



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2021**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Agenda Attachment 9.2.3

Shire of Trayning Information Summary For the Period Ended 31 January 2021

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 January 2021 of \$1,821,331.

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	56%	\$ 935,334	\$ 543,105	\$ 526,768
Non-operating Grants, Subsidies and Contributions	42%	\$ 1,331,821	\$ 776,888	\$ 560,169
	48%	\$ 2,267,155	\$ 1,319,993	\$ 1,086,936
Rates Levied	99%	\$ 1,147,634	\$ 1,165,230	\$ 1,140,592

% Compares current ytd actuals to annual budget

Agenda Attachment 9.2.3

Shire of Trayning Information Summary For the Period Ended 31 January 2021

Key Information

Financial Position		Prior Year 31 January 2020	Current Year 31 January 2021
Adjusted Net Current Assets	239%	\$ 761,785	\$ 1,821,330
Cash and Equivalent - Unrestricted	256%	\$ 727,976	\$ 1,864,420
Cash and Equivalent - Restricted	86%	\$ 775,826	\$ 664,167
Receivables - Rates	78%	\$ 153,292	\$ 119,127
Receivables - Other	127%	\$ 44,223	\$ 56,222
Payables	278%	\$ 51,676	\$ 143,403

% 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:

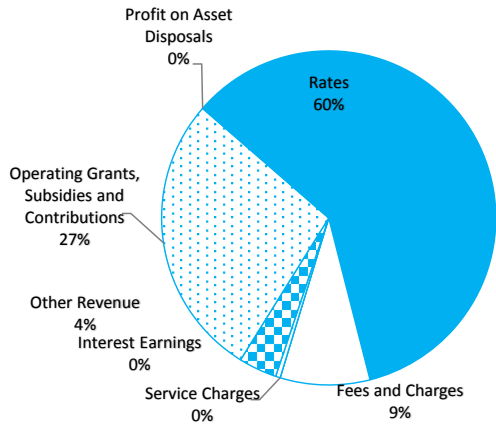
Leanne Parola - Chief Executive Officer

Date prepared:

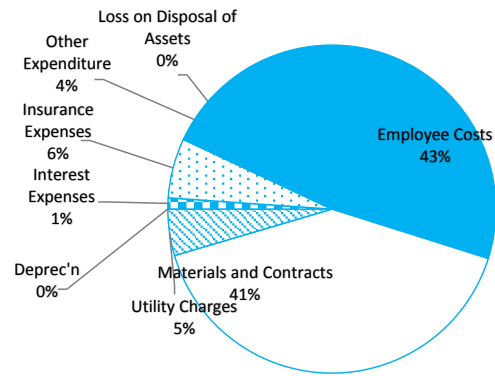
8-Feb-21

**Shire of Trayning
Information Summary
For the Period Ended 31 January 2021**

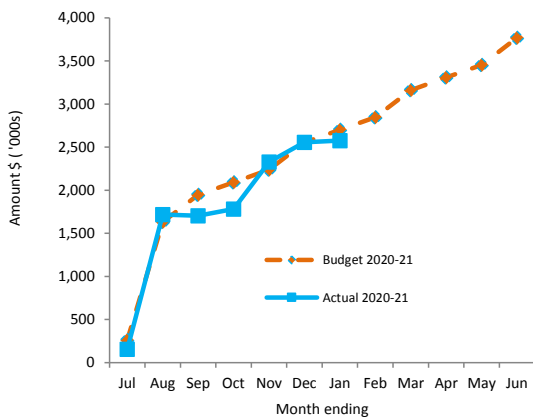
Operating Revenue



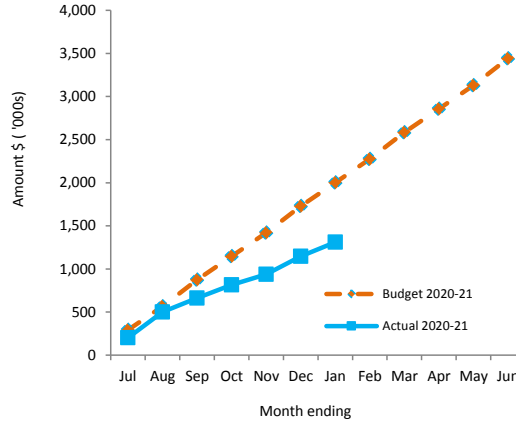
Operating Expenditure



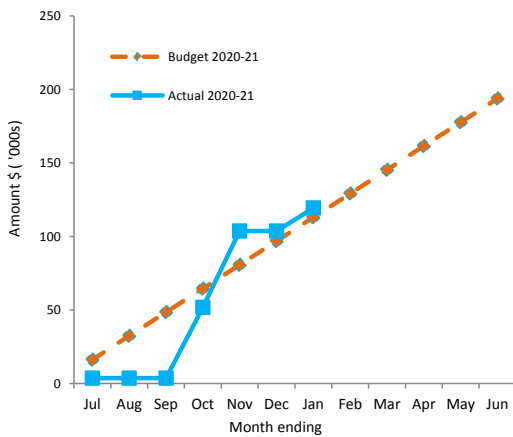
Budget Operating Revenues -v- Actual (Refer Note 2)



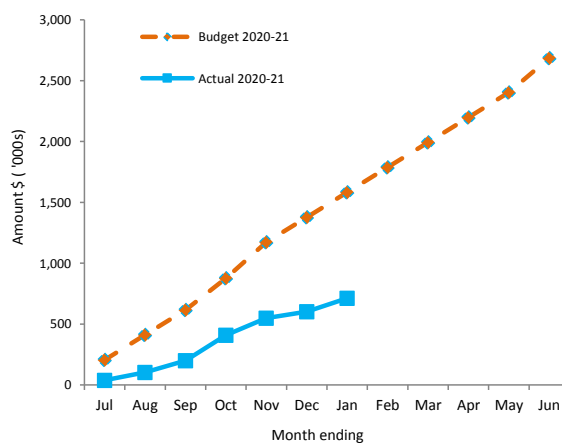
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 9.2.3

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2021

Note	Amended			YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,250,052	1,252,275	1,252,275	1,252,275	0	0%	
Revenue from operating activities								
Governance		35,750	90,729	48,322	47,306	(1,016)	(2%)	▼
General Purpose Funding - Rates	9	1,147,634	1,147,634	1,165,230	1,140,592	(24,638)	(2%)	▼
General Purpose Funding - Other		573,919	573,919	288,365	291,123	2,758	1%	▲
Law, Order and Public Safety		6,300	6,300	3,668	7,601	3,933	107%	▲
Health		99,637	99,637	52,811	55,389	2,578	5%	▲
Education and Welfare		500	500	287	0	(287)	(100%)	▼
Housing		74,130	74,130	43,239	39,576	(3,663)	(8%)	▼
Community Amenities		50,470	50,470	42,965	68,090	25,125	58%	▲
Recreation and Culture		4,545	4,545	2,639	4,327	1,688	64%	▲
Transport		342,050	342,050	247,977	219,872	(28,105)	(11%)	▼
Economic Services		8,750	8,750	5,082	9,552	4,470	88%	▲
Other Property and Services		39,100	39,100	22,792	29,290	6,498	29%	▲
		2,382,785	2,437,764	1,923,377	1,912,718			
Expenditure from operating activities								
Governance		(507,693)	(507,694)	(293,425)	(234,320)	59,105	20%	▲
General Purpose Funding		(66,452)	(66,452)	(38,752)	(28,428)	10,324	27%	▲
Law, Order and Public Safety		(62,588)	(62,588)	(36,414)	(34,108)	2,306	6%	▲
Health		(167,060)	(167,060)	(89,815)	(84,625)	5,190	6%	▲
Education and Welfare		(125,376)	(125,376)	(81,418)	(55,225)	26,193	32%	▲
Housing		(137,951)	(137,951)	(79,842)	(55,898)	23,944	30%	▲
Community Amenities		(200,110)	(200,110)	(116,634)	(111,690)	4,944	4%	▲
Recreation and Culture		(684,098)	(682,598)	(398,594)	(238,327)	160,267	40%	▲
Transport		(1,239,409)	(1,239,409)	(722,848)	(245,532)	477,316	66%	▲
Economic Services		(123,492)	(123,492)	(71,904)	(69,911)	1,993	3%	▲
Other Property and Services		(123,241)	(123,241)	(71,778)	(151,899)	(80,121)	(112%)	▼
		(3,437,471)	(3,435,972)	(2,001,424)	(1,309,963)			
Operating activities excluded from budget								
Add back Depreciation		903,335	903,335	526,862	0	(526,862)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	1,050	0	(1,050)	(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		
		(149,313)	(92,835)	449,865	601,823			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	776,888	560,169	(216,719)	(28%)	▼
Proceeds from Disposal of Assets	8	193,785	193,785	113,022	103,636	(9,386)	(8%)	▼
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(720,000)	(799,647)	(466,459)	(59,488)	406,971	87%	▲
Furniture and Equipment	13	(13,500)	(13,500)	(7,875)	0	7,875	100%	▲
Plant and Equipment	13	(484,550)	(484,550)	(328,896)	(143,699)	185,197	56%	▲
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(556,150)	(389,688)	166,462	30%	▲
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(36,734)	(44,053)	(7,319)	(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)	(145,397)	(36,353)	109,044	75%	▲
		(1,205,853)	(1,011,566)	(651,601)	(9,476)			
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	2,709	0	(2,709)	100%	▼
Transfer from Reserves	7	0	0	0	15,671	15,671		▲
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(61,270)	(61,270)	(35,728)	(38,778)	(3,050)	(9%)	▼
Transfer to Reserves	7	(87,527)	(87,527)	(5,544)	(185)	5,359	97%	▲
		(144,152)	(144,152)	(38,563)	(23,292)			
Closing Funding Surplus(Deficit)	3	(249,266)	3,722	1,011,977	1,821,331			

▲▼ 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 9.2.3

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2021

	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	1,250,052	1,252,275	1,252,275	1,252,275	0	0%		
Revenue from operating activities									
Rates	9	1,147,634	1,147,634	1,165,230	1,140,592	(24,638)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	880,355	935,334	543,105	526,768	(16,338)	(3%)	▼	
Fees and Charges		210,840	210,840	136,450	165,952	29,502	22%	▲	S
Service Charges		0	0	0	0	0			
Interest Earnings		17,119	17,119	9,947	8,599	(1,348)	(14%)	▼	
Other Revenue		114,837	114,837	61,645	70,807	9,162	15%	▲	
Profit on Disposal of Assets	8	12,000	12,000	7,000	0	(7,000)	(100%)	▼	
		2,382,785	2,437,764	1,923,377	1,912,718				
Expenditure from operating activities									
Employee Costs		(903,045)	(903,045)	(524,584)	(569,664)	(45,080)	(9%)	▼	
Materials and Contracts		(1,235,285)	(1,235,285)	(714,733)	(531,207)	183,526	26%	▲	S
Utility Charges		(125,030)	(125,030)	(72,688)	(60,021)	12,667	17%	▲	S
Depreciation on Non-Current Assets		(903,335)	(903,335)	(526,862)	0	526,862	100%	▲	S
Interest Expenses		(17,405)	(17,405)	(10,122)	(14,335)	(4,213)	(42%)	▼	
Insurance Expenses		(118,570)	(117,071)	(69,027)	(77,053)	(8,026)	(12%)	▼	
Other Expenditure		(120,988)	(120,988)	(75,358)	(57,684)	17,674	23%	▲	S
Loss on Disposal of Assets	8	(13,815)	(13,815)	(8,050)	0	8,050	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,437,471)	(3,435,972)	(2,001,424)	(1,309,963)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	526,862	0	(526,862)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	1,050	0	(1,050)	(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			
Amount attributable to operating activities		(149,313)	(92,835)	449,865	601,823				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	776,888	560,169	(216,719)	(28%)	▼	S
Proceeds from Disposal of Assets	8	193,785	193,785	113,022	103,636	(9,386)	(8%)	▼	
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(799,647)	(466,459)	(59,488)	406,971	87%	▲	S
Furniture and Equipment	13	(13,500)	(13,500)	(7,875)	0	7,875	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(328,896)	(143,699)	185,197	56%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(556,150)	(389,688)	166,462	30%	▲	S
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(36,734)	(44,053)	(7,319)	(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		(249,266)	(249,266)	(145,397)	(36,353)	109,044	75%	▲	S
Amount attributable to investing activities		(1,205,853)	(1,011,566)	(651,601)	(9,476)				
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	2,709	0	(2,709)	(100%)	▼	
Transfer from Reserves	7	0	0	0	15,671	15,671		▲	S
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(61,270)	(61,270)	(35,728)	(38,778)	(3,050)	(9%)	▼	
Transfer to Reserves	7	(87,527)	(87,527)	(5,544)	(185)	5,359	97%	▲	
Amount attributable to financing activities		(144,152)	(144,152)	(38,563)	(23,292)				
Closing Funding Surplus (Deficit)	3	(249,266)	3,722	1,011,976	1,821,331				

▲ ▼ 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.

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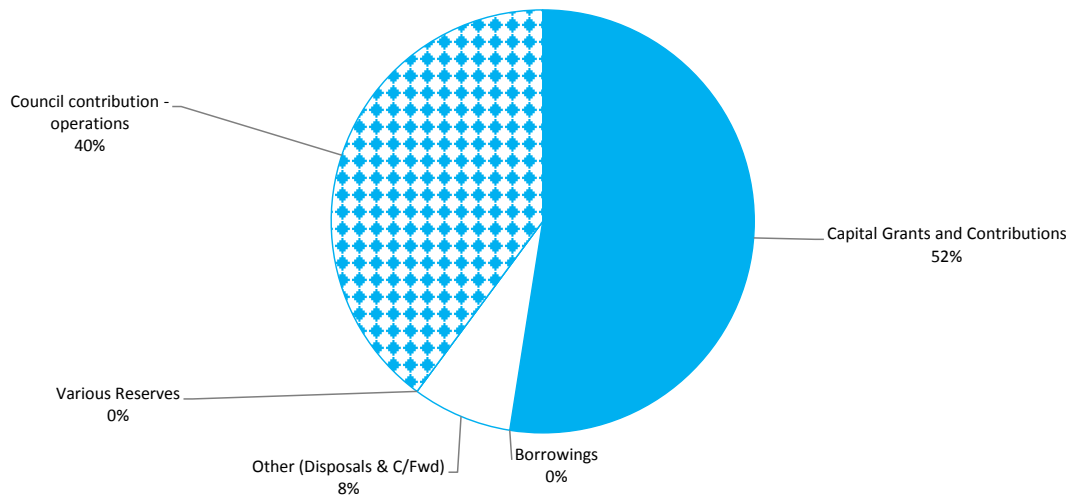
Agenda Attachment 9.2.3

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 31 January 2021

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	59,488	466,459	799,647	720,000	59,488	(406,971)
Furniture and Equipment	13	0	0	7,875	13,500	13,500	0	(7,875)
Plant and Equipment	13	0	143,699	328,896	484,550	484,550	143,699	(185,197)
Infrastructure Assets - Roads	13	0	389,688	556,150	953,454	953,454	389,688	(166,462)
Infrastructure Assets - Footpaths	13	0	44,053	36,734	36,755	36,755	44,053	7,319
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	36,353	145,397	249,266	249,266	36,353	(109,044)
Capital Expenditure Totals		0	673,281		2,537,172	2,457,525	673,281	(868,230)
Capital acquisitions funded by:								
Capital Grants and Contributions				776,888	1,331,821	1,057,887	560,169	(216,719)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				113,022	193,785	193,785	103,636	(9,386)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		15,671	15,671
Council contribution - operations				(889,910)	1,011,566		(6,195)	883,715
Capital Funding Total				0	2,537,172		673,281	673,281

Budgeted Capital Acquisitions Funding



Agenda Attachment 9.2.3

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2021

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		
Revenue from operating activities	\$	%				
Community Amenities	25,125	58%	▲	S	Permanent	Black water charges recovery above budget
Transport	(28,105)	(11%)	▼	S	Timing	FAG grant
Expenditure from operating activities						
Governance	59,105	20%	▲	S	Timing	Admin grounds maintenance, Audit Fees and Depreciation
General Purpose Funding	10,324	27%	▲	S	Permanent	Valuation Expense (No GRV Valuation for FY 2021), Interest (Timing)
Education and Welfare	26,193	32%	▲	S	Timing	Depreciation (aged care), School Oval (contribution towards school)
Housing	23,944	30%	▲	S	Timing	Building Maintenance, Depreciation
Recreation and Culture	160,267	40%	▲	S	Timing	Depreciation, Parks and garden facilities maintenance
Transport	477,316	66%	▲	S	Timing	Depreciation, Council road maintenance cost Allocation
Other Property and Services	(80,121)	(112%)	▼	S	Timing	Part repair and hire costs allocation
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(216,719)	(28%)	▼	S	Timing	FESA grant
Land and Buildings	406,971	87%	▲	S	Timing	DFES building, Admin Building Capital Works,
Plant and Equipment	185,197	56%	▲	S	Timing	Plant purchase for road construction and maintenance
Infrastructure Assets - Roads	166,462	30%	▲	S	Timing	Council and RRG Road construction
Infrastructure Assets - Other	109,044	75%	▲	S	Timing	Trayning Sports Precinct
Financing Activities						
Transfer from Reserves	15,671		▲	S	Timing	Retention money Cooper Oxly - Aquatic Centre

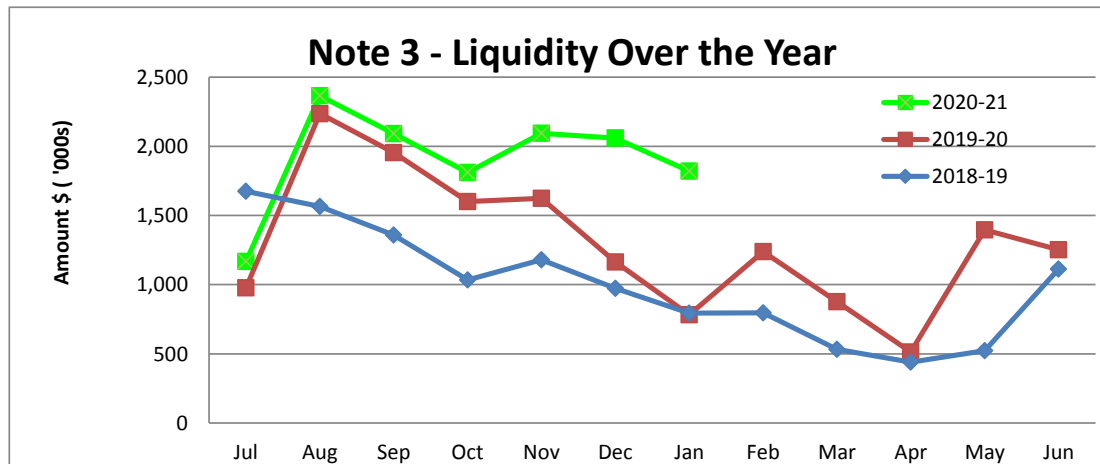
Agenda Attachment 9.2.3

SHIRE OF TRAYNING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 January 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	31/01/2020	31/01/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,446,793	727,976	1,789,861
Cash Restricted - Conditions over Grants	11	0	0	74,560
Cash Restricted - Reserves	4	678,936	775,826	664,167
Receivables - Rates	6	88,685	153,292	119,127
Receivables - Other	6	8,124	44,223	56,222
Inventories		14,166	12,307	18,352
		2,236,704	1,713,624	2,722,289
Less: Current Liabilities				
Payables		(211,381)	(51,676)	(143,403)
Loan Liability		(61,146)	(12,619)	(22,369)
Provisions		(143,991)	(146,955)	(143,991)
		(416,519)	(211,250)	(309,763)
Less: Cash Reserves	7	(651,680)	(775,826)	(636,194)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,617	22,630
Add Back: Current Loan Liability		61,146	12,619	22,369
Adjustment for Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,252,275	761,785	1,821,330



Comments - Net Current Funding Position

Agenda Attachment 9.2.3

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	364,020				364,020	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,630			22,630	Westpac	0.15%	At Call
PLANT RESERVE BANK		452,884			452,884	Westpac	0.15%	At Call
BUILDING RESERVE BANK		59,092			59,092	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		55,582			55,582	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,268			29,268	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		9,189			9,189	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		27,973			27,973	Westpac	0.00%	At Call
(b) Term Deposits								
Municipal Fund Investments	1,500,000				1,500,000	Westpac	Variable	At Call
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				53,416	53,416	LG House Trust Unit	N/A	N/A
Total	1,864,420	664,167	0	53,416	2,582,003			

Comments/Notes - Investments

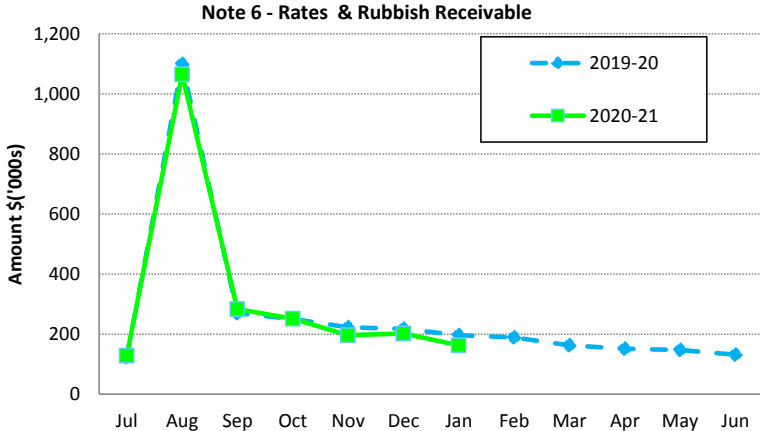
SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2021

Note 6: Receivables

Receivables - Rates & Rubbish	31 January 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	131,563	107,451
Levied this year	1,224,743	1,258,684
Less Collections to date	(1,193,363)	(1,234,573)
Equals Current Outstanding	162,943	131,563
Net Rates Collectable	162,943	131,563
% Collected	87.99%	90.37%

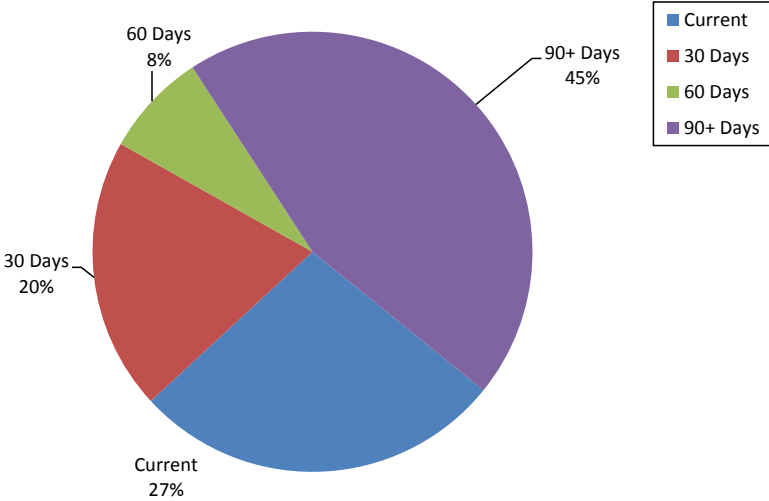
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	12,305	9,020	3,454	20,288	45,066
Percentage	27.3%	20%	7.7%	45%	
Balance per Trial Balance					
Sundry Debtors					45,066
Receivables - Other					15,798
Total Receivables General Outstanding					60,864

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]

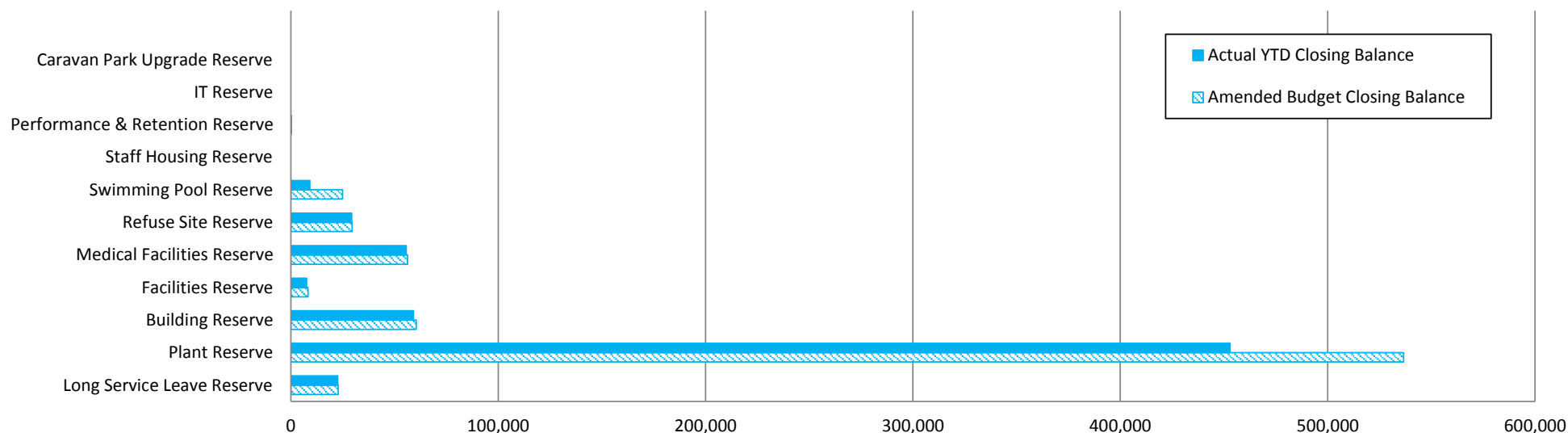
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2021

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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	\$ 22,630
Plant Reserve	452,742	5,919	129	78,013	0	0	0	536,674	452,871
Building Reserve	59,075	1,411	17	0	0	0	0	60,486	59,092
Facilities Reserve	7,548	754	2	0	0	0	0	8,301	7,550
Medical Facilities Reserve	55,566	705	16	0	0	0	0	56,271	55,582
Refuse Site Reserve	29,260	292	8	0	0	0	0	29,552	29,268
Swimming Pool Reserve	24,853	92	7	0	0	0	(15,671)	24,945	9,189
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	185	78,013	0	0	(15,671)	739,207	636,194

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



SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2021

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								
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)
		101,575	103,636	3,098	(1,036)	195,600	193,785	12,000	(13,815)

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 January 2021

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	0.2237	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)	(398)	1,017,245	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	(10,757)	(398)	1,159,541	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	(10,757)	(398)	1,177,541	1,189,884	0	0	1,189,884
Discounts							(47,891)				(51,000)
Amount from General Rates							1,129,650				1,138,884
Ex-Gratia Rates							11,001				11,250
Rates Written Off							(59)				(2,500)
Specified Area Rates							0				0
Totals							1,140,592				1,147,634

Comments - Rating Information

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2021

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	2,300	4,645	4,645	19,993	17,648	17,648	568	805	805
Loan 69 - Community Recreation Centre	311,082	0	0	0	7,102	14,325	14,325	303,980	296,757	296,757	7,074	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	2,577	2,955	2,955
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	104,960	0	0	0	16,689	16,690	16,690	88,271	88,270	88,270	3,200	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	915	1,145	1,145
	689,234	0	0	0	38,778	61,270	61,270	650,456	627,964	627,964	14,335	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 January 2021

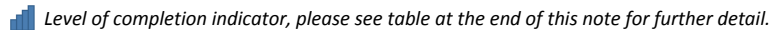










Note 11: Grants and Contributions

	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	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	273,105	468,182	0	468,182	0	(8,800)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	2,975	5,110	0	5,110	4,857	(6,938)	0
		Operating - Tied	0	0	0	0	0	0	0	0	0	0
Recreation and Culture												
Grant - Swimming Pool	BBRF (Building Better Region Fund	Non-operating	0	0	0	0	0	0	0	0	(15,671)	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	118,909	203,845		203,845	104,060	(88,541)	0
Direct Road grant funds	MRWA	Operating	0	116,300	0	116,300	116,300		116,300	112,860	(96,029)	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	170,625	292,500		292,500	124,000	(49,440)	74,560
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	170,387	292,095		292,095	292,095	(340,248)	0
Black Spot Funding Grants	Black Spot Funding	Non-operating	0	0	0	0	0		0	0	(13,581)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,655	0	2,128	3,655		3,655	0	(10,409)	0
TOTALS			0	880,355	1,057,887	1,132,707	1,938,242	0	1,938,242	920,229	(629,657)	74,560
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	515,615	880,355	0	880,355	499,278	(194,978)	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	617,092	1,057,887	0	1,057,887	420,952	(434,679)	74,560
TOTALS			0	880,355	1,057,887	1,132,707	1,938,242	0	1,938,242	920,229	(629,657)	74,560

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2021

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Note 13: Capital Acquisitions

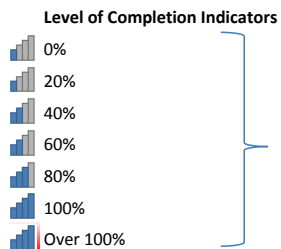
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$		
												
Buildings												
Governance												
	ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231		0	(21,942)	(21,942)	(20,000)	(74,979)	(43,736)	21,794	
Total - Governance				0	(21,942)	(21,942)	(20,000)	(74,979)	(43,736)	21,794		
Other Law, Order & Public Safety												
	4 Bay DFES Building	4051002	9231	BC76	0	(8,800)	(8,800)	(700,000)	(700,000)	(408,331)	399,531	
Total - Other Law, Order & Public Safety				0	(8,800)	(8,800)	(700,000)	(700,000)	(408,331)	399,531		
Recreation And Culture												
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(13,075)	(13,075)	0	(24,668)	(14,392)	1,317	Jun-20
	Swimming Pool Upgrade	4112002	9231	BC21	0	(15,671)	(15,671)	0	0	0	(15,671)	Capitalised
Total - Recreation And Culture				0	(28,746)	(28,746)	0	(24,668)	(14,392)	(14,354)		
Total - Buildings				0	(59,488)	(59,488)	(720,000)	(799,647)	(466,459)	406,971		
Furniture & Equipment												
	Upgrade Server Computer	4042563	9232		0	0	0	(13,500)	(13,500)	(7,875)	7,875	
Total - Governance				0	0	0	(13,500)	(13,500)	(7,875)	7,875		
Total - Furniture & Equipment				0	0	0	(13,500)	(13,500)	(7,875)	7,875		
Plant & Equipment												
Governance												
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	(58,174)	(58,174)	(55,500)	(55,500)	(55,500)	(2,674)	
Total - Governance				0	(58,174)	(58,174)	(55,500)	(55,500)	(55,500)	(2,674)		
	Purchase Doctors Vehicle	4074701	9233		0	(58,756)	(58,756)	(55,500)	(55,500)	(55,500)	(3,256)	
Total - Health				0	(58,756)	(58,756)	(55,500)	(55,500)	(55,500)	(3,256)		
Transport												
	Purchase of Plant	4123615	9233		0	0	0	(270,000)	(270,000)	(157,500)	157,500	
	PURCHASE LIGHT VEHICLES	4123604	9233		0	(26,768)	(26,768)	(53,550)	(53,550)	(31,234)	4,466	
Total - Transport				0	(26,768)	(26,768)	(323,550)	(323,550)	(188,734)	161,966		
	Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,000)	(50,000)	(29,162)	29,162	
Total - Other Property & Services				0	0	0	(50,000)	(50,000)	(29,162)	29,162		
Total - Plant & Equipment				0	(143,699)	(143,699)	(484,550)	(484,550)	(328,896)	185,197		

Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 JANUARY 2021

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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	(158,294)	(158,294)	(92,323)	92,323	
	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(49,440)	(49,440)	(479,833)	(479,833)	(279,881)	230,441
	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(234,859)	(234,859)	(208,673)	(208,673)	(121,730)	(113,129)
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(105,389)	(105,389)	(106,654)	(106,654)	(62,223)	(43,166)
	Total - Transport				0	(389,688)	(389,688)	(953,454)	(953,454)	(556,157)	166,469
	Total - Infrastructure Assets - Roads				0	(389,688)	(389,688)	(953,454)	(953,454)	(556,157)	166,469
Infrastructure Assets - Footpaths											
Transport											
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	(18,978)	(18,978)	(15,190)	(15,190)	(15,190)	(3,788)
	Twine St Footpath (Between Glass and Coronation)	4121010	9251	FCC07	0	(25,075)	(25,075)	(21,565)	(21,565)	(21,565)	(3,510)
	Total - Transport				0	(44,053)	(44,053)	(36,755)	(36,755)	(36,755)	(7,298)
	Total - Infrastructure Assets - Footpaths				0	(44,053)	(44,053)	(36,755)	(36,755)	(36,755)	(7,298)
Infrastructure Assets - Other											
Recreation And Culture											
	Trayning Sports Precinct Capital	4113539	9254		0	(36,353)	(36,353)	(249,266)	(249,266)	(145,397)	109,044 BC79
	Total - Recreation And Culture				0	(36,353)	(36,353)	(249,266)	(249,266)	(145,397)	109,044
	Total - Infrastructure Assets - Other				0	(36,353)	(36,353)	(249,266)	(249,266)	(145,397)	109,044
	Capital Expenditure Total				0	(673,281)	(673,281)	(2,457,525)	(2,537,172)	(1,541,539)	868,258



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