



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 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 October 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 October 2022 of \$2,471,260.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2022/23 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /				
	Completed	Annual Budget	YTD Budget	YTD Actual	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	50%	\$ 519,012	\$ 226,906	\$ 261,990	
Non-operating Grants, Subsidies and Contributions	11%	\$ 1,722,758	\$ 149,957	\$ 198,063	
	21%	\$ 2,241,770	\$ 376,863	\$ 460,052	
Rates Levied	100%	\$ 1,201,103	\$ 1,201,103	\$ 1,203,890	

% Compares current ytd actuals to annual budget

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

Key Information

Financial Position		Current Year	
		Prior Year 31 October 2021	31 October 2022
Adjusted Net Current Assets	112%	\$ 2,204,737	\$ 2,471,260
Cash and Equivalent - Unrestricted	106%	\$ 2,466,210	\$ 2,615,494
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	135%	\$ 155,816	\$ 211,026
Receivables - Other	154%	\$ 70,570	\$ 108,466
Payables	55%	\$ 378,277	\$ 206,617

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

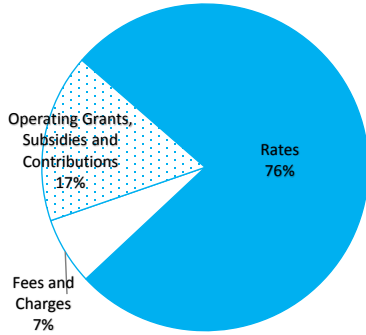
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

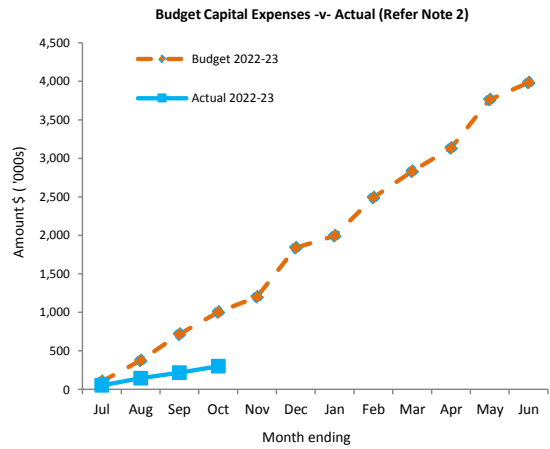
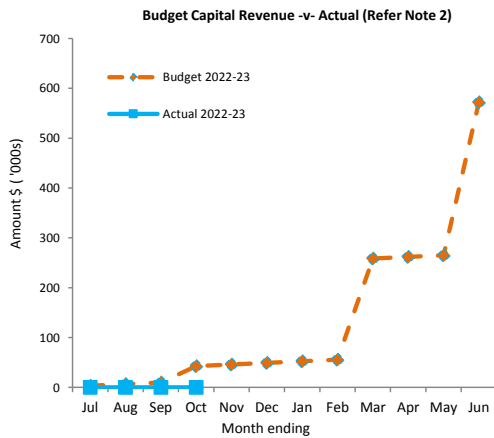
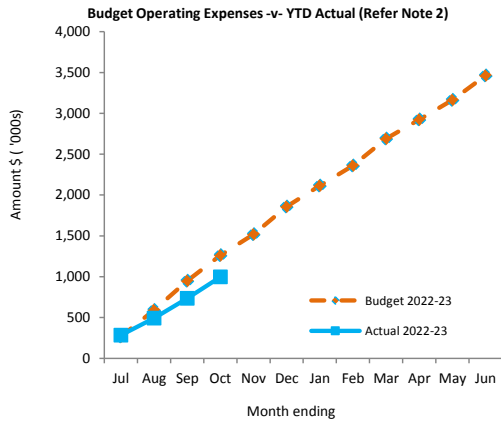
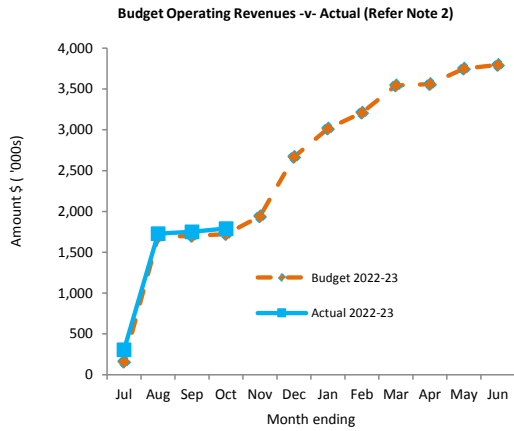
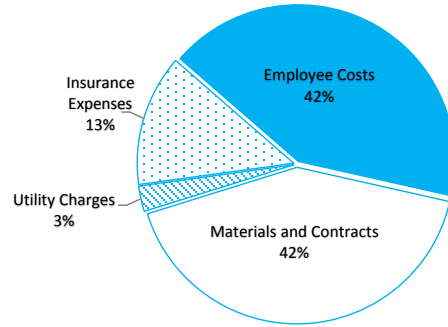
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 9.11.2022

**Shire of Traying
Information Summary
For the Period Ended 31 October 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 October 2022

	Note	Amended			YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)					
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,921,958	1,921,958	1,921,958	1,972,289	50,331	3%	▲	
Revenue from operating activities									
Governance		12,382	12,382	4,116	5,089	973	24%	▲	
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,203,890	2,787	0%	▲	
General Purpose Funding - Other		320,608	320,608	84,223	112,163	27,940	33%	▲	S
Law, Order and Public Safety		6,385	6,385	4,792	5,410	618	13%	▲	
Health		86,659	86,659	21,665	14,266	(7,399)	(34%)	▼	
Education and Welfare		600	600	200	394	194	97%	▲	
Housing		70,335	70,335	23,436	19,186	(4,250)	(18%)	▼	
Community Amenities		49,966	49,966	48,122	52,014	3,892	8%	▲	
Recreation and Culture		9,868	9,868	3,276	(83)	(3,359)	(103%)	▼	
Transport		261,536	261,536	164,591	162,043	(2,548)	(2%)	▼	
Economic Services		26,300	26,300	8,752	12,054	3,302	38%	▲	
Other Property and Services		26,236	26,236	8,736	6,868	(1,868)	(21%)	▼	
		2,071,977	2,071,977	1,573,012	1,593,294				
Expenditure from operating activities									
Governance		(445,454)	(445,454)	(218,383)	(222,440)	(4,057)	(2%)	▼	
General Purpose Funding		(76,628)	(76,628)	(25,366)	(20,871)	4,495	18%	▲	
Law, Order and Public Safety		(95,060)	(95,060)	(32,478)	(19,436)	13,042	40%	▲	S
Health		(132,578)	(132,578)	(37,427)	(17,412)	20,015	53%	▲	S
Education and Welfare		(101,858)	(101,858)	(33,916)	(32,483)	1,433	4%	▲	
Housing		(115,324)	(115,324)	(38,292)	(42,904)	(4,612)	(12%)	▼	
Community Amenities		(256,140)	(256,140)	(85,280)	(77,250)	8,030	9%	▲	
Recreation and Culture		(583,330)	(583,330)	(193,109)	(201,541)	(8,432)	(4%)	▼	
Transport		(1,512,825)	(1,512,825)	(508,102)	(238,222)	269,880	53%	▲	S
Economic Services		(139,872)	(139,872)	(51,223)	(56,580)	(5,357)	(10%)	▼	
Other Property and Services		(2,823)	(2,823)	(37,521)	(67,301)	(29,780)	(79%)	▼	S
		(3,461,893)	(3,461,893)	(1,261,097)	(996,440)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	385,920	0	(385,920)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(2,216)	0	2,216	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(238,094)	(238,094)	695,619	596,855				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	149,957	198,063	48,106	32%	▲	S
Proceeds from Disposal of Assets	8	171,954	171,954	42,772	0	(42,772)	(100%)	▼	S
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,205,240)	(1,036,859)	(502,801)	(130,692)	372,109	74%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	0	(6,614)	(6,614)		▼	
Plant and Equipment	13	(577,279)	(577,279)	(185,996)	(74,725)	111,271	60%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(83,177)	(30,570)	52,607	63%	▲	S
Infrastructure Assets - Footpaths		(284,966)	(184,434)	(60,241)	0	60,241	100%	▲	S
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Water	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(784,002)	(784,002)	(146,000)	(35,136)	110,864	76%	▲	S
Amount attributable to investing activities		(1,967,776)	(2,007,774)	(785,486)	(79,675)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	0	2,474	2,474		▲	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(19,353)	(20,662)	(1,309)	(7%)	▼	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(5,528)	(22)	5,506	100%	▲	
Amount attributable to financing activities		283,912	323,902	(24,881)	(18,209)				
Closing Funding Surplus(Deficit)	3	0	(8)	1,807,210	2,471,260				

▲▼ 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 October 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. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,921,958	1,921,958	1,921,958	1,972,289	50,331	3%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,203,890	2,787	0%	▲	
Operating Grants, Subsidies and Contributions	11	519,012	519,012	226,906	261,990	35,084	15%	▲	S
Fees and Charges		207,600	207,600	98,584	105,025	6,441	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	8,668	3,679	(4,989)	(58%)	▼	
Other Revenue		102,038	102,038	31,691	18,710	(12,981)	(41%)	▼	S
Profit on Disposal of Assets	8	18,182	18,182	6,060	0	(6,060)	(100%)	▼	
		2,071,977	2,071,977	1,573,012	1,593,294				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(309,505)	(412,764)	(103,259)	(33%)	▼	S
Materials and Contracts		(1,030,114)	(1,030,114)	(385,662)	(408,365)	(22,703)	(6%)	▼	
Utility Charges		(127,324)	(127,324)	(53,000)	(25,810)	27,190	51%	▲	S
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(385,920)	0	385,920	100%	▲	S
Interest Expenses		(16,469)	(16,469)	(2,427)	(4,170)	(1,743)	(72%)	▼	
Insurance Expenses		(126,981)	(126,981)	(103,056)	(132,809)	(29,753)	(29%)	▼	S
Other Expenditure		(73,894)	(73,894)	(17,683)	(12,523)	5,160	29%	▲	
Loss on Disposal of Assets	8	(11,542)	(11,542)	(3,844)	0	3,844	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,461,893)	(3,461,893)	(1,261,097)	(996,440)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	385,920	0	(385,920)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(2,216)	0	2,216	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(238,094)	(238,094)	695,619	596,855				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	149,957	198,063	48,106	32%	▲	S
Proceeds from Disposal of Assets	8	171,954	171,954	42,772	0	(42,772)	(100%)	▼	S
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,205,240)	(1,036,859)	(502,801)	(130,692)	372,109	74%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	0	(6,614)	(6,614)		▼	
Plant and Equipment	13	(577,279)	(577,279)	(185,996)	(74,725)	111,271	60%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(83,177)	(30,570)	52,607	63%	▲	S
Infrastructure Assets - Footpaths	13	(284,966)	(184,434)	(60,241)	0	60,241	100%	▲	S
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Water	13	0	0	0	0	0			
Infrastructure Assets - Other		(784,002)	(784,002)	(146,000)	(35,136)	110,864	76%	▲	S
Amount attributable to investing activities		(1,967,776)	(2,007,774)	(785,486)	(79,675)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	0	2,474	2,474		▲	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(19,353)	(20,662)	(1,309)	(7%)	▼	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(5,528)	(22)	5,506	100%	▲	
Amount attributable to financing activities		283,912	323,902	(24,881)	(18,209)				
Closing Funding Surplus (Deficit)	3	0	(8)	1,807,210	2,471,260				

▲ ▼ 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.

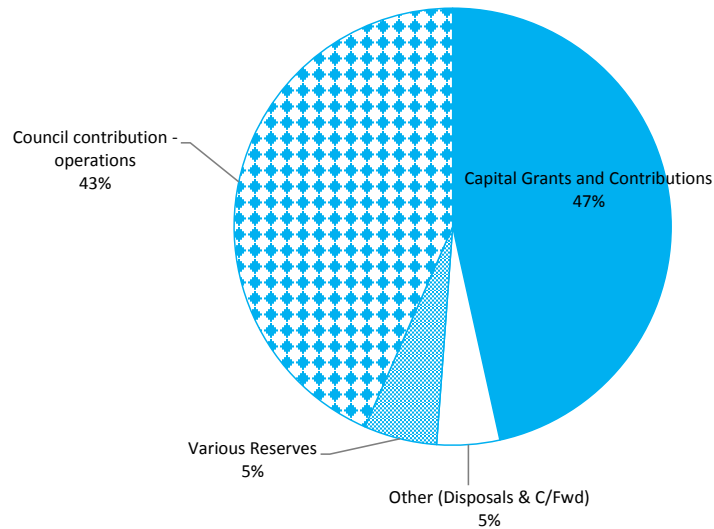
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 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	130,692	502,801	1,036,859	1,205,240	130,692	(372,109)
Furniture and Equipment	13	0	6,614	0	42,000	42,000	6,614	6,614
Plant and Equipment	13	0	74,725	185,996	577,279	577,279	74,725	(111,271)
Infrastructure Assets - Roads	13	0	30,570	83,177	1,277,912	1,277,912	30,570	(52,607)
Infrastructure Assets - Footpaths	13	0	0	60,241	184,434	284,966	0	(60,241)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Water	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	35,136	146,000	784,002	784,002	35,136	(110,864)
Capital Expenditure Totals		0	277,737	978,215	3,902,486	4,171,399	277,737	(700,478)
Capital acquisitions funded by:								
Capital Grants and Contributions				149,957	1,722,758	2,031,669	198,063	48,106
Borrowings				0	200,000	200,000	0	0
Other (Disposals & C/Fwd)				42,772	171,954	171,954	0	(42,772)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				785,486	1,607,784		79,675	(705,812)
Capital Funding Total				978,215	3,902,486		277,737	(700,478)

Budgeted Capital Acquisitions Funding



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

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is the greater.

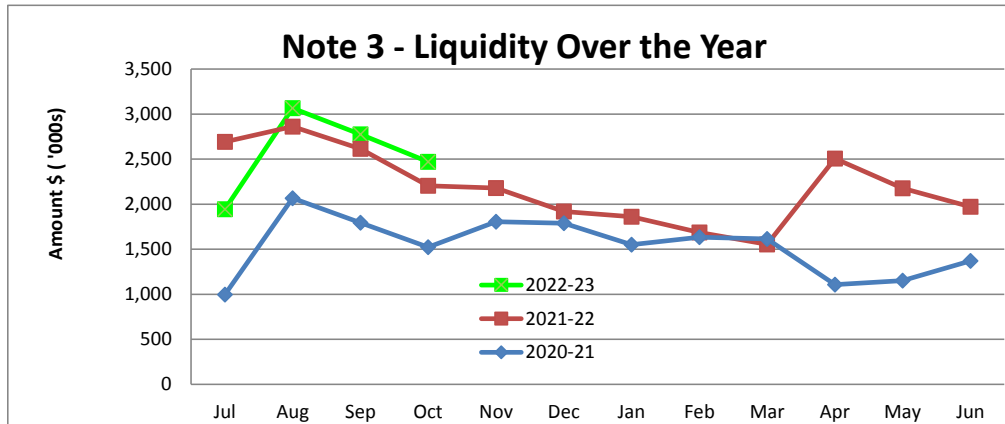
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	27,940	33%	▲	S	Timing	More Grant funding received than expected
Expenditure from operating activities						
Law, Order and Public Safety	13,042	40%	▲	S	Timing	Depreciation yet to be run
Health	20,015	53%	▲	S	Timing	Depreciation yet to be run, Doctors Practice Management Agreement yet to be received
Transport	269,880	53%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Other Property and Services	(29,780)	(79%)	▼	S	Timing	Depreciation yet to be run
Investing Activities						
Non-operating Grants, Subsidies and Contributions	48,106	32%	▲	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	(42,772)	(100%)	▼	S	Timing	Budgeted amount spread over the months
Land and Buildings	372,109	74%	▲	S	Timing	DFES Building progress
Plant and Equipment	111,271	60%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	52,607		▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Footpaths	60,241	100%	▲	S	Timing	Footpath construction
Infrastructure Assets - Other	110,864	76%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade
Financing Activities						

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	31/10/2021	31/10/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,810,666	2,308,057	2,280,912
Cash Restricted - Conditions over Grants	11	158,153	158,153	334,582
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	155,816	211,026
Receivables - Other	6	418,179	70,570	108,466
Inventories		3,033	1,836	1,769
		3,127,706	3,398,666	3,600,481
Less: Current Liabilities				
Payables		(388,512)	(378,277)	(206,617)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(42,465)	(43,843)
Lease Liability		(2,038)	(1,951)	(2,038)
Provisions		(250,426)	(131,619)	(250,426)
		(576,005)	(554,313)	(531,601)
Less: Cash Reserves	7	(663,704)	(704,234)	(663,726)
Add Back: Component of Leave Liability not Required to be funded		22,744	22,630	22,745
Add Back: Current Loan Liability		64,505	42,465	43,843
Add Back: Current Lease Liability		2,038	1,951	2,038
Add Back: Self Supporting Loans		(4,994)	(2,429)	(2,520)
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,972,289	2,204,737	2,471,260



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,115,094				1,115,094	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		750,000			750,000	Bendigo	Various	Various
LEAVE RESERVE BANK		22,745			22,745	ME Bank	2.75%	12.4.2023
PLANT RESERVE BANK		206,335			206,335	ME Bank	2.75%	12.4.2023
BUILDING RESERVE BANK		89,397			89,397	ME Bank	2.75%	12.4.2023
FACILITIES RESERVE BANK		130,711			130,711	ME Bank	2.75%	12.4.2023
MEDICAL RESERVE BANK		55,865			55,865	ME Bank	2.75%	12.4.2023
REFUSE RESERVE BANK		139,436			139,436	ME Bank	2.75%	12.4.2023
SWIMMING POOL RESERVE BANK		19,237			19,237	ME Bank	2.75%	12.4.2023
(b) Term Deposits								
Municipal Fund Investments	750,000				750,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	1,865,494	1,413,726	0	58,353	3,337,573			

Comments/Notes - Investments

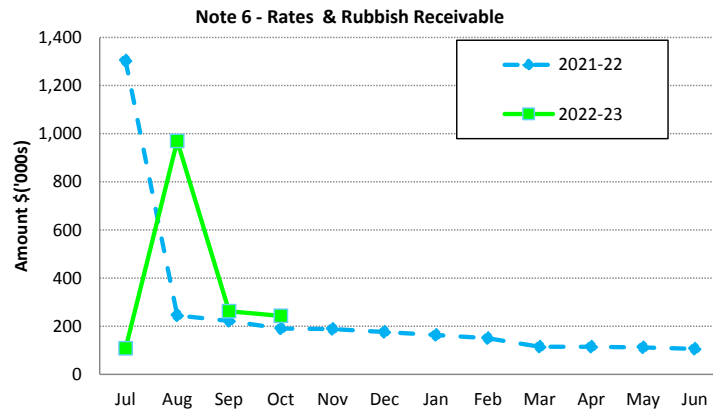
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2022

Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2022	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,291,987	1,253,997
Less Collections to date	(1,154,931)	(1,240,702)
Equals Current Outstanding	243,074	106,018
Net Rates Collectable	243,074	106,018
% Collected	82.61%	92.13%

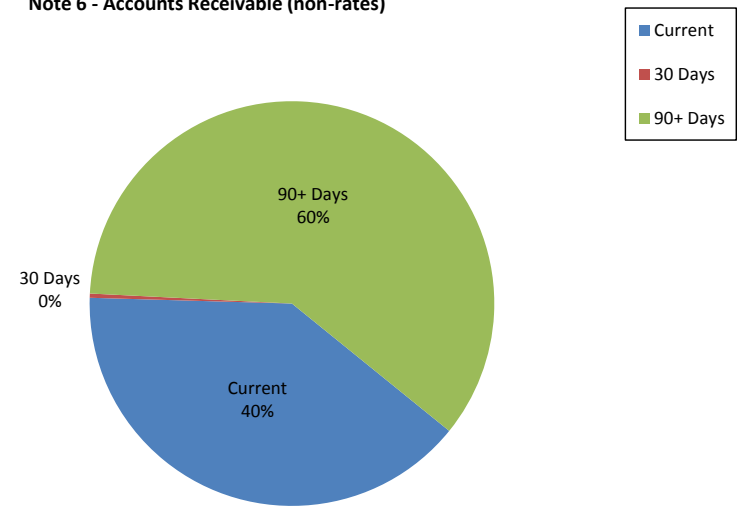
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	26,571	225	2,217	40,264	69,276
Percentage	38.4%	0.3%	3.2%	58.1%	
Balance per Trial Balance					
Sundry Debtors					69,276
Receivables - Other					39,190
Total Receivables General Outstanding					108,466

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



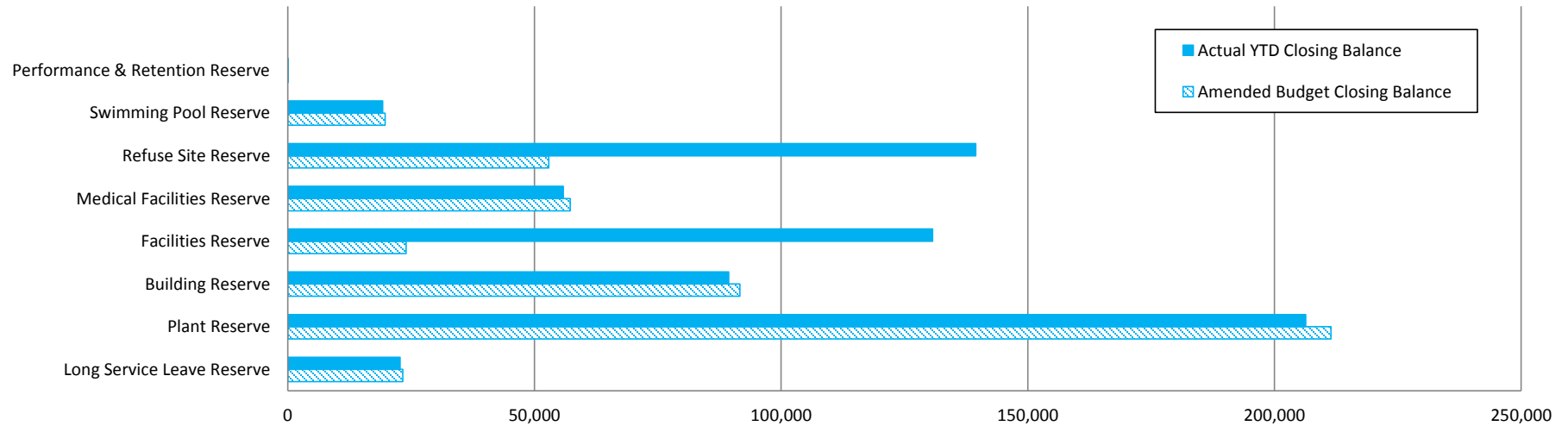
Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	22,744	569	1	0	0	0	0	23,313	22,744.82
Plant Reserve	206,316	5,157	7	0	0	0	0	211,473	206,322.49
Building Reserve	89,395	2,235	3	0	0	0	0	91,630	89,397.49
Facilities Reserve	130,706	3,267	4	0	0	(109,990)	0	23,983	130,710.73
Medical Facilities Reserve	55,863	1,396	2	0	0	0	0	57,259	55,864.70
Refuse Site Reserve	139,431	3,485	5	0	0	(90,000)	0	52,916	139,435.67
Swimming Pool Reserve	19,236.76	481	1	0	0	0	0	19,718	19,237.39
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	663,704	16,590	22	0	0	(199,990)	0	480,304	663,726.08

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



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

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
543	2022 CEO Prado					54,292	51,818		(2,474)
544	2022 Doctors Prado					54,292	51,818		(2,474)
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME					7,657	15,000	7,343	
486	2015 Coastmac Cargo Tiltbed 4m x 2.1m Tandem Trailer					2,573	1,500		(1,073)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					35,521	30,000		(5,521)
		0	0	0	0	165,314	171,954	18,182	(11,542)

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

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Kununoppin / Trayning	0.223730	106	553,801	123,902	0	0	123,902	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,361	2,318	0	0	2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,844	15,850	0	0	15,850	15,850	0	0	15,850
UV - Rural	0.015428	200	70,231,000	1,083,524	0	0	1,083,524	1,083,524	0	0	1,083,524
UV - Mining	0.015428	0	0	0	0	0	0	0	0	0	0
Sub-Totals		321	70,866,006	1,225,594	0	0	1,225,594	1,225,594	0	0	1,225,594
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	28	10,215	11,200	0	0	11,200	11,200	0	0	11,200
GRV - Yelbeni	400.00	6	924	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	422	800	0	0	800	800	0	0	800
UV - Rural	400.00	5		2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	7		2,800	0	0	2,800	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	0	0	19,200	19,200	0	0	19,200
		369	70,877,567	1,244,794	0	0	1,244,794	1,244,794	0	0	1,244,794
Discounts							(51,881)				(55,000)
Amount from General Rates							1,192,913				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(24)				0
Specified Area Rates							0				0
Totals							1,203,890				1,201,103

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	0	0	200,000	200,000	0	0	0	0	200,000	200,000	0	0	0
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	12,836	0	0	0	2,429	4,994	4,994	10,407	7,842	7,842	436	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	0	15,304	15,304	268,099	252,795	252,795	98	9,928	9,928
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	162,493	0	0	0	9,564	19,204	19,204	152,929	143,289	143,289	1,835	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	8,668	17,737	17,737	46,208	37,140	37,140	1,781	2,240	2,240
Loan 70 - Trayning Unmanned Fuel Site	30,232	0	0	0	0	7,266	7,266	30,232	22,966	22,966	20	1,165	1,165
	528,536	0	200,000	200,000	20,662	64,505	64,505	507,874	664,031	664,031	4,170	16,469	16,469

* These loans are self supporting loans. All other debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

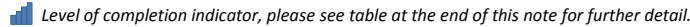























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2022

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (Tied) (a)	Adopted Budget		YTD Amended Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
				Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	282,174	0	70,543	282,174	0	282,174	102,752		0
Governance												
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	150,000	0	150,000	(70,000)	80,000	5,518	0	5,518
Law, Order and Public Safety												
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	158,153	0	102,417	0	102,417	0	102,417	0	(5,559)	152,594
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,524	0	5,524	0	5,524	0	0	0
Education & Welfare												
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	66,039	0	66,039	(66,039)	0	0	0	0
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	700,700	0	700,700	(12,872)	687,828	40,346	(5,300)	35,046
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	26,561	106,243	0	106,243	27,043	(183,670)	0
Direct Road grant funds	MRWA	Operating	0	129,410	0	129,410	129,410	0	129,410	132,194	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	374,893	149,957	374,893	0	374,893	149,957	(8,532)	141,425
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	0	292,096	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	0	280,000	(100,000)	180,000	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	392	1,185	0	1,185	0	(5,531)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(60,207)	0
TOTALS			158,153	519,012	2,031,669	376,863	2,550,681	(308,911)	2,241,770	460,052	(268,798)	334,582
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	519,012	0	226,906	519,012	0	519,012	261,990	(189,201)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		158,153	0	2,031,669	149,957	2,031,669	(308,911)	1,722,758	198,063	(79,598)	334,582
TOTALS			158,153	519,012	2,031,669	376,863	2,550,681	(308,911)	2,241,770	460,052	(268,798)	334,582






















Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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	
				\$	\$	\$	\$	\$	\$	\$	
											
Buildings											
Governance											
	ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(773)	(773)	(180,016)	(81,635)	0	(773)
	ADMIN OFFICE FLOOR COVERINGS	4042540	9231	BC26	0	(297)	(297)	0	0	0	(297)
Total - Governance					0	(1,069)	(1,069)	(180,016)	(81,635)	0	(1,069)
Other Law, Order & Public Safety											
	4 Bay DFES Building	4051002	9231	BC76	0	(5,559)	(5,559)	(201,372)	(201,372)	(201,372)	195,813
Total - Other Law, Order & Public Safety					0	(5,559)	(5,559)	(201,372)	(201,372)	(201,372)	195,813
Housing											
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(116,664)	116,664
	CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARAD	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(584)	(1,226)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(1,164)	1,164
	139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(584)	(1,061)
	Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(4,332)	4,332
	Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(1,208)	(2,411)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATI	4092541	9231	BC52	0	(3,520)	(3,520)	(13,500)	(13,500)	(4,500)	980
Total - Housing					0	(10,594)	(10,594)	(387,150)	(387,150)	(129,036)	118,443
Recreation And Culture											
	Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(70,000)	0	0	0
	Gymnasium Construction	4111544	9231	BC06	0	(4,200)	(4,200)	(4,620)	(4,620)	(1,540)	(2,660)
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AN	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(12,664)	12,664
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENI	4111544	9231	BC41	0	0	0	(70,260)	(70,260)	(23,420)	23,420
	Don Mason Community Centre (Capital)	4113547	9231	BC84	0	(13,350)	(13,350)	(60,000)	(60,000)	(20,000)	6,650
	Sports Ground Ablution Block (Capital)	4111540	9231	BC85	0	(5,300)	(5,300)	(10,250)	(10,250)	(10,250)	4,950
	Trayning Church (Capital)	4111545	9231	BC86	0	(2,091)	(2,091)	(5,000)	(5,000)	(1,664)	(427)
	Kununoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(18,664)	18,664
	Trayning Tennis Club Shelter	4113539	9254	BC93	0	0	0	(40,000)	(40,000)	0	0
	Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(43,750)	(14,580)	(9,740)
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(60,207)	(60,207)	(65,007)	(65,007)	(65,007)	4,800
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(4,003)	(4,003)	(13,815)	(13,815)	(4,604)	602
Total - Recreation And Culture					0	(113,470)	(113,470)	(476,702)	(406,702)	(172,393)	58,923
Total - Buildings					0	(130,692)	(130,692)	(1,245,240)	(1,076,859)	(502,801)	372,109
Furniture & Equipment											
	Accounting System Upgrade	4042560	9232		0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)
Total - Furniture & Equipment					0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)
Total - Furniture & Equipment					0	(6,614)	(6,614)	(42,000)	(42,000)	0	(6,614)




Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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
				\$	\$	\$	\$	\$	\$		
Plant & Equipment											
Governance											
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(60,324)	(60,324)	0	0
	Total - Governance			0	0	0	(60,324)	(60,324)	0	0	
Health											
	Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,710)	(59,710)	0	0
	Total - Health			0	0	0	(59,710)	(59,710)	0	0	
	Purchase of Plant	4123615	9233		0	(29,270)	(29,270)	(361,408)	(361,408)	(120,468)	91,198
	PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(15,148)	(30,307)
	Total - Transport			0	(74,725)	(74,725)	(406,862)	(406,862)	(135,616)	60,891	
Other Property & Services											
	Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,383)	(50,383)	(50,380)	50,380
	Total - Other Property & Services			0	0	0	(50,383)	(50,383)	(50,380)	50,380	
	Total - Plant & Equipment			0	(74,725)	(74,725)	(577,279)	(577,279)	(185,996)	111,271	
Infrastructure Assets - Roads											
Transport											
	Yelbeni South East Road	4121001	9250	RCC012	0	0	0	(93,254)	(93,254)	0	0
	Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	0	0	(20,450)	(20,450)	0	0
	RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121002	9250	RRG014	0	(8,532)	(8,532)	(641,414)	(641,414)	(83,177)	74,645
	RTR - KELLERBERRIN YELBENI ROAD	4121003	9250	RTR015	0	0	0	(283,600)	(283,600)	0	0
	RTR - SHERZINGER ROAD	4121003	9250	RTR017	0	(22,038)	(22,038)	(239,194)	(239,194)	0	(22,038)
	Total - Transport			0	(30,570)	(30,570)	(1,277,912)	(1,277,912)	(83,177)	52,607	
	Total - Infrastructure Assets - Roads			0	(30,570)	(30,570)	(1,277,912)	(1,277,912)	(83,177)	52,607	
Infrastructure Assets - Footpaths											
Transport											
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	0	0	(19,153)	(19,153)	0	0
	Adam Street Footpath, Trayning	4121010	9251	FCC70	0	0	0	(22,279)	(22,279)	0	0
	Jubilee Street Footpath	4121010	9251	FCC71	0	0	0	(24,195)	(24,195)	0	0
	Wilson Street Footpath	4121010	9251	FCC76	0	0	0	(100,532)	0	0	0
	Leake Street Footpath	4121010	9251	FCC77	0	0	0	(58,566)	(58,566)	0	0
	Scadden Street Footpath	4121010	9251	FCC79	0	0	0	(41,575)	(41,575)	(41,575)	41,575
	Hughes Street Footpath	4121010	9251	FCC05	0	0	0	(18,666)	(18,666)	(18,666)	18,666
	Total - Transport			0	0	0	(284,966)	(184,434)	(60,241)	60,241	
	Total - Infrastructure Assets - Footpaths			0	0	0	(284,966)	(184,434)	(60,241)	60,241	
Infrastructure Assets - Other											
Community Amenities											
	CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	(97,713)	0	0
	Total - Community Amenities			0	0	0	(97,713)	(97,713)	0	0	
Recreation And Culture											

Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 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	
				\$	\$	\$	\$	\$	\$	
 Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(10,231)	(10,231)	(43,350)	(43,350)	0	(10,231)
 Synthetic Bowling Green & Surrounds	4113541	9254	BC07	0	(24,905)	(24,905)	(146,000)	(146,000)	(146,000)	121,095
 Sports Precinct Courts	4113539	9254	BC80	0	0	0	(456,939)	(456,939)	0	0
Total - Recreation And Culture				0	(35,136)	(35,136)	(646,289)	(646,289)	(146,000)	110,864
Total - Infrastructure Assets - Other				0	(35,136)	(35,136)	(744,002)	(744,002)	(146,000)	110,864
Capital Expenditure Total				0	(277,737)	(277,737)	(4,171,399)	(3,902,486)	(978,215)	700,478

