



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Trayning Information Summary For the Period Ended 31 January 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 6 and shows a surplus as at 31 January 2023 of \$2,024,285.

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	\$	374,304
Non-operating Grants, Subsidies and Contributions	41%	\$	1,722,758	\$	1,270,159
	47%	\$	2,341,770	\$	1,644,463
				\$	1,097,415
Rates Levied	100%	\$	1,201,103	\$	1,201,103
				\$	1,203,342

% Compares current ytd actuals to annual budget

Shire of Trayning Information Summary For the Period Ended 31 January 2023

Key Information

Financial Position		Prior Year 31 January 2022	Current Year 31 January 2023
Adjusted Net Current Assets	107%	\$ 1,861,898	\$ 1,987,195
Cash and Equivalent - Unrestricted	102%	\$ 2,059,109	\$ 2,110,163
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	109%	\$ 129,532	\$ 141,546
Receivables - Other	213%	\$ 46,323	\$ 98,783
Payables	41%	\$ 262,464	\$ 107,329

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

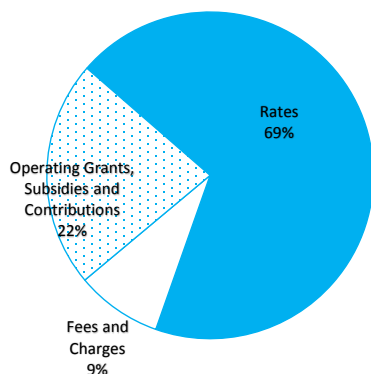
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

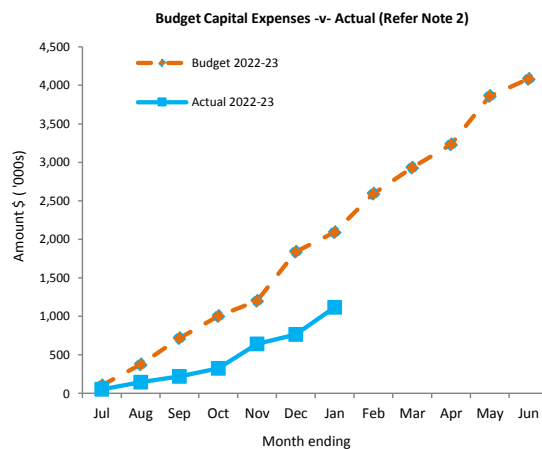
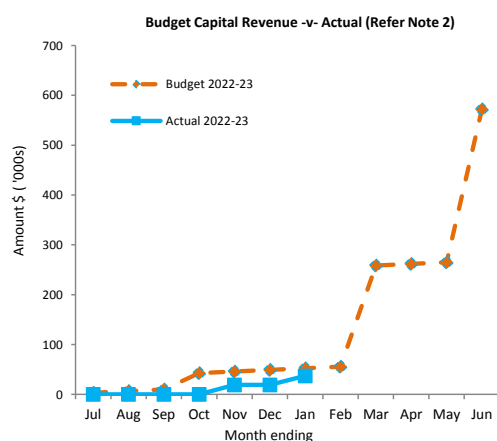
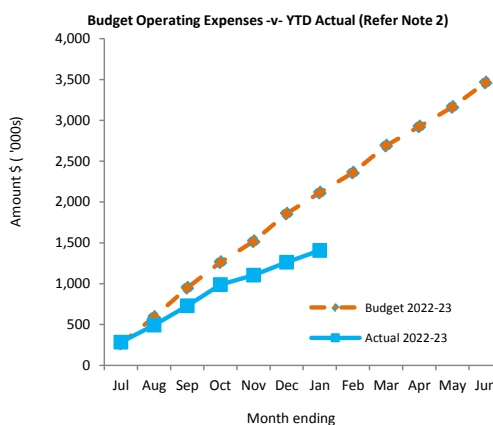
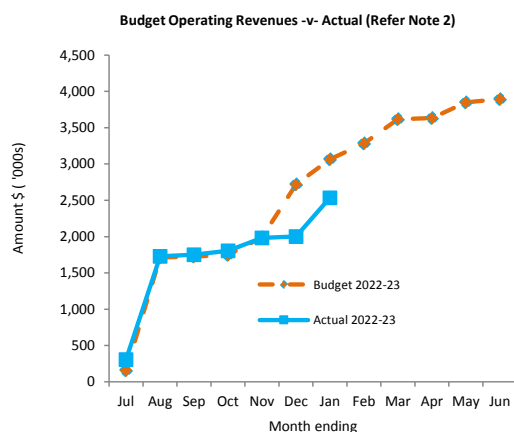
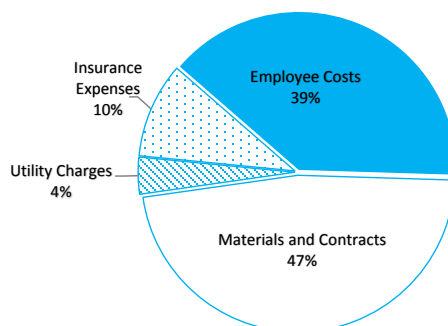
Prepared by: Wendy Stringer - LG Best Practices
Reviewed by: Rhona Hawkins - LG Best Practices
Date prepared: 7.2.2023

Shire of Trayning Information Summary For the Period Ended 31 January 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 31 January 2023

		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	7,203	7,630	427	6%	▲	
9	General Purpose Funding - Rates	1,201,103	1,201,103	1,201,103	1,203,342	2,239	0%	▲		
	General Purpose Funding - Other	320,608	420,608	214,036	221,068	7,032	3%	▲		
	Law, Order and Public Safety	6,385	6,385	5,386	7,035	1,649	31%	▲		
	Health	86,659	86,659	43,330	36,535	(6,795)	(16%)	▼		
	Education and Welfare	600	600	350	728	378	108%	▲		
	Housing	70,335	70,335	41,013	35,066	(5,947)	(15%)	▼		
	Community Amenities	49,966	49,966	48,803	53,262	4,459	9%	▲		
	Recreation and Culture	9,868	9,868	5,733	6,398	665	12%	▲		
	Transport	261,536	261,536	197,617	227,532	29,915	15%	▲	\$	
	Economic Services	26,300	26,300	15,316	13,491	(1,825)	(12%)	▼		
	Other Property and Services	26,236	26,236	15,288	18,165	2,877	19%	▲		
		2,071,977	2,171,977	1,795,178	1,830,253					
	Expenditure from operating activities									
	Governance	(445,454)	(445,454)	(295,973)	(279,012)	16,961	6%	▲		
	General Purpose Funding	(76,628)	(76,628)	(43,234)	(31,963)	11,271	26%	▲	\$	
	Law, Order and Public Safety	(95,060)	(95,060)	(55,623)	(50,967)	4,656	8%	▲		
	Health	(132,578)	(132,578)	(70,549)	(42,123)	28,426	40%	▲	\$	
	Education and Welfare	(101,858)	(101,858)	(59,353)	(49,665)	9,688	16%	▲		
	Housing	(115,324)	(115,324)	(67,011)	(67,836)	(825)	(1%)	▼		
	Community Amenities	(256,140)	(256,140)	(149,240)	(122,052)	27,188	18%	▲	\$	
	Recreation and Culture	(583,330)	(583,330)	(374,457)	(300,197)	74,260	20%	▲	\$	
	Transport	(1,512,825)	(1,512,825)	(884,410)	(326,928)	557,482	63%	▲	\$	
	Economic Services	(139,872)	(139,872)	(90,567)	(91,821)	(1,254)	(1%)	▼		
	Other Property and Services	(2,823)	(2,823)	(24,459)	(44,070)	(19,611)	(80%)	▼	\$	
		(3,461,893)	(3,461,893)	(2,114,876)	(1,406,634)					
	Operating activities excluded from budget									
	Add back Depreciation	1,157,892	1,157,892	675,360	0	(675,360)	(100%)	▼	\$	
8	Adjust (Profit)/Loss on Asset Disposal	(6,640)	(6,640)	(3,878)	0	3,878	(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)	351,784	423,620					
	Investing Activities									
	Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,270,159	705,630	(564,529)	(44%)	▼	\$
8	Proceeds from Disposal of Assets	171,954	171,954	52,351	37,091	(15,260)	(29%)	▼	\$	
	Transfer from Contract Liability	0	0	0	0	0				
13	Land Held for Resale	0	0	0	0	0				
13	Land and Buildings	(1,205,240)	(1,136,859)	(772,430)	(372,151)	400,279	52%	▲	\$	
13	Furniture and Equipment	(42,000)	(42,000)	0	(6,614)	(6,614)		▼		
13	Plant and Equipment	(577,279)	(577,279)	(287,711)	(183,725)	103,986	36%	▲	\$	
13	Infrastructure Assets - Roads	(1,277,912)	(1,277,912)	(713,821)	(290,697)	423,124	59%	▲	\$	
	Infrastructure Assets - Footpaths	(284,966)	(184,434)	(118,807)	(142,748)	(23,941)	(20%)	▼	\$	
13	Infrastructure Assets - Drainage	0	0	0	0	0				
13	Infrastructure Assets - Airports	0	0	0	0	0				
13	Infrastructure Assets - Water	0	0	0	0	0				
13	Infrastructure Assets - Other	(784,002)	(784,002)	(146,000)	(80,068)	65,932	45%	▲	\$	
	Amount attributable to investing activities	(1,967,776)	(2,107,774)	(716,259)	(333,281)					
	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%	▼		
7	Transfer from Reserves	160,013	200,003	0	0	0				
	Advances to Community Groups	0	0	0	0	0				
10	Repayment of Debentures	(64,505)	(64,505)	(43,736)	(40,795)	2,941	7%	▲		
	Repayment of Leases	0	0	0	0	0				
7	Transfer to Reserves	(16,590)	(16,590)	(9,674)	(22)	9,652	100%	▲		
	Amount attributable to financing activities	283,912	323,902	(50,913)	(38,343)					
	Closing Funding Surplus(Deficit)	3	0	(8)	1,506,570	2,024,285				

▲▼ 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 January 2023

		Adopted Annual Budget	Amended Annual Budget	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									
Rates	9	1,201,103	1,201,103	1,201,103	1,203,342	2,239	0%	▲	
Operating Grants, Subsidies and Contributions	11	519,012	619,012	374,304	391,785	17,481	5%	▲	
Fees and Charges		207,600	207,600	138,559	148,582	10,023	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	14,419	8,836	(5,583)	(39%)	▼	
Other Revenue		102,038	102,038	56,188	40,616	(15,572)	(28%)	▼	\$
Profit on Disposal of Assets	8	18,182	18,182	10,605	0	(10,605)	(100%)	▼	\$
		2,071,977	2,171,977	1,795,178	1,793,162				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(535,850)	(531,721)	4,129	1%	▲	
Materials and Contracts		(1,030,114)	(1,030,114)	(652,171)	(642,779)	9,392	1%	▲	
Utility Charges		(127,324)	(127,324)	(80,750)	(51,687)	29,063	36%	▲	\$
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(675,360)	0	675,360	100%	▲	\$
Interest Expenses		(16,469)	(16,469)	(9,405)	(11,605)	(2,200)	(23%)	▼	
Insurance Expenses		(126,981)	(126,981)	(111,918)	(133,809)	(21,891)	(20%)	▼	\$
Other Expenditure		(73,894)	(73,894)	(42,695)	(35,033)	7,662	18%	▲	
Loss on Disposal of Assets	8	(11,542)	(11,542)	(6,727)	0	6,727	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,461,893)	(3,461,893)	(2,114,876)	(1,406,634)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	675,360	0	(675,360)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(3,878)	0	3,878	(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)	351,784	386,529				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,270,159	705,630	(564,529)	(44%)	▼	\$
Proceeds from Disposal of Assets	8	171,954	171,954	52,351	37,091	(15,260)	(29%)	▼	\$
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)	(772,430)	(372,151)	400,279	52%	▲	\$
Furniture and Equipment	13	(42,000)	(42,000)	0	(6,614)	(6,614)		▼	
Plant and Equipment	13	(577,279)	(577,279)	(287,711)	(183,725)	103,986	36%	▲	\$
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(713,821)	(290,697)	423,124	59%	▲	\$
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)	(80,068)	65,932	45%	▲	\$
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(716,259)	(333,281)				
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)	(43,736)	(40,795)	2,941	7%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(9,674)	(22)	9,652	100%	▲	
Amount attributable to financing activities		283,912	323,902	(50,913)	(38,343)				
Closing Funding Surplus (Deficit)	3	0	(8)	1,506,570	1,987,195				

▲ ▼ 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.

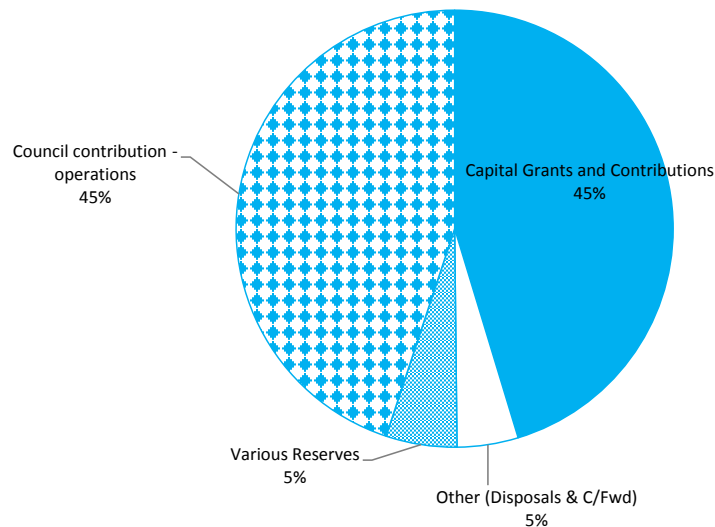
Agenda Attachment 9.2.3

SHIRE OF TRAYNING STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING For the Period Ended 31 January 2023

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	372,151	772,430	1,136,859	1,205,240	372,151	(400,279)
Furniture and Equipment	13	0	6,614	0	42,000	42,000	6,614	6,614
Plant and Equipment	13	0	183,725	287,711	577,279	577,279	183,725	(103,986)
Infrastructure Assets - Roads	13	0	290,697	713,821	1,277,912	1,277,912	290,697	(423,124)
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	80,068	146,000	784,002	784,002	80,068	(65,932)
Capital Expenditure Totals		0	1,076,002	2,038,769	4,002,486	4,171,399	1,076,002	(962,767)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,270,159	1,722,758	2,031,669	705,630	(564,529)
Borrowings				0	200,000	200,000	0	0
Other (Disposals & C/Fwd)				52,351	171,954	171,954	37,091	(15,260)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				716,259	1,707,784		333,281	(382,978)
Capital Funding Total				2,038,769	4,002,486		1,076,002	(962,767)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2023

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.

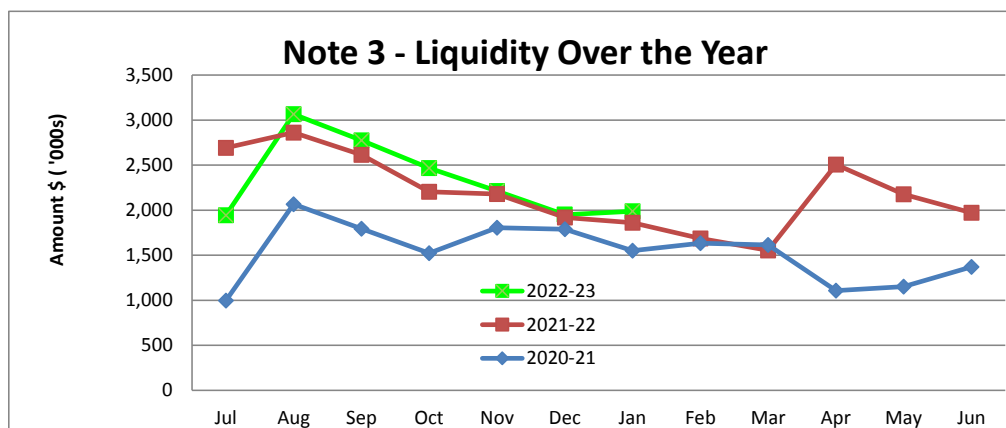
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Transport	29,915	15%	▲	S	Timing	Budgeted amount spread over the months
Expenditure from operating activities						
General Purpose Funding	11,271	26%	▲	S	Timing	Depreciation yet to be run
Health	28,426	40%	▲	S	Timing	Depreciation yet to be run
Community Amenities	27,188	18%	▲	S	Timing	Depreciation yet to be run
Recreation and Culture	74,260	20%	▲	S	Timing	Depreciation yet to be run
Transport	557,482	63%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Other Property and Services	(19,611)	(80%)	▼	S	Timing	Depreciation yet to be run
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(564,529)	(44%)	▼	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	(15,260)	(29%)	▼	S	Timing	Assets are to be updated once Audit is finished
Land and Buildings	400,279	52%	▲	S	Timing	DFES Building progress, no expenditure across a number of projects yet.
Plant and Equipment	103,986	36%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	423,124		▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Footpaths	(23,941)	(20%)	▼	S	Timing	Footpath construction
Infrastructure Assets - Other	65,932	45%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade

SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 January 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	31/01/2022	31/01/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,810,666	1,900,956	1,623,038
Cash Restricted - Conditions over Grants	11	158,153	158,153	487,124
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	129,532	141,546
Receivables - Other	6	418,179	46,323	98,783
Inventories		3,033	815	2,910
		3,127,706	2,940,013	3,017,128
Less: Current Liabilities				
Payables		(388,512)	(262,464)	(107,329)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(22,942)	(23,710)
Lease Liability		(2,038)	(1,951)	(2,038)
Provisions		(250,426)	(131,619)	(250,426)
		(576,005)	(418,976)	(412,180)
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	22,942	23,710
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	1,861,898	1,987,195



Comments - Net Current Funding Position

Agenda Attachment 9.2.3

SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 January 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	859,763				859,763	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	500,000				500,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	1,360,163	1,413,726	0	58,353	2,832,242			

Comments/Notes - Investments

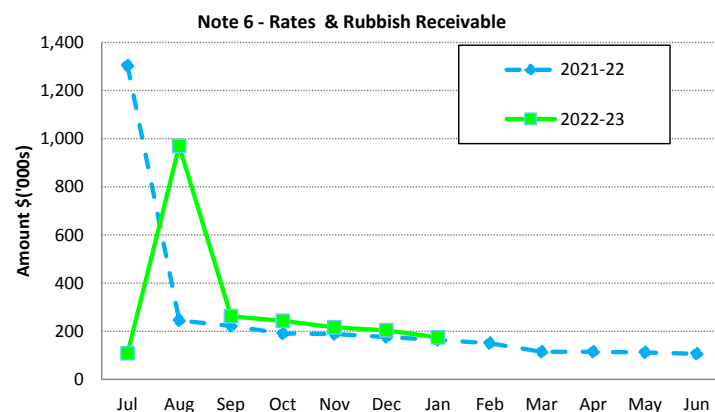
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2023

Note 6: Receivables

Receivables - Rates & Rubbish	31 January 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,291,987	1,253,997
Less Collections to date	(1,224,411)	(1,240,702)
Equals Current Outstanding	173,594	106,018
Net Rates Collectable	173,594	106,018
% Collected	87.58%	92.13%

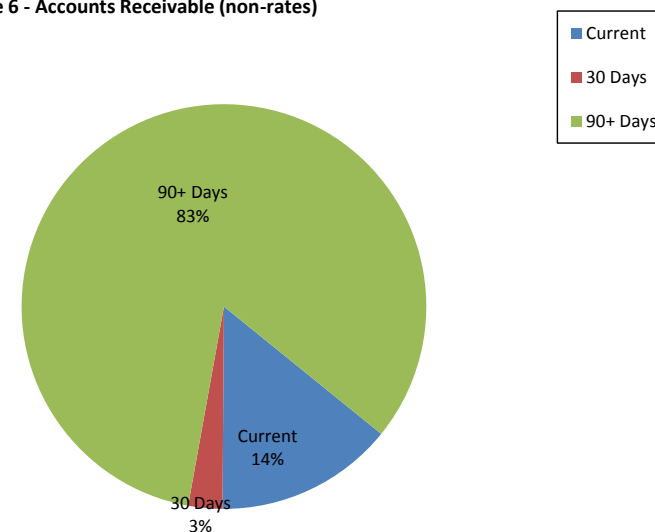
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,536	1,435	3,512	43,789	56,271
Percentage	13.4%	2.6%	6.2%	77.8%	
Balance per Trial Balance					
Sundry Debtors					56,271
Receivables - Other					42,512
Total Receivables General Outstanding					98,783

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

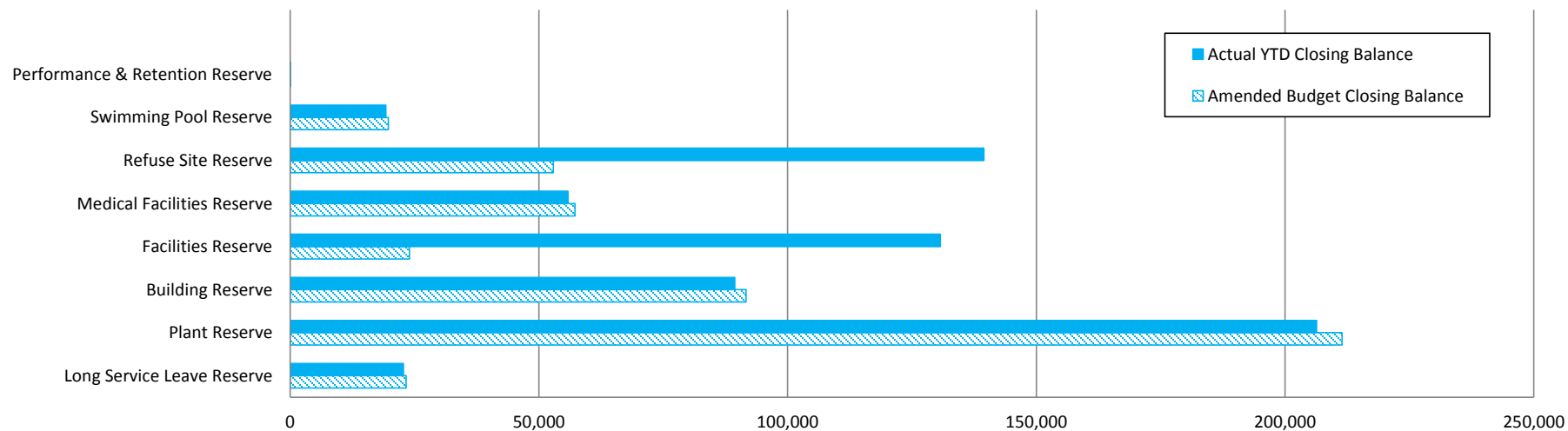
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2023

Agenda Attachment 9.2.3

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 January 2023

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 January 2023

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							(51)				0
Specified Area Rates							0				0
Totals							1,203,342				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2023

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	483	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 Aquatic Centre Kiosk Upgrade	162,493	0	0	0	9,564	19,204	19,204	152,929	143,289	143,289	2,395	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	40,795	64,505	64,505	487,741	664,031	664,031	11,605	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 January 2023

























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	63,363	0	63,363
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	(158,097)	56
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	265,871	(5,300)	260,571
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	53,122	106,243	0	106,243	54,087	(279,355)	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	299,914	374,893	0	374,893	149,957	(74,806)	75,151
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	0	292,096	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	180,000	280,000	(100,000)	180,000	210,000	(122,016)	87,984
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	686	1,185	0	1,185	0	(11,011)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(102,957)	0
TOTALS			158,153	519,012	2,031,669	1,644,463	2,550,681	(208,911)	2,341,770	1,097,415	(753,542)	487,124
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	519,012	0	374,304	519,012	100,000	619,012	391,785	(290,366)	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	1,270,159	2,031,669	(308,911)	1,722,758	705,630	(463,176)	487,124
TOTALS			158,153	519,012	2,031,669	1,644,463	2,550,681	(208,911)	2,341,770	1,097,415	(753,542)	487,124

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

Agenda Attachment 9.2.3























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	
				\$	\$	\$	\$	\$	\$	\$
 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	(24,373)	(24,373)	(180,016)	(81,635)	0	(24,373)
Total - Governance				0	(24,373)	(24,373)	(180,016)	(81,635)	0	(24,373)
Other Law, Order & Public Safety										
 4 Bay DFES Building - Capital	4051002	9231	BC76	0	(158,097)	(158,097)	(201,372)	(201,372)	(201,372)	43,275
Total - Other Law, Order & Public Safety				0	(158,097)	(158,097)	(201,372)	(201,372)	(201,372)	43,275
Housing										
 Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(204,162)	204,162
 CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARAD	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(1,022)	(788)
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(2,037)	2,037
 139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(1,022)	(623)
 Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(7,581)	7,581
 Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(2,114)	(1,505)
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092541	9231	BC52	0	(9,955)	(9,955)	(13,500)	(13,500)	(7,875)	(2,080)
Total - Housing				0	(17,029)	(17,029)	(387,150)	(387,150)	(225,813)	208,785
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)	(2,695)	(1,505)
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(22,162)	22,162
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111544	9231	BC41	0	0	0	(70,260)	(70,260)	(40,985)	40,985
 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)	(35,000)	16,867
 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	(2,091)	(2,091)	(5,000)	(5,000)	(2,912)	821
 Kununoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(32,662)	32,662
 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)	(25,515)	1,195
 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	(11,153)	(11,153)	(13,815)	(13,815)	(8,057)	(3,096)
Total - Recreation And Culture				0	(172,653)	(172,653)	(476,702)	(506,702)	(345,245)	172,592
Total - Buildings				0	(372,151)	(372,151)	(1,245,240)	(1,176,859)	(772,430)	400,279
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 JANUARY 2023

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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	
				\$	\$	\$	\$	\$	\$	\$	
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	(138,270)	(138,270)	(361,408)	(361,408)	(210,819)	72,549	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(26,509)	(18,946)	
Total - Transport				0	(183,725)	(183,725)	(406,862)	(406,862)	(237,328)	53,603	
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	(183,725)	(183,725)	(577,279)	(577,279)	(287,711)	103,986	
Infrastructure Assets - Roads											
Transport											
 Yelbeni South East Road - Capital	4121001	9250	RCC012	0	(37,559)	(37,559)	(93,254)	(93,254)	0	(37,559)	
 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	(74,806)	(74,806)	(641,414)	(641,414)	(641,411)	566,605	
 KELLERBERRIN YELBENI ROAD - EXTEND PIPES	4121003	9250	RTR012	0	0	0	0	0	0	0	
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	0	0	0	0	0	0	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(1,652)	(1,652)	(283,600)	(283,600)	0	(1,652)	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(176,680)	(176,680)	(239,194)	(239,194)	(51,960)	(124,720)	
Total - Transport				0	(290,697)	(290,697)	(1,277,912)	(1,277,912)	(713,821)	423,124	
 Total - Infrastructure Assets - Roads				0	(290,697)	(290,697)	(1,277,912)	(1,277,912)	(713,821)	423,124	
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 JANUARY 2023

Agenda Attachment 9.2.3

Note 13: Capital Acquisitions

				YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
	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	(67,587)	(67,587)	(146,000)	(146,000)	(146,000)	78,413
	Sports Precinct Courts	4113539	9254	BC80	0	(2,250)	(2,250)	(456,939)	(456,939)	0	(2,250)
Total - Recreation And Culture					0	(80,068)	(80,068)	(646,289)	(646,289)	(146,000)	65,932
	Total - Infrastructure Assets - Other				0	(80,068)	(80,068)	(744,002)	(744,002)	(146,000)	65,932
	Capital Expenditure Total				0	(1,076,002)	(1,076,002)	(4,171,399)	(4,002,486)	(2,038,769)	962,767
Level of Completion Indicators											
	}										
											
											
											
											
											
	Over 100%										