



## SHIRE OF TRAYNING

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

**Key Information**

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**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 2020 of \$2,095,942.

**Items of Significance**

The material variance adopted by the Shire of Trayning for the 2020/21 year is \$10,000 and 10%. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	<b>% Collected</b>			
	/			
	<b>Completed</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	35%	\$ 880,355	\$ 307,312	\$ 306,069
Non-operating Grants, Subsidies and Contributions	12%	\$ 1,057,887	\$ 264,468	\$ 124,000
	22%	\$ 1,938,242	\$ 571,780	\$ 430,069
Rates Levied	100%	\$ 1,147,634	\$ 1,179,318	\$ 1,153,220

*% Compares current ytd actuals to annual budget*

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

**Key Information**

<b>Financial Position</b>		<b>Prior Year 30 September 2019</b>	<b>Current Year 30 September 2020</b>
Adjusted Net Current Assets	109%	\$ 1,928,966	\$ 2,095,942
Cash and Equivalent - Unrestricted	112%	\$ 1,846,532	\$ 2,059,744
Cash and Equivalent - Restricted	87%	\$ 781,782	\$ 679,458
Receivables - Rates	106%	\$ 226,915	\$ 240,389
Receivables - Other	271%	\$ 14,248	\$ 38,615
Payables	344%	\$ 49,550	\$ 170,500

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

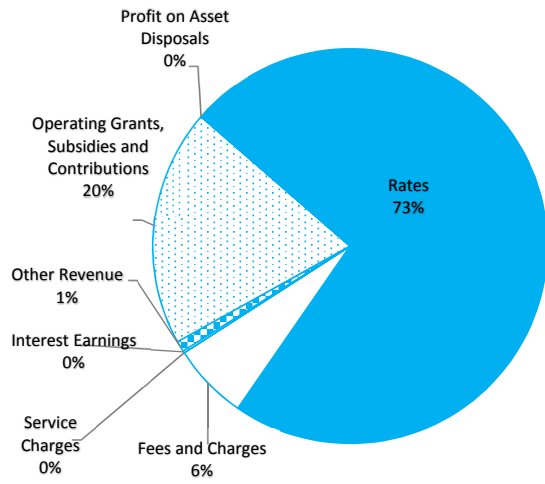
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

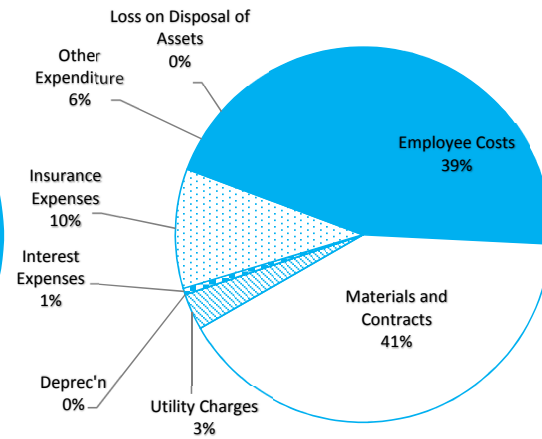
Prepared by:	Parthiv Parekh - Manager of Financial Services
Reviewed by:	Leanne Parola - Chief Executive Officer
Date prepared:	16-Oct-20

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

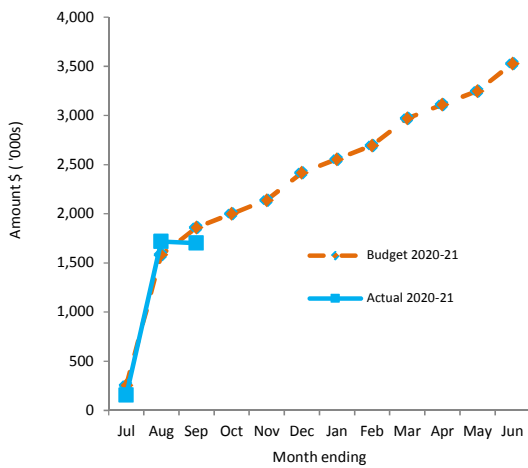
### Operating Revenue



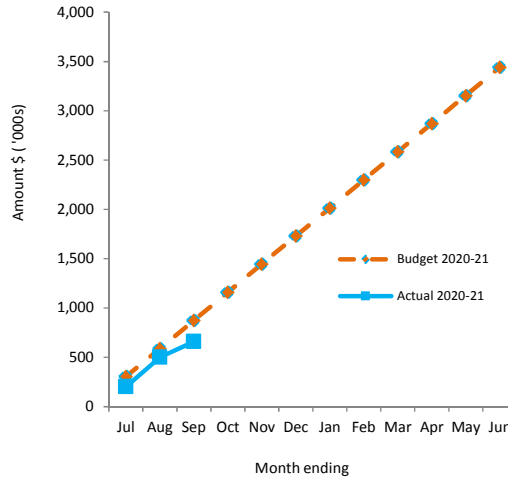
### Operating Expenditure



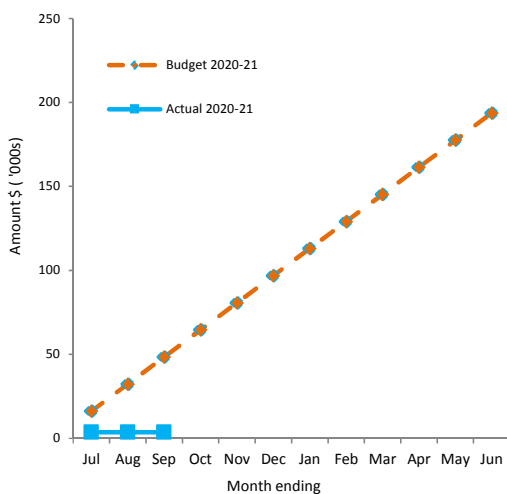
**Budget Operating Revenues -v- Actual (Refer Note 2)**



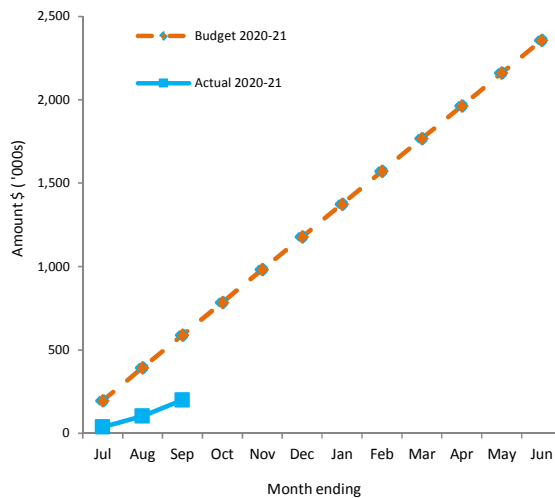
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 September 2020**

	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. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	3	1,250,052	1,252,275	1,252,275	<b>1,252,275</b>	0	0%		
<b>Revenue from operating activities</b>									
Governance		35,750	35,750	8,928	<b>9,748</b>	820	9%	▲	
General Purpose Funding - Rates	9	1,147,634	1,147,634	1,179,318	<b>1,153,220</b>	(26,098)	(2%)	▼	
General Purpose Funding - Other		573,919	573,919	143,462	<b>144,192</b>	730	1%	▲	
Law, Order and Public Safety		6,300	6,300	1,572	<b>133</b>	(1,439)	(92%)	▼	
Health		99,637	99,637	24,906	<b>9,001</b>	(15,905)	(64%)	▼	S
Education and Welfare		500	500	123	<b>0</b>	(123)	(100%)	▼	
Housing		74,130	74,130	18,531	<b>18,885</b>	354	2%	▲	
Community Amenities		50,470	50,470	12,609	<b>59,173</b>	46,564	369%	▲	S
Recreation and Culture		4,545	4,545	1,131	<b>1,474</b>	343	30%	▲	
Transport		342,050	342,050	172,733	<b>165,955</b>	(6,778)	(4%)	▼	
Economic Services		8,750	8,750	2,178	<b>4,486</b>	2,308	106%	▲	
Other Property and Services		39,100	39,100	9,768	<b>8,032</b>	(1,736)	(18%)	▼	
		<b>2,382,785</b>	<b>2,382,785</b>	<b>1,575,259</b>	<b>1,574,299</b>				
<b>Expenditure from operating activities</b>									
Governance		(507,693)	(507,694)	(127,971)	<b>(125,088)</b>	2,883	2%	▲	
General Purpose Funding		(66,452)	(66,452)	(16,608)	<b>(13,649)</b>	2,959	18%	▲	
Law, Order and Public Safety		(62,588)	(62,588)	(15,606)	<b>(15,279)</b>	327	2%	▲	
Health		(167,060)	(167,060)	(41,736)	<b>(17,734)</b>	24,002	58%	▲	S
Education and Welfare		(125,376)	(125,376)	(46,322)	<b>(29,741)</b>	16,582	36%	▲	S
Housing		(137,951)	(137,951)	(34,218)	<b>(34,942)</b>	(724)	(2%)	▼	
Community Amenities		(200,110)	(200,110)	(49,986)	<b>(55,060)</b>	(5,074)	(10%)	▼	
Recreation and Culture		(684,098)	(682,598)	(170,823)	<b>(76,205)</b>	94,618	55%	▲	S
Transport		(1,239,409)	(1,239,409)	(309,792)	<b>(128,311)</b>	181,481	59%	▲	S
Economic Services		(123,492)	(123,492)	(30,816)	<b>(36,458)</b>	(5,642)	(18%)	▼	
Other Property and Services		(123,241)	(123,241)	(30,762)	<b>(125,767)</b>	(95,005)	(309%)	▼	S
		<b>(3,437,471)</b>	<b>(3,435,972)</b>	<b>(874,640)</b>	<b>(658,235)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		903,335	903,335	225,798	<b>0</b>	(225,798)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	450	<b>0</b>	(450)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	<b>3</b>	3		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		224	224	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>(149,313)</b>	<b>(147,814)</b>	<b>926,867</b>	<b>916,067</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	11	1,057,887	1,057,887	264,468	<b>124,000</b>	(140,468)	(53%)	▼	S
Proceeds from Disposal of Assets	8	193,785	193,785	48,438	<b>3,636</b>	(44,802)	(92%)	▼	S
Land Held for Resale	13	0	0	0	<b>0</b>	0			
Land and Buildings	13	(720,000)	(720,000)	(179,997)	<b>(9,750)</b>	170,247	95%	▲	S
Furniture and Equipment	13	(13,500)	(13,500)	(3,375)	<b>0</b>	3,375	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(121,134)	<b>(26,768)</b>	94,366	78%	▲	S
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(238,350)	<b>(147,593)</b>	90,757	38%	▲	S
Infrastructure Assets - Footpaths		(36,755)	(36,755)	(9,186)	<b>(5,263)</b>	3,923	43%	▲	
Infrastructure Assets - Drainage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Airports	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Water	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	13	0	0	0	<b>0</b>	0			
<b>Amount attributable to investing activities</b>		<b>(956,587)</b>	<b>(956,587)</b>	<b>(239,136)</b>	<b>(61,738)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		0	0	0	<b>0</b>	0			
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		4,645	4,645	1,161	<b>0</b>	(1,161)	100%	▼	
Transfer from Reserves	7	0	0	0	<b>0</b>	0			
Advances to Community Groups		0	0	0	<b>0</b>	0			
Repayment of Debentures	10	(61,270)	(61,270)	(15,312)	<b>(10,581)</b>	4,731	31%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(21,879)	<b>(82)</b>	21,797	100%	▲	S
<b>Amount attributable to financing activities</b>		<b>(144,152)</b>	<b>(144,152)</b>	<b>(36,030)</b>	<b>(10,663)</b>				
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>3,722</b>	<b>1,903,977</b>	<b>2,095,942</b>				

▲▼ 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 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. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	1,250,052	1,252,275	1,252,275	<b>1,252,275</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	9	1,147,634	1,147,634	1,179,318	<b>1,153,220</b>	(26,098)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	880,355	880,355	307,312	<b>306,069</b>	(1,243)	(0%)	▼	
Fees and Charges		210,840	210,840	52,674	<b>98,605</b>	45,931	87%	▲	\$
Service Charges		0	0	0	<b>0</b>	0			
Interest Earnings		17,119	17,119	4,263	<b>2,731</b>	(1,532)	(36%)	▼	
Other Revenue		114,837	114,837	28,692	<b>13,675</b>	(15,017)	(52%)	▼	\$
Profit on Disposal of Assets	8	12,000	12,000	3,000	<b>0</b>	(3,000)	(100%)	▼	
		<b>2,382,785</b>	<b>2,382,785</b>	<b>1,575,259</b>	<b>1,574,299</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(975,795)	(975,795)	(243,720)	<b>(259,425)</b>	(15,705)	(6%)	▼	
Materials and Contracts		(1,162,535)	(1,162,535)	(291,369)	<b>(269,184)</b>	22,185	8%	▲	
Utility Charges		(125,030)	(125,030)	(31,152)	<b>(20,580)</b>	10,572	34%	▲	\$
Depreciation on Non-Current Assets		(903,335)	(903,335)	(225,798)	<b>0</b>	225,798	100%	▲	\$
Interest Expenses		(17,405)	(17,405)	(4,338)	<b>(3,690)</b>	648	15%	▲	
Insurance Expenses		(118,570)	(117,071)	(29,583)	<b>(67,752)</b>	(38,169)	(129%)	▼	\$
Other Expenditure		(120,988)	(120,988)	(45,230)	<b>(37,604)</b>	7,626	17%	▲	
Loss on Disposal of Assets	8	(13,815)	(13,815)	(3,450)	<b>0</b>	3,450	100%	▲	
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(3,437,471)</b>	<b>(3,435,972)</b>	<b>(874,640)</b>	<b>(658,235)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		903,335	903,335	225,798	<b>0</b>	(225,798)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	1,815	1,815	450	<b>0</b>	(450)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	<b>3</b>	3		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		224	224	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>(149,313)</b>	<b>(147,814)</b>	<b>926,867</b>	<b>916,067</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	11	1,057,887	1,057,887	264,468	<b>124,000</b>	(140,468)	(53%)	▼	\$
Proceeds from Disposal of Assets	8	193,785	193,785	48,438	<b>3,636</b>	(44,802)	(92%)	▼	\$
Land Held for Resale	13	0	0	0	<b>0</b>	0			
Land and Buildings	13	(720,000)	(720,000)	(179,997)	<b>(9,750)</b>	170,247	95%	▲	\$
Furniture and Equipment	13	(13,500)	(13,500)	(3,375)	<b>0</b>	3,375	100%	▲	
Plant and Equipment	13	(484,550)	(484,550)	(121,134)	<b>(26,768)</b>	94,366	78%	▲	\$
Infrastructure Assets - Roads	13	(953,454)	(953,454)	(238,350)	<b>(147,593)</b>	90,757	38%	▲	\$
Infrastructure Assets - Footpaths	13	(36,755)	(36,755)	(9,186)	<b>(5,263)</b>	3,923	43%	▲	
Infrastructure Assets - Drainage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Airports	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Water	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other		0	0	0	<b>0</b>	0			
<b>Amount attributable to investing activities</b>		<b>(956,587)</b>	<b>(956,587)</b>	<b>(239,136)</b>	<b>(61,738)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		0	0	0	<b>0</b>	0			
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		4,645	4,645	1,161	<b>0</b>	(1,161)	(100%)	▼	
Transfer from Reserves	7	0	0	0	<b>0</b>	0			
Advances to Community Groups		0	0	0	<b>0</b>	0			
Repayment of Debentures	10	(61,270)	(61,270)	(15,312)	<b>(10,581)</b>	4,731	31%	▲	
Transfer to Reserves	7	(87,527)	(87,527)	(21,879)	<b>(82)</b>	21,797	100%	▲	\$
<b>Amount attributable to financing activities</b>		<b>(144,152)</b>	<b>(144,152)</b>	<b>(36,030)</b>	<b>(10,663)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>3,722</b>	<b>1,903,976</b>	<b>2,095,942</b>				

▲ ▼ 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.

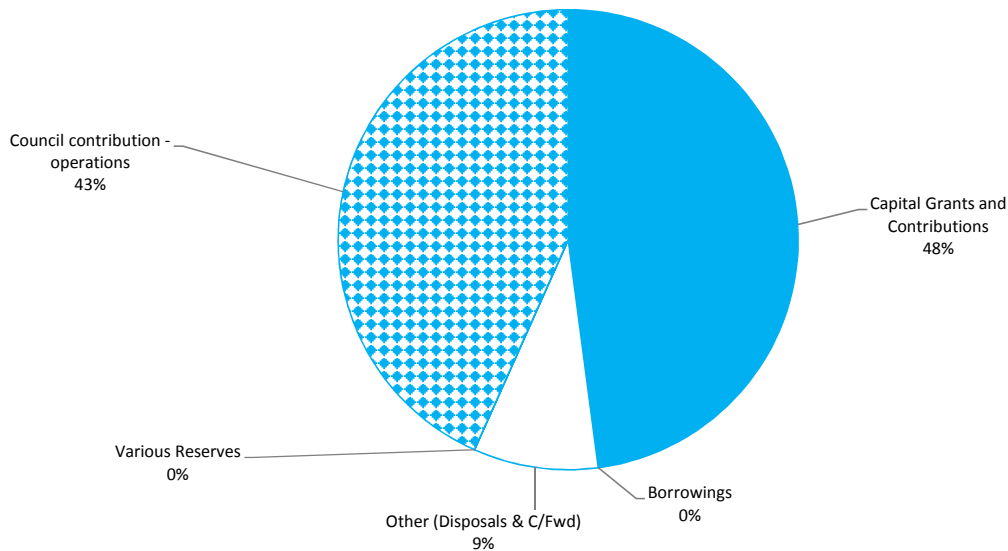
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF TRAYNING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 September 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	9,750	179,997	720,000	720,000	9,750	(170,247)
Furniture and Equipment	13	0	0	3,375	13,500	13,500	0	(3,375)
Plant and Equipment	13	0	26,768	121,134	484,550	484,550	26,768	(94,366)
Infrastructure Assets - Roads	13	0	147,593	238,350	953,454	953,454	147,593	(90,757)
Infrastructure Assets - Footpaths	13	0	5,263	9,186	36,755	36,755	5,263	(3,923)
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
<b>Capital Expenditure Totals</b>		0	189,374		2,208,259	2,208,259	189,374	(362,668)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				264,468	1,057,887	1,057,887	124,000	(140,468)
Borrowings				0	0	0	0	0
Other (Disposals & C/Fwd)				48,438	193,785	193,785	3,636	(44,802)
Council contribution - Cash Backed Reserves								0
Various Reserves				0	0		0	0
Council contribution - operations				(312,906)	956,587		61,738	374,644
<b>Capital Funding Total</b>				0	2,208,259		189,374	189,374

**Budgeted Capital Acquisitions Funding**



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 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 2020/21 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Recreation and Culture	94,618	55%	▲	\$	Timing	Trayning aquatic centre and other town hall building maintenance exp and depreciation exp
Transport	181,481	59%	▲	\$	Timing	Council road maintenance and depreciation
Other Property and Services	(95,005)	(309%)	▼	\$	Timing	Repair and maintenance exp and other work team expditure is below budget.
Non-operating Grants, Subsidies and Contributions	(140,468)	(53%)	▼	\$	Timing	No capital grants
Proceeds from Disposal of Assets	(44,802)	(92%)	▼	\$	Timing	Asset register process
Land and Buildings	170,247	95%	▲	\$	Timing	Capital works
Plant and Equipment	94,366	78%	▲	\$	Timing	Plant purchase
Infrastructure Assets - Roads	90,757	38%	▲	\$	Timing	Capital works

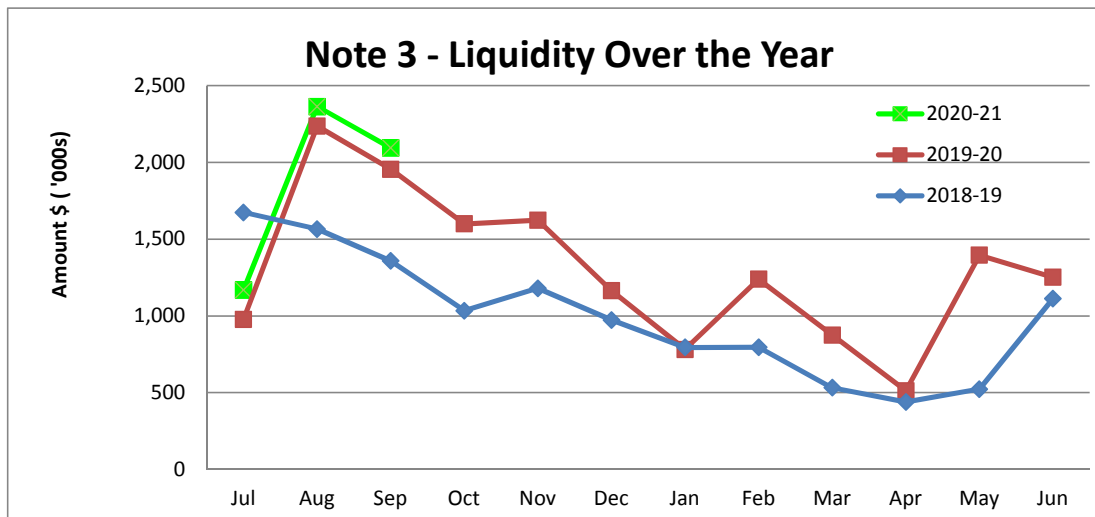


**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2020**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2020	30/09/2019	30/09/2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,446,793	1,846,532	1,937,777
Cash Restricted - Conditions over Grants	11	0	0	121,966
Cash Restricted - Reserves	4	678,936	781,782	679,458
Receivables - Rates	6	88,685	226,915	240,389
Receivables - Other	6	8,124	14,248	38,615
Inventories		14,166	15,658	21,363
		2,236,704	2,885,135	3,039,569
<b>Less: Current Liabilities</b>				
Payables		(211,381)	(49,550)	(170,500)
Loan Liability		(61,146)	(30,976)	(50,566)
Provisions		(143,991)	(146,955)	(143,991)
		(416,519)	(227,481)	(365,057)
Less: Cash Reserves	7	(651,680)	(781,782)	(651,762)
Add Back: Component of Leave Liability not Required to be funded		22,623	22,609	22,626
Add Back: Current Loan Liability		61,146	30,976	50,566
Adjustment for Trust Transactions Within Muni		0	(491)	0
<b>Net Current Funding Position</b>		<b>1,252,275</b>	<b>1,928,966</b>	<b>2,095,942</b>



**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Fund Bank	1,559,344				1,559,344	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,626			22,626	Westpac	0.15%	At Call
PLANT RESERVE BANK		452,812			452,812	Westpac	0.15%	At Call
BUILDING RESERVE BANK		59,082			59,082	Westpac	0.15%	At Call
History Reserve Bank		0			0	Westpac	0.15%	At Call
FACILITIES RESERVE BANK		7,549			7,549	Westpac	0.15%	At Call
MEDICAL RESERVE BANK		55,573			55,573	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,264			29,264	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		24,856			24,856	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		27,696			27,696	Westpac	0.00%	At Call
<b>(b) Term Deposits</b>								
Municipal Fund Investments	500,000				500,000	Westpac	Variable	At Call
<b>(c) Investments</b>								
LOCAL GOVERNMENT HOUSE UNIT TRUST				53,416	53,416	LG House Trust Unit	N/A	N/A
<b>Total</b>	<b>2,059,744</b>	<b>679,458</b>	<b>0</b>	<b>53,416</b>	<b>2,792,618</b>			

**Comments/Notes - Investments**

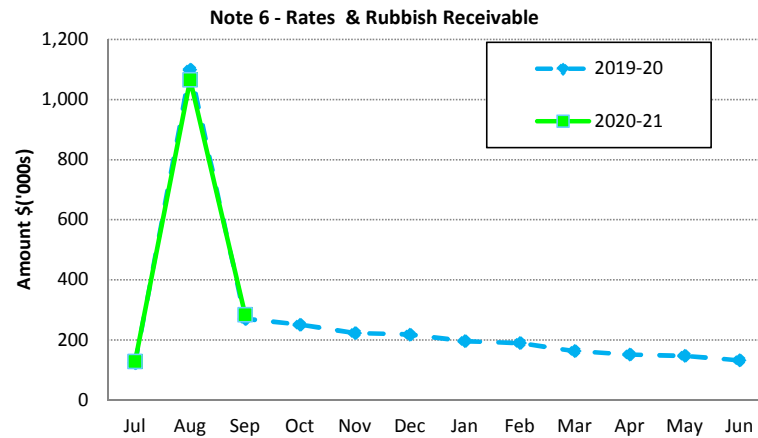
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2020**

**Note 6: Receivables**

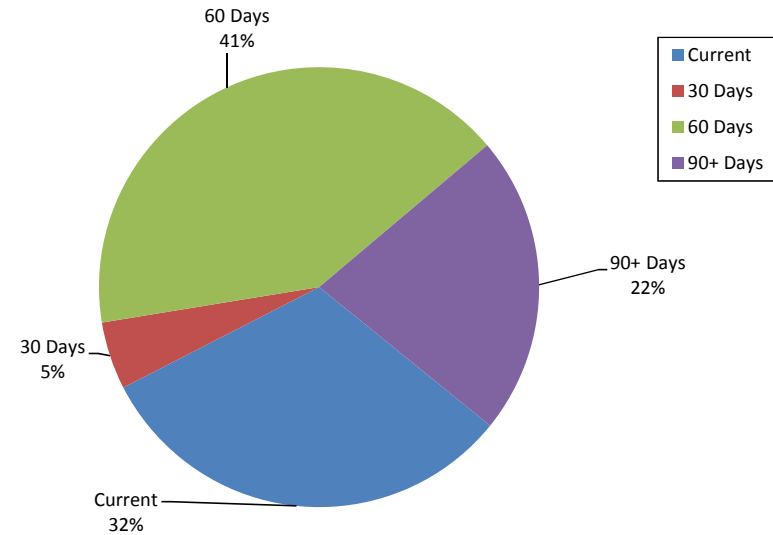
Receivables - Rates & Rubbish	30 September 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	131,563	107,451
Levied this year	1,235,427	1,258,684
Less Collections to date	(1,083,722)	(1,234,573)
Equals Current Outstanding	<b>283,267</b>	<b>131,563</b>
<b>Net Rates Collectable</b>	<b>283,267</b>	<b>131,563</b>
% Collected	79.28%	90.37%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	9,118	1,432	11,938	6,340	28,828
Percentage	31.6%	5%	41.4%	22%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					28,828
Receivables - Other					14,429
<b>Total Receivables General Outstanding</b>					<b>43,257</b>

Amounts shown above include GST (where applicable)



**Note 6 - Accounts Receivable (non-rates)**



**Comments/Notes - Receivables General**

[Insert explanatory notes and commentary on trends and timing]

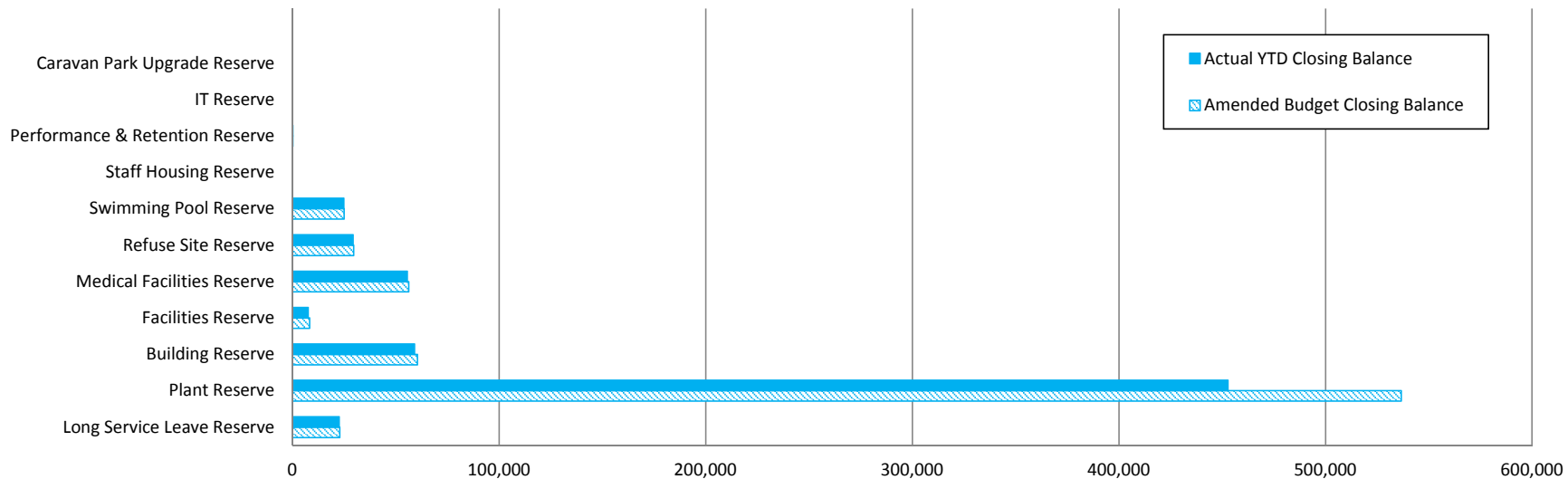
**Comments/Notes - Receivables Rates & Rubbish**

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 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	22,623	226	3	0	0	0	0	22,849	22,626
Plant Reserve	452,742	5,919	57	78,013	0	0	0	536,674	452,799
Building Reserve	59,075	1,411	7	0	0	0	0	60,486	59,082
Facilities Reserve	7,548	754	1	0	0	0	0	8,301	7,549
Medical Facilities Reserve	55,566	705	7	0	0	0	0	56,271	55,573
Refuse Site Reserve	29,260	292	4	0	0	0	0	29,552	29,264
Swimming Pool Reserve	24,853	92	3	0	0	0	0	24,945	24,856
Staff Housing Reserve	0	0	0	0	0	0	0	0	0
Performance & Retention Reserve	13	116	0	0	0	0	0	129	13
IT Reserve	0	0	0	0	0	0	0	0	0
Caravan Park Upgrade Reserve	0	0	0	0	0	0	0	0	0
	<b>651,680</b>	<b>9,514</b>	<b>82</b>	<b>78,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,207</b>	<b>651,762</b>

**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 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
449	2008 Ford Ranger Supercab XL 2WD Ute	4,552	3,636		(915)	4,600	3,635		(965)
456	2008 DAF FAD CF85-460 8 X 4 12 SPEED AUTOMATED TIPPER					48,000	60,000	12,000	
502	2018 Toyota Prado Wagon - OKTY CEO					45,000	43,750		(1,250)
534	2019 Toyota Prado - Doctor					52,000	48,200		(3,800)
535	2019 Toyota Hilux Dual Cab Utility - Works Supervisor					46,000	38,200		(7,800)
		<b>4,552</b>	<b>3,636</b>	<b>0</b>	<b>(915)</b>	<b>195,600</b>	<b>193,785</b>	<b>12,000</b>	<b>(13,815)</b>

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Kununoppin / Trayning	0.2237	104	541,852	121,226	0	0	121,226	123,969	0	0	123,969
GRV - Yelbeni	0.2237	3	10,360	2,318		0	2,318	2,318	0	0	2,318
GRV - Commercial	0.2237	12	59,347	13,278	0	0	13,278	15,850	0	0	15,850
UV - Rural	0.0197	204	52,476,765	1,033,876	0	0	1,033,876	1,031,747	0	0	1,031,747
UV - Mining	0.0197	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>323</b>	<b>53,088,324</b>	<b>1,170,697</b>	<b>0</b>	<b>0</b>	<b>1,170,697</b>	<b>1,173,884</b>	<b>0</b>	<b>0</b>	<b>1,173,884</b>
<b>Minimum Payment</b>	\$										
GRV - Kununoppin / Trayning	400.00	29	9,833	11,600	0	0	11,600	10,800	0	0	10,800
GRV - Yelbeni	400.00	6	925	2,400	0	0	2,400	2,400	0	0	2,400
GRV - Commercial	400.00	2	420	800	0	0	800	800	0	0	800
UV - Rural	400.00	8		3,200	0	0	3,200	2,000	0	0	2,000
UV - Mining	400.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>45</b>	<b>11,178</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>
		<b>368</b>	<b>53,099,502</b>	<b>1,188,697</b>	<b>0</b>	<b>0</b>	<b>1,188,697</b>	<b>1,189,884</b>	<b>0</b>	<b>0</b>	<b>1,189,884</b>
Discounts							(46,478)				(51,000)
<b>Amount from General Rates</b>							<b>1,142,218</b>				<b>1,138,884</b>
Ex-Gratia Rates							11,001				11,250
Rates Written Off							0				(2,500)
Specified Area Rates							0				0
<b>Totals</b>							<b>1,153,220</b>				<b>1,147,634</b>

**Comments - Rating Information**

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

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2020	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
Loan 67 - SSL - Bowls Resurface *	22,293	0	0	0	2,300	4,645	4,645	19,993	17,648	17,648	493	805	805
Loan 69 - Community Recreation Centre	311,082	0	0	0	0	14,325	14,325	311,082	296,757	296,757	1,062	9,810	9,810
Loan 71 - Trayning Aquactic Centre Kiosk Upgrade	200,000	0	0	0	0	18,720	18,720	200,000	181,280	181,280	295	2,955	2,955
<b>Economic Services</b>													
Loan 68 - Trayning Unmanned Fuel Site	104,960	0	0	0	8,281	16,690	16,690	96,679	88,270	88,270	1,675	2,690	2,690
Loan 70 - Trayning Unmanned Fuel Site	50,899	0	0	0	0	6,890	6,890	50,899	44,009	44,009	165	1,145	1,145
	689,234	0	0	0	10,581	61,270	61,270	678,653	627,964	627,964	3,690	17,405	17,405

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

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 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)	
				\$	\$	\$			\$	\$	\$	
<b>General Purpose Funding</b>												
Grants Commission - General	WALGGC	Operating	0	556,555	0	139,139	556,555	0	556,555	141,179		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	468,182	117,045	468,182	0	468,182	0	(1,750)	0
<b>Health</b>												
Contribution - Toward the net changeover of the vehicle from other shires	Other shires	Non-operating	0	0	5,110	1,275	5,110	0	5,110	0	0	0
		Operating - Tied	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>												
Grant - Swimming Pool	BBRF (Building Better Region Fun	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	0	0	0	0	0	0	0	0	0	0
<b>Transport</b>												
Grants Commission - Road Grants	WALGGC	Operating	0	203,845	0	50,961	203,845		203,845	52,030	(32,487)	0
Direct Road grant funds	MRWA	Operating	0	116,300	0	116,300	116,300		116,300	112,860	(70,468)	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	73,125	292,500		292,500	124,000	(2,034)	121,966
<b>Roads to Recovery Grants</b>												
Black Spot Funding Grants	Dept of Infrastructure	Non-operating	0	0	292,095	73,023	292,095		292,095	0	(145,559)	0
Contribution - Street Lighting	Black Spot Funding	Non-operating	0	0	0	0	0		0	0	(6,912)	0
	Main Roads WA	Operating	0	3,655	0	912	3,655		3,655	0	(3,461)	0
<b>TOTALS</b>			<b>0</b>	<b>880,355</b>	<b>1,057,887</b>	<b>571,780</b>	<b>1,938,242</b>	<b>0</b>	<b>1,938,242</b>	<b>430,069</b>	<b>(262,670)</b>	<b>121,966</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	880,355	0	307,312	880,355	0	880,355	306,069	(106,415)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,057,887	264,468	1,057,887	0	1,057,887	124,000	(156,255)	0
<b>TOTALS</b>			<b>0</b>	<b>880,355</b>	<b>1,057,887</b>	<b>571,780</b>	<b>1,938,242</b>	<b>0</b>	<b>1,938,242</b>	<b>430,069</b>	<b>(262,670)</b>	<b>0</b>









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

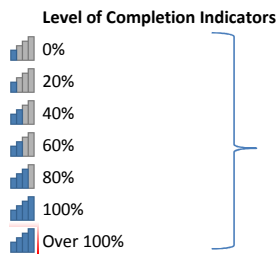
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>										
<b>Buildings</b>										
<b>Governance</b>										
	ADMINISTRATION BUILDING - CAPITAL WORKS	4042540	9231	0	(8,000)	(8,000)	(20,000)	(20,000)	(4,998)	(3,002)
	<b>Total - Governance</b>			<b>0</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(4,998)</b>	<b>(3,002)</b>
<b>Other Law, Order &amp; Public Safety</b>										
	4 Bay DFES Building	4051002	9231 BC76	0	(1,750)	(1,750)	(700,000)	(700,000)	(174,999)	173,249
	<b>Total - Other Law, Order &amp; Public Safety</b>			<b>0</b>	<b>(1,750)</b>	<b>(1,750)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(174,999)</b>	<b>173,249</b>
<b>Recreation And Culture</b>										
	<b>Total - Buildings</b>			<b>0</b>	<b>(9,750)</b>	<b>(9,750)</b>	<b>(720,000)</b>	<b>(720,000)</b>	<b>(179,997)</b>	<b>170,247</b>
<b>Furniture &amp; Equipment</b>										
	Upgrade Server Computer	4042563	9232	0	0	0	(13,500)	(13,500)	(3,375)	3,375
	<b>Total - Governance</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>(3,375)</b>	<b>3,375</b>
	<b>Total - Furniture &amp; Equipment</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>(3,375)</b>	<b>3,375</b>
<b>Plant &amp; Equipment</b>										
<b>Governance</b>										
	PURCHASE ADMINISTRATION VEHICLE	4042566	9233	0	0	0	(55,500)	(55,500)	(13,875)	13,875
	<b>Total - Governance</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(13,875)</b>	<b>13,875</b>
	Purchase Doctors Vehicle	4074701	9233	0	0	0	(55,500)	(55,500)	(13,875)	13,875
	<b>Total - Health</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,500)</b>	<b>(55,500)</b>	<b>(13,875)</b>	<b>13,875</b>
	Purchase of Plant	4123615	9233	0	0	0	(270,000)	(270,000)	(67,500)	67,500
	PURCHASE LIGHT VEHICLES	4123604	9233	0	(26,768)	(26,768)	(53,550)	(53,550)	(13,386)	(13,382)
	<b>Total - Transport</b>			<b>0</b>	<b>(26,768)</b>	<b>(26,768)</b>	<b>(323,550)</b>	<b>(323,550)</b>	<b>(80,886)</b>	<b>54,118</b>
	Replace Works Supervisor's Utility	4142570	9233	0	0	0	(50,000)	(50,000)	(12,498)	12,498
	<b>Total - Other Property &amp; Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(12,498)</b>	<b>12,498</b>
	<b>Total - Plant &amp; Equipment</b>			<b>0</b>	<b>(26,768)</b>	<b>(26,768)</b>	<b>(484,550)</b>	<b>(484,550)</b>	<b>(121,134)</b>	<b>94,366</b>

Shire of Trayning  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 SEPTEMBER 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
				\$	\$	\$	\$	\$	\$		
<b>Infrastructure Assets - Roads</b>											
<b>Transport</b>											
	Road Construction - Council	4121001	9250		0	0	0	(158,294)	(158,294)	(39,567)	39,567
	Kununoppin - Bencubbin Road	4121002	9250	RRG016	0	(2,034)	(2,034)	(479,833)	(479,833)	(119,949)	117,915
	MANDIGA TRAYNING ROAD	4121003	9250	RTR010	0	(134,532)	(134,532)	(208,673)	(208,673)	(52,170)	(82,362)
	KUNUNOPPIN DOODLAKINE ROAD	4121003	9250	RTR020	0	(11,027)	(11,027)	(106,654)	(106,654)	(26,667)	15,640
<b>Total - Transport</b>					<b>0</b>	<b>(147,593)</b>	<b>(147,593)</b>	<b>(953,454)</b>	<b>(953,454)</b>	<b>(238,353)</b>	<b>90,760</b>
<b>Total - Infrastructure Assets - Roads</b>					<b>0</b>	<b>(147,593)</b>	<b>(147,593)</b>	<b>(953,454)</b>	<b>(953,454)</b>	<b>(238,353)</b>	<b>90,760</b>
<b>Infrastructure Assets - Footpaths</b>											
<b>Transport</b>											
	MARY STREET FOOTPATH	4121010	9251	FCC02	0	(1,197)	(1,197)	(15,190)	(15,190)	(3,801)	2,604
	Twine St Footpath (Between Glass and Coronation)	4121010	9251	FCC07	0	(4,066)	(4,066)	(21,565)	(21,565)	(5,394)	1,328
<b>Total - Transport</b>					<b>0</b>	<b>(5,263)</b>	<b>(5,263)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(9,195)</b>	<b>3,932</b>
<b>Total - Infrastructure Assets - Footpaths</b>					<b>0</b>	<b>(5,263)</b>	<b>(5,263)</b>	<b>(36,755)</b>	<b>(36,755)</b>	<b>(9,195)</b>	<b>3,932</b>
<b>Capital Expenditure Total</b>					<b>0</b>	<b>(189,374)</b>	<b>(189,374)</b>	<b>(2,208,259)</b>	<b>(2,208,259)</b>	<b>(552,054)</b>	<b>362,680</b>



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