



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2021**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 28 February 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 28 February 2021 of \$1,629,419.

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	77%	\$	935,334	\$	560,396
Non-operating Grants, Subsidies and Contributions	42%	\$	1,331,821	\$	985,239
	56%	\$	2,267,155	\$	1,545,635
				\$	1,280,145
Rates Levied	99%	\$	1,155,275	\$	1,160,847
				\$	1,140,592

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 28 February 2021**

Key Information

Financial Position		Current Year	
		Prior Year 29 February 2020	28 February 2021
Adjusted Net Current Assets	157%	\$ 1,038,810	\$ 1,629,419
Cash and Equivalent - Unrestricted	164%	\$ 1,087,946	\$ 1,788,236
Cash and Equivalent - Restricted	84%	\$ 791,315	\$ 664,172
Receivables - Rates	78%	\$ 146,227	\$ 113,763
Receivables - Other	31%	\$ 141,856	\$ 44,380
Payables	143%	\$ 46,081	\$ 66,002

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

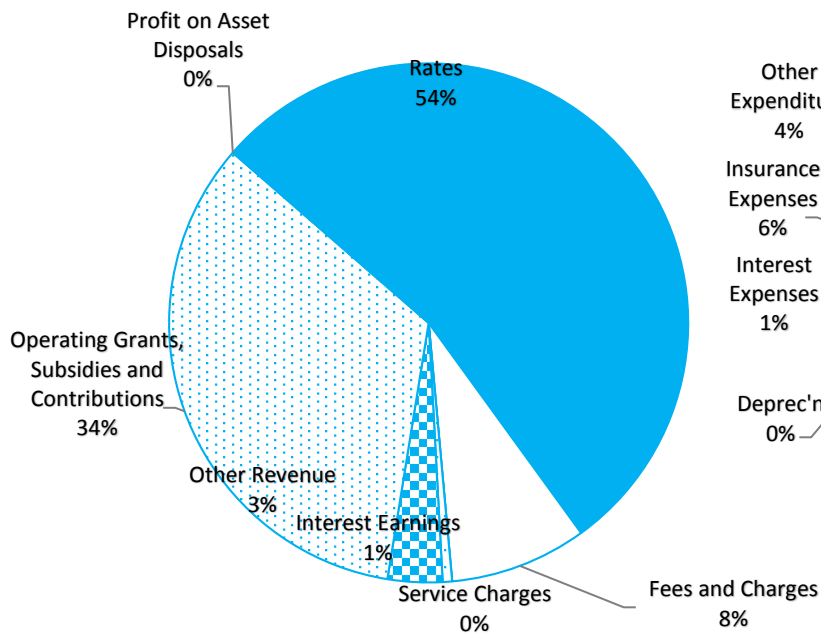
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

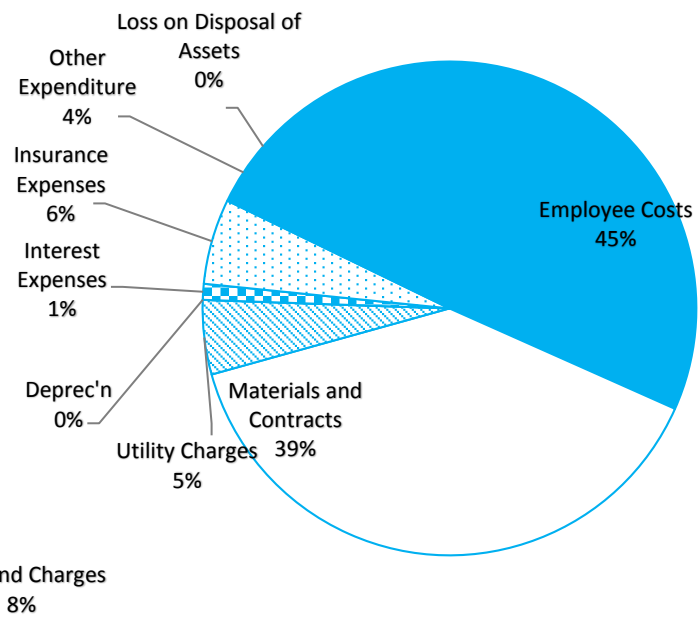
Prepared by: Parthiv Parekh - Manager of Financial Services
 Reviewed by: Leanne Parola - Chief Executive Officer
 Date prepared: 16-Mar-21

**Shire of Trayning
Information Summary
For the Period Ended 28 February 2021**

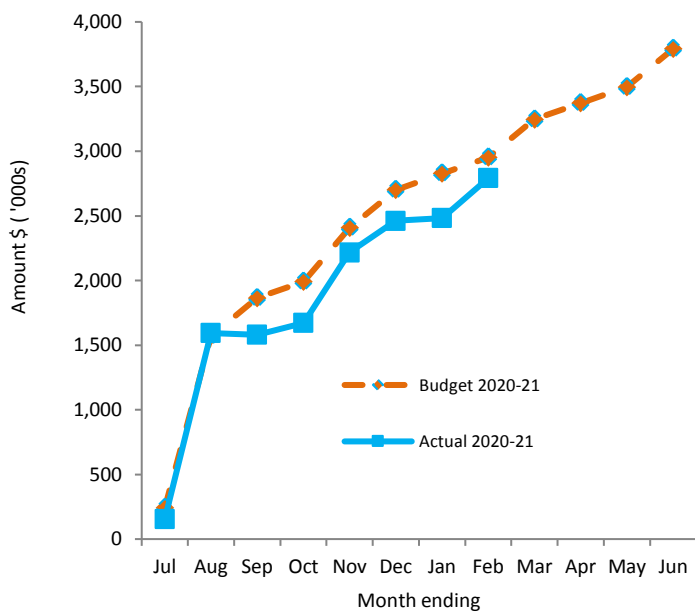
Operating Revenue



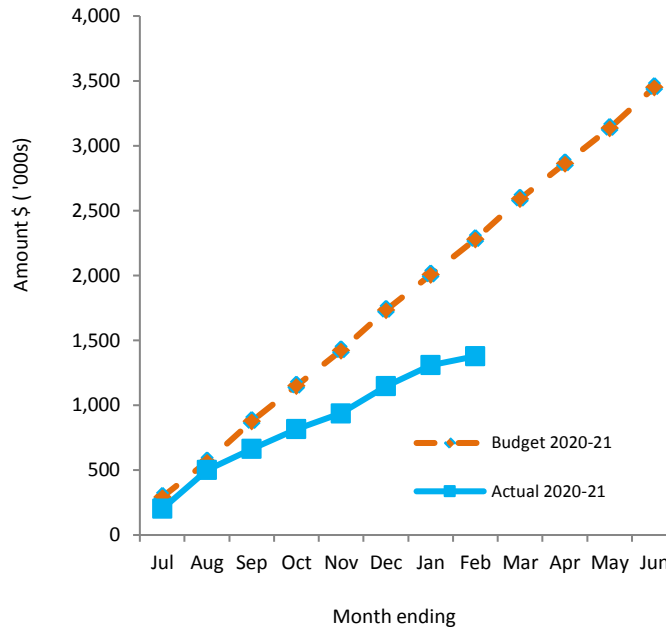
Operating Expenditure



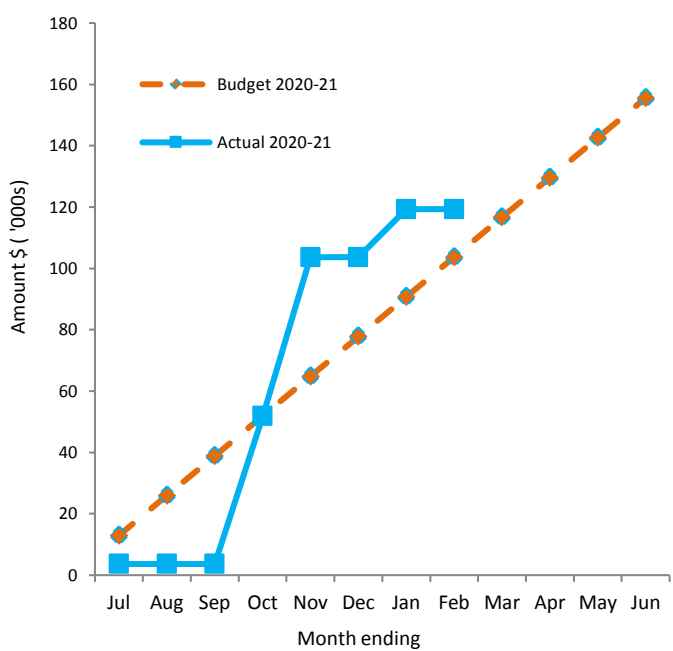
Budget Operating Revenues -v- Actual (Refer Note 2)



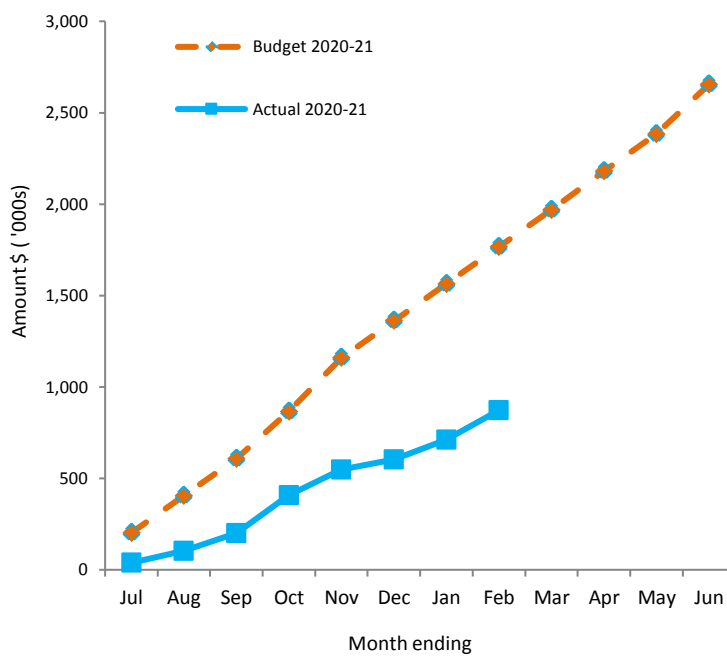
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2021

	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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,250,052	1,074,105	1,074,105	1,074,105	0	0%		
Revenue from operating activities									
Governance		35,750	90,729	51,298	48,323	(2,975)	(6%)	▼	
General Purpose Funding - Rates	9	1,147,634	1,173,128	1,160,847	1,140,559	(20,288)	(2%)	▼	
General Purpose Funding - Other		573,919	556,066	289,806	436,007	146,201	50%	▲	S
Law, Order and Public Safety		6,300	6,300	4,192	7,826	3,634	87%	▲	
Health		99,637	99,637	55,810	58,183	2,373	4%	▲	
Education and Welfare		500	500	328	0	(328)	(100%)	▼	
Housing		74,130	74,130	49,416	44,696	(4,720)	(10%)	▼	
Community Amenities		50,470	64,220	53,628	70,415	16,787	31%	▲	S
Recreation and Culture		4,545	4,545	3,016	4,931	1,915	63%	▲	
Transport		342,050	342,050	266,788	272,414	5,626	2%	▲	
Economic Services		8,750	8,750	5,808	11,482	5,674	98%	▲	
Other Property and Services		39,100	39,100	26,048	32,397	6,349	24%	▲	
		2,382,785	2,459,155	1,966,985	2,127,232				
Expenditure from operating activities									
Governance		(507,693)	(520,999)	(339,780)	(252,094)	87,686	26%	▲	S
General Purpose Funding		(66,452)	(66,452)	(44,288)	(31,269)	13,019	29%	▲	S
Law, Order and Public Safety		(62,588)	(62,588)	(41,616)	(37,152)	4,464	11%	▲	
Health		(167,060)	(167,060)	(96,152)	(88,731)	7,421	8%	▲	
Education and Welfare		(125,376)	(125,376)	(90,192)	(57,523)	32,669	36%	▲	S
Housing		(137,951)	(137,951)	(91,248)	(59,610)	31,638	35%	▲	S
Community Amenities		(200,110)	(200,110)	(133,296)	(123,212)	10,084	8%	▲	
Recreation and Culture		(684,098)	(682,598)	(455,536)	(276,823)	178,713	39%	▲	S
Transport		(1,239,409)	(1,230,006)	(819,848)	(262,756)	557,092	68%	▲	S
Economic Services		(123,492)	(123,492)	(82,176)	(73,867)	8,309	10%	▲	
Other Property and Services		(123,241)	(128,401)	(85,472)	(114,926)	(29,454)	(34%)	▼	S
		(3,437,471)	(3,445,034)	(2,279,604)	(1,377,963)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	602,128	0	(602,128)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	(5,985)	(4,000)	0	4,000	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	7	7		▲	
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)	(88,306)	285,509	748,338				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	985,239	560,169	(425,070)	(43%)	▼	S
Proceeds from Disposal of Assets	8	193,785	155,585	103,704	103,636	(68)	(0%)	▼	
Transfer from Contract Liability		0	178,170	178,170	0				
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(809,647)	(533,096)	(70,932)	462,164	87%	▲	S
Furniture and Equipment	13	(13,500)	0	0	0	0			
Plant and Equipment	13	(484,550)	(434,550)	(326,696)	(143,699)	182,997	56%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(985,507)	(656,968)	(534,631)	122,337	19%	▲	S
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(36,731)	(44,053)	(7,322)	(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	0	(249,266)	(166,168)	(40,218)	125,950	76%	▲	S
Amount attributable to investing activities		(956,587)	(850,149)	(452,546)	(169,728)				
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	3,096	0	(3,096)	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)	(40,832)	(38,778)	2,054	5%	▲	
Transfer to Reserves	7	(87,527)	(77,527)	(6,336)	(190)	6,146	97%	▲	
Amount attributable to financing activities		(144,152)	(134,152)	(44,072)	(23,296)				
Closing Funding Surplus(Deficit)	3	0	1,498	862,997	1,629,419				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,250,052	1,074,105	1,074,105	1,074,105	0	0%		
Revenue from operating activities									
Rates	9	1,147,634	1,155,275	1,160,847	1,140,592	(20,255)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	880,355	935,334	560,396	719,976	159,580	28%	▲	\$
Fees and Charges		210,840	224,590	160,468	181,826	21,358	13%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		17,119	17,119	11,368	12,408	1,040	9%	▲	
Other Revenue		114,837	114,837	65,906	72,430	6,524	10%	▲	
Profit on Disposal of Assets	8	12,000	12,000	8,000	0	(8,000)	(100%)	▼	
		2,382,785	2,459,155	1,966,985	2,127,232				
Expenditure from operating activities									
Employee Costs		(903,045)	(911,545)	(603,760)	(623,905)	(20,145)	(3%)	▼	
Materials and Contracts		(1,235,285)	(1,230,687)	(807,296)	(537,694)	269,602	33%	▲	\$
Utility Charges		(125,030)	(125,030)	(83,072)	(67,073)	15,999	19%	▲	\$
Depreciation on Non-Current Assets		(903,335)	(903,335)	(602,128)	0	602,128	100%	▲	\$
Interest Expenses		(17,405)	(17,405)	(11,568)	(14,335)	(2,767)	(24%)	▼	
Insurance Expenses		(118,570)	(130,031)	(87,528)	(77,053)	10,475	12%	▲	\$
Other Expenditure		(120,988)	(120,988)	(80,252)	(57,905)	22,347	28%	▲	\$
Loss on Disposal of Assets	8	(13,815)	(6,015)	(4,000)	0	4,000	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,437,471)	(3,445,034)	(2,279,604)	(1,377,963)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	602,128	0	(602,128)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	1,815	(5,985)	(4,000)	0	4,000	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	7	7		▲	
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)	(88,306)	285,509	748,338				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	985,239	560,169	(425,070)	(43%)	▼	\$
Proceeds from Disposal of Assets	8	193,785	155,585	103,704	103,636	(68)	(0%)	▼	
Transfer from Contract Liability		0	178,170	178,170	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(720,000)	(809,647)	(533,096)	(70,932)	462,164	87%	▲	\$
Furniture and Equipment	13	(13,500)	0	0	0	0			
Plant and Equipment	13	(484,550)	(434,550)	(326,696)	(143,699)	182,997	56%	▲	\$
Infrastructure Assets - Roads	13	(953,454)	(985,507)	(656,968)	(534,631)	122,337	19%	▲	\$
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(36,731)	(44,053)	(7,322)	(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		0	(249,266)	(166,168)	(40,218)	125,950	76%	▲	\$
Amount attributable to investing activities		(956,587)	(850,149)	(452,546)	(169,728)				
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	3,096	0	(3,096)	(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)	(40,832)	(38,778)	2,054	5%	▲	
Transfer to Reserves	7	(87,527)	(77,527)	(6,336)	(190)	6,146	97%	▲	
Amount attributable to financing activities		(144,152)	(134,152)	(44,072)	(23,296)				
Closing Funding Surplus (Deficit)	3	0	1,498	862,996	1,629,419				

▲▼ 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.

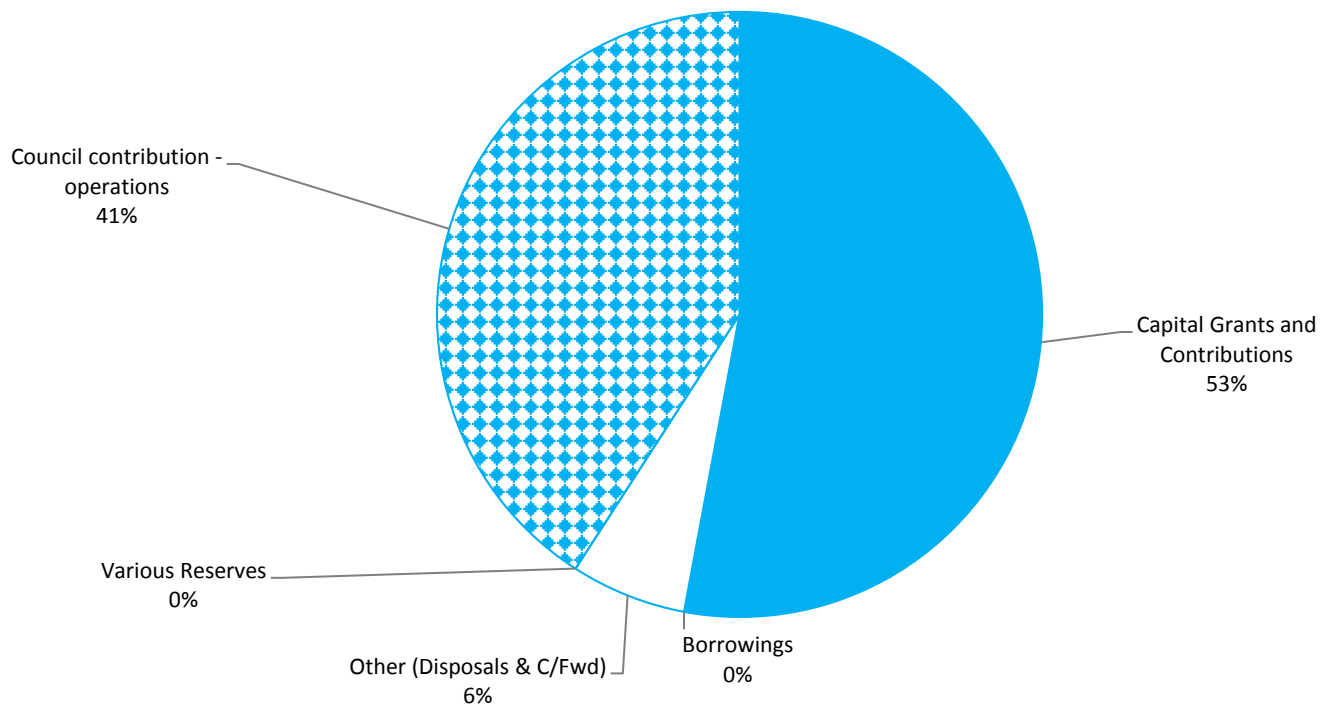
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SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2021

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	70,932	533,096	809,647	720,000	70,932	(462,164)
Furniture and Equipment	13	0	0	0	0	13,500	0	0
Plant and Equipment	13	0	143,699	326,696	434,550	484,550	143,699	(182,997)
Infrastructure Assets - Roads	13	0	534,631	656,968	985,507	953,454	534,631	(122,337)
Infrastructure Assets - Footpaths	13	0	44,053	36,731	36,755	36,755	44,053	7,322
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	40,218	166,168	249,266	0	40,218	(125,950)
Capital Expenditure Totals		0	833,533	1,719,659	2,515,725	2,208,259	833,533	(886,126)
Capital acquisitions funded by:								
Capital Grants and Contributions				985,239	1,331,821	1,057,887	560,169	(425,070)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				103,704	155,585	193,785	103,636	(68)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		15,671	15,671
Council contribution - operations				630,716	1,028,319		154,057	(476,659)
Capital Funding Total				1,719,659	2,515,725		833,533	(886,126)

Budgeted Capital Acquisitions Funding



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

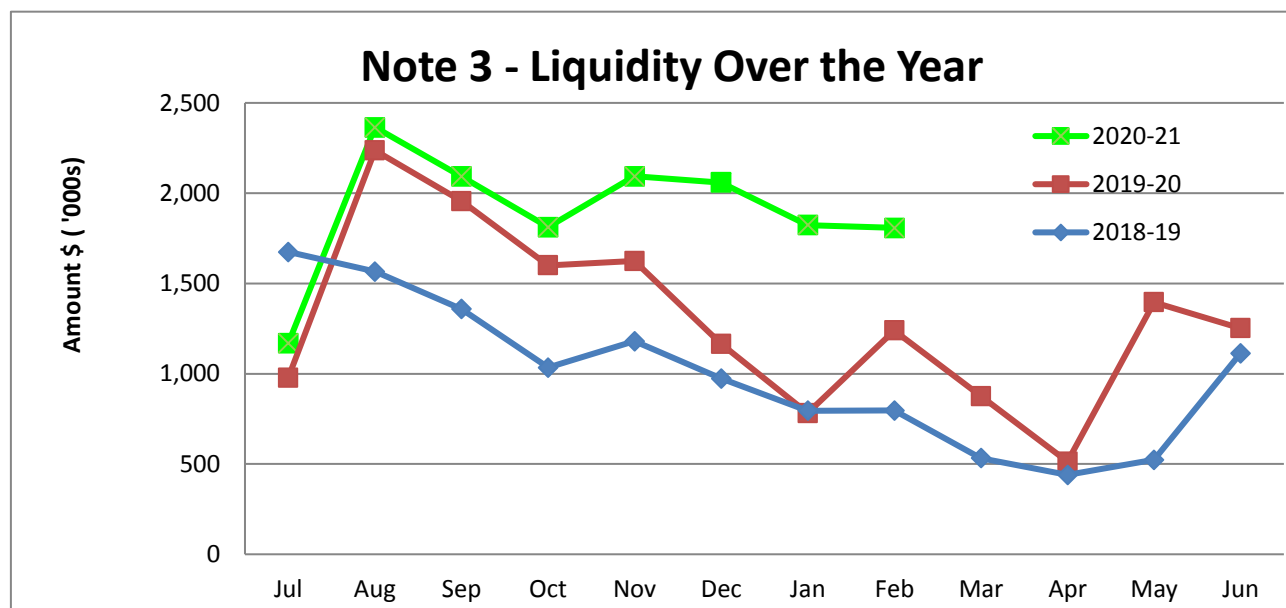
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
General Purpose Funding - Other	146,201	50%	▲	S	Timing	FAGS grant received
Community Amenities	16,787	31%	▲	S	Permanent	Black water charges recovery above budget
Expenditure from operating activities						
Governance	87,686	26%	▲	S	Timing	Admin building grounds maintenance, Audit Fees and Depreciation
General Purpose Funding	13,019	29%	▲	S	Permanent	Valuation Expense (No GRV Valuation for FY 2021), Interest (Timing)
Education and Welfare	32,669	36%	▲	S	Timing	Depreciation (aged care)
Housing	31,638	35%	▲	S	Timing	Buildng Maintenance, Depreciation
Recreation and Culture	178,713	39%	▲	S	Timing	Depreciation, Parks and garden facilities maintenance
Transport	557,092	68%	▲	S	Timing	Depreciation, Council road maintenance cost Allocation
Other Property and Services	(29,454)	(34%)	▼	S	Timing	Part repair and hire costs allocation
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(425,070)	(43%)	▼	S	Timing	Grants FESA not applied not received, minor variance due to RRG grant timing
Land and Buildings	462,164	87%	▲	S	Timing	DFES building, Admin Building Capital Works, Housing capital works
Plant and Equipment	182,997	56%	▲	S	Timing	Plant purchase for road construction and maintenance
Infrastructure Assets - Roads	122,337	19%	▲	S	Timing	R2R road works
Infrastructure Assets - Other	125,950	76%	▲	S	Timing	Trayning Sports Precinct
Financing Activities						
Transfer from Reserves	15,671		▲	S	Permanent	Retention money Cooper Oxly - Aquatic Centre

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	29/02/2020	28/02/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,446,793	1,087,946	1,788,236
Cash Restricted - Reserves	4	678,936	791,315	664,172
Receivables - Rates	6	88,685	146,227	113,763
Receivables - Other	6	8,124	141,856	44,380
Inventories		14,166	13,938	20,600
		2,236,704	2,181,280	2,631,151
Less: Current Liabilities				
Payables		(211,381)	(46,081)	(66,002)
Contract Liability / Unused Grants		(178,170)	(180,738)	(178,170)
Loan Liability		(61,146)	(10,361)	(22,369)
Provisions		(143,991)	(146,955)	(143,991)
		(594,689)	(384,135)	(410,532)
Less: Cash Reserves	7	(651,680)	(791,315)	(636,199)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,619	22,630
Add Back: Current Loan Liability		61,146	10,361	22,369
Adjustment for Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,074,105	1,038,810	1,629,419



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	287,836				287,836	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		452,887			452,887	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		29,269			29,269	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	1,788,236	664,172	0	53,416	2,505,823			

Comments/Notes - Investments

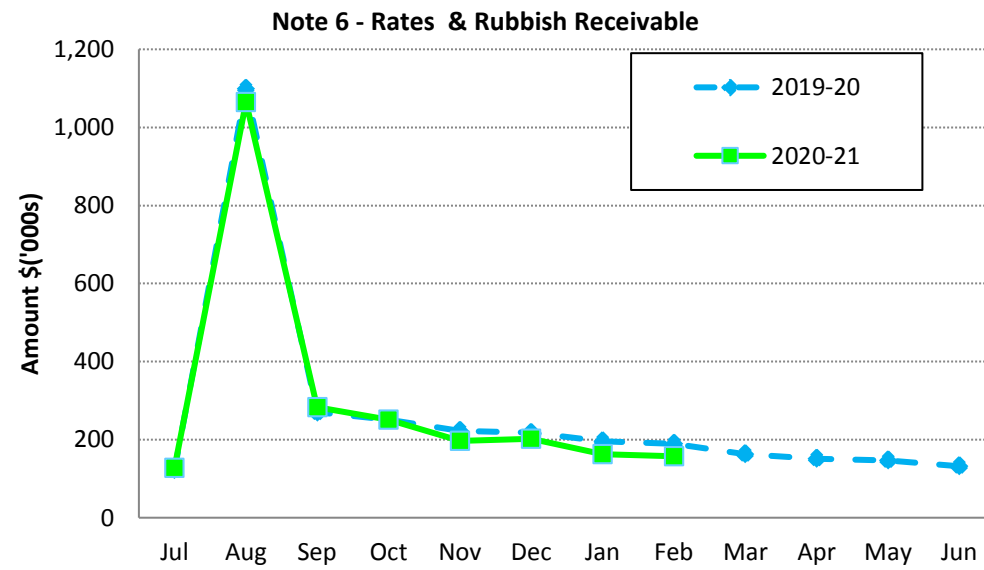
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

Note 6: Receivables

Receivables - Rates & Rubbish	28 February 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	(1,198,727)	(1,234,573)
Equals Current Outstanding	157,579	131,563
Net Rates Collectable	157,579	131,563
% Collected	88.38%	90.37%

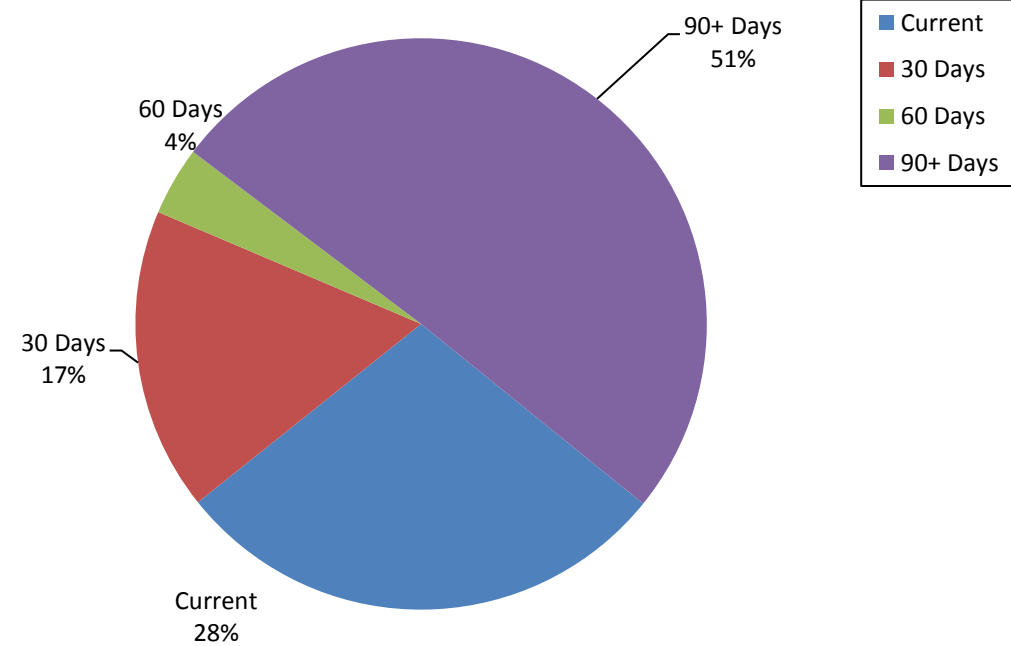
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	9,617	5,795	1,313	17,094	33,819
Percentage	28.4%	17.1%	3.9%	50.5%	
Balance per Trial Balance					
Sundry Debtors					33,819
Receivables - Other					15,203
Total Receivables General Outstanding					49,022

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

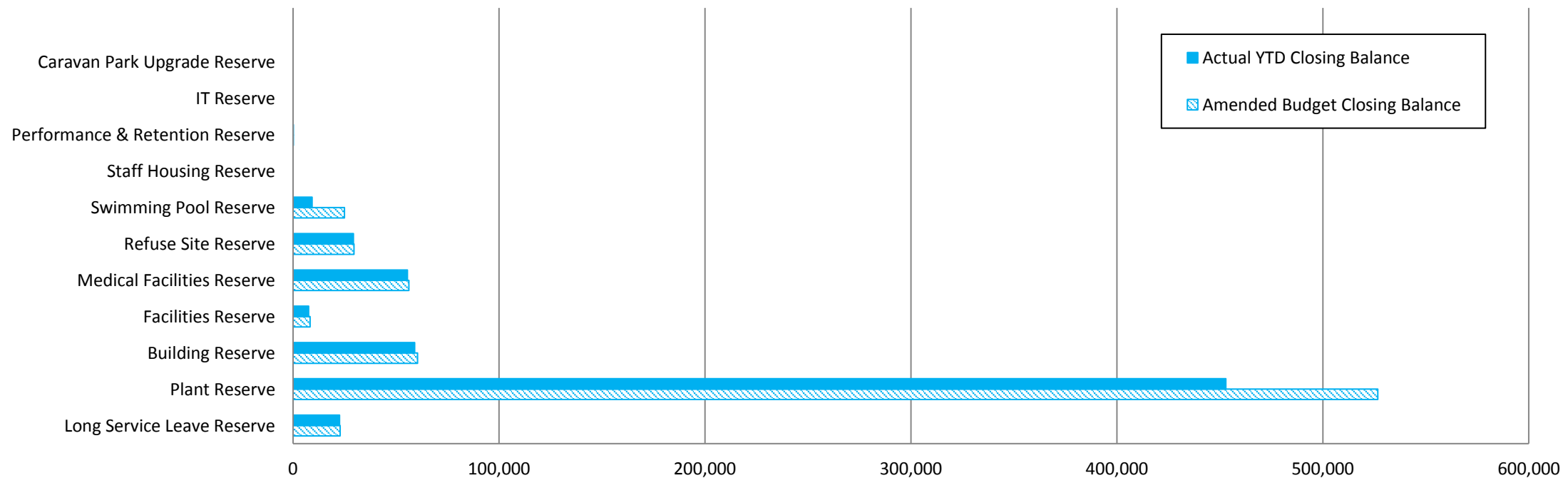
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended	Actual	Amended	Actual	Amended	Actual	Amended	Actual YTD Closing
		Budget Interest Earned	Interest Earned	Budget Transfers In (+)	Transfers In (+)	Budget Transfers Out (-)	Transfers Out (-)	Budget Closing Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	22,623	226	7	0	0	0	0	22,849	22,630
Plant Reserve	452,742	5,919	132	68,013	0	0	0	526,674	452,874
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	9	0	0	0	0	29,552	29,269
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	190	68,013	0	0	(15,671)	729,207	636,199

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



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	0		0
		101,575	103,636	3,098	(1,036)	195,600	155,585	12,000	(6,015)

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

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

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	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)				(25,506)
Amount from General Rates							1,129,650				1,164,378
Ex-Gratia Rates							11,001				11,250
Rates Written Off							(93)				(2,500)
Specified Area Rates							0				0
Totals							1,140,559				1,173,128

Comments - Rating Information

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

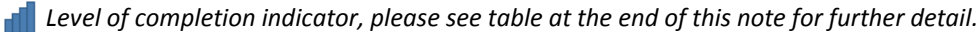











SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2021

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	423,536		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	468,182	312,120	468,182	0	468,182	0	(12,641)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	3,400	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 Fun	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	135,896	203,845		203,845	156,090	(192,775)	0
Direct Road grant funds	MRWA	Operating	0	116,300	0	116,300	116,300		116,300	112,860	0	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	195,000	292,500		292,500	124,000	(188,540)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	292,095	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	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,655	0	2,432	3,655		3,655	0	(12,179)	0
TOTALS			0	880,355	1,057,887	1,335,521	1,938,242	0	1,938,242	1,113,438	(768,992)	0
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	532,906	880,355	0	880,355	692,486	(204,954)	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	802,615	1,057,887	0	1,057,887	420,952	(564,038)	0
TOTALS			0	880,355	1,057,887	1,335,521	1,938,242	0	1,938,242	1,113,438	(768,992)	0



Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

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	
				\$	\$	\$	\$	\$	\$	
										
Buildings										
Governance										
 ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231		0	(25,970)	(25,970)	(20,000)	(74,979)	(49,984)	24,014
Total - Governance				0	(25,970)	(25,970)	(20,000)	(74,979)	(49,984)	24,014
Other Law, Order & Public Safety										
 4 Bay DFES Building	4051002	9231	BC76	0	(12,641)	(12,641)	(700,000)	(700,000)	(466,664)	454,023
Total - Other Law, Order & Public Safety				0	(12,641)	(12,641)	(700,000)	(700,000)	(466,664)	454,023
Housing										
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(3,575)	(3,575)	0	0	0	(3,575)
 CAPITAL WORKS - OTHER HOUSING	4092542	9231		0	0	0	0	(10,000)	0	0 Aged Care Unit
Total - Housing				0	(3,575)	(3,575)	0	(10,000)	0	(3,575)
Recreation And Culture										
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(13,075)	(13,075)	0	(24,668)	(16,448)	3,373
 Swimming Pool Upgrade	4112002	9231	BC21	0	(15,671)	(15,671)	0	0	0	(15,671)
Total - Recreation And Culture				0	(28,746)	(28,746)	0	(24,668)	(16,448)	(12,298)
Total - Buildings				0	(70,932)	(70,932)	(720,000)	(809,647)	(533,096)	462,164
Furniture & Equipment										
 Upgrade Server Computer	4042563	9232		0	0	0	(13,500)	0	0	0
Total - Governance				0	0	0	(13,500)	0	0	0
Total - Furniture & Equipment				0	0	0	(13,500)	0	0	0
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)
 Purchase of Plant	4123615	9233		0	0	0	(270,000)	(270,000)	(180,000)	180,000
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(26,768)	(26,768)	(53,550)	(53,550)	(35,696)	8,928












Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

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	
				\$	\$	\$	\$	\$	\$	\$	
				0	(26,768)	(26,768)	(323,550)	(323,550)	(215,696)	188,928	
 Total - Transport				0	0	0	(50,000)	0	0	0	
	4142570	9233									
				0	0	0	(50,000)	0	0	0	
				0	(143,699)	(143,699)	(484,550)	(434,550)	(326,696)	182,997	
 Total - Plant & Equipment											

Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

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	(5,843)	(5,843)	(158,294)	(158,294)	(105,512)	99,669
	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(188,540)	(188,540)	(479,833)	(479,833)	(319,864)	131,324
	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(234,859)	(234,859)	(208,673)	(240,727)	(160,488)	(74,371)
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(105,389)	(105,389)	(106,654)	(106,654)	(71,112)	(34,277)
	Total - Transport				0	(534,631)	(534,631)	(953,454)	(985,508)	(656,976)	122,345
	Total - Infrastructure Assets - Roads				0	(534,631)	(534,631)	(953,454)	(985,508)	(656,976)	122,345
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	(40,218)	(40,218)	0	(249,266)	(166,168)	125,950 BC79
	Total - Recreation And Culture				0	(40,218)	(40,218)	0	(249,266)	(166,168)	125,950
	Total - Infrastructure Assets - Other				0	(40,218)	(40,218)	0	(249,266)	(166,168)	125,950
	Capital Expenditure Total				0	(833,533)	(833,533)	(2,208,259)	(2,515,726)	(1,719,691)	886,158

