



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Trayning
Information Summary
For the Period Ended 30 April 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 30 April 2021 of \$1,104,438.

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	74%	\$ 935,334	\$ 747,862	\$ 692,486
Non-operating Grants, Subsidies and Contributions	63%	\$ 1,331,821	\$ 1,158,525	\$ 843,224
	68%	\$ 2,267,155	\$ 1,906,387	\$ 1,535,710
Rates Levied	99%	\$ 1,155,275	\$ 1,158,051	\$ 1,147,109

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2021**

Key Information

Financial Position		Prior Year 30 April 2020	Current Year 30 April 2021
Adjusted Net Current Assets	362%	\$ 305,366	\$ 1,104,438
Cash and Equivalent - Unrestricted	164%	\$ 778,244	\$ 1,276,689
Cash and Equivalent - Restricted	84%	\$ 798,873	\$ 670,976
Receivables - Rates	66%	\$ 108,406	\$ 71,021
Receivables - Other	112%	\$ 54,714	\$ 61,431
Payables	18%	\$ 344,511	\$ 63,087

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

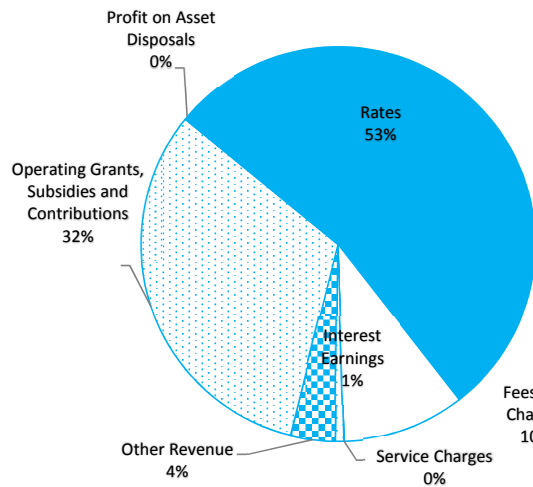
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

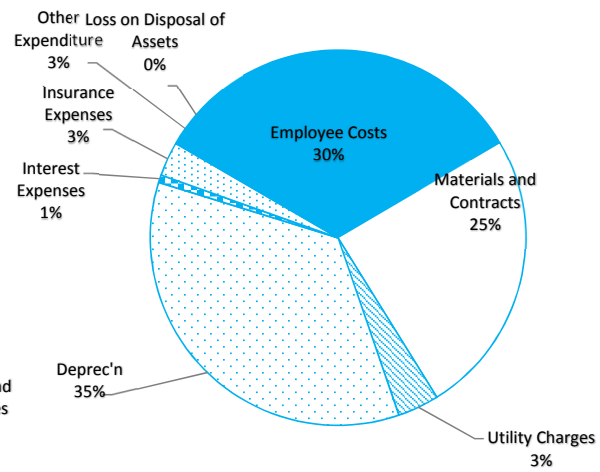
Prepared by:	Parthiv Parekh - Manager of Financial Services
Reviewed by:	Leanne Parola - Chief Executive Officer
Date prepared:	5-May-21

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2021**

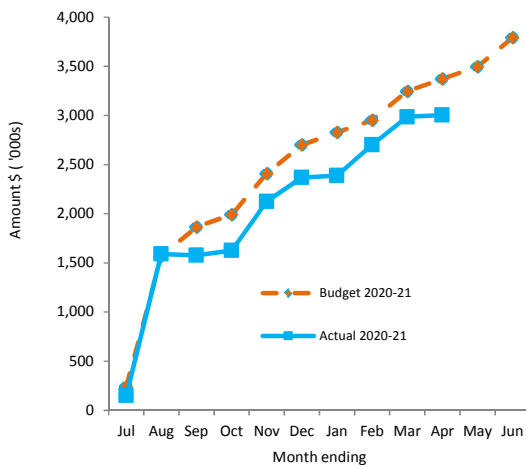
Operating Revenue



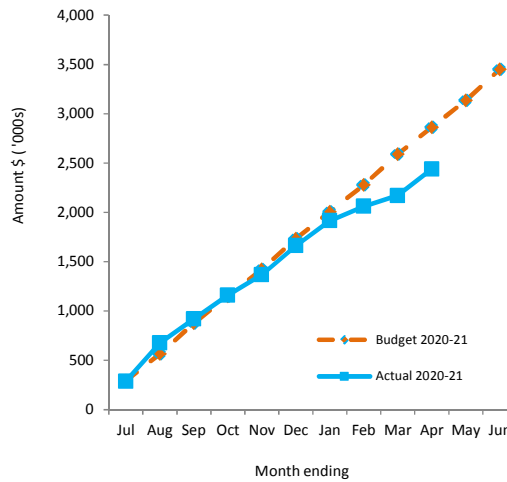
Operating Expenditure



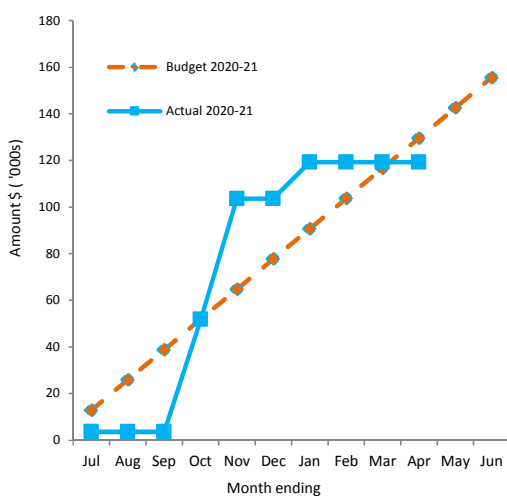
Budget Operating Revenues -v- Actual (Refer Note 2)



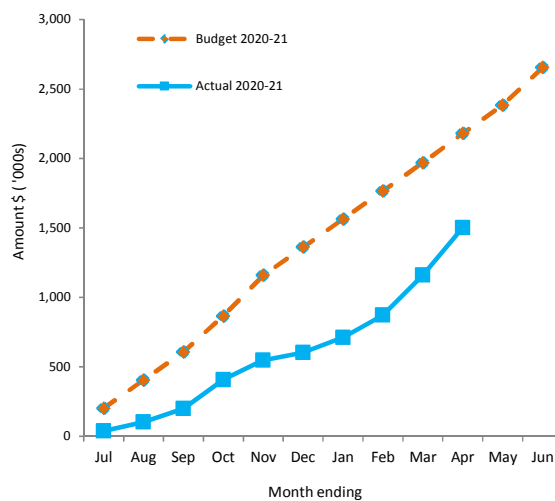
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 30 April 2021

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
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	70,995	30,564	(40,431)	(57%)	▼	\$
General Purpose Funding - Rates	9	1,147,634	1,173,128	1,158,051	1,147,076	(10,975)	(1%)	▼	
General Purpose Funding - Other		573,919	556,066	431,827	438,086	6,259	1%	▲	
Law, Order and Public Safety		6,300	6,300	5,240	7,907	2,667	51%	▲	
Health		99,637	99,637	77,717	68,349	(9,368)	(12%)	▼	
Education and Welfare		500	500	410	0	(410)	(100%)	▼	
Housing		74,130	74,130	61,770	56,336	(5,434)	(9%)	▼	
Community Amenities		50,470	64,220	58,910	74,229	15,319	26%	▲	\$
Recreation and Culture		4,545	4,545	3,770	7,037	3,267	87%	▲	
Transport		342,050	342,050	304,420	274,420	(30,000)	(10%)	▼	
Economic Services		8,750	8,750	7,260	18,761	11,501	158%	▲	\$
Other Property and Services		39,100	39,100	32,560	38,509	5,949	18%	▲	
		2,382,785	2,459,155	2,212,930	2,161,275				
Expenditure from operating activities									
Governance		(507,693)	(520,999)	(432,500)	(342,411)	90,089	21%	▲	\$
General Purpose Funding		(66,452)	(66,452)	(55,360)	(43,344)	12,016	22%	▲	\$
Law, Order and Public Safety		(62,588)	(62,588)	(52,020)	(50,642)	1,378	3%	▲	
Health		(167,060)	(167,060)	(131,554)	(113,214)	18,340	14%	▲	\$
Education and Welfare		(125,376)	(125,376)	(107,740)	(92,632)	15,108	14%	▲	\$
Housing		(137,951)	(137,951)	(114,060)	(102,487)	11,573	10%	▲	\$
Community Amenities		(200,110)	(200,110)	(166,620)	(154,805)	11,815	7%	▲	
Recreation and Culture		(684,098)	(682,598)	(569,420)	(503,076)	66,344	12%	▲	\$
Transport		(1,239,409)	(1,230,006)	(1,024,810)	(841,220)	183,590	18%	▲	\$
Economic Services		(123,492)	(123,492)	(102,720)	(100,550)	2,170	2%	▲	
Other Property and Services		(123,241)	(128,401)	(106,840)	(95,228)	11,612	11%	▲	\$
		(3,437,471)	(3,445,034)	(2,863,644)	(2,439,606)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	752,660	854,414	101,754	14%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	1,815	(5,985)	(5,000)	(9,917)	(4,917)	98%	▼	
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)	96,946	565,235				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	1,158,525	843,224	(315,301)	(27%)	▼	\$
Proceeds from Disposal of Assets	8	193,785	155,585	129,640	103,636	(26,004)	(20%)	▼	\$
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)	(676,370)	(123,240)	553,130	82%	▲	\$
Furniture and Equipment	13	(13,500)	0	0	0	0			
Plant and Equipment	13	(484,550)	(434,550)	(380,620)	(143,699)	236,921	62%	▲	\$
Infrastructure Assets - Roads	13	(953,454)	(985,507)	(821,210)	(930,873)	(109,663)	(13%)	▼	\$
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(36,725)	(44,053)	(7,328)	(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)	(207,710)	(209,551)	(1,841)	(1%)	▼	
Amount attributable to investing activities		(956,587)	(850,149)	(656,300)	(504,555)				
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	3,870	4,642	772	(20%)	▲	
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)	(51,040)	(50,459)	581	1%	▲	
Transfer to Reserves	7	(87,527)	(77,527)	(7,920)	(201)	7,719	97%	▲	
Amount attributable to financing activities		(144,152)	(134,152)	(55,090)	(30,347)				
Closing Funding Surplus(Deficit)	3	0	1,498	459,662	1,104,438				

▲▼ 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 30 April 2021

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Note		\$	\$	\$	\$	\$	%		
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	1,158,051	1,147,109	(10,942)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	880,355	935,334	747,862	692,486	(55,376)	(7%)	▼	
Fees and Charges		210,840	224,590	192,460	217,165	24,705	13%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		17,119	17,119	14,210	15,318	1,108	8%	▲	
Other Revenue		114,837	114,837	90,337	78,878	(11,459)	(13%)	▼	\$
Profit on Disposal of Assets	8	12,000	12,000	10,000	10,318	318	3%	▲	
		2,382,785	2,459,155	2,212,920	2,161,275				
Expenditure from operating activities									
Employee Costs		(903,045)	(911,545)	(757,200)	(735,404)	21,796	3%	▲	
Materials and Contracts		(1,235,285)	(1,230,687)	(1,020,484)	(600,730)	419,754	41%	▲	\$
Utility Charges		(125,030)	(125,030)	(103,840)	(87,197)	16,643	16%	▲	\$
Depreciation on Non-Current Assets		(903,335)	(903,335)	(752,660)	(854,414)	(101,754)	(14%)	▼	\$
Interest Expenses		(17,405)	(17,405)	(14,460)	(16,220)	(1,760)	(12%)	▼	
Insurance Expenses		(118,570)	(130,031)	(109,410)	(72,118)	37,292	34%	▲	\$
Other Expenditure		(120,988)	(120,988)	(100,590)	(73,121)	27,469	27%	▲	\$
Loss on Disposal of Assets	8	(13,815)	(6,015)	(5,000)	(401)	4,599	92%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,437,471)	(3,445,034)	(2,863,644)	(2,439,606)				
Operating activities excluded from budget									
Add back Depreciation		903,335	903,335	752,660	854,414	101,754	14%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	1,815	(5,985)	(5,000)	(9,917)	(4,917)	98%	▼	
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)	96,936	565,235				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,331,821	1,158,525	843,224	(315,301)	(27%)	▼	\$
Proceeds from Disposal of Assets	8	193,785	155,585	129,640	103,636	(26,004)	(20%)	▼	\$
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)	(676,370)	(123,240)	553,130	82%	▲	\$
Furniture and Equipment	13	(13,500)	0	0	0	0			
Plant and Equipment	13	(484,550)	(434,550)	(380,620)	(143,699)	236,921	62%	▲	\$
Infrastructure Assets - Roads	13	(953,454)	(985,507)	(821,210)	(930,873)	(109,663)	(13%)	▼	\$
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(36,725)	(44,053)	(7,328)	(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)	(207,710)	(209,551)	(1,841)	(1%)	▼	
Amount attributable to investing activities		(956,587)	(850,149)	(656,300)	(504,555)				
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	3,870	4,642	772	20%	▲	
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)	(51,040)	(50,459)	581	1%	▲	
Transfer to Reserves	7	(87,527)	(77,527)	(7,920)	(201)	7,719	97%	▲	
Amount attributable to financing activities		(144,152)	(134,152)	(55,090)	(30,347)				
Closing Funding Surplus (Deficit)	3	0	1,498	459,651	1,104,438				

▲ ▼ 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.

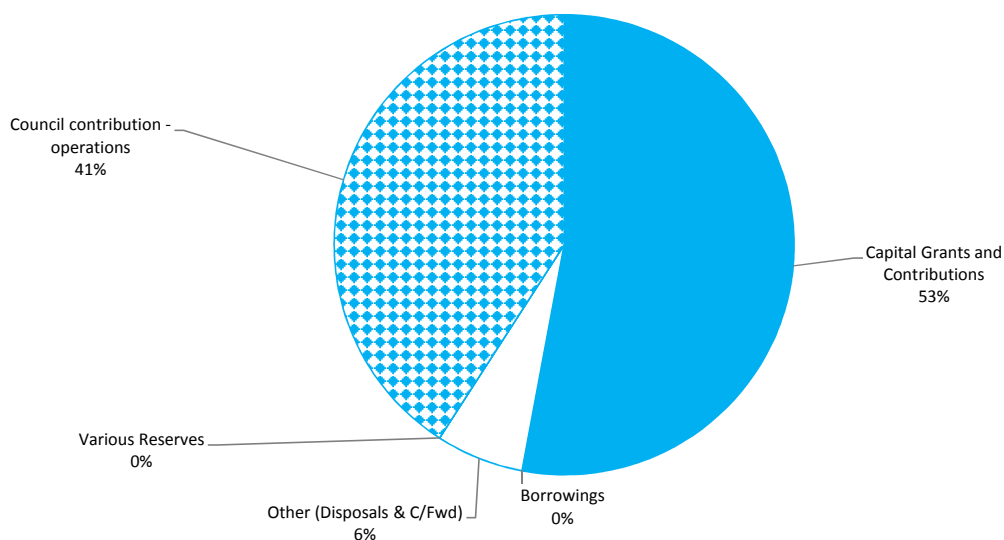
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 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	123,240	676,370	809,647	720,000	123,240	(553,130)
Furniture and Equipment	13	0	0	0	0	13,500	0	0
Plant and Equipment	13	0	143,699	380,620	434,550	484,550	143,699	(236,921)
Infrastructure Assets - Roads	13	0	930,873	821,210	985,507	953,454	930,873	109,663
Infrastructure Assets - Footpaths	13	0	44,053	36,725	36,755	36,755	44,053	7,328
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	209,551	207,710	249,266	0	209,551	1,841
Capital Expenditure Totals		0	1,451,415	2,122,635	2,515,725	2,208,259	1,451,415	(671,220)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,158,525	1,331,821	1,057,887	843,224	(315,301)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				129,640	155,585	193,785	103,636	(26,004)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		15,671	15,671
Council contribution - operations				834,470	1,028,319		488,884	(345,586)
Capital Funding Total				2,122,635	2,515,725		1,451,415	(671,220)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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.

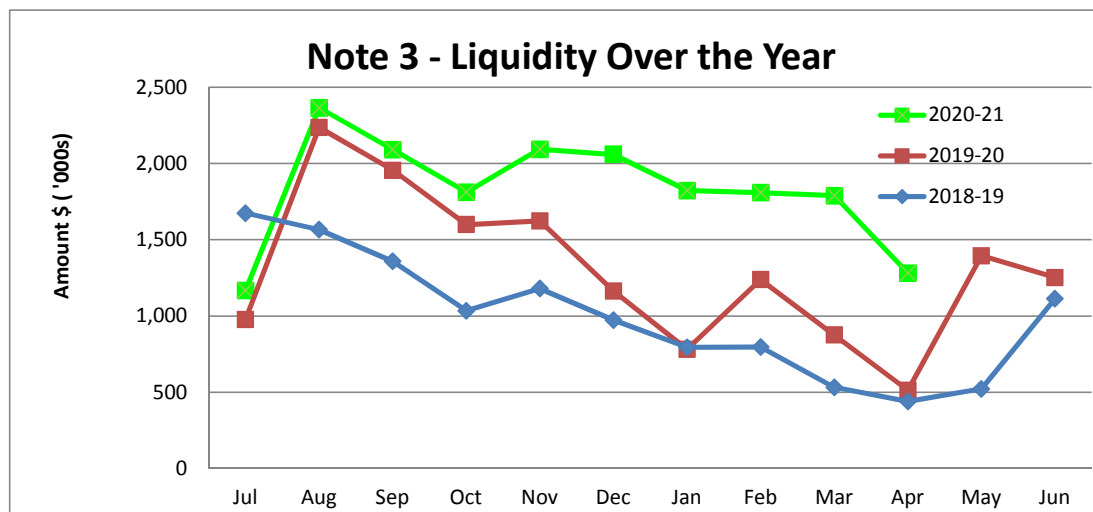
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Community Amenities	15,319	26%	▲	\$	Permanent	Black water charges recovery above budget
Economic Services	11,501	158%	▲	\$	Timing	Caravan park fees collection increased
Expenditure from operating activities						
Governance	90,089	21%	▲	\$	Timing	Staff housing maintenance, Admin building grounds maintenance, FBT and Member's training
General Purpose Funding	12,016	22%	▲	\$	Timing	Valuation Expense
Health	18,340	14%	▲	\$	Timing	Medical practice recoupe invoice not received not issued. Dr's house and MV exp. lower then budgeted offset against NEWHealth exp. higher than budgeted.
Education and Welfare	15,108	14%	▲	\$	Timing	Contributions to the School is lower than budgeted.
Housing	11,573	10%	▲	\$	Timing	Building Maintenance exp. lower than budgeted
Recreation and Culture	66,344	12%	▲	\$	Timing	Recreation ground mtnc. Exp. is lower than budgeted, Swimming pool Mtnce. Invoice not received
Transport	183,590	18%	▲	\$	Timing	Road maintenance council expenditure is lower than budgeted
Other Property and Services	11,612	11%	▲	\$	Timing	Parts, repair and external equipment hire costs
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(315,301)	(27%)	▼	\$	Timing	FESA grant
Proceeds from Disposal of Assets	(26,004)	(20%)	▼	\$	Timing	Work Supervisor Ute replacement postponed to next budget
Land and Buildings	553,130	82%	▲	\$	Timing	DFES building
Plant and Equipment	236,921	62%	▲	\$	Timing	Plant purchase for road construction and maintenance
Infrastructure Assets - Roads	(109,663)	(13%)	▼	\$	Timing	RRG and RTR Road works
Financing Activities						
Transfer from Reserves	15,671		▲	\$	Permanent	Retention money Cooper Oxly - Aquatic Centre

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	30/04/2020	30/04/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,446,793	778,244	1,276,689
Cash Restricted - Reserves	4	678,936	798,873	670,976
Receivables - Rates	6	88,685	108,406	71,021
Receivables - Other	6	8,124	54,714	61,431
Inventories		14,166	13,584	23,148
		<u>2,236,704</u>	<u>1,753,821</u>	<u>2,103,265</u>
Less: Current Liabilities				
Payables		(211,381)	(344,511)	(63,087)
Contract Liability / Unused Grants		(178,170)	(180,738)	(178,170)
Loan Liability		(61,146)	(10,361)	(10,687)
Provisions		<u>(143,991)</u>	<u>(146,955)</u>	<u>(143,991)</u>
		<u>(594,689)</u>	<u>(682,565)</u>	<u>(395,936)</u>
Less: Cash Reserves	7	(651,680)	(798,873)	(636,210)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,621	22,630
Add Back: Current Loan Liability		61,146	10,361	10,687
Adjustment for Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,074,105	305,366	1,104,438



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	26,289				26,289	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		452,895			452,895	Westpac	0.15%	At Call
BUILDING RESERVE BANK		59,093			59,093	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		55,583			55,583	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		34,766			34,766	Westpac	0.00%	At Call
(b) Term Deposits								
Municipal Fund Investments	1,250,000				1,250,000	Westpac	Variable	At Call
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				53,416	53,416	LG House Trust Unit	N/A	N/A
Total	1,276,689	670,976	0	53,416	2,001,081			

Comments/Notes - Investments

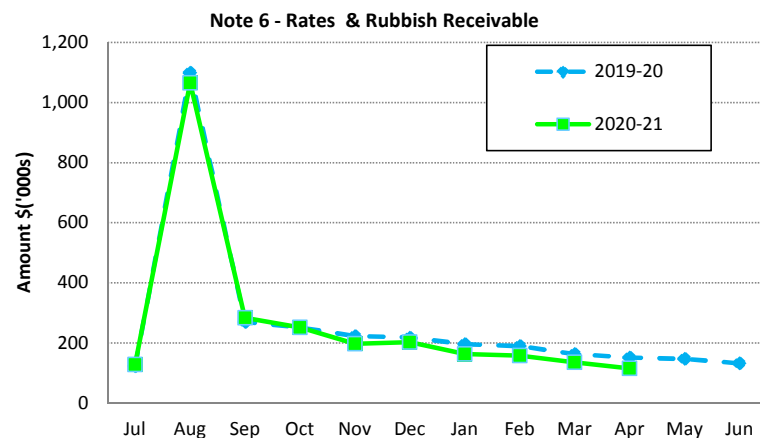
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 6: Receivables

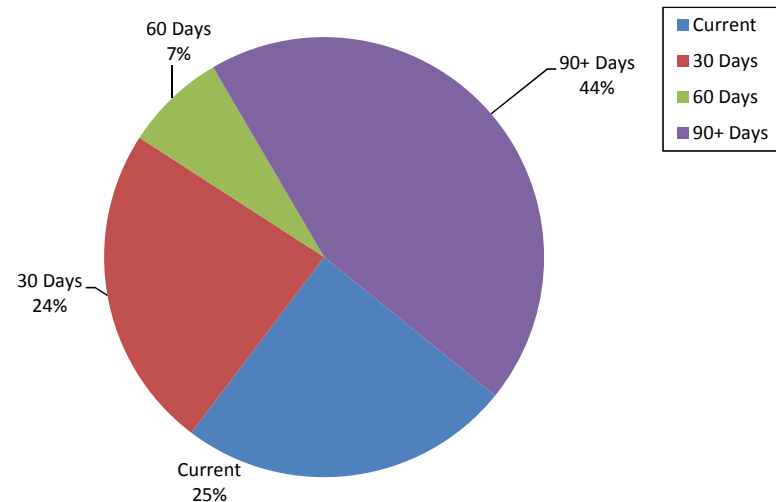
Receivables - Rates & Rubbish	30 April 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	131,563	107,451
Levied this year	1,231,132	1,258,684
Less Collections to date	(1,247,857)	(1,234,573)
Equals Current Outstanding	114,837	131,563
Net Rates Collectable	114,837	131,563
% Collected	91.57%	90.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	9,834	9,583	2,993	17,790	40,200
Percentage	24.5%	23.8%	7.4%	44.3%	
Balance per Trial Balance					
Sundry Debtors					40,200
Receivables - Other					21,231
Total Receivables General Outstanding					61,431

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

Comments/Notes - Receivables General

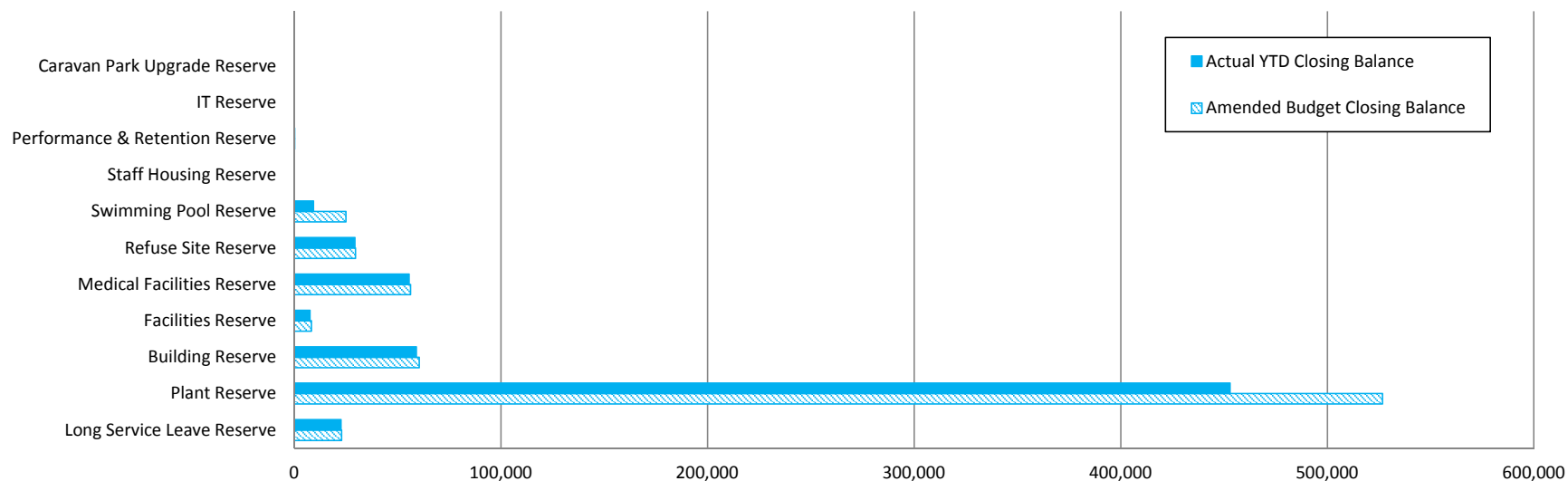
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	22,623	226	7	0	0	0	0	22,849	22,630
Plant Reserve	452,742	5,919	140	68,013	0	0	0	526,674	452,882
Building Reserve	59,075	1,411	18	0	0	0	0	60,486	59,093
Facilities Reserve	7,548	754	2	0	0	0	0	8,301	7,550
Medical Facilities Reserve	55,566	705	17	0	0	0	0	56,271	55,583
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	201	68,013	(0)	0	(15,671)	729,207	636,210

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 30 April 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	4,037	3,636		(401)	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	41,447	48,182	6,735		45,000	43,750		(1,250)
534	2019 Toyota Prado - Doctor	48,236	51,818	3,582		52,000	48,200		(3,800)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					46,000	0		0
		93,720	103,636	10,318	(401)	195,600	155,585	12,000	(6,015)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	0	5,707	126,933	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	(12,270)	1,796	1,023,402	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	(12,270)	7,503	1,165,930	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	(12,270)	7,503	1,183,930	1,189,884	0	0	1,189,884
Discounts							(47,763)				(25,506)
Amount from General Rates							1,136,168				1,164,378
Ex-Gratia Rates							11,001				11,250
Rates Written Off							(93)				(2,500)
Specified Area Rates							0				0
Totals							1,147,076				1,173,128

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	4,642	4,645	4,645	17,651	17,648	17,648	937	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	12,760	6,890	6,890	38,139	44,009	44,009	2,431	1,145	1,145
	689,234	0	0	0	50,459	61,270	61,270	638,775	627,964	627,964	16,220	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 30 April 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	417,417	556,555	0	556,555	423,536		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	468,182	390,150	468,182	0	468,182	0	(17,817)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	4,250	5,110	0	5,110	4,857	(58,756)	0
		Operating - Tied	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
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	203,845	0	169,870	203,845		203,845	156,090	(265,000)	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	243,750	292,500		292,500	248,000	(507,752)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	292,095	292,095		292,095	292,095	(407,440)	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	3,040	3,655		3,655	0	(15,539)	0
TOTALS			0	880,355	1,057,887	1,636,872	1,938,242	0	1,938,242	1,237,438	(1,287,975)	0
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	706,627	880,355	0	880,355	692,486	(280,539)	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	930,245	1,057,887	0	1,057,887	544,952	(1,007,436)	0
TOTALS			0	880,355	1,057,887	1,636,872	1,938,242	0	1,938,242	1,237,438	(1,287,975)	0

















Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Governance											
 ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231		0	(57,254)	(57,254)	(20,000)	(74,979)	(62,480)	5,226	
Total - Governance				0	(57,254)	(57,254)	(20,000)	(74,979)	(62,480)	5,226	
Other Law, Order & Public Safety											
 4 Bay DFES Building	4051002	9231	BC76	0	(17,817)	(17,817)	(700,000)	(700,000)	(583,330)	565,513	
Total - Other Law, Order & Public Safety				0	(17,817)	(17,817)	(700,000)	(700,000)	(583,330)	565,513	
Health											
 DOCTOR'S HOUSE (Mechanical Fittings)	4074541	9231	BC39	0	(5,499)	(5,499)	0	0	0	(5,499)	
 Doctor's House (Furniture)	4074541	9231	BC81	0	(2,622)	(2,622)	0	0	0	(2,622)	
Total - Health				0	(8,121)	(8,121)	0	0	0	(8,121)	
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)	(10,000)	10,000	Aged Care Unit
 SOLARHARTS	4092541	9231	BC03	0	(4,911)	(4,911)	0	0	0	(4,911)	
Total - Housing				0	(8,486)	(8,486)	0	(10,000)	(10,000)	1,514	
Recreation And Culture											
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(13,675)	(13,675)	0	(24,668)	(20,560)	6,885	
 Swimming Pool Upgrade	4112002	9231	BC21	0	(15,671)	(15,671)	0	0	0	(15,671)	
 TRAYNING TOWN DAM (LRCIP Project)	4113543	9231	BC35	0	(2,215)	(2,215)	0	0	0	(2,215)	
Total - Recreation And Culture				0	(31,562)	(31,562)	0	(24,668)	(20,560)	(11,002)	
 Total - Buildings				0	(123,240)	(123,240)	(720,000)	(809,647)	(676,370)	553,130	
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)	


Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

Note 13: Capital Acquisitions

				YTD Actual			Adopted	Amended Budget				
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment	
				\$	\$	\$	\$	\$	\$	\$		
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)	(225,000)	225,000		
	PURCHASE LIGHT VEHICLES	4123604	9233	0	(26,768)	(26,768)	(53,550)	(53,550)	(44,620)	17,852		
Total - Transport				0	(26,768)	(26,768)	(323,550)	(323,550)	(269,620)	242,852		
	Replace Works Supervisor's Utility	4142570	9233	0	0	0	(50,000)	0	0	0		
Total - Other Property & Services				0	0	0	(50,000)	0	0	0		
	Total - Plant & Equipment			0	(143,699)	(143,699)	(484,550)	(434,550)	(380,620)	236,921		
Infrastructure Assets - Roads												
Transport												
	Road Construction - Council	4121001	9250		0	(15,681)	(15,681)	(158,294)	(158,294)	(131,890)	116,209	
	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(507,752)	(507,752)	(479,833)	(479,833)	(399,830)	(107,922)	
	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(279,296)	(279,296)	(208,673)	(240,727)	(200,610)	(78,686)	
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(128,144)	(128,144)	(106,654)	(106,654)	(88,890)	(39,254)	
	Total - Transport			0	(930,873)	(930,873)	(953,454)	(985,508)	(821,220)	(109,653)		
	Total - Infrastructure Assets - Roads			0	(930,873)	(930,873)	(953,454)	(985,508)	(821,220)	(109,653)		
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	(209,551)	(209,551)	0	(249,266)	(207,710)	(1,841)	BC79
Total - Recreation And Culture				0	(209,551)	(209,551)	0	(249,266)	(207,710)	(1,841)		
	Total - Infrastructure Assets - Other			0	(209,551)	(209,551)	0	(249,266)	(207,710)	(1,841)		

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

Note 13: Capital Acquisitions

			YTD Actual				Adopted	Amended Budget		Strategic Reference / Comment	
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget		YTD Variance
				\$	\$	\$	\$	\$	\$	\$	
 Capital Expenditure Total				0	(1,451,415)	(1,451,415)	(2,208,259)	(2,515,726)	(2,122,675)	671,260	

Level of Completion Indicators

