



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2020

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 2020**

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 2020 of \$498,962.

Items of Significance

The material variance adopted by the Shire of Trayning for the 2018/19 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	78%	\$ 932,854	\$ 795,890	\$ 725,519	
Non-operating Grants, Subsidies and Contributions	57%	\$ 1,609,113	\$ 1,340,920	\$ 910,645	
	64%	\$ 2,541,967	\$ 2,136,810	\$ 1,636,164	
Rates Levied	100%	\$ 1,160,244	\$ 1,166,126	\$ 1,158,927	

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2020**

Key Information

Financial Position		Prior Year 30 April 2019	Current Year 30 April 2020
Adjusted Net Current Assets	113%	\$ 439,749	\$ 498,962
Cash and Equivalent - Unrestricted	160%	\$ 487,252	\$ 779,157
Cash and Equivalent - Restricted	122%	\$ 654,677	\$ 798,473
Receivables - Rates	115%	\$ 79,268	\$ 90,943
Receivables - Other	455%	\$ 21,586	\$ 98,165
Payables	1346%	\$ 28,638	\$ 385,409

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

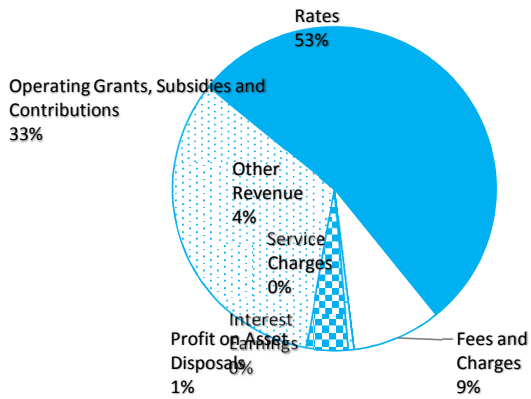
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

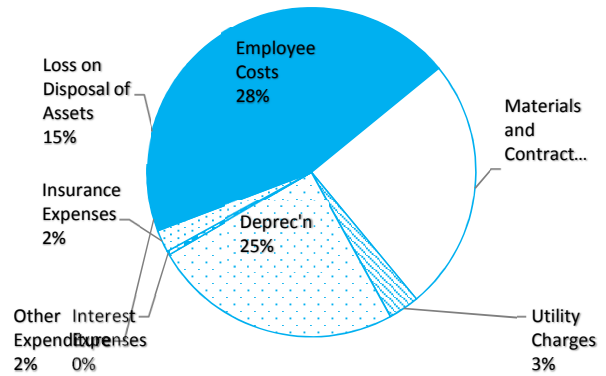
Prepared by:	Parthiv Parekh - Manager of Financial Services
Reviewed by:	Brian Jones - Chief Executive Officer
Date prepared:	12-May-20

**Shire of Trayning
Information Summary
For the Period Ended 30 April 2020**

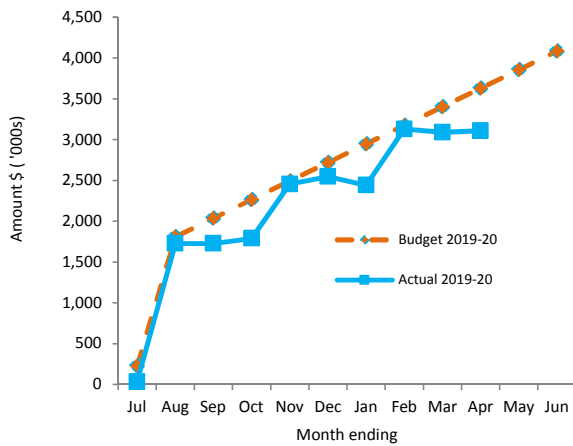
Operating Revenue



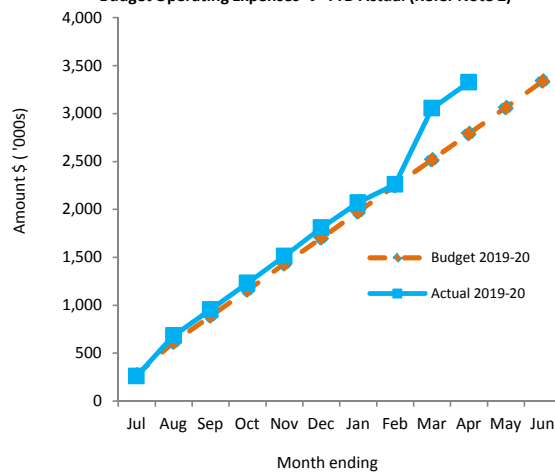
Operating Expenditure



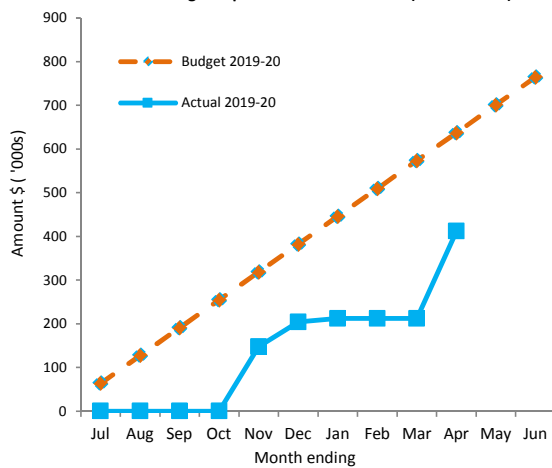
Budget Operating Revenues -v- Actual (Refer Note 2)



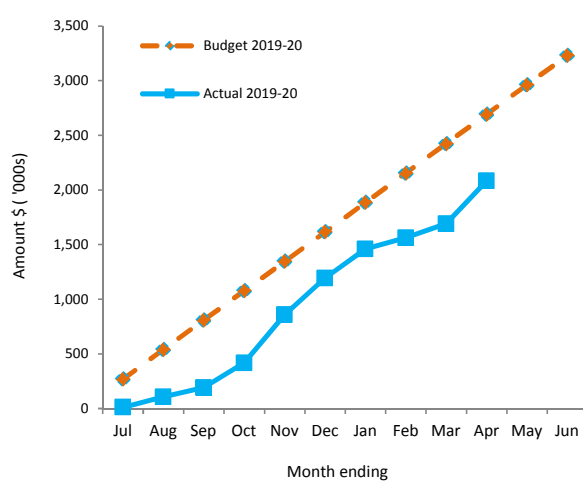
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 2020

		Amended							
		Annual	Annual	Amended YTD	YTD	Var. \$	Var. %	Var.	Significant
	Note	Budget	Budget	Budget	Actual	(b)-(a)	(b)-(a)/(a)	▲▼	Var.
		\$	\$	\$	\$	\$	%		\$
Opening Funding Surplus(Deficit)	3	865,601	1,112,867	1,112,867	1,112,867	0	0%		
Revenue from operating activities									
Governance		33,500	33,500	27,880	18,185	(9,695)	(35%)	▼	
General Purpose Funding - Rates	9	1,160,244	1,160,244	1,166,126	1,158,926	(7,200)	(1%)	▼	
General Purpose Funding - Other		630,218	630,218	525,130	520,620	(4,510)	(1%)	▼	
Law, Order and Public Safety		6,500	6,500	5,400	6,381	981	18%	▲	
Health		91,900	91,900	76,570	66,104	(10,466)	(14%)	▼	\$
Education and Welfare		200	200	160	0	(160)	(100%)	▼	
Housing		81,850	81,850	68,200	63,190	(5,010)	(7%)	▼	
Community Amenities		60,245	60,245	58,120	50,617	(7,503)	(13%)	▼	
Recreation and Culture		5,106	5,106	4,240	11,147	6,907	163%	▲	
Transport		335,936	335,936	298,460	234,914	(63,546)	(21%)	▼	\$
Economic Services		9,750	9,750	8,100	8,463	363	4%	▲	
Other Property and Services		59,900	59,900	49,910	57,826	7,916	16%	▲	
		2,475,349	2,475,349	2,288,296	2,196,372				
Expenditure from operating activities									
Governance		(485,482)	(485,482)	(415,765)	(332,117)	83,648	20%	▲	\$
General Purpose Funding		(48,592)	(48,592)	(40,470)	(25,695)	14,775	37%	▲	\$
Law, Order and Public Safety		(47,089)	(47,089)	(39,130)	(41,050)	(1,920)	(5%)	▼	
Health		(164,662)	(164,662)	(137,140)	(135,782)	1,358	1%	▲	
Education and Welfare		(97,733)	(97,733)	(81,320)	(81,255)	65	0%	▲	
Housing		(138,686)	(138,686)	(114,860)	(240,075)	(125,215)	(109%)	▼	\$
Community Amenities		(177,531)	(177,531)	(147,570)	(133,994)	13,576	9%	▲	
Recreation and Culture		(653,800)	(653,800)	(544,230)	(834,966)	(290,736)	(53%)	▼	\$
Transport		(1,399,229)	(1,399,229)	(1,165,850)	(1,327,945)	(162,095)	(14%)	▼	\$
Economic Services		(117,322)	(117,322)	(97,620)	(93,096)	4,524	5%	▲	
Other Property and Services		(7,409)	(7,409)	(6,030)	(79,962)	(73,932)	(1226%)	▼	\$
		(3,337,535)	(3,337,535)	(2,789,985)	(3,325,937)				
Operating activities excluded from budget									
Add back Depreciation		835,931	835,931	696,530	818,335	121,805	17%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	14,820	25,566	12,340	479,241	466,901	3784%	▲	\$
Movement in Leave Reserve (Added Back)		0	0	0	22	22		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(11,435)	(689)	207,181	168,033				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	1,609,113	1,609,113	1,340,920	910,645	(430,275)	(32%)	▼	\$
Proceeds from Disposal of Assets	8	206,750	140,000	172,280	204,091	31,811	18%	▲	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,415,000)	(1,415,000)	(1,179,160)	(760,316)	418,844	36%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Plant and Equipment	13	(872,000)	(872,000)	(726,640)	(576,677)	149,963	21%	▲	\$
Infrastructure Assets - Roads	13	(809,682)	(809,682)	(674,630)	(693,526)	(18,896)	(3%)	▼	
Infrastructure Assets - Footpaths		(47,096)	(47,096)	(39,210)	(20,800)	18,410	47%	▲	\$
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	0	0	0	0			
Amount attributable to investing activities		(1,327,915)	(1,394,665)	(1,106,440)	(936,582)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	166,660	200,000	33,340	(20%)	▲	
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,475	4,475	3,720	2,061	(1,659)	45%	▼	
Transfer from Reserves	7	357,794	357,794	298,150	7,824	(290,326)	97%	▼	
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(41,226)	(41,226)	(34,330)	(30,865)	3,465	10%	▲	
Transfer to Reserves	7	(47,294)	(47,294)	(39,400)	(24,375)	15,025	38%	▲	\$
Amount attributable to financing activities		473,749	473,749	394,800	154,644				
Closing Funding Surplus(Deficit)	3	0	191,261	608,409	498,962				

▲▼ 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 2020

	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	865,601	1,112,867	1,112,867	1,112,867	0	0%		
Revenue from operating activities									
Rates	9	1,160,244	1,160,244	1,166,126	1,158,927	(7,199)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	932,854	932,854	795,890	725,519	(70,371)	(9%)	▼	
Fees and Charges		250,035	250,035	216,200	195,808	(20,392)	(9%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		24,316	24,316	20,200	11,970	(8,230)	(41%)	▼	
Other Revenue		106,350	106,350	88,590	91,978	3,388	4%	▲	
Profit on Disposal of Assets	8	1,550	7,063	1,290	12,171	10,881	844%	▲	\$
		2,475,349	2,480,862	2,288,296	2,196,372				
Expenditure from operating activities									
Employee Costs		(1,140,635)	(1,140,635)	(949,750)	(921,831)	27,919	3%	▲	
Materials and Contracts		(970,109)	(970,109)	(812,730)	(827,384)	(14,654)	(2%)	▼	
Utility Charges		(124,135)	(124,135)	(103,160)	(101,247)	1,913	2%	▲	
Depreciation on Non-Current Assets		(835,931)	(835,931)	(696,530)	(818,335)	(121,805)	(17%)	▼	\$
Interest Expenses		(17,504)	(17,504)	(14,540)	(13,374)	1,166	8%	▲	
Insurance Expenses		(100,713)	(100,713)	(89,595)	(72,485)	17,110	19%	▲	\$
Other Expenditure		(132,138)	(132,138)	(110,050)	(79,870)	30,181	27%	▲	\$
Loss on Disposal of Assets	8	(16,370)	(32,628)	(13,630)	(491,413)	(477,783)	(3505%)	▼	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,337,535)	(3,353,793)	(2,789,985)	(3,325,937)				
Operating activities excluded from budget									
Add back Depreciation		835,931	835,931	696,530	818,335	121,805	17%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	14,820	25,566	12,340	479,241	466,901	3784%	▲	\$
Movement in Leave Reserve (Added Back)		0	0	0	22	22		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(11,435)	(11,435)	207,181	168,033				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,609,113	1,609,113	1,340,920	910,645	(430,275)	(32%)	▼	\$
Proceeds from Disposal of Assets	8	206,750	140,000	172,280	204,091	31,811	18%	▲	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,415,000)	(1,415,000)	(1,179,160)	(760,316)	418,844	36%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Plant and Equipment	13	(872,000)	(872,000)	(726,640)	(576,677)	149,963	21%	▲	\$
Infrastructure Assets - Roads	13	(809,682)	(809,682)	(674,630)	(693,526)	(18,896)	(3%)	▼	
Infrastructure Assets - Footpaths	13	(47,096)	(47,096)	(39,210)	(20,800)	18,410	47%	▲	\$
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	0	0	0	0			
Amount attributable to investing activities		(1,327,915)	(1,394,665)	(1,106,440)	(936,582)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	166,660	200,000	33,340	20%	▲	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,475	4,475	3,720	2,061	(1,659)	(45%)	▼	
Transfer from Reserves	7	357,794	357,794	298,150	7,824	(290,326)	(97%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(41,226)	(41,226)	(34,330)	(30,865)	3,465	10%	▲	
Transfer to Reserves	7	(47,294)	(47,294)	(39,400)	(24,375)	15,025	38%	▲	\$
Amount attributable to financing activities		473,749	473,749	394,800	154,644				
Closing Funding Surplus (Deficit)	3	0	180,516	608,408	498,962				

▲ ▼ 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.

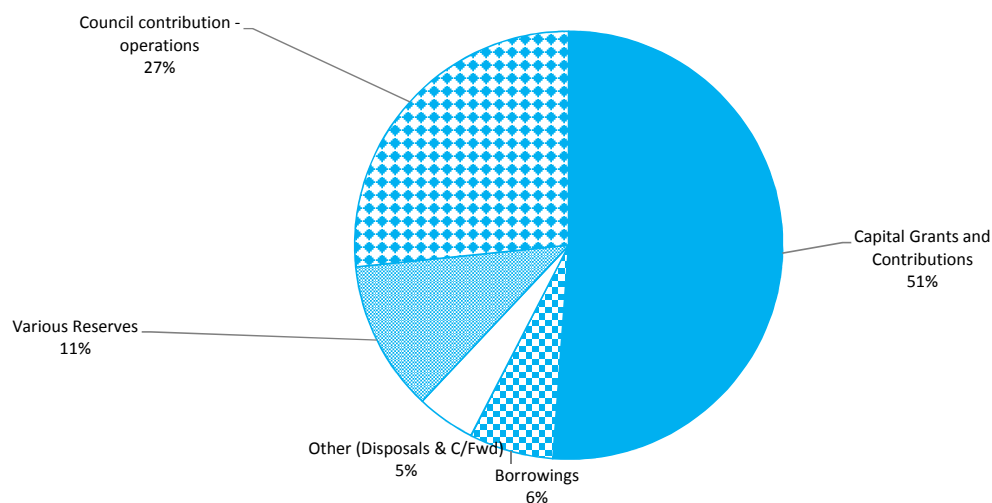
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2020

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	760,316	1,179,160	1,415,000	1,415,000	760,316	(418,844)
Furniture and Equipment	13	0	0	0	0	0	0	0
Plant and Equipment	13	0	576,677	726,640	872,000	872,000	576,677	(149,963)
Infrastructure Assets - Roads	13	0	693,526	674,630	809,682	809,682	693,526	18,896
Infrastructure Assets - Footpaths	13	0	20,800	39,210	47,096	47,096	20,800	(18,410)
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	0	0	0	0	0	0
Capital Expenditure Totals		0	2,051,318		3,143,778	3,143,778	2,051,318	(568,322)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,340,920	1,609,113	1,609,113	910,645	(430,275)
Borrowings				166,660	200,000	200,000	200,000	33,340
Other (Disposals & C/Fwd)				172,280	140,000	206,750	204,091	31,811
Council contribution - Cash Backed Reserves								0
Various Reserves				298,150	357,794		7,824	(290,326)
Council contribution - operations				(1,978,010)	836,871		728,758	2,706,768
Capital Funding Total				0	3,143,778		2,051,318	2,051,318

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

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 2019/20 year is \$10,000 or 10% whichever is the greater.

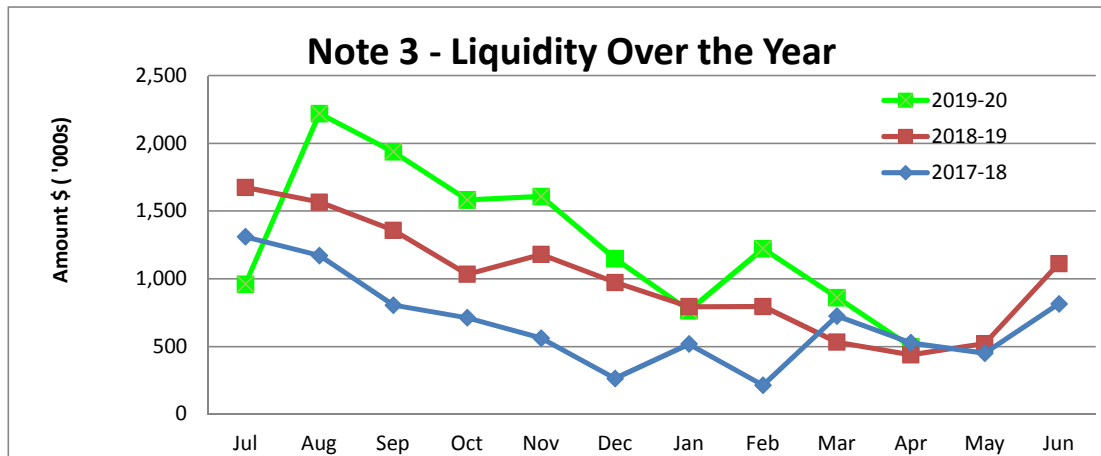
Reporting Program	Var. \$	Var. %	Var.	Significant Var.	Timing/ Permanent	Explanation of Variance
Governance	(9,695)	(35%)	▼		Timing	Debt recovery of Rates and Sundry debtors.
Law, Order and Public Safety	981	18%	▲		Timing	FESA contribution received in October
Health	(10,466)	(14%)	▼	S	Timing	Dr's Vehicle expenses
Recreation and Culture	6,907	163%	▲		Permanent	Reimbursement from Trayning District Sporting club and Gardener House Rent not budgeted
Transport	(63,546)	(21%)	▼	S	Timing	Grants received early
Other Property and Services	7,916	16%	▲		Permanent	Revenue from Sale of Material not budgeted
Governance	83,648	20%	▲	S	Timing	Miscellaneous
General Purpose Funding	14,775	37%	▲	S	Timing	Landsgate valuation exp
Housing	(125,215)	(109%)	▼	S	Timing	Aged care building maintenance
Community Amenities	13,576	9%	▲		Timing	Material and contracts expenditure for Domestic refuse collection, refuse site maintenance and Recycling service Expenses are below the budget
Recreation and Culture	(290,736)	(53%)	▼	S	Timing	Pool maintenance, pool management salaries, recreation ground maintenance and depreciation
Transport	(162,095)	(14%)	▼	S	Timing	Depreciation expenses 185k is not processed.
Non-operating Grants, Subsidies and Contributions	(430,275)	(32%)	▼	S	Timing	FESA contribution Grants is not received as budgeted.
Proceeds from Disposal of Assets	31,811	18%	▲	S	Timing	revenue smoothing requires for plant disposals
Land and Buildings	418,844	36%	▲	S	Timing	Swimming pool upgrade invoices for the various stages
Plant and Equipment	149,963	21%	▲	S	Timing	Plant purchase invoice outstanding not processed
Infrastructure Assets - Roads	(18,896)	(3%)	▼		Timing	Bitumen work to be done during summer
Infrastructure Assets - Footpaths	18,410	47%	▲	S	Timing	Footpath spending is under budget
Proceeds from New Debentures	33,340	(20%)	▲		Timing	No money raised via debentures since July 2019
Transfer from Reserves	(290,326)	97%	▼		Timing	No major transfer made from reserve since July 2019
Repayment of Debentures	3,465	10%	▲		Timing	Loan repayment of community recreation centre and Trayning unmanned fuel site
Transfer to Reserves	15,025	38%	▲	S	Timing	Money transferred from performance reserve to building reserve

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	30/04/2019	30/04/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,145,377	487,252	776,311
Cash Restricted - Conditions over Grants	11	0	0	2,846
Cash Restricted - Reserves	4	780,985	654,677	798,473
Receivables - Rates	6	64,573	79,268	90,943
Receivables - Other	6	57,666	21,586	98,165
Inventories		20,419	20,978	13,584
		2,069,020	1,263,761	1,780,321
Less: Current Liabilities				
Payables		(76,729)	(28,638)	(385,409)
Loan Liability		(41,226)	(10,044)	(10,361)
Provisions		(146,955)	(163,018)	(146,955)
		(264,910)	(201,699)	(542,725)
Less: Cash Reserves	7	(755,069)	(654,677)	(771,616)
Add Back: Component of Leave Liability not Required to be funded		22,599	22,585	22,621
Add Back: Current Loan Liability		41,226	10,044	10,361
Adjustment for Trust Transactions Within Muni		0	(265)	0
Net Current Funding Position		1,112,867	439,749	498,962



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	778,757				778,757	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,621			22,621	Westpac	0.15%	At Call
PLANT RESERVE BANK		532,711			532,711	Westpac	0.15%	At Call
BUILDING RESERVE BANK		99,067			99,067	Westpac	0.15%	At Call
History Reserve Bank		0			0	Westpac	0.15%	At Call
FACILITIES RESERVE BANK		7,547			7,547	Westpac	0.15%	At Call
MEDICAL RESERVE BANK		55,561			55,561	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,258			29,258	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		24,851			24,851	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		26,856			26,856	Westpac	0.00%	At Call
(b) Term Deposits								
Municipal Fund Investments	0				0	Westpac	Variable	At Call
Performance & Retention Bank Reserve		0			0	Bendigo	2.05%	28-Jul-19
(c) Investments								
				0	0	N/A	N/A	N/A
Total	779,157	798,473	0	0	1,577,629			

Comments/Notes - Investments

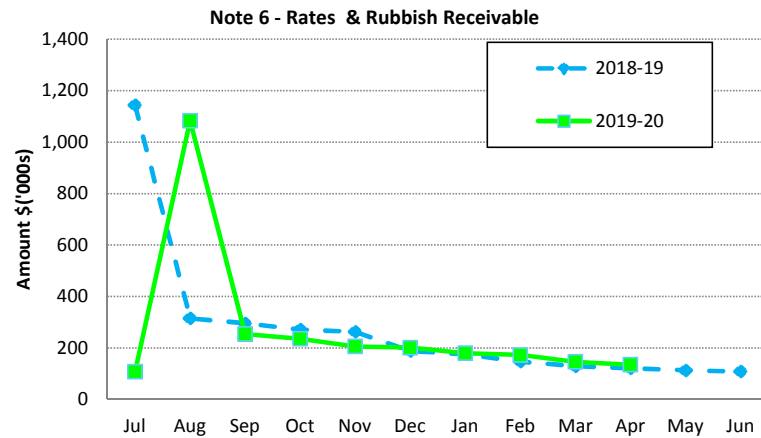
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 6: Receivables

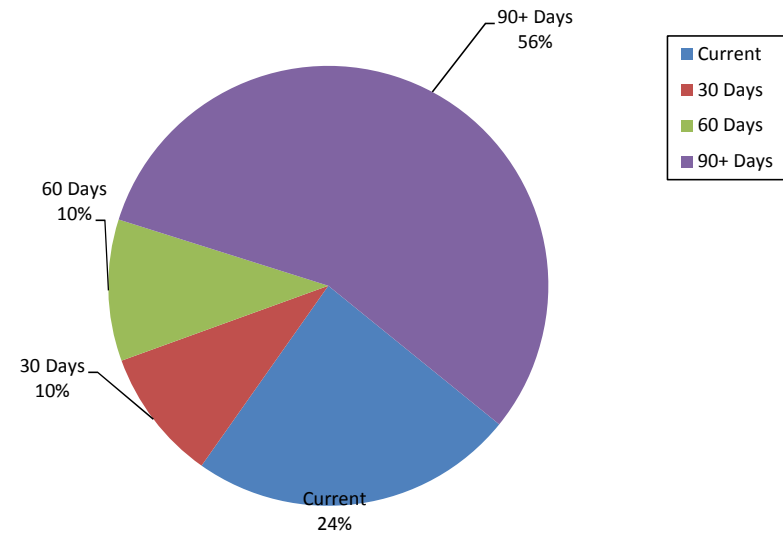
Receivables - Rates & Rubbish	30 April 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	107,451	160,303
Levied this year	1,243,903	1,226,800
Less Collections to date	(1,217,533)	(1,279,652)
Equals Current Outstanding	133,821	107,451
Net Rates Collectable	133,821	107,451
% Collected	90.10%	92.25%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	8,072	3,274	3,503	18,877	33,726
Balance per Trial Balance					
Sundry Debtors					36,563
Receivables - Other					64,017
Total Receivables General Outstanding					100,580

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



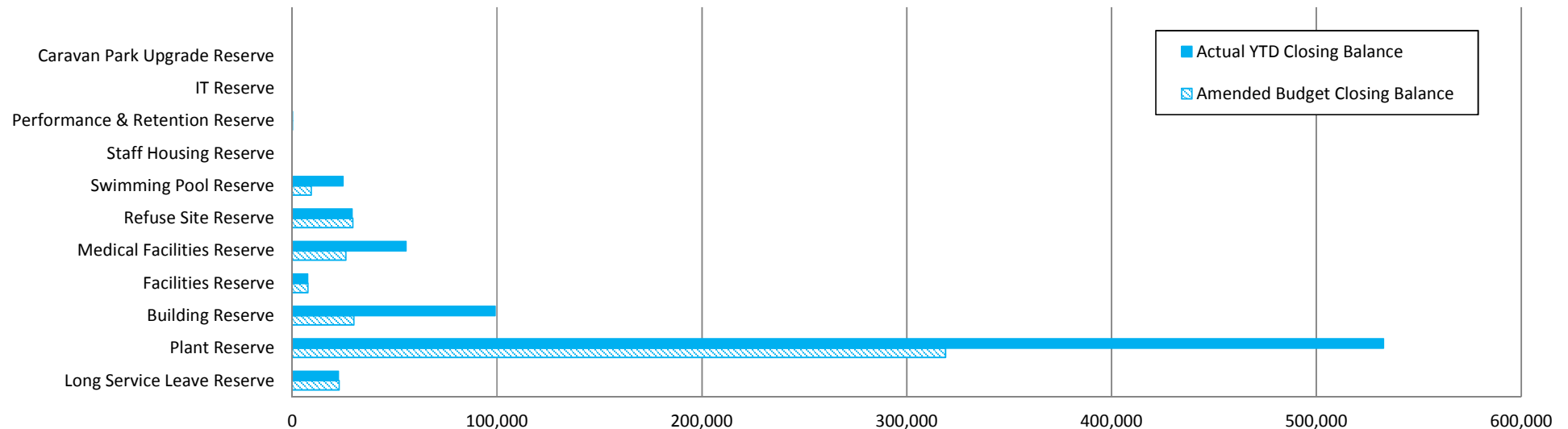
Comments/Notes - Receivables Rates & Rubbish

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

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	22,599	284	22	0	0	0	0	22,883	22,621
Plant Reserve	532,176	6,696	523	0	0	(220,000)	0	318,872	532,698
Building Reserve	91,153	1,147	90	37,794	7,824	(100,000)	0	30,094	99,067
Facilities Reserve	7,540	95	7	0	0	0	0	7,635	7,547
Medical Facilities Reserve	55,507	698	55	0	0	(30,000)	0	26,205	55,561
Refuse Site Reserve	29,229	368	29	0	0	0	0	29,597	29,258
Swimming Pool Reserve	9,168	115	12	0	15,671	0	0	9,283	24,851
Staff Housing Reserve	0	0	0	0	0	0	0	0	0
Performance & Retention Reserve	7,697	97	139	0	0	(7,794)	(7,824)	0	12
IT Reserve	0	0	0	0	0	0	0	0	0
Caravan Park Upgrade Reserve	0	0	0	0	0	0	0	0	0
	755,069	9,500	876	37,794	23,495	(357,794)	(7,824)	444,569	771,616

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 2020

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
34	HOUSE LOT 75 ADAM ST	172,760	60,000		(112,760)		0		
69	CHANGE ROOMS & KIOSK SWIMMING POOL KELLERBERRIN/BI	345,007	0		(345,007)		0		
							0		
							0		
							0		
	Plant and Equipment								
497	2018 Toyota Prado DSL Wagon GXL - Doctor	46,184	37,273		(8,911)	46,184	46,000		(184)
498	2018 Toyota Hilux Dual Cab Utility - Works Supervisor	41,049	27,273		(13,776)	41,049	39,000		(2,049)
288	Volvo L70E F-End Loader With 2.2m3 Bucket - KTY4070	28,755	40,909	12,154		28,755	27,500		(1,255)
478	2002 WESTRAC CAT ROLLER	20,437	20,455	17		20,437	27,500	7,063	
279	Cat 424D-02 Backhoe Loader - KTY116	29,141	18,182		(10,959)	29,141	0		(29,141)
							0		
							0		
							0		
							0		
		683,332	204,091	12,171	(491,413)	165,566	140,000	7,063	(32,628)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

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	23.5500	106	554,112	130,493	(1,144)	(177)	129,172	130,493	0	0	130,493
GRV - Yelbeni	23.5500	3	10,360	2,440		0	2,440	2,440	0	0	2,440
GRV - Commercial	23.5500	12	70,846	16,684	0	0	16,684	16,684	0	0	16,684
UV - Rural	2.0290	209	50,857,500	1,031,899	2,557		1,034,455	1,031,899	0	0	1,031,899
UV - Mining	2.0290	0	0	0	0	0	0	0	0	0	0
Sub-Totals		330	51,492,818	1,181,516	1,413	(177)	1,182,752	1,181,516	0	0	1,181,516
Minimum Payment	Minimum										
	\$										
GRV - Kununoppin / Trayning	350.00	27	9,833	9,450	0	0	9,450	9,450	0	0	9,450
GRV - Yelbeni	350.00	6	925	2,100	0	0	2,100	2,100	0	0	2,100
GRV - Commercial	350.00	2	420	700	0	0	700	700	0	0	700
UV - Rural	350.00	5		1,750	1,050	(897)	1,903	1,750	0	0	1,750
UV - Mining	350.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		40	11,178	14,000	1,050	(897)	14,153	14,000	0	0	14,000
		370	51,503,996	1,195,516	2,463	(1,075)	1,196,904	1,195,516	0	0	1,195,516
Discounts							(49,261)				(47,500)
Amount from General Rates							1,147,643				1,148,016
Ex-Gratia Rates							11,283				12,228
Rates Written Off							0				0
Specified Area Rates							0				0
Totals							1,158,926				1,160,244

Comments - Rating Information

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2019	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 *	26,768	0	0	0	4,475	4,475	4,475	22,293	22,293	22,293	1,130	947	947
Loan 69 - Community Recreation Centre	311,082	0	0	0	6,871	13,856	13,856	304,211	297,226	297,226	7,395	10,275	10,275
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	0	200,000	200,000	200,000	0	0	0	200,000	200,000	200,000	0	0	0
Economic Services													
Loan 68 - Trayning Unmanned Fuel Site	104,960	0	0	0	16,189	16,189	16,189	88,772	88,771	88,771	3,797	3,099	3,099
Loan 70 - Trayning Unmanned Fuel Site	50,899	0	0	0	3,331	6,706	6,706	47,568	44,193	44,193	1,051	1,324	1,324
	493,709	200,000	200,000	200,000	30,865	41,226	41,226	662,844	652,483	652,483	13,374	15,645	15,645

* 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 2020

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	605,968	0	504,970	605,968	0	605,968	508,169		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	650,000	541,670	650,000	0	650,000	0	(468)	0
Health												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	0	0	0	0	0	12,848	(18,355)	0
		Operating - Tied	0	0	0	0	0		0	0	0	0
Recreation and Culture												
Grant - Swimming Pool	BBRF (Building Better Region Func	Non-operating	0	0	363,317	302,760	363,317	0	363,317	363,317	(737,295)	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	212,081	0	176,730	212,081		212,081	106,192	(666,768)	0
Direct Road grant funds	MRWA	Operating	0	111,150	0	92,620	111,150		111,150	111,158	(574,961)	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	235,840	(232,994)	2,846
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	243,410	292,096		292,096	298,640	(343,037)	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	(15,085)	0
TOTALS			0	932,854	1,597,913	2,108,950	2,530,767	0	2,530,767	1,636,164	(2,588,963)	2,846
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	932,854	0	777,360	932,854	0	932,854	725,519	(1,256,814)	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	1,597,913	1,331,590	1,597,913	0	1,597,913	910,645	(1,332,149)	0
TOTALS			0	932,854	1,597,913	2,108,950	2,530,767	0	2,530,767	1,636,164	(2,588,963)	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2020














Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 30 Apr 2020
	\$	\$	\$	\$
Toy Library Funds	0.00	0.00	0.00	0.00
Red Fm Radio / Gym	0.00	0.00	0.00	0.00
Kununoppin Fire Brigade	0.00	0.00	0.00	0.00
Nomination Deposits	0.00	0.00	0.00	0.00
Shire Housing Bonds	0.00	0.00	0.00	0.00
Police Licensing	0.00	69,706.50	(69,706.50)	0.00
Trayning Golf Club Funds	0.00	0.00	0.00	0.00
Unidentified Deposits	0.00	0.00	0.00	0.00
South Trayning Ninghan Catchme	0.00	0.00	0.00	0.00
Repertory Funds	0.00	0.00	0.00	0.00
Newroc Funds	0.00	0.00	0.00	0.00
Aqua Bubble Donations	0.00	0.00	0.00	0.00
Ninghan Farm Focus Group	0.00	0.00	0.00	0.00
Commemorative Plaques	0.00	0.00	0.00	0.00
Rance Caravan Fund	0.00	0.00	0.00	0.00
Ninghan Fitness / Gym Key Bond	0.00	0.00	0.00	0.00
Playgroup Funds	0.00	0.00	0.00	0.00
Waste Dump Kununoppin	0.00	0.00	0.00	0.00
	0.00	69,706.50	(69,706.50)	0.00



















Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

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											
Other Law, Order & Public Safety											
 4 Bay DFES Building	4051002	9231	BC76	0	(468)	(468)	(680,000)	(680,000)	(566,660)	566,192	
Total - Other Law, Order & Public Safety				0	(468)	(468)	(680,000)	(680,000)	(566,660)	566,192	
Recreation And Culture											
 CARAVAN PARK CAPEX	4132540	9231	BC36	0	(22,553)	(22,553)	0	0	0	(22,553)	
 Swimming Pool Upgrade	4112002	9231	BC21	0	(737,295)	(737,295)	(735,000)	(735,000)	(612,500)	(124,795)	
Total - Recreation And Culture				0	(759,848)	(759,848)	(735,000)	(735,000)	(612,500)	(147,348)	
 Total - Buildings				0	(760,316)	(760,316)	(1,415,000)	(1,415,000)	(1,179,160)	418,844	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(61,500)	(61,500)	(51,250)	51,250	
				0	0	0	0	0	0	0	
Total - Governance				0	0	0	(61,500)	(61,500)	(51,250)	51,250	
 Purchase Doctors Vehicle	4074701	9233		0	(55,627)	(55,627)	(62,000)	(62,000)	(51,660)	(3,967)	
Total - Health				0	(55,627)	(55,627)	(62,000)	(62,000)	(51,660)	(3,967)	
 SWIMMING POOL PLANT & EQUIPMENT	4112600	9233		0	(11,987)	(11,987)	(50,000)	(50,000)	(41,660)	29,673	
Total - Recreation & Culture				0	(11,987)	(11,987)	(50,000)	(50,000)	(41,660)	29,673	
 Purchase of Plant	4123615	9233		0	(459,567)	(459,567)	(577,500)	(577,500)	(481,250)	21,683	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(66,500)	(66,500)	(55,410)	55,410	
Total - Transport				0	(459,567)	(459,567)	(644,000)	(644,000)	(536,660)	77,093	
 Replace Works Supervisor's Utility	4142570	9233		0	(49,495)	(49,495)	(54,500)	(54,500)	(45,410)	(4,085)	
Total - Other Property & Services				0	(49,495)	(49,495)	(54,500)	(54,500)	(45,410)	(4,085)	
 Total - Plant & Equipment				0	(576,677)	(576,677)	(872,000)	(872,000)	(726,640)	149,963	




Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

Note 13: Capital Acquisitions

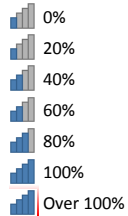
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Infrastructure Assets - Roads											
Transport											
 Fleming Rd	4121001	9250	RCC040	0	(6,860)	(6,860)	0	0	0	(6,860)	
 Kellerrerrin-Yelbeni Road SLK 4.30-6.30	4121001	9250	RCC043	0	0	0	0	0	0	0	
 Kellerrerrin - Yelbeni Road SLK 21.40 - 24.70	4121001	9250	RCC044	0	0	0	0	0	0	0	
 Minor Construction Projects	4121001	9250	RCC045	0	0	0	(48,150)	(48,150)	(40,110)	40,110	
 Black Spot Programme - Doodlakine/Kunuoppin road	4121002	9250	BSP001	0	0	0	0	0	0	0	
 Kununoppin - Mukinbudin Road	4121002	9250	RRG015	0	(116)	(116)	0	0	0	(116)	
 Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(232,878)	(232,878)	(453,486)	(453,486)	(377,880)	145,002	
 Kellerrerrin - Yelbeni Road SLK 14.70 - 21.20	4121003	9250	RTR034	0	0	0	0	0	0	0	
 Sherzinger Road	4121003	9250	RTR035	0	(150,404)	(150,404)	(110,093)	(110,093)	(91,720)	(58,684)	
 Fleming Road (RTR)	4121003	9250	RTR040	0	(77,638)	(77,638)	(85,712)	(85,712)	(71,410)	(6,228)	
 Barnes Road (RTR)	4121003	9250	RTR095	0	(114,995)	(114,995)	(112,241)	(112,241)	(93,510)	(21,485)	
 Kununoppin/Bencubbin Road - Storm Damage	4121001	9250	RCW003	0	(31,425)	(31,425)	0	0	0	(31,425)	
 Kununoppin/Mukinbudin Road - Storm Damage	4121001	9250	RCW004	0	(4,729)	(4,729)	0	0	0	(4,729)	
 Harrod Road	4121001	9250	RCC007	0	(41,180)	(41,180)	0	0	0	(41,180)	
 Yelbeni South East Road	4121001	9250	RCC012	0	(33,090)	(33,090)	0	0	0	(33,090)	
 Rav 4 Kununoppin/Wilson Street	4121001	9250	RCC046	0	(210)	(210)	0	0	0	(210)	
Total - Transport				0	(693,526)	(693,526)	(809,682)	(809,682)	(674,630)	(18,896)	
Total - Infrastructure Assets - Roads				0	(693,526)	(693,526)	(809,682)	(809,682)	(674,630)	(18,896)	
Infrastructure Assets - Footpaths											
Transport											
 Hughes Street Kununoppin	4121010	9251	FCC005	0	(5,820)	(5,820)	0	0	0	(5,820)	
 Twine St Footpath (Between Glass ans Coronation)	4121010	9251	FCC07	0	(14,980)	(14,980)	(36,556)	(36,556)	(30,450)	15,470	
Total - Transport				0	(20,800)	(20,800)	(36,556)	(36,556)	(30,450)	9,650	
Total - Infrastructure Assets - Footpaths				0	(20,800)	(20,800)	(36,556)	(36,556)	(30,450)	9,650	
Infrastructure Assets - Drainage											
Total - Infrastructure Assets - Drainage				0	0	0	0	0	0	0	
Infrastructure Assets - Airports											
Transport											
Total - Transport				0	0	0	0	0	0	0	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2020

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Infrastructure Assets - Airports				0	0	0	0	0	0	0	
 Total - Infrastructure Assets - Water				0	0	0	0	0	0	0	
 Capital Expenditure Total				0	(2,051,318)	(2,051,318)	(3,133,238)	(3,133,238)	(2,610,880)	559,562	

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.