



**MINUTES
FOR
ORDINARY MEETING OF COUNCIL
Wednesday 18 March 2020**

**Council Chambers
Lot 66 Railway Street
Trayning WA 6488**

Commencement: 4:00pm





DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Trayning for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Trayning disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Trayning during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Trayning.

The Shire of Trayning warns that anyone who has any application lodged with the Shire of Trayning must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Trayning in respect of the application.

Signed

Brian Jones
Chief Executive Officer



PREFACE

When the Chief Executive Officer approves these Minutes for distribution they are in essence “Unconfirmed” until the following Council Meeting, where the Minutes will be confirmed subject to any amendments made by the members of the Committee

The “Confirmed” Minutes are then signed off by the Presiding Person.

UNCONFIRMED MINUTES

These minutes were approved for distribution on 27 March 2020.

Brian Jones
CHIEF EXECUTIVE OFFICER

CONFIRMED MINUTES

These minutes were confirmed at a meeting held on 22 April 2020.

Signed:

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.



AGENDA

Ordinary Meeting of the Trayning Shire Council,
Held in the Council Chambers, Lot 66 Railway Street, Trayning,
On Wednesday 18 March 2020, commencing at 4:00pm.

CONTENTS

1	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	5
2	ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE	5
3	RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE	5
4	PUBLIC QUESTION TIME	5
5	APPLICATIONS FOR, AND PREVIOUSLY APPROVED, LEAVE OF ABSENCE AND DISCLOSURES OF INTEREST	6
5.1	Applications Previously Approved	6
5.2	Leave of Absence.....	6
5.3	Disclosure of Interest.....	7
6	PETITIONS/DEPUTATIONS/PRESENTATIONS	7
6.1	Petitions	7
6.2	Deputations	7
6.3	Presentations	7
7	CONFIRMATION OF MINUTES.....	7
7.1	Ordinary Meeting of Council	7
8	ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSIONS.....	8
9	REPORTS OF OFFICERS	8
9.1	REGULATORY SERVICES	8
10.1	MANAGER OF FINANCE	9
10.1.1	Monthly Financial Report for February 2020	9
10.1.2	Monthly Payment List February 2020	12
11.1	CHIEF EXECUTIVE OFFICER	13
11.1.1	Review of Delegations	13
11.1.2	Local Government House Trust – Deed of Variation.....	17
11.1.3	Budget Review 2019-20	21
12	NEW BUSINESS OF AN URGENT NATURE BY DECISION OF MEETING ..	25
13	MATTERS FOR WHICH THE MEETING MAY BE CLOSED.....	25
14	CLOSURE	25



1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Deputy Shire President Cr GF Waters welcomed the Councillors, Staff and Visitors before declaring the meeting open at 4:00pm.

2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

MEMBERS:

Cr Geoff Waters (Deputy Shire President)
Cr Freda Tarr
Cr Michelle McHugh
Cr Marlon Hudson
Cr Jim Wilkins
Cr Clayton Marchant

STAFF:

Mr Brian Jones (Chief Executive Officer) – 4:36pm
Miss Belinda Taylor (Manager of Corporate Services)

APOLOGIES:

Cr Melanie Brown (Shire President)

ON APPROVED LEAVE(S) OF ABSENCE:

ABSENT:

VISITORS:

Mr G Tarr
Ms T Nicholls

3 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

4:00pm – The Deputy Shire President opened public question time.



Mr G Tarr– Kununoppin

Question 1

Could you ask the CEO what is the false premise and does he confirm that he or the president didn't know I was present at any stage of Decembers meeting?

Response

That the CEO was aware that he was waiting in the Library.

All further questions from Mr Tarr were taken on notice.

Question 2

Do you think its good governance to allow council policies to expire before they are bought to council attention?

It would be the current CEO 'S responsibility to do this would it not?

Question 3

If council has not changed its policy why is it not getting quotes from sole local suppliers as listed in that policy? given they provide a faster and cheaper alternate to paying others to travel here – if this is not the case what evidence is there to support not using them?

Question 4

How does one find out what this means and who decides its criteria given I can't find it anywhere on the website? I have had the admin team send the latest copies of the policy manual which was last updated in 2018.

Question 5

But perhaps you could you have the CEO Confirm that no work orders have been issued to contractors when the CEO knew and FULLY understood the works did not comply with western Australia's electrical regulations.

5 APPLICATIONS FOR, AND PREVIOUSLY APPROVED, LEAVE OF ABSENCE AND DISCLOSURES OF INTEREST

5.1 Applications Previously Approved

Nil

5.2 Leave of Absence

Nil



5.3 Disclosure of Interest

Nil

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

6.1 Petitions

Nil

6.2 Deputations

Nil

6.3 Presentations

Nil

7 CONFIRMATION OF MINUTES

7.1 Ordinary Meeting of Council

Officer Recommendation

That the minutes of the Ordinary Meeting of Council held on 19 February 2020 be confirmed as a true and correct record of the proceedings.

Amendment

Moved Cr FA Tarr

Seconded Cr JJ Wilkins

That the minutes of the Ordinary Meeting of Council held on 19 February 2020 be confirmed as a true and correct record of the proceedings with the amendment, that Cr FA Tarr's name be removed from Item 10.1.4 Monthly Payment List January 2020 Resolution 02.2020.09 as she did not request that her name be listed as voting against the this item.

Resolution 03-2020.22

Carried 4/2



New Motion

Moved Cr JJ Wilkins

Seconded Cr CL Marchant

That the minutes of the Ordinary Meeting of Council held on 19 February 2020 be confirmed as a true and correct record of the proceedings the amendment that Cr FA Tarr's name be removed from Item 10.1.4 Monthly Payment List January 2020 Resolution 02.2020.09 as she did not request that her name be listed as voting against the this item.

Resolution 03-2020.23

Carried 4/2

8 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSIONS

Cr GF Waters advised that he attended the RRG Meeting held on the 3rd March 2020.

Cr MS Hudson provided an update on the NEWROC meeting by request of the Shire President.

9 REPORTS OF OFFICERS

Nil

9.1 REGULATORY SERVICES



10.1 MANAGER OF FINANCE

10.1.1 Monthly Financial Report for February 2020

Date of Report:	11 March 2020
Proponent:	N/A
File Ref:	N/A
Officer	Parthiv Parekh – Manager of Financial Services
Senior Officer:	Brian Jones –Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	10.1.1 Monthly Financial Report for February 2020
Voting Requirements:	Simple Majority

Purpose of Report

This report presents for consideration the Monthly Financial Report, for the period ending 29 February 2020.

Background

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

These reports are prepared after all the end of month payments and receipts have been processed.

Consultation

There has been consultation with the Chief Executive Officer.

Statutory Environment

Local Government Act 1995 -

6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Local Government (Financial Management) Regulations 1996 -

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1) (d), for that month in the following detail —



- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

The recommendation that follows is consistent with the legislative requirements.

Policy Implications

This proposal incorporates the requirements of policy 7.11 – Investment of Surplus Funds, specifically the requirement to report on Councils investments within the Monthly Financial Report.

Financial Implications

A copy of the Monthly Financial Report for the period ending 29th February 2020, including the report on significant variances, Investment of Councils reserve and surplus funds and the reconciliation of Councils bank accounts, has been provided to Council via attachment to this report.

Strategic Implications

There are no strategic implications.



Environmental Implications

There are no environmental implications.

Social Implications

There are no social implications.

Officer's Comment

Nil

Officer Recommendation/ Council Decision

Moved Cr FA Tarr

Seconded Cr MS Hudson

That Council accepts the Monthly Financial Report for the period ending 29 February 2020 as presented.

Resolution 03-2020.24

Carried 6/0



SHIRE OF TRAYNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 29 February 2020

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 Trust	17
Note 13 Details of Capital Acquisitions	18 - 21

**Shire of Trayning
Information Summary
For the Period Ended 29 February 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 29 February 2020 of \$1,218,329.

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	\$	658,942
Non-operating Grants, Subsidies and Contributions	57%	\$	1,609,113	\$	1,072,736
	64%	\$	2,541,967	\$	1,731,678
					\$ 1,636,164
Rates Levied	100%	\$	1,160,244	\$	1,172,004
					\$ 1,158,927

% Compares current ytd actuals to annual budget

**Shire of Trayning
Information Summary
For the Period Ended 29 February 2020**

Key Information

Financial Position			Current Year	
			Prior Year 28 February 2019	29 February 2020
Adjusted Net Current Assets	153%	\$	796,942	\$ 1,218,329
Cash and Equivalent - Unrestricted	123%	\$	884,930	\$ 1,090,075
Cash and Equivalent - Restricted	121%	\$	654,245	\$ 790,915
Receivables - Rates	123%	\$	104,730	\$ 128,763
Receivables - Other	-436%	-\$	38,664	\$ 168,732
Payables	241%	\$	32,471	\$ 78,221

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

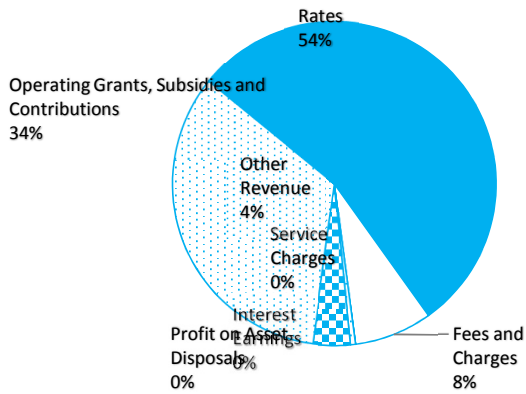
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

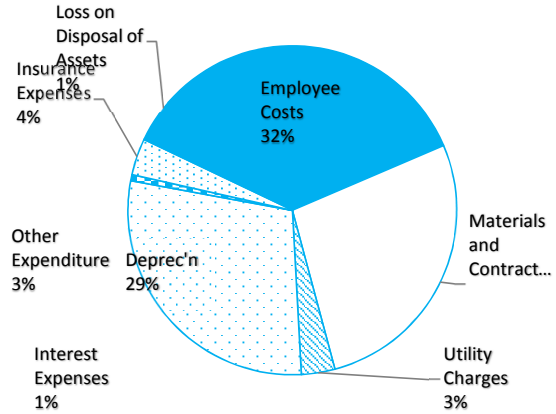
Prepared by:	Parthiv Parekh - Manager of Financial Services
Reviewed by:	Brian Jones - Chief Executive Officer
Date prepared:	9-Mar-20

**Shire of Trayning
Information Summary
For the Period Ended 29 February 2020**

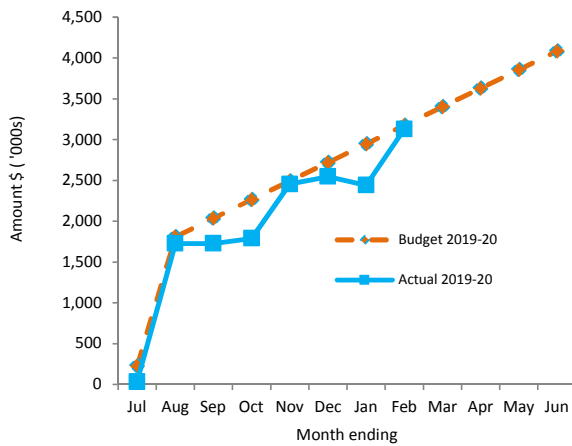
Operating Revenue



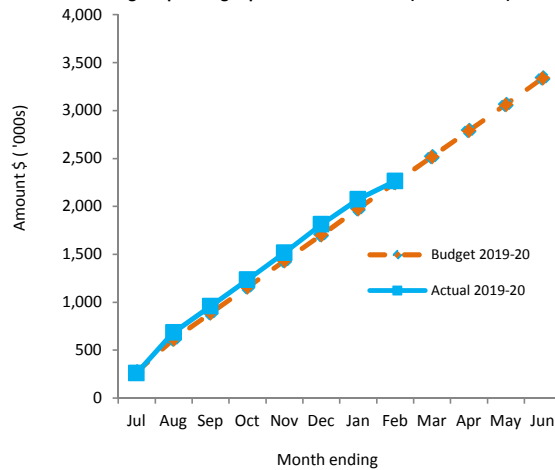
Operating Expenditure



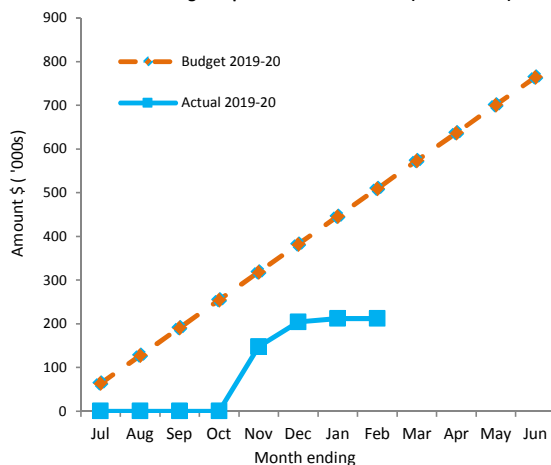
Budget Operating Revenues -v- Actual (Refer Note 2)



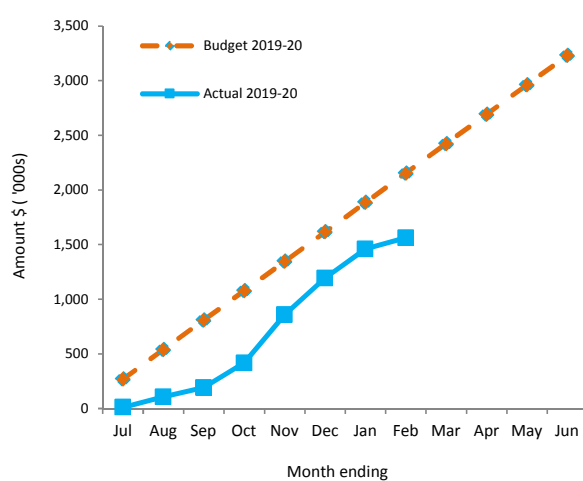
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 29 February 2020

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Note		\$	\$	\$	\$	\$	%		
	Opening Funding Surplus(Deficit)	3	865,601	1,112,867	1,112,867	0	0%		
	Revenue from operating activities								
	Governance		33,500	22,304	15,916	(6,388)	(29%)	▼	
	General Purpose Funding - Rates	9	1,160,244	1,172,004	1,158,926	(13,078)	(1%)	▼	
	General Purpose Funding - Other		630,218	420,104	519,305	99,201	24%	▲	\$
	Law, Order and Public Safety		6,500	4,320	6,132	1,812	42%	▲	
	Health		91,900	61,256	54,554	(6,702)	(11%)	▼	
	Education and Welfare		200	128	0	(128)	(100%)	▼	
	Housing		81,850	54,560	51,070	(3,490)	(6%)	▼	
	Community Amenities		60,245	56,012	50,818	(5,194)	(9%)	▼	
	Recreation and Culture		5,106	3,392	11,035	7,643	225%	▲	
	Transport		335,936	260,998	233,854	(27,144)	(10%)	▼	\$
	Economic Services		9,750	6,480	7,714	1,234	19%	▲	
	Other Property and Services		59,900	39,928	47,958	8,030	20%	▲	
			2,475,349	2,101,486	2,157,283				
	Expenditure from operating activities								
	Governance		(485,482)	(346,337)	(322,193)	24,144	7%	▲	
	General Purpose Funding		(48,592)	(32,376)	(19,635)	12,741	39%	▲	\$
	Law, Order and Public Safety		(47,089)	(31,304)	(34,457)	(3,153)	(10%)	▼	
	Health		(164,662)	(109,712)	(105,137)	4,575	4%	▲	
	Education and Welfare		(97,733)	(65,056)	(66,031)	(975)	(1%)	▼	
	Housing		(138,686)	(91,888)	(111,762)	(19,874)	(22%)	▼	\$
	Community Amenities		(177,531)	(118,056)	(108,636)	9,420	8%	▲	
	Recreation and Culture		(653,800)	(435,384)	(395,516)	39,868	9%	▲	
	Transport		(1,399,229)	(932,680)	(962,592)	(29,912)	(3%)	▼	
	Economic Services		(117,322)	(78,096)	(81,936)	(3,840)	(5%)	▼	
	Other Property and Services		(7,409)	(4,824)	(55,045)	(50,221)	(1041%)	▼	\$
			(3,337,535)	(2,245,713)	(2,262,940)				
	Operating activities excluded from budget								
	Add back Depreciation		835,931	557,224	651,076	93,852	17%	▲	\$
	Adjust (Profit)/Loss on Asset Disposal	8	14,820	9,872	21,475	11,603	118%	▲	\$
	Movement in Leave Reserve (Added Back)		0	0	20	20		▲	
	Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
	Movement in Employee Benefit Provisions		0	0	0	0			
	Rounding Adjustments		0	0	0	0			
	Loss on Asset Revaluation		0	0	0	0			
	Adjustment in Fixed Assets		0	0	0	0			
	Amount attributable to operating activities		(11,435)	14,723	422,869	566,914			
	Investing Activities								
	Non-operating Grants, Subsidies and Contributions	11	1,609,113	1,072,736	910,645	(162,091)	(15%)	▼	\$
	Proceeds from Disposal of Assets	8	206,750	137,824	204,091	66,267	48%	▲	\$
	Land Held for Resale	13	0	0	0	0			
	Land and Buildings	13	(1,415,000)	(943,328)	(760,316)	183,012	19%	▲	\$
	Furniture and Equipment	13	0	0	0	0			
	Plant and Equipment	13	(872,000)	(581,312)	(334,586)	246,726	42%	▲	\$
	Infrastructure Assets - Roads	13	(809,682)	(539,704)	(415,214)	124,490	23%	▲	\$
	Infrastructure Assets - Footpaths		(47,096)	(31,368)	(20,800)	10,568	34%	▲	\$
	Infrastructure Assets - Drainage	13	0	0	0	0			
	Infrastructure Assets - Airports	13	0	0	0	0			
	Infrastructure Assets - Water	13	0	0	0	0			
	Infrastructure Assets - Other	13	0	0	0	0			
	Amount attributable to investing activities		(1,327,915)	(885,152)	(416,180)				
	Financing Activities								
	Proceeds from New Debentures		200,000	133,328	0	(133,328)	100%	▼	
	Proceeds from Advances		0	0	0	0			
	Self-Supporting Loan Principal		4,475	2,976	2,061	(915)	31%	▼	
	Transfer from Reserves	7	357,794	238,520	7,824	(230,696)	97%	▼	
	Advances to Community Groups		0	0	0	0			
	Repayment of Debentures	10	(41,226)	(27,464)	(30,865)	(3,401)	(12%)	▼	
	Transfer to Reserves	7	(47,294)	(31,520)	(24,291)	7,229	23%	▲	
	Amount attributable to financing activities		473,749	315,840	(45,271)				
	Closing Funding Surplus(Deficit)	3	0	966,425	1,218,329				

▲▼ 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 29 February 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	1,172,004	1,158,927	(13,077)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	932,854	932,854	658,942	725,519	66,577	10%	▲	\$
Fees and Charges		250,035	250,035	182,476	168,240	(14,236)	(8%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		24,316	24,316	16,160	10,596	(5,564)	(34%)	▼	
Other Revenue		106,350	106,350	70,872	81,829	10,957	15%	▲	\$
Profit on Disposal of Assets	8	1,550	5,459	1,032	12,171	11,139	1079%	▲	\$
		2,475,349	2,479,258	2,101,486	2,157,283				
Expenditure from operating activities									
Employee Costs		(1,140,635)	(1,140,635)	(759,800)	(727,582)	32,218	4%	▲	
Materials and Contracts		(970,109)	(970,109)	(656,924)	(617,816)	39,108	6%	▲	
Utility Charges		(124,135)	(124,135)	(82,528)	(74,171)	8,357	10%	▲	
Depreciation on Non-Current Assets		(835,931)	(835,931)	(557,224)	(651,076)	(93,852)	(17%)	▼	\$
Interest Expenses		(17,504)	(17,504)	(11,632)	(13,374)	(1,742)	(15%)	▼	
Insurance Expenses		(100,713)	(100,713)	(78,661)	(81,856)	(3,195)	(4%)	▼	
Other Expenditure		(132,138)	(132,138)	(88,040)	(63,420)	24,620	28%	▲	\$
Loss on Disposal of Assets	8	(16,370)	(46,437)	(10,904)	(33,646)	(22,742)	(209%)	▼	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(3,337,535)	(3,367,602)	(2,245,713)	(2,262,940)				
Operating activities excluded from budget									
Add back Depreciation		835,931	835,931	557,224	651,076	93,852	17%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	14,820	40,978	9,872	21,475	11,603	118%	▲	\$
Movement in Leave Reserve (Added Back)		0	0	0	20	20		▲	
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)	422,869	566,914				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	11	1,609,113	1,609,113	1,072,736	910,645	(162,091)	(15%)	▼	\$
Proceeds from Disposal of Assets	8	206,750	140,000	137,824	204,091	66,267	48%	▲	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,415,000)	(1,415,000)	(943,328)	(760,316)	183,012	19%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Plant and Equipment	13	(872,000)	(872,000)	(581,312)	(334,586)	246,726	42%	▲	\$
Infrastructure Assets - Roads	13	(809,682)	(809,682)	(539,704)	(415,214)	124,490	23%	▲	\$
Infrastructure Assets - Footpaths	13	(47,096)	(47,096)	(31,368)	(20,800)	10,568	34%	▲	\$
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)	(885,152)	(416,180)				
Financing Activities									
Proceeds from New Debentures		200,000	200,000	133,328	0	(133,328)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		4,475	4,475	2,976	2,061	(915)	(31%)	▼	
Transfer from Reserves	7	357,794	357,794	238,520	7,824	(230,696)	(97%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(41,226)	(41,226)	(27,464)	(30,865)	(3,401)	(12%)	▼	
Transfer to Reserves	7	(47,294)	(47,294)	(31,520)	(24,291)	7,229	23%	▲	
Amount attributable to financing activities		473,749	473,749	315,840	(45,271)				
Closing Funding Surplus (Deficit)	3	0	180,516	966,424	1,218,329				

▲ ▼ 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.

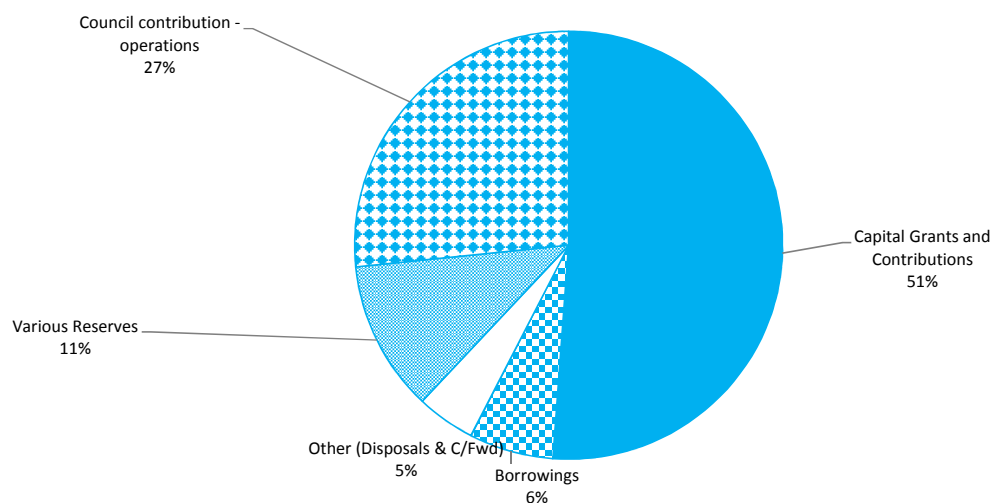
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF TRAYNING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 29 February 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	943,328	1,415,000	1,415,000	760,316	(183,012)
Furniture and Equipment	13	0	0	0	0	0	0	0
Plant and Equipment	13	0	334,586	581,312	872,000	872,000	334,586	(246,726)
Infrastructure Assets - Roads	13	0	415,214	539,704	809,682	809,682	415,214	(124,490)
Infrastructure Assets - Footpaths	13	0	20,800	31,368	47,096	47,096	20,800	(10,568)
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	1,530,916		3,143,778	3,143,778	1,530,916	(564,796)
Capital acquisitions funded by:								
Capital Grants and Contributions				1,072,736	1,609,113	1,609,113	910,645	(162,091)
Borrowings				133,328	200,000	200,000	0	(133,328)
Other (Disposals & C/Fwd)				137,824	140,000	206,750	204,091	66,267
Council contribution - Cash Backed Reserves								0
Various Reserves				238,520	357,794		7,824	(230,696)
Council contribution - operations				(1,582,408)	836,871		408,356	1,990,764
Capital Funding Total				0	3,143,778		1,530,916	1,530,916

Budgeted Capital Acquisitions Funding



SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 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.

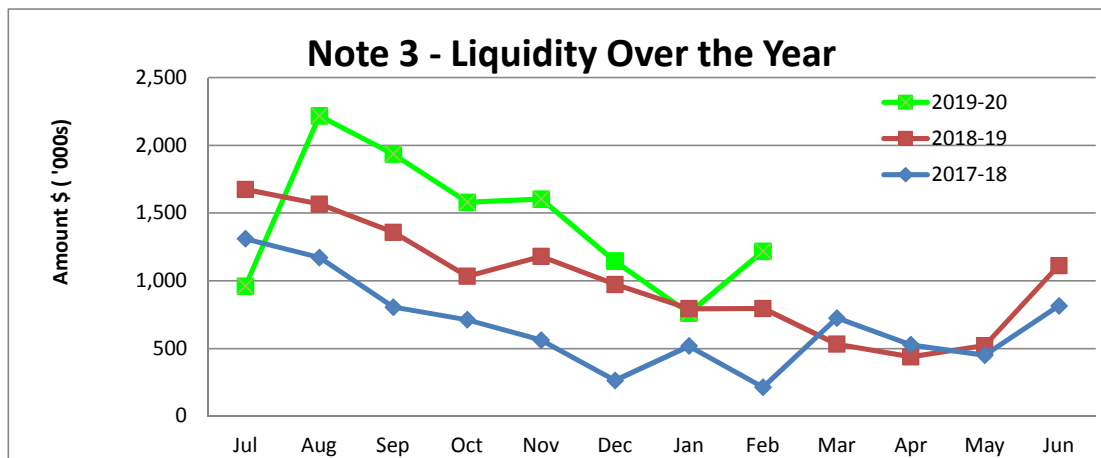
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(6,388)	(29%)	▼		Timing	Debt recovery of Rates and Sundry debtors.
General Purpose Funding - Rates	(13,078)	(1%)	▼		Timing	Discount on Rates, Exgratia Rates
General Purpose Funding - Other	99,201	24%	▲	\$	Timing	Fin. Assistant Grant received
Law, Order and Public Safety	1,812	42%	▲		Timing	FESA contribution received in October
Recreation and Culture	7,643	225%	▲		Permanent	Reimbursement from Trayning District Sporting club and Gardener House Rent not budgeted
Transport	(27,144)	(10%)	▼	\$	Timing	Grants
Economic Services	1,234	19%	▲		Timing	Caravan Park revenue higher than budgeted
Other Property and Services	8,030	20%	▲		Permanent	Revenue from Sale of Material not budgeted
Expenditure from operating activities						
Governance	24,144	7%	▲		Timing	Miscellaneous
General Purpose Funding	12,741	39%	▲	\$	Timing	Valuation exp
Law, Order and Public Safety	(3,153)	(10%)	▼		Permanent	Material and contracts expenditure for Animal control and kerb side house numbering is lower than budgeted.
Health	4,575	4%	▲		Timing	
Education and Welfare	(975)	(1%)	▼		Timing	
Housing	(19,874)	(22%)	▼	\$	Timing	Aged care building maintenance
Community Amenities	9,420	8%	▲		Timing	Material and contracts expenditure for Domestic refuse collection, refuse site maintenance and Recycling service Expenses are below the budget
Recreation and Culture	39,868	9%	▲		Timing	Pool maintenance, pool management salaries, recreation ground maintenance and depreciation
Transport	(29,912)	(3%)	▼		Timing	Depreciation expenses 185k is not processed.
Economic Services	(3,840)	(5%)	▼		Permanent	Caravan display centre expenditure not budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(162,091)	(15%)	▼	\$	Timing	FESA contribution Grants is not received as budgeted.
Proceeds from Disposal of Assets	66,267	48%	▲	\$	Timing	revenue smoothing requires for plant disposals
Land and Buildings	183,012	19%	▲	\$	Timing	Swimming pool upgrade invoices for the various stages
Plant and Equipment	246,726	42%	▲	\$	Timing	Plant purchase invoice outstanding not processed
Infrastructure Assets - Roads	124,490	23%	▲	\$	Timing	Bitumen work to be done during summer
Infrastructure Assets - Footpaths	10,568	34%	▲	\$	Timing	Footpath spending is under budget
Financing Activities						
Proceeds from New Debentures	(133,328)	100%	▼		Timing	No money raised via debentures since July 2019
Transfer from Reserves	(230,696)	97%	▼		Timing	No major transfer made from reserve since July 2019
Repayment of Debentures	(3,401)	(12%)	▼		Timing	Loan repayment of community recreation centre and Trayning unmanned fuel site
Transfer to Reserves	7,229	23%	▲		Timing	Money transferred from performance reserve to building reserve

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	28/02/2019	29/02/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,145,377	884,930	963,949
Cash Restricted - Conditions over Grants	11	0	0	126,126
Cash Restricted - Reserves	4	780,985	654,245	790,915
Receivables - Rates	6	64,573	104,730	128,763
Receivables - Other	6	57,666	(38,664)	168,732
Inventories		20,419	19,799	13,938
		2,069,020	1,625,040	2,192,422
Less: Current Liabilities				
Payables		(76,729)	(32,471)	(78,221)
Loan Liability		(41,226)	(10,044)	(10,361)
Provisions		(146,955)	(163,018)	(146,955)
		(264,910)	(205,533)	(235,537)
Less: Cash Reserves	7	(755,069)	(654,245)	(771,536)
Add Back: Component of Leave Liability not Required to be funded		22,599	22,570	22,619
Add Back: Current Loan Liability		41,226	10,044	10,361
Adjustment for Trust Transactions Within Muni		0	(935)	0
Net Current Funding Position		1,112,867	796,942	1,218,329



Comments - Net Current Funding Position

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Fund Bank	1,089,675				1,089,675	Westpac	Variable	At Call
Cash on Hand	400				400	N/A	Nil	On Hand
LEAVE RESERVE BANK		22,619			22,619	Westpac	0.15%	At Call
PLANT RESERVE BANK		532,652			532,652	Westpac	0.15%	At Call
BUILDING RESERVE BANK		91,233			91,233	Westpac	0.15%	At Call
History Reserve Bank		0			0	Westpac	0.15%	At Call
FACILITIES RESERVE BANK		7,546			7,546	Westpac	0.15%	At Call
MEDICAL RESERVE BANK		55,555			55,555	Westpac	0.15%	At Call
REFUSE RESERVE BANK		29,255			29,255	Westpac	0.15%	At Call
SWIMMING POOL RESERVE BANK		24,848			24,848	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		27,206			27,206	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	1,090,075	790,915	0	0	1,880,989			

Comments/Notes - Investments

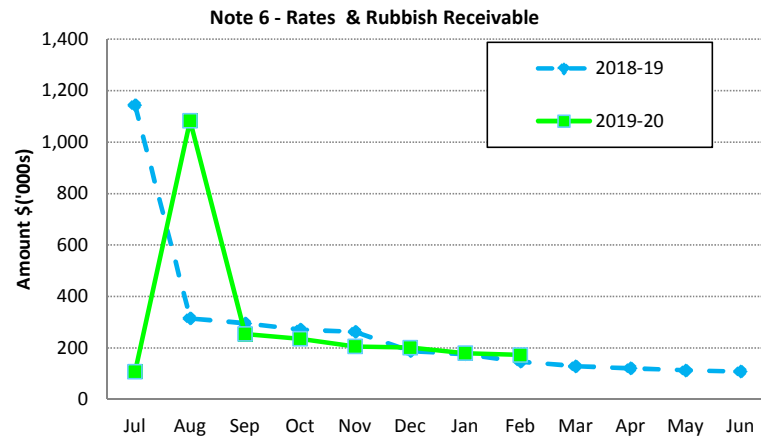
SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 6: Receivables

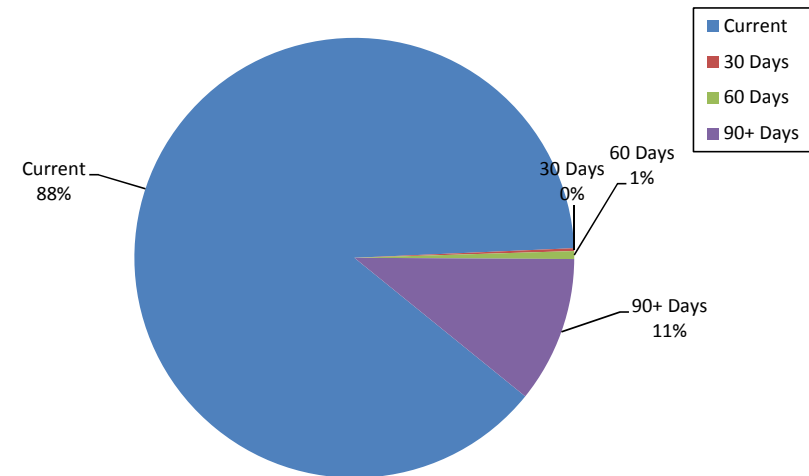
Receivables - Rates & Rubbish	29 February 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	107,451	160,303
Levied this year	1,244,104	1,226,800
Less Collections to date	(1,179,914)	(1,279,652)
Equals Current Outstanding	171,641	107,451
Net Rates Collectable	171,641	107,451
% Collected	87.30%	92.25%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	155,333	362	1,005	18,858	175,557
Balance per Trial Balance					
Sundry Debtors					175,557
Receivables - Other					(4,411)
Total Receivables General Outstanding					171,146

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



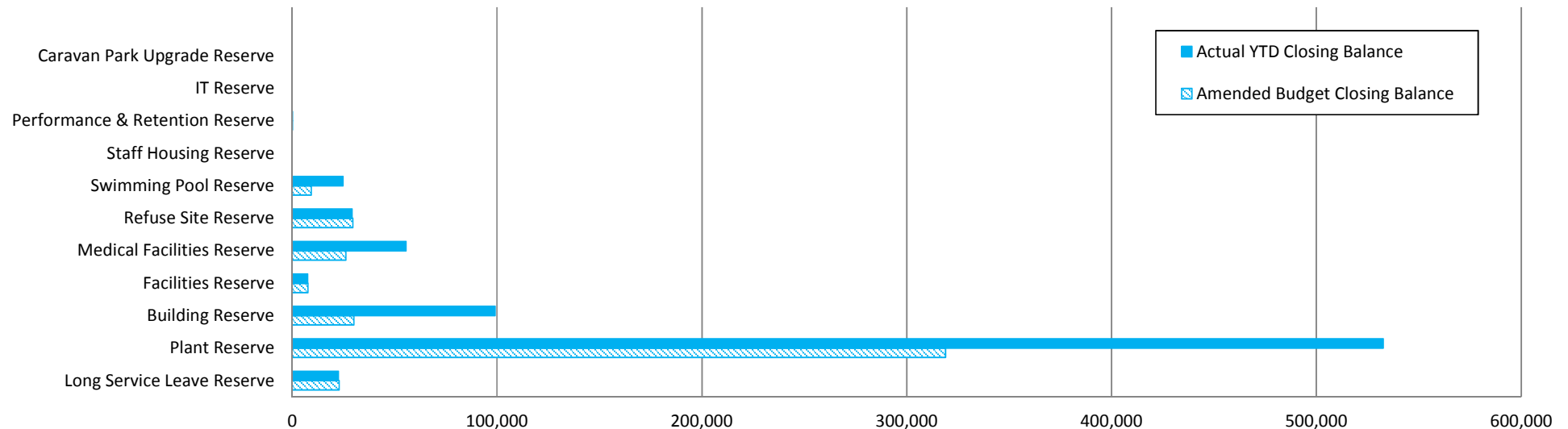
Comments/Notes - Receivables Rates & Rubbish

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 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	20	0	0	0	0	22,883	22,619
Plant Reserve	532,176	6,696	464	0	0	(220,000)	0	318,872	532,640
Building Reserve	91,153	1,147	80	37,794	7,824	(100,000)	0	30,094	99,056
Facilities Reserve	7,540	95	7	0	0	0	0	7,635	7,546
Medical Facilities Reserve	55,507	698	48	0	0	(30,000)	0	26,205	55,555
Refuse Site Reserve	29,229	368	25	0	0	0	0	29,597	29,255
Swimming Pool Reserve	9,168	115	9	0	15,671	0	0	9,283	24,848
Staff Housing Reserve	0	0	0	0	0	0	0	0	0
Performance & Retention Reserve	7,697	97	143	0	0	(7,794)	(7,824)	0	16
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	796	37,794	23,495	(357,794)	(7,824)	444,569	771,536

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 29 February 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	0	60,000	0			0		
							0		
							0		
							0		
							0		
	Plant and Equipment								
497	2018 Toyota Prado DSL Wagon GXL - Doctor	48,924	41,000		(7,924)	48,924	46,000		(2,924)
498	2018 Toyota Hilux Dual Cab Utility - Works Supervisor	43,445	27,273		(16,172)	47,534	39,000		(8,534)
288	Volvo L70E F-End Loader With 2.2m3 Bucket - KTY4070	31,046	40,909	9,863		31,046	27,500		(3,546)
478	2002 WESTRAC CAT ROLLER	22,041	20,455		(1,587)	22,041	27,500	5,459	
279	Cat 424D-02 Backhoe Loader - KTY116	31,432	18,182		(13,250)	31,432	0		(31,432)
							0		
							0		
							0		
							0		
		176,889	207,818	9,863	(38,934)	180,978	140,000	5,459	(46,437)

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 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 29 February 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 65 - Works Crew Housing	0	0	0	0	0	0	0	0	0	0	0	0	0
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 ?? - Trayning Aquactic Centre Kiosk Upgrade	0	0	200,000	200,000	0	0	0	0	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	3,331	6,706	6,706	47,568	44,193	44,193	1,051	1,324	1,324
	493,709	0	200,000	200,000	30,865	41,226	41,226	462,844	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 29 February 2020

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance	Adopted Budget		YTD	Adopted	Post	Expected	YTD Actual		Unspent
			(Tied)	Operating	Capital	Amended	Annual			Revenue	(Expended)	(Tied)
			(a)			Budget	Budget	(d)	(c)+(d)		(b)	(a)+(b)
				\$	\$	\$	(c)			\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	605,968	0	403,976	605,968	0	605,968	508,169		0
Grant - DFES BFB Capital Grant	Dept of Fire & Emergency Service	Non-operating	0	0	650,000	433,336	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	242,208	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	141,384	212,081		212,081	106,192	(396,613)	0
Direct Road grant funds	MRWA	Operating	0	111,150	0	74,096	111,150		111,150	111,158	(407,980)	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	195,000	292,500		292,500	235,840	(168,929)	66,911
Roads to Recovery Grants	Dept of Infrastructure	Non-operating	0	0	292,096	194,728	292,096		292,096	298,640	(239,425)	59,215
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	2,432	3,655		3,655	0	(11,789)	0
TOTALS			0	932,854	1,597,913	1,687,160	2,530,767	0	2,530,767	1,636,164	(1,980,854)	126,126
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	932,854	0	621,888	932,854	0	932,854	725,519	(816,382)	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	1,065,272	1,597,913	0	1,597,913	910,645	(1,164,472)	0
TOTALS			0	932,854	1,597,913	1,687,160	2,530,767	0	2,530,767	1,636,164	(1,980,854)	0

SHIRE OF TRAYNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 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 29 Feb 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 29 FEBRUARY 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)	(453,328)	452,860	
Total - Other Law, Order & Public Safety				0	(468)	(468)	(680,000)	(680,000)	(453,328)	452,860	
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)	(490,000)	(247,295)	
Total - Recreation And Culture				0	(759,848)	(759,848)	(735,000)	(735,000)	(490,000)	(269,848)	
Total - Buildings				0	(760,316)	(760,316)	(1,415,000)	(1,415,000)	(943,328)	183,012	
Plant & Equipment											
Governance											
 PURCHASE ADMINISTRATION VEHICLE	4042566	9233		0	0	0	(61,500)	(61,500)	(41,000)	41,000	
Total - Governance				0	0	0	(61,500)	(61,500)	(41,000)	41,000	
 Purchase Doctors Vehicle	4074701	9233		0	(55,627)	(55,627)	(62,000)	(62,000)	(41,328)	(14,299)	
Total - Health				0	(55,627)	(55,627)	(62,000)	(62,000)	(41,328)	(14,299)	
 SWIMMING POOL PLANT & EQUIPMENT	4112600	9233		0	(3,874)	(3,874)	(50,000)	(50,000)	(33,328)	29,454	
Total - Recreation & Culture				0	(3,874)	(3,874)	(50,000)	(50,000)	(33,328)	29,454	
 Purchase of Plant	4123615	9233		0	(225,590)	(225,590)	(577,500)	(577,500)	(385,000)	159,410	
 PURCHASE LIGHT VEHICLES	4123604	9233		0	0	0	(66,500)	(66,500)	(44,328)	44,328	
Total - Transport				0	(225,590)	(225,590)	(644,000)	(644,000)	(429,328)	203,738	
 Replace Works Supervisor's Utility	4142570	9233		0	(49,495)	(49,495)	(54,500)	(54,500)	(36,328)	(13,167)	
Total - Other Property & Services				0	(49,495)	(49,495)	(54,500)	(54,500)	(36,328)	(13,167)	
Total - Plant & Equipment				0	(334,586)	(334,586)	(872,000)	(872,000)	(581,312)	246,726	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

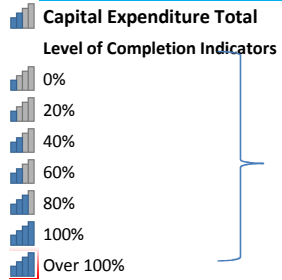
Note 13: Capital Acquisitions

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)	(32,088)	32,088	
 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	(168,814)	(168,814)	(453,486)	(453,486)	(302,304)	133,490	
 Kellerrerrin - Yelbeni Road SLK 14.70 - 21.20	4121003	9250	RTR034	0	0	0	0	0	0	0	
 Sherzinger Road	4121003	9250	RTR035	0	(46,792)	(46,792)	(110,093)	(110,093)	(73,376)	26,584	
 Fleming Road (RTR)	4121003	9250	RTR040	0	(77,638)	(77,638)	(85,712)	(85,712)	(57,128)	(20,510)	
 Barnes Road (RTR)	4121003	9250	RTR095	0	(114,995)	(114,995)	(112,241)	(112,241)	(74,808)	(40,187)	
Total - Transport				0	(415,214)	(415,214)	(809,682)	(809,682)	(539,704)	124,490	
Total - Infrastructure Assets - Roads				0	(415,214)	(415,214)	(809,682)	(809,682)	(539,704)	124,490	
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)	(24,360)	9,380	
Total - Transport				0	(20,800)	(20,800)	(36,556)	(36,556)	(24,360)	3,560	
Total - Infrastructure Assets - Footpaths				0	(20,800)	(20,800)	(36,556)	(36,556)	(24,360)	3,560	
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	
Total - Infrastructure Assets - Airports				0	0	0	0	0	0	0	
Total - Infrastructure Assets - Water				0	0	0	0	0	0	0	

Shire of Trayning
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 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	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(1,530,916)	(1,530,916)	(3,133,238)	(3,133,238)	(2,088,704)	557,788	



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



10.1.2 Monthly Payment List February 2020

Date of Report:	11 March 2020
Proponent:	N/A
File Ref:	3.2.2.3 – Accounts Payable (Creditors)
Officer:	Parthiv Parekh – Manager of Financial Services
Senior Officer:	Brian Jones –Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	10.1.2 Attachment Monthly Payments and Sundry Debtor List
Voting Requirements:	Simple Majority

Purpose of Report

To meet legislative requirements under the Local Government (Financial Management) Regulations.

Background

The Local Government (Financial Management) Regulations 1996 requires that Council is to be presented with a Statement of Payments each month.

Statutory Environment

Local Government (Financial Management) Regulations 1996

Officer's Comment

The list of payments has been compiled for the month of February 2020 and is attached. These payments have already occurred and Council are not making a decision as to whether payments are to be made.

Officer Recommendation/ Council Decision

Moved Cr JJ Wilkins

Seconded Cr CL Marchant

That Council receives the list of payments, as presented, for the month of February 2020, totalling \$ 236,936.20.

Resolution 03-2020.25

Carried 4/2

Cr MS Hudson requested all names be recorded.

Cr MS Hudson, Cr JJ Wilkins, Cr CL Marchant, Cr GF Waters voted for the motion.

Cr FA Tarr and Cr ML McHugh voted against the motion.

SHIRE OF TRAYNING Payments made from the Municipal Account for the Period 1st February 2020 to 29th February 2020 Presented to Council, 18th March 2020				
Chq/EFT	Payment Date	Payee	Description	Amount
Cheques				
23949	17/02/2020	Synergy	Electricity Accounts November 19 to January 20	\$ 8,446.95
23950	17/02/2020	Telstra	Phone Line Accounts to 1/2/20	\$ 2,017.99
23951	27/02/2020	Australia Post	Post Box Renewal 2020	\$ 64.00
23952	27/02/2020	Synergy	Supply of 200 Hessian Bags	\$ 177.99
23953	27/02/2020	Telstra	Internet Accounts to 24/2/2020	\$ 273.96
23954	27/02/2020	Water Corporation	Water Service charges at New CEACA Duplex Hughes St	\$ 282.55
TOTAL CHEQUES				\$ 11,263.44
EFT				
EFT8152	17/02/2020	5 Rivers Plumbing & Gas	Supply of new water fountain for the swimming pool	\$ 3,459.61
EFT8153	17/02/2020	AG Implements	Supply of parts books for JCB Excavator	\$ 324.29
EFT8154	17/02/2020	All-Ways Foods	Cleaning Supplies for Cleaner and Pool	\$ 855.27
EFT8155	17/02/2020	Autopro Northam	Lubricant & Consumables	\$ 149.44
EFT8156	17/02/2020	BOC Limited	Container Service Charges 29/12/19 - 28/1/20	\$ 28.62
EFT8157	17/02/2020	Contract Aquatic Services	Monthly Contract January & Pool Chemicals	\$ 17,909.00
EFT8158	17/02/2020	Cooper & Oxley Group Pty Ltd	Pool Contract Claim 9	\$ 8,897.12
EFT8159	17/02/2020	Darren Long Consulting	Ammendments to Annual Financial Statements	\$ 770.00
EFT8160	17/02/2020	Great Southern Fuel Supplies	Fuel Account for January 2020	\$ 18,376.67
EFT8161	17/02/2020	Jason Signmakers	Supply of various signs	\$ 428.12
EFT8162	17/02/2020	Komatsu Australia Pty Ltd	Travel, labour & parts to fit new hydraulic pump to grader	\$ 7,237.31
EFT8163	17/02/2020	Local Government Professionals	Finance Professionals Conference 2020	\$ 1,585.00
EFT8164	17/02/2020	Ross's Diesel Service	Replace hydraulic hoses & supply 20 litres of hydraulic oil	\$ 273.70
EFT8165	17/02/2020	Trayning & Districts Sporting Club	Refreshments for Meeting	\$ 525.00
EFT8166	17/02/2020	Trayning AG Repairs	Various plant repairs	\$ 1,810.86
EFT8167	17/02/2020	Two Dogs Home Hardware	Supply of locks/door seal for 46 Coronation Street	\$ 998.76
EFT8168	17/02/2020	WA Contract Ranger Services	Ranger Services 24/1/20 & 29/1/20	\$ 467.50
EFT8169	17/02/2020	Western Australian Treasury	Government Guarantee Fee Period Ending 31/1/20	\$ 1,705.23
EFT8170	27/02/2020	5 Rivers Plumbing & Gas	Various plumbing	\$ 409.75
EFT8171	27/02/2020	A1 Plant Hire (WA) Pty Ltd	Dry hire of water cart 29/1/20 - 31/1/20	\$ 1,155.00
EFT8172	27/02/2020	Absolutely All Electrical	Connection from Western Power Pole to Pool Building	\$ 1,467.40
EFT8173	27/02/2020	Avon Waste	Refuse Collection January 2020	\$ 4,171.74
EFT8174	27/02/2020	City of Lights	Hosting of Shire Website January - March 2020	\$ 231.00
EFT8175	27/02/2020	Contract Aquatic Services	Monthly contract February & vac swim extra hours	\$ 17,600.00
EFT8176	27/02/2020	Frankie's Diner	Newspapers & Milk January 2020	\$ 54.60
EFT8177	27/02/2020	Jason Signmakers	Supply of sigange for construction job Kuno - Benni Road	\$ 512.84
EFT8178	27/02/2020	John Gosper Design	Certificates for pool development & final inspection	\$ 550.00
EFT8179	27/02/2020	K J Smith	Strom damage repairs	\$ 14,960.00
EFT8180	27/02/2020	Komatsu Australia Pty Ltd	Freight for coolant	\$ 44.00
EFT8181	27/02/2020	LA & JE Marchant	Road Train (Wet Hire) carting gravel for Benni-Muka Rd	\$ 5,755.75
EFT8182	27/02/2020	LGIS WA	Professional Indemnity - Financial Loss Claim Cr Freda Tarr	\$ 1,000.00
EFT8183	27/02/2020	Officeworks Business Direct	Stationery order	\$ 901.83
EFT8184	27/02/2020	Perth Safety Products Pty Ltd	Road maintenance & construction supplies	\$ 484.00
EFT8185	27/02/2020	Toll Transport Pty Ltd	Freight charges	\$ 102.80
EFT8186	27/02/2020	Trayning AG Repairs	Various plant repairs	\$ 1,860.14
EFT8187	27/02/2020	Tom's Tree Service	Stump grinder and operator for 1 day wet hire	\$ 1,705.00
EFT8188	27/02/2020	WA Treasury Corporation	Loan 67 Repayments	\$ 2,711.06
EFT8189	27/02/2020	Wegners Rural	Catering for Council Training held on 17/02/2020	\$ 155.00
EFT8190	27/02/2020	WOBM	Photocopying costs 4/12/19 - 11/2/20	\$ 695.89
EFT8191	27/02/2020	Yelbeni Store	Yelbeni Store Account January 2020	\$ 522.70
TOTAL EFT PAYMENTS				\$ 122,852.00

SHIRE OF TRAYNING Payments made from the Municipal Account for the Period 1st February 2020 to 29th February 2020 Presented to Council, 18th March 2020				
Chq/EFT	Payment Date	Payee	Description	Amount
Direct Debit				
DD7451.1	5/02/2020	WA Super	Payroll deductions	\$ 3,182.48
DD7451.2	5/02/2020	Beebyburra SMSF	Superannuation contributions	\$ 711.54
DD7451.3	5/02/2020	Prime Super Pty Ltd	Payroll deductions	\$ 986.95
DD7451.4	5/02/2020	BT Super for Life	Superannuation contributions	\$ 215.53
DD7451.5	5/02/2020	TWU Super	Superannuation contributions	\$ 262.50
DD7451.6	5/02/2020	First Choice Employer Super	Superannuation contributions	\$ 49.78
DD7451.7	5/02/2020	Australian Super	Superannuation contributions	\$ 282.31
DD7457.1	3/02/2020	Department of Transport	DOT Refund 3/2/20	\$ 833.00
DD7459.1	4/02/2020	Department of Transport	DOT Refund 4/2/20	\$ 817.25
DD7461.1	6/02/2020	Department of Transport	DOT Refund 6/2/20	\$ 2,952.40
DD7463.1	7/02/2020	Department of Transport	DOT Refund 7/2/20	\$ 202.15
DD7465.1	10/02/2020	Department of Transport	DOT Refund 10/2/20	\$ 200.00
DD7467.1	11/02/2020	Department of Transport	DOT Refund 11/2/20	\$ 699.25
DD7469.1	12/02/2020	Department of Transport	DOT Refund 12/2/20	\$ 1,505.25
DD7471.1	13/02/2020	Department of Transport	DOT Refund 13/2/20	\$ 27.70
DD7473.1	14/02/2020	Department of Transport	DOT Refund 14/2/20	\$ 29.25
DD7486.1	19/02/2020	WA Super	Payroll deductions	\$ 3,268.54
DD7486.2	19/02/2020	Beebyburra SMSF	Superannuation contributions	\$ 711.54
DD7486.3	19/02/2020	Prime Super Pty Ltd	Payroll deductions	\$ 986.95
DD7486.4	19/02/2020	BT Super for Life	Superannuation contributions	\$ 216.29
DD7486.5	19/02/2020	TWU Super	Superannuation contributions	\$ 272.48
DD7486.6	19/02/2020	First Choice Employer Super	Superannuation contributions	\$ 429.70
DD7488.1	17/02/2020	Australian Super	DOT Refund 17/2/20	\$ 1,068.70
DD7490.1	18/02/2020	Department of Transport	DOT Refund 18/2/20	\$ 983.75
DD7492.1	19/02/2020	Department of Transport	DOT Refund 19/2/20	\$ 4,966.50
DD7494.1	21/02/2020	Department of Transport	DOT Refund 21/2/20	\$ 126.50
DD7496.1	24/02/2020	Department of Transport	DOT Refund 24/2/20	\$ 1,137.30
DD7498.1	17/02/2020	Department of Transport	Photocopier Lease Agreement February 2020	\$ 195.48
DD7503.1	25/02/2020	Department of Transport	DOT Refund 25/02/2020	\$ 4,796.00
DD7505.1	26/02/2020	Department of Transport	DOT Refund 26/2/20	\$ 1,275.65
DD7507.1	28/02/2020	Department of Transport	DOT Refund 28/02/2020	\$ 1,591.95
DD7509.1	24/02/2020	Wright Express Australia Pty Ltd	WEX Motorpass Terminal Rental Period End 08/02/2020	\$ 49.50
DD7511.1	24/02/2020	Australia Post	Postage Charges January 2020	\$ 2.11
TOTAL DIRECT DEBITS				\$ 35,036.28
Bank Fees				
801	3/02/2020	Merchant	Merchant Fees Westpac 22808653 Fee-001556	\$ 46.75
801	3/02/2020	Fee	Monthly Plan Fee	\$ 20.00
801	3/02/2020	Fee	Bank Fees Redirected From 036163 104001 (Trust)	\$ 10.00
801	7/02/2020	Motorpass	Motorpass Bank Fee - Julie Dugand \$42.00 - \$41.04	\$ 0.96
TOTAL BANK FEES				\$ 77.71
Corporate Credit Card				
DD7485.1	13/01/2020	Officeworks	Black toner cartridge for printer	\$ 126.00
DD7485.2	23/01/2020	St Johns Ambulance	Medical bed for pool & defib pads x2	\$ 823.57
DD7485.3	28/01/2020	Woolworths	Wine sachets for council meetings	\$ 21.60
DD7485.4	29/01/2020	Shire of Trayning (DOT)	Transfer fee for new trailer	\$ 15.60
DD7485.5	3/02/2020	Autosolve Joondalup	Service CEO Prado OKTY	\$ 387.00
DD7485.6	3/02/2020	Bank Fee	Credit Card Fee	\$ 75.00
TOTAL CORPORATE CREDIT CARD PURCHASES				\$ 1,448.77
Payroll				
Week 32	6/02/2020	Wages	Payroll WE 05.02.2020	\$ 35,440.00
Week 34	20/02/2020	Wages	Payroll WE 19.02.2020	\$ 30,578.00
TOTAL PAYROLL				\$ 66,018.00
TOTAL PAYMENTS FROM MUNICIPAL ACCOUNT FOR FEBRUARY 2020				\$ 236,696.20

SHIRE OF TRAYNING

Payments made from the Deposits and Bonds Account for the Period 1st February 2020 to 29th February 2020
Presented to Council, 18th March 2020

<i>Chq/EFT</i>	<i>Payment Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
Cheque				
3177	10/02/2020	Malcolm Tabner	Bond Refund 139A Felgate St	\$ 240.00
TOTAL TRUST CHEQUES				\$ 240.00
TOTAL PAYMENTS FROM DEPOSITS& BONDS ACCOUNT FOR FEBRUARY 2020				\$ 240.00



11.1 CHIEF EXECUTIVE OFFICER

11.1.1 Review of Delegations

Date of Report:	5 March 2020
Proponent:	Chief Executive Officer
File Ref:	3.2.6.4
Officer:	Brian Jones – Chief Executive Officer
Officer's Disclosure of Interest:	Delegated Authority to CEO
Attachments:	Delegations Register
Voting Requirements:	Absolute Majority

Purpose of Report

To review current Delegations.

Background

At the ordinary Council meeting held on 17 April 2019, Council adopted the following resolution:

*That it is recommended that:
Subject to Delegation 5.1 'Alteration to Restricted and Prohibited Periods', being amended with the delegation being to the Shire President, Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer, jointly Council endorses the Delegations to, Committees (3.1 to 3.2), the Chief Executive Officer (4.1 to 4.18) and Other Officers (5.1 to 5.4) as detailed in the attachment.*

Consultation

Nil

Statutory Environment

The Local Government Act 1995

5.16. Delegation of some powers and duties to certain committees

(1) Under and subject to section 5.17, a local government may delegate to a committee any of its powers and duties other than this power of delegation. * Absolute majority required.*

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

(3) Without limiting the application of sections 58 and 59 of the Interpretation Act 1984

(a) a delegation made under this section has effect for the period of time specified in the delegation or if no period has been specified, indefinitely; and

(b) any decision to amend or revoke a delegation under this section is to be by an absolute majority



(4) Nothing in this section is to be read as preventing a local government from performing any of its functions by acting through another person.

5.17. Limits on delegation of powers and duties to certain committees

(1) A local government can delegate —

(a) to a committee comprising council members only, any of the council's powers or duties under this Act except —

(i) any power or duty that requires a decision of an absolute majority of the council; and

(ii) any other power or duty that is prescribed; and

(b) to a committee comprising council members and employees, any of the local government's powers or duties that can be delegated to the CEO under Division 4; and (c) to a committee referred to in section 5.9(2)(c), (d) or (e), any of the local government's powers or duties that are necessary or convenient for the proper management of —

(i) the local government's property; or

(ii) an event in which the local government is involved.

(2) A local government cannot delegate any of its powers or duties to a committee referred to in section 5.9(2)(f).

5.42. Delegation of some powers and duties to CEO

(1) A local government may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties under —*

(a) this Act other than those referred to in section 5.43; or

(b) the Planning and Development Act 2005 section 214(2), (3) or (5).

** Absolute majority required.*

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.43. Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties — (a) any power or duty that requires a decision of an absolute majority of the council;

(b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;

(c) appointing an auditor;

(d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;

(e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;

(f) borrowing money on behalf of the local government;

(g) hearing or determining an objection of a kind referred to in section 9.5;

(ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;

(h) any power or duty that requires the approval of the Minister or the Governor;

(i) such other powers or duties as may be prescribed

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

Nil

Officer's Comment

Delegation 3.1 Local Government Act Committees

It is recommended that this delegation to the Audit Committee be removed for the following reasons:

- As the Audit Committee and the Council have the same members, it is difficult to understand why the Council would delegate to the Audit Committee and then receive the report from the Audit Committee. This delegation requires the same members to deal with the same matter at two different meetings.
- This delegation is not consistent with the CEO's Contract of Employment.

Delegation 3.2 Local Emergency Management Committee

It is recommended that this delegation be removed for the following reasons:

- The delegation statement states that no delegations are made to the Committee and therefore it is not a delegation.

Delegation 4.3 Creditor Payments

Section 5 needs to be amended to replace SFO with Manager Finance.

Section 6 needs to be amended to replace the Deputy CEO, Finance Officer and Executive Assistant with the Manager Finance and the Manager Corporate Services.

Delegation 4.4 Investment of Surplus Funds

Section 8 needs to be amended to replace SFO and Executive Assistant with Manager Finance and Manager Corporate Services.

Delegation 4.9 Independent Living Units Tenancy Selection

It is recommended that this delegation be removed as it is not a delegation and is dealt with in accordance with Council Policy 11.2

Delegation 5.1 Alteration to Restricted and Prohibited Burning Periods

At the ordinary Council meeting held on 17 April 2019, Council agreed to amend this delegation by adding the Deputy Chief Bush Fire Control Officer (was previously the Shire President and Chief Bush Fire Control Officer). As the Bushfires Act (see relevant section below) only allows for this power to be delegated to the Shire President and Chief Bush Fire Control Officer, it is recommended this delegation be amended to ensure compliance with the relevant legislation.

(10) A local government may by resolution delegate to its mayor, or president, and its Chief Bush Fire Control Officer, jointly its powers and duties under subsections (7) and (8).



Officer Recommendation/ Council Decision

Moved Cr FA Tarr

Seconded Cr CL Marchant

That Council, having reviewed the Register of Delegations, agree to the following amendments, with all other Delegations remaining in force:

- Delegation 3.1 Local Government Act Committees be removed
- Delegation 3.2 Local Emergency Management Committee be removed
- Delegation 4.3 Creditor Payments, section 5 be amended to replace SFO with Manager Finance and section 6 be amended to replace the Deputy CEO, Finance Officer and Executive Assistant with the Manager Finance and the Manager Corporate Services.
- Delegation 4.4 Investment of Surplus Funds be amended to replace SFO and Executive Assistant with Manager Finance and Manager Corporate Services.
- Delegation 4.9 Independent Living Units Tenancy Selection be removed
- Delegation 5.1 Alteration to Restricted and Prohibited Burning Periods be amended by removing the Deputy Chief Bush Fire Control Officer.

Resolution 03-2020.26

Carried by Absolute Majority 6/0



11.1.2 Local Government House Trust – Deed of Variation

Date of Report:	5 March 2020
Proponent:	Chief Executive Officer
File Ref:	
Officer:	Brian Jones – Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	11.1.2 Attachment Deed of Variation 11.1.2a Attachment Clause 12 of Trust Deed
Voting Requirements:	Simple Majority

Purpose of Report

To consider a variation to the Trust Deed for the Local Government House Trust.

Background

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current Trust Deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies "upon Trust" and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072. The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

Consultation

Nil

Statutory Environment

Nil

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

Nil

Officer's Comment

Shire of Trayning is a unit holder and beneficiary to the Local Government House Trust, holding 3 units. The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust's income tax exempt status by strengthening the position that the Trust is a State / Territory Body.

Legal advice identified that the Trustee's ability to retire and appoint a new Trustee might affect the Trust's classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee's power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the 'governing body' of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust. **The Subject to clause 22.3, the** right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.



22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as Trustee of the Trust;
and
- (b) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

Officer Recommendation/ Council Decision

Moved Cr MS Hudson

Seconded Cr CL Marchant

That Council consent to a variation to the Trust Deed for the Local Government House Trust, in particular the following three amendments (as shown in red):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust. ~~The Subject to clause 22.3, the~~ right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:



(a) remove a Trustee from the office as Trustee of the Trust;
and

(a) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities

and discretions contained in subclauses

(a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.

Resolution 03-2020.27

Carried 6/0



11.1.3 Budget Review 2019-20

Date of Report:	4 March 2020
Proponent:	Chief Executive Officer
File Ref:	3.2.7.7
Officer:	Brian Jones – Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	Nil
Voting Requirements:	Absolute Majority

Purpose of Report

To consider a review of the 2019/20 Budget

Background

A review of actual expenditure to budgeted expenditure has been undertaken.

The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

Council when adopting its 2019/20 budget endorsed a variance of 10% and a minimum of \$10,000 to be used in the statements of financial activity and annual budget review, which is the basis of reporting for the Mid-Year Budget Review.

Consultation

Nil

Statutory Environment

Local Government (Financial Management) Regulations

33A. Review of budget

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.



Policy Implications

Nil

Financial Implications

Budget Review Outcomes

Opening Surplus

Council budgeted for an opening surplus of \$1,047,419 at 1 July 2019

The actual opening surplus, as per the audited financial statements was \$1,112,869

Outcome: opening surplus \$65,450 more than Budget

Operating Income and Expenditure

The following accounts are estimated to vary from budget by more than 10%:



	Budget	Estimated Actual	Variance
RATES			
Valuation Expenses	10,000	5,500	4,500
<i>no GRV valuation this year</i>			
MEMBERS OF COUNCIL			
Members Travelling	6,000	4,500	1,500
Conference Expenses	16,500	11,500	5,000
Election Expenses	5,000	3,000	2,000
OTHER GOVERNANCE			
Salaries	470,750	450,750	20,000
FIRE PREVENTION			
Fire Protection	2,144	7,144	- 5,000
<i>over budget due to christams fire</i>			
EMERGENCY SERVICES			
House Numbering	8,000	3,000	5,000
OTHER EDUCATION			
School Oval	30,115	15,115	15,000
OTHER HOUSING			
Aged Housing	28,171	32,171	- 4,000
SANITATION			
Effluent Disposal	10,000	3,000	- 7,000
SWIMMING POOL			
Salaries / Superannuation	88,870	73,870	15,000
<i>under budget due to contract arrangements</i>			
OTHER REC & SPORT			
Grounds Mtce	172,344	162,344	10,000
OTHER CULTURE			
Anzac Memorial	500	5,500	- 5,000
ROAD CONSTRUCTION			
Road Const - Council	48,150	138,150	- 90,000
<i>over budget due to unbudgeted reseal works</i>			
AERODROMES			
Airstrip maintenance	12,016	19,016	- 7,000
AREA PROMOTION			
Caravan Park Mtce	49,434	39,434	10,000
Newtravel	3,000	6,500	- 3,500
Rance Caravan	5,000	11,000	- 6,000
Demolish Riding & Golf			- 24,000
<i>unbudgeted expenditure approved by council</i>			



The overall impact of the above operating accounts is a deficit of \$63,500, primarily due to Council agreeing to undertake additional reseal works.

Capital Accounts

Sale of Adams St house \$60,000 income, zero budget

As the sale of this house was not included in the Budget it is recommended the monies be transferred to the Housing Reserve

Plant purchases \$140,000 under budget

The savings in this year's plant replacement program will be offset against the transfer to reserve fund and therefore not impact on the budget operating position.

Summary

Increase in actual opening surplus to budget	\$65,450
Estimated deficit – operating accounts	<u>\$63,500</u>
Overall variance	\$ 1,950 (immaterial)

Strategic Implications

Nil

Officer's Comment

Nil

Officer Recommendation

That Council:

- ✓ Adopts the Budget Review as presented.
- ✓ Agrees to transfer the unbudgeted proceeds from the sale of the Adam St house to the Building Reserve Fund.
- ✓ Agrees to reduce the amount of monies budgeted to be transferred from the Plant Replacement Reserve to the Municipal Fund by \$140,000.

New Motion

Moved Cr FA Tarr

Seconded Cr ML McHugh

That Item 11.1.3 be deferred until the April 2020 Ordinary Meeting of Council in order for Council to obtain more information.

Resolution 03-2020.28

Carried 6/0



12 NEW BUSINESS OF AN URGENT NATURE BY DECISION OF MEETING

Nil

13 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

In accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applied:

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

(b) the personal affairs of any person;

New Motion

Moved Cr FA Tarr

Second Cr ML McHugh

That the meeting be closed to the public at 4:38pm to allow Cr FA Tarr to make a personnel explanation.

Resolution 03-2020.29

Carried 6/0

4:38pm- Mr B Jones left the meeting and did not return.

4:38pm- Mr G Tarr left the meeting.

4:38pm- Ms T Nicholls left the meeting.

4:38pm- Ms B Taylor left the meeting.

New Motion

Moved Cr FA Tarr

Second Cr JJ Wilkins

That the meeting come out from behind closed doors at 4:39 pm.

Resolution 03-2020.30

Carried 6/0

4:39pm- Mr G Tarr returned to the meeting.

4:39pm- Ms T Nicholls returned to the meeting.

4:39pm- Ms B Taylor returned to the meeting.

14 CLOSURE

There being no further business, the Deputy Shire President thanked all Councillors, Staff and Visitors for their attendance and declared the meeting closed at 4:42pm.