



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 28 February 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 28 February 2022 of \$1,682,910.

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	77%	\$ 1,090,531	\$ 843,274	\$ 837,254
Non-operating Grants, Subsidies and Contributions	47%	\$ 1,767,681	\$ 1,312,206	\$ 825,200
	58%	\$ 2,858,212	\$ 2,155,480	\$ 1,662,454
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 28 February 2022**

Key Information

		Current Year	
		Prior Year 28	28 February
Financial Position		February 2021	2022
Adjusted Net Current Assets	103%	\$ 1,633,309	\$ 1,682,910
Cash and Equivalent - Unrestricted	108%	\$ 1,798,863	\$ 1,937,979
Cash and Equivalent - Restricted	111%	\$ 636,199	\$ 704,234
Receivables - Rates	105%	\$ 113,763	\$ 118,892
Receivables - Other	317%	\$ 17,841	\$ 56,620
Payables	72%	\$ 219,729	\$ 157,583

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

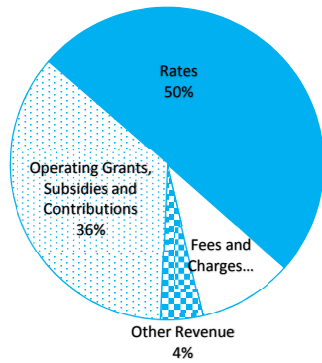
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

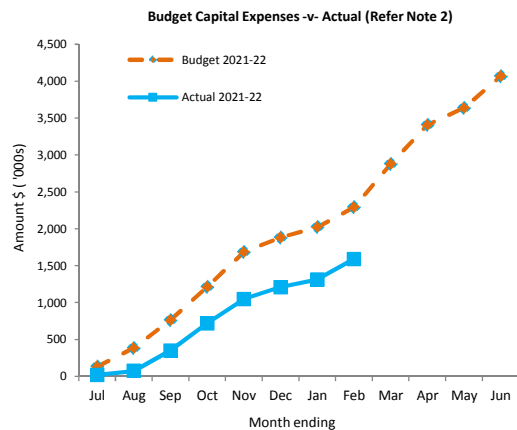
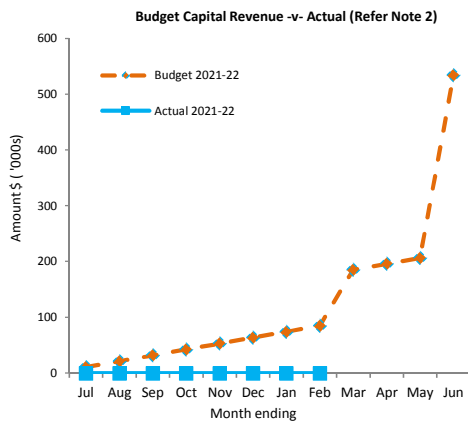
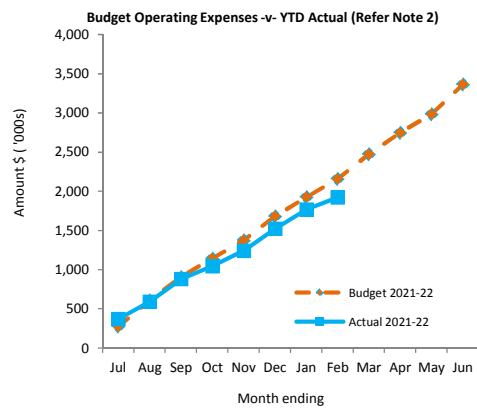
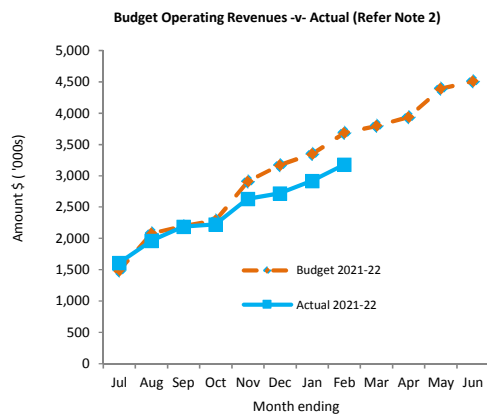
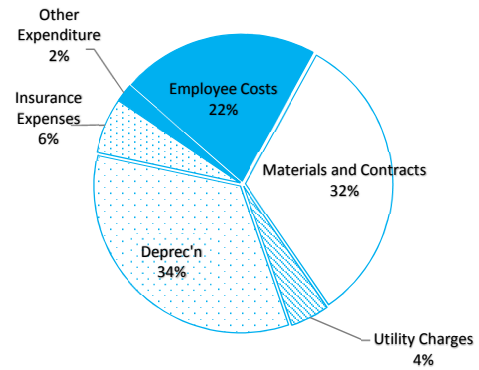
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	9.3.2022

**Shire of Trayning
Information Summary
For the Period Ended 28 February 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 28 February 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	30,689	24,418	(6,271)	(20%)	▼	
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	538,573	552,349	13,776	3%	▲	
Law, Order and Public Safety		6,328	6,328	6,228	5,708	(520)	(8%)	▼	
Health		86,659	118,659	81,286	68,753	(12,533)	(15%)	▼	\$
Education and Welfare		507	507	336	810	474	141%	▲	
Housing		68,419	68,419	45,608	39,088	(6,520)	(14%)	▼	
Community Amenities		54,263	54,263	50,304	52,965	2,661	5%	▲	
Recreation and Culture		6,533	16,533	11,000	14,080	3,080	28%	▲	
Transport		375,022	411,022	331,565	305,328	(26,237)	(8%)	▼	
Economic Services		8,251	18,251	12,152	20,349	8,197	67%	▲	
Other Property and Services		34,975	104,975	93,296	95,565	2,269	2%	▲	
		2,424,948	2,738,948	2,372,155	2,354,907				
Expenditure from operating activities									
Governance		(458,104)	(518,104)	(272,371)	(333,654)	(61,283)	(22%)	▼	\$
General Purpose Funding		(66,544)	(66,544)	(44,344)	(45,378)	(1,034)	(2%)	▼	
Law, Order and Public Safety		(60,852)	(60,852)	(40,520)	(46,491)	(5,971)	(15%)	▼	
Health		(152,626)	(152,626)	(84,700)	(59,539)	25,161	30%	▲	\$
Education and Welfare		(83,463)	(83,463)	(55,748)	(49,197)	6,551	12%	▲	
Housing		(106,945)	(106,945)	(70,920)	(99,693)	(28,773)	(41%)	▼	\$
Community Amenities		(275,624)	(265,624)	(176,912)	(117,045)	59,867	34%	▲	\$
Recreation and Culture		(573,461)	(563,461)	(360,497)	(426,564)	(66,067)	(18%)	▼	\$
Transport		(1,513,734)	(1,363,734)	(910,417)	(694,384)	216,033	24%	▲	\$
Economic Services		(108,267)	(118,267)	(75,255)	(80,118)	(4,863)	(6%)	▼	
Other Property and Services		(2,676)	(62,676)	(66,937)	29,743	96,680	144%	▲	\$
		(3,402,296)	(3,362,296)	(2,158,621)	(1,922,321)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	684,368	643,202	(41,166)	(6%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(21,464)	0	21,464	(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	876,438	1,075,787				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,312,206	825,200	(487,006)	(37%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	217,000	84,664	0	(84,664)	(100%)	▼	\$
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)	(854,663)	(516,401)	338,262	40%	▲	\$
Furniture and Equipment	13	(63,000)	(78,000)	(63,000)	(14,124)	48,876	78%	▲	\$
Plant and Equipment	13	(794,160)	(744,160)	(390,000)	(12,803)	377,197	97%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(532,402)	(651,017)	(118,615)	(22%)	▼	\$
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(202,261)	(198,629)	3,632	2%	▲	
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)	(63,962)	57,455	47%	▲	\$
Infrastructure Assets - Other	13	(73,809)	(83,809)	(30,473)	(37,749)	(7,276)	(24%)	▼	
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(854,846)	(726,643)				
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)	1,355,236	1,682,910				

▲▼ 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 28 February 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	843,274	837,254	(6,020)	(1%)	▼	
Fees and Charges		190,976	270,976	218,852	228,181	9,329	4%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	5,400	10,786	5,386	100%	▲	
Other Revenue		110,668	152,668	107,847	103,190	(4,657)	(4%)	▼	
Profit on Disposal of Assets	8	38,500	38,500	25,664	0	(25,664)	(100%)	▼	\$
		2,424,948	2,738,948	2,372,155	2,354,907				
Expenditure from operating activities									
Employee Costs		(821,039)	(806,039)	(545,144)	(413,203)	131,941	24%	▲	\$
Materials and Contracts		(1,187,041)	(1,162,041)	(675,486)	(619,482)	56,004	8%	▲	
Utility Charges		(119,747)	(119,747)	(79,592)	(81,664)	(2,072)	(3%)	▼	
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(684,368)	(643,202)	41,166	6%	▲	
Interest Expenses		(18,172)	(18,172)	(11,064)	(11,250)	(186)	(2%)	▼	
Insurance Expenses		(115,403)	(115,403)	(103,645)	(116,617)	(12,972)	(13%)	▼	\$
Other Expenditure		(91,405)	(91,405)	(55,122)	(36,903)	18,219	33%	▲	\$
Loss on Disposal of Assets	8	(22,800)	(22,800)	(4,200)	0	4,200	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,402,296)	(3,362,296)	(2,158,621)	(1,922,321)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	684,368	643,202	(41,166)	(6%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(21,464)	0	21,464	(100%)	▲	
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Investing activities									
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Infrastructure Assets - Water	13	(111,417)	(121,417)	(121,417)	(63,962)	57,455	47%	▲	\$
Infrastructure Assets - Other		(73,809)	(83,809)	(30,473)	(37,749)	(7,276)	(24%)	▼	
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(854,846)	(726,643)				
Financing Activities									
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Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,815	4,815	2,408	2,385	(23)	(1%)	▼	
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Advances to Community Groups		0	0	0	0	0			
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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)	1,355,234	1,682,910				

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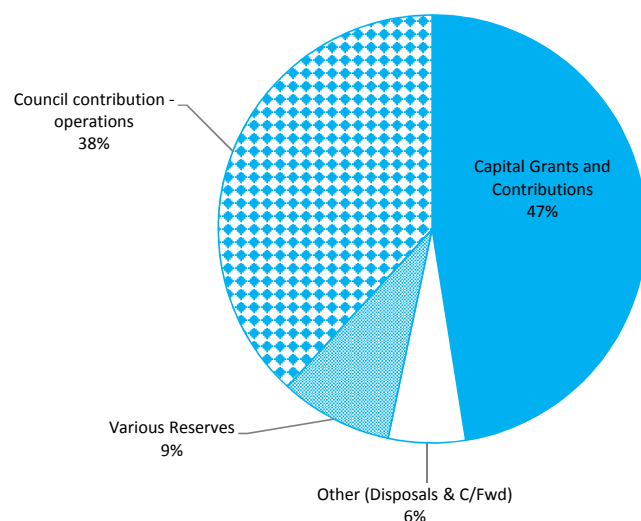
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 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	516,401	854,663	1,211,440	1,151,440	516,401	(338,262)
Furniture and Equipment	13	0	14,124	63,000	78,000	63,000	14,124	(48,876)
Plant and Equipment	13	0	12,803	390,000	744,160	794,160	12,803	(377,197)
Infrastructure Assets - Roads	13	0	651,017	532,402	1,223,744	1,113,744	651,017	118,615
Infrastructure Assets - Footpaths	13	0	198,629	202,261	202,261	202,261	198,629	(3,632)
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	63,962	121,417	121,417	111,417	63,962	(57,455)
Infrastructure Assets - Other	13	0	37,749	30,473	83,809	73,809	37,749	7,276
Capital Expenditure Totals		0	1,551,843	2,251,716	3,722,331	3,577,331	1,551,843	(699,873)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,312,206	1,767,681	1,691,681	825,200	(487,006)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				84,664	217,000	247,000	0	(84,664)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	317,160		0	0
Council contribution - operations				854,846	1,420,490		726,643	(128,203)
Capital Funding Total				2,251,716	3,722,331		1,551,843	(699,873)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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.

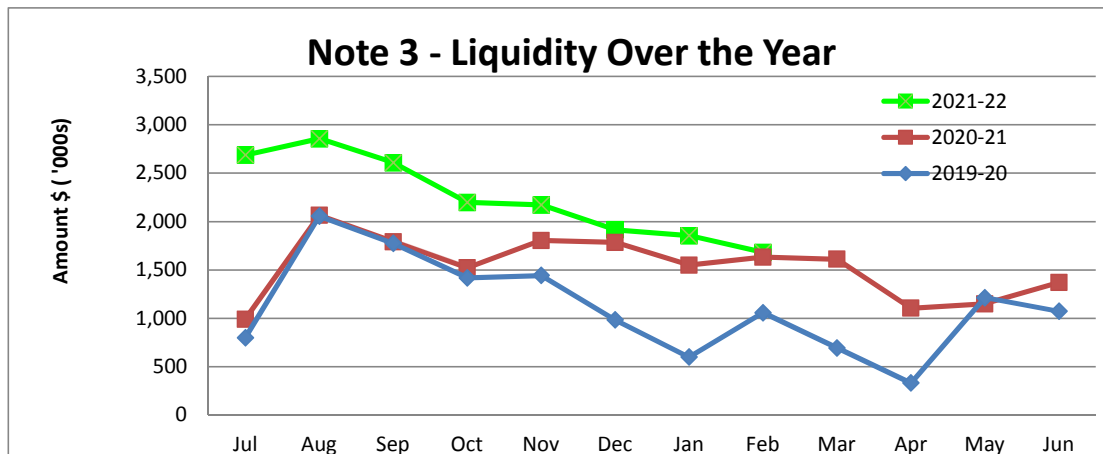
Reporting Program	Var. \$	Var. %	▲ ▼	Var.	Timing/ Assessment	Explanation of Variance
Revenue from operating activities	\$	%				
Health	(12,533)	(15%)	▼	S	Timing	Medical recoup from prior year
Housing	(6,520)	(14%)	▼		Timing	Electricity recoup on rentals
Economic Services	8,197	67%	▲		Timing	Higher than expected Caravan Park and short stay
Expenditure from operating activities						
Governance	(61,283)	(22%)	▼	S	Timing	Consultancy cost higher than budgeted
Health	25,161	30%	▲	S	Timing	Expenditure has been divided by 12mths when budget loaded
Housing	(28,773)	(41%)	▼	S	Timing	Ahead with Maintenance program
Community Amenities	59,867	34%	▲	S	Timing	Expenditure has been divided by 12mths when budget loaded
Transport	216,033	24%	▲	S	Timing	Road Maintenance program adjusted -unbudgeted Private & Capital works
Other Property and Services	96,680	144%	▲	S	Timing	Private works expenses not budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(487,006)	(37%)	▼	S	Timing	Grant funding yet to be received
Proceeds from Disposal of Assets	(84,664)	(100%)	▼	S	Timing	Purchases yet to happen
Land and Buildings	338,262	40%	▲	S	Timing	DFES building
Plant and Equipment	377,197	97%	▲	S	Timing	Purchases yet to happen
Infrastructure Assets - Roads	(118,615)	(22%)	▼	S	Timing	RRG and RTR Road works
Infrastructure Assets - Water	57,455	47%	▲	S	Timing	Trayning Town Dam under budget
Infrastructure Assets - Other	(7,276)	(24%)	▼		Timing	Sports Precinct carpark/Swimming pool upgrades

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2022

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	28/02/2021	28/02/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	1,798,863	1,867,979.43
Cash Restricted - Conditions over Grants	11	0	0	70,000.00
Cash Restricted - Reserves	4	704,233	636,199	704,233.57
Cash Restricted - Bonds and Deposits		48,846	27,973	-
Receivables - Rates	6	58,576	113,763	118,892.21
Receivables - Other	6	103,542	17,841	56,619.61
Inventories		0	20,600	3,427.30
		2,734,502	2,615,240	2,814,297.52
Less: Current Liabilities				
Payables		(565,243)	(219,729)	157,583.19
Contract Liability / Unused Grants		20,017	0	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)	(388,040)	472,248.77
Less: Cash Reserves	7	(704,233)	(636,199)	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	1,633,309	1,682,910



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2022

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	687,779				687,779	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	1,250,000				1,250,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	1,938,179	704,234	0	55,356	2,697,769			

Comments/Notes - Investments

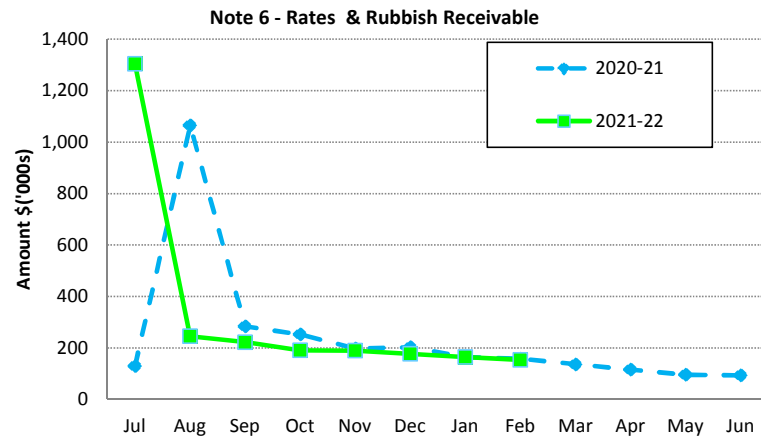
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2022

Note 6: Receivables

Receivables - Rates & Rubbish	28 February 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,254,081	1,231,132
<u>Less</u> Collections to date	(1,193,764)	(1,269,972)
Equals Current Outstanding	153,039	92,723
Net Rates Collectable	153,039	92,723
% Collected	88.64%	93.20%

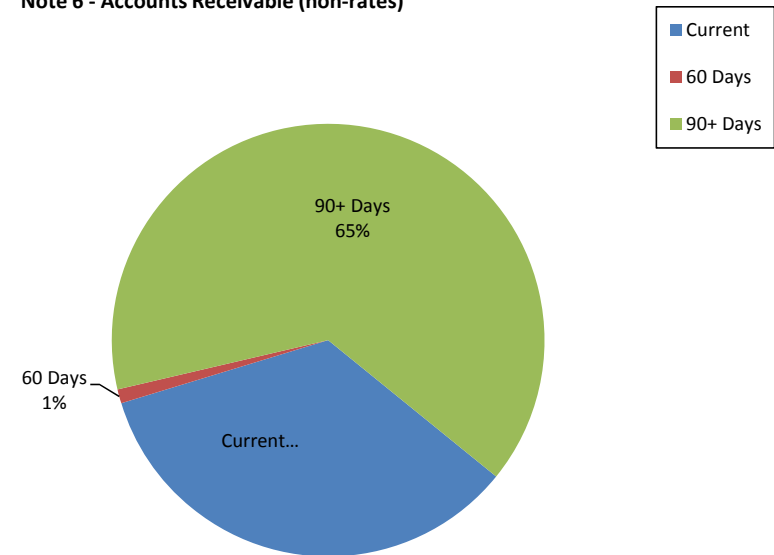
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	13,645	2,683	420	25,540	42,287
Percentage	32.3%	6.3%	1%	60.4%	
Balance per Trial Balance					
Sundry Debtors					39,944
Receivables - Other					16,675
Total Receivables General Outstanding					56,620

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



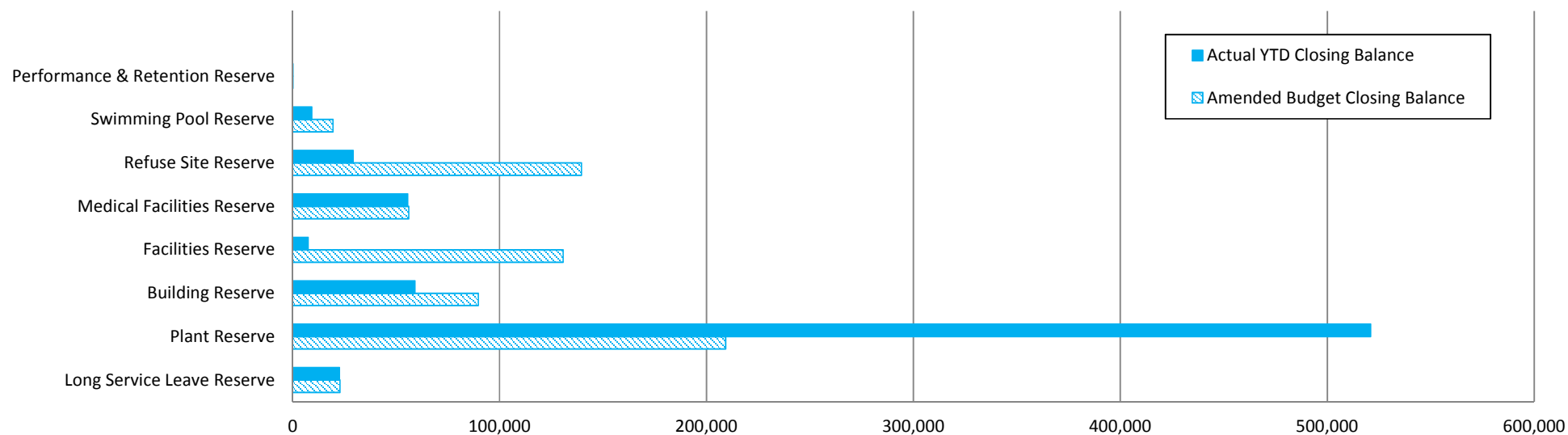
Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 February 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 - 0KTY CEO					51,300	45,000		(6,300)
544	2020 Toyota Prado - KTY0 Doctor					52,300	45,000		(7,300)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					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 28 February 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	(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 28 February 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 28 February 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	528,261	564,347	140,000	704,347	529,736		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	13,336	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	530,888	776,335	20,000	796,335	181,818	(296,642)	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	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	40,000	40,000	50,000	90,000	32,545	(70,232)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	182,025	206,699	36,000	242,699	181,838	(297,387)	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	(142,622)	0
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	(198,629)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(14,289)	0
Economic Services												
TOTALS			0	898,531	1,691,681	2,147,480	2,590,212	268,000	2,858,212	1,662,454	(1,536,338)	70,000
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	843,274	898,531	192,000	1,090,531	837,254	(311,676)	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	1,304,206	1,691,681	76,000	1,767,681	825,200	(1,224,662)	70,000
TOTALS			0	898,531	1,691,681	2,147,480	2,590,212	268,000	2,858,212	1,662,454	(1,536,338)	70,000




















Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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)	(40,000)	(17,146)	
 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)	(40,000)	(24,942)	
Other Law, Order & Public Safety											
 4 Bay DFES Building	4051002	9231	BC76	0	(296,642)	(296,642)	(838,345)	(858,345)	(572,232)	275,590	
Total - Other Law, Order & Public Safety				0	(296,642)	(296,642)	(838,345)	(858,345)	(572,232)	275,590	
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)	(4,864)	4,313	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATION	4092542	9231	BC52	0	(12,802)	(12,802)	(32,770)	(32,770)	(21,840)	9,038	
 Glass Street - Single Units - Capital	4092542	9231	BC30	0	0	0	(5,000)	(5,000)	(3,328)	3,328	
 139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)	
Total - Housing				0	(13,380)	(13,380)	(45,070)	(45,070)	(30,032)	16,652	
Community Amenities											
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(3,500)	(3,500)	(4,000)	(4,000)	0	(3,500)	
Total - Community Amenities				0	(3,500)	(3,500)	(4,000)	(4,000)	0	(3,500)	
Recreation And Culture											
 Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	0	0	
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	0	0	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENDITURE	4111545	9231	BC41	0	(63,672)	(63,672)	(65,000)	(75,000)	(75,000)	11,328	
 Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(20,020)	(20,020)	(16,000)	(36,000)	(36,000)	15,980	
 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)	(13,336)	9,322	
CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,785)	(10,785)	(19,765)	(19,765)	(19,765)	8,980	

























Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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	
				\$	\$	\$	\$	\$	\$	\$	
Total - Recreation And Culture				0	(136,272)	(136,272)	(204,025)	(244,025)	(177,361)	41,089	
 Total - Buildings				0	(516,401)	(516,401)	(1,151,440)	(1,211,440)	(819,625)	303,224	
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	0	0	(42,000)	(57,000)	(42,000)	42,000	
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(7,774)	(7,774)	(15,000)	(15,000)	(15,000)	7,226	
Total - Governance				0	(14,124)	(14,124)	(63,000)	(78,000)	(63,000)	48,876	
 Total - Furniture & Equipment				0	(14,124)	(14,124)	(63,000)	(78,000)	(63,000)	48,876	
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	(12,803)	(12,803)	(585,000)	(585,000)	(390,000)	377,197	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	0	0	
Total - Transport				0	(12,803)	(12,803)	(625,000)	(625,000)	(390,000)	377,197	
 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	(12,803)	(12,803)	(794,160)	(744,160)	(390,000)	377,197	
Infrastructure Assets - Roads											
Transport											
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	(35,619)	(35,619)	(149,088)	(149,088)	0	(35,619)	
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	(2,791)	(2,791)	(55,155)	(75,155)	0	(2,791)	
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	(8,098)	(8,098)	(18,250)	(18,250)	(18,250)	10,152	
 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	(142,622)	(142,622)	(514,423)	(514,423)	(47,324)	(95,298)	
 Yelbeni South East Road (Sutherland to Barnes)	4121001	9250	RCC014	0	(159)	(159)	0	0	0	(159)	
Total - Transport				0	(651,017)	(651,017)	(1,113,744)	(1,223,744)	(532,402)	(118,615)	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 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	(651,017)	(651,017)	(1,113,744)	(1,223,744)	(532,402)	(118,615)	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH	4121010	9251	FCC02	0	(3,783)	(3,783)	(10,193)	(10,193)	(10,193)	6,410	
 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	(19,851)	(19,851)	(19,002)	(19,002)	(19,002)	(849)	
 Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(29,214)	(29,214)	(32,060)	(32,060)	(32,060)	2,846	
Total - Transport				0	(198,629)	(198,629)	(202,261)	(202,261)	(202,261)	3,632	
 Total - Infrastructure Assets - Footpaths				0	(198,629)	(198,629)	(202,261)	(202,261)	(202,261)	3,632	
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	(63,962)	(63,962)	(111,417)	(121,417)	(121,417)	57,455	
 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)	(6,664)	3,262	
 Airstrip Construction	4124690	9253	AC01	0	(57,160)	(57,160)	(67,500)	(57,500)	(57,500)	341	
Total - Recreation And Culture				0	(158,870)	(158,870)	(252,726)	(262,726)	(209,390)	50,520	
 Total - Infrastructure Assets - Other				0	(158,870)	(158,870)	(252,726)	(262,726)	(209,390)	50,520	
 Capital Expenditure Total				0	(1,551,843)	(1,551,843)	(3,577,331)	(3,722,331)	(2,216,678)	664,835	
Level of Completion Indicators											
 0%											
 20%											
 40%											
 60%											
 80%											
 100%											
 Over 100%											