



SHIRE OF TRAYNING

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 31 October 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 October 2021 of \$2,193,261.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2021/22 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	40%	\$	898,531	\$	313,746
Non-operating Grants, Subsidies and Contributions	30%	\$	1,691,681	\$	311,145
	33%	\$	2,590,212	\$	624,891
		\$	856,975		856,975
Rates Levied	100%	\$	1,171,118	\$	1,171,118
		\$	1,175,814		1,175,814

% Compares current ytd actuals to annual budget

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

Key Information

Financial Position		Current Year	
		Prior Year 31 October 2020	31 October 2021
Adjusted Net Current Assets	144%	\$ 1,523,280	\$ 2,190,071
Cash and Equivalent - Unrestricted	138%	\$ 1,788,040	\$ 2,466,210
Cash and Equivalent - Restricted	108%	\$ 651,789	\$ 704,234
Receivables - Rates	75%	\$ 208,712	\$ 155,846
Receivables - Other	487%	\$ 16,724	\$ 81,518
Payables	82%	\$ 302,147	\$ 248,197

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

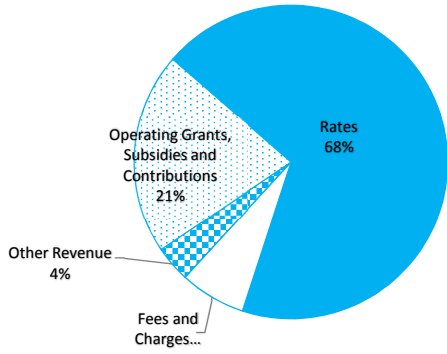
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

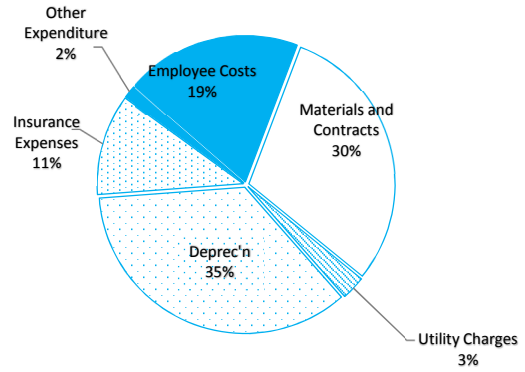
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 9-Nov-21

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

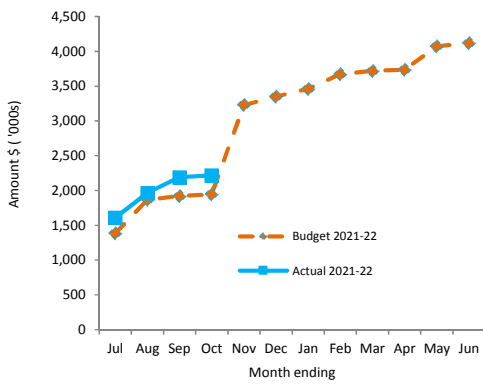
Operating Revenue



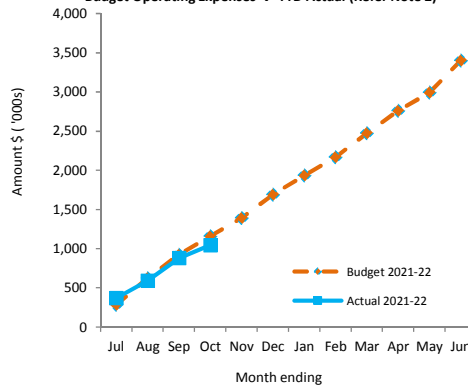
Operating Expenditure



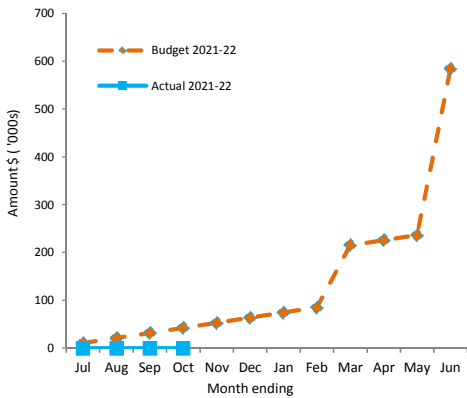
Budget Operating Revenues -v- Actual (Refer Note 2)



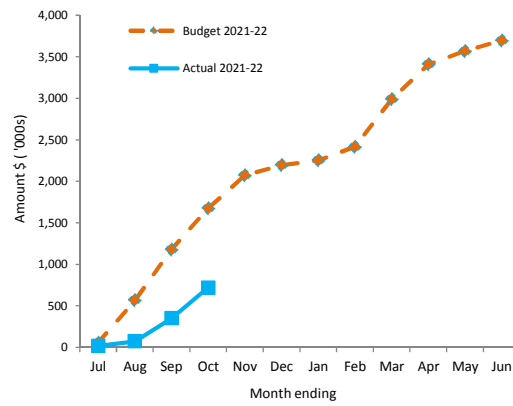
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 October 2021

Note	Amended			YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Adopted Annual Budget	Annual Budget (d)	Amended YTD Budget (a)					
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,383,139	1,371,239	1,371,239	0	0%		
Revenue from operating activities								
Governance		26,159	26,159	13,897	7,988	(5,909)	(43%)	▼
General Purpose Funding - Rates	9	1,171,118	1,171,118	1,171,118	1,175,815	4,697	0%	▲
General Purpose Funding - Other		586,714	586,714	146,903	182,526	35,623	24%	▲ S
Law, Order and Public Safety		6,328	6,328	6,128	5,280	(848)	(14%)	▼
Health		86,659	86,659	24,643	59,091	34,448	140%	▲ S
Education and Welfare		507	507	168	110	(58)	(35%)	▼
Housing		68,419	68,419	22,804	25,046	2,242	10%	▲
Community Amenities		54,263	54,263	46,364	51,457	5,093	11%	▲
Recreation and Culture		6,533	6,533	2,168	3,535	1,367	63%	▲
Transport		375,022	375,022	186,271	182,331	(3,940)	(2%)	▼
Economic Services		8,251	8,251	2,744	11,701	8,957	326%	▲
Other Property and Services		34,975	34,975	11,648	13,919	2,271	19%	▲
		2,424,948	2,424,948	1,634,856	1,718,798			
Expenditure from operating activities								
Governance		(453,603)	(453,604)	(150,656)	(182,143)	(31,487)	(21%)	▼ S
General Purpose Funding		(66,544)	(66,544)	(22,172)	(22,141)	31	0%	▲
Law, Order and Public Safety		(60,852)	(60,852)	(20,260)	(21,863)	(1,603)	(8%)	▼
Health		(152,626)	(152,626)	(42,350)	(45,014)	(2,664)	(6%)	▼
Education and Welfare		(83,463)	(83,463)	(27,624)	(28,799)	(1,175)	(4%)	▼
Housing		(106,945)	(106,945)	(35,460)	(45,458)	(9,998)	(28%)	▼
Community Amenities		(275,624)	(275,624)	(91,784)	(65,932)	25,852	28%	▲ S
Recreation and Culture		(573,460)	(571,960)	(180,974)	(201,604)	(20,630)	(11%)	▼ S
Transport		(1,513,734)	(1,513,734)	(508,289)	(389,176)	119,113	23%	▲ S
Economic Services		(108,267)	(108,267)	(33,538)	(47,128)	(13,590)	(41%)	▼ S
Other Property and Services		(2,676)	(2,676)	(44,553)	3,727	48,280	108%	▲ S
		(3,397,794)	(3,396,295)	(1,157,660)	(1,045,532)			
Operating activities excluded from budget								
Add back Depreciation		1,026,689	1,026,689	342,184	367,971	25,787	8%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(10,732)	0	10,732	(100%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		224	224	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		38,367	39,866	808,648	1,041,238			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,691,681	311,145	500,132	188,987	61%	▲ S
Proceeds from Disposal of Assets	8	247,000	247,000	42,332	0	(42,332)	(100%)	▼ S
Transfer from Contract Liability		0	178,170	178,170	0			
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(1,151,440)	(1,151,440)	(1,041,490)	(268,100)	773,390	74%	▲ S
Furniture and Equipment	13	(63,000)	(63,000)	(21,000)	(8,300)	12,700	60%	▲ S
Plant and Equipment	13	(794,160)	(794,160)	(195,000)	0	195,000	100%	▲ S
Infrastructure Assets - Roads	13	(1,113,744)	(1,113,744)	(237,454)	(296,993)	(59,539)	(25%)	▼ S
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(92,473)	(81,816)	10,657	12%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Airports	13	(67,500)	(67,500)	(67,500)	(796)	66,704	99%	▲ S
Infrastructure Assets - Water	13	(111,417)	(111,417)	0	(17,259)	(17,259)		▼ S
Infrastructure Assets - Other	13	(73,809)	(73,809)	(13,809)	(26,182)	(12,373)	(90%)	▼ S
		(1,638,650)	(1,460,480)	(1,137,079)	(199,314)			
Financing Activities								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		4,815	4,815	0	2,385	2,385		▲
Transfer from Reserves	7	337,160	337,160	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(62,802)	(62,802)	(8,603)	(20,336)	(11,733)	(136%)	▼ S
Repayment of Leases		0	0	0	(1,951)	(1,951)		▼
Transfer to Reserves	7	(57,538)	(57,538)	0	(0)	(0)		▼
		221,635	221,635	(8,603)	(19,902)			
Closing Funding Surplus(Deficit)	3	4,491	172,261	1,034,205	2,193,261			

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

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 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	1,383,139	1,371,239	1,371,239	1,371,239	0	0%		
Revenue from operating activities									
Rates	9	1,171,118	1,171,118	1,171,118	1,175,814	4,696	0%	▲	
Operating Grants, Subsidies and Contributions	11	898,531	898,531	313,746	356,843	43,097	14%	▲	\$
Fees and Charges		190,976	190,976	93,480	116,922	23,442	25%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	3,200	5,173	1,973	62%	▲	
Other Revenue		110,668	110,668	40,480	64,046	23,566	58%	▲	\$
Profit on Disposal of Assets	8	38,500	38,500	12,832	0	(12,832)	(100%)	▼	\$
		2,424,948	2,424,948	1,634,856	1,718,798				
Expenditure from operating activities									
Employee Costs		(821,039)	(821,039)	(283,699)	(201,992)	81,707	29%	▲	\$
Materials and Contracts		(1,182,540)	(1,182,540)	(379,746)	(313,957)	65,789	17%	▲	\$
Utility Charges		(119,747)	(119,747)	(39,796)	(27,590)	12,206	31%	▲	\$
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(342,184)	(367,971)	(25,787)	(8%)	▼	
Interest Expenses		(18,172)	(18,172)	(2,586)	(2,993)	(407)	(16%)	▼	
Insurance Expenses		(115,402)	(113,903)	(92,101)	(116,617)	(24,516)	(27%)	▼	\$
Other Expenditure		(91,405)	(91,405)	(15,448)	(14,411)	1,037	7%	▲	
Loss on Disposal of Assets	8	(22,800)	(22,800)	(2,100)	0	2,100	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,397,794)	(3,396,295)	(1,157,660)	(1,045,532)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	342,184	367,971	25,787	8%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(10,732)	0	10,732	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		38,367	39,866	808,648	1,041,238				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,691,681	1,691,681	311,145	500,132	188,987	61%	▲	\$
Proceeds from Disposal of Assets	8	247,000	247,000	42,332	0	(42,332)	(100%)	▼	\$
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	(1,151,440)	(1,151,440)	(1,041,490)	(268,100)	773,390	74%	▲	\$
Furniture and Equipment	13	(63,000)	(63,000)	(21,000)	(8,300)	12,700	60%	▲	\$
Plant and Equipment	13	(794,160)	(794,160)	(195,000)	0	195,000	100%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,113,744)	(237,454)	(296,993)	(59,539)	(25%)	▼	\$
Infrastructure Assets - Footpaths	13	(202,261)	(202,261)	(92,473)	(81,816)	10,657	12%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(67,500)	(67,500)	(796)	66,704	99%	▲	\$
Infrastructure Assets - Water	13	(111,417)	(111,417)	0	(17,259)	(17,259)		▼	\$
Infrastructure Assets - Other		(73,809)	(73,809)	(13,809)	(26,182)	(12,373)	(90%)	▼	\$
Amount attributable to investing activities		(1,638,650)	(1,460,480)	(1,137,079)	(199,314)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,815	4,815	0	2,385	2,385		▲	
Transfer from Reserves	7	337,160	337,160	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(8,603)	(20,336)	(11,733)	(136%)	▼	\$
Repayment of Leases		0	0	0	(1,951)	(1,951)		▼	
Transfer to Reserves	7	(57,538)	(57,538)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	221,635	(8,603)	(19,902)				
Closing Funding Surplus (Deficit)	3	4,491	172,261	1,034,205	2,193,261				

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

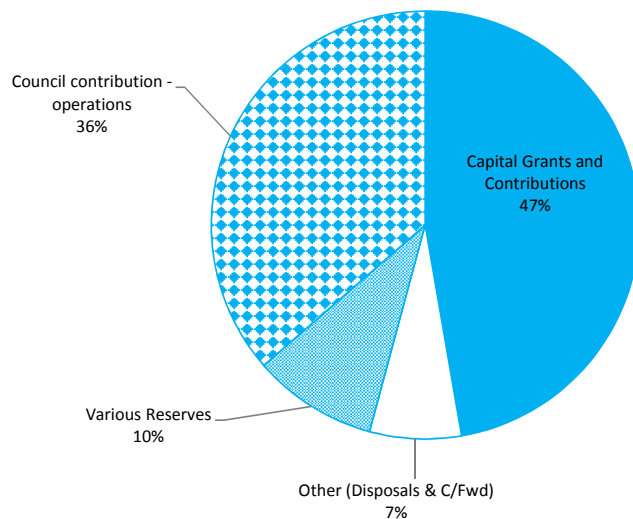
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 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	268,100	1,041,490	1,151,440	1,151,440	268,100	(773,390)
Furniture and Equipment	13	0	8,300	21,000	63,000	63,000	8,300	(12,700)
Plant and Equipment	13	0	0	195,000	794,160	794,160	0	(195,000)
Infrastructure Assets - Roads	13	0	296,993	237,454	1,113,744	1,113,744	296,993	59,539
Infrastructure Assets - Footpaths	13	0	81,816	92,473	202,261	202,261	81,816	(10,657)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	796	67,500	67,500	67,500	796	(66,704)
Infrastructure Assets - Water	13	0	17,259	0	111,417	111,417	17,259	17,259
Infrastructure Assets - Other	13	0	26,182	13,809	73,809	73,809	26,182	12,373
Capital Expenditure Totals		0	699,446	1,668,726	3,577,331	3,577,331	699,446	(969,280)
Capital acquisitions funded by:								
Capital Grants and Contributions				311,145	1,691,681	1,691,681	500,132	188,987
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				42,332	247,000	247,000	0	(42,332)
Council contribution - Cash Backed Reserves								
Various Reserves				0	337,160		0	0
Council contribution - operations				1,315,249	1,301,490		199,314	(1,115,935)
Capital Funding Total				1,668,726	3,577,331		699,446	(969,280)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 2021/22 year is \$10,000 or 10% whichever is the greater.

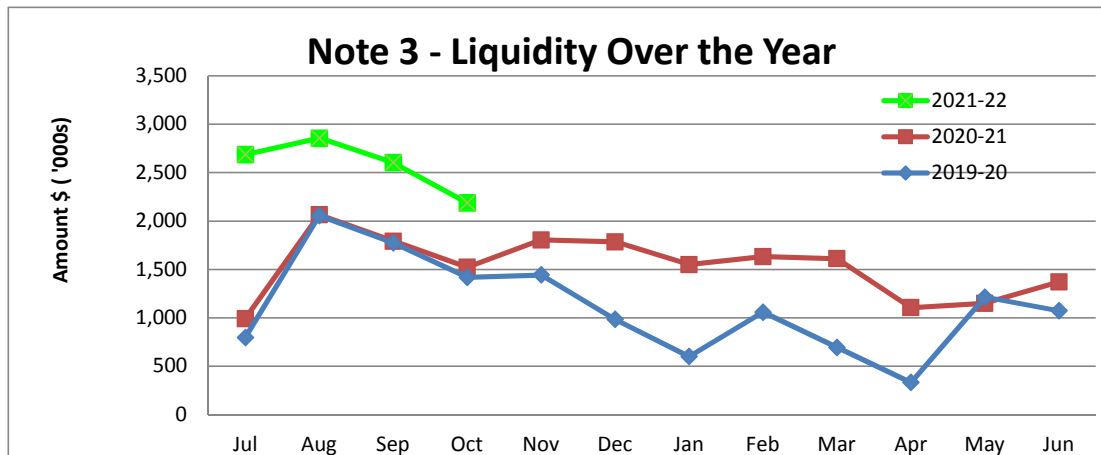
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
General Purpose Funding - Other	\$ 35,623	24%	▲	S	Timing	Revenue has been divided by 12mths when budget loaded
Health	34,448	140%	▲	S	Timing	Medical recoup invoices not received
Expenditure from operating activities						
Governance	(31,487)	(21%)	▼	S	Timing	Expenditure has been divided by 12mths when budget loaded
Community Amenities	25,852	28%	▲	S	Timing	Expenditure has been divided by 12mths when budget loaded
Recreation and Culture	(20,630)	(11%)	▼	S	Timing	
Transport	119,113	23%	▲	S	Timing	Expenditure has been divided by 12mths when budget loaded
Economic Services	(13,590)	(41%)	▼	S	Timing	Expenditure has been divided by 12mths when budget loaded
Investing Activities						
Proceeds from Disposal of Assets	(42,332)	(100%)	▼	S	Timing	Purchases yet to happen
Land and Buildings	773,390	74%	▲	S	Timing	DFES building
Plant and Equipment	195,000	100%	▲	S	Timing	Purchases yet to happen
Infrastructure Assets - Roads	(59,539)	(25%)	▼	S	Timing	RRG and RTR Road works
Financing Activities						
Repayment of Debentures	(11,733)	(136%)	▼	S	Timing	Loan repayment of community recreation centre

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	31/10/2020	31/10/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	1,788,040	2,294,050.72
Cash Restricted - Conditions over Grants	11	0	0	172,159.77
Cash Restricted - Reserves	4	704,233	651,789	704,233.57
Cash Restricted - Bonds and Deposits		48,846	27,696	-
Receivables - Rates	6	58,576	208,712	155,846.18
Receivables - Other	6	98,728	16,724	81,517.90
Inventories		0	17,626	1,835.68
		2,729,687	2,710,586	3,409,643.82
Less: Current Liabilities				
Payables		(565,243)	(302,147)	248,197.37
Contract Liability / Unused Grants		20,017	(112,006)	158,152.96
Loan Liability		(62,802)	(41,300)	42,465.26
Lease Liability		(1,951)	(1,951)	1,951.22
Provisions		(131,619)	(143,991)	131,619.09
		(741,598)	(601,396)	582,385.90
Less: Cash Reserves	7	(704,233)	(651,789)	704,233.49
Add Back: Component of Leave Liability not Required to be funded		22,630	22,627	22,630.49
Add Back: Current Loan Liability		62,802	41,300	42,465.26
Add Back: Current Lease Liability		1,951	1,951	1,951.22
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,371,239	1,523,280	2,190,071.40



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	965,810				965,810	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,630			22,630	ME Bank	0.65%	01-Apr-22
PLANT RESERVE BANK		520,916			520,916	ME Bank	0.65%	01-Apr-22
BUILDING RESERVE BANK		59,094			59,094	ME Bank	0.65%	01-Apr-22
FACILITIES RESERVE BANK		7,550			7,550	ME Bank	0.65%	01-Apr-22
MEDICAL RESERVE BANK		55,584			55,584	ME Bank	0.65%	01-Apr-22
REFUSE RESERVE BANK		29,270			29,270	ME Bank	0.65%	01-Apr-22
SWIMMING POOL RESERVE BANK		9,189			9,189	ME Bank	0.65%	01-Apr-22
Trust Fund Bank			0		0			
Deposits and Bond Monies - Restricted		0			0			
(b) Term Deposits								
Municipal Fund Investments	1,500,000				1,500,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	2,466,210	704,234	0	55,356	3,225,800			

Comments/Notes - Investments

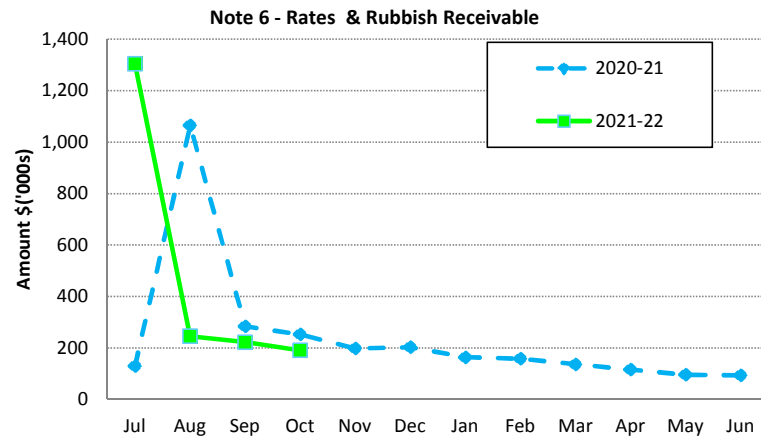
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2021

Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2021	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,254,406	1,231,132
Less Collections to date	(1,157,136)	(1,269,972)
Equals Current Outstanding	189,993	92,723
Net Rates Collectable	189,993	92,723
% Collected	85.90%	93.20%

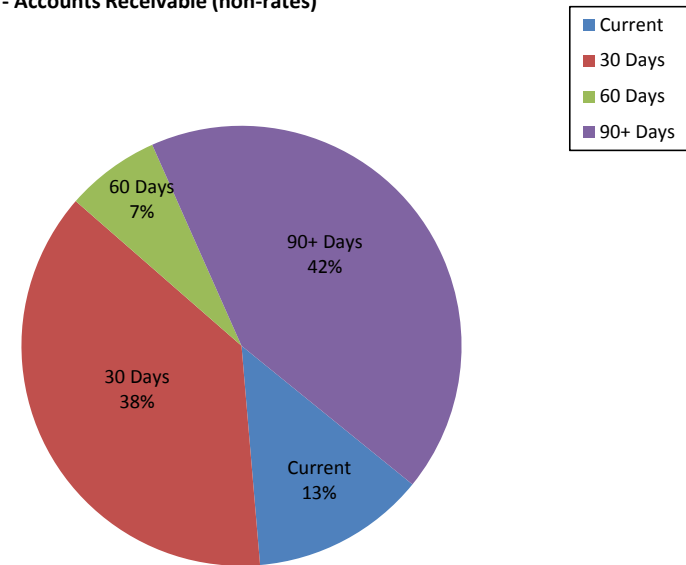
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	8,616	25,395	4,657	28,574	67,242
Percentage	12.8%	37.8%	6.9%	42.5%	
Balance per Trial Balance					
Sundry Debtors					66,582
Receivables - Other					17,365
Total Receivables General Outstanding					83,947

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

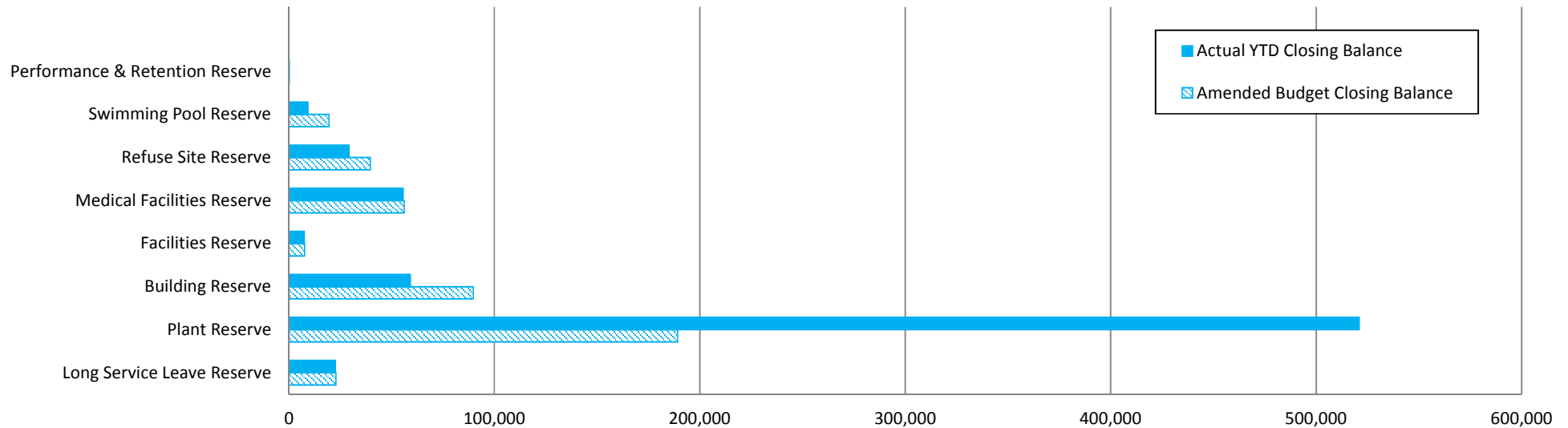
[Insert explanatory notes and commentary on trends and timing]

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

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Balance
Long Service Leave Reserve	\$ 22,630	\$ 233	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,863	\$ 22,630
Plant Reserve	520,903	5,474	0	0	0	(337,160)	0	189,217	520,903
Building Reserve	59,094	617	0	30,000	0	0	0	89,711	59,094
Facilities Reserve	7,550	85	0	0	0	0	0	7,635	7,550
Medical Facilities Reserve	55,584	574	0	0	0	0	0	56,158	55,584
Refuse Site Reserve	29,270	301	0	10,000	0	0	0	39,571	29,270
Swimming Pool Reserve	9,189	254	0	10,000	0	0	0	19,443	9,189
Performance & Retention Reserve	13	0	0	0	0	0	0	13	13
	704,233	7,538	0	50,000	0	(337,160)	0	424,611	704,233

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



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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								
275	Cat Cs563E Road Roller					23,000	25,000	2,000	
471	KOMATSU GRADER GD555-5					61,000	90,000	29,000	
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					4,500	12,000	7,500	
543	2020 Toyota Prado GLX - 0KTY CEO					51,300	45,000		(6,300)
544	2020 Toyota Prado - KTY0 Doctor					52,300	45,000		(7,300)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					39,200	30,000		(9,200)
							0		
							0		
		0	0	0	0	231,300	247,000	38,500	(22,800)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	0.223730	106	553,800	123,902	(400)		123,502	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,360	2,318			2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,846	15,850			15,850	15,850	0	0	15,850
UV - Rural	0.017581	201	59,703,500	1,049,647			1,049,647	1,049,647	0	0	1,049,647
UV - Mining	0.017581	0	0	0	1,223	323	1,546	0	0	0	0
Sub-Totals		322	60,338,506	1,191,717	823	323	1,192,863	1,191,717	0	0	1,191,717
Minimum Payment											
	\$										
GRV - Kununoppin / Trayning	400.00	29	10,079	11,600	0	0	11,600	11,600	0	0	11,600
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	5	77,500	2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	4	40,254	1,600	0	0	1,600	1,600	0	0	1,600
Sub-Totals		46	129,178	18,400	0	0	18,400	18,400	0	0	18,400
		368	60,467,684	1,210,117	823	323	1,211,263	1,210,117	0	0	1,210,117
Discounts							(53,093)				(50,000)
Amount from General Rates							1,158,171				1,160,117
Ex-Gratia Rates							11,001				11,001
Rates Written Off							6,643				0
Specified Area Rates							0				0
Totals							1,175,815				1,171,118

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2021	Principal Repayments			Principal Outstanding			Interest Repayments		
		Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture										
Loan 67 - SSL - Bowls Resurface *	17,651	2,385	4,815	4,815	15,266	12,836	12,836	181	808	808
Loan 69 - Community Recreation Centre	282,904	0	14,805	14,805	282,904	268,099	268,099	297	10,426	10,426
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	181,395	9,414	18,902	18,902	171,981	162,493	162,493	2,090	2,809	2,809
Economic Services										
Loan 68 - Trayning Unmanned Fuel Site	72,082	8,537	17,206	17,206	63,545	54,876	54,876	310	2,772	2,772
Loan 70 - Trayning Unmanned Fuel Site	37,306	0	7,074	7,074	37,306	30,232	30,232	116	1,357	1,357
	591,338	20,336	62,802	62,802	571,001	528,536	528,536	2,993	18,172	18,172

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

(b) New Debentures

No new debentures were raised during the reporting period.





















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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	564,347	0	141,087	564,347	0	564,347	176,579		0
Governance													
	LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	50,000	0	50,000	0	50,000	0	0	0
Law, Order and Public Safety													
	Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	Operating	0	4,000	0	1,332	4,000	0	4,000	0	0	0
	Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	776,335	0	776,335	0	776,335	181,818	(178,625)	3,193
Health													
	Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	10,206	0	10,206	0	10,206	0	0	0
Education & Welfare													
Housing													
Community Amenities													
				0	0	0	0	0		0	0	0	0
Recreation and Culture													
	LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	50,000	0	50,000	0	50,000	0	0	0
	LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	40,000	0	40,000	0	40,000	0	(23,529)	0
Transport													
	Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	51,675	206,699		206,699	60,613	(129,380)	0
	Direct Road grant funds	MRWA	Operating	0	119,652	0	119,652	119,652		119,652	119,652	0	0
	RAUP Funding - Airstrip Fencing	RAUP	Non-operating	0	0	67,500	67,500	67,500		67,500	42,955	(796)	42,159
	Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	317,017	126,807	317,017		317,017	126,808	0	126,808
	Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	116,838	292,095		292,095	148,551	(296,993)	0
	LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	88,528	0	88,528		88,528	0	(81,816)	0
	Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(7,142)	0
Economic Services													
TOTALS				0	898,531	1,691,681	624,891	2,590,212	0	2,590,212	856,975	(718,281)	172,160
SUMMARY													
	Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	313,746	898,531	0	898,531	356,843	(136,522)	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	1,691,681	311,145	1,691,681	0	1,691,681	500,132	(581,759)	172,160
TOTALS				0	898,531	1,691,681	624,891	2,590,212	0	2,590,212	856,975	(718,281)	172,160



















Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 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	
				\$	\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Buildings											
Governance											
 ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(1,575)	(1,575)	(60,000)	(60,000)	(20,000)	18,425	
 Admin Building Improvement (landscape)	4042540	9231	BC82	0	(7,023)	(7,023)	0	0	0	(7,023)	
 ENSUITE - LOT 60 GLASS STREET	4042541	9231	BC29	0	(774)	(774)	0	0	0	(774)	
Total - Governance				0	(9,372)	(9,372)	(60,000)	(60,000)	(20,000)	10,628	
Other Law, Order & Public Safety											
 4 Bay DFES Building	4051002	9231	BC76	0	(178,625)	(178,625)	(838,345)	(838,345)	(279,448)	100,823	
Total - Other Law, Order & Public Safety				0	(178,625)	(178,625)	(838,345)	(838,345)	(279,448)	100,823	
Education & Welfare											
 MEN'S SHED	4082540	9231	BC40	0	(1,665)	(1,665)	0	0	0	(1,665)	
Total - Education & Welfare				0	(1,665)	(1,665)	0	0	0	(1,665)	
Housing											
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(551)	(551)	(7,300)	(7,300)	(2,432)	1,881	
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATION	4092542	9231	BC52	0	0	0	(32,770)	(32,770)	(10,920)	10,920	
 Glass Street - Single Units - Capital	4092542	9231	BC30	0	0	0	(5,000)	(5,000)	(1,664)	1,664	
 139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)	
Total - Housing				0	(578)	(578)	(45,070)	(45,070)	(15,016)	14,438	
Community Amenities											
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	0	0	(4,000)	(4,000)	0	0	
Total - Community Amenities				0	0	0	(4,000)	(4,000)	0	0	
Recreation And Culture											
 Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	0	0	
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	0	0	
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENDITURE	4111545	9231	BC41	0	(23,877)	(23,877)	(65,000)				
 Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(16,928)	(16,928)	(16,000)				
 Swimming Pool Upgrade	4112002	9231	BC21	0	(2,171)	(2,171)	(17,900)	(17,900)	(17,900)	15,729	
 Sports Ground Ablution Block (Capital)	4113547	9231	BC85	0	(6,270)	(6,270)	(4,700)	(4,700)	(4,700)	(1,570)	
 Trayning Sports Ground Pavillion Renewal	4113547	9231	BC87	0	(15,248)	(15,248)	(10,660)	(10,660)	(10,660)	(4,588)	
 Trayning Church (Capital)	4111542	9231	BC86	0	(2,105)	(2,105)	(10,000)	(10,000)	(10,000)	7,895	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,260)	(10,260)	(19,765)	(19,765)	0	(10,260)	













Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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
				\$	\$	\$	\$	\$	\$		
Total - Recreation And Culture				0	(76,860)	(76,860)	(204,025)	(123,025)	(43,260)	7,205	
 Total - Buildings				0	(267,100)	(267,100)	(1,151,440)	(1,070,440)	(357,724)	131,430	
Furniture & Equipment											
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	(3,175)	(3,175)	(6,000)	(6,000)	(6,000)	2,825	
 Accounting System Upgrade	4042560	9232		0	0	0	(42,000)	(42,000)	0	0	
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(5,125)	(5,125)	(15,000)	(15,000)	(15,000)	9,875	
Total - Governance				0	(8,300)	(8,300)	(63,000)	(63,000)	(21,000)	12,700	
 Total - Furniture & Equipment				0	(8,300)	(8,300)	(63,000)	(63,000)	(21,000)	12,700	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(59,580)	(59,580)	0	0	
Total - Governance				0	0	0	(59,580)	(59,580)	0	0	
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,580)	(59,580)	0	0	
Total - Health				0	0	0	(59,580)	(59,580)	0	0	
 Purchase of Plant	4123615	9233		0	0	0	(585,000)	(585,000)	(195,000)	195,000	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	0	0	
Total - Transport				0	0	0	(625,000)	(625,000)	(195,000)	195,000	
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,000)	(50,000)	0	0	
Total - Other Property & Services				0	0	0	(50,000)	(50,000)	0	0	
 Total - Plant & Equipment				0	0	0	(794,160)	(794,160)	(195,000)	195,000	
Infrastructure Assets - Roads											
Transport											
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	0	0	(149,088)	(149,088)	0	0	
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	0	0	(55,155)	(55,155)	0	0	
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	0	0	(18,250)	(18,250)	0	0	
 GENT ROAD	4121003	9250	RTR010	0	(202,162)	(202,162)	(255,678)	(255,678)	(211,486)	9,324	
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	(94,831)	(94,831)	(121,150)	(121,150)	(25,968)	(68,863)	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121003	9250	RRG014	0	0	0	(514,423)	(514,423)	0	0	
Total - Transport				0	(296,993)	(296,993)	(1,113,744)	(1,113,744)	(237,454)	(59,539)	
 Total - Infrastructure Assets - Roads				0	(296,993)	(296,993)	(1,113,744)	(1,113,744)	(237,454)	(59,539)	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 - Footpaths											
Transport											
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	(896)	(896)	(10,193)	(10,193)	(5,097)	4,201
	CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(24,031)	(24,031)	(82,397)	(82,397)	(41,199)	17,168
	TRAYNING BIKE PATH	4121010	9251	FCC04	0	0	0	(14,742)	(14,742)	(14,742)	14,742
	Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(35,059)	(35,059)	(43,867)	(43,867)	(21,934)	(13,125)
	George Street Footpath (Capital)	4121010	9251	FCC69	0	(20,325)	(20,325)	(19,002)	(19,002)	(9,501)	(10,824)
	Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(1,504)	(1,504)	(32,060)	(32,060)	0	(1,504)
Total - Transport					0	(81,816)	(81,816)	(202,261)	(202,261)	(92,473)	10,657
Total - Infrastructure Assets - Footpaths					0	(81,816)	(81,816)	(202,261)	(202,261)	(92,473)	10,657
Infrastructure Assets - Other											
Recreation And Culture											
	Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	0	0	(50,000)	(50,000)	0	0 BC79
	TRAYNING TOWN DAM (LRIP Project)	4113543	9255	BC35	0	(17,259)	(17,259)	(111,417)	(111,417)	0	(17,259)
	Sports Precinct Carpark area development	4113539	9254	BC79	0	(3,602)	(3,602)	0	0	0	(3,602)
	Kununoppin Equestrian Infrastructure	4113549	9254	BC89	0	(22,580)	(22,580)	(13,809)	(13,809)	(13,809)	(8,771)
	Cemetery Upgrade - Kununoppin	4105501	9254	CEM001	0	0	0	(10,000)	(10,000)	(3,332)	3,332
	Airstrip Construction	4124690	9253	AC01	0	(796)	(796)	(67,500)	(67,500)	(67,500)	66,704
Total - Recreation And Culture					0	(44,236)	(44,236)	(252,726)	(252,726)	(84,641)	40,405
Total - Infrastructure Assets - Other					0	(44,236)	(44,236)	(252,726)	(252,726)	(84,641)	40,405
Capital Expenditure Total					0	(698,446)	(698,446)	(3,577,331)	(3,496,331)	(988,292)	330,652

