



SHIRE OF TRAYNING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2022**

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

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**Shire of Trayning
Information Summary
For the Period Ended 30 September 2022**

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 September 2022 of \$2,784,957.

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	50%	\$ 519,012	\$ 226,808	\$ 261,990	
Non-operating Grants, Subsidies and Contributions	11%	\$ 1,722,758	\$ 149,957	\$ 182,624	
	20%	\$ 2,241,770	\$ 376,765	\$ 444,613	
Rates Levied	100%	\$ 1,201,103	\$ 1,201,103	\$ 1,203,912	

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 September 2022**

Key Information

Financial Position		Prior Year 30 September 2021	Current Year 30 September 2022
Adjusted Net Current Assets	107%	\$ 2,614,273	\$ 2,784,957
Cash and Equivalent - Unrestricted	113%	\$ 2,530,133	\$ 2,867,705
Cash and Equivalent - Restricted	94%	\$ 704,234	\$ 663,726
Receivables - Rates	123%	\$ 187,430	\$ 230,257
Receivables - Other	34%	\$ 266,403	\$ 90,005
Payables	55%	\$ 259,199	\$ 143,717

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

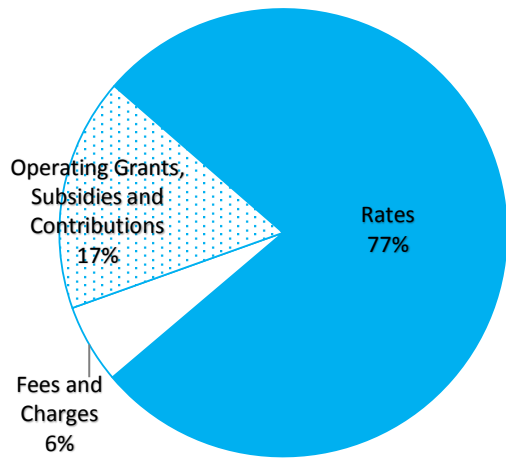
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

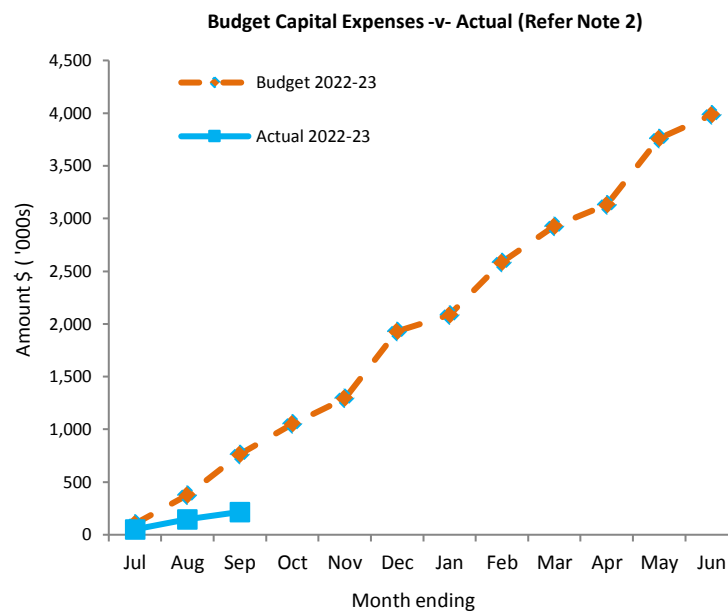
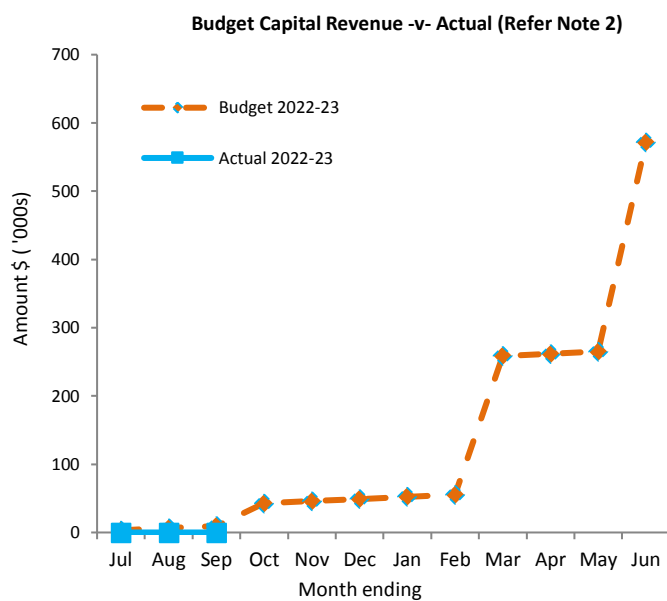
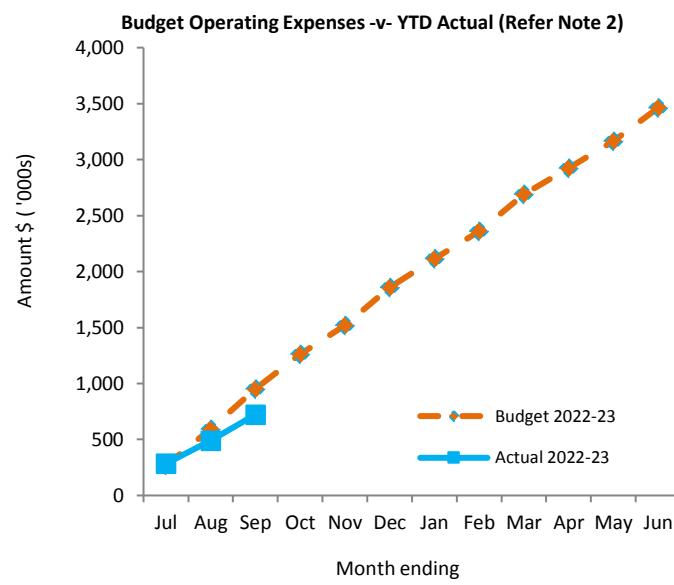
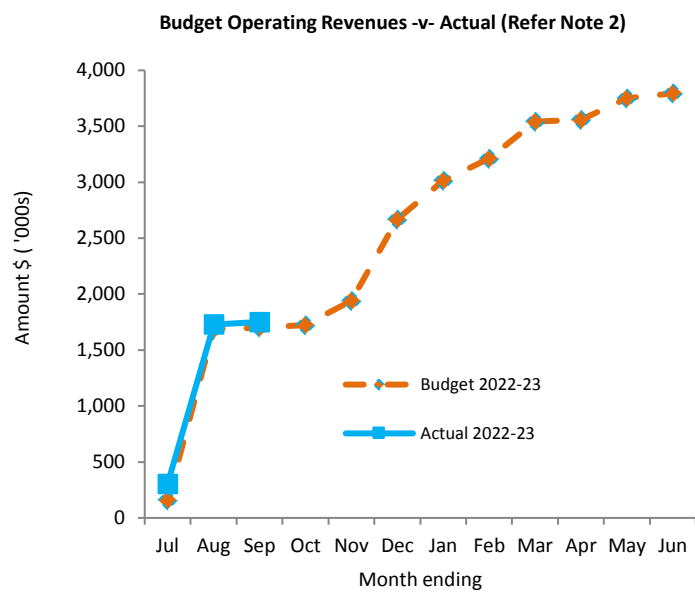
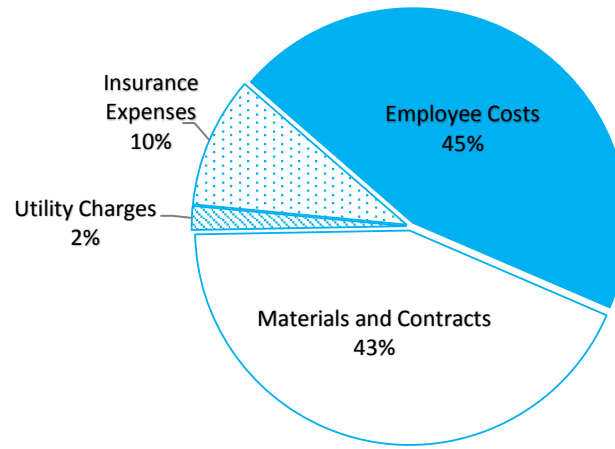
Prepared by: Wendy Stringer - LG Best Practices
 Reviewed by: Rhona Hawkins - LG Best Practices
 Date prepared: 11.10.2022

Shire of Trayning
Information Summary
For the Period Ended 30 September 2022

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 30 September 2022

		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	1,972,289	50,331	3%	▲		
Revenue from operating activities										
Governance		12,382	12,382	3,087	4,157	1,070	35%	▲		
General Purpose Funding - Rates	9	1,201,103	1,201,103	1,201,103	1,203,912	2,809	0%	▲		
General Purpose Funding - Other		320,608	320,608	81,133	111,391	30,258	37%	▲	S	
Law, Order and Public Safety		6,385	6,385	594	288	(306)	(51%)	▼		
Health		86,659	86,659	21,665	9,520	(12,145)	(56%)	▼	S	
Education and Welfare		600	600	150	340	190	127%	▲		
Housing		70,335	70,335	17,577	14,880	(2,697)	(15%)	▼		
Community Amenities		49,966	49,966	47,895	47,514	(381)	(1%)	▼		
Recreation and Culture		9,868	9,868	2,457	2,817	360	15%	▲		
Transport		261,536	261,536	162,436	161,354	(1,082)	(1%)	▼		
Economic Services		26,300	26,300	6,564	8,055	1,491	23%	▲		
Other Property and Services		26,236	26,236	6,552	4,666	(1,886)	(29%)	▼		
		2,071,977	2,071,977	1,551,213	1,568,897					
Expenditure from operating activities										
Governance		(445,454)	(445,454)	(181,801)	(197,595)	(15,794)	(9%)	▼		
General Purpose Funding		(76,628)	(76,628)	(19,410)	(15,058)	4,352	22%	▲		
Law, Order and Public Safety		(95,060)	(95,060)	(23,954)	(12,697)	11,257	47%	▲	S	
Health		(132,578)	(132,578)	(33,122)	(9,906)	23,216	70%	▲	S	
Education and Welfare		(101,858)	(101,858)	(25,437)	(21,892)	3,545	14%	▲		
Housing		(115,324)	(115,324)	(28,719)	(20,435)	8,284	29%	▲		
Community Amenities		(256,140)	(256,140)	(63,960)	(59,499)	4,461	7%	▲		
Recreation and Culture		(583,330)	(583,330)	(135,018)	(125,591)	9,427	7%	▲		
Transport		(1,512,825)	(1,512,825)	(382,666)	(196,348)	186,318	49%	▲	S	
Economic Services		(139,872)	(139,872)	(41,611)	(43,989)	(2,378)	(6%)	▼		
Other Property and Services		(2,823)	(2,823)	(14,407)	(19,696)	(5,289)	(37%)	▼		
		(3,461,893)	(3,461,893)	(950,105)	(722,707)					
Operating activities excluded from budget										
Add back Depreciation		1,157,892	1,157,892	289,440	0	(289,440)	(100%)	▼	S	
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(1,662)	0	1,662	(100%)	▲		
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0				
Movement in Employee Benefit Provisions		569	569	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		(238,094)	(238,094)	888,886	846,191					
Investing Activities										
Non-operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	149,957	182,624	32,667	22%	▲	S	
Proceeds from Disposal of Assets	8	171,954	171,954	9,579	0	(9,579)	(100%)	▼		
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)	(1,036,859)	(446,258)	(122,632)	323,626	73%	▲	S	
Furniture and Equipment	13	(42,000)	(42,000)	0	0	0				
Plant and Equipment	13	(577,279)	(577,279)	(101,712)	(29,270)	72,442	71%	▲	S	
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	0	(22,244)	(22,244)		▼	S	
Infrastructure Assets - Footpaths		(284,966)	(184,434)	0	0	0				
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	(998)	(998)		▼		
Infrastructure Assets - Other	13	(784,002)	(784,002)	(192,783)	(29,884)	162,899	84%	▲	S	
Amount attributable to investing activities		(1,967,776)	(2,007,774)	(581,217)	(22,404)					
Financing Activities										
Proceeds from New Debentures		200,000	200,000	0	0	0				
Proceeds from Advances		0	0	0	0	0				
Self-Supporting Loan Principal		4,994	4,994	0	0	0				
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)	(16,732)	(11,098)	5,634	34%	▲		
Repayment of Leases		0	0	0	0	0				
Transfer to Reserves	7	(16,590)	(16,590)	(4,146)	(22)	4,124	99%	▲		
Amount attributable to financing activities		283,912	323,902	(20,878)	(11,120)					
Closing Funding Surplus(Deficit)	3	0	(8)	2,208,749	2,784,957					

▲▼ 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 September 2022

	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	\$ 1,972,289	\$ 50,331	3%		
Revenue from operating activities									
Rates	9	1,201,103	1,201,103	1,201,103	1,203,912	2,809	0%	▲	
Operating Grants, Subsidies and Contributions	11	519,012	519,012	226,808	261,990	35,182	16%	▲	S
Fees and Charges		207,600	207,600	87,509	89,138	1,629	2%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		24,042	24,042	6,751	2,686	(4,065)	(60%)	▼	
Other Revenue		102,038	102,038	24,497	11,172	(13,325)	(54%)	▼	S
Profit on Disposal of Assets	8	18,182	18,182	4,545	0	(4,545)	(100%)	▼	
		2,071,977	2,071,977	1,551,213	1,568,897				
Expenditure from operating activities									
Employee Costs		(917,676)	(917,676)	(231,820)	(318,947)	(87,127)	(38%)	▼	S
Materials and Contracts		(1,030,114)	(1,030,114)	(309,237)	(305,994)	3,242	1%	▲	
Utility Charges		(127,324)	(127,324)	(43,750)	(12,685)	31,065	71%	▲	S
Depreciation on Non-Current Assets		(1,157,892)	(1,157,892)	(289,440)	0	289,440	100%	▲	S
Interest Expenses		(16,469)	(16,469)	(2,014)	(2,878)	(864)	(43%)	▼	
Insurance Expenses		(126,981)	(126,981)	(54,682)	(69,926)	(15,244)	(28%)	▼	S
Other Expenditure		(73,894)	(73,894)	(16,279)	(12,276)	4,003	25%	▲	
Loss on Disposal of Assets	8	(11,542)	(11,542)	(2,883)	0	2,883	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,461,893)	(3,461,893)	(950,105)	(722,707)				
Operating activities excluded from budget									
Add back Depreciation		1,157,892	1,157,892	289,440	0	(289,440)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(6,640)	(6,640)	(1,662)	0	1,662	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1	1		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		569	569	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		(238,094)	(238,094)	888,886	846,191				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	2,031,669	1,722,758	149,957	182,624	32,667	22%	▲	S
Proceeds from Disposal of Assets	8	171,954	171,954	9,579	0	(9,579)	(100%)	▼	
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)	(1,036,859)	(446,258)	(122,632)	323,626	73%	▲	S
Furniture and Equipment	13	(42,000)	(42,000)	0	0	0			
Plant and Equipment	13	(577,279)	(577,279)	(101,712)	(29,270)	72,442	71%	▲	S
Infrastructure Assets - Roads	13	(1,277,912)	(1,277,912)	0	(22,244)	(22,244)		▼	S
Infrastructure Assets - Footpaths	13	(284,966)	(184,434)	0	0	0			
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	(998)	(998)		▼	
Infrastructure Assets - Other		(784,002)	(784,002)	(192,783)	(29,884)	162,899	84%	▲	S
Amount attributable to investing activities		(1,967,776)	(2,007,774)	(581,217)	(22,404)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,994	4,994	0	0	0			
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)	(16,732)	(11,098)	5,634	34%	▲	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(16,590)	(16,590)	(4,146)	(22)	4,124	99%	▲	
Amount attributable to financing activities		283,912	323,902	(20,878)	(11,120)				
Closing Funding Surplus (Deficit)	3	0	(8)	2,208,749	2,784,957				

▲ ▼ 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.

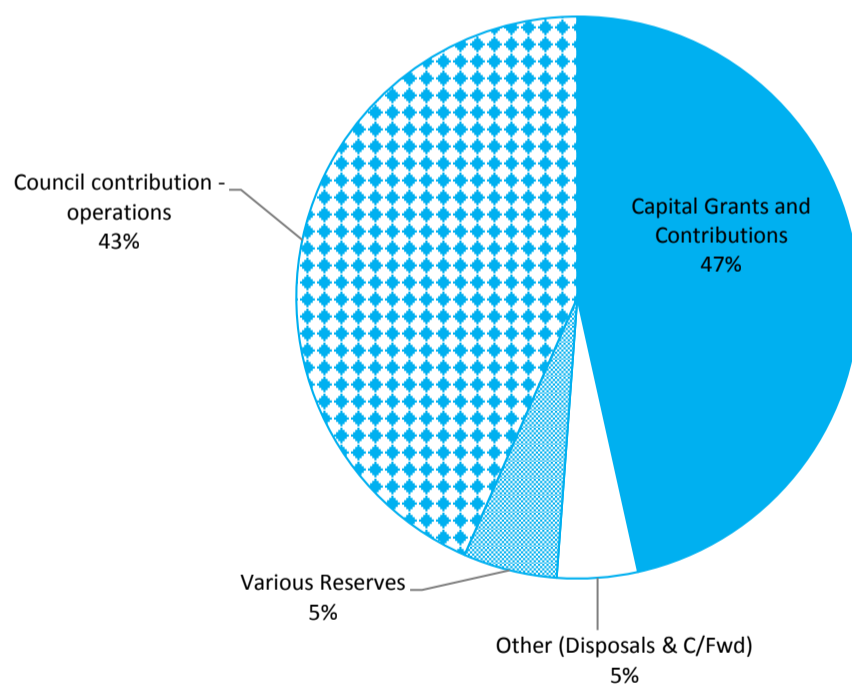
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 30 September 2022

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	122,632	446,258	1,036,859	1,205,240	122,632	(323,626)
Furniture and Equipment	13	0	0	0	42,000	42,000	0	0
Plant and Equipment	13	0	29,270	101,712	577,279	577,279	29,270	(72,442)
Infrastructure Assets - Roads	13	0	22,244	0	1,277,912	1,277,912	22,244	22,244
Infrastructure Assets - Footpaths	13	(1)	1	0	184,434	284,966	0	0
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	998	0	0	0	998	998
Infrastructure Assets - Other	13	0	29,884	192,783	784,002	784,002	29,884	(162,899)
Capital Expenditure Totals		(1)	205,028	740,753	3,902,486	4,171,399	205,027	(535,726)
Capital acquisitions funded by:								
Capital Grants and Contributions				149,957	1,722,758	2,031,669	182,624	32,667
Borrowings				0	200,000	200,000	0	0
Other (Disposals & C/Fwd)				9,579	171,954	171,954	0	(9,579)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	199,990		0	0
Council contribution - operations				581,217	1,607,784		22,404	(558,813)
Capital Funding Total				740,753	3,902,486		205,027	(535,726)

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

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.

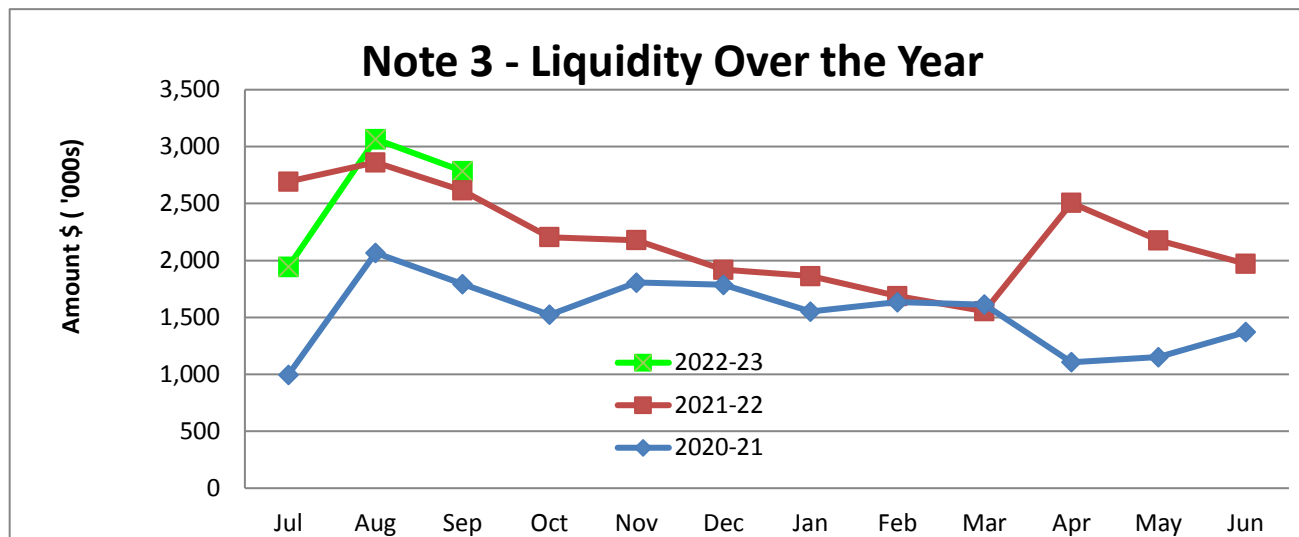
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	30,258	37%	▲	S	Timing	More Grant funding received than expected
Health	(12,145)	(56%)	▼	S	Timing	Doctors Recoup
Expenditure from operating activities						
Law, Order and Public Safety	11,257	47%	▲	S	Timing	Depreciation yet to be run
Health	23,216	70%	▲	S	Timing	Doctors Practice Management Agreement yet to be received
Transport	186,318	49%	▲	S	Timing	Budgeted amount spread over the months, Depreciation yet to be run
Investing Activities						
Non-operating Grants, Subsidies and Contributions	32,667	22%	▲	S	Timing	Budgeted amount spread over the months
Land and Buildings	323,626	73%	▲	S	Timing	DFES Building progress
Plant and Equipment	72,442	71%	▲	S	Timing	Vehicles yet to be purchased
Infrastructure Assets - Roads	(22,244)		▼	S	Timing	Budgeted amount spread over the months
Infrastructure Assets - Other	162,899	84%	▲	S	Timing	Bowling Green/ Kunnoppin Refuse Site/Swimming Pool upgrade

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	30/09/2021	30/09/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,810,666	2,371,980	2,544,902
Cash Restricted - Conditions over Grants	11	158,153	158,153	322,804
Cash Restricted - Reserves	4	663,704	704,234	663,726
Cash Restricted - Bonds and Deposits		0	0	0
Receivables - Rates	6	73,970	187,430	230,257
Receivables - Other	6	418,179	266,403	90,005
Inventories		3,033	925	2,059
		3,127,706	3,689,124	3,853,752
Less: Current Liabilities				
Payables		(388,512)	(259,199)	(143,717)
Contract Liability / Unused Grants		129,476	0	(28,677)
Loan Liability		(64,505)	(51,879)	(53,407)
Lease Liability		(2,038)	(1,951)	(2,038)
Provisions		(250,426)	(131,619)	(250,426)
		(576,005)	(444,648)	(478,265)
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	51,879	53,407
Add Back: Current Lease Liability		2,038	1,951	2,038
Add Back: Self Supporting Loans		(4,994)	(2,429)	(4,994)
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,972,289	2,614,273	2,784,957



Comments - Net Current Funding Position

SHIRE OF TRAYNING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 September 2022

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,367,496				1,367,496	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	750,000				750,000	ME Bank	Various	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				58,353	58,353	LG House Trust Unit	N/A	N/A
Total	2,117,896	1,413,726	0	58,353	3,589,975			

Comments/Notes - Investments

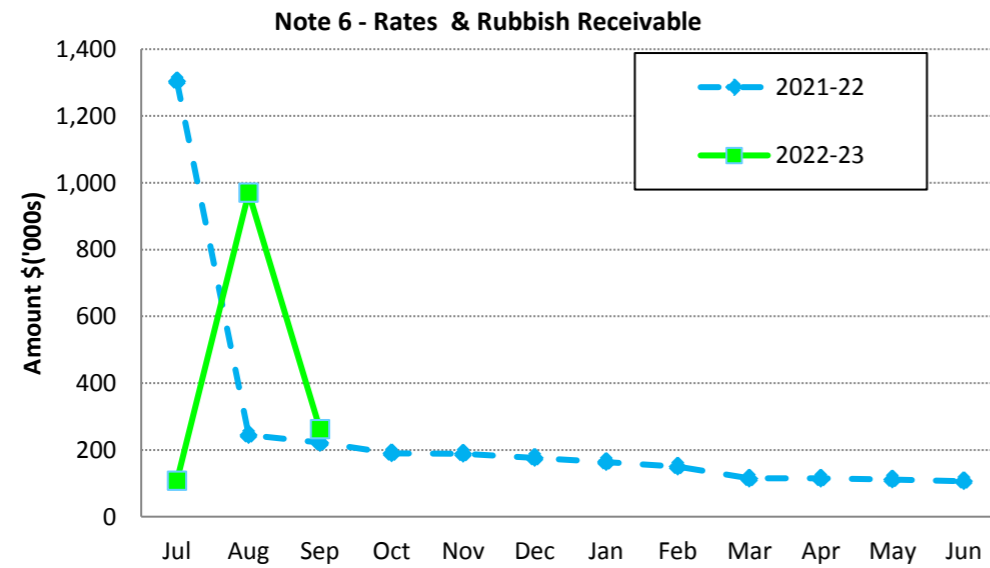
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

Note 6: Receivables

Receivables - Rates & Rubbish	30 September 2022	30 June 2022
	\$	\$
Opening Arrears Previous Years	106,018	92,723
Levied this year	1,291,987	1,253,997
Less Collections to date	(1,135,700)	(1,240,702)
Equals Current Outstanding	262,305	106,018
Net Rates Collectable	262,305	106,018
% Collected	81.24%	92.13%

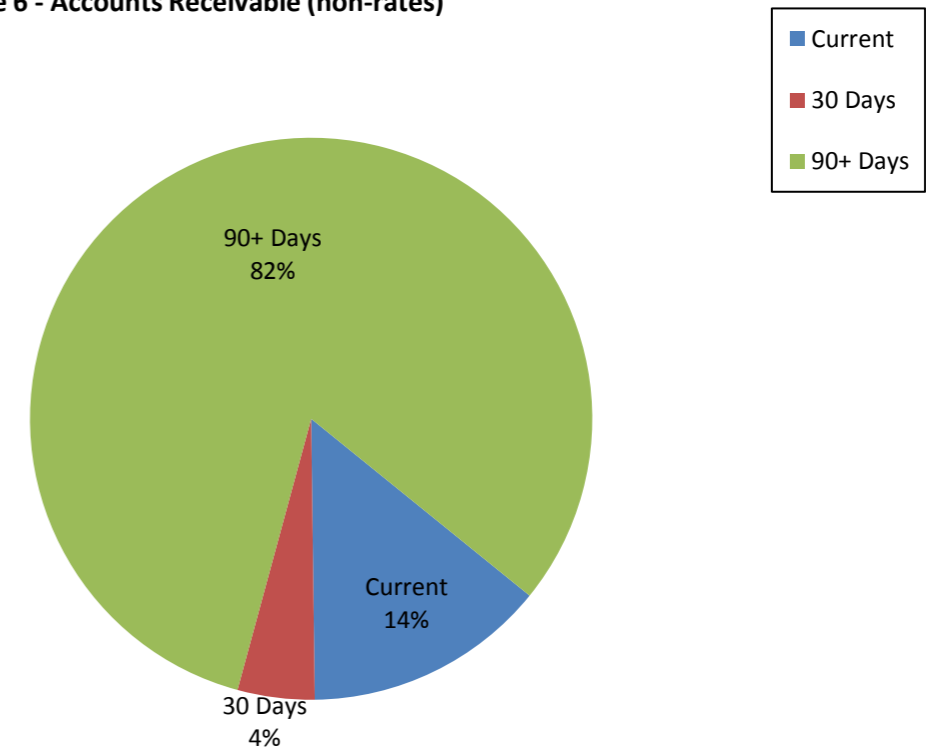
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,367	2,337	0	43,063	52,767
Percentage	14%	4.4%	0%	81.6%	
Balance per Trial Balance					
Sundry Debtors					52,767
Receivables - Other					37,238
Total Receivables General Outstanding					90,005

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)



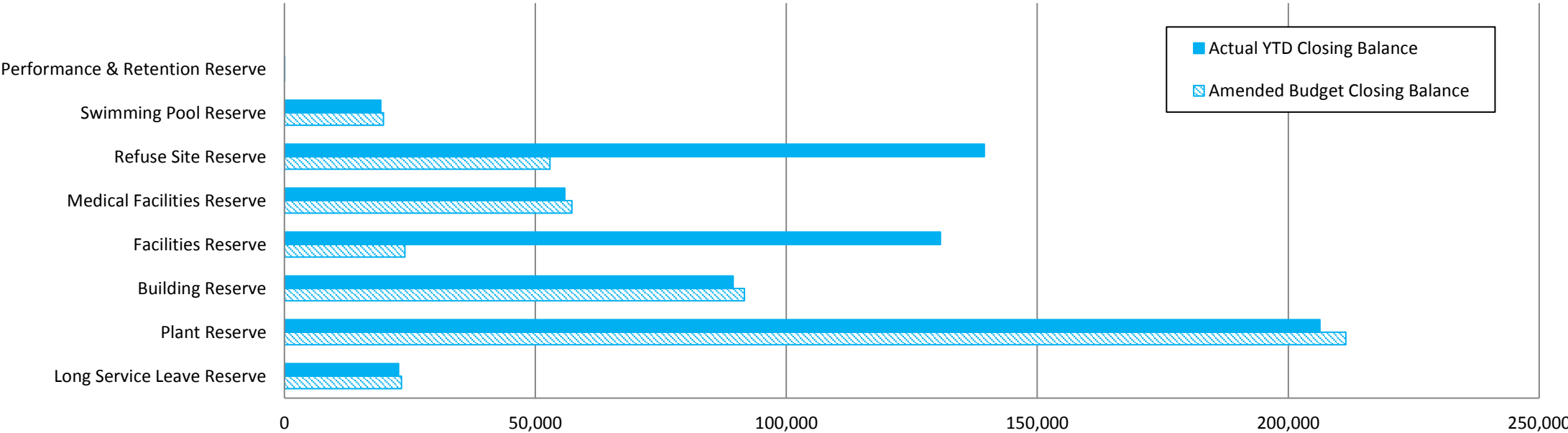
Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

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 30 September 2022

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					10,979	21,818	10,839	
479	2004 JOHN DEER TRACTOR WITH SLASHER AND FRAME					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	0	0	0	165,314	171,954	18,182	(11,542)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

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	0	0	2,800	2,800	0	0	2,800
Sub-Totals		48	11,561	19,200	0	0	19,200	19,200	0	0	19,200
		369	70,877,567	1,244,794	0	0	1,244,794	1,244,794	0	0	1,244,794
Discounts							(51,881)				(55,000)
Amount from General Rates							1,192,913				1,189,794
Ex-Gratia Rates							11,001				11,309
Rates Written Off							(2)				0
Specified Area Rates							0				0
Totals							1,203,912				1,201,103

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2022

Note 10: Information on Borrowings

(a) Debenture Repayments

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	2,429	4,994	4,994	10,407	7,842	7,842	436	628	628
Loan 69 - Community Recreation Centre	268,099	0	0	0	0	15,304	15,304	268,099	252,795	252,795	98	9,928	9,928
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	162,493	0	0	0	0	19,204	19,204	162,493	143,289	143,289	544	2,508	2,508
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	54,877	0	0	0	8,668	17,737	17,737	46,208	37,140	37,140	1,781	2,240	2,240
Loan 70 - Trayning Unmanned Fuel Site	30,232	0	0	0	0	7,266	7,266	30,232	22,966	22,966	20	1,165	1,165
	528,536	0	200,000	200,000	11,098	64,505	64,505	517,438	664,031	664,031	2,878	16,469	16,469

* 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 September 2022

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	70,543	282,174	0	282,174	102,752		0
Governance												
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	150,000	0	150,000	(70,000)	80,000	5,518	0	5,518
Law, Order and Public Safety												
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	158,153	0	102,417	0	102,417	0	102,417	0	(1,513)	156,640
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	0	700,700	(12,872)	687,828	24,907	(6,298)	18,609
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	106,243	0	26,561	106,243	0	106,243	27,043	(153,808)	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	149,957	374,893	0	374,893	149,957	(7,920)	142,037
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	0	292,096	0	292,096	0	0	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	280,000	0	280,000	(100,000)	180,000	0	0	0
Contribution - Street Lighting	Main Roads WA	Operating	0	1,185	0	294	1,185	0	1,185	0	(3,664)	0
Economic Services												
Grant - LRCIP	LRCIP	Non-operating	0	0	60,000	0	60,000	(60,000)	0	2,242	(59,390)	0
TOTALS			158,153	519,012	2,031,669	376,765	2,550,681	(308,911)	2,241,770	444,613	(232,592)	322,804
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	519,012	0	226,808	519,012	0	519,012	261,990	(157,472)	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		158,153	0	2,031,669	149,957	2,031,669	(308,911)	1,722,758	182,624	(75,120)	322,804
TOTALS			158,153	519,012	2,031,669	376,765	2,550,681	(308,911)	2,241,770	444,613	(232,592)	322,804

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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	(773)	(773)	(180,016)	(81,635)	0	(773)
Total - Governance					0	(773)	(773)	(180,016)	(81,635)	0	(773)
Other Law, Order & Public Safety											
	4 Bay DFES Building	4051002	9231	BC76	0	(1,513)	(1,513)	(201,372)	(201,372)	(201,372)	199,859
Total - Other Law, Order & Public Safety					0	(1,513)	(1,513)	(201,372)	(201,372)	(201,372)	199,859
Housing											
	Works Crew House Construction	4092540	9231	BC02	0	0	0	(350,000)	(350,000)	(87,498)	87,498
	CAPITAL IMPROVEMENTS - LOT 139A FELGATE PARADE	4092540	9231	BC60	0	(1,810)	(1,810)	(1,760)	(1,760)	(438)	(1,372)
	Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	0	0	(3,500)	(3,500)	(873)	873
	139A FELGATE PARADE	4092541	9231	BC63	0	(1,645)	(1,645)	(1,760)	(1,760)	(438)	(1,207)
	Lot 112 Coronation Street (Capital)	4092542	9231	BC83	0	0	0	(13,000)	(13,000)	(3,249)	3,249
	Glass Street - Single Units - Capital	4092541	9231	BC30	0	(3,619)	(3,619)	(3,630)	(3,630)	(906)	(2,713)
	REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATIC	4092541	9231	BC52	0	(3,520)	(3,520)	(13,500)	(13,500)	(3,375)	(145)
Total - Housing					0	(10,594)	(10,594)	(387,150)	(387,150)	(96,777)	86,184
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)	(1,155)	(3,045)
	KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111547	9231	BC33	0	0	0	(38,000)	(38,000)	(9,498)	9,498
	KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPEND	4111544	9231	BC41	0	0	0	(70,260)	(70,260)	(17,565)	17,565
	Don Mason Community Centre (Capital)	4113547	9231	BC84	0	(10,450)	(10,450)	(60,000)	(60,000)	(15,000)	4,550
	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)	(1,248)	(843)
	Kununoppin Sports Ground - Shed and Showers	4111544	9231	BC92	0	0	0	(56,000)	(56,000)	(13,998)	13,998
	Trayning Tennis Club Shelter	4113539	9254	BC93	0	0	0	(40,000)	(40,000)	0	0
	Trayning Sports Ground Infrastructure	4111540	9231	BC94	0	(24,320)	(24,320)	(43,750)	(43,750)	(10,935)	(13,385)
	CARAVAN PARK CAPEX	4132540	9231	BC36	0	(59,390)	(59,390)	(65,007)	(65,007)	(65,007)	5,617
	YELBENI MUSEUM & TOILET	4111544	9231	BC34	0	(4,003)	(4,003)	(13,815)	(13,815)	(3,453)	(550)
Total - Recreation And Culture					0	(109,753)	(109,753)	(476,702)	(406,702)	(148,109)	38,356
	Total - Buildings				0	(122,632)	(122,632)	(1,245,240)	(1,076,859)	(446,258)	323,626
Furniture & Equipment											

Shire of Trayning

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY








FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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	
				\$	\$	\$	\$	\$	\$	
Accounting System Upgrade	4042560	9232		0	0	0	(42,000)	(42,000)	0	0
Total - Governance				0	0	0	(42,000)	(42,000)	0	0
Total - Furniture & Equipment				0	0	0	(42,000)	(42,000)	0	0
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
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	(29,270)	(29,270)	(361,408)	(361,408)	(90,351)	61,081
PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(45,454)	(45,454)	(11,361)	11,361
Total - Transport				0	(29,270)	(29,270)	(406,862)	(406,862)	(101,712)	72,442
Replace Works Supervisor's Utility	4142570	9233		0	0	0	(50,383)	(50,383)	0	0
Total - Other Property & Services				0	0	0	(50,383)	(50,383)	0	0
Total - Plant & Equipment				0	(29,270)	(29,270)	(577,279)	(577,279)	(101,712)	72,442
Infrastructure Assets - Roads										
Yelbeni South East Road	4121001	9250	RCC012	0	0	0	(93,254)	(93,254)	0	0
Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	0	0	(20,450)	(20,450)	0	0
RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121002	9250	RRG014	0	(7,920)	(7,920)	(641,414)	(641,414)	0	(7,920)
RTR - KELLERBERRIN YELBENI ROAD	4121003	9250	RTR015	0	0	0	(283,600)	(283,600)	0	0
RTR - SHERZINGER ROAD	4121003	9250	RTR017	0	(10,364)	(10,364)	(239,194)	(239,194)	0	(10,364)
Sherzinger Road	4121003	9250	RTR035	0	(3,960)	(3,960)	0	0	0	(3,960)
Infrastructure Assets - Footpaths										
Transport										
MARY STREET FOOTPATH	4121010	9251	FCC02	0	0	0	(19,153)	(19,153)	0	0
Adam Street Footpath, Trayning	4121010	9251	FCC70	0	0	0	(22,279)	(22,279)	0	0
Jubilee Street Footpath	4121010	9251	FCC71	0	0	0	(24,195)	(24,195)	0	0
Wilson Street Footpath	4121010	9251	FCC76	1	(1)	0	(100,532)	0	0	0
Leake Street Footpath	4121010	9251	FCC77	0	0	0	(58,566)	(58,566)	0	0
Scadden Street Footpath	4121010	9251	FCC79	0	0	0	(41,575)	(41,575)	0	0
Hughes Street Footpath	4121010	9251	FCC05	0	0	0	(18,666)	(18,666)	0	0
Total - Transport				1	(1)	0	(284,966)	(184,434)	0	0
Total - Infrastructure Assets - Footpaths				1	(1)	0	(284,966)	(184,434)	0	0

Shire of Traying
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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 - Water											
Recreation And Culture											
	TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	(998)	(998)	0	0	0	(998)
Total - Recreation And Culture					0	(998)	(998)	0	0	0	(998)
Infrastructure Assets - Other											
Community Amenities											
	CAPITAL WORKS KUNUNOPPIN REFUSE SITE	4101540	9254	BC55	0	0	0	(97,713)	(97,713)	(24,423)	24,423
Total - Community Amenities					0	0	0	(97,713)	(97,713)	(24,423)	24,423
Recreation And Culture											
	Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(5,633)	(5,633)	(43,350)	(43,350)	0	(5,633)
	Synthetic Bowling Green & Surrounds	4113541	9254	BC07	0	(24,250)	(24,250)	(146,000)	(146,000)	(146,000)	121,750
	Sports Precinct Courts	4113539	9254	BC80	0	0	0	(456,939)	(456,939)	0	0
Total - Recreation And Culture					0	(29,884)	(29,884)	(646,289)	(646,289)	(146,000)	116,116
	Total - Infrastructure Assets - Other				0	(29,884)	(29,884)	(744,002)	(744,002)	(170,423)	140,539
	Capital Expenditure Total				1	(205,028)	(205,027)	(4,171,399)	(3,902,486)	(718,393)	513,366

