



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 April 2023**

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 April 2023 of \$1,031,666.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2022/23 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				
Operating Grants, Subsidies and Contributions	81%	\$ 650,412	\$ 520,465	\$ 523,781
Non-operating Grants, Subsidies and Contributions	45%	\$ 1,716,251	\$ 1,156,014	\$ 766,969
	55%	\$ 2,366,663	\$ 1,676,479	\$ 1,290,750
Rates Levied	100%	\$ 1,201,103	\$ 1,201,103	\$ 1,205,725

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2023**

Key Information

Financial Position		Prior Year 30 April 2022	Current Year 30 April 2023
Adjusted Net Current Assets	41%	\$ 2,506,005	\$ 1,031,666
Cash and Equivalent - Unrestricted	48%	\$ 2,765,055	\$ 1,333,739
Cash and Equivalent - Restricted	96%	\$ 707,675	\$ 677,886
Receivables - Rates	124%	\$ 80,378	\$ 99,688
Receivables - Other	53%	\$ 293,716	\$ 154,468
Payables	24%	\$ 529,704	\$ 125,549

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

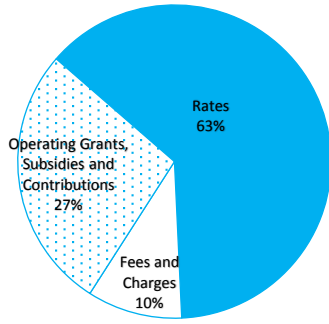
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

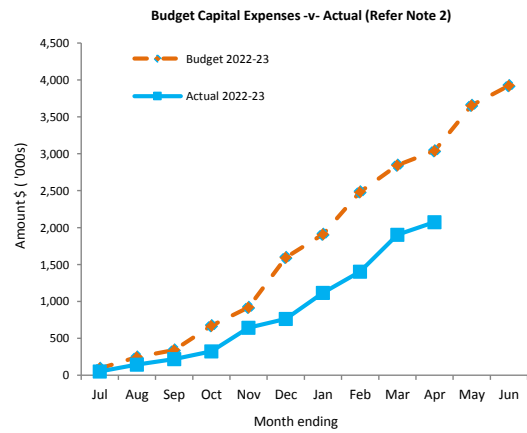
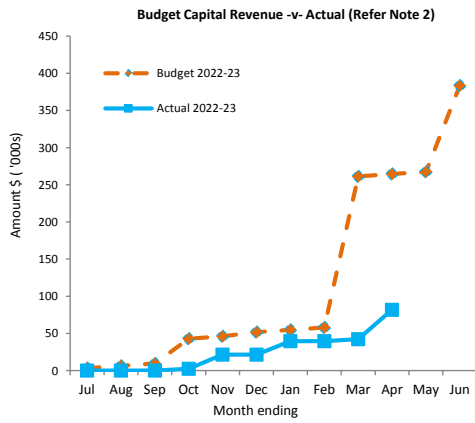
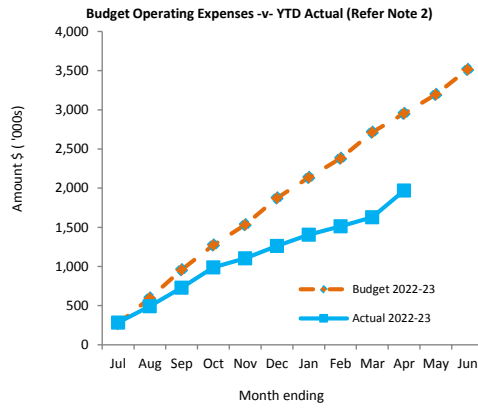
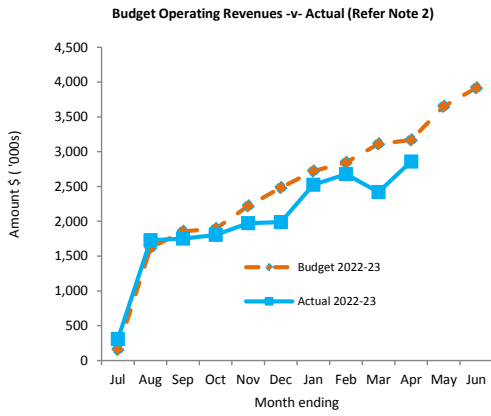
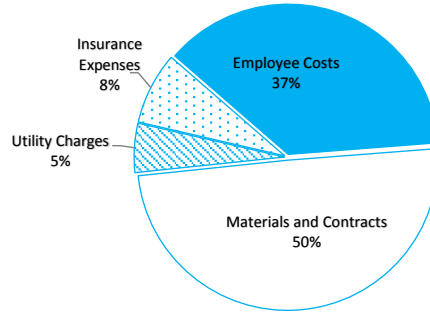
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	11.4.2023

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2023**

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
(Statutory Reporting Program)
For the Period Ended 30 April 2023

Note	Amended			YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,921,958	1,990,025	1,990,025	1,990,025	0	0%	
Revenue from operating activities								
Governance		12,382	12,382	10,290	14,586	4,296	42%	▲
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,205,725	4,622	0%	▲
General Purpose Funding - Other		320,608	449,408	340,452	352,073	11,621	3%	▲
Law, Order and Public Safety		6,385	6,385	5,980	12,333	6,353	106%	▲
Health		86,659	86,659	64,995	69,054	4,059	6%	▲
Education and Welfare		600	600	500	955	455	91%	▲
Housing		70,335	70,335	58,590	50,294	(8,296)	(14%)	▼
Community Amenities		49,966	49,966	49,484	53,262	3,778	8%	▲
Recreation and Culture		9,868	9,868	8,190	49,954	41,764	510%	▲
Transport		261,536	261,536	230,643	236,150	5,507	2%	▲
Economic Services		26,300	26,300	21,880	23,227	1,347	6%	▲
Other Property and Services		26,236	26,236	21,840	24,706	2,866	13%	▲
		2,071,977	2,200,778	2,013,947	2,092,320			
Expenditure from operating activities								
Governance		(444,402)	(461,928)	(392,204)	(364,340)	27,864	7%	▲
General Purpose Funding		(76,628)	(76,628)	(61,102)	(43,776)	17,326	28%	▲
Law, Order and Public Safety		(95,060)	(95,060)	(79,568)	(63,360)	16,208	20%	▲
Health		(132,578)	(130,104)	(101,611)	(87,942)	13,669	13%	▲
Education and Welfare		(101,858)	(101,858)	(84,790)	(65,931)	18,859	22%	▲
Housing		(115,324)	(115,324)	(95,720)	(92,864)	2,856	3%	▲
Community Amenities		(256,140)	(256,140)	(213,200)	(162,433)	50,767	24%	▲
Recreation and Culture		(583,330)	(613,330)	(524,845)	(574,050)	(49,205)	(9%)	▼
Transport		(1,512,825)	(1,522,825)	(1,269,078)	(404,166)	864,912	68%	▲
Economic Services		(139,872)	(139,872)	(119,403)	(115,565)	3,838	3%	▲
Other Property and Services		(2,823)	(2,823)	(11,397)	5,130	16,527	145%	▲
		(3,460,841)	(3,515,893)	(2,952,918)	(1,969,297)			
Operating activities excluded from budget								
Add back Depreciation		1,157,892	1,157,892	964,800	2,593	(962,207)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(11,588)	(9,660)	155,266	164,926	(1707%)	▲
Movement in Leave Reserve (Added Back)		569	569	0	486	486		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
Amount attributable to operating activities		(237,042)	(168,242)	16,169	281,368			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,716,251	1,156,014	766,969	(389,045)	(34%)	▼
Proceeds from Disposal of Assets	8	171,954	68,318	61,930	76,780	14,850	24%	▲
Transfer from Contract Liability		0	0	0	0	0		
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(1,205,240)	(956,599)	(871,616)	(381,998)	489,618	56%	▲
Furniture and Equipment	13	(42,000)	(42,000)	(42,000)	(6,614)	35,386	84%	▲
Plant and Equipment	13	(577,279)	(457,245)	(389,423)	(203,043)	186,380	48%	▲
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(1,277,909)	(1,030,394)	247,515	19%	▲
Infrastructure Assets - Footpaths		(284,966)	(221,434)	(221,434)	(203,829)	17,605	8%	▲
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Water	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(784,002)	(711,289)	(171,464)	(195,457)	(23,993)	(14%)	▼
Amount attributable to investing activities		(1,967,776)	(1,881,910)	(1,755,902)	(1,177,586)			
Financing Activities								
Proceeds from New Debentures		200,000	200,000	200,000	0	(200,000)	100%	▼
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		4,994	4,994	2,497	4,994	2,497	(100%)	▲
Transfer from Reserves	7	160,013	110,011	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(64,505)	(64,505)	(51,599)	(52,955)	(1,356)	(3%)	▼
Repayment of Leases		(1,052)	(1,052)	0	0	0		
Transfer to Reserves	7	(16,590)	(192,206)	(13,820)	(14,181)	(361)	(3%)	▼
Amount attributable to financing activities		282,860	57,242	137,078	(62,142)			
Closing Funding Surplus(Deficit)	3	0	(2,884)	387,371	1,031,666			

▲▼ 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 or Type)
For the Period Ended 30 April 2023

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,921,958	1,990,025	1,990,025	1,990,025	0	0%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,205,725	4,622	0%	▲	
Operating Grants, Subsidies and Contributions	11	521,612	650,412	520,465	523,781	3,316	1%	▲	
Fees and Charges		207,600	207,600	178,534	188,231	9,697	5%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	20,170	35,258	15,088	75%	▲	S
Other Revenue		99,438	99,438	78,525	122,283	43,758	56%	▲	S
Profit on Disposal of Assets	8	18,182	18,182	15,150	17,042	1,892	12%	▲	
		2,071,977	2,200,778	2,013,947	2,092,320				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(762,965)	(652,696)	110,269	14%	▲	S
Materials and Contracts		(1,029,062)	(1,089,062)	(920,765)	(865,484)	55,281	6%	▲	
Utility Charges		(127,324)	(127,324)	(108,500)	(92,207)	16,293	15%	▲	S
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(964,800)	(2,593)	962,207	100%	▲	S
Interest Expenses		(16,469)	(16,469)	(10,644)	(13,012)	(2,368)	(22%)	▼	
Insurance Expenses		(126,981)	(126,981)	(120,780)	(135,627)	(14,847)	(12%)	▼	S
Other Expenditure		(73,894)	(73,894)	(58,974)	(35,370)	23,604	40%	▲	S
Loss on Disposal of Assets	8	(11,542)	(6,594)	(5,490)	(172,309)	(166,819)	(3039%)	▼	S
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,460,841)	(3,515,893)	(2,952,918)	(1,969,297)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	964,800	2,593	(962,207)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(11,588)	(9,660)	155,266	164,926	(1707%)	▲	
Movement in Leave Reserve (Added Back)		569	569	0	486	486		▲	
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Amount attributable to investing activities		(1,967,776)	(1,881,910)	(1,755,902)	(1,177,586)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	200,000	0	(200,000)	(100%)	▼	S
Proceeds from Advances		0	0	0	0	0			
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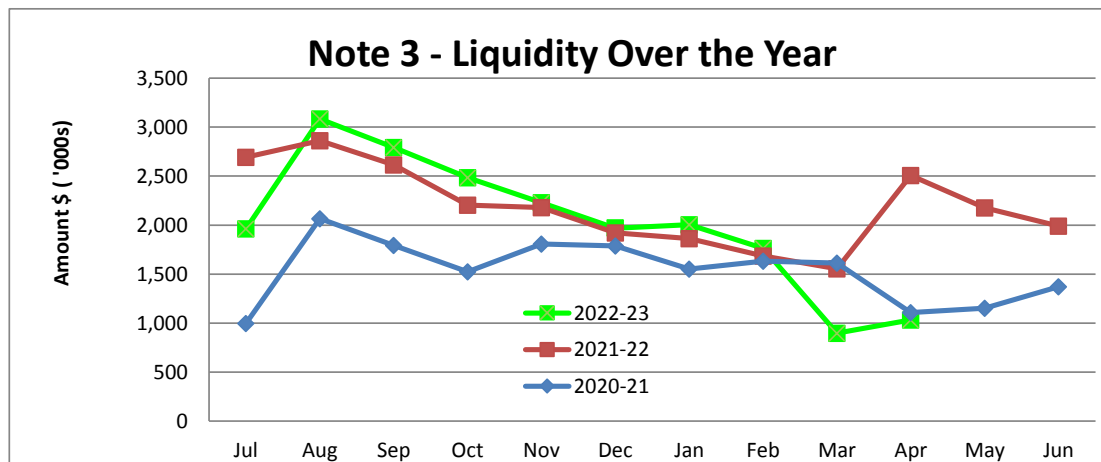
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 1: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	30/04/2022	30/04/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,940,142	2,736,378	1,195,046
Cash Restricted - Conditions over Grants	11	28,677	28,677	138,693
Cash Restricted - Reserves	4	663,704	707,675	677,886
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	80,378	99,688
Receivables - Other	6	435,915	293,716	154,468
Inventories		3,033	5,438	2,994
		3,145,442	3,852,262	2,268,775
Less: Current Liabilities				
Payables		(388,512)	(529,704)	(125,549)
Contract Liability / Unused Grants		129,476	0	(206,477)
Loan Liability		(64,505)	(11,024)	(11,550)
Lease Liability		(1,140)	(1,951)	(1,140)
Provisions		(250,426)	(131,619)	(250,426)
		(575,106)	(674,299)	(595,143)
Less: Cash Reserves	7	(663,704)	(707,675)	(677,886)
Add Back: Component of Leave Liability not Required to be funded		22,744	22,741	23,230
Add Back: Current Loan Liability		64,505	11,024	11,550
Add Back: Current Lease Liability		1,140	1,951	1,140
Add Back: Self Supporting Loans		(4,994)	0	0
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,990,025	2,506,005	1,031,666



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 2: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	583,339				583,339	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		23,230			23,230	ME Bank	2.75%	12.4.2023
PLANT RESERVE BANK		210,737			210,737	ME Bank	2.75%	12.4.2023
BUILDING RESERVE BANK		91,305			91,305	ME Bank	2.75%	12.4.2023
FACILITIES RESERVE BANK		133,499			133,499	ME Bank	2.75%	12.4.2023
MEDICAL RESERVE BANK		57,056			57,056	ME Bank	2.75%	12.4.2023
REFUSE RESERVE BANK		142,410			142,410	ME Bank	2.75%	12.4.2023
SWIMMING POOL RESERVE BANK		19,648			19,648	ME Bank	2.75%	12.4.2023
(b) Term Deposits								
Municipal Fund Investments	0				0	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	583,739	1,427,886	0	58,353	2,069,977			

Comments/Notes - Investments

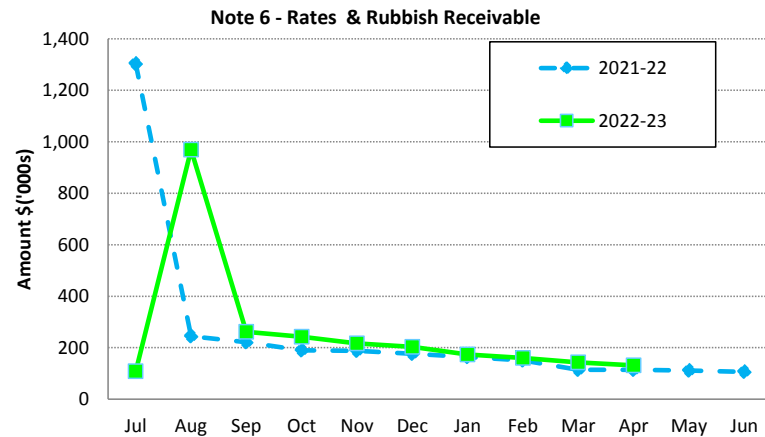
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 3: Receivables

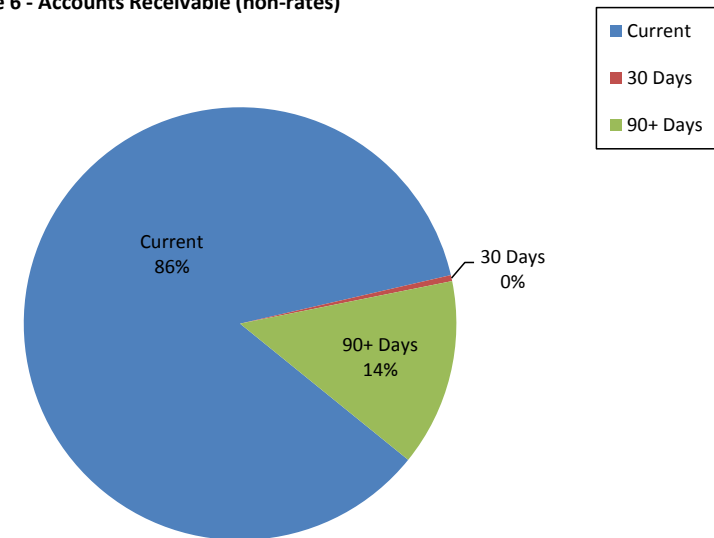
Receivables - Rates & Rubbish	30 April 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,294,373	1,253,997
Less Collections to date	(1,268,655)	(1,240,702)
Equals Current Outstanding	131,736	106,018
Net Rates Collectable	131,736	106,018
% Collected	90.59%	92.13%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	263,202	1,380	480	43,020	308,082
Percentage	85.4%	0.4%	0.2%	14%	
Balance per Trial Balance					
Sundry Debtors					68,151
Receivables - Other					68,580
Total Receivables General Outstanding					136,732

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 4: Other Current Assets

Other Current Assets	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2023
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	12,836	0	(4,994)	7,842
Inventory				
Fuel, Visitor and Rec Centres stock on hand	3,033	0	(39)	2,994
Accrued income and prepayments				
Accrued income and prepayments	154	0	(154)	0
Total Other Current assets				10,836
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.

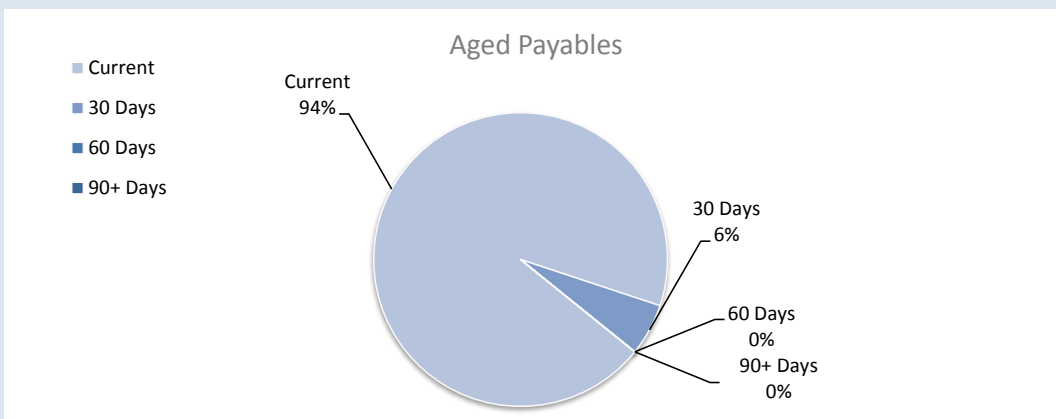
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 5: Payables

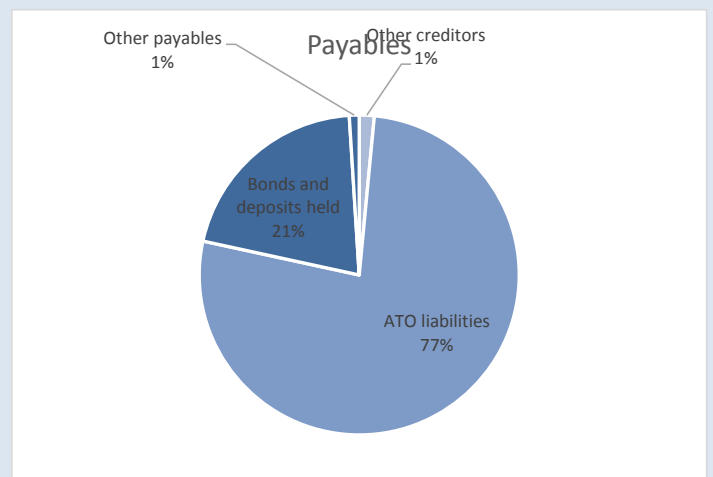
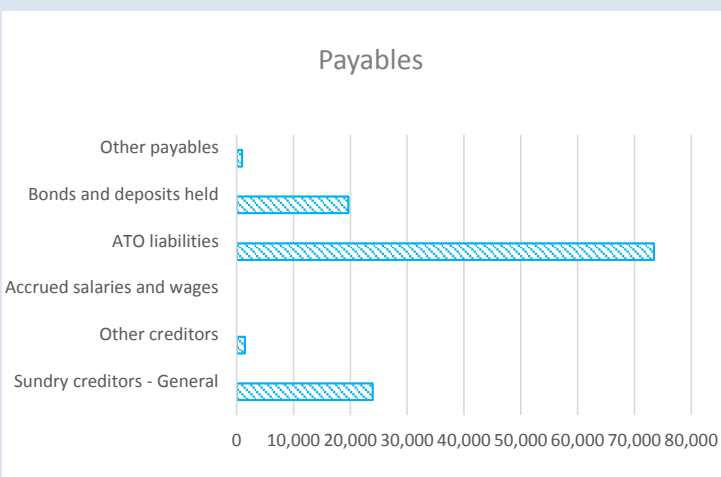
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	162,621	9,868	0	(35)	172,454
Percentage	94.3%	5.7%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					23,933
Other creditors					1,445
Accrued salaries and wages					0
ATO liabilities					73,417
Bonds and deposits held					19,666
Other accruals					3,242
Other payables					951
Total Payables General Outstanding					122,654
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
\$122,654
Over 30 Days
6%
Over 90 Days
0%



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 6: Rate Revenue

RATE TYPE	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	0.223730	106	553,801	123,902	0	0	123,902	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,361	2,318	0	0	2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,844	15,850	0	0	15,850	15,850	0	0	15,850
UV - Rural	0.015428	200	70,231,000	1,083,524	0	0	1,083,524	1,083,524	0	0	1,083,524
UV - Mining	0.015428	0	0	0	0	0	0	0	0	0	0
Sub-Totals		321	70,866,006	1,225,594	0	0	1,225,594	1,225,594	0	0	1,225,594
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	28	10,215	11,200	0	0	11,200	11,200	0	0	11,200
GRV - Yelbeni	400.00	6	924	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	422	800	0	0	800	800	0	0	800
UV - Rural	400.00	5		2,000	100	191	2,291	2,000	0	0	2,000
UV - Mining	400.00	7		2,800	1,927	169	4,895	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	2,027	359	21,586	19,200	0	0	19,200
		369	70,877,567	1,244,794	2,027	359	1,247,180	1,244,794	0	0	1,244,794
Discounts							(52,402)				(55,000)
Amount from General Rates							1,194,778				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(54)				0
Specified Area Rates							0				0
Totals							1,205,725				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 7: Disposal of Assets

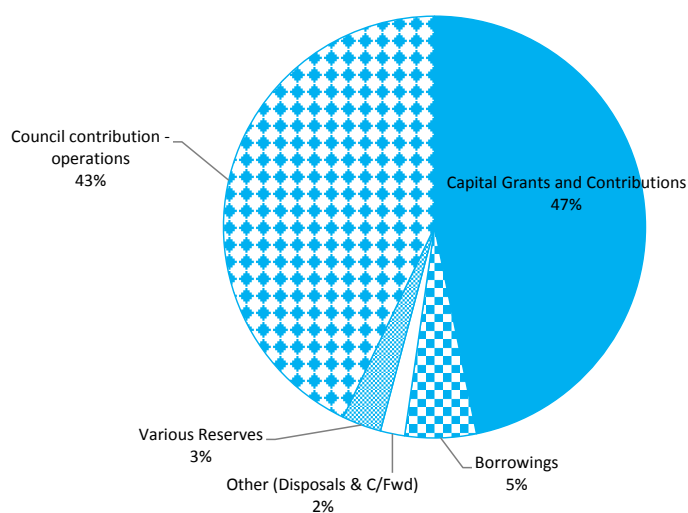
Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LND13	LAND LOT 340 CORONATION ST (Anglican Church)	2,500	0		(2,500)	0	0	0	0
465	ANGLICAN CHURCH, LOT 340 CORONATION ST, TRAYNING.	209,497	39,689		(169,809)	0	0	0	0
	Plant and Equipment								
543	2022 CEO Prado					0	0		
544	2022 Doctors Prado					0	0		
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utili	11,491	19,091	7,600		10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME	8,558	18,000	9,442		7,657	15,000	7,343	
486	2015 Coastmac Cargo Tiltbed 4m x 2.1m Tandem Trailer					2,573	1,500		(1,073)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					35,521	30,000		(5,521)
		232,046	76,780	17,042	(172,309)	56,730	68,318	18,182	(6,594)

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2023

Note 8 - Capital Acquisitions

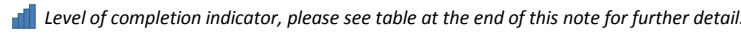





















	Note	YTD Actual New /Upgrade (a) \$	YTD Actual (Renewal Expenditure) (b) \$	Amended YTD Budget (d) \$	Amended Annual Budget \$	Adopted Annual Budget \$	YTD Actual Total (c) = (a)+(b) \$	Variance (d) - (c) \$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	381,998	871,616	956,599	1,205,240	381,998	(489,618)
Furniture and Equipment	13	0	6,614	42,000	42,000	42,000	6,614	(35,386)
Plant and Equipment	13	0	203,043	389,423	457,245	577,279	203,043	(186,380)
Infrastructure Assets - Roads	13	0	1,030,394	1,277,909	1,277,912	1,277,912	1,030,394	(247,515)
Infrastructure Assets - Footpaths	13	0	203,829	221,434	221,434	284,966	203,829	(17,605)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Water	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	195,457	171,464	711,289	784,002	195,457	23,993
Capital Expenditure Totals		0	2,021,334	2,973,846	3,666,479	4,171,399	2,021,334	(952,512)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,156,014	1,716,251	2,031,669	766,969	(389,045)
Borrowings				200,000	200,000	200,000	0	(200,000)
Other (Disposals & C/Fwd)				61,930	68,318	171,954	76,780	14,850
Council contribution - Cash Backed Reserves								0
Various Reserves				0	109,998		0	0
Council contribution - operations				1,555,902	1,571,912		1,177,586	(378,316)
Capital Funding Total				2,973,846	3,666,479		2,021,334	(952,512)

Budgeted Capital Acquisitions Funding






















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 8: Capital Acquisitions (Continued)

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$		
												
Buildings												
Governance												
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262	
Total - Governance					0	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262	
Other Law, Order & Public Safety												
	4 Bay DFES Building - Capital	4051002	9231	BC76	0	(158,461)	(158,461)	(201,372)	(213,372)	(206,204)	47,743	
Total - Other Law, Order & Public Safety					0	(158,461)	(158,461)	(201,372)	(213,372)	(206,204)	47,743	
Housing												
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(291,660)	291,660	
	CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARAD	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(1,460)	(350)	
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(2,910)	2,910	
	139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(1,460)	(185)	
	Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(10,830)	10,830	
	Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(3,020)	(599)	
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092541	9231	BC52	0	(9,955)	(9,955)	(13,500)	(13,500)	(11,250)	1,295	
Total - Housing					0	(17,029)	(17,029)	(387,150)	(387,150)	(322,590)	305,562	
Recreation And Culture												
	Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(70,000)	0	0	0	
	Gymnasium Construction	4111544	9231	BC06	0	(4,200)	(4,200)	(4,620)	(4,620)	(3,850)	(350)	
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111543	9231	BC33	0	0	0	(38,000)	0	0	0	
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEN	4111544	9231	BC41	0	(6,060)	(6,060)	(70,260)	0	0	(6,060)	
	Trayning Hall Refurbishment - Rising Damp Rectificatic	4111540	9231	BC65	0	(4,500)	(4,500)	0	0	0	(4,500)	
	Don Mason Community Centre (Capital)	4113547	9231	BC84	0	(18,133)	(18,133)	(60,000)	0	0	(18,133)	
	Sports Ground Ablution Block (Capital)	4111540	9231	BC85	0	(5,300)	(5,300)	(10,250)	(5,250)	(5,250)	(50)	
	Trayning Church (Capital)	4111545	9231	BC86	0	(2,091)	(2,091)	(5,000)	(5,000)	(4,160)	2,069	
	Kununnoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(46,660)	46,660	
	Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(24,750)	(24,750)	430	
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(102,957)	(102,957)	(65,007)	(165,007)	(165,007)	62,050	
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(14,575)	(14,575)	(13,815)	(13,815)	(11,510)	(3,065)	
Total - Recreation And Culture					0	(182,135)	(182,135)	(436,702)	(274,442)	(261,187)	79,052	
Total - Buildings					0	(381,998)	(381,998)	(1,205,240)	(956,599)	(871,616)	489,618	
Furniture & Equipment												

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

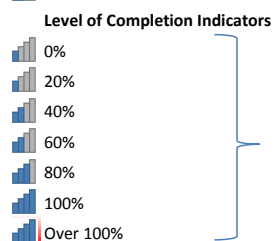
Note 8: Capital Acquisitions (Continued)

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	
				\$	\$	\$	\$	\$	\$	\$	
 Accounting System Upgrade	4042560	9232		0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Total - Governance				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
 Total - Furniture & Equipment				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(60,324)	0	0	0	
Total - Governance				0	0	0	(60,324)	0	0	0	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,710)	0	0	0	
Total - Health				0	0	0	(59,710)	0	0	0	
 Purchase of Plant	4123615	9233		0	(157,588)	(157,588)	(361,408)	(361,408)	(301,170)	143,582	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(37,870)	(7,585)	
Total - Transport				0	(203,043)	(203,043)	(406,862)	(406,862)	(339,040)	135,997	
Other Property & Services											
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,383)	(50,383)	(50,383)	50,383	
Total - Other Property & Services				0	0	0	(50,383)	(50,383)	(50,383)	50,383	
 Total - Plant & Equipment				0	(203,043)	(203,043)	(577,279)	(457,245)	(389,423)	186,380	
Infrastructure Assets - Roads											
Transport											
 Yelbeni South East Road - Capital	4121001	9250	RCC012	0	(106,467)	(106,467)	(93,254)	(93,254)	(93,254)	(13,213)	
 Yelbeni South East Road (Sutherland to Barnes)	4121001	9250	RCC014	0	(1,002)	(1,002)	0	0	0	(1,002)	
 Rav 4 Kununoppin/Wilson Street - Capital	4121001	9250	RCC046	0	(18,063)	(18,063)	(20,450)	(20,450)	(20,450)	2,387	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(608,963)	(608,963)	(641,414)	(641,414)	(641,411)	32,448	
 Kununoppin - Mukinbudin Road	4121002	9250	RRG015	0	(6,353)	(6,353)	0	0	0	(6,353)	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(67,945)	(67,945)	(283,600)	(283,600)	(283,600)	215,655	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(221,602)	(221,602)	(239,194)	(239,194)	(239,194)	17,592	
Total - Transport				0	(1,030,394)	(1,030,394)	(1,277,912)	(1,277,912)	(1,277,909)	247,515	
 Total - Infrastructure Assets - Roads				0	(1,030,394)	(1,030,394)	(1,277,912)	(1,277,912)	(1,277,909)	247,515	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH - Capital	4121010	9251	FCC02	0	(424)	(424)	(19,153)	(19,153)	(19,153)	18,729	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(43,990)	(43,990)	(22,279)	(42,279)	(42,279)	(1,711)	
 Jubilee Street Footpath - Capital	4121010	9251	FCC71	0	(16,471)	(16,471)	(24,195)	(24,195)	(24,195)	7,724	

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

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	
				\$	\$	\$	\$	\$	\$	\$	
Wilson Street Footpath - Capital	4121010	9251	FCC76	0	0	0	(100,532)	0	0	0	
Leake Street Footpath - Capital	4121010	9251	FCC77	0	(65,111)	(65,111)	(58,566)	(65,566)	(65,566)	455	
Scadden Street Footpath - Capital	4121010	9251	FCC79	0	(57,101)	(57,101)	(41,575)	(51,575)	(51,575)	(5,526)	
Hughes Street Footpath - Capital	4121010	9251	FCC05	0	(20,732)	(20,732)	(18,666)	(18,666)	(18,666)	(2,066)	
Total - Transport				0	(203,829)	(203,829)	(284,966)	(221,434)	(221,434)	17,605	
Total - Infrastructure Assets - Footpaths				0	(203,829)	(203,829)	(284,966)	(221,434)	(221,434)	17,605	
Community Amenities											
CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	0	0	0	
Total - Community Amenities				0	0	0	(97,713)	0	0	0	
Recreation And Culture											
Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(10,231)	(10,231)	(43,350)	(43,350)	0	(10,231)	
Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(179,560)	(179,560)	(146,000)	(171,000)	(165,256)	(14,304)	
Sports Precinct Courts	4113539	9254	BC80	0	(5,196)	(5,196)	(456,939)	(456,939)	(6,208)	1,012	
Trayning Tennis Club Shelter	4113539	9254	BC93	0	(470)	(470)	(40,000)	(40,000)	0	(470)	
Total - Recreation And Culture				0	(195,457)	(195,457)	(686,289)	(711,289)	(171,464)	(23,993)	
Total - Infrastructure Assets - Other				0	(195,457)	(195,457)	(784,002)	(711,289)	(171,464)	(23,993)	
Capital Expenditure Total				0	(2,021,334)	(2,021,334)	(4,171,399)	(3,666,479)	(2,973,846)	952,512	



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 9: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2022	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	0	0	200,000	200,000	0	0	0	0	200,000	200,000	0	0	0
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	12,836	0	0	0	4,949	4,994	4,994	7,887	7,842	7,842	674	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	7,588	15,304	15,304	260,510	252,795	252,795	5,521	9,928	9,928
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	162,493	0	0	0	19,204	19,204	19,204	143,289	143,289	143,289	3,611	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	17,605	17,737	17,737	37,272	37,140	37,140	2,674	2,240	2,240
Loan 70 - Trayning Unmanned Fuel Site	30,232	0	0	0	3,609	7,266	7,266	26,623	22,966	22,966	533	1,165	1,165
	528,536	0	200,000	200,000	52,955	64,505	64,505	475,581	664,031	664,031	13,012	16,469	16,469
Current loan borrowings	64,505							11,550					
Non-current loan borrowings	464,031							464,031					
	528,536							475,581					

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

(b) Information on Financing

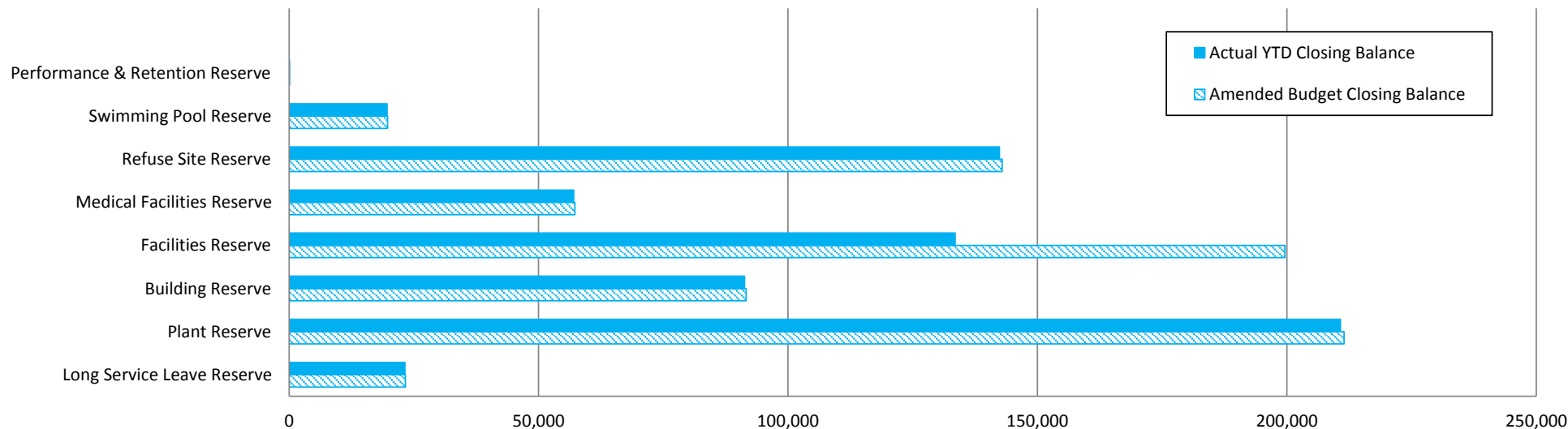
Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	1,140	0	0	0	0	1,052	1,052	1,140	88	88	0	0	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

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	\$ 22,744	\$ 569	\$ 486	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,313	\$ 23,230.04
Plant Reserve	206,316	5,157	4,409	0	0	0	0	211,473	210,724.32
Building Reserve	89,395	2,235	1,910	0	0	0	0	91,630	91,304.64
Facilities Reserve	130,706	3,267	2,793	175,616	0	(109,998)	0	199,591	133,499.23
Medical Facilities Reserve	55,863	1,396	1,194	0	0	0	0	57,259	57,056.48
Refuse Site Reserve	139,431	3,485	2,979	0	0	0	0	142,916	142,410.31
Swimming Pool Reserve	19,236.76	481	411	0	0	0	0	19,718	19,647.79
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	663,704	16,590	14,181	175,616	0	(109,998)	0	745,912	677,885.60

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 APRIL 2023

Note 11: Other Current Liabilities

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2023
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	0	0	0	0
- non-operating	13	28,677	897,681	(719,881)	206,477
Total unspent grants, contributions and reimbursements		28,677	897,681	(719,881)	206,477
Provisions					
Annual leave		131,537	0	0	131,537
Long service leave		118,889	0	0	118,889
Total Provisions		250,426	0	0	250,426
Total Other Current Liabilities					456,904
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 BENEFITS

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.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 12: Operating Grants and Contributions

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2023	Current Liability 30 Apr 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	282,174	410,974	308,232	308,257
Transport									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	106,243	106,243	79,683	81,130
Direct Grant (MRWA)	0	0	0	0	0	129,410	129,410	129,410	132,194
Street Lighting Subsidy (MRWA)	0	0	0	0	0	1,185	1,185	980	0
	0	0	0	0	0	519,012	647,812	518,305	521,581
Operating Contributions									
Other property and services									
Contributions from Stephen Peter Thomson - Works Supervisors Vehicle	0	0	0	0	0	2,600	2,600	2,160	2,200
	0	0	0	0	0	2,600	2,600	2,160	2,200
TOTALS	0	0	0	0	0	521,612	650,412	520,465	523,781

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 13: Non-Operating Grants and Contributions

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2023	Current Liability 30 Apr 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Governance									
LRCIP Phase 1 Funding - Administration Centre Landscaping	0	0	0	0	0	0	0	0	5,518
LRCIP Phase 3 Funding - Administration & Civic Centre Modifications	0	57,845	(24,373)	33,472	33,472	150,000	80,000	80,000	24,373
Law, order, public safety									
DFES Grant - 4 Bay DFES Building	28,677	0	(28,677)	0	0	102,417	132,417	132,417	28,677
Recreation and culture									
LRCIP Phase 1 Funding - Sports Precinct	0	0	0	0	0	0	0	0	24,907
LRCIP Phase 2 Funding - Halls	0	0	0	0	0	66,039	0	0	0
LRCIP Phase 3 Funding - Outdoor Courts Project	0	172,500	(5,666)	166,834	166,834	330,000	317,128	237,846	5,666
CSRFF Funding - Outdoor Courts Project	0	0	0	0	0	120,000	34,817	26,112	0
LRCIP Phase 3 Funding - Ablutions/Burnout Pad Project	0	0	0	0	0	40,000	40,000	30,000	0
LRCIP Phase 3 Funding - Bowling Green Project	0	53,025	(53,025)	0	0	100,700	100,700	75,525	53,025
Transport									
RTR Grant - Kellerberrin Yelbeni Road (RTR015)	0	0	0	0	0	146,048	146,048	0	0
RTR Grant - Sherzinger Road (RTR017)	0	0	0	0	0	146,048	146,048	0	0
RRG Grant - Kununoppin Mukinbudin Rd (RRG014)	0	388,872	(388,872)	0	0	374,893	374,893	299,914	388,872
LRCIP Phase 3 Funding - Footpath Projects	0	210,000	(203,829)	6,171	6,171	280,000	220,000	220,000	203,829
Economic services									
LRCIP Phase 1 Funding - Caravan Park	0	0	0	0	0	60,000	0	0	2,467
	28,677	882,242	(704,442)	206,477	206,477	1,916,145	1,606,251	1,116,014	751,530
Non-Operating Contributions									
Recreation and culture									
Club Contribution - Outdoor Courts Project	0	0	0	0	0	40,000	40,000	0	0
Club contribution - Ablutions/Burnout Pad Project	0	15,439	(15,439)	0	0	40,000	40,000	40,000	15,439
Club contribution - Bowling Green Project	0	0	0	0	0	30,000	30,000	0	0
	0	15,439	(15,439)	0	0	115,524	110,000	40,000	15,439
Total Non-operating grants, subsidies and contributions	28,677	897,681	(719,881)	206,477	206,477	2,031,669	1,716,251	1,156,014	766,969

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

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 2022/23 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	4,059	6%	▲		Timing	Doctors Recoup
Expenditure from operating activities						
General Purpose Funding	17,326	28%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Law, Order and Public Safety	16,208	20%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Health	13,669	13%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Education and Welfare	18,859	22%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Community Amenities	50,767	24%	▲	S	Timing	Depreciation not run - Annual Report not finalised, Refuse Invoice yet to come in
Recreation and Culture	(49,205)	(9%)	▼		Timing	Depreciation not run - Annual Report not finalised, Assets yet to be capitalised
Transport	864,912	68%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Other Property and Services	16,527	145%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(389,045)	(34%)	▼	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	14,850	24%	▲	S	Timing	Assets are to be updated once Annual Report finalised
Land and Buildings	489,618	56%	▲	S	Timing	DFES Building progress, no expenditure across a number of projects yet.
Furniture and Equipment	35,386	84%	▲	S	Timing	Payroll software implementation deferred
Plant and Equipment	186,380	48%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	247,515	19%	▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Other	(23,993)	(14%)	▼	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade
Financing Activities						
Transfer to Reserves	(361)	(3%)	▼		Timing	Term Deposits due to mature in April

