



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2023**

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

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**Shire of Trayning
Information Summary
For the Period Ended 31 March 2023**

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 5 and shows a surplus as at 31 March 2023 of \$1,307,999.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2022/23 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	84%	\$ 621,612	\$ 498,548	\$ 523,581	
Non-operating Grants, Subsidies and Contributions	50%	\$ 1,722,758	\$ 1,642,255	\$ 855,587	
	59%	\$ 2,344,370	\$ 2,140,803	\$ 1,379,168	
Rates Levied	100%	\$ 1,201,103	\$ 1,201,103	\$ 1,205,434	

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 March 2023**

Key Information

Financial Position		Prior Year 31 March 2022	Current Year 31 March 2023
Adjusted Net Current Assets	85%	\$ 1,554,437	\$ 1,327,090
Cash and Equivalent - Unrestricted	101%	\$ 1,419,412	\$ 1,432,756
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	137%	\$ 80,404	\$ 110,207
Receivables - Other	65%	\$ 441,722	\$ 287,907
Payables	91%	\$ 273,237	\$ 247,896

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

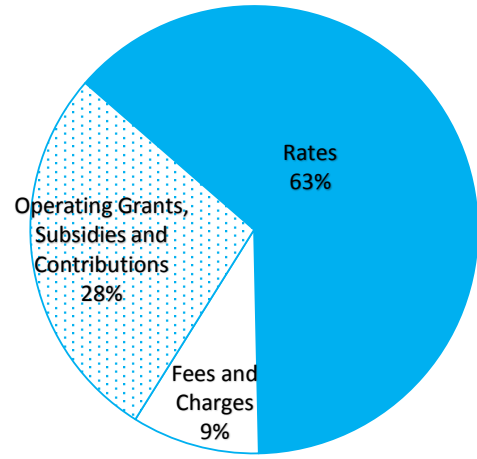
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

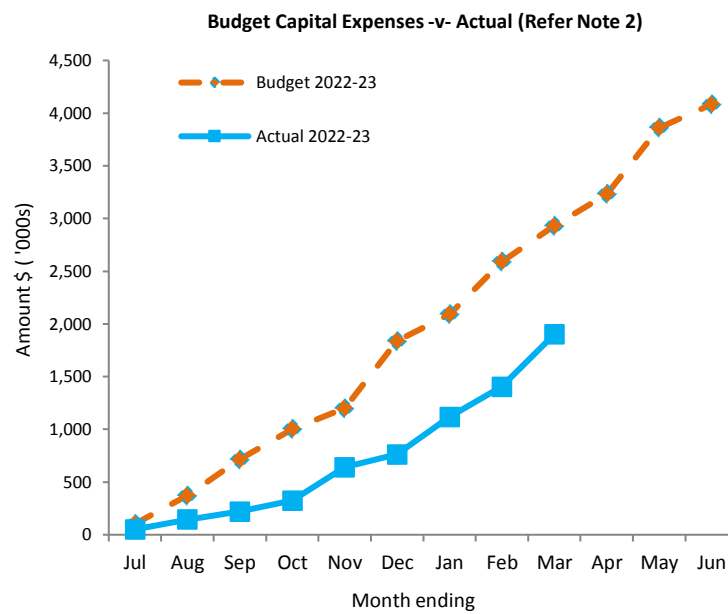
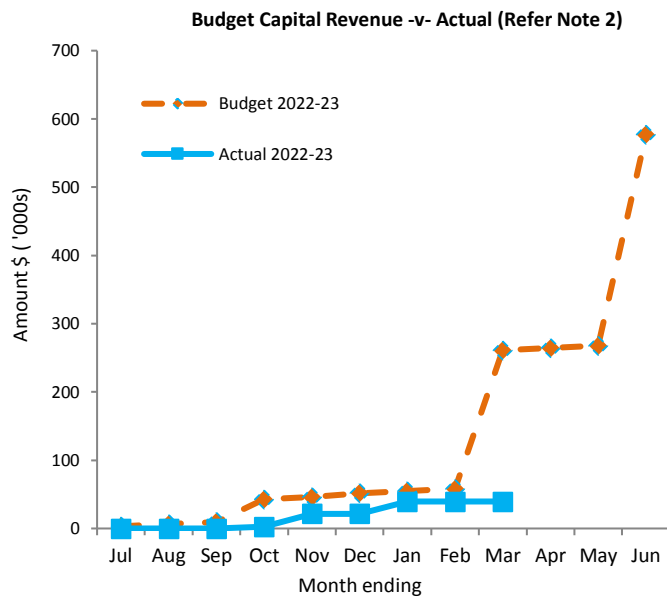
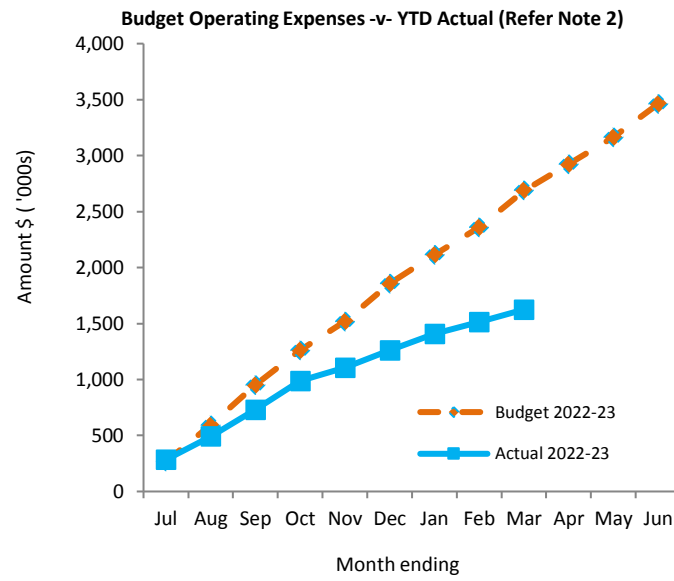
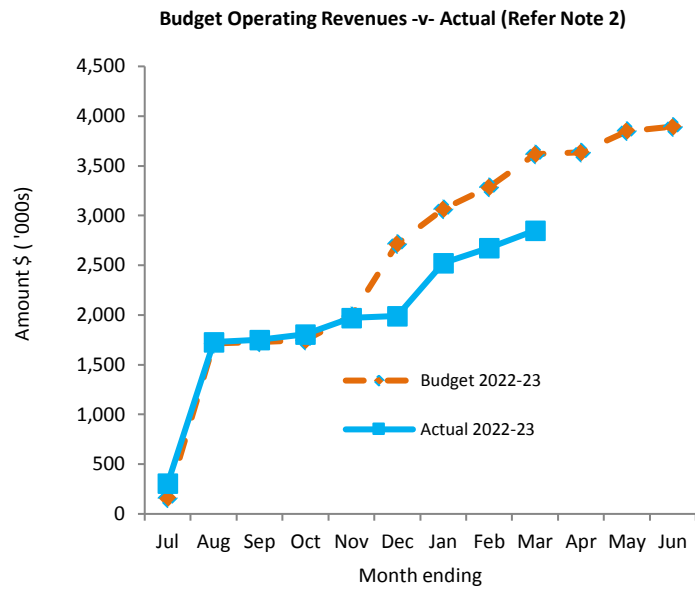
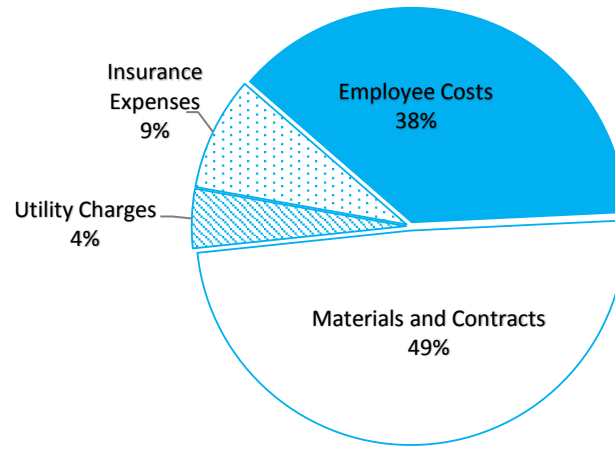
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Rhona Hawkins - LG Best Practices
Date prepared:	11.4.2023

Shire of Trayning
Information Summary
For the Period Ended 31 March 2023

Operating Revenue



Operating Expenditure



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 March 2023

		Amendaea								
	Note	Adopted Annual Budget	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	1,921,958	1,921,958	1,921,958	1,990,025	68,067	4%	▲		
Revenue from operating activities										
Governance		12,382	12,382	9,261	13,669	4,408	48%	▲		
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,205,434	4,331	0%	▲		
General Purpose Funding - Other		320,608	420,608	315,759	326,344	10,585	3%	▲		
Law, Order and Public Safety		6,385	6,385	5,782	12,346	6,564	114%	▲		
Health		86,659	86,659	64,995	41,268	(23,727)	(37%)	▼	S	
Education and Welfare		600	600	450	955	505	112%	▲		
Housing		70,335	70,335	52,731	45,474	(7,257)	(14%)	▼		
Community Amenities		49,966	49,966	49,257	53,262	4,005	8%	▲		
Recreation and Culture		9,868	9,868	7,371	7,369	(2)	(0%)	▼		
Transport		261,536	261,536	228,488	206,989	(21,499)	(9%)	▼		
Economic Services		26,300	26,300	19,692	20,355	663	3%	▲		
Other Property and Services		26,236	26,236	19,656	23,997	4,341	22%	▲		
		2,071,977	2,171,977	1,974,545	1,957,463					
Expenditure from operating activities										
Governance		(444,402)	(444,402)	(385,638)	(348,982)	36,656	10%	▲		
General Purpose Funding		(76,628)	(76,628)	(55,146)	(39,362)	15,784	29%	▲	S	
Law, Order and Public Safety		(95,060)	(95,060)	(71,853)	(59,612)	12,241	17%	▲	S	
Health		(132,578)	(132,578)	(99,366)	(48,900)	50,466	51%	▲	S	
Education and Welfare		(101,858)	(101,858)	(76,311)	(56,007)	20,304	27%	▲	S	
Housing		(115,324)	(115,324)	(86,148)	(82,715)	3,433	4%	▲		
Community Amenities		(256,140)	(256,140)	(191,880)	(152,500)	39,380	21%	▲	S	
Recreation and Culture		(583,330)	(583,330)	(460,882)	(377,950)	82,932	18%	▲	S	
Transport		(1,512,825)	(1,512,825)	(1,135,282)	(361,379)	773,903	68%	▲	S	
Economic Services		(139,872)	(139,872)	(109,791)	(107,447)	2,344	2%	▲		
Other Property and Services		(2,823)	(2,823)	(15,751)	9,789	25,540	162%	▲	S	
		(3,460,841)	(3,460,841)	(2,688,048)	(1,625,066)					
Operating activities excluded from budget										
Add back Depreciation		1,157,892	1,157,892	868,320	0	(868,320)	(100%)	▼	S	
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(4,986)	(7,600)	(2,614)	52%	▼		
Movement in Leave Reserve (Added Back)		569	569	0	1	1		▲		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0				
Movement in Employee Benefit Provisions		0	0	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		(237,042)	(137,042)	149,831	324,797					
Investing Activities										
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,642,255	855,587	(786,668)	(48%)	▼	S	
Proceeds from Disposal of Assets	8	171,954	171,954	58,737	37,091	(21,646)	(37%)	▼	S	
Transfer from Contract Liability		0	0	0	0	0				
Land Held for Resale	13	0	0	0	0	0				
Land and Buildings	13	(1,205,240)	(1,136,859)	(967,151)	(381,998)	585,153	61%	▲	S	
Furniture and Equipment	13	(42,000)	(42,000)	(42,000)	(6,614)	35,386	84%	▲	S	
Plant and Equipment	13	(577,279)	(577,279)	(355,519)	(183,725)	171,794	48%	▲	S	
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(1,173,844)	(968,016)	205,828	18%	▲	S	
Infrastructure Assets - Footpaths		(284,966)	(184,434)	(184,434)	(201,931)	(17,497)	(9%)	▼		
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	(784,002)	(784,002)	(146,000)	(116,357)	29,643	20%	▲	S	
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(1,167,956)	(965,961)					
Financing Activities										
Proceeds from New Debentures		200,000	200,000	200,000	0	(200,000)	100%	▼		
Proceeds from Advances		0	0	0	0	0				
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	1%	▼		
Transfer from Reserves	7	160,013	200,003	0	0	0				
Advances to Community Groups		0	0	0	0	0				
Repayment of Debentures	10	(64,505)	(64,505)	(48,978)	(43,315)	5,663	12%	▲		
Repayment of Leases		(1,052)	(1,052)	0	0	0				
Transfer to Reserves	7	(16,590)	(16,590)	(12,438)	(22)	12,416	100%	▲	S	
Amount attributable to financing activities		282,860	322,850	141,081	(40,863)					
Closing Funding Surplus(Deficit)	3	0	(8)	1,044,914	1,307,999					

▲▼ 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 March 2023

	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	\$ 1,921,958	\$ 1,921,958	\$ 1,921,958	\$ 1,990,025	\$ 68,067	4%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,205,434	4,331	0%	▲	
Operating Grants, Subsidies and Contributions	11	521,612	621,612	498,548	523,581	25,033	5%	▲	
Fees and Charges		207,600	207,600	167,459	176,052	8,593	5%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	18,253	9,974	(8,279)	(45%)	▼	
Other Revenue		99,438	99,438	75,547	53,913	(21,634)	(29%)	▼	S
Profit on Disposal of Assets	8	18,182	18,182	13,635	7,600	(6,035)	(44%)	▼	
		2,071,977	2,171,977	1,974,545	1,976,554				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(689,234)	(597,350)	91,884	13%	▲	S
Materials and Contracts		(1,029,062)	(1,029,062)	(836,968)	(774,811)	62,157	7%	▲	
Utility Charges		(127,324)	(127,324)	(99,250)	(70,196)	29,054	29%	▲	S
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(868,320)	0	868,320	100%	▲	S
Interest Expenses		(16,469)	(16,469)	(10,231)	(11,796)	(1,565)	(15%)	▼	
Insurance Expenses		(126,981)	(126,981)	(117,826)	(135,627)	(17,801)	(15%)	▼	S
Other Expenditure		(73,894)	(73,894)	(57,570)	(35,287)	22,283	39%	▲	S
Loss on Disposal of Assets	8	(11,542)	(11,542)	(8,649)	0	8,649	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,460,841)	(3,460,841)	(2,688,048)	(1,625,066)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	868,320	0	(868,320)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(4,986)	(7,600)	(2,614)	52%	▼	
Movement in Leave Reserve (Added Back)		569	569	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	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		(237,042)	(137,042)	149,831	343,888				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	1,642,255	855,587	(786,668)	(48%)	▼	S
Proceeds from Disposal of Assets	8	171,954	171,954	58,737	37,091	(21,646)	(37%)	▼	S
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,205,240)	(1,136,859)	(967,151)	(381,998)	585,153	61%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	(42,000)	(6,614)	35,386	84%	▲	S
Plant and Equipment	13	(577,279)	(577,279)	(355,519)	(183,725)	171,794	48%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	(1,173,844)	(968,016)	205,828	18%	▲	S
Infrastructure Assets - Footpaths	13	(284,966)	(184,434)	(184,434)	(201,931)	(17,497)	(9%)	▼	
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		(784,002)	(784,002)	(146,000)	(116,357)	29,643	20%	▲	S
Amount attributable to investing activities		(1,967,776)	(2,107,774)	(1,167,956)	(965,961)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	200,000	0	(200,000)	(100%)	▼	S
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	2,497	2,474	(23)	(1%)	▼	
Transfer from Reserves	7	160,013	200,003	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(64,505)	(64,505)	(48,978)	(43,315)	5,663	12%	▲	
Repayment of Leases		(1,052)	(1,052)	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(12,438)	(22)	12,416	100%	▲	S
Amount attributable to financing activities		282,860	322,850	141,081	(40,863)				
Closing Funding Surplus (Deficit)	3	0	(8)	1,044,914	1,327,090				

▲▼ 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.

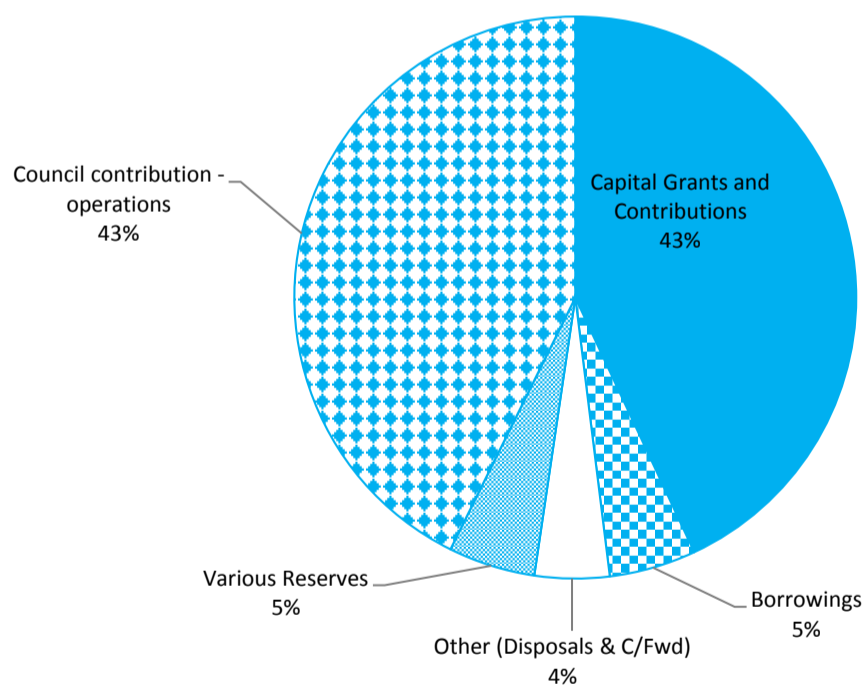
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2023

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	381,998	967,151	1,136,859	1,205,240	381,998	(585,153)
Furniture and Equipment	13	0	6,614	42,000	42,000	42,000	6,614	(35,386)
Plant and Equipment	13	0	183,725	355,519	577,279	577,279	183,725	(171,794)
Infrastructure Assets - Roads	13	0	968,016	1,173,844	1,277,912	1,277,912	968,016	(205,828)
Infrastructure Assets - Footpaths	13	0	201,931	184,434	184,434	284,966	201,931	17,497
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	116,357	146,000	784,002	784,002	116,357	(29,643)
Capital Expenditure Totals		0	1,858,639	2,868,948	4,002,486	4,171,399	1,858,639	(1,010,309)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,642,255	1,722,758	2,031,669	855,587	(786,668)
Borrowings				200,000	200,000	200,000	0	(200,000)
Other (Disposals & C/Fwd)				58,737	171,954	171,954	37,091	(21,646)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				967,956	1,707,784		965,961	(1,995)
Capital Funding Total				2,868,948	4,002,486		1,858,639	(1,010,309)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

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 2022/23 year is \$10,000 or 10% whichever is the greater.

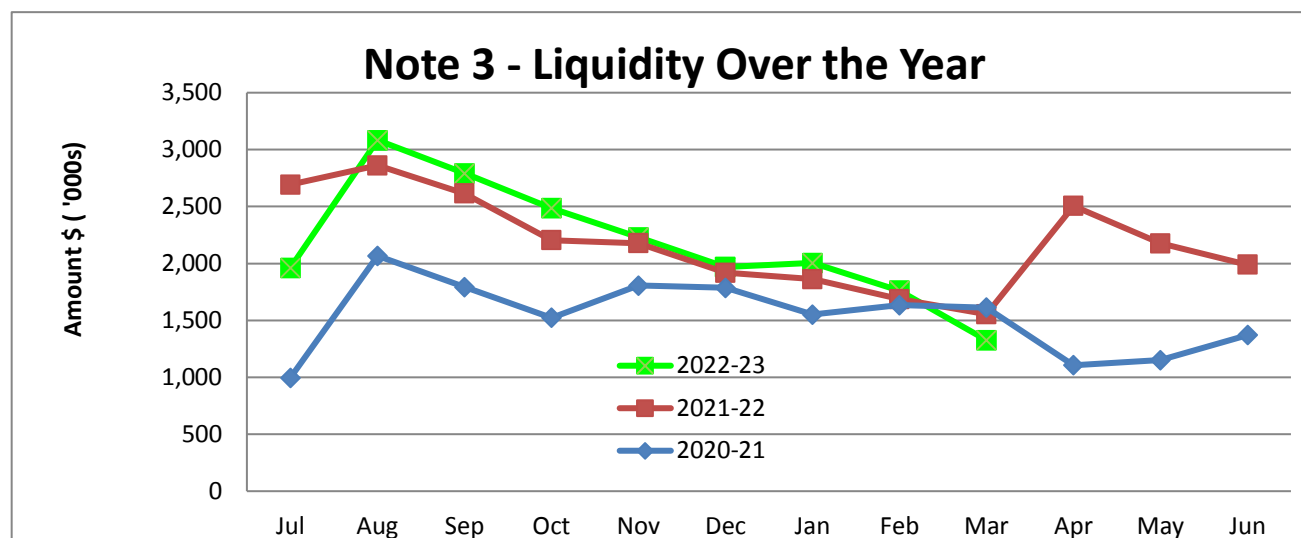
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Health	(23,727)	(37%)	▼	S	Timing	Doctors Recoup
Expenditure from operating activities						
General Purpose Funding	15,784	29%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Law, Order and Public Safety	12,241	17%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Health	50,466	51%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Education and Welfare	20,304	27%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Community Amenities	39,380	21%	▲	S	Timing	Depreciation not run - Annual Report not finalised, Refuse Invoice yet to come in
Recreation and Culture	82,932	18%	▲	S	Timing	Depreciation not run - Annual Report not finalised, Assets yet to be capitalised
Transport	773,903	68%	▲	S	Timing	Depreciation yet to be run, some Maintenance/Construction has not commenced as per budget timing
Other Property and Services	25,540	162%	▲	S	Timing	Depreciation not run - Annual Report not finalised
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(786,668)	(48%)	▼	S	Timing	Budgeted amount spread over the months
Proceeds from Disposal of Assets	(21,646)	(37%)	▼	S	Timing	Assets are to be updated once Annual Report finalised
Land and Buildings	585,153	61%	▲	S	Timing	DFES Building progress, no expenditure across a number of projects yet.
Furniture and Equipment	35,386	84%	▲	S	Timing	Payroll software implementation deferred
Plant and Equipment	171,794	48%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	205,828	18%	▲	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Other	29,643	20%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade
Financing Activities						
Transfer to Reserves	12,416	100%	▲	S	Timing	Term Deposits due to mature in April

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	31/03/2022	31/03/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,940,142	1,390,735	1,080,022
Cash Restricted - Conditions over Grants	11	28,677	28,677	352,735
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	80,404	110,207
Receivables - Other	6	435,915	441,722	287,907
Inventories		3,033	(4,875)	2,994
		3,145,442	2,640,896	2,497,591
Less: Current Liabilities				
Payables		(388,512)	(273,237)	(247,896)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(20,513)	(21,190)
Lease Liability		(1,140)	(1,951)	(1,140)
Provisions		(250,426)	(131,619)	(250,426)
		(575,106)	(427,320)	(549,329)
Less: Cash Reserves	7	(663,704)	(704,234)	(663,726)
Add Back: Component of Leave Liability not Required to be funded		22,744	22,630	22,745
Add Back: Current Loan Liability		64,505	20,513	21,190
Add Back: Current Lease Liability		1,140	1,951	1,140
Add Back: Self Supporting Loans		(4,994)	0	(2,520)
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,990,025	1,554,437	1,327,090



Comments - Net Current Funding Position

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	182,356				182,356	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
Municipal Bendigo Investment		750,000			750,000	Bendigo	Various	Various
LEAVE RESERVE BANK		22,745			22,745	ME Bank	2.75%	12.4.2023
PLANT RESERVE BANK		206,335			206,335	ME Bank	2.75%	12.4.2023
BUILDING RESERVE BANK		89,397			89,397	ME Bank	2.75%	12.4.2023
FACILITIES RESERVE BANK		130,711			130,711	ME Bank	2.75%	12.4.2023
MEDICAL RESERVE BANK		55,865			55,865	ME Bank	2.75%	12.4.2023
REFUSE RESERVE BANK		139,436			139,436	ME Bank	2.75%	12.4.2023
SWIMMING POOL RESERVE BANK		19,237			19,237	ME Bank	2.75%	12.4.2023
(b) Term Deposits								
Municipal Fund Investments	500,000				500,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	682,756	1,413,726	0	58,353	2,154,835			

Comments/Notes - Investments

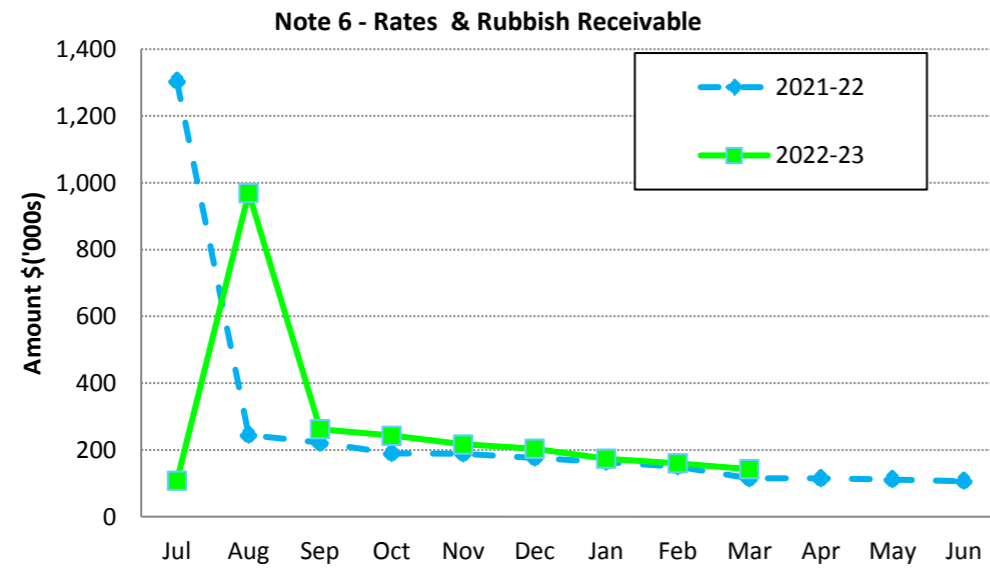
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

Note 6: Receivables

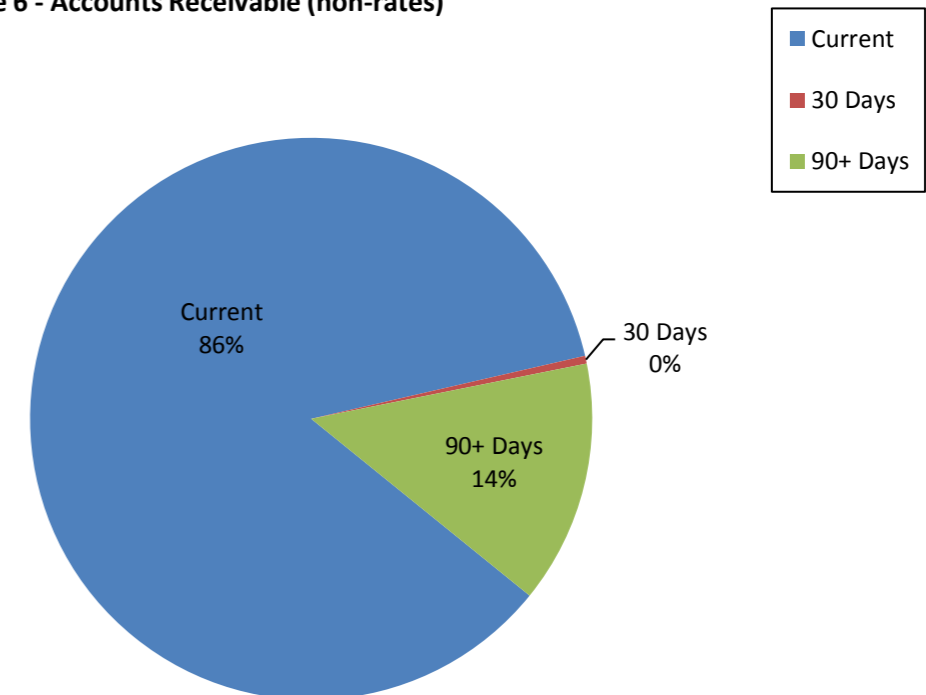
Receivables - Rates & Rubbish	31 March 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,294,082	1,253,997
Less Collections to date	(1,257,846)	(1,240,702)
Equals Current Outstanding	142,255	106,018
Net Rates Collectable	142,255	106,018
% Collected	89.84%	92.13%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	263,202	1,380	480	43,020	308,082
Percentage	85.4%	0.4%	0.2%	14%	
Balance per Trial Balance					
Sundry Debtors					221,331
Receivables - Other					48,840
Total Receivables General Outstanding					270,171

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

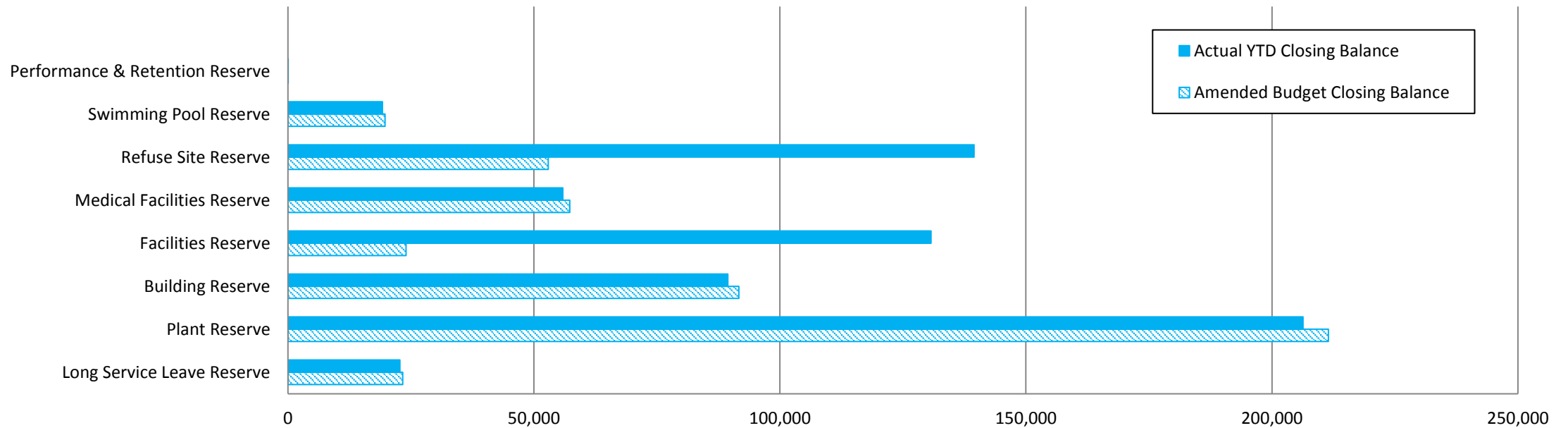
Comments/Notes - Receivables General

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2023

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	22,744	569	1	0	0	0	0	23,313	22,744.82
Plant Reserve	206,316	5,157	7	0	0	0	0	211,473	206,322.49
Building Reserve	89,395	2,235	3	0	0	0	0	91,630	89,397.49
Facilities Reserve	130,706	3,267	4	0	0	(109,990)	0	23,983	130,710.73
Medical Facilities Reserve	55,863	1,396	2	0	0	0	0	57,259	55,864.70
Refuse Site Reserve	139,431	3,485	5	0	0	(90,000)	0	52,916	139,435.67
Swimming Pool Reserve	19,236.76	481	1	0	0	0	0	19,718	19,237.39
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	663,704	16,590	22	0	0	(199,990)	0	480,304	663,726.08

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 March 2023

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									
543	2022 CEO Prado					54,292	51,818		(2,474)
544	2022 Doctors Prado					54,292	51,818		(2,474)
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080		19,091	7,600		10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME		18,000	0		7,657	15,000	7,343	
486	2015 Coastmac Cargo Tiltbed 4m x 2.1m Tandem Trailer					2,573	1,500		(1,073)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					35,521	30,000		(5,521)
		0	37,091	7,600	0	165,314	171,954	18,182	(11,542)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

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	553,801	123,902	0	0	123,902	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,361	2,318	0	0	2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,844	15,850	0	0	15,850	15,850	0	0	15,850
UV - Rural	0.015428	200	70,231,000	1,083,524	0	0	1,083,524	1,083,524	0	0	1,083,524
UV - Mining	0.015428	0	0	0	0	0	0	0	0	0	0
Sub-Totals		321	70,866,006	1,225,594	0	0	1,225,594	1,225,594	0	0	1,225,594
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	28	10,215	11,200	0	0	11,200	11,200	0	0	11,200
GRV - Yelbeni	400.00	6	924	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	422	800	0	0	800	800	0	0	800
UV - Rural	400.00	5		2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	7		2,800	1,927	169	4,895	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	1,927	169	21,295	19,200	0	0	19,200
		369	70,877,567	1,244,794	1,927	169	1,246,889	1,244,794	0	0	1,244,794
Discounts							(52,402)				(55,000)
Amount from General Rates							1,194,487				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(54)				0
Specified Area Rates							0				0
Totals							1,205,434				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

Note 10: Information on Loan Borrowings and Lease Financing

(a) Information on Loan Borrowings

Particulars/Purpose	01 Jul 2022	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 72 - Construct House	0	0	200,000	200,000	0	0	0	0	200,000	200,000	0	0	0
Recreation and Culture													
Loan 67 - SSL - Bowls Resurface *	12,836	0	0	0	4,949	4,994	4,994	7,887	7,842	7,842	674	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	7,588	15,304	15,304	260,510	252,795	252,795	5,521	9,928	9,928
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	162,493	0	0	0	9,564	19,204	19,204	152,929	143,289	143,289	2,395	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	17,605	17,737	17,737	37,272	37,140	37,140	2,674	2,240	2,240
Loan 70 - Trayning Unmanned Fuel Site	30,232	0	0	0	3,609	7,266	7,266	26,623	22,966	22,966	533	1,165	1,165
	528,536	0	200,000	200,000	43,315	64,505	64,505	485,221	664,031	664,031	11,796	16,469	16,469
Current loan borrowings	64,505							21,190					
Non-current loan borrowings	464,031							464,031					
	528,536							485,221					

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

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Fuji Xerox DocuCentre IV C5571	1,140	0	0	0	0	1,052	1,052	1,140	88	88	0	0	0























SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2023

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	282,174	0	286,629	282,174	100,000	382,174	308,257		0
Governance												
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	150,000	80,000	150,000	(70,000)	80,000	63,363	0	63,363
Law, Order and Public Safety												
Water Tank Grant	Dept Water & Eviroment	Non-operating	0	0	0	0	0	0	0	14,197	0	0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	28,677	0	102,417	102,417	102,417	0	102,417	0	(158,461)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,524	0	5,524	0	5,524	0	0	0
Education & Welfare												
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	66,039	0	66,039	(66,039)	0	0	0	0
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	700,700	687,828	700,700	(12,872)	687,828	265,871	(5,300)	260,571
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	79,683	106,243	0	106,243	81,130	(383,965)	0
Direct Road grant funds	MRWA	Operating	0	129,410	0	129,410	129,410	0	129,410	132,194	0	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	374,893	299,914	374,893	0	374,893	299,914	(602,988)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	292,096	292,096	0	292,096	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	180,000	280,000	(100,000)	180,000	210,000	(181,199)	28,801
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	882	1,185	0	1,185	0	(14,744)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(102,957)	0
Other Property & Services												
Contribution - Works Superviors Vehicle	Stephen Peter Thomson	Operating	0	2,600	0	1,944	2,600	0	2,600	2,000	0	0
TOTALS			28,677	521,612	2,031,669	2,140,803	2,553,281	(208,911)	2,344,370	1,379,168	(1,449,614)	352,735
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	521,612	0	498,548	521,612	100,000	621,612	523,581	(398,710)	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		28,677	0	2,031,669	1,642,255	2,031,669	(308,911)	1,722,758	855,587	(1,050,904)	352,735
TOTALS			28,677	521,612	2,031,669	2,140,803	2,553,281	(208,911)	2,344,370	1,379,168	(1,449,614)	352,735



















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262
Total - Governance					0	(24,373)	(24,373)	(180,016)	(81,635)	(81,635)	57,262
Other Law, Order & Public Safety											
	4 Bay DFES Building - Capital	4051002	9231	BC76	0	(158,461)	(158,461)	(201,372)	(201,372)	(201,372)	42,911
Total - Other Law, Order & Public Safety					0	(158,461)	(158,461)	(201,372)	(201,372)	(201,372)	42,911
Housing											
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(262,494)	262,494
	CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARADE	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(1,314)	(496)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(2,619)	2,619
	139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(1,314)	(331)
	Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(9,747)	9,747
	Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(2,718)	(901)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATIC	4092541	9231	BC52	0	(9,955)	(9,955)	(13,500)	(13,500)	(10,125)	170
Total - Housing					0	(17,029)	(17,029)	(387,150)	(387,150)	(290,331)	273,303
Recreation And Culture											
	Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(70,000)	0	0	0
	Gymnasium Construction	4111544	9231	BC06	0	(4,200)	(4,200)	(4,620)	(4,620)	(3,465)	(735)
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION ANE	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(28,494)	28,494
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111544	9231	BC41	0	(6,060)	(6,060)	(70,260)	(70,260)	(52,695)	46,635
	Trayning Hall Refurbishment - Rising Damp Rectification	4111540	9231	BC65	0	(4,500)	(4,500)	0	0	0	(4,500)
	Don Mason Community Centre (Capital)	4113547	9231	BC84	0	(18,133)	(18,133)	(60,000)	(60,000)	(45,000)	26,867
	Sports Ground Ablution Block (Capital)	4111540	9231	BC85	0	(5,300)	(5,300)	(10,250)	(10,250)	(10,250)	4,950
	Trayning Church (Capital)	4111545	9231	BC86	0	(2,091)	(2,091)	(5,000)	(5,000)	(3,744)	1,653
	Kununnoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(41,994)	41,994
	Trayning Tennis Club Shelter	4113539	9254	BC93	0	(470)	(470)	(40,000)	(40,000)	0	(470)
	Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(43,750)	(32,805)	8,485
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(102,957)	(102,957)	(65,007)	(165,007)	(165,007)	62,050
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(14,575)	(14,575)	(13,815)	(13,815)	(10,359)	(4,216)
Total - Recreation And Culture					0	(182,605)	(182,605)	(476,702)	(506,702)	(393,813)	211,208
Total - Buildings					0	(382,468)	(382,468)	(1,245,240)	(1,176,859)	(967,151)	584,683

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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	
				\$	\$	\$	\$	\$	\$	\$	
Furniture & Equipment											
 Accounting System Upgrade	4042560	9232		0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Total - Governance				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
 Total - Furniture & Equipment				0	(6,614)	(6,614)	(42,000)	(42,000)	(42,000)	35,386	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(60,324)	(60,324)	0	0	
Total - Governance				0	0	0	(60,324)	(60,324)	0	0	
Health											
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,710)	(59,710)	0	0	
Total - Health				0	0	0	(59,710)	(59,710)	0	0	
 Purchase of Plant	4123615	9233		0	(138,270)	(138,270)	(361,408)	(361,408)	(271,053)	132,783	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	(45,455)	(45,455)	(45,454)	(45,454)	(34,083)	(11,372)	
Total - Transport				0	(183,725)	(183,725)	(406,862)	(406,862)	(305,136)	121,411	
Other Property & Services											
 Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,383)	(50,383)	(50,383)	50,383	
Total - Other Property & Services				0	0	0	(50,383)	(50,383)	(50,383)	50,383	
 Total - Plant & Equipment				0	(183,725)	(183,725)	(577,279)	(577,279)	(355,519)	171,794	
Infrastructure Assets - Roads											
Transport											
 Yelbeni South East Road - Capital	4121001	9250	RCC012	0	(106,467)	(106,467)	(93,254)	(93,254)	(93,254)	(13,213)	
 Rav 4 Kununoppin/Wilson Street - Capital	4121001	9250	RCC046	0	(18,063)	(18,063)	(20,450)	(20,450)	(20,450)	2,387	
 RRG - KUNUNOPPIN MUKINBUDIN ROAD - Capital	4121002	9250	RRG014	0	(602,988)	(602,988)	(641,414)	(641,414)	(641,411)	38,423	
 RTR - KELLERBERRIN YELBENI ROAD - Capital	4121003	9250	RTR015	0	(11,542)	(11,542)	(283,600)	(283,600)	(179,535)	167,993	
 RTR - SHERZINGER ROAD - Capital	4121003	9250	RTR017	0	(221,602)	(221,602)	(239,194)	(239,194)	(239,194)	17,592	
Total - Transport				0	(968,016)	(968,016)	(1,277,912)	(1,277,912)	(1,173,844)	205,828	
 Total - Infrastructure Assets - Roads				0	(968,016)	(968,016)	(1,277,912)	(1,277,912)	(1,173,844)	205,828	
Infrastructure Assets - Footpaths											
Transport											
 MARY STREET FOOTPATH - Capital	4121010	9251	FCC02	0	(424)	(424)	(19,153)	(19,153)	(19,153)	18,729	
 Adam Street Footpath, Trayning - Capital	4121010	9251	FCC70	0	(42,899)	(42,899)	(22,279)	(22,279)	(22,279)	(20,620)	
 Jubilee Street Footpath - Capital	4121010	9251	FCC71	0	(15,664)	(15,664)	(24,195)	(24,195)	(24,195)	8,531	
 Wilson Street Footpath - Capital	4121010	9251	FCC76	0	0	0	(100,532)	0	0	0	

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MARCH 2023

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	
				\$	\$	\$	\$	\$	\$	
Leake Street Footpath - Capital	4121010	9251	FCC77	0	(65,111)	(65,111)	(58,566)	(58,566)	(58,566)	(6,545)
Scadden Street Footpath - Capital	4121010	9251	FCC79	0	(57,101)	(57,101)	(41,575)	(41,575)	(41,575)	(15,526)
Hughes Street Footpath - Capital	4121010	9251	FCC05	0	(20,732)	(20,732)	(18,666)	(18,666)	(18,666)	(2,066)
Total - Transport				0	(201,931)	(201,931)	(284,966)	(184,434)	(184,434)	(17,497)
Total - Infrastructure Assets - Footpaths				0	(201,931)	(201,931)	(284,966)	(184,434)	(184,434)	(17,497)
Community Amenities										
CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	(97,713)	0	0
Total - Community Amenities				0	0	0	(97,713)	(97,713)	0	0
Recreation And Culture										
Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(10,231)	(10,231)	(43,350)	(43,350)	0	(10,231)
Synthetic Bowling Green & Surrounds - Capital	4113541	9254	BC07	0	(100,460)	(100,460)	(146,000)	(146,000)	(146,000)	45,540
Sports Precinct Courts	4113539	9254	BC80	0	(5,196)	(5,196)	(456,939)	(456,939)	0	(5,196)
Total - Recreation And Culture				0	(115,887)	(115,887)	(646,289)	(646,289)	(146,000)	30,113
Total - Infrastructure Assets - Other				0	(115,887)	(115,887)	(744,002)	(744,002)	(146,000)	30,113
Capital Expenditure Total				0	(1,858,639)	(1,858,639)	(4,171,399)	(4,002,486)	(2,868,948)	1,010,309
Level of Completion Indicators										
0%										
20%										
40%										
60%										
80%										
100%										
Over 100%										