



SHIRE OF TRAYNING

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Trayning Information Summary For the Period Ended 31 May 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 May 2022 of \$2,176,176.

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	239%	\$ 1,090,531	\$ 1,085,035	\$ 2,603,084
Non-operating Grants, Subsidies and Contributions	69%	\$ 1,767,681	\$ 1,701,317	\$ 1,212,881
	134%	\$ 2,858,212	\$ 2,786,352	\$ 3,815,966
Rates Levied	100%	\$ 1,171,118	\$ 1,171,118	\$ 1,175,526

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 May 2022**

Key Information

Financial Position		Prior Year 31 May 2021	Current Year 31 May 2022
Adjusted Net Current Assets	189%	\$ 1,150,879	\$ 2,176,176
Cash and Equivalent - Unrestricted	144%	\$ 1,444,474	\$ 2,085,167
Cash and Equivalent - Restricted	111%	\$ 636,215	\$ 707,675
Receivables - Rates	153%	\$ 50,953	\$ 77,901
Receivables - Other	993%	\$ 35,972	\$ 357,254
Payables	26%	\$ 326,735	\$ 84,555

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

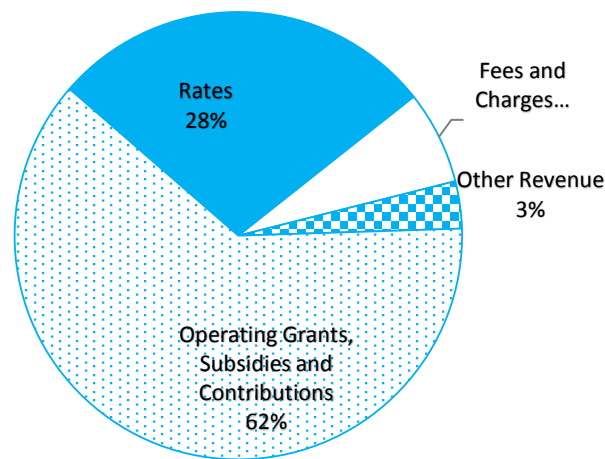
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

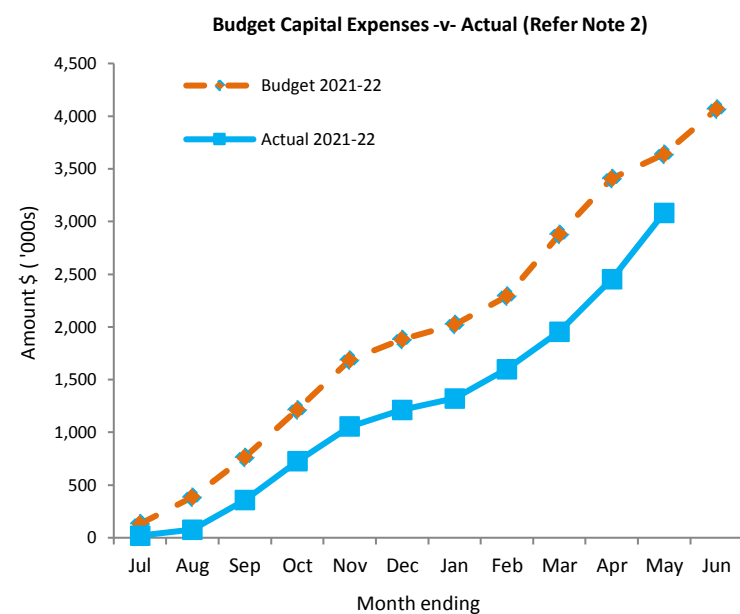
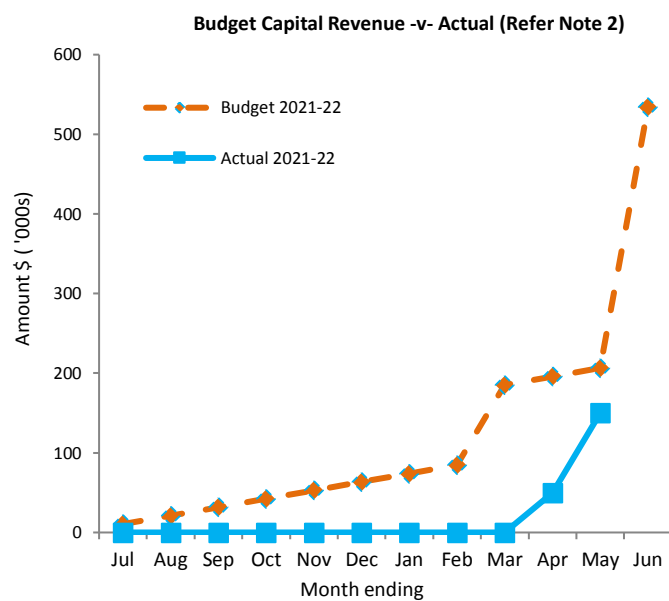
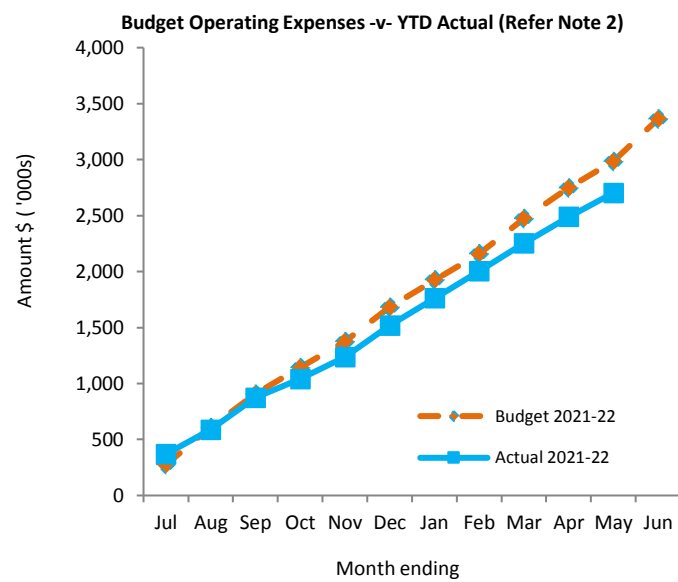
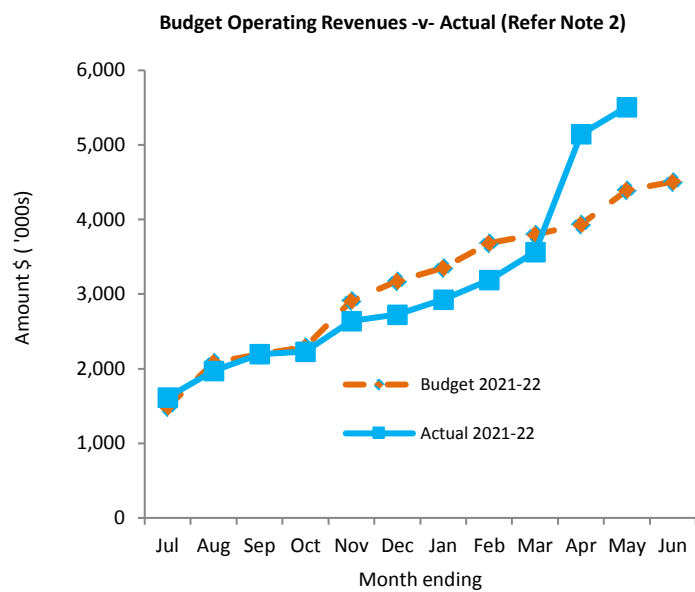
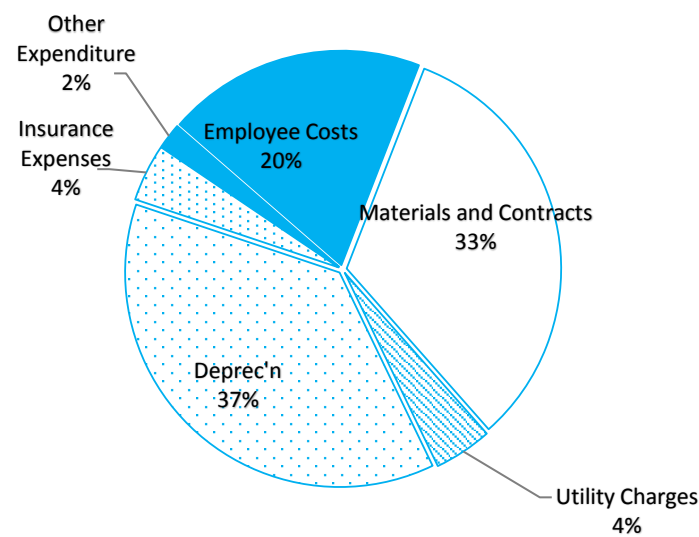
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	8-Jun-22

Shire of Trayning
Information Summary
For the Period Ended 31 May 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 May 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. S
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,383,139	1,371,241	1,371,241	1,371,239	(2)	(0%)	▼	
Revenue from operating activities									
Governance		26,159	42,159	39,281	28,155	(11,126)	(28%)	▼	S
General Purpose Funding - Rates	9	1,171,118	1,171,118	1,171,118	1,175,526	4,408	0%	▲	
General Purpose Funding - Other		586,714	726,714	718,031	1,834,620	1,116,589	156%	▲	S
Law, Order and Public Safety		6,328	6,328	6,303	6,751	448	7%	▲	
Health		86,659	118,659	102,950	104,256	1,306	1%	▲	
Education and Welfare		507	507	462	1,360	898	194%	▲	
Housing		68,419	68,419	62,711	55,665	(7,046)	(11%)	▼	
Community Amenities		54,263	54,263	53,259	55,425	2,166	4%	▲	
Recreation and Culture		6,533	16,533	15,125	19,007	3,882	26%	▲	
Transport		375,022	411,022	403,447	874,713	471,266	117%	▲	S
Economic Services		8,251	18,251	16,709	27,082	10,373	62%	▲	S
Other Property and Services		34,975	104,975	102,032	115,314	13,282	13%	▲	S
		2,424,948	2,738,948	2,691,428	4,297,874				
Expenditure from operating activities									
Governance		(458,104)	(518,104)	(396,818)	(451,334)	(54,516)	(14%)	▼	S
General Purpose Funding		(66,544)	(66,544)	(60,973)	(60,474)	499	1%	▲	
Law, Order and Public Safety		(60,852)	(60,852)	(55,715)	(58,099)	(2,384)	(4%)	▼	
Health		(152,626)	(152,626)	(128,308)	(108,143)	20,165	16%	▲	S
Education and Welfare		(83,463)	(83,463)	(76,466)	(71,469)	4,997	7%	▲	
Housing		(106,945)	(106,945)	(97,515)	(121,867)	(24,352)	(25%)	▼	S
Community Amenities		(275,624)	(265,624)	(243,254)	(179,929)	63,325	26%	▲	S
Recreation and Culture		(573,461)	(563,461)	(498,614)	(574,794)	(76,180)	(15%)	▼	S
Transport		(1,513,734)	(1,363,734)	(1,249,504)	(1,036,321)	213,183	17%	▲	S
Economic Services		(108,267)	(118,267)	(109,369)	(106,906)	2,463	2%	▲	
Other Property and Services		(2,676)	(62,676)	(67,926)	66,590	134,516	198%	▲	S
		(3,402,296)	(3,362,296)	(2,984,462)	(2,702,746)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	941,006	1,002,619	61,613	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(13,013)	(73,652)	(60,639)	466%	▼	
Movement in Leave Reserve (Added Back)		0	0	0	111	111		▲	
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			
Amount attributable to operating activities		33,865	387,865	634,959	2,524,205				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,701,317	1,212,881	(488,436)	(29%)	▼	S
Proceeds from Disposal of Assets	8	247,000	217,000	206,413	150,000	(56,413)	(27%)	▼	S
Transfer from Contract Liability		0	0	0	0				
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,151,440)	(1,211,440)	(1,138,251)	(720,921)	417,330	37%	▲	S
Furniture and Equipment	13	(63,000)	(78,000)	(78,000)	(22,069)	55,931	72%	▲	S
Plant and Equipment	13	(794,160)	(744,160)	(695,410)	(580,203)	115,207	17%	▲	S
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(1,223,744)	(1,301,393)	(77,649)	(6%)	▼	
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(202,261)	(203,379)	(1,118)	(1%)	▼	
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(57,500)	(57,500)	(57,160)	341	1%	▲	
Infrastructure Assets - Water	13	(111,417)	(121,417)	(121,417)	(104,210)	17,207	14%	▲	S
Infrastructure Assets - Other	13	(73,809)	(83,809)	(82,972)	(42,412)	40,560	49%	▲	S
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(1,691,825)	(1,668,865)				
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	2,408	4,815	2,407	(100%)	▲	
Transfer from Reserves	7	337,160	317,160	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(40,005)	(51,777)	(11,772)	(29%)	▼	S
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(3,441)	(3,441)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(50,404)				
Closing Funding Surplus(Deficit)	3	(11)	(11)	276,778	2,176,176				

▲▼ 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 May 2022

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,383,139	1,371,241	1,371,241	1,371,239	(2)	(0%)		
Revenue from operating activities									
Rates	9	1,171,118	1,171,118	1,171,118	1,175,526	4,408	0%	▲	
Operating Grants, Subsidies and Contributions	11	898,531	1,090,531	1,085,035	2,603,084	1,518,049	140%	▲	S
Fees and Charges		190,976	270,976	257,882	283,604	25,722	10%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	7,050	18,500	11,450	162%	▲	S
Other Revenue		110,668	152,668	135,055	143,508	8,453	6%	▲	
Profit on Disposal of Assets	8	38,500	38,500	35,288	73,652	38,364	109%	▲	S
		2,424,948	2,738,948	2,691,428	4,297,874				
Expenditure from operating activities									
Employee Costs		(821,039)	(806,039)	(738,737)	(524,591)	214,146	29%	▲	S
Materials and Contracts		(1,187,041)	(1,162,041)	(972,776)	(876,640)	96,136	10%	▲	
Utility Charges		(119,747)	(119,747)	(109,439)	(117,765)	(8,326)	(8%)	▼	
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(941,006)	(1,002,619)	(61,613)	(7%)	▼	
Interest Expenses		(18,172)	(18,172)	(11,964)	(12,899)	(935)	(8%)	▼	
Insurance Expenses		(115,403)	(115,403)	(112,303)	(116,617)	(4,314)	(4%)	▼	
Other Expenditure		(91,405)	(91,405)	(75,962)	(51,615)	24,347	32%	▲	S
Loss on Disposal of Assets	8	(22,800)	(22,800)	(22,275)	0	22,275	100%	▲	S
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,402,296)	(3,362,296)	(2,984,462)	(2,702,746)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	941,006	1,002,619	61,613	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(13,013)	(73,652)	(60,639)	466%	▼	
Movement in Leave Reserve (Added Back)		0	0	0	111	111		▲	
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			
Amount attributable to operating activities		33,865	387,865	634,959	2,524,205				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,701,317	1,212,881	(488,436)	(29%)	▼	S
Proceeds from Disposal of Assets	8	247,000	217,000	206,413	150,000	(56,413)	(27%)	▼	S
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,151,440)	(1,211,440)	(1,138,251)	(720,921)	417,330	37%	▲	S
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Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(1,223,744)	(1,301,393)	(77,649)	(6%)	▼	
Infrastructure Assets - Footpaths	13	(202,261)	(202,261)	(202,261)	(203,379)	(1,118)	(1%)	▼	
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(57,500)	(57,500)	(57,160)	341	1%	▲	
Infrastructure Assets - Water	13	(111,417)	(121,417)	(121,417)	(104,210)	17,207	14%	▲	S
Infrastructure Assets - Other		(73,809)	(83,809)	(82,972)	(42,412)	40,560	49%	▲	S
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(1,691,825)	(1,668,865)				
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	2,408	4,815	2,407	100%	▲	
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Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(40,005)	(51,777)	(11,772)	(29%)	▼	S
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(3,441)	(3,441)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(50,404)				
Closing Funding Surplus (Deficit)	3	(11)	(10)	276,778	2,176,176				

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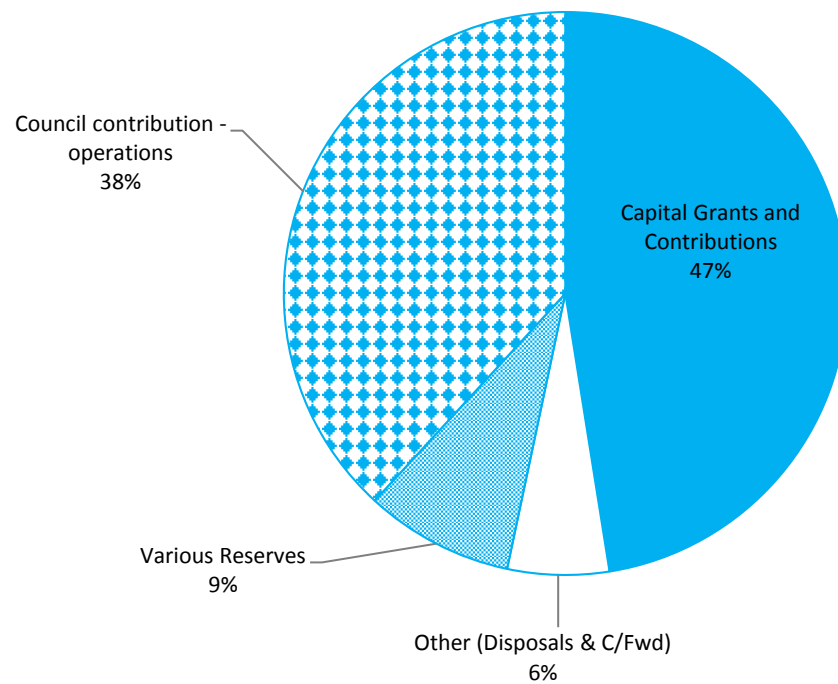
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SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2022

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	720,921	1,138,251	1,211,440	1,151,440	720,921	(417,330)
Furniture and Equipment	13	0	22,069	78,000	78,000	63,000	22,069	(55,931)
Plant and Equipment	13	0	580,203	695,410	744,160	794,160	580,203	(115,207)
Infrastructure Assets - Roads	13	0	1,301,393	1,223,744	1,223,744	1,113,744	1,301,393	77,649
Infrastructure Assets - Footpaths	13	0	203,379	202,261	202,261	202,261	203,379	1,118
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	57,160	57,500	57,500	67,500	57,160	(341)
Infrastructure Assets - Water	13	0	104,210	121,417	121,417	111,417	104,210	(17,207)
Infrastructure Assets - Other	13	0	42,412	82,972	83,809	73,809	42,412	(40,560)
Capital Expenditure Totals		0	3,031,747	3,599,555	3,722,331	3,577,331	3,031,747	(567,809)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,701,317	1,767,681	1,691,681	1,212,881	(488,436)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				206,413	217,000	247,000	150,000	(56,413)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	317,160		0	0
Council contribution - operations				1,691,825	1,420,490		1,668,865	(22,960)
Capital Funding Total				3,599,555	3,722,331		3,031,747	(567,809)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 2021/22 year is \$10,000 or 10% whichever is the greater.

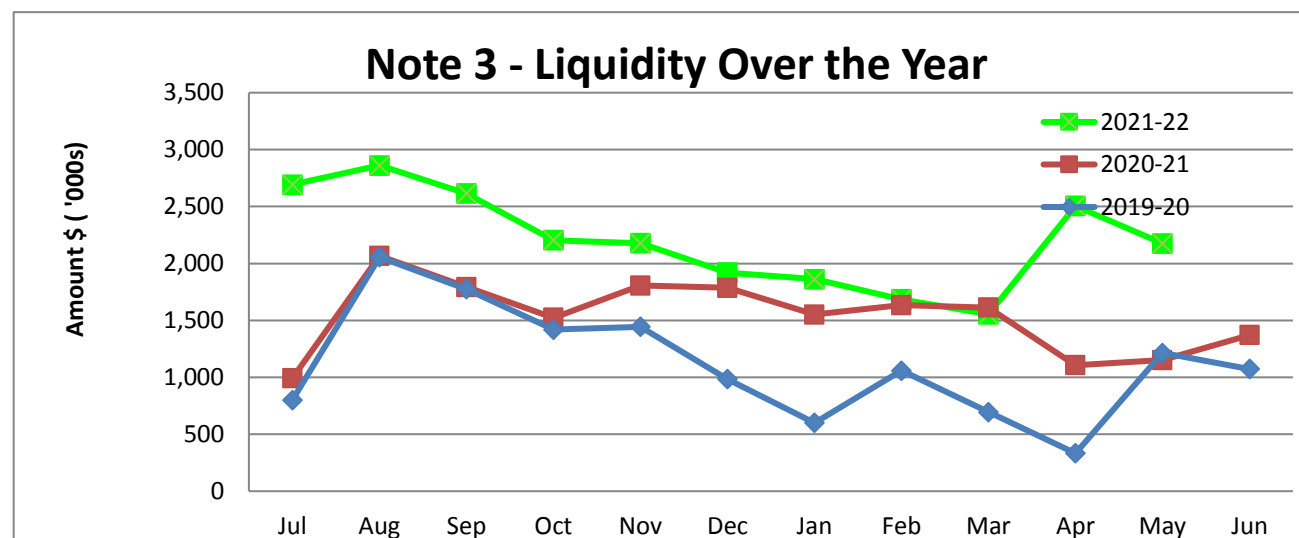
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(11,126)	(28%)	▼		Timing	Insurance rebates less than expected, Grant income less than budgeted
General Purpose Funding - Other	1,116,589	156%	▲	S	Timing	Receive 22/23 FAGS advance payment
Transport	471,266	117%	▲	S	Timing	Receive 22/23 FAGS advance payment
Economic Services	10,373	62%	▲	S	Timing	Higher than expected Caravan Park and short stay Accommodation income, Building Permit fees
Other Property and Services	13,282	13%	▲	S	Timing	Private works income higher than budget review adjustment
Expenditure from operating activities						
Governance	(54,516)	(14%)	▼	S	Timing	There are a number of accounts under and over the YTD Budget, but are all timing related
Health	20,165	16%	▲	S	Timing	The Drs car has yet to be changed over, underexpenditure on EHO compared to YTD budget
Housing	(24,352)	(25%)	▼	S	Timing	Staff housing under allocated
Community Amenities	63,325	26%	▲	S	Timing	Refuse site closure plans yet to be carried out
Recreation and Culture	(76,180)	(15%)	▼	S	Timing	Higher depreciation than budgeted, more time spent on parks and gardens than budgeted
Transport	213,183	17%	▲	S	Timing	Less time spent on road maintenance and signage than budgeted
Other Property and Services	134,516	198%	▲	S	Timing	More labour overheads allocated than budgeted, less plant overheads allocated than budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(488,436)	(29%)	▼	S	Timing	Some Grant funding yet to be received
Proceeds from Disposal of Assets	(56,413)	(27%)	▼	S	Timing	Vehicle changeovers yet to happen
Land and Buildings	417,330	37%	▲	S	Timing	DFES building delays
Furniture and Equipment	55,931	72%	▲	S	Timing	Payroll software implementation deferred
Plant and Equipment	115,207	17%	▲	S	Timing	Some Plant changeovers yet to happen
Infrastructure Assets - Water	17,207	14%	▲	S	Timing	Trayning Town Dam delays
Infrastructure Assets - Other	40,560	49%	▲	S	Timing	Sports Precinct carpark/Swimming pool upgrades
Financing Activities						
Repayment of Debentures	(11,772)	(29%)	▼	S	Timing	Loan repayment of community recreation centre

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	31/05/2021	31/05/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	1,444,474	2,015,166.29
Cash Restricted - Conditions over Grants	11	0	0	70,000.50
Cash Restricted - Reserves	4	704,233	636,215	707,674.67
Cash Restricted - Bonds and Deposits		48,846	44,866	-
Receivables - Rates	6	58,576	50,953	77,901.46
Receivables - Other	6	103,542	35,972	357,254.10
Inventories		0	22,709	7,439.61
		2,734,502	2,235,189	3,235,436.63
Less: Current Liabilities				
Payables		(565,243)	(326,735)	84,554.90
Contract Liability / Unused Grants		20,017	0	158,152.96
Loan Liability		(62,802)	(10,687)	11,024.48
Lease Liability		(1,951)	(1,951)	1,951.22
Provisions		(131,619)	(143,991)	131,619.09
		(741,598)	(483,364)	387,302.65
Less: Cash Reserves	7	(704,233)	(636,215)	707,674.67
Add Back: Component of Leave Liability not Required to be funded		22,630	22,630	22,741.07
Add Back: Current Loan Liability		62,802	10,687	11,024.48
Add Back: Current Lease Liability		1,951	1,951	1,951.22
Add Back: Self Supporting Loans		(4,815)	0	-
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,371,239	1,150,879	2,176,176



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,825,166				1,825,166	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,741			22,741	Westpac	0.01%	At Call
PLANT RESERVE BANK		523,461			523,461	Westpac	0.01%	At Call
BUILDING RESERVE BANK		59,383			59,383	Westpac	0.01%	At Call
FACILITIES RESERVE BANK		7,587			7,587	Westpac	0.01%	At Call
MEDICAL RESERVE BANK		55,855			55,855	Westpac	0.01%	At Call
REFUSE RESERVE BANK		29,413			29,413	Westpac	0.01%	At Call
SWIMMING POOL RESERVE BANK		9,234			9,234	Westpac	0.01%	At Call
Trust Fund Bank			0		0			
Deposits and Bond Monies - Restricted		0			0			
(b) Term Deposits								
Municipal Fund Investments	250,000				250,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	2,075,566	707,675	0	55,356	2,838,596			

Comments/Notes - Investments

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

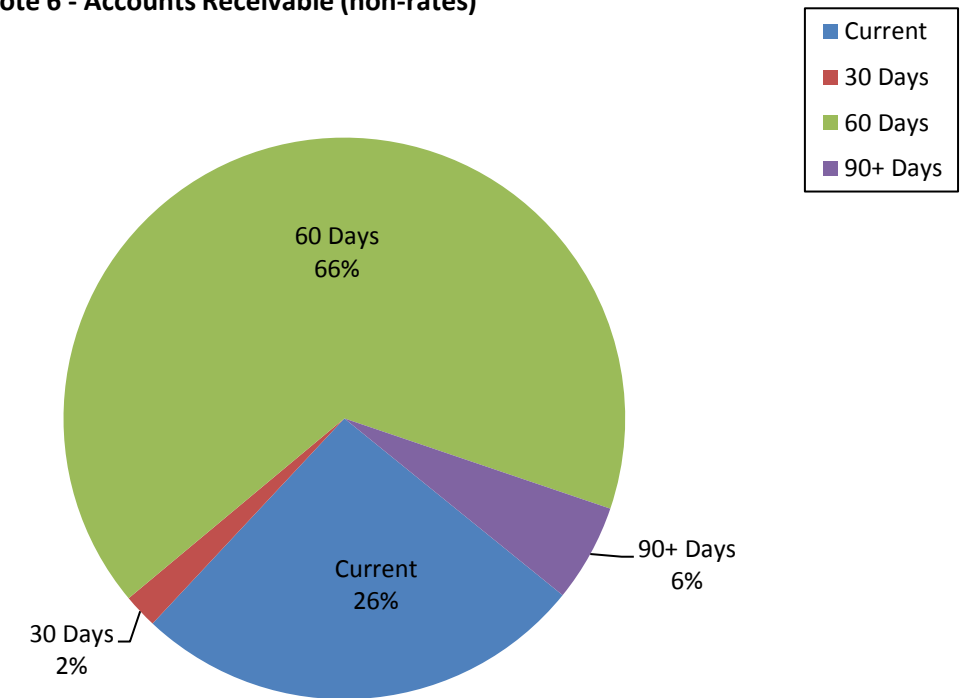
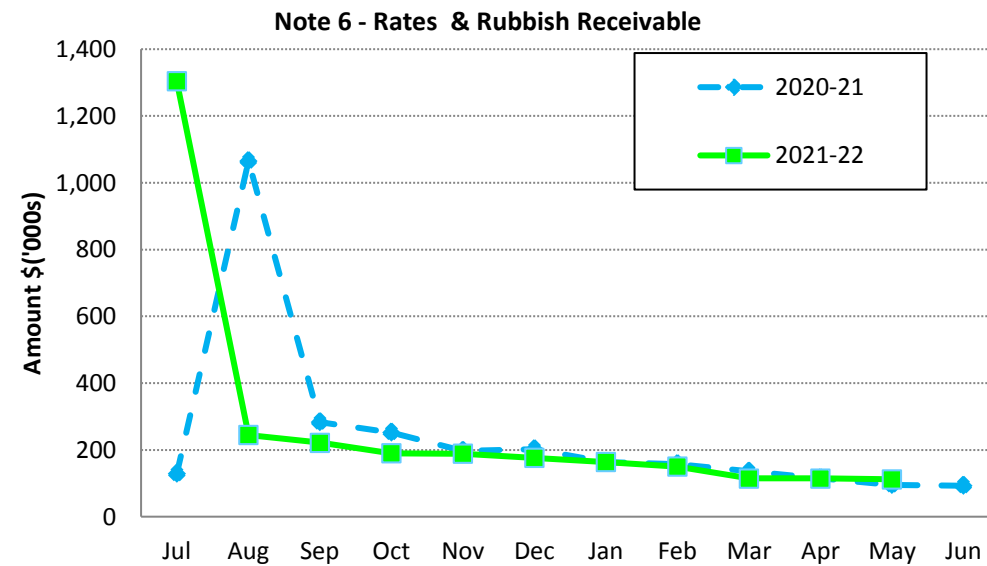
Note 6: Receivables

Receivables - Rates & Rubbish	31 May 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,253,997	1,231,132
Less Collections to date	(1,234,672)	(1,269,972)
Equals Current Outstanding	112,048	92,723
Net Rates Collectable	112,048	92,723
% Collected	91.68%	93.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	78,891	5,955	200,035	16,988	301,868
Percentage	26.1%	2%	66.3%	5.6%	
Balance per Trial Balance					
Sundry Debtors					301,420
Receivables - Other					55,834
Total Receivables General Outstanding					357,254

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

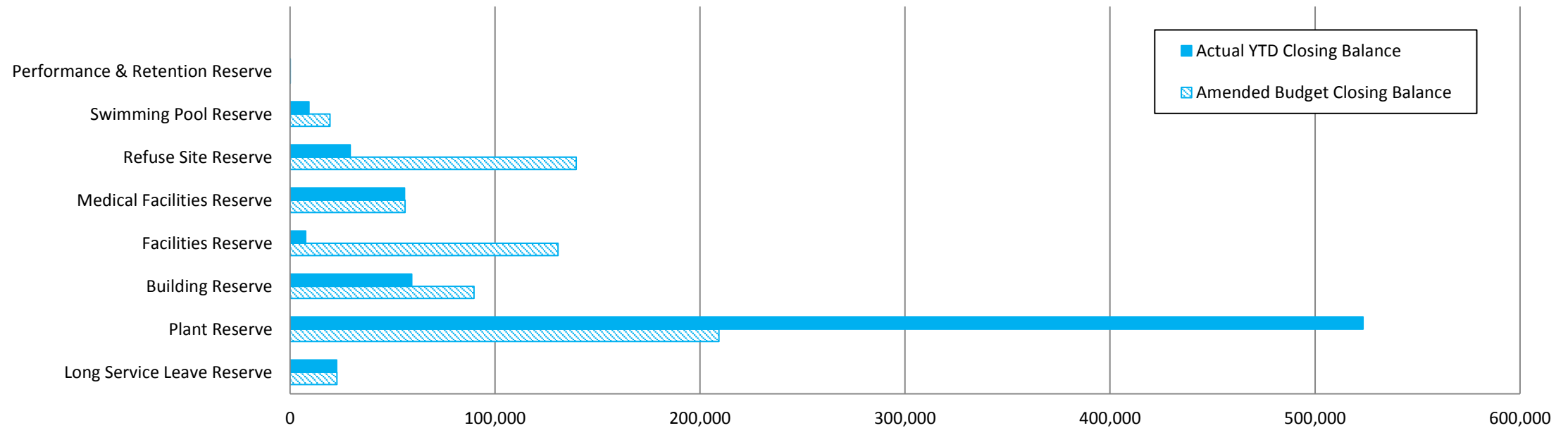
Comments/Notes - Receivables General

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

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	22,630	233	111	0	0	0	0	22,863	22,741.07
Plant Reserve	520,903	5,474	2,546	0	0	(317,160)	0	209,217	523,448.48
Building Reserve	59,094	617	289	30,000	0	0	0	89,711	59,382.75
Facilities Reserve	7,550	85	37	123,102	0	0	0	130,737	7,587.18
Medical Facilities Reserve	55,584	574	272	0	0	0	0	56,158	55,855.49
Refuse Site Reserve	29,270	301	143	110,000	0	0	0	139,571	29,412.69
Swimming Pool Reserve	9,189.24	254	45	10,000	0	0	0	19,443	9,234.22
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	704,233	7,538	3,441	273,102	0	(317,160)	0	667,713	707,674.67

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 May 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								
275	Cat Cs563E Road Roller	20,604	50,000	29,396		23,000	25,000	2,000	
471	KOMATSU GRADER GD555-5	55,744	100,000	44,256		61,000	90,000	29,000	
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utilitiy - KTY 080					4,500	12,000	7,500	
543	2020 Toyota Prado GLX - OKTY 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					0	0		
							0		(9,200)
							0		
		76,348	150,000	73,652	0	192,100	217,000	38,500	(22,800)

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Total Revenue	Amended Budget			Total Revenue
				Rate Revenue	Interim Rates	Back Rates		Rate Revenue	Interim Rate	Back Rate	
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Kununoppin / Trayning	0.223730	106	553,800	123,902	(400)		123,502	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	(396)	(13)	1,049,238	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	427	310	1,192,454	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	427	310	1,210,854	1,210,117	0	0	1,210,117
Discounts							(52,959)				(50,000)
Amount from General Rates							1,157,895				1,160,117
Ex-Gratia Rates							11,001				11,001
Rates Written Off							6,629				0
Specified Area Rates							0				0
Totals							1,175,526				1,171,118

Comments - Rating Information

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

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	4,815	4,815	4,815	12,836	12,836	12,836	523	808	808
Loan 69 - Community Recreation Centre	282,904	7,341	14,805	14,805	275,562	268,099	268,099	6,019	10,426	10,426
Loan 71 - Trayning Aquatic Centre Kiosk Upgrade	181,395	18,902	18,902	18,902	162,493	162,493	162,493	4,084	2,809	2,809
Economic Services										
Loan 68 - Trayning Unmanned Fuel Site	72,082	17,206	17,206	17,206	54,877	54,876	54,876	1,524	2,772	2,772
Loan 70 - Trayning Unmanned Fuel Site	37,306	3,513	7,074	7,074	33,792	30,232	30,232	749	1,357	1,357
	591,338	51,777	62,802	62,802	539,561	528,536	528,536	12,899	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 31 May 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	564,347	0	704,347	564,347	140,000	704,347	1,802,328		0
Governance												
Trainee Subsidies	State & Federal	Operating	0	0	0	0	0	16,000	16,000	0	0	0
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	35,000	0	35,000
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	Operating	0	4,000	0	18,337	4,000	0	4,000	6,028	0	0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	776,335	729,971	776,335	20,000	796,335	363,636	(448,141)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	10,206	10,206	10,206	0	10,206	0	0	0
Education & Welfare												
Housing												
Community Amenities												
Townscape Grants	RAC	Non-operating	0	0	0	16,000	0	16,000	16,000	8,000	0	0
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	35,000	0	35,000
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	40,000	90,000	40,000	50,000	90,000	43,000	(110,481)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	242,699	206,699	36,000	242,699	675,076	(569,991)	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	57,500	67,500	(10,000)	57,500	57,160	(57,160)	1
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	317,017	317,017	317,017		317,017	317,020	(611,312)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	292,095	292,095		292,095	292,095	(479,832)	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	88,528	88,528	88,528		88,528	61,970	(203,379)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(19,561)	0
Economic Services												
TOTALS			0	898,531	1,691,681	2,786,352	2,590,212	268,000	2,858,212	3,815,966	(2,499,856)	70,001
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	1,085,035	898,531	192,000	1,090,531	2,603,084	(589,552)	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	1,701,317	1,691,681	76,000	1,767,681	1,212,881	(1,910,304)	70,001
TOTALS			0	898,531	1,691,681	2,786,352	2,590,212	268,000	2,858,212	3,815,966	(2,499,856)	70,001






















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

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	
				\$	\$	\$	\$	\$	\$	\$	
 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	(57,146)	(57,146)	(60,000)	(60,000)	(55,000)	(2,146)	
 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	(64,942)	(64,942)	(60,000)	(60,000)	(55,000)	(9,942)	
Other Law, Order & Public Safety											
 4 Bay DFES Building	4051002	9231	BC76	0	(448,141)	(448,141)	(838,345)	(858,345)	(786,819)	338,678	
Total - Other Law, Order & Public Safety				0	(448,141)	(448,141)	(838,345)	(858,345)	(786,819)	338,678	
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)	(6,688)	6,137	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATION	4092542	9231	BC52	0	(12,802)	(12,802)	(32,770)	(32,770)	(30,030)	17,228	
 Glass Street - Single Units - Capital	4092542	9231	BC30	0	(2,750)	(2,750)	(5,000)	(5,000)	(4,576)	1,826	
 139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)	
Total - Housing				0	(16,130)	(16,130)	(45,070)	(45,070)	(41,294)	25,164	
Community Amenities											
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(3,500)	(3,500)	(4,000)	(4,000)	(4,000)	500	
Total - Community Amenities				0	(3,500)	(3,500)	(4,000)	(4,000)	(4,000)	500	
Recreation And Culture											
 Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	(30,000)	30,000	
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	(30,000)	30,000	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENDIT	4111545	9231	BC41	0	(84,450)	(84,450)	(65,000)	(75,000)	(75,000)	(9,450)	
 Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(42,468)	(42,468)	(16,000)	(36,000)	(36,000)	(6,468)	
 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	(16,455)	(16,455)	(10,660)	(10,660)	(10,660)	(5,795)	
 Trayning Church (Capital)	4111542	9231	BC86	0	(9,852)	(9,852)	(10,000)	(20,000)	(18,337)	8,485	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,785)	(10,785)	(19,765)	(19,765)	(19,765)	8,980	
Total - Recreation And Culture				0	(186,543)	(186,543)	(204,025)	(244,025)	(242,362)	55,819	

























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

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	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Buildings				0	(720,921)	(720,921)	(1,151,440)	(1,211,440)	(1,129,475)	408,554	
Furniture & Equipment											
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	(6,350)	(6,350)	(6,000)	(6,000)	(6,000)	(350)	
 Accounting System Upgrade	4042560	9232		0	(7,945)	(7,945)	(42,000)	(57,000)	(57,000)	49,055	
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(7,774)	(7,774)	(15,000)	(15,000)	(15,000)	7,226	
Total - Governance				0	(22,069)	(22,069)	(63,000)	(78,000)	(78,000)	55,931	
 Total - Furniture & Equipment				0	(22,069)	(22,069)	(63,000)	(78,000)	(78,000)	55,931	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(59,580)	(59,580)	(59,580)	59,580	
Total - Governance				0	0	0	(59,580)	(59,580)	(59,580)	59,580	
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,580)	(59,580)	(59,580)	59,580	
Total - Health				0	0	0	(59,580)	(59,580)	(59,580)	59,580	
 Purchase of Plant	4123615	9233		0	(580,203)	(580,203)	(585,000)	(585,000)	(536,250)	(43,953)	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	(40,000)	40,000	
Total - Transport				0	(580,203)	(580,203)	(625,000)	(625,000)	(576,250)	(3,953)	
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,000)	0	0	0	
Total - Other Property & Services				0	0	0	(50,000)	0	0	0	
 Total - Plant & Equipment				0	(580,203)	(580,203)	(794,160)	(744,160)	(695,410)	115,207	
Infrastructure Assets - Roads											
Transport											
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	(154,764)	(154,764)	(149,088)	(149,088)	(149,088)	(5,676)	
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	(10,540)	(10,540)	(55,155)	(75,155)	(75,155)	64,615	
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	(40,328)	(40,328)	(18,250)	(18,250)	(18,250)	(22,078)	
 Minor Construction Projects	4121001	9250	RCC045	0	(2,351)	(2,351)	0	0	0	(2,351)	
 GENT ROAD	4121003	9250	RTR010	0	(268,150)	(268,150)	(255,678)	(275,678)	(275,678)	7,528	
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	(211,682)	(211,682)	(121,150)	(191,150)	(191,150)	(20,532)	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121003	9250	RRG014	0	(611,312)	(611,312)	(514,423)	(514,423)	(514,423)	(96,889)	
 Yelbeni South East Road (Sutherland to Barnes)	4121001	9250	RCC014	0	(2,123)	(2,123)	0	0	0	(2,123)	
 Kellerberrin-Bencubbin Road	4121002	9250	RRG001	0	(143)	(143)	0	0	0	(143)	
 Total - Transport				0	(1,301,393)	(1,301,393)	(1,113,744)	(1,223,744)	(1,223,744)	(77,649)	

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

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	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Infrastructure Assets - Roads				0	(1,301,393)	(1,301,393)	(1,113,744)	(1,223,744)	(1,223,744)	(77,649)	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH	4121010	9251	FCC02	0	(8,378)	(8,378)	(10,193)	(10,193)	(10,193)	1,815	
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(83,332)	(83,332)	(82,397)	(82,397)	(82,397)	(935)	
 TRAYNING BIKE PATH	4121010	9251	FCC04	0	(25,117)	(25,117)	(14,742)	(14,742)	(14,742)	(10,375)	
 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	(20,028)	(20,028)	(19,002)	(19,002)	(19,002)	(1,026)	
 Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(29,192)	(29,192)	(32,060)	(32,060)	(32,060)	2,868	
Total - Transport				0	(203,379)	(203,379)	(202,261)	(202,261)	(202,261)	(1,118)	
 Total - Infrastructure Assets - Footpaths				0	(203,379)	(203,379)	(202,261)	(202,261)	(202,261)	(1,118)	
Infrastructure Assets - Other											
Recreation And Culture											
 Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(6,030)	(6,030)	(50,000)	(50,000)	(50,000)	43,970	BC79
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	(104,210)	(104,210)	(111,417)	(121,417)	(121,417)	17,207	
 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	(25,906)	(25,906)	(13,809)	(23,809)	(23,809)	(2,097)	
 Cemetery Upgrade - Kununoppin	4105501	9254	CEM001	0	(6,875)	(6,875)	(10,000)	(10,000)	(9,163)	2,288	
 Airstrip Construction	4124690	9253	AC01	0	(57,160)	(57,160)	(67,500)	(57,500)	(57,500)	341	
Total - Recreation And Culture				0	(203,782)	(203,782)	(252,726)	(262,726)	(261,889)	58,107	
 Total - Infrastructure Assets - Other				0	(203,782)	(203,782)	(252,726)	(262,726)	(261,889)	58,107	
 Capital Expenditure Total				0	(3,031,747)	(3,031,747)	(3,577,331)	(3,722,331)	(3,590,779)	559,033	
Level of Completion Indicators											
 0%											
 20%											
 40%											
 60%											
 80%											
 100%											
 Over 100%											