



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2022**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	6
Statement of Capital Acquisitions and Capital Funding	7
Note 2 Explanation of Material Variances	8
Note 3 Net Current Funding Position	9
Note 4 Cash and Investments	10
Note 6 Receivables	11
Note 7 Cash Backed Reserves	12
Note 8 Capital Disposals	13
Note 9 Rating Information	14
Note 10 Information on Borrowings	15
Note 11 Grants and Contributions	16
Note 13 Details of Capital Acquisitions	17 - 19

Shire of Trayning Information Summary For the Period Ended 31 December 2022

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 31 December 2022 of \$1,970,402.

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 2.

	% Collected /	Completed	Annual Budget	YTD Budget	YTD Actual
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	63%	\$	619,012	\$	374,206
Non-operating Grants, Subsidies and Contributions	12%	\$	1,722,758	\$	940,202
	26%	\$	2,341,770	\$	1,314,408
				\$	604,045
Rates Levied	100%	\$	1,201,103	\$	1,201,103
				\$	1,203,343

% Compares current ytd actuals to annual budget

Agenda Attachment 9.2.2

Shire of Trayning Information Summary For the Period Ended 31 December 2022

Key Information

		Prior Year 31 December 2021	Current Year 31 December 2022
Financial Position			
Adjusted Net Current Assets	102%	\$ 1,919,747	\$ 1,951,311
Cash and Equivalent - Unrestricted	98%	\$ 2,113,660	\$ 2,067,336
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	121%	\$ 141,955	\$ 171,226
Receivables - Other	41%	\$ 136,358	\$ 55,515
Payables	24%	\$ 360,439	\$ 86,796

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

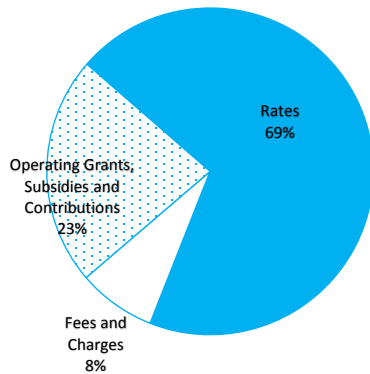
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

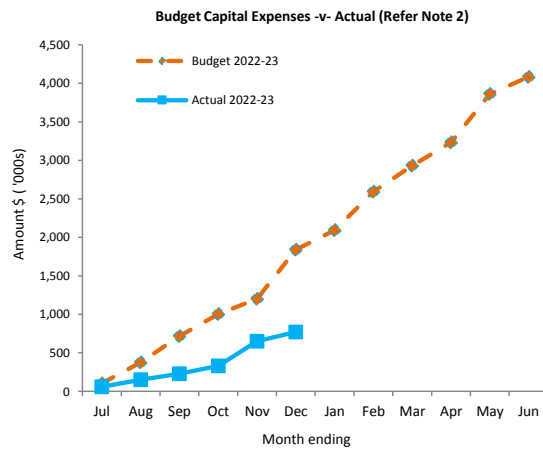
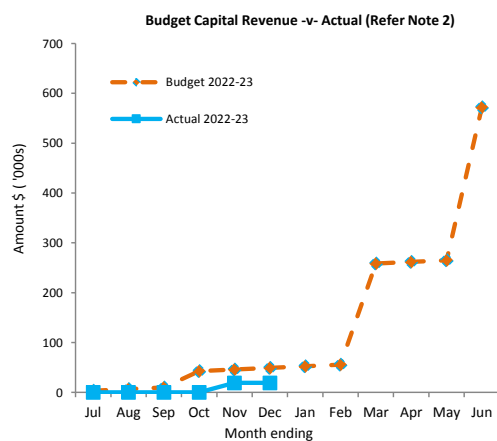
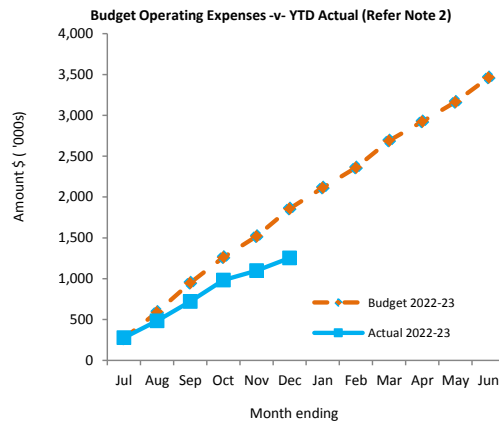
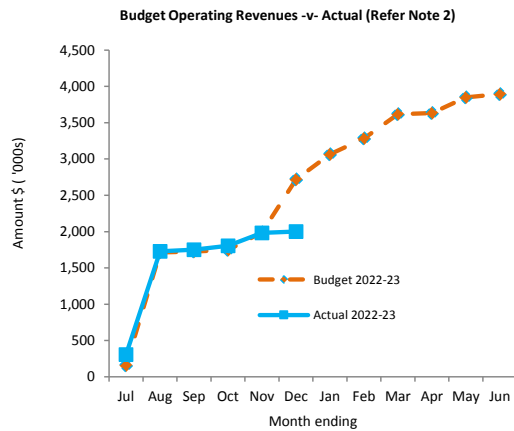
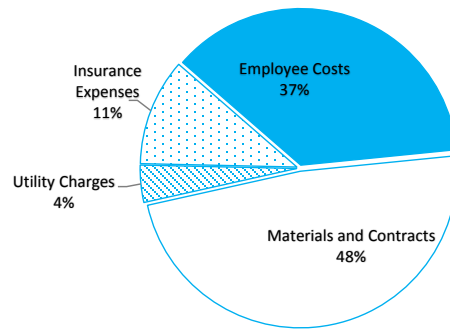
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	27-Jan-23

Shire of Trayning
Information Summary
For the Period Ended 31 December 2022

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 31 December 2022

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Note		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,921,958	1,921,958	1,921,958	1,972,289	50,331	3%	▲	
Revenue from operating activities									
Governance		12,382	12,382	6,174	6,904	730	12%	▲	
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,203,343	2,240	0%	▲	
General Purpose Funding - Other		320,608	420,608	210,946	217,227	6,281	3%	▲	
Law, Order and Public Safety		6,385	6,385	5,188	6,464	1,276	25%	▲	
Health		86,659	86,659	43,330	33,223	(10,107)	(23%)	▼	\$
Education and Welfare		600	600	300	633	333	111%	▲	
Housing		70,335	70,335	35,154	29,256	(5,898)	(17%)	▼	
Community Amenities		49,966	49,966	48,576	53,262	4,686	10%	▲	
Recreation and Culture		9,868	9,868	4,914	1,880	(3,034)	(62%)	▼	
Transport		261,536	261,536	195,462	209,184	13,722	7%	▲	
Economic Services		26,300	26,300	13,128	11,677	(1,451)	(11%)	▼	
Other Property and Services		26,236	26,236	13,104	15,649	2,545	19%	▲	
		2,071,977	2,171,977	1,777,379	1,788,703				
Expenditure from operating activities									
Governance		(445,454)	(445,454)	(287,259)	(249,389)	37,870	13%	▲	\$
General Purpose Funding		(76,628)	(76,628)	(37,278)	(29,600)	7,678	21%	▲	
Law, Order and Public Safety		(95,060)	(95,060)	(47,908)	(34,699)	13,209	28%	▲	\$
Health		(132,578)	(132,578)	(66,244)	(40,418)	25,826	39%	▲	\$
Education and Welfare		(101,858)	(101,858)	(50,874)	(47,718)	3,156	6%	▲	
Housing		(115,324)	(115,324)	(57,438)	(55,862)	1,576	3%	▲	
Community Amenities		(256,140)	(256,140)	(127,920)	(111,840)	16,080	13%	▲	\$
Recreation and Culture		(583,330)	(583,330)	(314,246)	(281,270)	32,976	10%	▲	\$
Transport		(1,512,825)	(1,512,825)	(758,974)	(289,479)	469,495	62%	▲	\$
Economic Services		(139,872)	(139,872)	(79,180)	(85,317)	(6,137)	(8%)	▼	
Other Property and Services		(2,823)	(2,823)	(28,813)	(28,414)	399	1%	▲	
		(3,461,893)	(3,461,893)	(1,856,134)	(1,254,006)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	578,880	0	(578,880)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(3,324)	0	3,324	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	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		(238,094)	(138,094)	496,801	534,698				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	940,202	212,260	(727,942)	(77%)	▼	\$
Proceeds from Disposal of Assets	8	171,954	171,954	49,158	19,091	(30,067)	(61%)	▼	\$
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)	(1,136,859)	(615,887)	(201,837)	414,050	67%	▲	\$
Furniture and Equipment	13	(42,000)	(42,000)	0	(6,614)	(6,614)		▼	
Plant and Equipment	13	(577,279)	(577,279)	(253,807)	(74,725)	179,082	71%	▲	\$
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(661,861)	(252,249)	409,612	62%	▲	\$
Infrastructure Assets - Footpaths		(284,966)	(184,434)	(118,807)	(142,748)	(23,941)	(20%)	▼	\$
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)	(784,002)	(146,000)	(60,357)	85,643	59%	▲	\$
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(807,002)	(507,178)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	1%	▼	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(32,247)	(31,859)	388	1%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(8,292)	(22)	8,270	100%	▲	
Amount attributable to financing activities		283,912	323,902	(38,042)	(29,406)				
Closing Funding Surplus(Deficit)	3	0	(8)	1,573,715	1,970,402				

▲▼ 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 31 December 2022

	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	1,921,958	1,921,958	1,921,958	1,972,289	50,331	3%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,203,343	2,240	0%	▲	
Operating Grants, Subsidies and Contributions	11	519,012	619,012	374,206	391,785	17,579	5%	▲	
Fees and Charges		207,600	207,600	127,484	133,668	6,184	5%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	12,502	5,027	(7,475)	(60%)	▼	
Other Revenue		102,038	102,038	52,994	35,789	(17,205)	(32%)	▼	\$
Profit on Disposal of Assets	8	18,182	18,182	9,090	0	(9,090)	(100%)	▼	
		2,071,977	2,171,977	1,777,379	1,769,612				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(462,139)	(448,671)	13,468	3%	▲	
Materials and Contracts		(1,030,114)	(1,030,114)	(579,377)	(582,641)	(3,264)	(1%)	▼	
Utility Charges		(127,324)	(127,324)	(71,500)	(46,452)	25,048	35%	▲	\$
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(578,880)	0	578,880	100%	▲	\$
Interest Expenses		(16,469)	(16,469)	(8,217)	(9,054)	(837)	(10%)	▼	
Insurance Expenses		(126,981)	(126,981)	(108,964)	(133,809)	(24,845)	(23%)	▼	\$
Other Expenditure		(73,894)	(73,894)	(41,291)	(33,380)	7,911	19%	▲	
Loss on Disposal of Assets	8	(11,542)	(11,542)	(5,766)	0	5,766	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,461,893)	(3,461,893)	(1,856,134)	(1,254,006)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	578,880	0	(578,880)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(3,324)	0	3,324	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	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		(238,094)	(138,094)	496,801	515,607				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	940,202	212,260	(727,942)	(77%)	▼	\$
Proceeds from Disposal of Assets	8	171,954	171,954	49,158	19,091	(30,067)	(61%)	▼	\$
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)	(1,136,859)	(615,887)	(201,837)	414,050	67%	▲	\$
Furniture and Equipment	13	(42,000)	(42,000)	0	(6,614)	(6,614)		▼	
Plant and Equipment	13	(577,279)	(577,279)	(253,807)	(74,725)	179,082	71%	▲	\$
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(661,861)	(252,249)	409,612	62%	▲	\$
Infrastructure Assets - Footpaths	13	(284,966)	(184,434)	(118,807)	(142,748)	(23,941)	(20%)	▼	\$
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		(784,002)	(784,002)	(146,000)	(60,357)	85,643	59%	▲	\$
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(807,002)	(507,178)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	(1%)	▼	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(32,247)	(31,859)	388	1%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(8,292)	(22)	8,270	100%	▲	
Amount attributable to financing activities		283,912	323,902	(38,042)	(29,406)				
Closing Funding Surplus (Deficit)	3	0	(8)	1,573,715	1,951,311				

▲ ▼ 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.

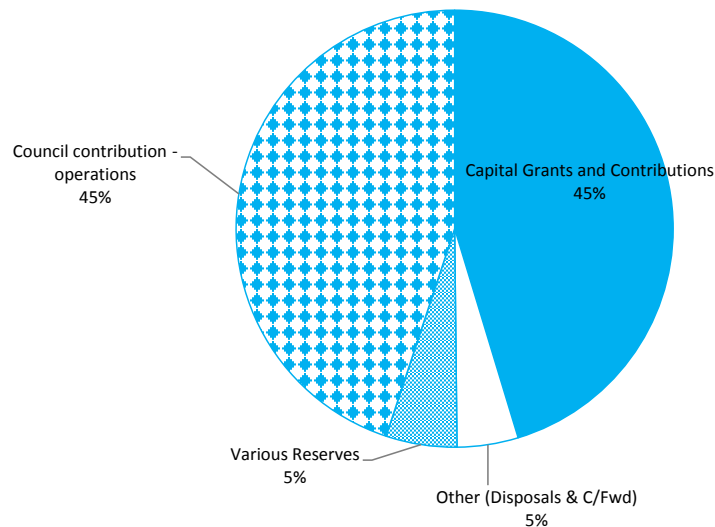
Agenda Attachment 9.2.2

SHIRE OF TRAYNING STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING For the Period Ended 31 December 2022

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	201,837	615,887	1,136,859	1,205,240	201,837	(414,050)
Furniture and Equipment	13	0	6,614	0	42,000	42,000	6,614	6,614
Plant and Equipment	13	0	74,725	253,807	577,279	577,279	74,725	(179,082)
Infrastructure Assets - Roads	13	0	252,249	661,861	1,277,912	1,277,912	252,249	(409,612)
Infrastructure Assets - Footpaths	13	0	142,748	118,807	184,434	284,966	142,748	23,941
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	60,357	146,000	784,002	784,002	60,357	(85,643)
Capital Expenditure Totals		0	738,530	1,796,362	4,002,486	4,171,399	738,530	(1,057,832)
Capital acquisitions funded by:								
Capital Grants and Contributions				940,202	1,722,758	2,031,669	212,260	(727,942)
Borrowings				0	200,000	200,000	0	0
Other (Disposals & C/Fwd)				49,158	171,954	171,954	19,091	(30,067)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				807,002	1,707,784		507,178	(299,824)
Capital Funding Total				1,796,362	4,002,486		738,530	(1,057,832)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

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 2022/23 year is \$10,000 or 10% whichever is the greater.

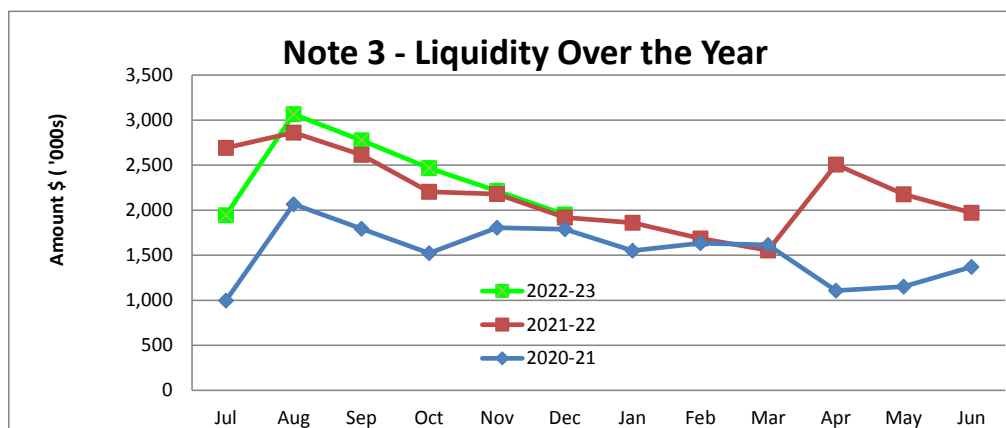
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Health	(10,107)	(23%)	▼	S	Timing	Doctors Recoup
Expenditure from operating activities						
Governance	37,870	13%	▲	S	Timing	Depreciation yet to be run, number of accounts under and over the YTD Budget, but are all timing related
Law, Order and Public Safety	13,209	28%	▲	S	Timing	Depreciation yet to be run
Health	25,826	39%	▲	S	Timing	Depreciation yet to be run
Community Amenities	16,080	13%	▲	S	Timing	Depreciation yet to be run
Recreation and Culture	32,976	10%	▲	S	Timing	Depreciation yet to be run
Transport	469,495	62%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(727,942)	(77%)	▼	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	(30,067)	(61%)	▼	S	Timing	Assets are to be updated once Audit is finished
Land and Buildings	414,050	67%	▲	S	Timing	DFES Building progress, no expenditure across a number of projects yet.
Plant and Equipment	179,082	71%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	409,612		▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Footpaths	(23,941)	(20%)	▼	S	Timing	Footpath construction
Infrastructure Assets - Other	85,643	59%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade
Financing Activities						

SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 December 2022

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	31/12/2021	31/12/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,810,666	1,955,507	1,811,553
Cash Restricted - Conditions over Grants	11	158,153	158,153	255,783
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	141,955	171,226
Receivables - Other	6	418,179	136,358	55,515
Inventories		3,033	(368)	2,909
		3,127,706	3,095,838	2,960,712
Less: Current Liabilities				
Payables		(388,512)	(360,439)	(86,796)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(31,611)	(32,646)
Lease Liability		(2,038)	(1,951)	(2,038)
Provisions		(250,426)	(131,619)	(250,426)
		(576,005)	(525,620)	(400,584)
Less: Cash Reserves	7	(663,704)	(704,234)	(663,726)
Add Back: Component of Leave Liability not Required to be funded		22,744	22,630	22,745
Add Back: Current Loan Liability		64,505	31,611	32,646
Add Back: Current Lease Liability		2,038	1,951	2,038
Add Back: Self Supporting Loans		(4,994)	(2,429)	(2,520)
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,972,289	1,919,747	1,951,311



Comments - Net Current Funding Position

Agenda Attachment 9.2.2

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	566,936				566,936	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		22,745			22,745	ME Bank	2.75%	12.4.2023
PLANT RESERVE BANK		206,335			206,335	ME Bank	2.75%	12.4.2023
BUILDING RESERVE BANK		89,397			89,397	ME Bank	2.75%	12.4.2023
FACILITIES RESERVE BANK		130,711			130,711	ME Bank	2.75%	12.4.2023
MEDICAL RESERVE BANK		55,865			55,865	ME Bank	2.75%	12.4.2023
REFUSE RESERVE BANK		139,436			139,436	ME Bank	2.75%	12.4.2023
SWIMMING POOL RESERVE BANK		19,237			19,237	ME Bank	2.75%	12.4.2023
(b) Term Deposits								
Municipal Fund Investments	750,000				750,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	1,317,336	1,413,726	0	58,353	2,789,415			

Comments/Notes - Investments

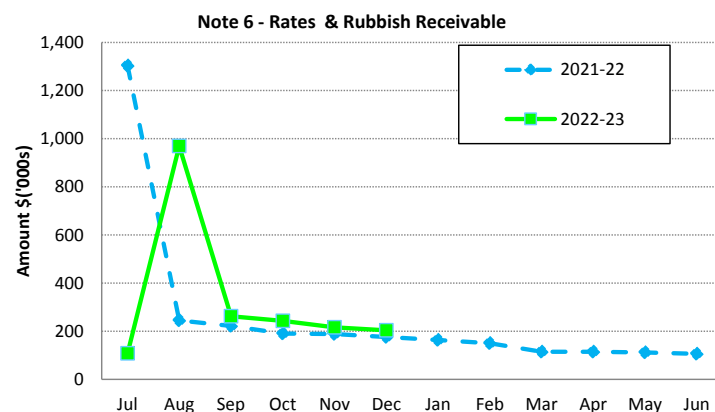
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Note 6: Receivables

Receivables - Rates & Rubbish	31 December 2022	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,291,987	1,253,997
Less Collections to date	(1,194,731)	(1,240,702)
Equals Current Outstanding	203,274	106,018
Net Rates Collectable	203,274	106,018
% Collected	85.46%	92.13%

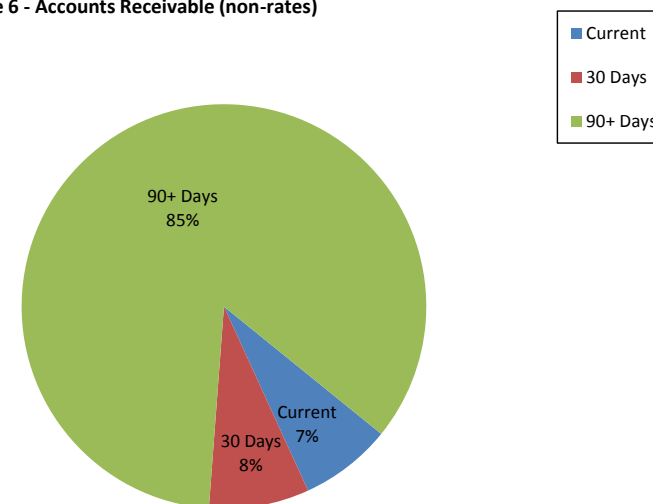
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	3,637	3,972	2,532	41,937	52,077
Percentage	7%	7.6%	4.9%	80.5%	
Balance per Trial Balance					
Sundry Debtors					52,077
Receivables - Other					3,437
Total Receivables General Outstanding					55,515

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

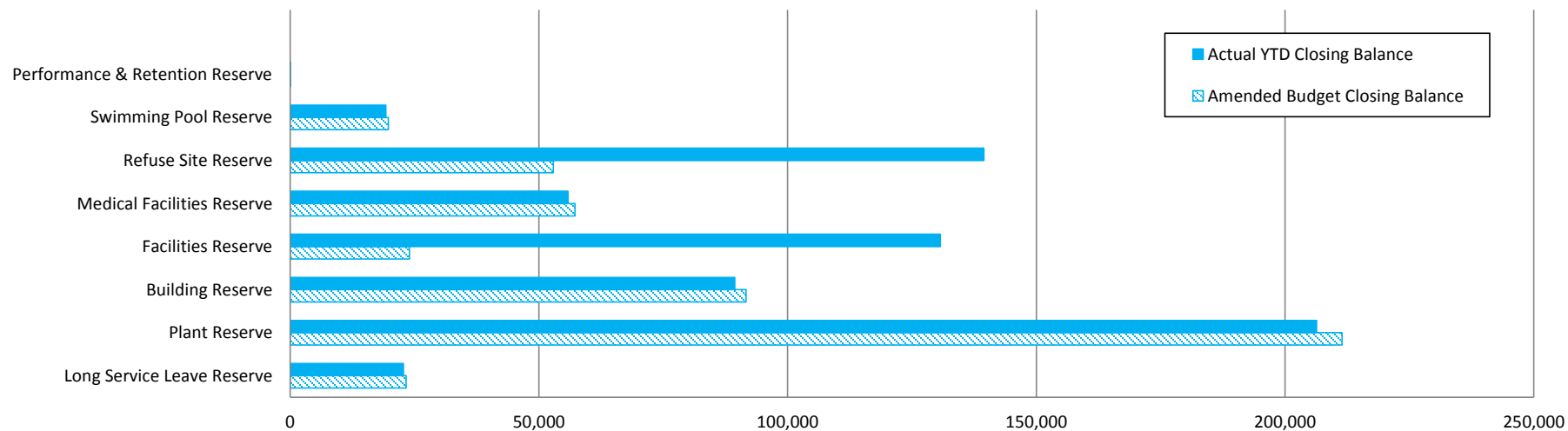
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Agenda Attachment 9.2.2

Note 7: 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	1	0	0	0	0	23,313	22,744.82
Plant Reserve	206,316	5,157	7	0	0	0	0	211,473	206,322.49
Building Reserve	89,395	2,235	3	0	0	0	0	91,630	89,397.49
Facilities Reserve	130,706	3,267	4	0	0	(109,990)	0	23,983	130,710.73
Medical Facilities Reserve	55,863	1,396	2	0	0	0	0	57,259	55,864.70
Refuse Site Reserve	139,431	3,485	5	0	0	(90,000)	0	52,916	139,435.67
Swimming Pool Reserve	19,236.76	481	1	0	0	0	0	19,718	19,237.39
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	663,704	16,590	22	0	0	(199,990)	0	480,304	663,726.08

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
543	2022 CEO Prado					54,292	51,818		(2,474)
544	2022 Doctors Prado					54,292	51,818		(2,474)
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME					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)
		0	0	0	0	165,314	171,954	18,182	(11,542)

SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 December 2022

Note 9: Rating Information

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	Minimum										
	\$										
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	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	7		2,800	0	0	2,800	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	0	0	19,200	19,200	0	0	19,200
		369	70,877,567	1,244,794	0	0	1,244,794	1,244,794	0	0	1,244,794
Discounts							(52,402)				(55,000)
Amount from General Rates							1,192,392				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(50)				0
Specified Area Rates							0				0
Totals							1,203,343				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2022

Note 10: Information on Borrowings

(a) Debenture Repayments

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	2,429	4,994	4,994	10,407	7,842	7,842	436	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	7,588	15,304	15,304	260,510	252,795	252,795	4,575	9,928	9,928
Loan 71 - Trayning Aquatic Centre Kiosk Upgrade	162,493	0	0	0	9,564	19,204	19,204	152,929	143,289	143,289	1,835	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	8,668	17,737	17,737	46,208	37,140	37,140	1,781	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	427	1,165	1,165
	528,536	0	200,000	200,000	31,859	64,505	64,505	496,677	664,031	664,031	9,054	16,469	16,469

* 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 31 December 2022

























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	282,174	0	191,086	282,174	100,000	382,174	205,505		0
Governance												
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	150,000	0	150,000	(70,000)	80,000	5,518	0	5,518
Law, Order and Public Safety												
Water Tank Grant	Dept Water & Eviroment	Non-operating	0	0	0	0	0	0	0	14,197	0	0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	158,153	0	102,417	102,417	102,417	0	102,417	0	(54,443)	103,710
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,524	0	5,524	0	5,524	0	0	0
Education & Welfare												
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	66,039	0	66,039	(66,039)	0	0	0	0
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	700,700	687,828	700,700	(12,872)	687,828	40,346	(5,300)	35,046
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	53,122	106,243	0	106,243	54,087	(250,882)	0
Direct Road grant funds	MRWA	Operating	0	129,410	0	129,410	129,410	0	129,410	132,194	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	374,893	149,957	374,893	0	374,893	149,957	(38,447)	111,510
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	0	292,096	0	(1,816)	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	0	280,000	(100,000)	180,000	0	(122,016)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	588	1,185	0	1,185	0	(9,204)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(60,207)	0
TOTALS			158,153	519,012	2,031,669	1,314,408	2,550,681	(208,911)	2,341,770	604,045	(542,315)	255,783
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	519,012	0	374,206	519,012	100,000	619,012	391,785	(260,086)	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		158,153	0	2,031,669	940,202	2,031,669	(308,911)	1,722,758	212,260	(282,228)	255,783
TOTALS			158,153	519,012	2,031,669	1,314,408	2,550,681	(208,911)	2,341,770	604,045	(542,315)	255,783

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

Agenda Attachment 9.2.2




















Note 13: Capital Acquisitions

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	(773)	(773)	(180,016)	(81,635)	0	(773)	
Total - Governance				0	(773)	(773)	(180,016)	(81,635)	0	(773)	
Other Law, Order & Public Safety											
 4 Bay DFES Building - Capital	4051002	9231	BC76	0	(54,443)	(54,443)	(201,372)	(201,372)	(201,372)	146,929	
Total - Other Law, Order & Public Safety				0	(54,443)	(54,443)	(201,372)	(201,372)	(201,372)	146,929	
Housing											
 Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(174,996)	174,996	
 CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARAD	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(876)	(934)	
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(1,746)	1,746	
 139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(876)	(769)	
 Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(6,498)	6,498	
 Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(1,812)	(1,807)	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092541	9231	BC52	0	(9,955)	(9,955)	(13,500)	(13,500)	(6,750)	(3,205)	
Total - Housing				0	(17,029)	(17,029)	(387,150)	(387,150)	(193,554)	176,526	
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)	(2,310)	(1,890)	
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(18,996)	18,996	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111544	9231	BC41	0	0	0	(70,260)	(70,260)	(35,130)	35,130	
 Trayning Hall Refurbishment - Rising Damp Rectificatio	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)	(60,000)	(30,000)	11,867	
 Sports Ground Ablution Block (Capital)	4111540	9231	BC85	0	(5,300)	(5,300)	(10,250)	(10,250)	(10,250)	4,950	
 Trayning Church (Capital)	4111545	9231	BC86	0	(8,931)	(8,931)	(5,000)	(5,000)	(2,496)	(6,435)	
 Kununoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(27,996)	27,996	
 Trayning Tennis Club Shelter	4113539	9254	BC93	0	0	0	(40,000)	(40,000)	0	0	
 Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(43,750)	(21,870)	(2,450)	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(60,207)	(60,207)	(65,007)	(165,007)	(65,007)	4,800	
 YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(4,003)	(4,003)	(13,815)	(13,815)	(6,906)	2,904	
Total - Recreation And Culture				0	(129,593)	(129,593)	(476,702)	(506,702)	(220,961)	91,368	
Total - Buildings				0	(201,837)	(201,837)	(1,245,240)	(1,176,859)	(615,887)	414,050	
Furniture & Equipment											
 Accounting System Upgrade	4042560	9232		0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)	
Total - Governance				0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)	
Total - Furniture & Equipment				0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

Agenda Attachment 9.2.2















Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(60,324)	(60,324)	0	0	
Total - Governance				0	0	0	(60,324)	(60,324)	0	0	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,710)	(59,710)	0	0	
Total - Health				0	0	0	(59,710)	(59,710)	0	0	
 Purchase of Plant	4123615	9233		0	(29,270)	(29,270)	(361,408)	(361,408)	(180,702)	151,432	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(22,722)	(22,733)	
Total - Transport				0	(74,725)	(74,725)	(406,862)	(406,862)	(203,424)	128,699	
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	(74,725)	(74,725)	(577,279)	(577,279)	(253,807)	179,082	
Infrastructure Assets - Roads											
Transport											
 Yelbeni South East Road - Capital	4121001	9250	RCC012	0	(37,259)	(37,259)	(93,254)	(93,254)	0	(37,259)	
 Rav 4 Kununoppin/Wilson Street - Capital	4121001	9250	RCC046	0	0	0	(20,450)	(20,450)	(20,450)	20,450	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(38,447)	(38,447)	(641,414)	(641,414)	(641,411)	602,964	
 KELLERBERRIN YELBENI ROAD - EXTEND PIPES	4121003	9250	RTR012	0	(1,652)	(1,652)	0	0	0	(1,652)	
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	(1,816)	(1,816)	0	0	0	(1,816)	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	0	0	(283,600)	(283,600)	0	0	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(173,076)	(173,076)	(239,194)	(239,194)	0	(173,076)	
Total - Transport				0	(252,249)	(252,249)	(1,277,912)	(1,277,912)	(661,861)	409,612	
Total - Infrastructure Assets - Roads				0	(252,249)	(252,249)	(1,277,912)	(1,277,912)	(661,861)	409,612	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH - Capital	4121010	9251	FCC02	0	0	0	(19,153)	(19,153)	0	0	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	0	0	(22,279)	(22,279)	0	0	
 Jubilee Street Footpath - Capital	4121010	9251	FCC71	0	0	0	(24,195)	(24,195)	0	0	
 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)	(58,566)	(58,566)	(6,545)	
 Scadden Street Footpath - Capital	4121010	9251	FCC79	0	(56,905)	(56,905)	(41,575)	(41,575)	(41,575)	(15,330)	
 Hughes Street Footpath - Capital	4121010	9251	FCC05	0	(20,732)	(20,732)	(18,666)	(18,666)	(18,666)	(2,066)	
Total - Transport				0	(142,748)	(142,748)	(284,966)	(184,434)	(118,807)	(23,941)	
Total - Infrastructure Assets - Footpaths				0	(142,748)	(142,748)	(284,966)	(184,434)	(118,807)	(23,941)	
Community Amenities											

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

Agenda Attachment 9.2.2

Note 13: Capital Acquisitions

				YTD Actual			Adopted	Amended Budget			
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
				\$	\$	\$	\$	\$	\$	\$	
	CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	(97,713)	0	0
Total - Community Amenities					0	0	0	(97,713)	(97,713)	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	(47,876)	(47,876)	(146,000)	(146,000)	(146,000)	98,124
	Sports Precinct Courts	4113539	9254	BC80	0	(2,250)	(2,250)	(456,939)	(456,939)	0	(2,250)
Total - Recreation And Culture					0	(60,357)	(60,357)	(646,289)	(646,289)	(146,000)	85,643
	Total - Infrastructure Assets - Other				0	(60,357)	(60,357)	(744,002)	(744,002)	(146,000)	85,643
	Capital Expenditure Total				0	(738,530)	(738,530)	(4,171,399)	(4,002,486)	(1,796,362)	1,057,832
Level of Completion Indicators											
	0%										
	20%										
	40%										
	60%										
	80%										
	100%										
	Over 100%										