



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	2 - 4
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	6
Statement of Capital Acquisitions and Capital Funding	7
Note 2 Explanation of Material Variances	8
Note 3 Net Current Funding Position	9
Note 4 Cash and Investments	10
Note 6 Receivables	11
Note 7 Cash Backed Reserves	12
Note 8 Capital Disposals	13
Note 9 Rating Information	14
Note 10 Information on Borrowings	10
Note 11 Grants and Contributions	16
Note 12 Details of Capital Acquisitions	17 - 18

**Shire of Trayning
Information Summary
For the Period Ended 31 March 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 31 March 2022 of \$1,548,793.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2021/22 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /	Annual Budget	YTD Budget	YTD Actual
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	77%	\$ 1,090,531	\$ 844,941	\$ 837,254
Non-operating Grants, Subsidies and Contributions	65%	\$ 1,767,681	\$ 1,388,773	\$ 1,144,281
	69%	\$ 2,858,212	\$ 2,233,714	\$ 1,981,535
Rates Levied	100%	\$ 1,171,118	\$ 1,171,118	\$ 1,175,491

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 31 March 2022**

Key Information

Financial Position		Prior Year 31 March 2021	Current Year 31 March 2022
Adjusted Net Current Assets	96%	\$ 1,613,338	\$ 1,548,793
Cash and Equivalent - Unrestricted	80%	\$ 1,780,310	\$ 1,419,243
Cash and Equivalent - Restricted	111%	\$ 636,204	\$ 704,234
Receivables - Rates	88%	\$ 91,656	\$ 80,404
Receivables - Other	2501%	\$ 17,436	\$ 436,078
Payables	56%	\$ 206,843	\$ 114,914

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

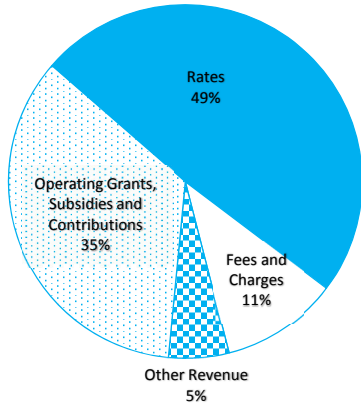
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

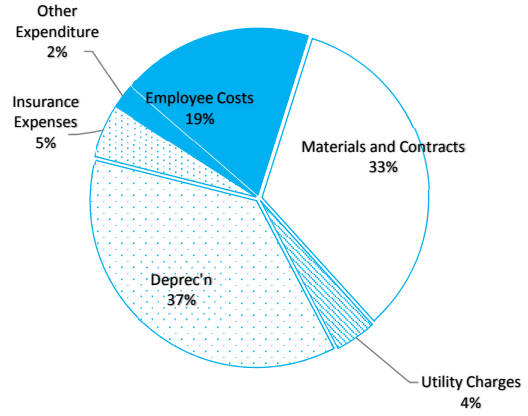
Prepared by:	Wendy Stringer - LG Best Practices
Reviewed by:	Leanne Parola - CEO
Date prepared:	13.4.2022

**Shire of Trayning
Information Summary
For the Period Ended 31 March 2022**

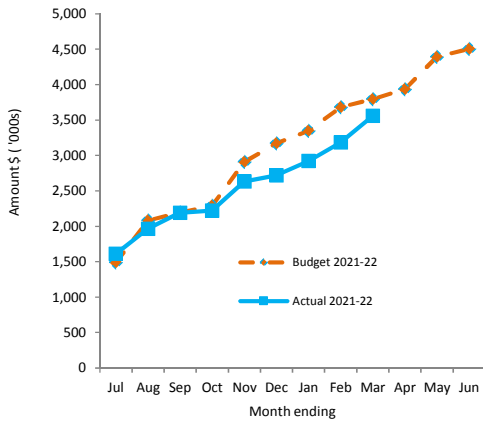
Operating Revenue



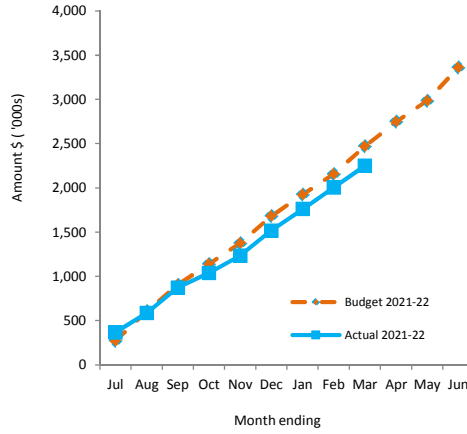
Operating Expenditure



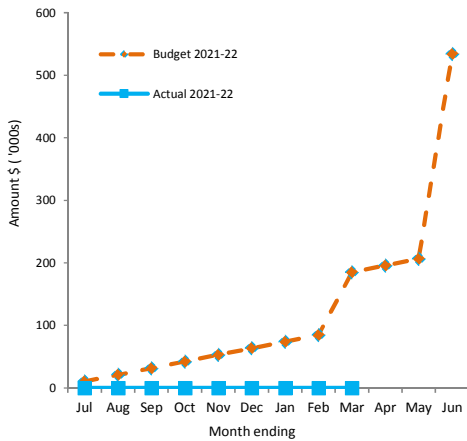
Budget Operating Revenues -v- Actual (Refer Note 2)



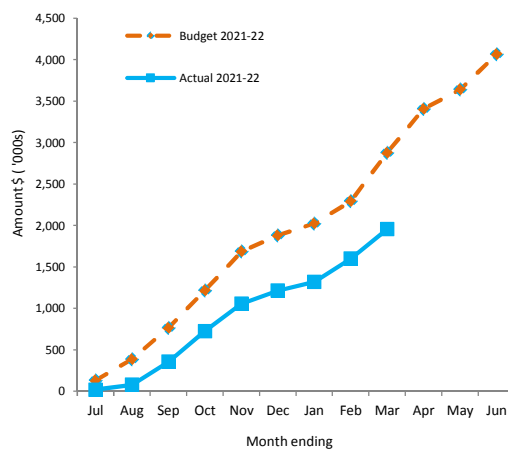
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2022

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,383,139	1,371,241	1,371,241	1,371,239	(2)	(0%)	▼	
Revenue from operating activities									
Governance		26,159	42,159	33,553	25,617	(7,936)	(24%)	▼	
General Purpose Funding - Rates	9	1,171,118	1,171,118	1,171,118	1,175,491	4,373	0%	▲	
General Purpose Funding - Other		586,714	726,714	539,697	555,011	15,314	3%	▲	
Law, Order and Public Safety		6,328	6,328	6,253	6,383	130	2%	▲	
Health		86,659	118,659	96,992	100,130	3,138	3%	▲	
Education and Welfare		507	507	378	900	522	138%	▲	
Housing		68,419	68,419	51,309	44,033	(7,276)	(14%)	▼	
Community Amenities		54,263	54,263	51,289	53,000	1,711	3%	▲	
Recreation and Culture		6,533	16,533	12,375	15,256	2,881	23%	▲	
Transport		375,022	411,022	335,301	306,685	(28,616)	(9%)	▼	
Economic Services		8,251	18,251	13,671	22,207	8,536	62%	▲	
Other Property and Services		34,975	104,975	96,208	110,891	14,683	15%	▲	\$
		2,424,948	2,738,948	2,408,144	2,415,604				
Expenditure from operating activities									
Governance		(458,104)	(518,104)	(314,544)	(355,024)	(40,480)	(13%)	▼	\$
General Purpose Funding		(66,544)	(66,544)	(49,887)	(56,180)	(6,293)	(13%)	▼	
Law, Order and Public Safety		(60,852)	(60,852)	(45,585)	(53,072)	(7,487)	(16%)	▼	
Health		(152,626)	(152,626)	(116,224)	(101,998)	14,226	12%	▲	\$
Education and Welfare		(83,463)	(83,463)	(62,654)	(62,416)	238	0%	▲	
Housing		(106,945)	(106,945)	(79,785)	(108,109)	(28,324)	(36%)	▼	\$
Community Amenities		(275,624)	(265,624)	(199,026)	(145,072)	53,954	27%	▲	\$
Recreation and Culture		(573,461)	(563,461)	(419,564)	(488,679)	(69,115)	(16%)	▼	\$
Transport		(1,513,734)	(1,363,734)	(1,023,446)	(828,855)	194,591	19%	▲	\$
Economic Services		(108,267)	(118,267)	(83,293)	(93,101)	(9,808)	(12%)	▼	
Other Property and Services		(2,676)	(62,676)	(78,736)	41,126	119,862	152%	▲	\$
		(3,402,296)	(3,362,296)	(2,472,744)	(2,251,380)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	769,914	819,708	49,794	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(7,647)	0	7,647	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		33,865	387,865	697,667	983,932				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,388,773	1,144,281	(244,492)	(18%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	217,000	185,247	0	(185,247)	(100%)	▼	\$
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,151,440)	(1,211,440)	(927,859)	(623,604)	304,255	33%	▲	\$
Furniture and Equipment	13	(63,000)	(78,000)	(63,000)	(14,124)	48,876	78%	▲	\$
Plant and Equipment	13	(794,160)	(744,160)	(557,910)	(12,803)	545,107	98%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(875,514)	(880,492)	(4,978)	(1%)	▼	
Infrastructure Assets - Footpaths		(202,261)	(202,261)	(202,261)	(199,557)	2,704	1%	▲	
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(57,500)	(57,500)	(57,160)	341	1%	▲	
Infrastructure Assets - Water	13	(111,417)	(121,417)	(121,417)	(83,511)	37,906	31%	▲	\$
Infrastructure Assets - Other	13	(73,809)	(83,809)	(31,306)	(41,934)	(10,628)	(34%)	▼	\$
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(1,262,747)	(768,904)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,815	4,815	2,408	4,815	2,407	(100%)	▲	
Transfer from Reserves	7	337,160	317,160	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(40,005)	(42,289)	(2,284)	(6%)	▼	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(37,474)				
Closing Funding Surplus(Deficit)	3	(11)	(11)	768,564	1,548,793				

▲ ▼ 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 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,383,139	1,371,241	1,371,239	1,371,239	0	0%		
Revenue from operating activities									
Rates	9	1,171,118	1,171,118	1,171,118	1,175,491	4,373	0%	▲	
Operating Grants, Subsidies and Contributions	11	898,531	1,090,531	844,941	837,254	(7,687)	(1%)	▼	
Fees and Charges		190,976	270,976	231,862	257,347	25,485	11%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		15,155	15,155	5,950	12,508	6,558	110%	▲	
Other Revenue		110,668	152,668	125,401	133,004	7,603	6%	▲	
Profit on Disposal of Assets	8	38,500	38,500	28,872	0	(28,872)	(100%)	▼	\$
		2,424,948	2,738,948	2,408,144	2,415,604				
Expenditure from operating activities									
Employee Costs		(821,039)	(806,039)	(617,057)	(414,204)	202,853	33%	▲	\$
Materials and Contracts		(1,187,041)	(1,162,041)	(786,592)	(748,411)	38,181	5%	▲	
Utility Charges		(119,747)	(119,747)	(89,541)	(90,121)	(580)	(1%)	▼	
Depreciation on Non-Current Assets		(1,026,689)	(1,026,689)	(769,914)	(819,708)	(49,794)	(6%)	▼	
Interest Expenses		(18,172)	(18,172)	(11,364)	(11,532)	(168)	(1%)	▼	
Insurance Expenses		(115,403)	(115,403)	(106,531)	(116,617)	(10,086)	(9%)	▼	
Other Expenditure		(91,405)	(91,405)	(70,520)	(50,787)	19,733	28%	▲	\$
Loss on Disposal of Assets	8	(22,800)	(22,800)	(21,225)	0	21,225	100%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,402,296)	(3,362,296)	(2,472,744)	(2,251,380)				
Operating activities excluded from budget									
Add back Depreciation		1,026,689	1,026,689	769,914	819,708	49,794	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(15,700)	(15,700)	(7,647)	0	7,647	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		224	224	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		33,865	387,865	697,667	983,932				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,691,681	1,767,681	1,388,773	1,144,281	(244,492)	(18%)	▼	\$
Proceeds from Disposal of Assets	8	247,000	217,000	185,247	0	(185,247)	(100%)	▼	\$
Transfer from Contract Liability		0	0	0	0	0			
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,151,440)	(1,211,440)	(927,859)	(623,604)	304,255	33%	▲	\$
Furniture and Equipment	13	(63,000)	(78,000)	(63,000)	(14,124)	48,876	78%	▲	\$
Plant and Equipment	13	(794,160)	(744,160)	(557,910)	(12,803)	545,107	98%	▲	\$
Infrastructure Assets - Roads	13	(1,113,744)	(1,223,744)	(875,514)	(880,492)	(4,978)	(1%)	▼	
Infrastructure Assets - Footpaths	13	(202,261)	(202,261)	(202,261)	(199,557)	2,704	1%	▲	
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Airports	13	(67,500)	(57,500)	(57,500)	(57,160)	341	1%	▲	
Infrastructure Assets - Water	13	(111,417)	(121,417)	(121,417)	(83,511)	37,906	31%	▲	\$
Infrastructure Assets - Other		(73,809)	(83,809)	(31,306)	(41,934)	(10,628)	(34%)	▼	\$
Amount attributable to investing activities		(1,638,650)	(1,737,650)	(1,262,747)	(768,904)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,815	4,815	2,408	4,815	2,407	100%	▲	
Transfer from Reserves	7	337,160	317,160	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(62,802)	(62,802)	(40,005)	(42,289)	(2,284)	(6%)	▼	
Repayment of Leases		0	0	0	0	0			
Transfer to Reserves	7	(57,538)	(280,640)	0	(0)	(0)		▼	
Amount attributable to financing activities		221,635	(21,467)	(37,597)	(37,474)				
Closing Funding Surplus (Deficit)	3	(11)	(10)	768,562	1,548,793				

▲ ▼ 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.

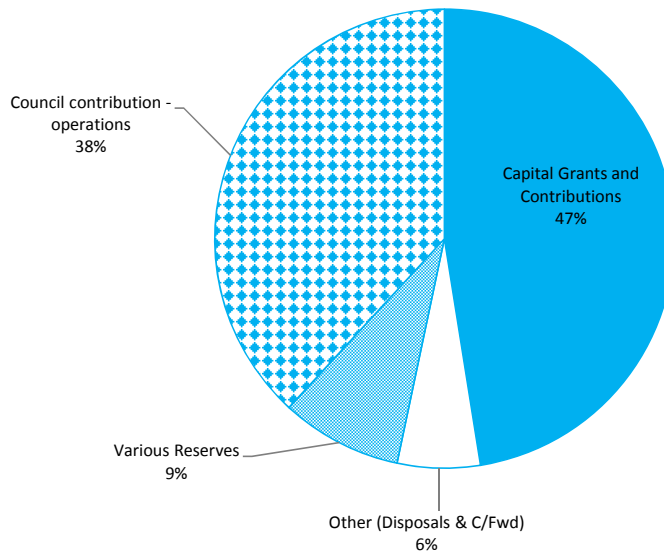
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 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	623,604	927,859	1,211,440	1,151,440	623,604	(304,255)
Furniture and Equipment	13	0	14,124	63,000	78,000	63,000	14,124	(48,876)
Plant and Equipment	13	0	12,803	557,910	744,160	794,160	12,803	(545,107)
Infrastructure Assets - Roads	13	0	880,492	875,514	1,223,744	1,113,744	880,492	4,978
Infrastructure Assets - Footpaths	13	0	199,557	202,261	202,261	202,261	199,557	(2,704)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Airports	13	0	57,160	57,500	57,500	67,500	57,160	(341)
Infrastructure Assets - Water	13	0	83,511	121,417	121,417	111,417	83,511	(37,906)
Infrastructure Assets - Other	13	0	41,934	31,306	83,809	73,809	41,934	10,628
Capital Expenditure Totals		0	1,913,185	2,836,767	3,722,331	3,577,331	1,913,185	(923,582)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,388,773	1,767,681	1,691,681	1,144,281	(244,492)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				185,247	217,000	247,000	0	(185,247)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	317,160		0	0
Council contribution - operations				1,262,747	1,420,490		768,904	(493,843)
Capital Funding Total				2,836,767	3,722,331		1,913,185	(923,582)

Budgeted Capital Acquisitions Funding



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

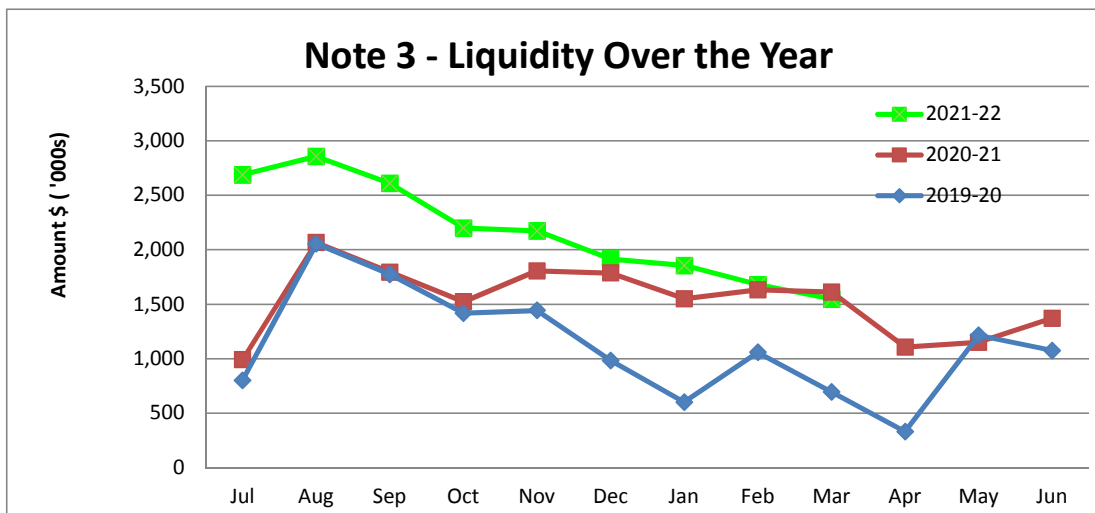
Reporting Program	Var. \$	Var. %	▲ ▼	Var.	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Other Property and Services	14,683	15%	▲	S	Timing	Private works income higher than budget review adjustment
Expenditure from operating activities						
Governance	(40,480)	(13%)	▼	S	Timing	There are a number of accounts under and over the YTD Budget, but are all timing related
Health	14,226	12%	▲	S	Timing	The Drs car has yet to be changed over, underexpenditure on EHO compared to YTD budget
Housing	(28,324)	(36%)	▼	S	Timing	Staff housing under allocated
Community Amenities	53,954	27%	▲	S	Timing	Refuse site closure plans yet to be carried out
Recreation and Culture	(69,115)	(16%)	▼	S	Permanent	Higher depreciation than budgeted, more time spent on parks and gardens than budgeted
Transport	194,591	19%	▲	S	Permanent	Less time spent on road maintenance and signage than budgeted
Other Property and Services	119,862	152%	▲	S	Timing	More labour overheads allocated than budgeted, less plant overheads allocated than budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(244,492)	(18%)	▼	S	Timing	Some DFES grant funding yet to be received
Proceeds from Disposal of Assets	(185,247)	(100%)	▼	S	Timing	Vehicle changeovers yet to happen
Land and Buildings	304,255	33%	▲	S	Timing	DFES building delays
Furniture and Equipment	48,876	78%	▲	S	Timing	Payroll software implementation deferred
Plant and Equipment	545,107	98%	▲	S	Timing	Vehicle changeovers yet to happen
Infrastructure Assets - Water	37,906	31%	▲	S	Timing	Trayning Town Dam delays
Infrastructure Assets - Other	(10,628)	(34%)	▼	S	Timing	Timing on Swimming Pool projects

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	31/03/2021	31/03/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,819,304	1,780,310	1,349,242.55
Cash Restricted - Conditions over Grants	11	0	0	70,000.00
Cash Restricted - Reserves	4	704,233	636,204	704,233.57
Cash Restricted - Bonds and Deposits		48,846	30,309	-
Receivables - Rates	6	58,576	91,656	80,404.07
Receivables - Other	6	103,542	17,436	436,077.85
Inventories		0	21,831	4,875.46
		2,734,502	2,577,746	2,635,082.58
Less: Current Liabilities				
Payables		(565,243)	(206,843)	114,914.47
Contract Liability / Unused Grants		20,017	0	158,152.96
Loan Liability		(62,802)	(20,027)	20,512.90
Lease Liability		(1,951)	(1,951)	1,951.22
Provisions		(131,619)	(143,991)	131,619.09
		(741,598)	(372,812)	427,150.64
Less: Cash Reserves	7	(704,233)	(636,204)	704,233.57
Add Back: Component of Leave Liability not Required to be funded		22,630	22,630	22,630.49
Add Back: Current Loan Liability		62,802	20,027	20,512.90
Add Back: Current Lease Liability		1,951	1,951	1,951.22
Add Back: Self Supporting Loans		(4,815)	0	-
Adjustment for Trust Transactions Within Muni		0	0	-
Net Current Funding Position		1,371,239	1,613,338	1,548,793



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	419,043				419,043	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,630			22,630	ME Bank	0.65%	01-Apr-22
PLANT RESERVE BANK		520,916			520,916	ME Bank	0.65%	01-Apr-22
BUILDING RESERVE BANK		59,094			59,094	ME Bank	0.65%	01-Apr-22
FACILITIES RESERVE BANK		7,550			7,550	ME Bank	0.65%	01-Apr-22
MEDICAL RESERVE BANK		55,584			55,584	ME Bank	0.65%	01-Apr-22
REFUSE RESERVE BANK		29,270			29,270	ME Bank	0.65%	01-Apr-22
SWIMMING POOL RESERVE BANK		9,189			9,189	ME Bank	0.65%	01-Apr-22
Trust Fund Bank			0		0			
Deposits and Bond Monies - Restricted		0			0			
(b) Term Deposits								
Municipal Fund Investments	1,000,000				1,000,000	ME Bank	Variable	Various
(c) Investments								
LOCAL GOVERNMENT HOUSE UNIT TRUST				55,356	55,356	LG House Trust Unit	N/A	N/A
Total	1,419,443	704,234	0	55,356	2,179,032			

Comments/Notes - Investments

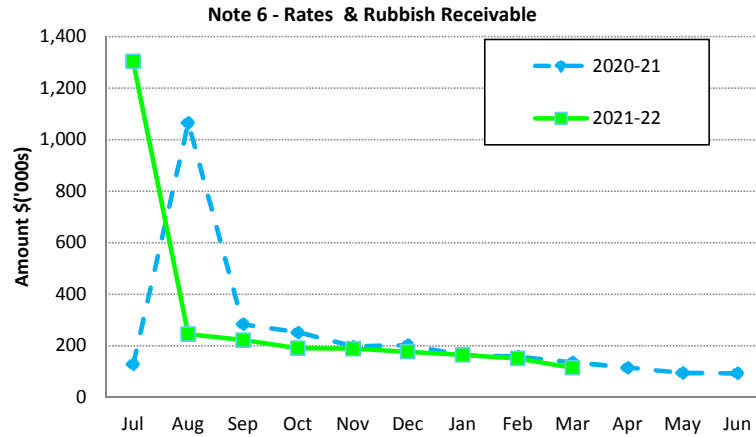
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

Note 6: Receivables

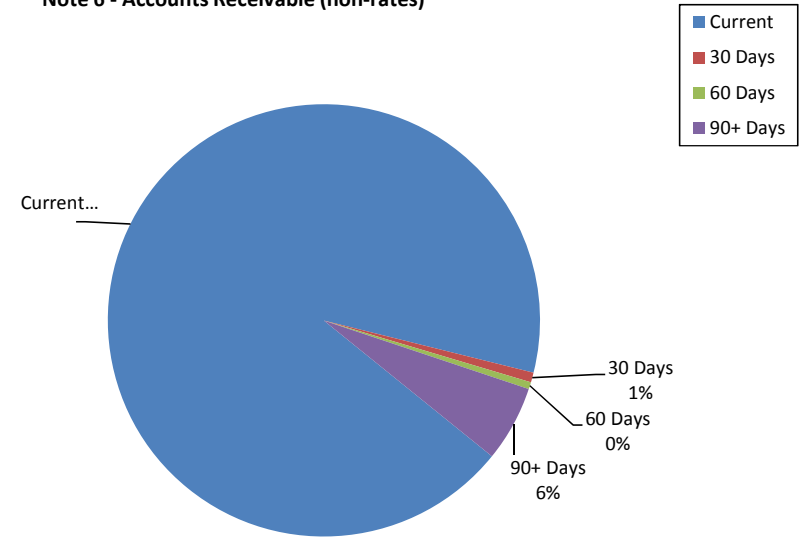
Receivables - Rates & Rubbish	31 March 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	92,723	131,563
Levied this year	1,254,081	1,231,132
Less Collections to date	(1,232,253)	(1,269,972)
Equals Current Outstanding	114,551	92,723
Net Rates Collectable	114,551	92,723
% Collected	91.49%	93.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	355,069	2,793	1,950	21,726	381,538
Percentage	93.1%	0.7%	0.5%	5.7%	
Balance per Trial Balance					
Sundry Debtors					414,627
Receivables - Other					21,450
Total Receivables General Outstanding					436,078

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

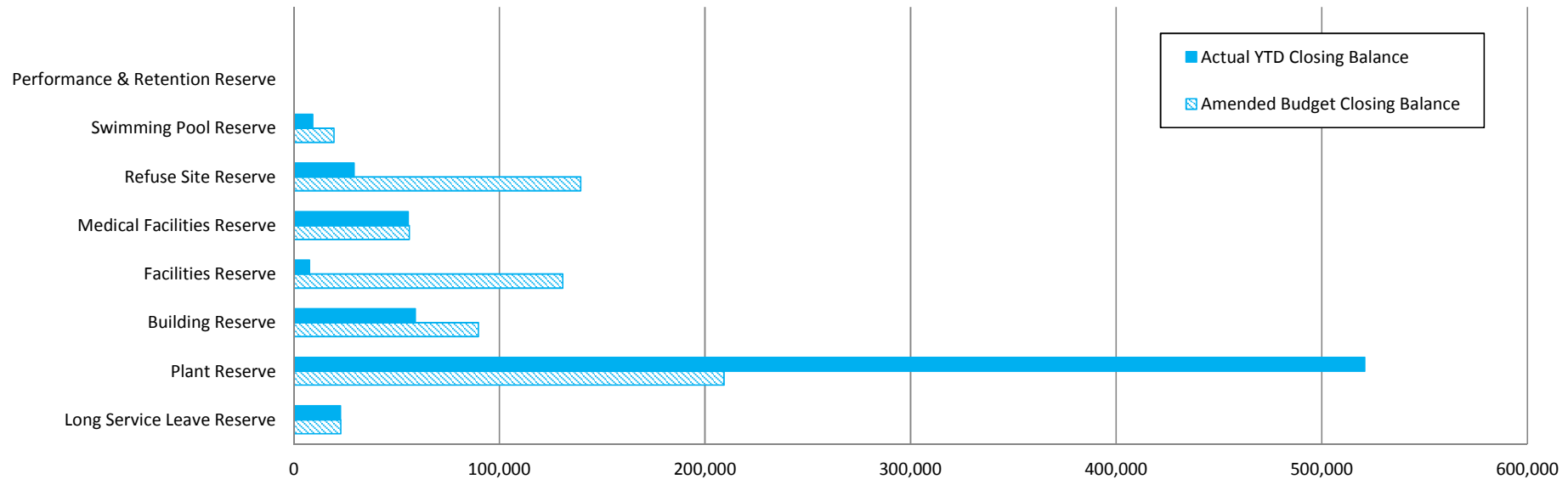
Comments/Notes - Receivables General

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	22,630	233	0	0	0	0	0	22,863	22,630.49
Plant Reserve	520,903	5,474	0	0	0	(317,160)	0	209,217	520,903.13
Building Reserve	59,094	617	0	30,000	0	0	0	89,711	59,094.00
Facilities Reserve	7,550	85	0	123,102	0	0	0	130,737	7,550.28
Medical Facilities Reserve	55,584	574	0	0	0	0	0	56,158	55,583.89
Refuse Site Reserve	29,270	301	0	110,000	0	0	0	139,571	29,269.67
Swimming Pool Reserve	9,189.24	254	0	10,000	0	0	0	19,443	9,189.32
Performance & Retention Reserve	13	0	0	0	0	0	0	13	12.79
	704,233	7,538	0	273,102	0	(317,160)	0	667,713	704,233.57

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 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								
275	Cat Cs563E Road Roller					23,000	25,000	2,000	
471	KOMATSU GRADER GD555-5					61,000	90,000	29,000	
485	2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utility - KTY 080					4,500	12,000	7,500	
543	2020 Toyota Prado GLX - OKTY CEO					51,300	45,000		(6,300)
544	2020 Toyota Prado - KTY0 Doctor					52,300	45,000		(7,300)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					0	0		(9,200)
							0		(9,200)
							0		
		0	0	0	0	192,100	217,000	38,500	(22,800)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	553,800	123,902	(726)		123,176	123,902	0	0	123,902
GRV - Yelbeni	0.223730	3	10,360	2,318			2,318	2,318	0	0	2,318
GRV - Commercial	0.223730	12	70,846	15,850			15,850	15,850	0	0	15,850
UV - Rural	0.017581	201	59,703,500	1,049,647			1,049,647	1,049,647	0	0	1,049,647
UV - Mining	0.017581	0	0	0	1,223	323	1,546	0	0	0	0
Sub-Totals		322	60,338,506	1,191,717	497	323	1,192,538	1,191,717	0	0	1,191,717
Minimum Payment	\$										
GRV - Kununoppin / Trayning	400.00	29	10,079	11,600	0	0	11,600	11,600	0	0	11,600
GRV - Yelbeni	400.00	6	925	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	420	800	0	0	800	800	0	0	800
UV - Rural	400.00	5	77,500	2,000	0	0	2,000	2,000	0	0	2,000
UV - Mining	400.00	4	40,254	1,600	0	0	1,600	1,600	0	0	1,600
Sub-Totals		46	129,178	18,400	0	0	18,400	18,400	0	0	18,400
		368	60,467,684	1,210,117	497	323	1,210,938	1,210,117	0	0	1,210,117
Discounts							(53,077)				(50,000)
Amount from General Rates							1,157,861				1,160,117
Ex-Gratia Rates							11,001				11,001
Rates Written Off							6,629				0
Specified Area Rates							0				0
Totals							1,175,491				1,171,118

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2021	Principal Repayments			Principal Outstanding			Interest Repayments		
		Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture										
Loan 67 - SSL - Bowls Resurface *	17,651	4,815	4,815	4,815	12,836	12,836	12,836	523	808	808
Loan 69 - Community Recreation Centre	282,904	7,341	14,805	14,805	275,562	268,099	268,099	6,019	10,426	10,426
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	181,395	9,414	18,902	18,902	171,981	162,493	162,493	2,716	2,809	2,809
Economic Services										
Loan 68 - Trayning Unmanned Fuel Site	72,082	17,206	17,206	17,206	54,877	54,876	54,876	1,524	2,772	2,772
Loan 70 - Trayning Unmanned Fuel Site	37,306	3,513	7,074	7,074	33,792	30,232	30,232	749	1,357	1,357
	591,338	42,289	62,802	62,802	549,049	528,536	528,536	11,532	18,172	18,172

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

(b) New Debentures

No new debentures were raised during the reporting period.

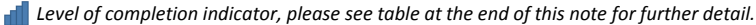


















SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2022

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	564,347	0	528,261	564,347	140,000	704,347	529,736		0
Governance												
Trainee Subsidies	State & Federal	Operating	0	0	0	0	0	16,000	16,000	0	0	0
LRCIP Phase 2 Funding	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	35,000	0	35,000
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	Operating	0	4,000	0	15,003	4,000	0	4,000	6,028	0	0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	776,335	597,249	776,335	20,000	796,335	363,636	(369,388)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	10,206	10,206	10,206	0	10,206	0	0	0
Education & Welfare												
Housing												
Community Amenities												
Townscape Grants	RAC	Non-operating	0	0	0	8,000	0	16,000	16,000	8,000	0	0
Recreation and Culture												
LRCIP Phase 2 Funding - Halls	LRCIP	Non-operating	0	0	50,000	50,000	50,000	0	50,000	35,000	0	35,000
LRCIP Phase 2 Funding - other Recreation	LRCIP	Non-operating	0	0	40,000	40,000	40,000	50,000	90,000	43,000	(89,980)	0
Transport												
Grants Commission - Road Grants	WALGGC	Operating	0	206,699	0	182,025	206,699	36,000	242,699	181,838	(358,094)	0
Direct Road grant funds	MRWA	Operating	0	119,652	0	119,652	119,652		119,652	119,652	0	0
RAUP Funding - Airstrip Fencing	RAUP	Non-operating	0	0	67,500	57,500	67,500	(10,000)	57,500	51,964	(57,160)	0
Regional Road Construction Grants	RRG (Regional Road Group)	Non-operating	0	0	317,017	253,614	317,017		317,017	253,616	(311,106)	0
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,095	233,676	292,095		292,095	292,095	(479,832)	0
LRCIP Phase 2 - Footpaths	LRCIP	Non-operating	0	0	88,528	88,528	88,528		88,528	61,970	(199,557)	0
Contribution - Street Lighting	Main Roads WA	Operating	0	3,833	0	0	3,833		3,833	0	(16,105)	0
Economic Services												
TOTALS			0	898,531	1,691,681	2,233,714	2,590,212	268,000	2,858,212	1,981,535	(1,881,222)	70,000
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	898,531	0	844,941	898,531	192,000	1,090,531	837,254	(374,199)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,691,681	1,388,773	1,691,681	76,000	1,767,681	1,144,281	(1,507,022)	70,000
TOTALS			0	898,531	1,691,681	2,233,714	2,590,212	268,000	2,858,212	1,981,535	(1,881,222)	70,000




















Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	
				\$	\$	\$	\$	\$	\$	
										
Buildings										
Governance										
 ADMINISTRATION BUILDING CAPITAL	4042540	9231	BC01	0	(57,146)	(57,146)	(60,000)	(60,000)	(45,000)	(12,146)
 Admin Building Improvement (landscape)	4042540	9231	BC82	0	(7,023)	(7,023)	0	0	0	(7,023)
 ENSUITE - LOT 60 GLASS STREET	4042541	9231	BC29	0	(774)	(774)	0	0	0	(774)
Total - Governance				0	(64,942)	(64,942)	(60,000)	(60,000)	(45,000)	(19,942)
Other Law, Order & Public Safety										
 4 Bay DFES Building	4051002	9231	BC76	0	(369,388)	(369,388)	(838,345)	(858,345)	(643,761)	274,373
Total - Other Law, Order & Public Safety				0	(369,388)	(369,388)	(838,345)	(858,345)	(643,761)	274,373
Education & Welfare										
 MEN'S SHED	4082540	9231	BC40	0	(1,665)	(1,665)	0	0	0	(1,665)
Total - Education & Welfare				0	(1,665)	(1,665)	0	0	0	(1,665)
Housing										
 Wilson Street Kununnoppin - Renovations	4092541	9231	BC62	0	(551)	(551)	(7,300)	(7,300)	(5,472)	4,921
 REPAINT AND REPAIRS TO AGED UNIT, 500 CORONATION	4092542	9231	BC52	0	(12,802)	(12,802)	(32,770)	(32,770)	(24,570)	11,768
 Glass Street - Single Units - Capital	4092542	9231	BC30	0	(2,750)	(2,750)	(5,000)	(5,000)	(3,744)	994
 139A FELGATE PARADE	4092541	9231	BC63	0	(28)	(28)	0	0	0	(28)
Total - Housing				0	(16,130)	(16,130)	(45,070)	(45,070)	(33,786)	17,656
Community Amenities										
 Public Toilet - Information Bay - Capital	4105502	9231	BC91	0	(3,500)	(3,500)	(4,000)	(4,000)	0	(3,500)
Total - Community Amenities				0	(3,500)	(3,500)	(4,000)	(4,000)	0	(3,500)
Recreation And Culture										
 Trayning Hall Refurbishment	4111540	9231	BC05	0	0	0	(30,000)	(30,000)	0	0
 KUNUNOPPIN HALL - STRUCTURAL INVESTIGATION AND	4111540	9231	BC33	0	0	0	(30,000)	(30,000)	0	0
 KUNUNOPPIN COMMUNITY CENTRE - CAPITAL EXPENDIT	4111545	9231	BC41	0	(74,329)	(74,329)	(65,000)	(75,000)	(75,000)	671
 Don Mason Community Centre (Capital)	4111547	9231	BC84	0	(34,025)	(34,025)	(16,000)	(36,000)	(36,000)	1,975
 Swimming Pool Upgrade	4112002	9231	BC21	0	(16,262)	(16,262)	(17,900)	(17,900)	(17,900)	1,638
 Sports Ground Ablution Block (Capital)	4113547	9231	BC85	0	(6,270)	(6,270)	(4,700)	(4,700)	(4,700)	(1,570)
 Trayning Sports Ground Pavillion Renewal	4113547	9231	BC87	0	(16,455)	(16,455)	(10,660)	(10,660)	(10,660)	(5,795)
 Trayning Church (Capital)	4111542	9231	BC86	0	(9,852)	(9,852)	(10,000)	(20,000)	(15,003)	5,151

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2022

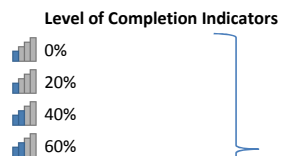
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(10,785)	(10,785)	(19,765)	(19,765)	(19,765)	8,980
Total - Recreation And Culture				0	(167,979)	(167,979)	(204,025)	(244,025)	(179,028)	11,049
 Total - Buildings				0	(623,604)	(623,604)	(1,151,440)	(1,211,440)	(901,575)	277,971
Furniture & Equipment										
 ADMIN CENTRE FURNITURE & EQUIPMENT	4042565	9232		0	(6,350)	(6,350)	(6,000)	(6,000)	(6,000)	(350)
 Accounting System Upgrade	4042560	9232		0	0	0	(42,000)	(57,000)	(42,000)	42,000
 OTHER HOUSING - FURNITURE CAPEX	4092532	9232		0	(7,774)	(7,774)	(15,000)	(15,000)	(15,000)	7,226
Total - Governance				0	(14,124)	(14,124)	(63,000)	(78,000)	(63,000)	48,876
 Total - Furniture & Equipment				0	(14,124)	(14,124)	(63,000)	(78,000)	(63,000)	48,876
Plant & Equipment										
Governance										
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(59,580)	(59,580)	(59,580)	59,580
Total - Governance				0	0	0	(59,580)	(59,580)	(59,580)	59,580
 Purchase Doctors Vehicle	4074701	9233		0	0	0	(59,580)	(59,580)	(59,580)	59,580
Total - Health				0	0	0	(59,580)	(59,580)	(59,580)	59,580
 Purchase of Plant	4123615	9233		0	(12,803)	(12,803)	(585,000)	(585,000)	(438,750)	425,947
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(40,000)	(40,000)	0	0
Total - Transport				0	(12,803)	(12,803)	(625,000)	(625,000)	(438,750)	425,947
 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	(12,803)	(12,803)	(794,160)	(744,160)	(557,910)	545,107
Infrastructure Assets - Roads										
Transport										
 Appleyard Road - Kununoppin	4121001	9250	RCC041	0	(66,976)	(66,976)	(149,088)	(149,088)	(149,088)	82,112
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	(2,791)	(2,791)	(55,155)	(75,155)	(55,155)	52,364
 Glass Street Kununoppin - Capital	4121001	9250	RCC080	0	(16,097)	(16,097)	(18,250)	(18,250)	(18,250)	2,153
 Minor Construction Projects	4121001	9250	RCC045	0	(2,351)	(2,351)	0	0	0	(2,351)
 GENT ROAD	4121003	9250	RTR010	0	(268,150)	(268,150)	(255,678)	(275,678)	(275,678)	7,528
 GALE ROAD (CAPITAL RTR)	4121003	9250	RTR014	0	(211,682)	(211,682)	(121,150)	(191,150)	(191,150)	(20,532)
 RRG - KUNUNOPPIN MUKINBUDIN ROAD	4121003	9250	RRG014	0	(311,106)	(311,106)	(514,423)	(514,423)	(186,193)	(124,913)

Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MARCH 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
				\$	\$	\$	\$	\$	\$		
Yelbeni South East Road (Sutherland to Barnes)	4121001	9250	RCC014	0	(1,340)	(1,340)	0	0	0	(1,340)	
Total - Transport				0	(880,492)	(880,492)	(1,113,744)	(1,223,744)	(875,514)	(4,978)	
Total - Infrastructure Assets - Roads				0	(880,492)	(880,492)	(1,113,744)	(1,223,744)	(875,514)	(4,978)	
Infrastructure Assets - Footpaths											
Transport											
MARY STREET FOOTPATH	4121010	9251	FCC02	0	(4,557)	(4,557)	(10,193)	(10,193)	(10,193)	5,636	
CORONATION STREET FOOTPATH	4121010	9251	FCC03	0	(83,332)	(83,332)	(82,397)	(82,397)	(82,397)	(935)	
TRAYNING BIKE PATH	4121010	9251	FCC04	0	(25,117)	(25,117)	(14,742)	(14,742)	(14,742)	(10,375)	
Glass Street Footpath (Capital)	4121010	9251	FCC67	0	(37,331)	(37,331)	(43,867)	(43,867)	(43,867)	6,536	
George Street Footpath (Capital)	4121010	9251	FCC69	0	(19,851)	(19,851)	(19,002)	(19,002)	(19,002)	(849)	
Footpath Glass St Kununoppin Capital	4121010	9251	FCC80	0	(29,214)	(29,214)	(32,060)	(32,060)	(32,060)	2,846	
Total - Transport				0	(199,403)	(199,403)	(202,261)	(202,261)	(202,261)	2,858	
Total - Infrastructure Assets - Footpaths				0	(199,403)	(199,403)	(202,261)	(202,261)	(202,261)	2,858	
Infrastructure Assets - Other											
Recreation And Culture											
Swimming Pool Infrastructure Renewal	4112010	9254	BC88	0	(6,030)	(6,030)	(50,000)	(50,000)	0	(6,030)	BC79
TRAYNING TOWN DAM (LRCIP Project)	4113543	9255	BC35	0	(83,710)	(83,710)	(111,417)	(121,417)	(121,417)	37,707	
Sports Precinct Carpark area development	4113539	9254	BC79	0	(3,602)	(3,602)	0	0	0	(3,602)	
Kununoppin Equestrian Infrastructure	4113549	9254	BC89	0	(25,498)	(25,498)	(13,809)	(23,809)	(23,809)	(1,689)	
Cemetery Upgrade - Kununoppin	4105501	9254	CEM001	0	(6,805)	(6,805)	(10,000)	(10,000)	(7,497)	692	
Airstrip Construction	4124690	9253	AC01	0	(57,160)	(57,160)	(67,500)	(57,500)	(57,500)	341	
Total - Recreation And Culture				0	(182,804)	(182,804)	(252,726)	(262,726)	(210,223)	27,419	
Total - Infrastructure Assets - Other				0	(182,804)	(182,804)	(252,726)	(262,726)	(210,223)	27,419	
Capital Expenditure Total				0	(1,913,229)	(1,913,229)	(3,577,331)	(3,722,331)	(2,810,483)	897,254	



Shire of Trayning
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MARCH 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	
				\$	\$	\$	\$	\$	\$	\$	

