



**SHIRE OF TRAYNING**

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

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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# Agenda Attachment 9.2.1

## Shire of Trayning Information Summary For the Period Ended 31 December 2020

### Key Information

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#### 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 December 2020 of \$2,059,296.

#### 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		
<b>Grants, Subsidies and Contributions</b>							
Operating Grants, Subsidies and Contributions	56%	\$	935,334	\$	525,814	\$	526,768
Non-operating Grants, Subsidies and Contributions	42%	\$	1,331,821	\$	665,904	\$	557,919
	48%	\$	2,267,155	\$	1,191,718	\$	1,084,686
Rates Levied	99%	\$	1,147,634	\$	1,168,752	\$	1,141,380

*% Compares current ytd actuals to annual budget*

# Agenda Attachment 9.2.1

## Shire of Trayning Information Summary For the Period Ended 31 December 2020

### Key Information

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<b>Financial Position</b>		<b>Prior Year 31 December 2019</b>	<b>Current Year 31 December 2020</b>
Adjusted Net Current Assets	181%	\$ 1,137,159	\$ 2,059,296
Cash and Equivalent - Unrestricted	182%	\$ 1,074,185	\$ 1,959,785
Cash and Equivalent - Restricted	87%	\$ 783,525	\$ 679,447
Receivables - Rates	90%	\$ 174,873	\$ 158,254
Receivables - Other	53%	\$ 97,414	\$ 51,830
Payables	37%	\$ 97,738	\$ 35,946

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

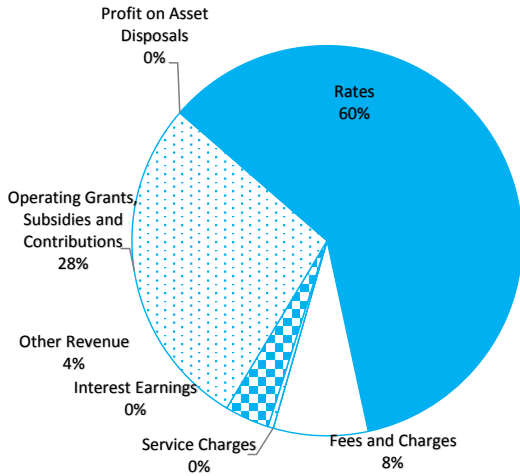
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### Preparation

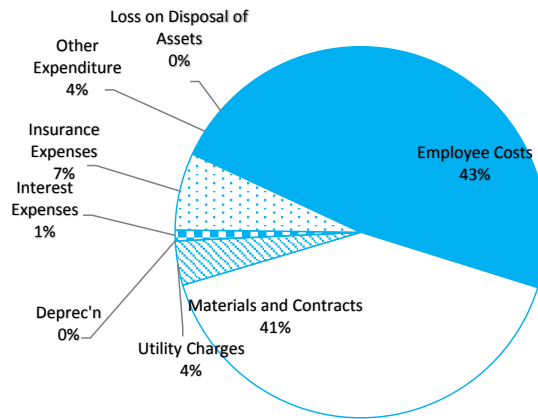
Prepared by: Parthiv Parekh - Manager of Financial Services  
Reviewed by: Leanne Parola - Chief Executive Officer  
Date prepared: 5-Feb-21

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

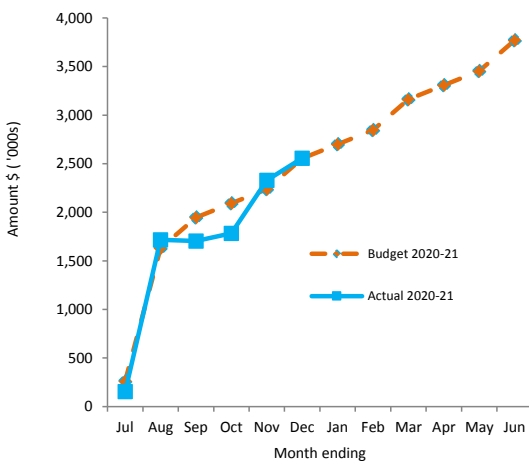
## Operating Revenue



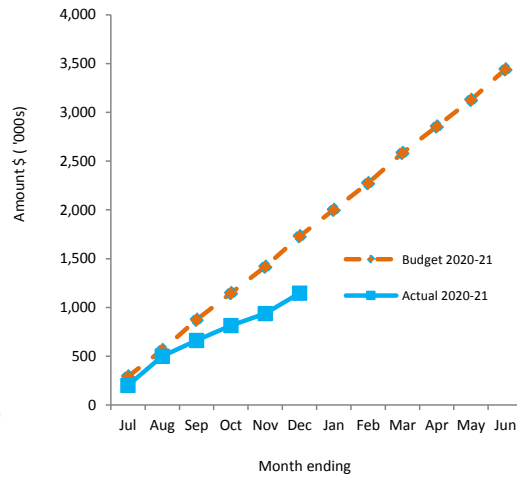
## Operating Expenditure



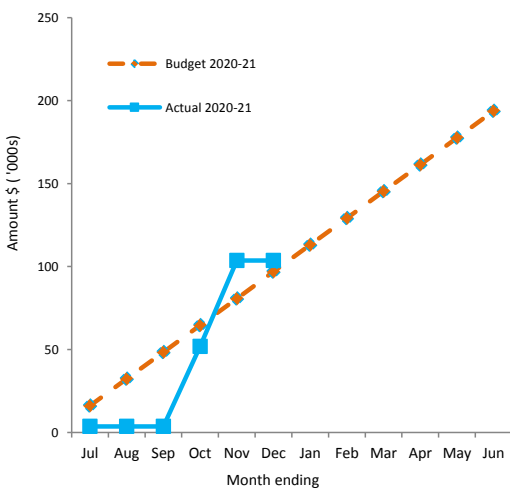
**Budget Operating Revenues -v- Actual (Refer Note 2)**



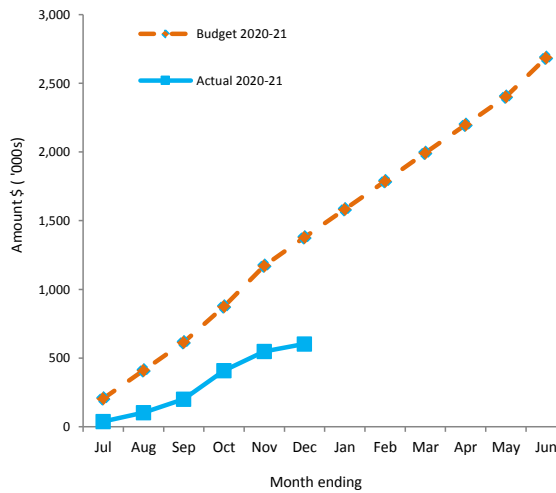
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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.

# Agenda Attachment 9.2.1

**SHIRE OF TRAYNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 December 2020**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	3	1,250,052	1,252,275	1,252,275	1,252,275	0	0%		
<b>Revenue from operating activities</b>									
Governance		35,750	90,729	45,346	46,442	1,096	2%	▲	
General Purpose Funding - Rates	9	1,147,634	1,147,634	1,168,752	1,141,380	(27,372)	(2%)	▼	
General Purpose Funding - Other		573,919	573,919	286,924	291,063	4,139	1%	▲	
Law, Order and Public Safety		6,300	6,300	3,144	7,579	4,435	141%	▲	
Health		99,637	99,637	49,812	52,287	2,475	5%	▲	
Education and Welfare		500	500	246	0	(246)	(100%)	▼	
Housing		74,130	74,130	37,062	33,976	(3,086)	(8%)	▼	
Community Amenities		50,470	50,470	41,470	63,109	21,639	52%	▲	S
Recreation and Culture		4,545	4,545	2,262	3,735	1,473	65%	▲	
Transport		342,050	342,050	229,166	219,872	(9,294)	(4%)	▼	
Economic Services		8,750	8,750	4,356	8,709	4,353	100%	▲	
Other Property and Services		39,100	39,100	19,536	27,196	7,660	39%	▲	
		<b>2,382,785</b>	<b>2,437,764</b>	<b>1,888,076</b>	<b>1,895,346</b>				
<b>Expenditure from operating activities</b>									
Governance		(507,693)	(507,694)	(255,950)	(219,360)	36,590	14%	▲	S
General Purpose Funding		(66,452)	(66,452)	(33,216)	(25,445)	7,771	23%	▲	
Law, Order and Public Safety		(62,588)	(62,588)	(31,212)	(28,957)	2,255	7%	▲	
Health		(167,060)	(167,060)	(83,478)	(76,401)	7,077	8%	▲	
Education and Welfare		(125,376)	(125,376)	(72,644)	(44,225)	28,419	39%	▲	S
Housing		(137,951)	(137,951)	(68,436)	(48,551)	19,885	29%	▲	S
Community Amenities		(200,110)	(200,110)	(99,972)	(99,787)	185	0%	▲	
Recreation and Culture		(684,098)	(682,598)	(341,652)	(201,158)	140,494	41%	▲	S
Transport		(1,239,409)	(1,239,409)	(619,584)	(227,754)	391,830	63%	▲	S
Economic Services		(123,492)	(123,492)	(61,632)	(55,878)	5,754	9%	▲	
Other Property and Services		(123,241)	(123,241)	(61,524)	(118,365)	(56,841)	(92%)	▼	S
		<b>(3,437,471)</b>	<b>(3,435,972)</b>	<b>(1,729,300)</b>	<b>(1,145,880)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		903,335	903,335	451,596	0	(451,596)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	900	0	(900)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	6	6		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	(938)	(938)		▼	
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			
		<b>(149,313)</b>	<b>(92,835)</b>	<b>611,272</b>	<b>748,533</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	665,904	557,919	(107,985)	(16%)	▼	S
Proceeds from Disposal of Assets	8	193,785	193,785	96,876	103,636	6,760	7%	▲	
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(799,647)	(399,822)	(24,821)	375,001	94%	▲	S
Furniture and Equipment	13	(13,500)	(13,500)	(6,750)	0	6,750	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(297,768)	(143,699)	154,069	52%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(476,700)	(359,961)	116,739	24%	▲	S
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(36,737)	(44,053)	(7,316)	(20%)	▼	
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	(249,266)	(249,266)	(124,626)	0	124,626	100%	▲	S
		<b>(1,205,853)</b>	<b>(1,011,566)</b>	<b>(579,623)</b>	<b>89,022</b>				
<b>Financing Activities</b>									
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	2,322	0	(2,322)	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)	(30,624)	(30,369)	255	1%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(4,752)	(164)	4,588	97%	▲	
		<b>(144,152)</b>	<b>(144,152)</b>	<b>(33,054)</b>	<b>(30,534)</b>				
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(249,266)</b>	<b>3,722</b>	<b>1,250,871</b>	<b>2,059,296</b>				

▲▼ 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.

# Agenda Attachment 9.2.1

**SHIRE OF TRAYNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 December 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. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	1,250,052	1,252,275	1,252,275	<b>1,252,275</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	9	1,147,634	1,147,634	1,168,752	<b>1,141,380</b>	(27,372)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	880,355	935,334	525,814	<b>526,768</b>	954	0%	▲	
Fees and Charges		210,840	210,840	121,600	<b>148,616</b>	27,016	22%	▲	S
Service Charges		0	0	0	<b>0</b>	0			
Interest Earnings		17,119	17,119	8,526	<b>8,517</b>	(9)	(0%)	▼	
Other Revenue		114,837	114,837	57,384	<b>70,065</b>	12,681	22%	▲	S
Profit on Disposal of Assets	8	12,000	12,000	6,000	<b>0</b>	(6,000)	(100%)	▼	
		<b>2,382,785</b>	<b>2,437,764</b>	<b>1,888,076</b>	<b>1,895,346</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(903,045)	(903,045)	(451,072)	<b>(497,755)</b>	(46,683)	(10%)	▼	S
Materials and Contracts		(1,235,285)	(1,235,285)	(619,122)	<b>(464,864)</b>	154,258	25%	▲	S
Utility Charges		(125,030)	(125,030)	(62,304)	<b>(44,258)</b>	18,046	29%	▲	S
Depreciation on Non-Current Assets		(903,335)	(903,335)	(451,596)	<b>0</b>	451,596	100%	▲	S
Interest Expenses		(17,405)	(17,405)	(8,676)	<b>(10,838)</b>	(2,162)	(25%)	▼	
Insurance Expenses		(118,570)	(117,071)	(59,166)	<b>(77,053)</b>	(17,887)	(30%)	▼	S
Other Expenditure		(120,988)	(120,988)	(70,464)	<b>(51,112)</b>	19,352	27%	▲	S
Loss on Disposal of Assets	8	(13,815)	(13,815)	(6,900)	<b>0</b>	6,900	100%	▲	
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(3,437,471)</b>	<b>(3,435,972)</b>	<b>(1,729,300)</b>	<b>(1,145,880)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		903,335	903,335	451,596	<b>0</b>	(451,596)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	900	<b>0</b>	(900)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	<b>6</b>	6		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>(938)</b>	(938)		▼	
Movement in Employee Benefit Provisions		224	224	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>(149,313)</b>	<b>(92,835)</b>	<b>611,272</b>	<b>748,533</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	665,904	<b>557,919</b>	(107,985)	(16%)	▼	S
Proceeds from Disposal of Assets	8	193,785	193,785	96,876	<b>103,636</b>	6,760	7%	▲	
Land Held for Resale	13	0	0	0	<b>0</b>	0			
Land and Buildings	13	(720,000)	(799,647)	(399,822)	<b>(24,821)</b>	375,001	94%	▲	S
Furniture and Equipment	13	(13,500)	(13,500)	(6,750)	<b>0</b>	6,750	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(297,768)	<b>(143,699)</b>	154,069	52%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(476,700)	<b>(359,961)</b>	116,739	24%	▲	S
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(36,737)	<b>(44,053)</b>	(7,316)	(20%)	▼	
Infrastructure Assets - Drainage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Airports	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Water	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other		(249,266)	(249,266)	(124,626)	<b>0</b>	124,626	100%	▲	S
<b>Amount attributable to investing activities</b>		<b>(1,205,853)</b>	<b>(1,011,566)</b>	<b>(579,623)</b>	<b>89,022</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		0	0	0	<b>0</b>	0			
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		4,645	4,645	2,322	<b>0</b>	(2,322)	(100%)	▼	
Transfer from Reserves	7	0	0	0	<b>0</b>	0			
Advances to Community Groups		0	0	0	<b>0</b>	0			
Repayment of Debentures	10	(61,270)	(61,270)	(30,624)	<b>(30,369)</b>	255	1%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(4,752)	<b>(164)</b>	4,588	97%	▲	
<b>Amount attributable to financing activities</b>		<b>(144,152)</b>	<b>(144,152)</b>	<b>(33,054)</b>	<b>(30,534)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(249,266)</b>	<b>3,722</b>	<b>1,250,870</b>	<b>2,059,296</b>				

▲ ▼ 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.

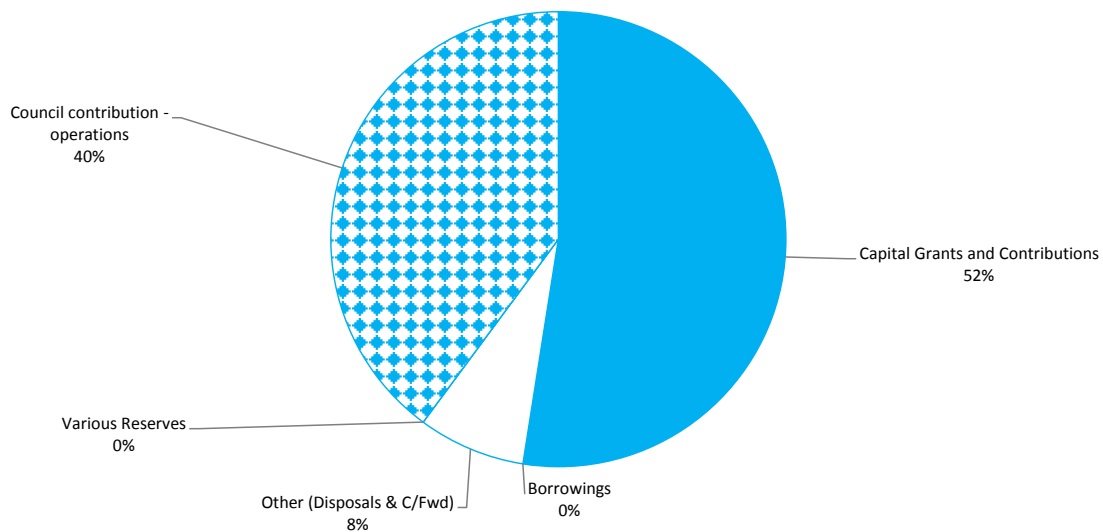
# Agenda Attachment 9.2.1

SHIRE OF TRAYNING  
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 31 December 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	24,821	399,822	799,647	720,000	24,821	(375,001)
Furniture and Equipment	13	0	0	6,750	13,500	13,500	0	(6,750)
Plant and Equipment	13	0	143,699	297,768	484,550	484,550	143,699	(154,069)
Infrastructure Assets - Roads	13	0	359,961	476,700	953,454	953,454	359,961	(116,739)
Infrastructure Assets - Footpaths	13	0	44,053	36,737	36,755	36,755	44,053	7,316
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	124,626	249,266	249,266	0	(124,626)
<b>Capital Expenditure Totals</b>		0	572,533		2,537,172	2,457,525	572,533	(769,870)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				665,904	1,331,821	1,057,887	557,919	(107,985)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				96,876	193,785	193,785	103,636	6,760
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		0	0
Council contribution - operations				(762,780)	1,011,566		(89,022)	673,758
<b>Capital Funding Total</b>				0	2,537,172		572,533	572,533

Budgeted Capital Acquisitions Funding



# Agenda Attachment 9.2.1

## SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 December 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. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
<b>Revenue from operating activities</b>	\$	%				
Community Amenities	21,639	52%	▲	S	Permanent	Black water charges recovery above budget
<b>Expenditure from operating activities</b>						
Governance	36,590	14%	▲	S	Timing	Admin grounds maintenance, Audit Fees and Depreciation
Health	7,077	8%	▲		Timing	Depreciation, Dr's house building maintenance, Booking loss on sale of asset
Education and Welfare	28,419	39%	▲	S	Timing	Depreciation (aged care), School Oval (contribution towards school)
Housing	19,885	29%	▲	S	Timing	Building Maintenance, Depreciation
Recreation and Culture	140,494	41%	▲	S	Timing	Depreciation, Parks and garden facilities maintenance
Transport	391,830	63%	▲	S	Timing	Depreciation, Council road maintenance cost Allocation
Other Property and Services	(56,841)	(92%)	▼	S	Timing	Part repair and hire costs allocation
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(107,985)	(16%)	▼	S	Timing	FESA grant
Land and Buildings	375,001	94%	▲	S	Timing	DFES building, Admin Building Capital Works,
Plant and Equipment	154,069	52%	▲	S	Timing	Plant purchase for road construction and maintenance
Infrastructure Assets - Roads	116,739	24%	▲	S	Timing	Council and RRG Road construction
Infrastructure Assets - Footpaths	(7,316)	(20%)	▼		Permanent	Footpath construction
Infrastructure Assets - Other	124,626	100%	▲	S	Timing	Trayning Sports Precinct

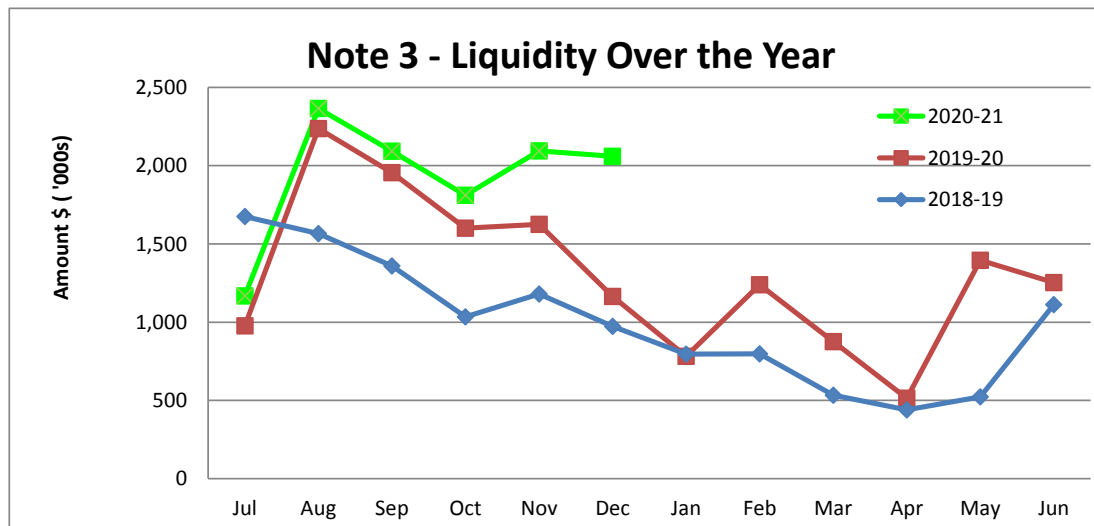


**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2020**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	31/12/2019	31/12/2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,446,793	1,074,185	1,864,296
Cash Restricted - Conditions over Grants	11	0	0	95,489
Cash Restricted - Reserves	4	678,936	783,525	679,447
Receivables - Rates	6	88,685	174,873	158,254
Receivables - Other	6	8,124	97,414	51,830
Inventories		14,166	12,766	19,132
		2,236,704	2,142,762	2,868,448
<b>Less: Current Liabilities</b>				
Payables		(211,381)	(97,738)	(35,946)
Loan Liability		(61,146)	(30,976)	(30,777)
Provisions		(143,991)	(146,955)	(143,991)
		(416,519)	(275,669)	(210,714)
Less: Cash Reserves	7	(651,680)	(783,525)	(651,844)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,615	22,629
Add Back: Current Loan Liability		61,146	30,976	30,777
Adjustment for Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>1,252,275</b>	<b>1,137,159</b>	<b>2,059,296</b>



**Comments - Net Current Funding Position**

# Agenda Attachment 9.2.1

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Fund Bank	459,385				459,385	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,629			22,629	Westpac	0.15%	At Call
PLANT RESERVE BANK		452,869			452,869	Westpac	0.15%	At Call
BUILDING RESERVE BANK		59,090			59,090	Westpac	0.15%	At Call
History Reserve Bank		0			0	Westpac	0.15%	At Call
FACILITIES RESERVE BANK		7,550			7,550	Westpac	0.15%	At Call
MEDICAL RESERVE BANK		55,580			55,580	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,268			29,268	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		24,859			24,859	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		27,603			27,603	Westpac	0.00%	At Call
<b>(b) Term Deposits</b>								
Municipal Fund Investments	1,500,000				1,500,000	Westpac	Variable	At Call
<b>(c) Investments</b>								
LOCAL GOVERNMENT HOUSE UNIT TRUST				53,416	53,416	LG House Trust Unit	N/A	N/A
<b>Total</b>	<b>1,959,785</b>	<b>679,447</b>	<b>0</b>	<b>53,416</b>	<b>2,692,648</b>			

**Comments/Notes - Investments**

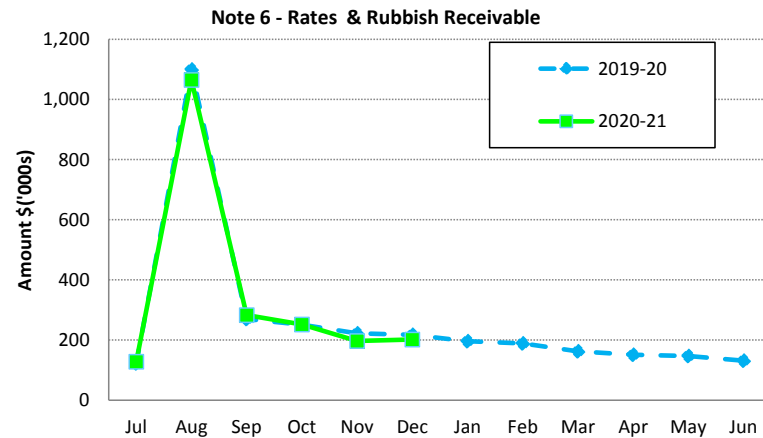
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2020**

**Note 6: Receivables**

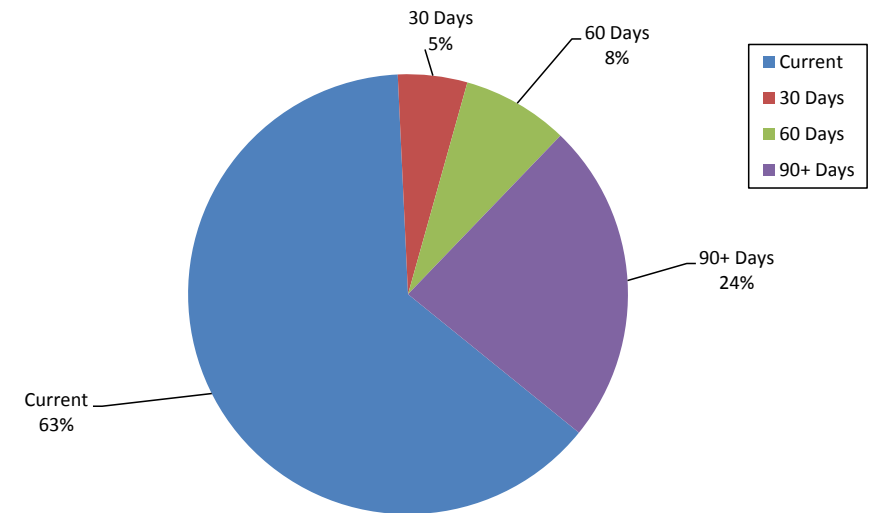
Receivables - Rates & Rubbish	31 December 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	131,563	107,451
Levied this year	1,224,708	1,258,684
Less Collections to date	(1,154,201)	(1,234,573)
Equals Current Outstanding	<b>202,070</b>	<b>131,563</b>
<b>Net Rates Collectable</b>	<b>202,070</b>	<b>131,563</b>
% Collected	85.10%	90.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	46,461	3,734	5,740	17,322	73,257
Percentage	63.4%	5.1%	7.8%	23.6%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					73,739
Receivables - Other					(17,267)
<b>Total Receivables General Outstanding</b>					<b>56,472</b>

Amounts shown above include GST (where applicable)



**Note 6 - Accounts Receivable (non-rates)**



**Comments/Notes - Receivables Rates & Rubbish**

**Comments/Notes - Receivables General**

[Insert explanatory notes and commentary on trends and timing]

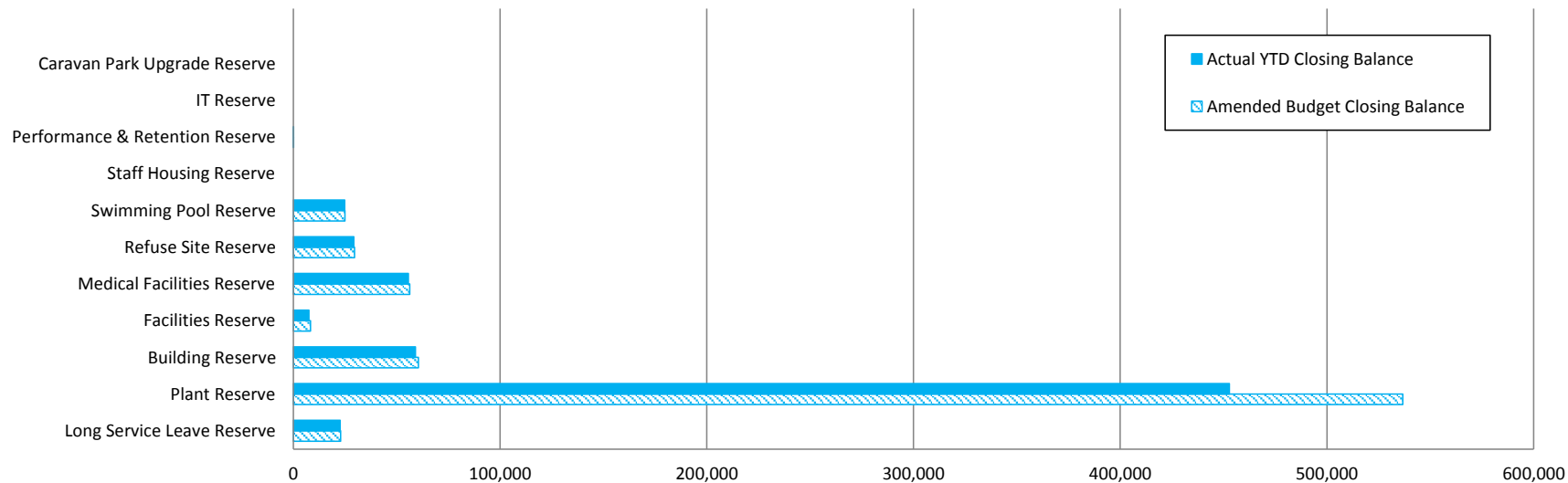
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2020**

**Agenda Attachment 9.2.1**

**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	6	0	0	0	0	22,849	22,629
Plant Reserve	452,742	5,919	114	78,013	0	0	0	536,674	452,856
Building Reserve	59,075	1,411	15	0	0	0	0	60,486	59,090
Facilities Reserve	7,548	754	2	0	0	0	0	8,301	7,550
Medical Facilities Reserve	55,566	705	14	0	0	0	0	56,271	55,580
Refuse Site Reserve	29,260	292	7	0	0	0	0	29,552	29,268
Swimming Pool Reserve	24,853	92	6	0	0	0	0	24,945	24,859
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
	<b>651,680</b>	<b>9,514</b>	<b>164</b>	<b>78,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,207</b>	<b>651,844</b>

**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 December 2020

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
449	2008 Ford Ranger Supercab XL 2WD Ute	4,552	3,636		(915)	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	45,084	48,182	3,098		45,000	43,750		(1,250)
534	2019 Toyota Prado - Doctor	51,939	51,818		(121)	52,000	48,200		(3,800)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					46,000	38,200		(7,800)
		<b>101,575</b>	<b>103,636</b>	<b>3,098</b>	<b>(1,036)</b>	<b>195,600</b>	<b>193,785</b>	<b>12,000</b>	<b>(13,815)</b>

Note: Net book Values are as on 30th June 2020

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

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
<b>General Rate</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV - Kununoppin / Trayning	0.2237	104	541,852	121,226	5,475	0	126,701	123,969	0	0	123,969
GRV - Yelbeni	0.2237	3	10,360	2,318	0	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	(16,232)	(434)	1,017,210	1,031,747	0	0	1,031,747
UV - Mining	0.0197	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>323</b>	<b>53,088,324</b>	<b>1,170,697</b>	<b>(10,757)</b>	<b>(434)</b>	<b>1,159,506</b>	<b>1,173,884</b>	<b>0</b>	<b>0</b>	<b>1,173,884</b>
<b>Minimum Payment</b>	\$										
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
<b>Sub-Totals</b>		<b>45</b>	<b>11,178</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>
		<b>368</b>	<b>53,099,502</b>	<b>1,188,697</b>	<b>(10,757)</b>	<b>(434)</b>	<b>1,177,506</b>	<b>1,189,884</b>	<b>0</b>	<b>0</b>	<b>1,189,884</b>
Discounts							(47,068)				(51,000)
<b>Amount from General Rates</b>							<b>1,130,438</b>				<b>1,138,884</b>
Ex-Gratia Rates							11,001				11,250
Rates Written Off							(59)				(2,500)
Specified Area Rates							0				0
<b>Totals</b>							<b>1,141,380</b>				<b>1,147,634</b>

Comments - Rating Information

\$5475 includes property back rates from FY 2018/19. \$16,232 includes correction of deferred rates generated during amalgamation in FY19/20

\$434 includes refund of rates revenue raised from the property falling in Shire of Mukinbuddin

SHIRE OF TRAYNING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 December 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
Loan 67 - SSL - Bowls Resurface *	22,293	0	0	0	2,300	4,645	4,645	19,993	17,648	17,648	493	805	805
Loan 69 - Community Recreation Centre	311,082	0	0	0	7,102	14,325	14,325	303,980	296,757	296,757	6,025	9,810	9,810
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	200,000	0	0	0	9,266	18,720	18,720	190,734	181,280	181,280	1,885	2,955	2,955
<b>Economic Services</b>													
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	3,421	6,890	6,890	47,478	44,009	44,009	760	1,145	1,145
	689,234	0	0	0	30,369	61,270	61,270	658,865	627,964	627,964	10,838	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 December 2020

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)		
				\$	\$	\$			\$	\$	\$		
<b>General Purpose Funding</b>													
	Grants Commission - General	WALGGC	Operating	0	556,555	0	278,278	556,555	0	556,555	282,358	0	
	Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	468,182	234,090	468,182	0	468,182	0	(8,800)	0
<b>Health</b>													
	Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	2,550	5,110	0	5,110	4,857	(6,938)	0
			Operating - Tied	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>													
	Grant - Swimming Pool	BBRF (Building Better Region Fund	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
<b>Transport</b>													
	Grants Commission - Road Grants	WALGGC	Operating	0	203,845	0	101,922	203,845		203,845	104,060	(83,404)	0
	Direct Road grant funds	MRWA	Operating	0	116,300	0	116,300	116,300	116,300	116,300	112,860	(90,457)	0
	WANDRA Grant	WANDRA	Operating	0	0	0	0	0	0	0	0	0	0
	Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	292,500	146,250	292,500	292,500	292,500	124,000	(28,511)	95,489
	Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	146,046	292,095	292,095	292,095	292,095	(331,450)	0
	Black Spot Funding Grants	Black Spot Funding	Non-operating	0	0	0	0	0	0	0	0	(13,550)	0
	Contribution - Street Lighting	Main Roads WA	Operating	0	3,655	0	1,824	3,655		3,655	0	(8,698)	0
<b>TOTALS</b>				<b>0</b>	<b>880,355</b>	<b>1,057,887</b>	<b>1,027,260</b>	<b>1,938,242</b>	<b>0</b>	<b>1,938,242</b>	<b>920,229</b>	<b>(571,809)</b>	<b>95,489</b>
<b>SUMMARY</b>													
	Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	498,324	880,355	0	880,355	499,278	(182,560)	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	528,936	1,057,887	0	1,057,887	420,952	(389,249)	95,489
<b>TOTALS</b>				<b>0</b>	<b>880,355</b>	<b>1,057,887</b>	<b>1,027,260</b>	<b>1,938,242</b>	<b>0</b>	<b>1,938,242</b>	<b>920,229</b>	<b>(571,809)</b>	<b>95,489</b>



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

**Note 13: Capital Acquisitions**  
 % of Completion

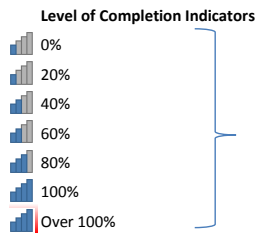
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget		Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	
				\$	\$	\$	\$	\$	\$	
<b>Buildings</b>										
<b>Governance</b>										
0.13	ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231	0	(9,483)	(9,483)	(20,000)	(74,979)	(37,488)	28,005
	<b>Total - Governance</b>			<b>0</b>	<b>(9,483)</b>	<b>(9,483)</b>	<b>(20,000)</b>	<b>(74,979)</b>	<b>(37,488)</b>	<b>28,005</b>
<b>Other Law, Order &amp; Public Safety</b>										
0.01	4 Bay DFES Building	4051002	9231 BC76	0	(8,800)	(8,800)	(700,000)	(700,000)	(349,998)	341,198
	<b>Total - Other Law, Order &amp; Public Safety</b>			<b>0</b>	<b>(8,800)</b>	<b>(8,800)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(349,998)</b>	<b>341,198</b>
<b>Recreation And Culture</b>										
0.27	CARAVAN PARK CAPEX	4132540	9231 BC36	0	(6,538)	(6,538)	0	(24,668)	(12,336)	5,799
	<b>Total - Recreation And Culture</b>			<b>0</b>	<b>(6,538)</b>	<b>(6,538)</b>	<b>0</b>	<b>(24,668)</b>	<b>(12,336)</b>	<b>5,799</b>
0.03	<b>Total - Buildings</b>			<b>0</b>	<b>(24,821)</b>	<b>(24,821)</b>	<b>(720,000)</b>	<b>(799,647)</b>	<b>(399,822)</b>	<b>375,001</b>
<b>Plant &amp; Equipment</b>										
<b>Governance</b>										
1.05	PURCHASE ADMINISTRATION VEHICLE	4042566	9233	0	(58,174)	(58,174)	(55,500)	(55,500)	(55,500)	(2,674)
	<b>Total - Governance</b>			<b>0</b>	<b>(58,174)</b>	<b>(58,174)</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(2,674)</b>
1.06	Purchase Doctors Vehicle	4074701	9233	0	(58,756)	(58,756)	(55,500)	(55,500)	(55,500)	(3,256)
	<b>Total - Health</b>			<b>0</b>	<b>(58,756)</b>	<b>(58,756)</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(3,256)</b>
0.00	Purchase of Plant	4123615	9233	0	0	0	(270,000)	(270,000)	(135,000)	135,000
0.50	PURCHASE LIGHT VEHICLES	4123604	9233	0	(26,768)	(26,768)	(53,550)	(53,550)	(26,772)	4
	<b>Total - Transport</b>			<b>0</b>	<b>(26,768)</b>	<b>(26,768)</b>	<b>(323,550)</b>	<b>(323,550)</b>	<b>(161,772)</b>	<b>135,004</b>
0.00	Replace Works Supervisor's Utility	4142570	9233	0	0	0	(50,000)	(50,000)	(24,996)	24,996
	<b>Total - Other Property &amp; Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(24,996)</b>	<b>24,996</b>
0.30	<b>Total - Plant &amp; Equipment</b>			<b>0</b>	<b>(143,699)</b>	<b>(143,699)</b>	<b>(484,550)</b>	<b>(484,550)</b>	<b>(297,768)</b>	<b>154,069</b>

 Level of completion indicator, please see table at the end of this note for further detail.

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

Note 13: Capital Acquisitions  
 % of Completion

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
				\$	\$	\$	\$	\$	\$		
<b>Infrastructure Assets - Roads</b>											
<b>Transport</b>											
0.00	Road Construction - Council	4121001	9250		0	0	0	(158,294)	(158,294)	(79,134)	79,134
0.06	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(28,511)	(28,511)	(479,833)	(479,833)	(239,898)	211,387
1.13	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(234,859)	(234,859)	(208,673)	(208,673)	(104,340)	(130,519)
0.91	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(96,591)	(96,591)	(106,654)	(106,654)	(53,334)	(43,257)
0.38	<b>Total - Transport</b>				<b>0</b>	<b>(359,961)</b>	<b>(359,961)</b>	<b>(953,454)</b>	<b>(953,454)</b>	<b>(476,706)</b>	<b>116,745</b>
0.38	<b>Total - Infrastructure Assets - Roads</b>				<b>0</b>	<b>(359,961)</b>	<b>(359,961)</b>	<b>(953,454)</b>	<b>(953,454)</b>	<b>(476,706)</b>	<b>116,745</b>
<b>Infrastructure Assets - Footpaths</b>											
<b>Transport</b>											
1.25	MARY STREET FOOTPATH	4121010	9251	FCC02	0	(18,978)	(18,978)	(15,190)	(15,190)	(15,190)	(3,788)
1.16	Twine St Footpath (Between Glass and Coronation)	4121010	9251	FCC07	0	(25,075)	(25,075)	(21,565)	(21,565)	(21,565)	(3,510)
	<b>Total - Transport</b>				<b>0</b>	<b>(44,053)</b>	<b>(44,053)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(7,298)</b>
1.20	<b>Total - Infrastructure Assets - Footpaths</b>				<b>0</b>	<b>(44,053)</b>	<b>(44,053)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(7,298)</b>
<b>Infrastructure Assets - Other</b>											
<b>Recreation And Culture</b>											
0.00	Trayning Sports Precinct Capital	4113539	9254		0	0	0	(249,266)	(249,266)	(124,626)	124,626 BC79
	<b>Total - Recreation And Culture</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(249,266)</b>	<b>(249,266)</b>	<b>(124,626)</b>	<b>124,626</b>
0.00	<b>Total - Infrastructure Assets - Other</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(249,266)</b>	<b>(249,266)</b>	<b>(124,626)</b>	<b>124,626</b>
0.23	<b>Capital Expenditure Total</b>				<b>0</b>	<b>(572,533)</b>	<b>(572,533)</b>	<b>(2,457,525)</b>	<b>(2,537,172)</b>	<b>(1,342,427)</b>	<b>769,894</b>



Percentage YTD Actual to Annual Budget  
 Expenditure over budget highlighted in red.