503	701,503	1,054,921
Receivables - Rates	3	23,916	23,916	18,082
Receivables - Other	3	126,796	126,796	88,182
Inventories		431	431	2,263
		4,184,698	4,184,698	3,377,738
Less: Current Liabilities				
Payables		(339,651)	(339,651)	(109,612)
Contract Liability / Unused Grants		(276,388)	(276,388)	(276,388)
Bonds and Deposits		(15,910)	(15,910)	(16,090)
Loan Liability		(130,719)	(130,719)	11,456
Lease Liability		(1,551)	(1,551)	(1,551)
Provisions		(194,919)	(194,919)	(194,919)
		(959,139)	(959,139)	(587,105)
Less: Cash Reserves	7	(701,503)	(701,503)	(1,054,921)
Add Back: Component of Leave Liability not Required to be funded		24,392	24,392	275
Add Back: Current Loan Liability		130,719	130,719	(11,456)
Add Back: Current Lease Liability		1,551	1,551	1,551
Add Back: Self Supporting Loans		(2,662)	(2,662)	0
Net Current Funding Position		2,678,056	2,678,056	1,726,082



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	2,214,139				2,214,139	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		0			0			
LEAVE RESERVE BANK		275			275	Westpac	Various	At Call
PLANT RESERVE BANK		272,068			272,068	Westpac	Various	At Call
BUILDING RESERVE BANK		126,088			126,088	Westpac	Various	At Call
FACILITIES RESERVE BANK		293,356			293,356	Westpac	Various	At Call
MEDICAL RESERVE BANK		62,110			62,110	Westpac	Various	At Call
REFUSE RESERVE BANK		175,793			175,793	Westpac	Various	At Call
SWIMMING POOL RESERVE BANK		125,231			125,231	Westpac	Various	At Call
(b) Term Deposits								
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				62,378	62,378	LG House Trust Unit	N/A	N/A
Total	2,214,539	1,054,921	0	62,378	3,331,839			

Comments/Notes - Investments

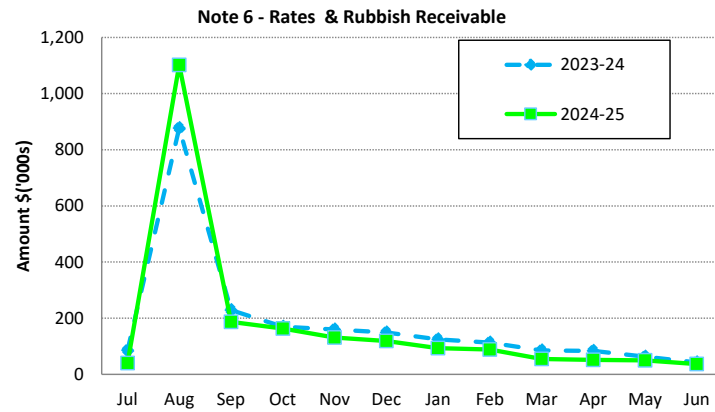
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 3: Receivables

Receivables - Rates & Rubbish	30 June 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	42,472	94,339
Levied this year	1,405,623	1,342,590
Less Collections to date	(1,411,457)	(1,394,457)
Equals Current Outstanding	36,638	42,472
Net Rates Collectable	36,638	42,472
% Collected	97.47%	97.04%

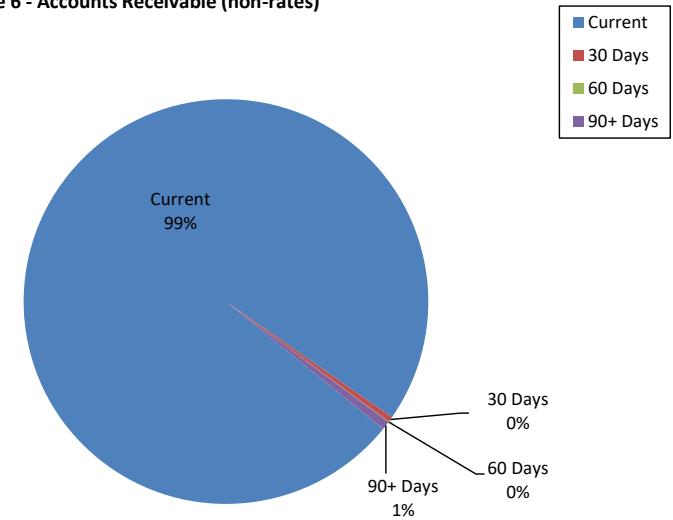
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	51,606	228	15	355	52,204
Percentage	98.9%	0.4%	0%	0.7%	
Balance per Trial Balance					
Sundry Debtors					52,204
Receivables - Other					35,979
Total Receivables General Outstanding					88,182

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 JUNE 2025

Note 4: Other Current Assets

	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 30 Jun 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	1,833	0	2,263
Accrued income and prepayments				
Accrued income and prepayments	13,186	0	(13,186)	0
Total Other Current assets				2,263
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.

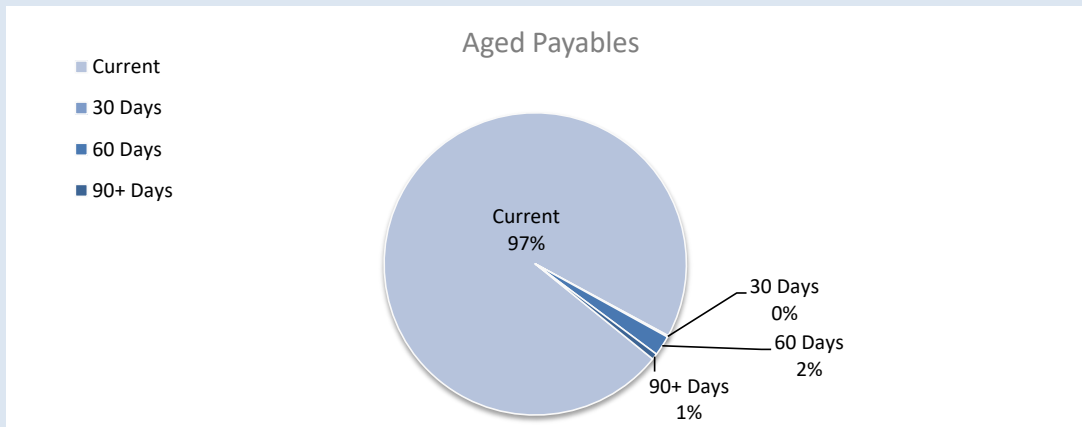
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

Note 5: Payables

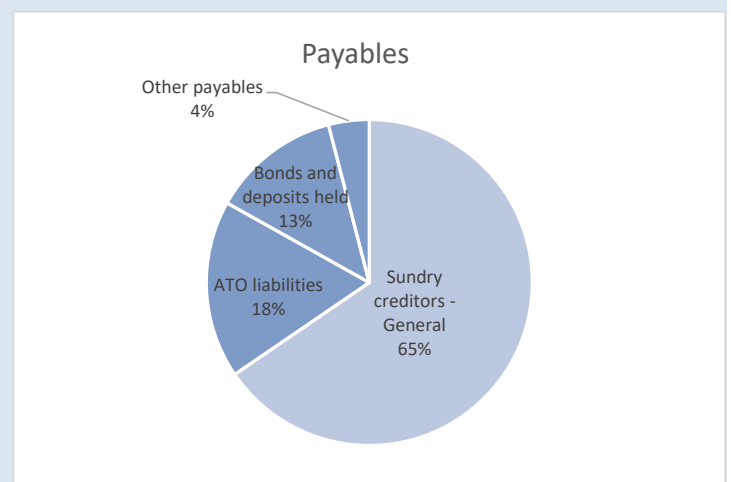
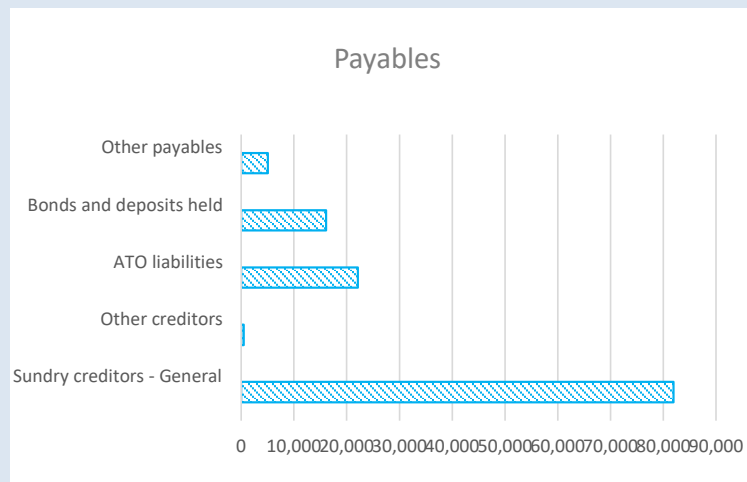
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	79,534	132	1,761	528	81,955
Percentage	97%	0.2%	2.1%	0.6%	
Balance per Trial Balance					
Sundry creditors - General					81,955
Other creditors					506
ATO liabilities					22,108
Bonds and deposits held					16,090
Other payables					5,043
Total Payables General Outstanding					125,702
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
\$125,702
Over 30 Days
3%
Over 90 Days
0.6%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 6: Rate Revenue

	Rate Code	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
					Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate												
GRV - Kununoppin / Trayning	03	0.184758	138	701,999	129,700.10	3,684	62	133,446	129,700	0	0	129,700
GRV - Yelbeni	07	0.184758	9	8,021	1,481.76	0	0	1,482	1,482	0	0	1,482
GRV - Commercial	01	0.184758	13	70,822	13,085.31	0	0	13,085	13,085	0	0	13,085
UV - Rural	06	0.010822	203	109,476,991	1,184,760.09	1,833	(266)	1,186,328	1,184,760	0	0	1,184,760
UV - Mining	09	0.010822	8	0	0.00	(506)	(57)	-563	0	0	0	0
Sub-Totals			371	110,257,833	1,329,027.26	5,011	(261)	1,333,777	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	5,011	(261)	1,354,577	1,349,827	0	0	1,349,827
Discounts								(57,575)				(54,000)
Amount from General Rates								1,297,003				1,295,827
Ex-Gratia Rates								11,001				11,001
Rates Written Off								(67)				0
Specified Area Rates								0				0
Totals								1,307,937				1,306,828

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 7: Disposal of Assets

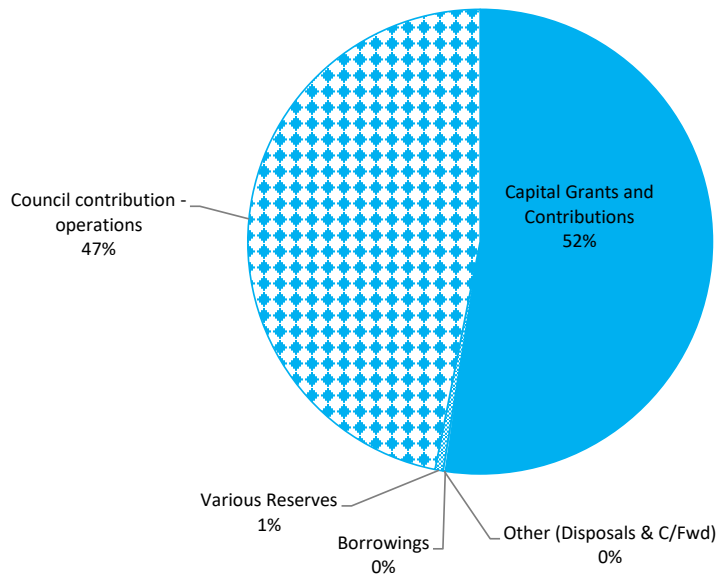
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND05	LAND 23 ADAMS ST	7,000	4,600		(2,400)	7,000	4,600	0	(2,400)
		7,000	4,600	0	(2,400)	7,000	4,600	0	(2,400)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 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	642,743	694,902	694,902	646,402	642,743	(52,159)
Furniture and Equipment	0	52,894	53,000	53,000	53,000	52,894	(106)
Plant and Equipment	0	18,182	20,000	20,000	20,000	18,182	(1,818)
Infrastructure Assets - Roads	0	1,283,979	1,861,808	1,861,808	1,757,789	1,283,979	(577,829)
Infrastructure Assets - Footpaths	0	122,378	143,280	143,280	143,280	122,378	(20,902)
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	7,140	7,140	7,140	0	(7,140)
Infrastructure Assets - Other	0	104,783	155,659	155,659	155,659	104,783	(50,876)
Capital Expenditure Totals	0	2,224,959	2,935,789	2,935,789	2,783,270	2,224,959	(710,830)
Capital acquisitions funded by:							
Capital Grants and Contributions			1,538,263	1,538,263	1,043,424	754,772	(783,491)
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			46,500	16,500		16,500	(30,000)
Council contribution - operations			1,346,426	1,376,426		1,449,087	102,661
Capital Funding Total			2,935,789	2,935,789		2,224,959	(710,830)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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)	(4,336)	3,906	
 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)	(6,000)	(765)	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092542	9231	BC52	0	(13,200)	(13,200)	(13,200)	(13,200)	(13,200)	0	
 Construct GROH House	4092542	9231	BC95	0	(161,967)	(161,967)	(154,000)	(154,000)	(154,000)	(7,967)	
 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)	(337,036)	(3,446)	
Community Amenities											
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(640)	(640)	(1,458)	(1,458)	(1,458)	818	
Total - Community Amenities				0	(640)	(640)	(1,458)	(1,458)	(1,458)	818	
Recreation And Culture											
 YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	0	0	(1,408)	(1,408)	(1,408)	1,408	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENI	4111545	9231	BC41	0	(7,500)	(7,500)	(5,000)	(5,000)	(5,000)	(2,500)	
 KUNUNOPPIN RECREATION GROUND PAVILION	4113542	9231	BC16	0	(21,783)	(21,783)	(20,000)	(20,000)	(20,000)	(1,783)	
 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)	(55,408)	3,770	
Transport											
 DEPOT CAPEX - L&B	4121540	9231		0	(81,944)	(81,944)	(80,000)	(80,000)	(80,000)	(1,944)	
Total - Transport				0	(81,944)	(81,944)	(80,000)	(80,000)	(80,000)	(1,944)	
Total - Buildings				0	(642,743)	(642,743)	(646,402)	(694,902)	(694,902)	52,159	
Furniture & Equipment											
 Upgrade Server Computer	4042563	9232		0	(52,894)	(52,894)	(53,000)	(53,000)	(53,000)	106	
Total - Governance				0	(52,894)	(52,894)	(53,000)	(53,000)	(53,000)	106	
Total - Furniture & Equipment				0	(52,894)	(52,894)	(53,000)	(53,000)	(53,000)	106	
Plant & Equipment											
Transport											
 Purchase of Plant	4123615	9233		0	(18,182)	(18,182)	(20,000)	(20,000)	(20,000)	1,818	
Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(20,000)	1,818	
Total - Plant & Equipment				0	(18,182)	(18,182)	(20,000)	(20,000)	(20,000)	1,818	
Infrastructure Assets - Roads											

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

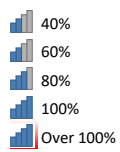
Note 8: Capital Acquisitions (Continued)

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	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
 TRAYNING NORTH ROAD	4121001	9250	RCC019	0	0	0	(31,253)	(31,253)	(31,253)	31,253	
 Sutherland Street Capital	4121001	9250	RCC072	0	(502)	(502)	(11,191)	(11,191)	(11,191)	10,689	
 Harrod Road CAPEX	4121002	9250	RRG002	0	(270,413)	(270,413)	(736,836)	(574,566)	(574,566)	304,153	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(249,166)	(249,166)	(525,216)	(415,095)	(415,095)	165,929	
 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	(29,195)	(29,195)	0	(95,000)	(95,000)	65,805	
 Leake Street Kununoppin Capital	4121002	9250	RRG077	0	0	0	(54,986)	0	0	0	
Total - Transport				0	(1,283,979)	(1,283,979)	(1,757,789)	(1,861,808)	(1,861,808)	577,829	
Total - Infrastructure Assets - Roads				0	(1,283,979)	(1,283,979)	(1,757,789)	(1,861,808)	(1,861,808)	577,829	
Infrastructure Assets - Footpaths											
Transport											
 Hughes Street Footpath - Capital	4121011	9251	FCC05	0	0	0	(13,280)	(13,280)	(13,280)	13,280	
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(7,033)	(7,033)	(15,000)	(15,000)	(15,000)	7,967	
 Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(7,589)	(7,589)	(17,000)	(17,000)	(17,000)	9,411	
 George Street Footpath (Capital)	4121010	9251	FCC69	0	0	0	(15,200)	(15,200)	(15,200)	15,200	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	(102,556)	(102,556)	(74,000)	(74,000)	(74,000)	(28,556)	
 Twine Street Footpath Capital	4121010	9251	FCC100	0	0	0	(8,800)	(8,800)	(8,800)	8,800	
 Felgate Parade Footpaths	4121010	9251	FCC93	0	(5,200)	(5,200)	0	0	0	(5,200)	
Total - Transport				0	(122,378)	(122,378)	(143,280)	(143,280)	(143,280)	20,902	
Total - Infrastructure Assets - Footpaths				0	(122,378)	(122,378)	(143,280)	(143,280)	(143,280)	20,902	
Infrastructure Assets - Water											
Recreation And Culture											
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	0	0	(7,140)	(7,140)	(7,140)	7,140	
Total - Recreation And Culture				0	0	0	(7,140)	(7,140)	(7,140)	7,140	
Total - Infrastructure Assets - Water				0	0	0	(7,140)	(7,140)	(7,140)	7,140	
Recreation And Culture											
 Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(38,555)	(38,555)	(31,910)	(31,910)	(31,910)	(6,645)	
 Pioneer Park - Capital Improvements and Renewal	4113539	9254	BC98	0	(54,948)	(54,948)	(68,144)	(68,144)	(68,144)	13,196	
 Kununoppin Community Centre Playground	4223549	9254	BC75	0	(11,281)	(11,281)	(10,000)	(10,000)	(10,000)	(1,281)	
 Wheatbelt Rail Trail Infrastructure	4113545	9254	BC99	0	0	0	(45,605)	(45,605)	(45,605)	45,605	
Total - Recreation And Culture				0	(104,783)	(104,783)	(155,659)	(155,659)	(155,659)	50,876	
Total - Infrastructure Assets - Other				0	(104,783)	(104,783)	(155,659)	(155,659)	(155,659)	50,876	
Capital Expenditure Total				0	(2,224,959)	(2,224,959)	(2,783,270)	(2,935,789)	(2,935,789)	710,830	
Level of Completion Indicators											
 0%  20%											

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 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 30 June 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	12,149	17,195	17,195	171,349	166,303	166,303	12,398	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	16,352	16,352	16,352	220,624	220,624	220,624	8,529	8,880	8,880
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	123,779	0	0	0	19,822	19,822	19,822	103,957	103,957	103,957	1,898	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	7,665	7,665	7,665	7,842	7,841	7,841	410	766	766
	1,381,271	0	0	0	142,175	147,220	147,220	1,239,096	1,234,051	1,234,051	46,770	56,351	56,351
Current loan borrowings	130,719							(11,456)					
Non-current loan borrowings	1,250,552							1,250,552					
	1,381,271							1,239,096					

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

(b) Information on Financing

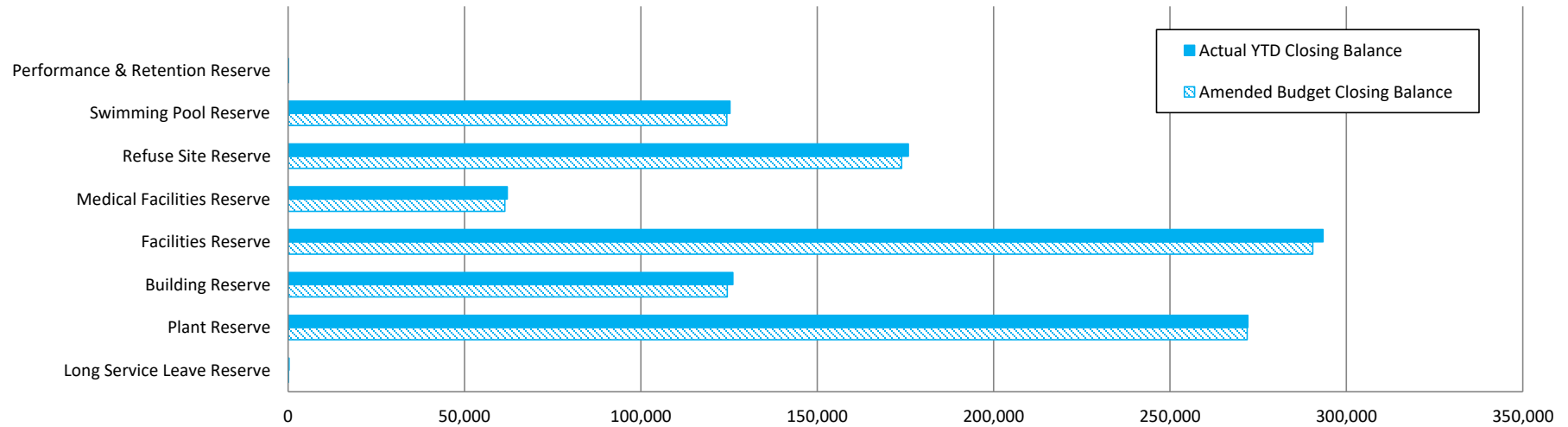
Particulars/Purpose	01 Jul 2024	New Financing			BC62 BC91			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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 30 June 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	883	5,000	5,000	(30,000)	(30,000)	2	275.44
Plant Reserve	1,855	46	201	270,000	270,000	0	0	271,901	272,055.37
Building Reserve	137,546	3,439	5,042	0	0	(16,500)	(16,500)	124,485	126,088.27
Facilities Reserve	245,329	6,133	9,027	39,000	39,000	0	0	290,462	293,355.68
Medical Facilities Reserve	59,911	1,498	2,200	0	0	0	0	61,409	62,110.33
Refuse Site Reserve	159,916	3,998	5,877	10,000	10,000	0	0	173,914	175,793.00
Swimming Pool Reserve	72,543	1,814	2,688	50,000	50,000	0	0	124,357	125,230.59
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	701,503	17,538	25,918	374,000	374,000	(46,500)	(46,500)	1,046,541	1,054,921.47

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 JUNE 2025

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	0	0	0	0
- Capital grant/contribution liabilities	13	28,677	247,711	0	276,388
Total other liabilities		28,677	247,711	0	276,388
Provisions					
Annual leave		97,420	0	0	97,420
Annual leave Oncosts		15,078	0	0	15,078
Long service leave		70,994	0	0	70,994
Long service leave Oncosts		11,427	0	0	11,427
Total Provisions		194,919	0	0	194,919
Total Other Current Liabilities					471,308
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 June 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	266,998	146,036	120,962	266,998	1,217,737		0
Governance												
Law, Order and Public Safety												
Health												
Education & Welfare												
Department of Education	Department of Education	Operating	0	10,000	0	10,000	10,000		10,000	0	0	0
Housing												
Recreation and Culture												
Wheatbelt Rail Trail	TBA	Non-operating	0	0	11,000	11,000	11,000		11,000	0	0	0
Community Sporting Grant	CSRFF	Non-operating	0	0	11,715	11,715	11,715		11,715	12,130	0	12,130
Bowling Club Lights	Club Contribution	Non-operating	0	0	11,715	11,715	11,715		11,715	0	(38,555)	0
Trayning Tractor Pull Event	Contribution	Operating	0	0	0	0	0		0	16,690	(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	56,233	16,549	39,684	56,233	399,585	(246,438)	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	377,143	377,143		377,143	303,192	(270,413)	32,779
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	592,812	292,096	300,716	592,812	279,716	(983,869)	0
LRCIP Phase 4 Grant	LRCIP	Non-operating	0	0	269,673	349,673	269,673	80,000	349,673	159,734	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	70,082	184,205	70,082	114,123	184,205	0	(122,378)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,271	0	1,271	1,271		1,271	1,332	(20,008)	0
Economic Services												
Other Property & Services												
TOTALS			0	346,439	1,043,424	2,045,348	1,389,863	655,485	2,045,348	2,562,699	(1,725,024)	44,909
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	346,439	0	507,085	346,439	160,646	507,085	1,807,927	(309,810)	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	1,538,263	1,043,424	494,839	1,538,263	754,772	(1,415,215)	44,909
TOTALS			0	346,439	1,043,424	2,045,348	1,389,863	655,485	2,045,348	2,562,699	(1,725,024)	44,909

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2025

Note 15: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2024/25 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	968,404	304%	▲	S	Timing	Financial assistance grant - Advance payment 25/26, more Interest received than budgeted
Health	16,093	14%	▲	S	Permanent	Doctors Recoup - new contract
Recreation and Culture	15,177	242%	▲	S	Permanent	Some Fees & Charges less than expected, Received more than expected in Grant funds
Transport	344,405	145%	▲	S	Timing	Financial assistance grant - Advance payment 25/26
Other Property and Services	45,149	50%	▲	S	Permanent	Reimbursed Rent more than expected, Workers Comp Reimbursement & Private Works Income un budgeted
Expenditure from operating activities						
Governance	94,101	16%	▲	S	Permanent	Underspent - Consultants, Salaries & Admin Ground Maintenance
General Purpose Funding	13,006	16%	▲	S	Permanent	Valuation expenses & Rates debt recovery lower than expected
Community Amenities	49,165	16%	▲	S	Permanent	Underspent - Public Toilets & Refuse Sites
Transport	421,499	14%	▲	S	Permanent	Less Road Maintenance carried out than budgeted
Economic Services	21,777	10%	▲	S	Permanent	Less staff time spent than budgeted on short stays
Other Property and Services	(276,972)	(114%)	▼	S	Permanent	Over expenditure with Parts & repairs & under Allocated Public works Overheads
Inflows from investing activities						
Infrastructure Assets - Roads	577,829	31%	▲	S	Timing	Number of projects not completed
Infrastructure Assets - Footpaths	20,902	15%	▲	S	Timing	Number of projects not completed
Infrastructure Assets - Other	50,876	33%	▲	S	Timing	Number of projects not completed
Inflows from financing activities						

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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		0		0
4092541	BC83	Opening surplus adjustment		Surplus(Deficit)		(199,584)		(199,584)
5092544		Lot 112 Coronation st (Capital)	09-2024.99	Capital Expenses			(16,500)	(216,084)
		Transfer from Building Reserve	09-2024.99	Capital Revenue		16,500		(199,584)
			09-2024.98					
2122039		Wheatbelt Secondary Freight Network		Operating Expenses		15,000		(184,584)
			09-2024.98					
3121303		Road Projects -other Capital Grants		Operating Revenue		80,000		(104,584)
			09-2024.98					
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)