



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 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 January 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 January 2022 of \$1,855,799.

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	55%	\$ 1,090,531	\$ 604,845	\$ 600,063
Non-operating Grants, Subsidies and Contributions	46%	\$ 1,767,681	\$ 1,237,845	\$ 817,200
	50%	\$ 2,858,212	\$ 1,842,690	\$ 1,417,263
Rates Levied	100%	\$ 1,171,118	\$ 1,171,118	\$ 1,175,495

% Compares current ytd actuals to annual budget

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

Key Information

Financial Position		Prior Year 31 January 2021	Current Year 31 January 2022
Adjusted Net Current Assets	120%	\$ 1,551,091	\$ 1,855,799
Cash and Equivalent - Unrestricted	111%	\$ 1,860,753	\$ 2,058,909
Cash and Equivalent - Restricted	111%	\$ 636,194	\$ 704,234
Receivables - Rates	109%	\$ 119,127	\$ 129,532
Receivables - Other	92%	\$ 44,400	\$ 40,679
Payables	35%	\$ 297,622	\$ 104,565

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

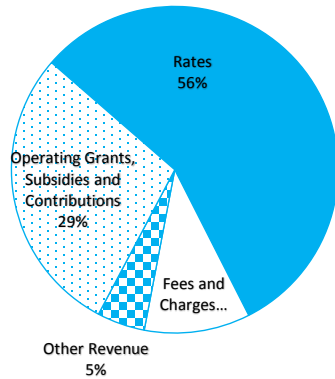
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

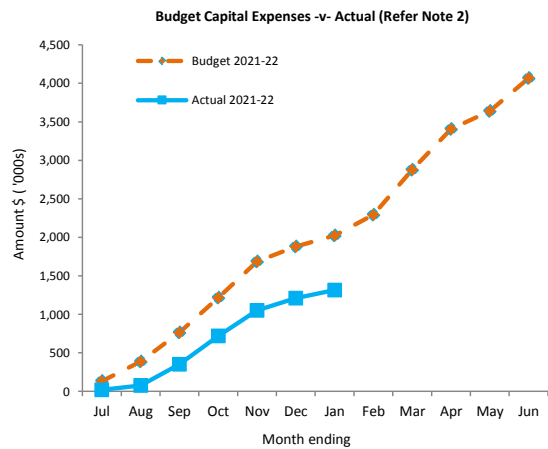
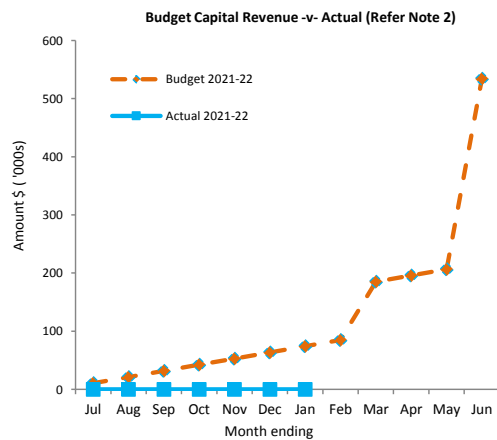
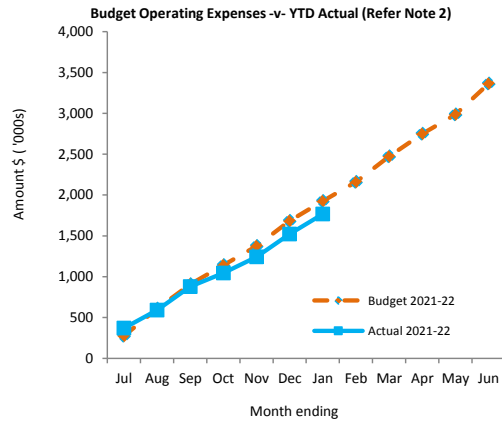
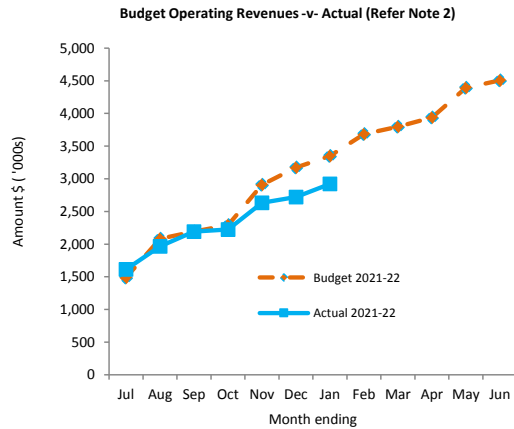
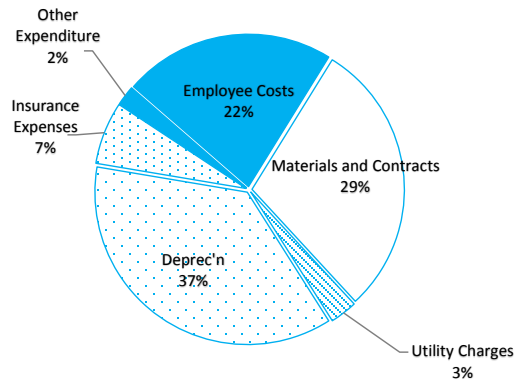
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	17.2.2022

**Shire of Trayning
Information Summary
For the Period Ended 31 January 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 January 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	1,383,139	1,371,241	1,371,241	1,371,239	(2)	(0%)	▼	
Revenue from operating activities									
Governance		26,159	42,159	27,825	22,694	(5,131)	(18%)	▼	
General Purpose Funding - Rates	9	1,171,118	1,171,118	1,171,118	1,175,495	4,377	0%	▲	
General Purpose Funding - Other		586,714	726,714	361,362	371,829	10,467	3%	▲	
Law, Order and Public Safety		6,328	6,328	6,203	5,587	(616)	(10%)	▼	
Health		86,659	118,659	78,307	68,753	(9,554)	(12%)	▼	
Education and Welfare		507	507	294	691	397	135%	▲	
Housing		68,419	68,419	39,907	34,048	(5,859)	(15%)	▼	
Community Amenities		54,263	54,263	49,319	52,965	3,646	7%	▲	
Recreation and Culture		6,533	16,533	9,625	13,856	4,231	44%	▲	
Transport		375,022	411,022	267,154	244,715	(22,439)	(8%)	▼	
Economic Services		8,251	18,251	10,633	19,481	8,848	83%	▲	
Other Property and Services		34,975	104,975	90,384	93,656	3,272	4%	▲	
		2,424,948	2,738,948	2,112,131	2,103,771				
Expenditure from operating activities									
Governance		(458,104)	(518,104)	(256,234)	(274,404)	(18,170)	(7%)	▼	
General Purpose Funding		(66,544)	(66,544)	(38,801)	(41,871)	(3,070)	(8%)	▼	
Law, Order and Public Safety		(60,852)	(60,852)	(35,455)	(34,278)	1,177	3%	▲	
Health		(152,626)	(152,626)	(78,658)	(58,844)	19,814	25%	▲	\$
Education and Welfare		(83,463)	(83,463)	(48,842)	(46,492)	2,350	5%	▲	
Housing		(106,945)	(106,945)	(62,055)	(71,538)	(9,483)	(15%)	▼	
Community Amenities		(275,624)	(265,624)	(154,798)	(107,644)	47,154	30%	▲	\$
Recreation and Culture		(573,461)	(563,461)	(320,972)	(357,841)	(36,869)	(11%)	▼	\$
Transport		(1,513,734)	(1,363,734)	(797,388)	(674,941)	122,447	15%	▲	\$
Economic Services		(108,267)	(118,267)	(67,217)	(78,016)	(10,799)	(16%)	▼	\$
Other Property and Services		(2,676)	(62,676)	(64,338)	(21,212)	43,126	67%	▲	\$
		(3,402,296)	(3,362,296)	(1,924,758)	(1,767,081)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	598,822	643,202	44,380	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(18,781)	0	18,781	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		33,865	387,865	767,414	979,891				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,237,845	817,200	(420,645)	(34%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	217,000	74,081	0	(74,081)	(100%)	▼	\$
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)	(724,402)	(468,840)	255,562	35%	▲	\$
Furniture and Equipment	13	(63,000)	(78,000)	(21,000)	(13,362)	7,638	36%	▲	
Plant and Equipment	13	(794,160)	(744,160)	(341,250)	0	341,250	100%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(485,078)	(480,018)	5,060	1%	▲	
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(202,261)	(163,527)	38,734	19%	▲	\$
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)	(54,403)	67,014	55%	▲	\$
Infrastructure Assets - Other	13	(73,809)	(83,809)	(29,640)	(37,749)	(8,109)	(27%)	▼	
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(670,622)	(457,858)				
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	2,385	(23)	1%	▼	
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)	(39,859)	146	0%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(37,474)				
Closing Funding Surplus(Deficit)	3	(11)	(11)	1,430,436	1,855,799				

▲▼ 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 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	1,383,139	1,371,241	1,371,239	1,371,239	\$ 0	0%		
Revenue from operating activities									
Rates	9	1,171,118	1,171,118	1,171,118	1,175,495	4,377	0%	▲	
Operating Grants, Subsidies and Contributions	11	898,531	1,090,531	604,845	600,063	(4,782)	(1%)	▼	
Fees and Charges		190,976	270,976	205,842	219,516	13,674	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	4,850	9,481	4,631	95%	▲	
Other Revenue		110,668	152,668	103,020	99,215	(3,805)	(4%)	▼	
Profit on Disposal of Assets	8	38,500	38,500	22,456	0	(22,456)	(100%)	▼	\$
		2,424,948	2,738,948	2,112,131	2,103,771				
Expenditure from operating activities									
Employee Costs		(821,039)	(806,039)	(478,301)	(393,951)	84,350	18%	▲	\$
Materials and Contracts		(1,187,041)	(1,162,041)	(610,393)	(514,670)	95,723	16%	▲	\$
Utility Charges		(119,747)	(119,747)	(69,643)	(50,555)	19,088	27%	▲	\$
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(598,822)	(643,202)	(44,380)	(7%)	▼	
Interest Expenses		(18,172)	(18,172)	(10,764)	(11,250)	(486)	(5%)	▼	
Insurance Expenses		(115,403)	(115,403)	(100,759)	(116,617)	(15,858)	(16%)	▼	\$
Other Expenditure		(91,405)	(91,405)	(52,401)	(36,835)	15,566	30%	▲	\$
Loss on Disposal of Assets	8	(22,800)	(22,800)	(3,675)	0	3,675	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,402,296)	(3,362,296)	(1,924,758)	(1,767,081)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	598,822	643,202	44,380	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(18,781)	0	18,781	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		33,865	387,865	767,414	979,891				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,237,845	817,200	(420,645)	(34%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	217,000	74,081	0	(74,081)	(100%)	▼	\$
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)	(724,402)	(468,840)	255,562	35%	▲	\$
Furniture and Equipment	13	(63,000)	(78,000)	(21,000)	(13,362)	7,638	36%	▲	
Plant and Equipment	13	(794,160)	(744,160)	(341,250)	0	341,250	100%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(485,078)	(480,018)	5,060	1%	▲	
Infrastructure Assets - Footpaths	13	(202,261)	(202,261)	(202,261)	(163,527)	38,734	19%	▲	\$
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)	(54,403)	67,014	55%	▲	\$
Infrastructure Assets - Other		(73,809)	(83,809)	(29,640)	(37,749)	(8,109)	(27%)	▼	
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(670,622)	(457,858)				
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	2,385	(23)	(1%)	▼	
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)	(39,859)	146	0%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(37,474)				
Closing Funding Surplus (Deficit)	3	(11)	(10)	1,430,434	1,855,799				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
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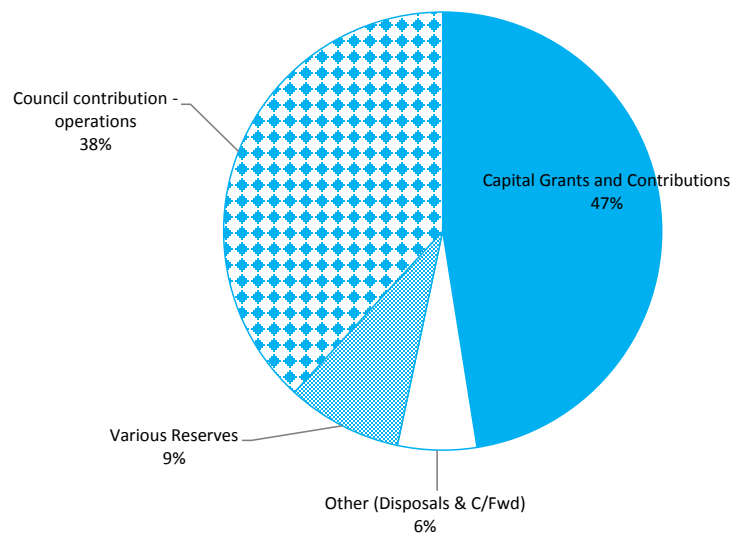
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 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	468,840	724,402	1,211,440	1,151,440	468,840	(255,562)
Furniture and Equipment	13	0	13,362	21,000	78,000	63,000	13,362	(7,638)
Plant and Equipment	13	0	0	341,250	744,160	794,160	0	(341,250)
Infrastructure Assets - Roads	13	0	480,018	485,078	1,223,744	1,113,744	480,018	(5,060)
Infrastructure Assets - Footpaths	13	0	163,527	202,261	202,261	202,261	163,527	(38,734)
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	54,403	121,417	121,417	111,417	54,403	(67,014)
Infrastructure Assets - Other	13	0	37,749	29,640	83,809	73,809	37,749	8,109
Capital Expenditure Totals		0	1,275,058	1,982,548	3,722,331	3,577,331	1,275,058	(707,490)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,237,845	1,767,681	1,691,681	817,200	(420,645)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				74,081	217,000	247,000	0	(74,081)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	317,160		0	0
Council contribution - operations				670,622	1,420,490		457,858	(212,764)
Capital Funding Total				1,982,548	3,722,331		1,275,058	(707,490)

Budgeted Capital Acquisitions Funding



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

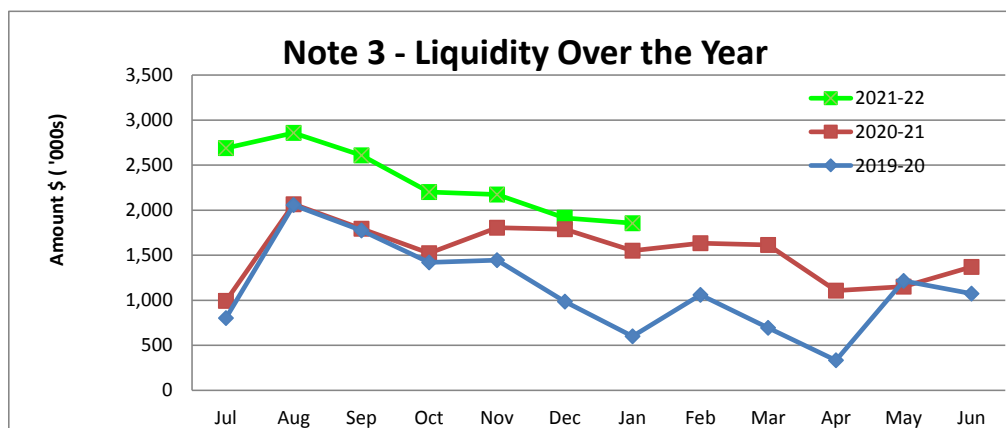
Reporting Program	Var. \$	Var. %	Var.  	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	10,467	3%			Timing	Receiving more FAGS money than expected
Health	(9,554)	(12%)			Timing	Medical recoup from prior year
Recreation and Culture	4,231	44%			Timing	Higher than expected Reimbursement from Trayning Church Museum
Economic Services	8,848	83%			Timing	Higher than expected Caravan Park and short stay Accommodation income, Building Permit fees
Other Property and Services	3,272	4%			Timing	Private works income not budgeted
Expenditure from operating activities						
Governance	(18,170)	(7%)			Timing	Consultancy cost higher than budgeted
Health	19,814	25%			Timing	Expenditure has been divided by 12mths when budget loaded
Housing	(9,483)	(15%)			Timing	Ahead with Maintenance program
Community Amenities	47,154	30%			Timing	Expenditure has been divided by 12mths when budget loaded
Transport	122,447	15%			Timing	Road Maintenance program adjusted -unbudgeted Private & Capital works
Economic Services	(10,799)	(16%)			Timing	Higher Caravan Pk maintenance & short stay accommodation expenses
Other Property and Services	43,126	67%			Timing	Private works expenses not budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(420,645)	(34%)			Timing	Grant funding yet to be received
Proceeds from Disposal of Assets	(74,081)	(100%)			Timing	Purchases yet to happen
Land and Buildings	255,562	35%			Timing	DFES building
Plant and Equipment	341,250	100%			Timing	Purchases yet to happen
Infrastructure Assets - Roads	5,060	1%			Timing	RRG and RTR Road works
Infrastructure Assets - Footpaths	38,734	19%			Timing	Footpath construction
Infrastructure Assets - Water	67,014	55%			Timing	
Infrastructure Assets - Other	(8,109)	(27%)			Timing	Trayning Town Dam under budget

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	31/01/2021	31/01/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	1,860,753	1,879,294.79
Cash Restricted - Conditions over Grants	11	0	0	179,614.48
Cash Restricted - Reserves	4	704,233	636,194	704,233.57
Cash Restricted - Bonds and Deposits		48,846	27,973	-
Receivables - Rates	6	58,576	119,127	129,531.94
Receivables - Other	6	103,542	44,400	40,678.80
Inventories		0	18,352	815.21
		2,734,502	2,706,800	2,934,168.79
Less: Current Liabilities				
Payables		(565,243)	(297,622)	104,565.30
Contract Liability / Unused Grants		20,017	(95,889)	158,152.96
Loan Liability		(62,802)	(22,369)	22,942.31
Lease Liability		(1,951)	(1,951)	1,951.22
Provisions		(131,619)	(143,991)	131,619.09
		(741,598)	(561,823)	419,230.88
Less: Cash Reserves	7	(704,233)	(636,194)	704,233.49
Add Back: Component of Leave Liability not Required to be funded		22,630	22,630	22,630.49
Add Back: Current Loan Liability		62,802	22,369	22,942.31
Add Back: Current Lease Liability		1,951	1,951	1,951.22
Add Back: Self Supporting Loans		(4,815)	(4,642)	2,429.41
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,371,239	1,551,091	1,855,799



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	558,709				558,709	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,630			22,630	ME Bank	0.65%	01-Apr-22
PLANT RESERVE BANK		520,916			520,916	ME Bank	0.65%	01-Apr-22
BUILDING RESERVE BANK		59,094			59,094	ME Bank	0.65%	01-Apr-22
FACILITIES RESERVE BANK		7,550			7,550	ME Bank	0.65%	01-Apr-22
MEDICAL RESERVE BANK		55,584			55,584	ME Bank	0.65%	01-Apr-22
REFUSE RESERVE BANK		29,270			29,270	ME Bank	0.65%	01-Apr-22
SWIMMING POOL RESERVE BANK		9,189			9,189	ME Bank	0.65%	01-Apr-22
Trust Fund Bank			0		0			
Deposits and Bond Monies - Restricted		0			0			
(b) Term Deposits								
Municipal Fund Investments	1,500,000				1,500,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	2,059,109	704,234	0	55,356	2,818,699			

Comments/Notes - Investments

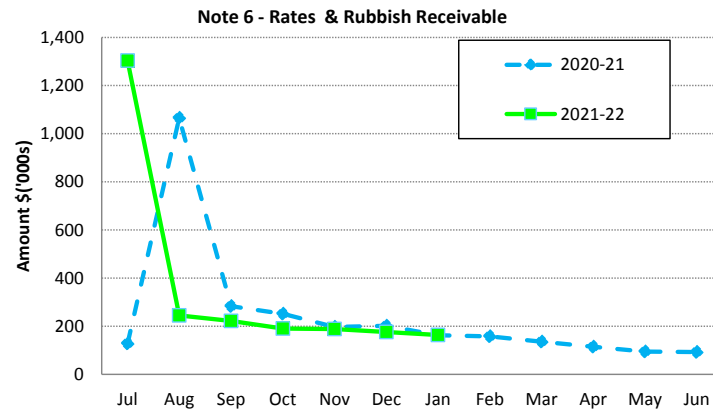
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 6: Receivables

Receivables - Rates & Rubbish	31 January 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,254,081	1,231,132
Less Collections to date	(1,183,125)	(1,269,972)
Equals Current Outstanding	163,679	92,723
Net Rates Collectable	163,679	92,723
% Collected	87.85%	93.20%

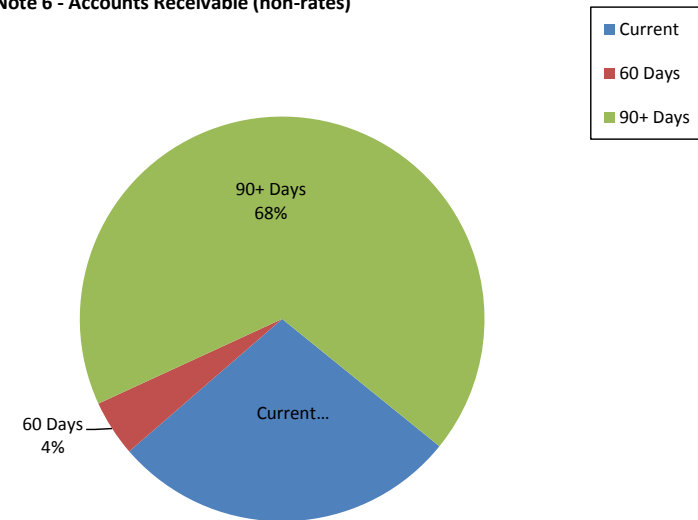
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	11,330	0	1,828	27,580	40,738
Percentage	27.8%	0%	4.5%	67.7%	
Balance per Trial Balance					
Sundry Debtors					40,738
Receivables - Other					(59)
Total Receivables General Outstanding					40,679

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



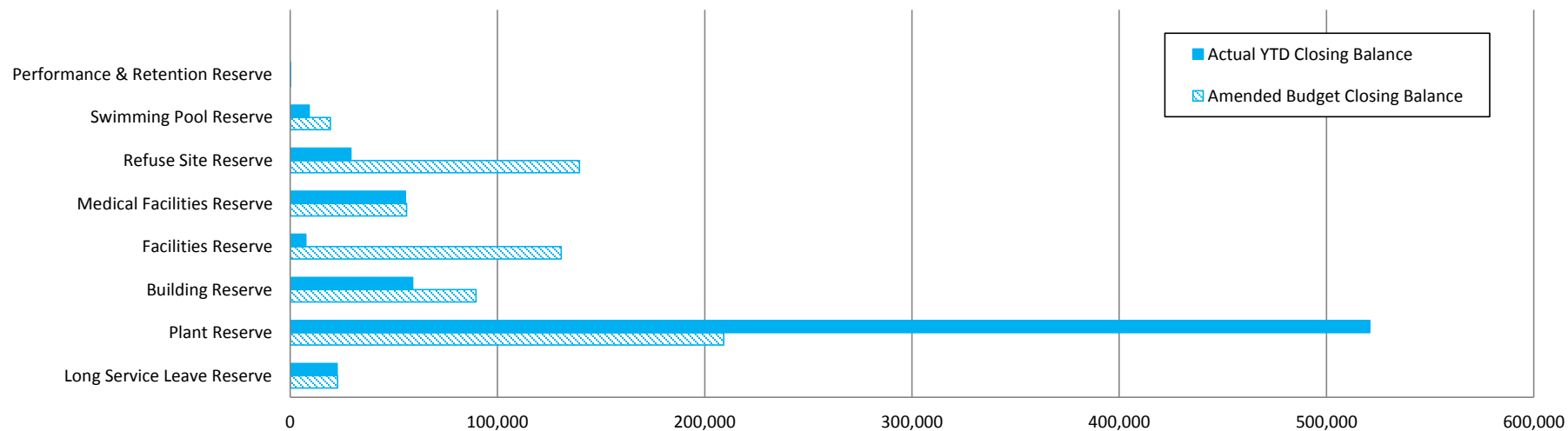
Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	0	0	0	0	0	22,863	22,630.49
Plant Reserve	520,903	5,474	0	0	0	(317,160)	0	209,217	520,903.13
Building Reserve	59,094	617	0	30,000	0	0	0	89,711	59,094.00
Facilities Reserve	7,550	85	0	123,102	0	0	0	130,737	7,550.28
Medical Facilities Reserve	55,584	574	0	0	0	0	0	56,158	55,583.89
Refuse Site Reserve	29,270	301	0	110,000	0	0	0	139,571	29,269.67
Swimming Pool Reserve	9,189	254	0	10,000	0	0	0	19,443	9,189.24
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	704,233	7,538	0	273,102	0	(317,160)	0	667,713	704,233.49

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 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					23,000	25,000	2,000	
471	KOMATSU GRADER GD555-5					61,000	90,000	29,000	
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					4,500	12,000	7,500	
543	2020 Toyota Prado GLX - 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		
		0	0	0	0	192,100	217,000	38,500	(22,800)

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Kununoppin / Trayning	0.223730	106	553,800	123,902	(726)		123,176	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,360	2,318			2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,846	15,850			15,850	15,850	0	0	15,850
UV - Rural	0.017581	201	59,703,500	1,049,647			1,049,647	1,049,647	0	0	1,049,647
UV - Mining	0.017581	0	0	0	1,223	323	1,546	0	0	0	0
Sub-Totals		322	60,338,506	1,191,717	497	323	1,192,538	1,191,717	0	0	1,191,717
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	29	10,079	11,600	0	0	11,600	11,600	0	0	11,600
GRV - Yelbeni	400.00	6	925	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	420	800	0	0	800	800	0	0	800
UV - Rural	400.00	5	77,500	2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	4	40,254	1,600	0	0	1,600	1,600	0	0	1,600
Sub-Totals		46	129,178	18,400	0	0	18,400	18,400	0	0	18,400
		368	60,467,684	1,210,117	497	323	1,210,938	1,210,117	0	0	1,210,117
Discounts							(53,077)				(50,000)
Amount from General Rates							1,157,861				1,160,117
Ex-Gratia Rates							11,001				11,001
Rates Written Off							6,633				0
Specified Area Rates							0				0
Totals							1,175,495				1,171,118

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	2,385	4,815	4,815	15,266	12,836	12,836	242	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	9,414	18,902	18,902	171,981	162,493	162,493	2,716	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	39,859	62,802	62,802	551,478	528,536	528,536	11,250	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 January 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	352,174	564,347	140,000	704,347	353,158		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	11,669	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	464,527	776,335	20,000	796,335	181,818	(269,288)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	10,206	0	10,206	0	10,206	0	0	0
Education & Welfare												
Housing												
Community Amenities												
Townscape Grants	RAC	Non-operating	0	0	0	0	0	16,000	16,000	0	0	0
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	35,000	0	35,000
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	40,000	40,000	40,000	50,000	90,000	32,545	(60,674)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	121,350	206,699	36,000	242,699	121,225	(235,705)	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	51,964	(57,160)	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	317,017	253,614	317,017		317,017	126,808	(17,194)	109,614
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	233,676	292,095		292,095	292,095	(459,377)	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	88,528	88,528	88,528		88,528	61,970	(163,527)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(12,473)	0
Economic Services												
TOTALS			0	898,531	1,691,681	1,842,690	2,590,212	268,000	2,858,212	1,417,263	(1,275,396)	179,614
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	604,845	898,531	192,000	1,090,531	600,063	(248,178)	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	1,237,845	1,691,681	76,000	1,767,681	817,200	(1,027,219)	179,614
TOTALS			0	898,531	1,691,681	1,842,690	2,590,212	268,000	2,858,212	1,417,263	(1,275,396)	179,614
























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

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	(57,146)	(57,146)	(60,000)	(60,000)	(35,000)	(22,146)
 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)	(35,000)	(29,942)
Other Law, Order & Public Safety										
 4 Bay DFES Building	4051002	9231	BC76	0	(269,288)	(269,288)	(838,345)	(858,345)	(500,703)	231,415
Total - Other Law, Order & Public Safety				0	(269,288)	(269,288)	(838,345)	(858,345)	(500,703)	231,415
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)	(4,256)	3,705
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092542	9231	BC52	0	(8,302)	(8,302)	(32,770)	(32,770)	(19,110)	10,808
 Glass Street - Single Units - Capital	4092542	9231	BC30	0	0	0	(5,000)	(5,000)	(2,912)	2,912
 139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)
Total - Housing				0	(8,880)	(8,880)	(45,070)	(45,070)	(26,278)	17,398
Community Amenities										
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	0	0	(4,000)	(4,000)	0	0
Total - Community Amenities				0	0	0	(4,000)	(4,000)	0	0
Recreation And Culture										
 Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	0	0
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	0	0
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENI	4111545	9231	BC41	0	(53,109)	(53,109)	(65,000)	(75,000)	(65,000)	11,891
 Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(18,376)	(18,376)	(16,000)	(36,000)	(16,000)	(2,376)
 Swimming Pool Upgrade	4112002	9231	BC21	0	(16,262)	(16,262)	(17,900)	(17,900)	(17,900)	1,638
 Sports Ground Ablution Block (Capital)	4113547	9231	BC85	0	(6,270)	(6,270)	(4,700)	(4,700)	(4,700)	(1,570)
 Trayning Sports Ground Pavillion Renewal	4113547	9231	BC87	0	(15,248)	(15,248)	(10,660)	(10,660)	(10,660)	(4,588)
 Trayning Church (Capital)	4111542	9231	BC86	0	(4,014)	(4,014)	(10,000)	(20,000)	(11,669)	7,655
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,785)	(10,785)	(19,765)	(19,765)	0	(10,785)
Total - Recreation And Culture				0	(124,065)	(124,065)	(204,025)	(244,025)	(125,929)	1,864
Total - Buildings				0	(468,840)	(468,840)	(1,151,440)	(1,211,440)	(687,910)	219,070
Furniture & Equipment										
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	(6,350)	(6,350)	(6,000)	(6,000)	(6,000)	(350)
















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

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
				\$	\$	\$	\$	\$	\$	\$
 Accounting System Upgrade	4042560	9232		0	0	0	(42,000)	(57,000)	0	0
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(7,012)	(7,012)	(15,000)	(15,000)	(15,000)	7,988
Total - Governance				0	(13,362)	(13,362)	(63,000)	(78,000)	(21,000)	7,638
 Total - Furniture & Equipment				0	(13,362)	(13,362)	(63,000)	(78,000)	(21,000)	7,638
Plant & Equipment										
Governance										
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(59,580)	(59,580)	0	0
Total - Governance				0	0	0	(59,580)	(59,580)	0	0
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,580)	(59,580)	0	0
Total - Health				0	0	0	(59,580)	(59,580)	0	0
 Purchase of Plant	4123615	9233		0	0	0	(585,000)	(585,000)	(341,250)	341,250
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	0	0
Total - Transport				0	0	0	(625,000)	(625,000)	(341,250)	341,250
 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	0	0	(794,160)	(744,160)	(341,250)	341,250
Infrastructure Assets - Roads										
Transport										
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	(1,096)	(1,096)	(149,088)	(149,088)	0	(1,096)
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	0	0	(55,155)	(75,155)	0	0
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	0	0	(18,250)	(18,250)	(18,250)	18,250
 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	(191,227)	(191,227)	(121,150)	(191,150)	(191,150)	(77)
 RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121003	9250	RRG014	0	(17,194)	(17,194)	(514,423)	(514,423)	0	(17,194)
Total - Transport				0	(480,018)	(480,018)	(1,113,744)	(1,223,744)	(485,078)	5,060
 Total - Infrastructure Assets - Roads				0	(480,018)	(480,018)	(1,113,744)	(1,223,744)	(485,078)	5,060
Infrastructure Assets - Footpaths										
Transport										
 MARY STREET FOOTPATH	4121010	9251	FCC02	0	(2,123)	(2,123)	(10,193)	(10,193)	(10,193)	8,070
 CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(80,253)	(80,253)	(82,397)	(82,397)	(82,397)	2,144
 TRAYNING BIKE PATH	4121010	9251	FCC04	0	0	0	(14,742)	(14,742)	(14,742)	14,742
 Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(37,331)	(37,331)	(43,867)	(43,867)	(43,867)	6,536
 George Street Footpath (Capital)	4121010	9251	FCC69	0	(19,851)	(19,851)	(19,002)	(19,002)	(19,002)	(849)
 Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(23,969)	(23,969)	(32,060)	(32,060)	(32,060)	8,091
Total - Transport				0	(163,527)	(163,527)	(202,261)	(202,261)	(202,261)	38,734

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

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
				\$	\$	\$	\$	\$	\$	\$	
	Total - Infrastructure Assets - Footpaths			0	(163,527)	(163,527)	(202,261)	(202,261)	(202,261)	38,734	
Infrastructure Assets - Other											
Recreation And Culture											
	Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(6,030)	(6,030)	(50,000)	(50,000)	0	(6,030) BC79
	TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	(54,403)	(54,403)	(111,417)	(121,417)	(121,417)	67,014
	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	(24,715)	(24,715)	(13,809)	(23,809)	(23,809)	(906)
	Cemetery Upgrade - Kununoppin	4105501	9254	CEM001	0	(3,403)	(3,403)	(10,000)	(10,000)	(5,831)	2,429
	Airstrip Construction	4124690	9253	AC01	0	(57,160)	(57,160)	(67,500)	(57,500)	(57,500)	341
Total - Recreation And Culture				0	(149,311)	(149,311)	(252,726)	(262,726)	(208,557)	59,246	
	Total - Infrastructure Assets - Other			0	(149,311)	(149,311)	(252,726)	(262,726)	(208,557)	59,246	
				0	(1,275,058)	(1,275,058)	(3,577,331)	(3,722,331)	(1,946,056)	670,998	
Capital Expenditure Total											
Level of Completion Indicators											
	0%										
	20%										
	40%										
	60%										
	80%										
	100%										
	Over 100%										