



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 31 August 2020**

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 August 2020 of \$2,360,013.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2020/21 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	35%	\$	880,355	\$	150,882
Non-operating Grants, Subsidies and Contributions	12%	\$	1,057,887	\$	176,312
	22%	\$	1,938,242	\$	327,194
		\$	430,069	\$	430,069
Rates Levied	103%	\$	1,147,634	\$	1,182,840
		\$	1,185,487	\$	1,185,487

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 August 2020**

Key Information

Financial Position		Prior Year 31 August 2019	Current Year 31 August 2020
Adjusted Net Current Assets	107%	\$ 2,210,857	\$ 2,360,013
Cash and Equivalent - Unrestricted	112%	\$ 1,288,622	\$ 1,448,447
Cash and Equivalent - Restricted	87%	\$ 781,287	\$ 679,991
Receivables - Rates	97%	\$ 1,056,594	\$ 1,022,250
Receivables - Other	463%	\$ 34,812	\$ 161,273
Payables	302%	\$ 62,979	\$ 190,398

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

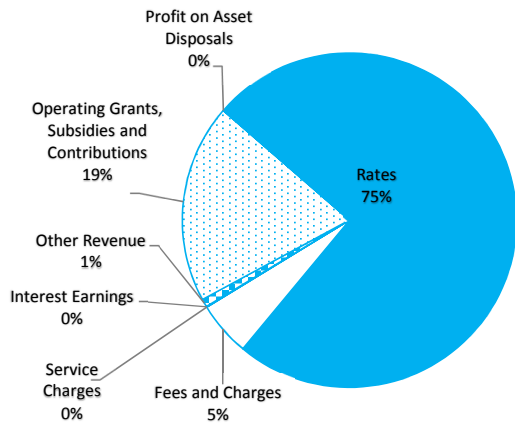
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

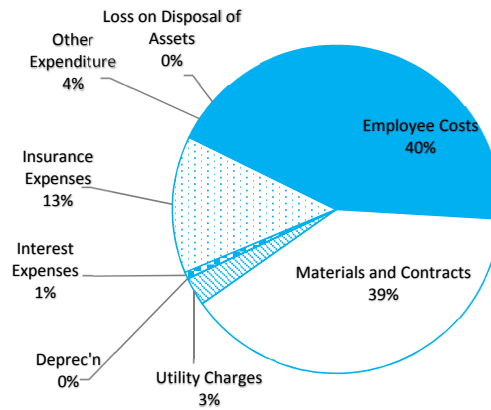
Prepared by:	Parthiv Parekh - Manager of Financial Services
Reviewed by:	Leanne Parola - Chief Executive Officer
Date prepared:	9-Sep-20

**Shire of Trayning
Information Summary
For the Period Ended 31 August 2020**

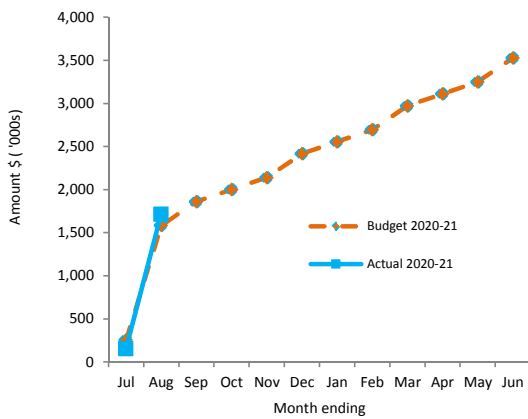
Operating Revenue



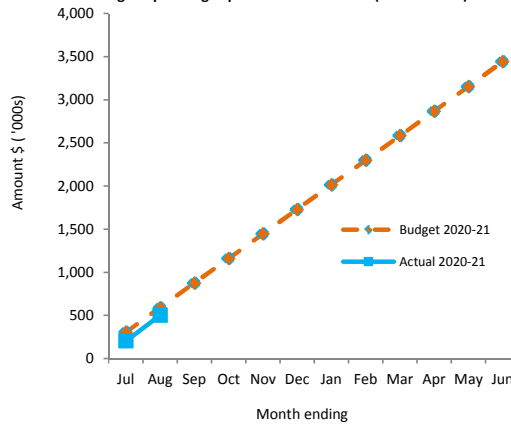
Operating Expenditure



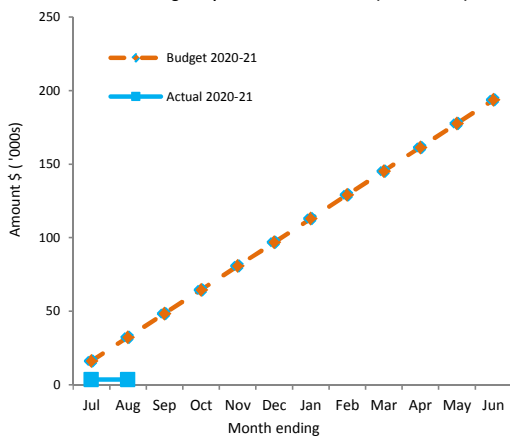
Budget Operating Revenues -v- Actual (Refer Note 2)



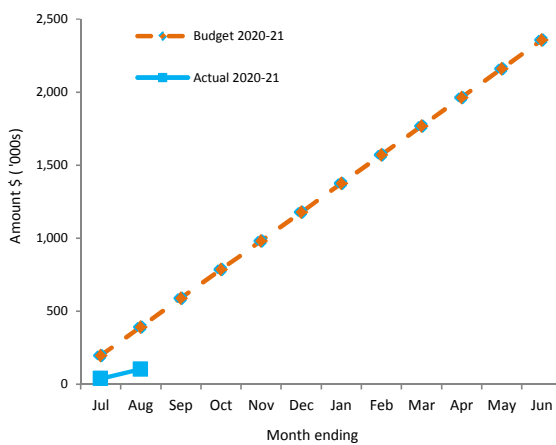
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 August 2020

	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	1,250,052	1,247,927	1,247,927	1,247,927	0	0%		
Revenue from operating activities									
Governance		35,750	35,750	5,952	8,813	2,861	48%	▲	
General Purpose Funding - Rates	9	1,147,634	1,147,634	1,182,840	1,185,487	2,647	0%	▲	
General Purpose Funding - Other		573,919	573,919	2,882	142,388	139,506	4841%	▲	S
Law, Order and Public Safety		6,300	6,300	1,048	130	(918)	(88%)	▼	
Health		99,637	99,637	16,604	6,208	(10,396)	(63%)	▼	S
Education and Welfare		500	500	82	0	(82)	(100%)	▼	
Housing		74,130	74,130	12,354	13,845	1,491	12%	▲	
Community Amenities		50,470	50,470	8,406	57,755	49,349	587%	▲	S
Recreation and Culture		4,545	4,545	754	925	171	23%	▲	
Transport		342,050	342,050	153,922	165,955	12,033	8%	▲	
Economic Services		8,750	8,750	1,452	2,035	583	40%	▲	
Other Property and Services		39,100	39,100	6,512	5,061	(1,451)	(22%)	▼	
		2,382,785	2,382,785	1,392,808	1,588,601				
Expenditure from operating activities									
Governance		(507,693)	(507,694)	(85,314)	(78,734)	6,580	8%	▲	
General Purpose Funding		(66,452)	(66,452)	(11,072)	(9,331)	1,741	16%	▲	
Law, Order and Public Safety		(62,588)	(62,588)	(10,404)	(10,696)	(292)	(3%)	▼	
Health		(167,060)	(167,060)	(27,824)	(11,662)	16,162	58%	▲	S
Education and Welfare		(125,376)	(125,376)	(37,548)	(26,514)	11,034	29%	▲	S
Housing		(137,951)	(137,951)	(22,812)	(21,489)	1,323	6%	▲	
Community Amenities		(200,110)	(200,110)	(33,324)	(37,919)	(4,595)	(14%)	▼	
Recreation and Culture		(684,098)	(682,598)	(113,882)	(48,133)	65,749	58%	▲	S
Transport		(1,239,409)	(1,239,409)	(206,528)	(100,115)	106,413	52%	▲	S
Economic Services		(123,492)	(123,492)	(20,544)	(27,017)	(6,473)	(32%)	▼	
Other Property and Services		(123,241)	(123,241)	(20,508)	(129,123)	(108,615)	(530%)	▼	S
		(3,437,471)	(3,435,972)	(589,760)	(500,731)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	150,532	0	(150,532)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	300	0	(300)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	2	2		▲	
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			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(149,313)	(147,814)	953,880	1,087,871				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,057,887	176,312	124,000	(52,312)	(30%)	▼	S
Proceeds from Disposal of Assets	8	193,785	193,785	32,292	3,636	(28,656)	(89%)	▼	S
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(720,000)	(119,998)	(9,750)	110,248	92%	▲	S
Furniture and Equipment	13	(13,500)	(13,500)	(2,250)	0	2,250	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(80,756)	(26,768)	53,988	67%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(158,900)	(58,568)	100,332	63%	▲	S
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(6,124)	0	6,124	100%	▲	
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	0	0	0	0	0			
Amount attributable to investing activities		(956,587)	(956,587)	(159,424)	32,551				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,645	4,645	774	0	(774)	100%	▼	
Transfer from Reserves	7	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(61,270)	(61,270)	(10,208)	(8,281)	1,927	19%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(14,586)	(55)	14,531	100%	▲	S
Amount attributable to financing activities		(144,152)	(144,152)	(24,020)	(8,336)				
Closing Funding Surplus(Deficit)	3	0	(626)	2,018,364	2,360,013				

▲▼ 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 August 2020

	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	1,250,052	1,247,927	1,247,927	1,247,927	0	0%		
Revenue from operating activities									
Rates	9	1,147,634	1,147,634	1,182,840	1,185,487	2,647	0%	▲	
Operating Grants, Subsidies and Contributions	11	880,355	880,355	150,882	306,069	155,187	103%	▲	\$
Fees and Charges		210,840	210,840	35,116	83,642	48,526	138%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		17,119	17,119	2,842	1,223	(1,619)	(57%)	▼	
Other Revenue		114,837	114,837	19,128	12,179	(6,949)	(36%)	▼	
Profit on Disposal of Assets	8	12,000	12,000	2,000	0	(2,000)	(100%)	▼	
		2,382,785	2,382,785	1,392,808	1,588,601				
Expenditure from operating activities									
Employee Costs		(975,795)	(975,795)	(162,480)	(198,077)	(35,597)	(22%)	▼	\$
Materials and Contracts		(1,162,535)	(1,162,535)	(194,246)	(196,845)	(2,599)	(1%)	▼	
Utility Charges		(125,030)	(125,030)	(20,768)	(14,073)	6,695	32%	▲	
Depreciation on Non-Current Assets		(903,335)	(903,335)	(150,532)	0	150,532	100%	▲	\$
Interest Expenses		(17,405)	(17,405)	(2,892)	(3,278)	(386)	(13%)	▼	
Insurance Expenses		(118,570)	(117,071)	(19,722)	(67,752)	(48,030)	(244%)	▼	\$
Other Expenditure		(120,988)	(120,988)	(36,820)	(20,706)	16,114	44%	▲	\$
Loss on Disposal of Assets	8	(13,815)	(13,815)	(2,300)	0	2,300	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,437,471)	(3,435,972)	(589,760)	(500,731)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	150,532	0	(150,532)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	300	0	(300)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	2	2		▲	
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Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
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Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(149,313)	(147,814)	953,880	1,087,871				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,057,887	176,312	124,000	(52,312)	(30%)	▼	\$
Proceeds from Disposal of Assets	8	193,785	193,785	32,292	3,636	(28,656)	(89%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(720,000)	(119,998)	(9,750)	110,248	92%	▲	\$
Furniture and Equipment	13	(13,500)	(13,500)	(2,250)	0	2,250	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(80,756)	(26,768)	53,988	67%	▲	\$
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(158,900)	(58,568)	100,332	63%	▲	\$
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(6,124)	0	6,124	100%	▲	
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			
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Amount attributable to investing activities		(956,587)	(956,587)	(159,424)	32,551				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,645	4,645	774	0	(774)	(100%)	▼	
Transfer from Reserves	7	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(61,270)	(61,270)	(10,208)	(8,281)	1,927	19%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(14,586)	(55)	14,531	100%	▲	\$
Amount attributable to financing activities		(144,152)	(144,152)	(24,020)	(8,336)				
Closing Funding Surplus (Deficit)	3	0	(626)	2,018,363	2,360,013				

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Refer to Note 2 for an explanation of the reasons for the variance.

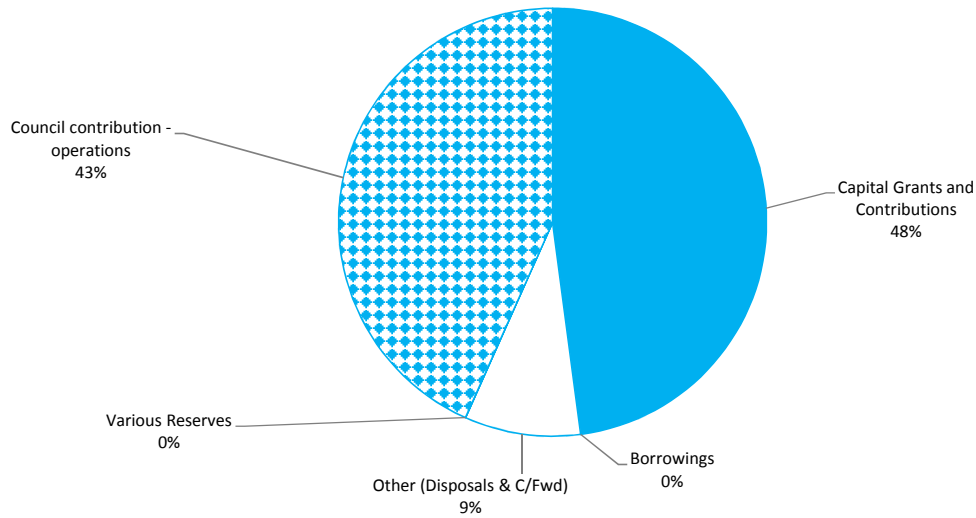
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2020

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	9,750	119,998	720,000	720,000	9,750	(110,248)
Furniture and Equipment	13	0	0	2,250	13,500	13,500	0	(2,250)
Plant and Equipment	13	0	26,768	80,756	484,550	484,550	26,768	(53,988)
Infrastructure Assets - Roads	13	0	58,568	158,900	953,454	953,454	58,568	(100,332)
Infrastructure Assets - Footpaths	13	0	0	6,124	36,755	36,755	0	(6,124)
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	0	0	0	0	0	0
Capital Expenditure Totals		0	95,086		2,208,259	2,208,259	95,086	(272,942)
Capital acquisitions funded by:								
Capital Grants and Contributions				176,312	1,057,887	1,057,887	124,000	(52,312)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				32,292	193,785	193,785	3,636	(28,656)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		0	0
Council contribution - operations				(208,604)	956,587		(32,551)	176,053
Capital Funding Total				0	2,208,259		95,086	95,086

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

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 2020/21 year is \$10,000 or 10% whichever is the greater.

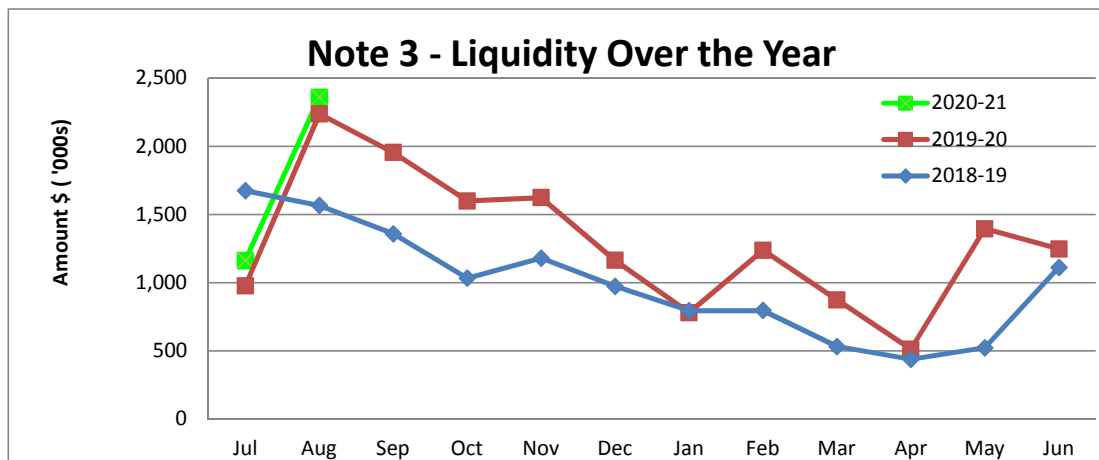
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Expenditure from operating activities						
Recreation and Culture	65,749	58%	▲	S	Timing	Trayning aquatic centre and other town hall building maintenance exp and depreciation exp
Transport	106,413	52%	▲	S	Timing	Council road maintenance and depreciation
Other Property and Services	(108,615)	(530%)	▼	S	Timing	Repair and maintenance exp and other work team expditure is below budget.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(52,312)	(30%)	▼	S	Timing	No capital grants
Proceeds from Disposal of Assets	(28,656)	(89%)	▼	S	Timing	Asset register process
Land and Buildings	110,248	92%	▲	S	Timing	Capital works
Plant and Equipment	53,988	67%	▲	S	Timing	Plant purchase
Infrastructure Assets - Roads	100,332	63%	▲	S	Timing	Capital works

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	31/08/2019	31/08/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,446,793	1,288,622	1,326,480
Cash Restricted - Conditions over Grants	11	0	0	121,966
Cash Restricted - Reserves	4	678,536	781,287	679,991
Receivables - Rates	6	88,685	1,056,594	1,022,250
Receivables - Other	6	(10,045)	34,812	161,273
Inventories		14,166	17,307	14,516
		2,218,135	3,178,623	3,326,477
Less: Current Liabilities				
Payables		(194,196)	(62,979)	(190,398)
Loan Liability		0	(33,193)	8,281
Provisions		(146,955)	(146,955)	(146,955)
		(341,151)	(243,128)	(329,073)
Less: Cash Reserves	7	(651,680)	(781,287)	(651,735)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,606	22,625
Add Back: Current Loan Liability		0	33,193	(8,281)
Adjustment for Trust Transactions Within Muni		0	850	0
Net Current Funding Position		1,247,927	2,210,857	2,360,013



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	948,196				948,196	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,625			22,625	Westpac	0.15%	At Call
PLANT RESERVE BANK		452,793			452,793	Westpac	0.15%	At Call
BUILDING RESERVE BANK		59,080			59,080	Westpac	0.15%	At Call
History Reserve Bank		0			0	Westpac	0.15%	At Call
FACILITIES RESERVE BANK		7,548			7,548	Westpac	0.15%	At Call
MEDICAL RESERVE BANK		55,571			55,571	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,263			29,263	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		24,855			24,855	Westpac	0.15%	At Call
Caravan Park Upgrade Reserve		0			0	Westpac	2.33%	At Call
Trust Fund Bank			0		0	Westpac	0.00%	At Call
Deposits and Bond Monies - Restricted		28,256			28,256	Westpac	0.00%	At Call
(b) Term Deposits								
Municipal Fund Investments	500,000				500,000	Westpac	Variable	At Call
Performance & Retention Bank Reserve		0			0	Bendigo	2.05%	28-Jul-19
(c) Investments								
				0	0	N/A	N/A	N/A
Total	1,448,596	679,991	0	0	2,128,588			

Comments/Notes - Investments

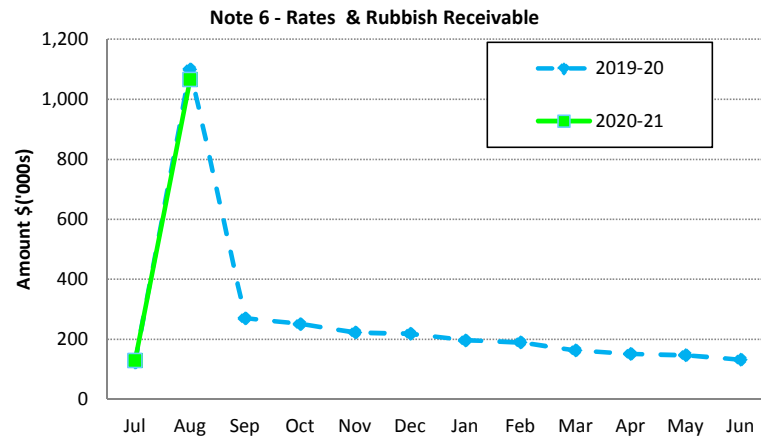
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

Note 6: Receivables

Receivables - Rates & Rubbish	31 August 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	131,563	107,451
Levied this year	1,235,427	1,258,684
Less Collections to date	(301,862)	(1,234,573)
Equals Current Outstanding	1,065,128	131,563
Net Rates Collectable	1,065,128	131,563
% Collected	22.08%	90.37%

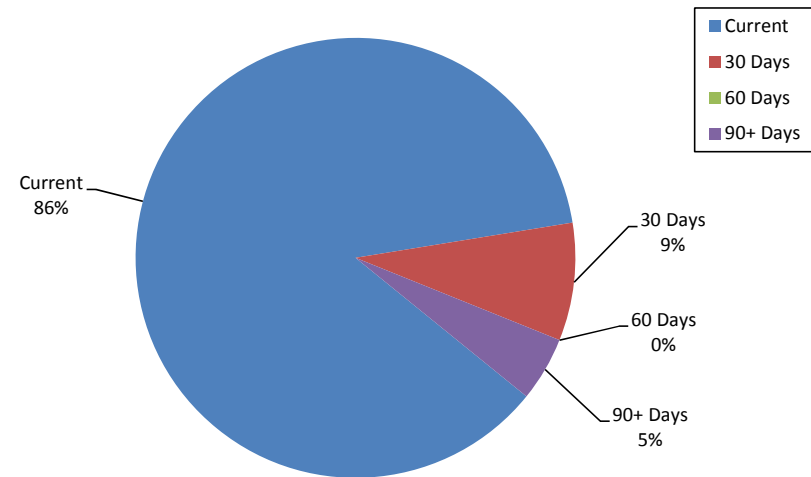
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	145,175	14,514	7	7,929	167,624
Balance per Trial Balance					
Sundry Debtors					167,624
Receivables - Other					(5,998)
Total Receivables General Outstanding					161,626

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

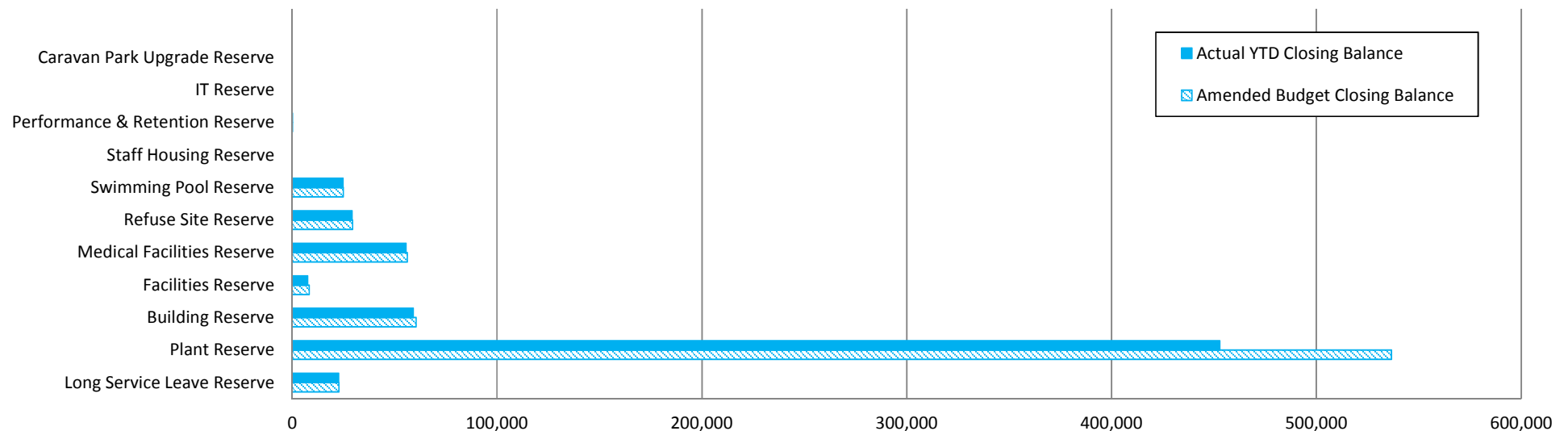
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

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	\$ 22,623	\$ 226	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,849	\$ 22,625
Plant Reserve	452,742	5,919	38	78,013	0	0	0	536,674	452,781
Building Reserve	59,075	1,411	5	0	0	0	0	60,486	59,080
Facilities Reserve	7,548	754	1	0	0	0	0	8,301	7,548
Medical Facilities Reserve	55,566	705	5	0	0	0	0	56,271	55,571
Refuse Site Reserve	29,260	292	2	0	0	0	0	29,552	29,263
Swimming Pool Reserve	24,853	92	2	0	0	0	0	24,945	24,855
Staff Housing Reserve	0	0	0	0	0	0	0	0	0
Performance & Retention Reserve	13	116	0	0	0	0	0	129	13
IT Reserve	0	0	0	0	0	0	0	0	0
Caravan Park Upgrade Reserve	0	0	0	0	0	0	0	0	0
	651,680	9,514	55	78,013	0	0	0	739,207	651,735

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 August 2020

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	Plant and Equipment								
449	2008 Ford Ranger Supercab XL 2WD Ute	4,552	3,636			4,600	3,635		(965)
456	2008 DAF FAD CF85-460 8 X 4 12 SPEED AUTOMATED TIPPER					48,000	60,000	12,000	
502	2018 Toyota Prado Wagon - OKTY CEO					45,000	43,750		(1,250)
534	2019 Toyota Prado - Doctor					52,000	48,200		(3,800)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					46,000	38,200		(7,800)
		4,552	3,636	0	(915)	195,600	193,785	12,000	(13,815)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

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	0.2237	104	541,852	121,226	0	0	121,226	123,969	0	0	123,969
GRV - Yelbeni	0.2237	3	10,360	2,318		0	2,318	2,318	0	0	2,318
GRV - Commercial	0.2237	12	59,347	13,278	0	0	13,278	15,850	0	0	15,850
UV - Rural	0.0197	204	52,476,765	1,033,876	0	0	1,033,876	1,031,747	0	0	1,031,747
UV - Mining	0.0197	0	0	0	0	0	0	0	0	0	0
Sub-Totals		323	53,088,324	1,170,697	0	0	1,170,697	1,173,884	0	0	1,173,884
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	29	9,833	11,600	0	0	11,600	10,800	0	0	10,800
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	8		3,200	0	0	3,200	2,000	0	0	2,000
UV - Mining	400.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		45	11,178	18,000	0	0	18,000	16,000	0	0	16,000
		368	53,099,502	1,188,697	0	0	1,188,697	1,189,884	0	0	1,189,884
Discounts							(14,211)				(51,000)
Amount from General Rates							1,174,486				1,138,884
Ex-Gratia Rates							11,001				11,250
Rates Written Off							0				(2,500)
Specified Area Rates							0				0
Totals							1,185,487				1,147,634

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2020

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2020	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	22,293	0	0	0	0	4,645	4,645	22,293	17,648	17,648	81	805	805
Loan 69 - Community Recreation Centre	311,082	0	0	0	0	14,325	14,325	311,082	296,757	296,757	1,062	9,810	9,810
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	0	0	0	0	0	18,720	18,720	0	(18,720)	-18,720	295	2,955	2,955
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	104,960	0	0	0	8,281	16,690	16,690	96,679	88,270	88,270	1,675	2,690	2,690
Loan 70 - Trayning Unmanned Fuel Site	50,899	0	0	0	0	6,890	6,890	50,899	44,009	44,009	165	1,145	1,145
	489,234	0	0	0	8,281	61,270	61,270	480,953	427,964	427,964	3,278	17,405	17,405

* 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 August 2020

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance	Adopted Budget		YTD Amended	Adopted Annual	Post	Expected (c)+(d)	YTD Actual		Unspent Grant
			(Tied) (a)	Operating	Capital	Budget	Budget (c)	Variations (d)		Revenue	(Expended) (b)	(Tied) (a)+(b)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	556,555	0	0	556,555	0	556,555	141,179		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	468,182	78,030	468,182	0	468,182	0	(1,750)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	850	5,110	0	5,110	0	0	0
		Operating - Tied	0	0	0	0	0	0	0	0	0	0
Recreation and Culture												
Grant - Swimming Pool	BBRF (Building Better Region Fun	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	203,845	0	33,974	203,845		203,845	52,030	(26,095)	0
Direct Road grant funds	MRWA	Operating	0	116,300	0	116,300	116,300		116,300	112,860	(56,604)	0
WANDRA Grant	WANDRA	Operating	0	0	0	0	0		0	0	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	292,500	48,750	292,500		292,500	124,000	(2,034)	121,966
Roads to Recovery Grants												
Black Spot Funding Grants	Dept of Infrastructure	Non-operating	0	0	292,095	48,682	292,095		292,095	0	(56,534)	0
Contribution - Street Lighting	Black Spot Funding	Non-operating	0	0	0	0	0		0	0	0	0
	Main Roads WA	Operating	0	3,655	0	608	3,655		3,655	0	(1,696)	0
TOTALS			0	880,355	1,057,887	327,194	1,938,242	0	1,938,242	430,069	(144,713)	121,966
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	150,882	880,355	0	880,355	306,069	(84,396)	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	1,057,887	176,312	1,057,887	0	1,057,887	124,000	(60,318)	0
TOTALS			0	880,355	1,057,887	327,194	1,938,242	0	1,938,242	430,069	(144,713)	0














Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Governance											
	ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231	0	(8,000)	(8,000)	(20,000)	(20,000)	(3,332)	(4,668)	
	Total - Governance			0	(8,000)	(8,000)	(20,000)	(20,000)	(3,332)	(4,668)	
Other Law, Order & Public Safety											
	4 Bay DFES Building	4051002	9231	BC76	0	(1,750)	(1,750)	(700,000)	(700,000)	(116,666)	114,916
	Total - Other Law, Order & Public Safety				0	(1,750)	(1,750)	(700,000)	(700,000)	(116,666)	114,916
Recreation And Culture											
	Total - Buildings				0	(9,750)	(9,750)	(720,000)	(720,000)	(119,998)	110,248
Furniture & Equipment											
	Upgrade Server Computer	4042563	9232		0	0	0	(13,500)	(13,500)	(2,250)	2,250
	Total - Governance				0	0	0	(13,500)	(13,500)	(2,250)	2,250
	Total - Furniture & Equipment				0	0	0	(13,500)	(13,500)	(2,250)	2,250
Plant & Equipment											
Governance											
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(55,500)	(55,500)	(9,250)	9,250
	Total - Governance				0	0	0	(55,500)	(55,500)	(9,250)	9,250
	Purchase Doctors Vehicle	4074701	9233		0	0	0	(55,500)	(55,500)	(9,250)	9,250
	Total - Health				0	0	0	(55,500)	(55,500)	(9,250)	9,250
	Purchase of Plant	4123615	9233		0	0	0	(270,000)	(270,000)	(45,000)	45,000
	PURCHASE LIGHT VEHICLES	4123604	9233		0	(26,768)	(26,768)	(53,550)	(53,550)	(8,924)	(17,844)
	Total - Transport				0	(26,768)	(26,768)	(323,550)	(323,550)	(53,924)	27,156
	Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,000)	(50,000)	(8,332)	8,332
	Total - Other Property & Services				0	0	0	(50,000)	(50,000)	(8,332)	8,332
	Total - Plant & Equipment				0	(26,768)	(26,768)	(484,550)	(484,550)	(80,756)	53,988

Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 AUGUST 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Roads											
Transport											
	Road Construction - Council	4121001	9250	0	0	0	(158,294)	(158,294)	(26,378)	26,378	
	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(2,034)	(2,034)	(479,833)	(479,833)	(79,966)	77,932
	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(45,507)	(45,507)	(208,673)	(208,673)	(34,780)	(10,727)
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(11,027)	(11,027)	(106,654)	(106,654)	(17,778)	6,751
Total - Transport				0	(58,568)	(58,568)	(953,454)	(953,454)	(158,902)	100,334	
Total - Infrastructure Assets - Roads				0	(58,568)	(58,568)	(953,454)	(953,454)	(158,902)	100,334	
Infrastructure Assets - Footpaths											
Transport											
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	0	(15,190)	(15,190)	(2,534)	2,534	
	Twine St Footpath (Between Glass ans Coronation)	4121010	9251	FCC07	0	0	(21,565)	(21,565)	(3,596)	3,596	
Total - Transport				0	0	0	(36,755)	(36,755)	(6,130)	6,130	
Total - Infrastructure Assets - Footpaths				0	0	0	(36,755)	(36,755)	(6,130)	6,130	
Capital Expenditure Total				0	(95,086)	(95,086)	(2,208,259)	(2,208,259)	(368,036)	272,950	
Level of Completion Indicators											
	0%										
	20%										
	40%										
	60%										
	80%										
	100%										
	Over 100%										
		Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.									