



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 November 2021**

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 6 and shows a surplus as at 30 November 2021 of \$2,188,533.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2021/22 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /	Completed	Annual Budget	YTD Budget	YTD Actual
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	66%	\$	898,531	\$	506,841
Non-operating Grants, Subsidies and Contributions	38%	\$	1,691,681	\$	1,381,125
	48%	\$	2,590,212	\$	1,887,966
		\$	1,171,118	\$	1,171,118
Rates Levied	100%	\$	1,171,118	\$	1,175,505

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 November 2021**

Key Information

		Prior Year 30 November 2020	Current Year 30 November 2021
Financial Position			
Adjusted Net Current Assets	121%	\$ 1,805,919	\$ 2,188,533
Cash and Equivalent - Unrestricted	119%	\$ 2,021,032	\$ 2,405,547
Cash and Equivalent - Restricted	108%	\$ 651,816	\$ 704,234
Receivables - Rates	98%	\$ 152,913	\$ 149,712
Receivables - Other	169%	\$ 34,756	\$ 58,684
Payables	75%	\$ 211,054	\$ 157,669

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

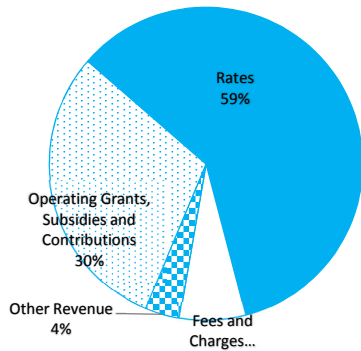
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

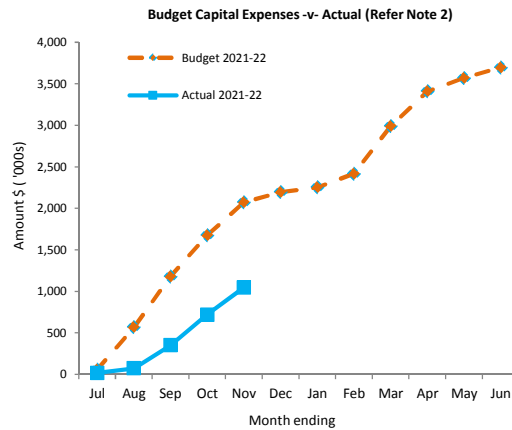
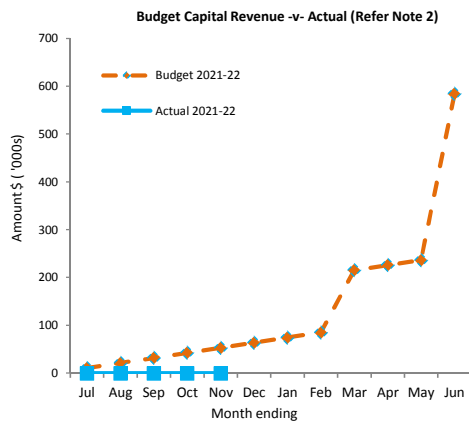
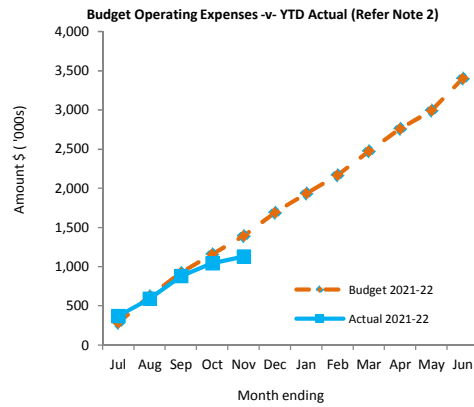
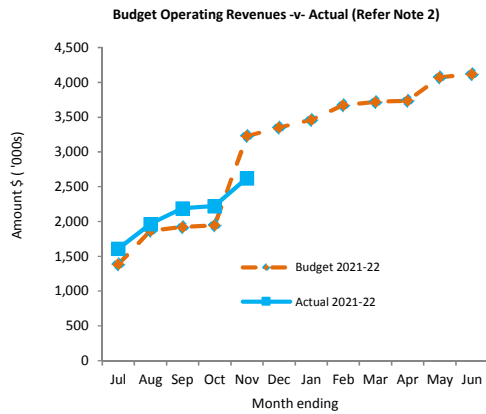
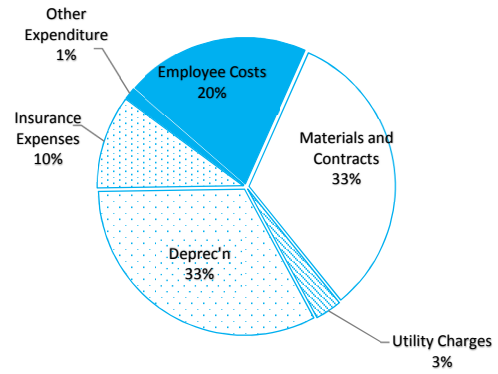
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 8-Dec-21

**Shire of Trayning
Information Summary
For the Period Ended 30 November 2021**

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 November 2021

Note	Amended			YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,383,139	1,371,239	1,371,239		0	0%	
Revenue from operating activities								
Governance		26,159	26,159	15,427	13,068	(2,359)	(15%)	▼
General Purpose Funding - Rates	9	1,171,118	1,171,118	1,171,118	1,175,505	4,387	0%	▲
General Purpose Funding - Other		586,714	586,714	289,114	359,942	70,828	24%	▲ S
Law, Order and Public Safety		6,328	6,328	6,153	5,438	(715)	(12%)	▼
Health		86,659	86,659	27,622	59,091	31,469	114%	▲ S
Education and Welfare		507	507	210	110	(100)	(48%)	▼
Housing		68,419	68,419	28,505	30,500	1,995	7%	▲
Community Amenities		54,263	54,263	47,349	52,507	5,158	11%	▲
Recreation and Culture		6,533	6,533	2,710	4,736	2,026	75%	▲
Transport		375,022	375,022	241,682	243,846	2,164	1%	▲
Economic Services		8,251	8,251	3,430	14,231	10,801	315%	▲ S
Other Property and Services		34,975	34,975	14,560	22,247	7,687	53%	▲
		2,424,948	2,424,948	1,847,880	1,981,220			
Expenditure from operating activities								
Governance		(453,603)	(453,604)	(162,806)	(261,210)	(98,404)	(60%)	▼ S
General Purpose Funding		(66,544)	(66,544)	(27,715)	(22,141)	5,574	20%	▲
Law, Order and Public Safety		(60,852)	(60,852)	(25,325)	(23,190)	2,135	8%	▲
Health		(152,626)	(152,626)	(48,392)	(46,875)	1,518	3%	▲
Education and Welfare		(83,463)	(83,463)	(34,530)	(29,378)	5,152	15%	▲
Housing		(106,945)	(106,945)	(44,325)	(57,886)	(13,561)	(31%)	▼ S
Community Amenities		(275,624)	(275,624)	(114,730)	(74,990)	39,740	35%	▲ S
Recreation and Culture		(573,460)	(571,960)	(221,332)	(237,878)	(16,546)	(7%)	▼
Transport		(1,513,734)	(1,513,734)	(633,815)	(421,803)	212,012	33%	▲ S
Economic Services		(108,267)	(108,267)	(41,576)	(50,950)	(9,374)	(23%)	▼
Other Property and Services		(2,676)	(2,676)	(38,152)	95,349	133,501	350%	▲ S
		(3,397,794)	(3,396,295)	(1,392,698)	(1,130,952)			
Operating activities excluded from budget								
Add back Depreciation		1,026,689	1,026,689	427,730	367,971	(59,759)	(14%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(13,415)	0	13,415	(100%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		224	224	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		
		38,367	39,866	869,497	1,218,239			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,691,681	1,381,125	643,676	(737,449)	(53%)	▼ S
Proceeds from Disposal of Assets	8	247,000	247,000	52,915	0	(52,915)	(100%)	▼ S
Transfer from Contract Liability		0	178,170	178,170	0			
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(1,151,440)	(1,151,440)	(1,060,375)	(360,394)	699,981	66%	▲ S
Furniture and Equipment	13	(63,000)	(63,000)	(21,000)	(10,187)	10,813	51%	▲ S
Plant and Equipment	13	(794,160)	(794,160)	(243,750)	0	243,750	100%	▲ S
Infrastructure Assets - Roads	13	(1,113,744)	(1,113,744)	(376,828)	(424,973)	(48,145)	(13%)	▼ S
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(170,201)	(124,079)	46,122	27%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Airports	13	(67,500)	(67,500)	(67,500)	(57,160)	10,341	15%	▲ S
Infrastructure Assets - Water	13	(111,417)	(111,417)	(111,417)	(17,667)	93,750	84%	▲ S
Infrastructure Assets - Other	13	(73,809)	(73,809)	(13,809)	(32,212)	(18,403)	(133%)	▼ S
		(1,638,650)	(1,460,480)	(452,670)	(382,995)			
Financing Activities								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		4,815	4,815	0	2,385	2,385		▲
Transfer from Reserves	7	337,160	337,160	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(62,802)	(62,802)	(8,603)	(20,336)	(11,733)	(136%)	▼ S
Repayment of Leases		0	0	0	0	0		
Transfer to Reserves	7	(57,538)	(57,538)	0	(0)	(0)		▼
		221,635	221,635	(8,603)	(17,951)			
Closing Funding Surplus(Deficit)	3	4,491	172,261	1,779,463	2,188,533			

▲▼ 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 November 2021

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,383,139	1,371,239	1,371,239	1,371,239	0	0%		
Revenue from operating activities									
Rates	9	1,171,118	1,171,118	1,171,118	1,175,505	4,387	0%	▲	
Operating Grants, Subsidies and Contributions	11	898,531	898,531	506,841	594,035	87,194	17%	▲	\$
Fees and Charges		190,976	190,976	105,657	134,437	28,780	27%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	3,750	6,041	2,291	61%	▲	
Other Revenue		110,668	110,668	44,474	71,203	26,729	60%	▲	\$
Profit on Disposal of Assets	8	38,500	38,500	16,040	0	(16,040)	(100%)	▼	\$
		2,424,948	2,424,948	1,847,880	1,981,220				
Expenditure from operating activities									
Employee Costs		(821,039)	(821,039)	(348,789)	(228,834)	119,955	34%	▲	\$
Materials and Contracts		(1,182,540)	(1,182,540)	(447,767)	(366,822)	80,945	18%	▲	\$
Utility Charges		(119,747)	(119,747)	(49,745)	(33,175)	16,570	33%	▲	\$
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(427,730)	(367,971)	59,759	14%	▲	\$
Interest Expenses		(18,172)	(18,172)	(2,886)	(2,993)	(107)	(4%)	▼	
Insurance Expenses		(115,402)	(113,903)	(94,987)	(116,617)	(21,630)	(23%)	▼	\$
Other Expenditure		(91,405)	(91,405)	(18,169)	(14,540)	3,629	20%	▲	
Loss on Disposal of Assets	8	(22,800)	(22,800)	(2,625)	0	2,625	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,397,794)	(3,396,295)	(1,392,698)	(1,130,952)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	427,730	367,971	(59,759)	(14%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(13,415)	0	13,415	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
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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		38,367	39,866	869,497	1,218,239				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,691,681	1,691,681	1,381,125	643,676	(737,449)	(53%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	247,000	52,915	0	(52,915)	(100%)	▼	\$
Transfer from Contract Liability		0	178,170	178,170	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,151,440)	(1,151,440)	(1,060,375)	(360,394)	699,981	66%	▲	\$
Furniture and Equipment	13	(63,000)	(63,000)	(21,000)	(10,187)	10,813	51%	▲	\$
Plant and Equipment	13	(794,160)	(794,160)	(243,750)	0	243,750	100%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,113,744)	(376,828)	(424,973)	(48,145)	(13%)	▼	\$
Infrastructure Assets - Footpaths	13	(202,261)	(202,261)	(170,201)	(124,079)	46,122	27%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(67,500)	(67,500)	(57,160)	10,341	15%	▲	\$
Infrastructure Assets - Water	13	(111,417)	(111,417)	(111,417)	(17,667)	93,750	84%	▲	\$
Infrastructure Assets - Other		(73,809)	(73,809)	(13,809)	(32,212)	(18,403)	(133%)	▼	\$
Amount attributable to investing activities		(1,638,650)	(1,460,480)	(452,670)	(382,995)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,815	4,815	0	2,385	2,385		▲	
Transfer from Reserves	7	337,160	337,160	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(8,603)	(20,336)	(11,733)	(136%)	▼	\$
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(57,538)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	221,635	(8,603)	(17,951)				
Closing Funding Surplus (Deficit)	3	4,491	172,261	1,779,463	2,188,533				

▲ ▼ 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.

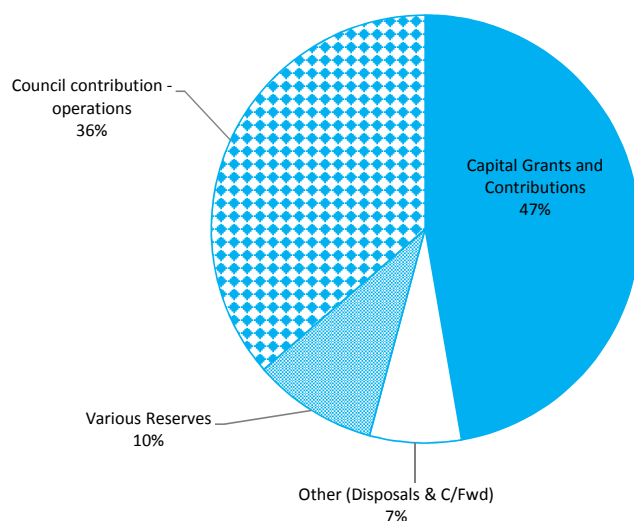
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2021

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	360,394	1,060,375	1,151,440	1,151,440	360,394	(699,981)
Furniture and Equipment	13	0	10,187	21,000	63,000	63,000	10,187	(10,813)
Plant and Equipment	13	0	0	243,750	794,160	794,160	0	(243,750)
Infrastructure Assets - Roads	13	0	424,973	376,828	1,113,744	1,113,744	424,973	48,145
Infrastructure Assets - Footpaths	13	0	124,079	170,201	202,261	202,261	124,079	(46,122)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	57,160	67,500	67,500	67,500	57,160	(10,341)
Infrastructure Assets - Water	13	0	17,667	111,417	111,417	111,417	17,667	(93,750)
Infrastructure Assets - Other	13	0	32,212	13,809	73,809	73,809	32,212	18,403
Capital Expenditure Totals		0	1,026,671	2,064,880	3,577,331	3,577,331	1,026,671	(1,038,209)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,381,125	1,691,681	1,691,681	643,676	(737,449)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				52,915	247,000	247,000	0	(52,915)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	337,160		0	0
Council contribution - operations				630,840	1,301,490		382,995	(247,845)
Capital Funding Total				2,064,880	3,577,331		1,026,671	(1,038,209)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 2: 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 2021/22 year is \$10,000 or 10% whichever is the greater.

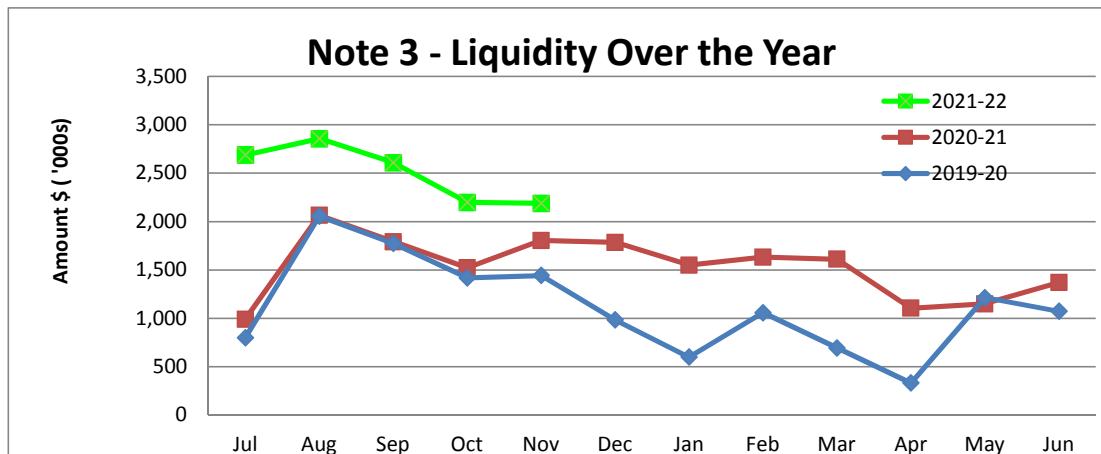
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
	\$	%				
General Purpose Funding - Other	70,828	24%	▲	\$	Timing	Receiving more FAGS money than expected
Health	31,469	114%	▲	\$	Timing	Medical recoup invoices not received
Expenditure from operating activities						
Governance	(98,404)	(60%)	▼	\$	Timing	Expenditure has been divided by 12mths when budget loaded
Housing	(13,561)	(31%)	▼	\$	Timing	
Community Amenities	39,740	35%	▲	\$	Timing	Expenditure has been divided by 12mths when budget loaded
Transport	212,012	33%	▲	\$	Timing	Expenditure has been divided by 12mths when budget loaded
Investing Activities						
Proceeds from Disposal of Assets	(52,915)	(100%)	▼	\$	Timing	Purchases yet to happen
Land and Buildings	699,981	66%	▲	\$	Timing	DFES building
Plant and Equipment	243,750	100%	▲	\$	Timing	Purchases yet to happen
Infrastructure Assets - Roads	(48,145)	(13%)	▼	\$	Timing	RRG and RTR Road works
Financing Activities						
Repayment of Debentures	(11,733)	(136%)	▼	\$	Timing	Loan repayment of community recreation centre

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	30/11/2020	30/11/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	2,021,032	2,279,423.76
Cash Restricted - Conditions over Grants	11	0	0	126,123.26
Cash Restricted - Reserves	4	704,233	651,816	704,233.57
Cash Restricted - Bonds and Deposits		48,846	27,233	-
Receivables - Rates	6	58,576	152,913	149,711.71
Receivables - Other	6	103,542	34,756	58,683.69
Inventories		0	19,050	1,835.68
		2,734,502	2,906,801	3,320,011.67
Less: Current Liabilities				
Payables		(565,243)	(211,054)	157,668.63
Contract Liability / Unused Grants		20,017	(112,006)	158,152.96
Loan Liability		(62,802)	(41,300)	42,465.26
Lease Liability		(1,951)	(1,951)	1,951.22
Provisions		(131,619)	(143,991)	131,619.09
		(741,598)	(510,303)	491,857.16
Less: Cash Reserves	7	(704,233)	(651,816)	704,233.49
Add Back: Component of Leave Liability not Required to be funded		22,630	22,628	22,630.49
Add Back: Current Loan Liability		62,802	41,300	42,465.26
Add Back: Current Lease Liability		1,951	1,951	1,951.22
Add Back: Self Supporting Loans		(4,815)	(4,642)	2,429.41
Adjustment for Trust Transactions Within Muni		0	0	6.00
Net Current Funding Position		1,371,239	1,805,919	2,188,532.58



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	905,347				905,347	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,630			22,630	ME Bank	0.65%	01-Apr-22
PLANT RESERVE BANK		520,916			520,916	ME Bank	0.65%	01-Apr-22
BUILDING RESERVE BANK		59,094			59,094	ME Bank	0.65%	01-Apr-22
FACILITIES RESERVE BANK		7,550			7,550	ME Bank	0.65%	01-Apr-22
MEDICAL RESERVE BANK		55,584			55,584	ME Bank	0.65%	01-Apr-22
REFUSE RESERVE BANK		29,270			29,270	ME Bank	0.65%	01-Apr-22
SWIMMING POOL RESERVE BANK		9,189			9,189	ME Bank	0.65%	01-Apr-22
Trust Fund Bank			0		0			
Deposits and Bond Monies - Restricted		0			0			
(b) Term Deposits								
Municipal Fund Investments	1,500,000				1,500,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	2,405,747	704,234	0	55,356	3,165,337			

Comments/Notes - Investments

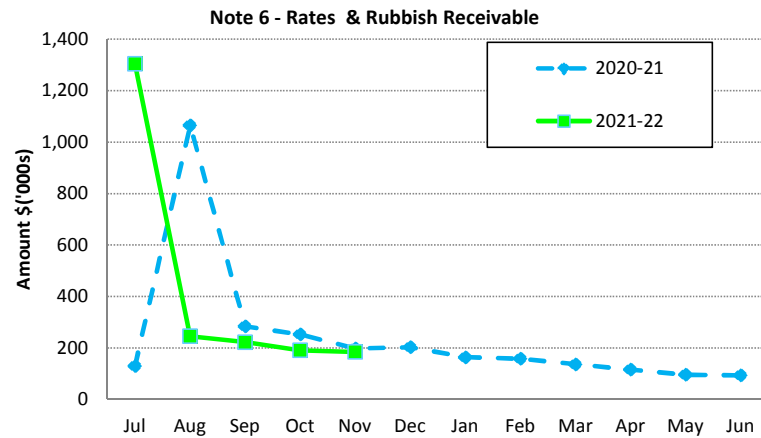
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 6: Receivables

Receivables - Rates & Rubbish	30 November 2021	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,254,081	1,231,132
Less Collections to date	(1,162,945)	(1,269,972)
Equals Current Outstanding	183,859	92,723
Net Rates Collectable	183,859	92,723
% Collected	86.35%	93.20%

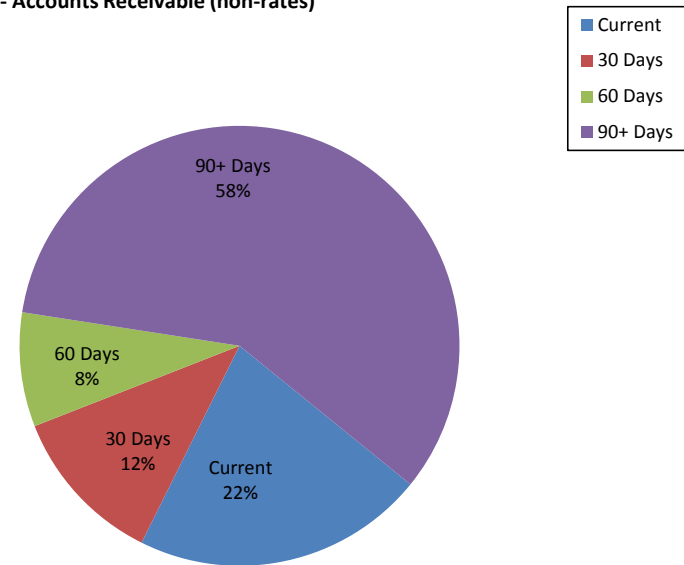
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	9,422	5,124	3,671	25,562	43,780
Percentage	21.5%	11.7%	8.4%	58.4%	
Balance per Trial Balance					
Sundry Debtors					43,780
Receivables - Other					14,904
Total Receivables General Outstanding					58,684

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

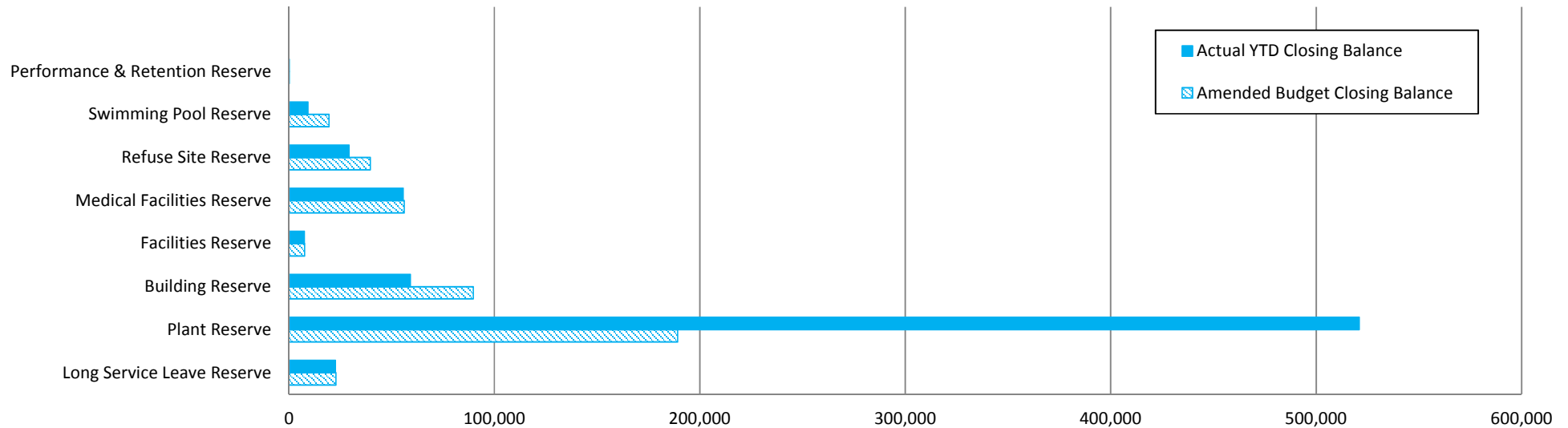
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended	Actual	Amended	Actual	Amended	Actual	Amended	Actual YTD Closing
		Budget Interest Earned	Interest Earned	Budget Transfers In (+)	Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	Balance
Long Service Leave Reserve	\$ 22,630	\$ 233	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,863	\$ 22,630
Plant Reserve	520,903	5,474	0	0	0	(337,160)	0	189,217	520,903
Building Reserve	59,094	617	0	30,000	0	0	0	89,711	59,094
Facilities Reserve	7,550	85	0	0	0	0	0	7,635	7,550
Medical Facilities Reserve	55,584	574	0	0	0	0	0	56,158	55,584
Refuse Site Reserve	29,270	301	0	10,000	0	0	0	39,571	29,270
Swimming Pool Reserve	9,189	254	0	10,000	0	0	0	19,443	9,189
Performance & Retention Reserve	13	0	0	0	0	0	0	13	13
	704,233	7,538	0	50,000	0	(337,160)	0	424,611	704,233

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 November 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
275	Cat Cs563E Road Roller					23,000	25,000	2,000	
471	KOMATSU GRADER GD555-5					61,000	90,000	29,000	
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					4,500	12,000	7,500	
543	2020 Toyota Prado GLX - 0KTY CEO					51,300	45,000		(6,300)
544	2020 Toyota Prado - KTY0 Doctor					52,300	45,000		(7,300)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					39,200	30,000		(9,200)
							0		
							0		
						0	0	0	0
						231,300	247,000	38,500	(22,800)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 9: Rating Information

	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	0.223730	106	553,800	123,902	(726)		123,176	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,360	2,318			2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,846	15,850			15,850	15,850	0	0	15,850
UV - Rural	0.017581	201	59,703,500	1,049,647			1,049,647	1,049,647	0	0	1,049,647
UV - Mining	0.017581	0	0	0	1,223	323	1,546	0	0	0	0
Sub-Totals		322	60,338,506	1,191,717	497	323	1,192,538	1,191,717	0	0	1,191,717
Minimum Payment											
	\$										
GRV - Kununoppin / Trayning	400.00	29	10,079	11,600	0	0	11,600	11,600	0	0	11,600
GRV - Yelbeni	400.00	6	925	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	420	800	0	0	800	800	0	0	800
UV - Rural	400.00	5	77,500	2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	4	40,254	1,600	0	0	1,600	1,600	0	0	1,600
Sub-Totals		46	129,178	18,400	0	0	18,400	18,400	0	0	18,400
		368	60,467,684	1,210,117	497	323	1,210,938	1,210,117	0	0	1,210,117
Discounts							(53,077)				(50,000)
Amount from General Rates							1,157,861				1,160,117
Ex-Gratia Rates							11,001				11,001
Rates Written Off							6,643				0
Specified Area Rates							0				0
Totals							1,175,505				1,171,118

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2021	Principal Repayments			Principal Outstanding			Interest Repayments		
		Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture										
Loan 67 - SSL - Bowls Resurface *	17,651	2,385	4,815	4,815	15,266	12,836	12,836	181	808	808
Loan 69 - Community Recreation Centre	282,904	0	14,805	14,805	282,904	268,099	268,099	297	10,426	10,426
Loan 71 - Trayning Aquatic Centre Kiosk Upgrade	181,395	9,414	18,902	18,902	171,981	162,493	162,493	2,090	2,809	2,809
Economic Services										
Loan 68 - Trayning Unmanned Fuel Site	72,082	8,537	17,206	17,206	63,545	54,876	54,876	310	2,772	2,772
Loan 70 - Trayning Unmanned Fuel Site	37,306	0	7,074	7,074	37,306	30,232	30,232	116	1,357	1,357
	591,338	20,336	62,802	62,802	571,001	528,536	528,536	2,993	18,172	18,172

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

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

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	564,347	0	282,174	564,347	0	564,347	353,158	0	
Governance													
	LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	50,000	0	50,000	0	50,000	0	0	
Law, Order and Public Safety													
	Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	Operating	0	4,000	0	1,665	4,000	0	4,000	0	0	
	Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	776,335	776,335	776,335	0	776,335	181,818	(178,625)	3,193
Health													
	Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	10,206	0	10,206	0	10,206	0	0	
Education & Welfare													
Housing													
Community Amenities													
				0	0	0	0	0		0	0	0	
Recreation and Culture													
	LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	0	0	
	LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	40,000	0	40,000	0	40,000	0	(23,937)	
Transport													
	Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	103,350	206,699		206,699	121,225	(156,450)	0
	Direct Road grant funds	MRWA	Operating	0	119,652	0	119,652	119,652		119,652	119,652	0	0
	RAUP Funding - Airstrip Fencing	RAUP	Non-operating	0	0	67,500	67,500	67,500		67,500	42,955	(57,160)	0
	Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	317,017	253,614	317,017		317,017	126,808	(3,878)	122,930
	Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	233,676	292,095		292,095	292,095	(420,661)	0
	LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	88,528	0	88,528		88,528	0	(124,079)	0
	Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(8,900)	0
Economic Services													
TOTALS				0	898,531	1,691,681	1,887,966	2,590,212	0	2,590,212	1,237,710	(973,690)	126,123
SUMMARY													
	Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	506,841	898,531	0	898,531	594,035	(165,349)	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	1,691,681	1,381,125	1,691,681	0	1,691,681	643,676	(808,340)	126,123
TOTALS				0	898,531	1,691,681	1,887,966	2,590,212	0	2,590,212	1,237,710	(973,690)	126,123



















Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note 13: Capital Acquisitions

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	(49,228)	(49,228)	(60,000)	(60,000)	(25,000)	(24,228)	
	Admin Building Improvement (landscape)	4042540	9231	BC82	0	(7,023)	(7,023)	0	0	0	(7,023)	
	ENSUITE - LOT 60 GLASS STREET	4042541	9231	BC29	0	(774)	(774)	0	0	0	(774)	
Total - Governance					0	(57,024)	(57,024)	(60,000)	(60,000)	(25,000)	(32,024)	
Other Law, Order & Public Safety												
	4 Bay DFES Building	4051002	9231	BC76	0	(178,625)	(178,625)	(838,345)	(838,345)	(349,310)	170,685	
Total - Other Law, Order & Public Safety					0	(178,625)	(178,625)	(838,345)	(838,345)	(349,310)	170,685	
Education & Welfare												
	MEN'S SHED	4082540	9231	BC40	0	(1,665)	(1,665)	0	0	0	(1,665)	
Total - Education & Welfare					0	(1,665)	(1,665)	0	0	0	(1,665)	
Housing												
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(551)	(551)	(7,300)	(7,300)	(3,040)	2,489	
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATION	4092542	9231	BC52	0	(8,302)	(8,302)	(32,770)	(32,770)	(13,650)	5,348	
	Glass Street - Single Units - Capital	4092542	9231	BC30	0	0	0	(5,000)	(5,000)	(2,080)	2,080	
	139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)	
Total - Housing					0	(8,880)	(8,880)	(45,070)	(45,070)	(18,770)	9,890	
Community Amenities												
	Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	0	0	(4,000)	(4,000)	0	0	
Total - Community Amenities					0	0	0	(4,000)	(4,000)	0	0	
Recreation And Culture												
	Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	0	0	
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	0	0	
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENDITURE	4111545	9231	BC41	0	(44,691)	(44,691)	(65,000)				
	Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(16,928)	(16,928)	(16,000)				
	Swimming Pool Upgrade	4112002	9231	BC21	0	(16,262)	(16,262)	(17,900)	(17,900)	(17,900)	1,638	
	Sports Ground Ablution Block (Capital)	4113547	9231	BC85	0	(6,270)	(6,270)	(4,700)	(4,700)	(4,700)	(1,570)	
	Trayning Sports Ground Pavillion Renewal	4113547	9231	BC87	0	(15,248)	(15,248)	(10,660)	(10,660)	(10,660)	(4,588)	
	Trayning Church (Capital)	4111542	9231	BC86	0	(4,014)	(4,014)	(10,000)	(10,000)	(10,000)	5,986	
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,785)	(10,785)	(19,765)	(19,765)	0	(10,785)	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	
				\$	\$	\$	\$	\$	\$	\$
Total - Recreation And Culture				0	(114,199)	(114,199)	(204,025)	(123,025)	(43,260)	(9,320)
 Total - Buildings				0	(360,394)	(360,394)	(1,151,440)	(1,070,440)	(436,340)	137,566
Furniture & Equipment										
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	(3,175)	(3,175)	(6,000)	(6,000)	(6,000)	2,825
 Accounting System Upgrade	4042560	9232		0	0	0	(42,000)	(42,000)	0	0
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(7,012)	(7,012)	(15,000)	(15,000)	(15,000)	7,988
Total - Governance				0	(10,187)	(10,187)	(63,000)	(63,000)	(21,000)	10,813
 Total - Furniture & Equipment				0	(10,187)	(10,187)	(63,000)	(63,000)	(21,000)	10,813
Plant & Equipment										
Governance										
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(59,580)	(59,580)	0	0
Total - Governance				0	0	0	(59,580)	(59,580)	0	0
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,580)	(59,580)	0	0
Total - Health				0	0	0	(59,580)	(59,580)	0	0
 Purchase of Plant	4123615	9233		0	0	0	(585,000)	(585,000)	(243,750)	243,750
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	0	0
Total - Transport				0	0	0	(625,000)	(625,000)	(243,750)	243,750
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,000)	(50,000)	0	0
Total - Other Property & Services				0	0	0	(50,000)	(50,000)	0	0
 Total - Plant & Equipment				0	0	0	(794,160)	(794,160)	(243,750)	243,750
Infrastructure Assets - Roads										
Transport										
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	0	0	(149,088)	(149,088)	0	0
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	0	0	(55,155)	(55,155)	0	0
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	0	0	(18,250)	(18,250)	0	0
 GENT ROAD	4121003	9250	RTR010	0	(248,089)	(248,089)	(255,678)	(255,678)	(255,678)	7,589
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	(172,571)	(172,571)	(121,150)	(121,150)	(121,150)	(51,421)
 RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121003	9250	RRG014	0	(3,878)	(3,878)	(514,423)	(514,423)	0	(3,878)
Total - Transport				0	(424,539)	(424,539)	(1,113,744)	(1,113,744)	(376,828)	(47,711)
 Total - Infrastructure Assets - Roads				0	(424,539)	(424,539)	(1,113,744)	(1,113,744)	(376,828)	(47,711)

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note 13: Capital Acquisitions

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		
				\$	\$	\$	\$	\$	\$	\$		
Infrastructure Assets - Footpaths												
Transport												
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	(1,250)	(1,250)	(10,193)	(10,193)	(10,193)	8,943	
	CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(61,067)	(61,067)	(82,397)	(82,397)	(82,397)	21,330	
	TRAYNING BIKE PATH	4121010	9251	FCC04	0	0	0	(14,742)	(14,742)	(14,742)	14,742	
	Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(37,331)	(37,331)	(43,867)	(43,867)	(43,867)	6,536	
	George Street Footpath (Capital)	4121010	9251	FCC69	0	(20,325)	(20,325)	(19,002)	(19,002)	(19,002)	(1,323)	
	Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(4,107)	(4,107)	(32,060)	(32,060)	0	(4,107)	
Total - Transport					0	(124,079)	(124,079)	(202,261)	(202,261)	(170,201)	46,122	
Total - Infrastructure Assets - Footpaths					0	(124,079)	(124,079)	(202,261)	(202,261)	(170,201)	46,122	
Infrastructure Assets - Other												
Recreation And Culture												
	Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(6,030)	(6,030)	(50,000)	(50,000)	0	(6,030)	BC79
	TRAYNING TOWN DAM (LRCP Project)	4113543	9255	BC35	0	(17,667)	(17,667)	(111,417)	(111,417)	(111,417)	93,750	
	Sports Precinct Carpark area development	4113539	9254	BC79	0	(3,602)	(3,602)	0	0	0	(3,602)	
	Kununoppin Equestrian Infrastructure	4113549	9254	BC89	0	(22,580)	(22,580)	(13,809)	(13,809)	(13,809)	(8,771)	
	Cemetery Upgrade - Kununoppin	4105501	9254	CEM001	0	0	0	(10,000)	(10,000)	(4,165)	4,165	
	Airstrip Construction	4124690	9253	AC01	0	(57,160)	(57,160)	(67,500)	(67,500)	(67,500)	10,341	
Total - Recreation And Culture					0	(107,038)	(107,038)	(252,726)	(252,726)	(196,891)	89,853	
Total - Infrastructure Assets - Other					0	(107,038)	(107,038)	(252,726)	(252,726)	(196,891)	89,853	
Capital Expenditure Total					0	(1,026,237)	(1,026,237)	(3,577,331)	(3,496,331)	(1,445,010)	480,393	

