



**AGENDA**  
**ORDINARY MEETING**  
**OF COUNCIL**

**17 MAY 2022**

# NOTICE OF MEETING

Please be advised that the next

## Ordinary Meeting of Council

is to be held on

**Tuesday, 17 May 2022**

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Glenn Boyes

Acting Chief Executive Officer

### DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

**SHIRE OF CUE  
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY  
To: Chief Executive Officer**

As required by section 5.65(1)(a) or 5.70 of the Local Government Act 1995 and Council's Code of Conduct, I hereby declare my interest in the following matter/s included on the Agenda paper for the Council meeting to be held on \_\_\_\_\_(Date)

Item No.	Subject	Details of Interest	Type of Interest Impartial/Financial	*Extent of Interest

(see below)

\* Extent of Interest only has to be declared if the Councillor also requests to remain present at a meeting, preside, or participate in discussions of the decision making process (see item 6 below). Employees must disclose extent of interest if the Council or Committee requires them to.

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**NB**

1. This notice must be given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter in which you have declared an interest is discussed, Section 5.65(1) (a) & (b).
2. It remains Councillors'/Employees' responsibility to make further declarations to the Council if a matter arises during the course of a meeting and no previous declarations have been made.
3. It is a Councillor's/Employee's responsibility to ensure the interest is brought to the attention of the Council/Committee when the Agenda item arises and to ensure that it is recorded in the minutes.
4. It remains the Councillor's responsibility to ensure that he/she does not vote on a matter in which a declaration has been made. The responsibility also includes the recording of particulars in the minutes to ensure they are correct when such minutes are confirmed.
5. It is recommended that when previewing Agenda, Councillors mark Agendas with items on which an interest is to be declared and complete the declaration form at the same time.
6. Councillors may be allowed to remain at meetings at which they have declared an interest and may also be allowed to preside (if applicable) and participate in discussions and the decision making process upon the declared matter subject to strict compliance with the enabling provisions of the Act and appropriately recorded resolutions of the Council. Where Councillors request consideration of such Council approval the affected Councillor must vacate the Council Chambers in the first instance whilst the Council discusses and decides upon the Councillor's application.

**Remember: The responsibility to declare an interest rests with individual Councillors / Employees. If in any doubt seek legal opinion or, to be absolutely sure, make a declaration.**

Office Use Only: Date/Initials

1. Particulars of declaration given to meeting \_\_\_\_\_
2. Particulars recorded in the minutes: \_\_\_\_\_
3. Signed by Chief Executive Officer \_\_\_\_\_

**Local Government Act 1995 - SECT 5.23**

**Meetings generally open to the public**

5.23. (1) Subject to subsection (2), the following are to be open to members of the public:

- (a) All Council meetings; and
- (b) All meetings of any committee to which a local government power or duty has been delegated.

(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 --

- (a) A matter affecting an employee or employees;
  - (b) The personal affairs of any person;
  - (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
  - (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
  - (e) A matter that if disclosed, would reveal;
    - (i) A trade secret;
    - (ii) Information that has a commercial value to a person; or
    - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
  - (f) A matter that if disclosed, could be reasonably expected to;
    - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
    - (ii) Endanger the security of the local government's property; or
    - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
  - (g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
  - (h) Such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

**SHIRE OF CUE**

**REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS**

Local Government (Administration) Regulations 1996 (**Regulation No.10**)

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 3 Councillors).

Regulation 10(1a) also requires that the support for revocation must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the revocation motion.

Any revocation motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the revocation motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote then any revocation motion must be carried by an Absolute Majority vote.

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To the Presiding Member,

The following Councillors give notice of their support for the bringing forward to the Council meeting to be held on \_\_\_\_\_ of a motion for revocation of Council resolution number \_\_\_\_\_ as passed by the Council at its meeting held on \_\_\_\_\_

<b>Councillor's Names</b>	<b>Councillor's Signature</b>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**SHIRE OF CUE  
Ordinary Council Meeting  
AGENDA**

To be held in the Council Chambers, 73 Austin Street Cue on  
Tuesday 17 May 2022 commencing at 6:30pm

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## **1. DECLARATION OF OPENING**

The meeting was opened at

The Presiding Member welcomed those present and read the following disclaimer:

*No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.*

*It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.*

### **PRESENT:**

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Ron Hogben

Councillor Leonie Fitzpatrick

Councillor Liz Houghton

Councillor Julie Humphreys

### **STAFF:**

Mr Richard Towell, Chief Executive Officer

Mr Glenn Boyes, Deputy Chief Executive Officer

Mrs Janelle Duncan, Executive Assistant

### **GALLERY:**

**2. APOLOGIES AND APPROVED LEAVE OF ABSENCE**

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Ms Cheryl Walton, Manager Finance

**3. DISCLOSURE OF MEMBERS' INTERESTS**

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**4. PUBLIC QUESTION TIME**

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**5. CONFIRMATION OF MINUTES**

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<b>Council Decision:</b>	<b>Voting Requirement:</b> Simple Majority
<b>MOVED:</b>	<b>SECONDED:</b>
That the Minutes of the Ordinary Meeting 26 April 2022 are confirmed as a true and correct record of the meeting.	
<b>CARRIED:</b>	

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

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**7. DEPUTATIONS**

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**8. PETITIONS**

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**9. ANNOUNCEMENTS WITHOUT DISCUSSION**

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## 10. REPORTS

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### 10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue

DISCLOSURE OF INTEREST: Nil

AUTHOR: Glenn Boyes – Acting Chief Executive Officer

DATE: 07 May 2022

***Matters for Consideration:***

To receive the List of Accounts Due and Submitted to the Ordinary Council Meeting on 17 May 2022 as attached – see [Appendix 1](#).

***Background:***

The Local Government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

***Comments:***

The list of accounts is for the month of April 2022.

***Statutory Environment:***

*Local Government (Financial Management Regulations) 1996 – Clause 13.*

***Policy Implications:***

Nil.

***Financial Implications:***

Nil.

***Strategic Implications:***

Nil.

***Consultation:***

Richard Towell, Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council endorse the payments for the period 1 April to 30 April 2022 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

**April 2022**

Municipal Fund Bank EFTs	10810 - 10890	\$	246,968.96
Direct Debit Fund Transfer	General	\$	33,922.63
Direct Debit Fund Transfer	Credit Card	\$	1,387.02
Payroll		\$	112,164.59
BPAY		\$	23,193.35
Cheques		\$	0.00
<b>Total</b>		<b>\$</b>	<b>417,636.55</b>

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 1

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>Credit Card</b>							
1	Direct Debit	28/03/2022	Queen of the Murchison	Accommodation and meals for Stone Mason between 21/03/22 - 24/03/22 for 3 nights (\$565.78)	(565.78)	1	CSH
2	Direct Debit	04/04/2022	Restorations Online	2 x TV aerial sockets, 4 x Data sockets, 5 x switches and mounting blocks for Railway Building (\$416.45)	(416.45)	1	CSH
3	Direct Debit	05/04/2022	Zoom	Annual subscription to Zoom (\$230.89)	(230.89)	1	CSH
4	Direct Debit	06/04/2022	Ocean View Villas	Accommodation in Geraldton to pick up downpipes for Railway Building (\$120.00)	(120.00)	1	CSH
5	Direct Debit	07/04/2022	Datanet	Battery pack for the Library's book scanner (\$53.90)	(53.90)	1	CSH
			<b>Total Credit Card</b>		<b>(1,387.02)</b>		
6	Direct Debit	02/04/2022	2 - BANK FEES	BANK FEES	(55.78)	1	FEE
7	Direct Debit	02/04/2022	2 - BANK FEES	BANK FEES	(59.37)	1	FEE
8	Direct Debit	05/04/2022	2 - BANK FEES	BANK FEES	(2.50)	1	FEE
9	Direct Debit	19/04/2022	2 - BANK FEES	BANK FEES	(12.64)	1	FEE
10	Direct Debit	19/04/2022	2 - BANK FEES	BANK FEES	(47.19)	1	FEE
11	Direct Debit	21/04/2022	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel Card purchases for March 2022 (\$3,611.65)	(3,611.65)	1	CSH
12	Direct Debit	17/04/2022	Superchoice Superannuation Payment	Payroll Deductions - Superannuation	(28,313.50)	1	CSH
13	Direct Debit	11/04/2022	Housing Authority	Rent for 7 Burt Place for the period from 11/04/2022 - 24/04/2022 (\$360.00)	(360.00)	1	CSH
14	Direct Debit	10/04/2022	Debra Anne Saggars	Rent for 8 Darlot Street for the period from 10/04/2022 - 23/04/2022 (\$550.00)	(550.00)	1	CSH
15	Direct Debit	22/04/2022	Debra Anne Saggars	Rent for 8 Darlot Street for the period from 24/04/2022 - 07/05/2022 (\$550.00)	(550.00)	1	CSH
16	Direct Debit	28/04/2022	Housing Authority	Rent for 7 Burt Place for the period from 25/04/22 - 08/05/22 (\$360.00)	(360.00)	1	CSH
			<b>Total Direct Debit's</b>		<b>(33,922.63)</b>		
<b>EFT</b>							
17	EFT10810	01/04/2022	Commonwealth Bank	Credit Card purchases for March 2022 (\$1,614.19) which was presented to Council in April 2022	0.00	1	CSH
18	EFT10811	04/04/2022	ATOM Supply	3 x Navy cotton pants and 2 x Steel Blue work boots for outdoor crew (\$529.53), 3 x Navy cotton cargo pants for outdoor crew (\$155.99)	(685.52)	1	CSH
19	EFT10812	04/04/2022	Aaron Nicholas Hall	Reimbursement for meals associated with freight run to Geraldton and purchase of chlorine for Water Playground (\$103.58)	(103.58)	1	CSH
20	EFT10813	04/04/2022	Alcolizer Technology	Alcolizer LE5 6 month calibration service for breath tester (\$154.00)	(154.00)	1	CSH
21	EFT10814	04/04/2022	Bunnings Building Products Pty	1 x 6 Piece AEG cordless combo kit, 2 x Esky 9 can coolers, 6 x large straw hats, 1 x Ryobi 18V twin battery pack and 1 x 127mm rotary tile chisel for Depot (\$1,396.94)	(1,396.94)	1	CSH
22	EFT10815	04/04/2022	Easifleet	Easifleet vehicle lease expenses April 2022 (\$1,213.27)	(1,213.27)	1	CSH

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
23	EFT10816	04/04/2022	Five Star	Konika Minolta C454E black / colour meter read March 2022 (\$552.36)	(552.36)	1	CSH
24	EFT10817	04/04/2022	Holeshot Lineboring & Fabrication	Repairs to front bucket with new pins and bushes for P46 - Wheel Loader (\$7,205.00)	(7,205.00)	1	CSH
25	EFT10818	04/04/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 26/03/2022 (\$474.24)	(474.24)	1	CSH
26	EFT10819	04/04/2022	Murchison Club Hotel	Accommodation for 1 night on 30/03/2022 for Bullying and Harassment training presenter (\$143.00)	(143.00)	1	CSH
27	EFT10820	04/04/2022	Nick Stevenson	Stonemasonry works at Old Goal between 21/03/2022 - 31/03/2022 plus 2 bags of NHC, 2 bags of builders white sand and 1 x white cement (\$6,402.50)	(6,402.50)	1	CSH
28	EFT10821	04/04/2022	Professional PC Support Pty Ltd	2 x HP Probook 650 Notebooks and 2 x Microsoft webcams for Admin (\$3,366.00)	(3,366.00)	1	CSH
29	EFT10822	04/04/2022	Queen of The Murchison Guest House & Cafe	7 nights accommodation from 24/03/2022 - 31/03/2022 for ongoing stonemasonry works at Old Gaol (\$1,367.45)	(1,367.45)	1	CSH
30	EFT10823	04/04/2022	Rhione Foster	Reimbursement of employee property bond for 47 Marshall Street (\$800.00)	(800.00)	1	CSH
31	EFT10824	04/04/2022	Ross William Pigdon	Elected member expense claim for March 2022 (\$1,807.00)	(1,807.00)	1	CSH
32	EFT10825	04/04/2022	Slater-Gartrell Sports	1 x cricket set, 1 x volleyball set and other assorted sports equipment for Youth Program, Monopoly and Pictionary board games for Library (\$1,433.30)	(1,433.30)	1	CSH
33	EFT10826	04/04/2022	WesTrac Pty Ltd	6 x Service kits for P46 - Cat Loader, P9 - Cat 140H Grader, P51 - Dozer, P34 - Cat Skid Steer Loader, P70 - Cat 12M Grader and P71 - Mini Excavator (\$5,277.37)	(5,277.37)	1	CSH
34	EFT10827	04/04/2022	Western Independent Foods	Freight cost on office supplies for Main Admin Building, Protective clothing for Depot Staff, Tyre rims for P3 - Papas Heavy Duty Trailer, Break shoes for various plant, Valve and hoses for P89 - Sweeper Truck and Fence droppers for Cue-Wondinong Road (\$429.00)	(429.00)	1	CSH
35	EFT10828	04/04/2022	Wren Oil	Collect 4,200L of waste oil from Rubbish Tip (\$16.50)	(16.50)	1	CSH
36	EFT10829	04/04/2022	Yungatha	100 x Traffic cones with reflective S.O.C stickers for Cue-Wondinong Road (\$1,850.00)	(1,850.00)	1	CSH
37	EFT10830	04/04/2022	Bell & Co	1 x Christmas Voucher, refreshments for Australia Day and Council meetings between 01/01/22-31/01/22 (\$229.45), Refreshments for Council meetings between 01/02/22-28/02/22 (\$144.75)	(374.20)	1	CSH
38	EFT10831	04/04/2022	Cue Roadhouse & General Store	Food, milk and refreshments for Youth Program, Shire office and Council meetings, 1 x Christmas voucher and fuel for Parks and Reserves between 01/02/2022-15/02/22 (\$370.14), 1 x 45kg gas bottle for 15 Allen St (\$192.00), Fuel for equipment, food and milk for Youth Program and Admin Office, 1 x Christmas voucher between 16/02/22-28/02/22 (\$225.80)	(787.94)	1	CSH
39	EFT10832	12/04/2022	Smith Broughton Auctioneers	1 x Pohlner Multi Tyre Grader Roller (\$3,105.00)	(3,105.00)	1	CSH

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
40	EFT10833	12/04/2022	Mark William Wright	Rates refund for assessment A100484 LOT P21/00785 MINING TENEMENT (\$160.99)	(160.99)	1	CSH
41	EFT10834	13/04/2022	Australian Taxation Office	BAS payment March 2022 (\$38,469.00)	(38,469.00)	1	CSH
42	EFT10835	13/04/2022	Country Time Caravans	Door lock, handle, barrel and key, 12V oval LED light and toilet holding tank for P92 - Sunland Caravan (\$720.00)	(720.00)	1	CSH
43	EFT10836	13/04/2022	Cue Roadhouse & General Store	Fuel for P3 - Papas Trailer, milk for Admin Building, batteries and cleaning spray for Tourist Park and refreshments for Staff Training (\$224.42)	(224.42)	1	CSH
44	EFT10837	13/04/2022	Host Direct	48 x Narrow rim round dinner plate for Shire Hall Events (\$316.80)	(316.80)	1	CSH
45	EFT10838	13/04/2022	RP Leisk Pty Ltd	Install water lines, septic tanks, leach drains, water meters to each Heydon Place unit (\$20,350.00), Install water supply lines, drainage, taps, basins to Pensioner Units at Tourist Park (\$7,700.00), Installation of 2 x Water fountains for Council Chambers and Admin Building, repair leaking pipes at Staff House and install new cistern at Old Municipal Building (\$5,621.00)	(33,671.00)	1	CSH
46	EFT10839	13/04/2022	Trephleene Pty Ltd T/A Canine Control	Ranger Services on 06/04/2022 (\$1,540.29)	(1,540.29)	1	CSH
47	EFT10840	13/04/2022	Wheatbelt Services Pty Ltd	10 x "Road Closed When Wet", 40 x Brackets and 37 x Galvanised posts for Traffic Signage (\$4,059.00)	(4,059.00)	1	CSH
48	EFT10841	14/04/2022	ATOM Supply	6 x Hi Vis cotton shirts with embroideries for depot staff (\$304.94)	(304.94)	1	CSH
49	EFT10842	14/04/2022	Australia Post	Postage supply for the period 01/03/2022 - 31/03/2022 (\$129.53)	(129.53)	1	CSH
50	EFT10843	14/04/2022	Bucher Municipal Pty Ltd	3 x Wire channel brushes and 2 x wide sweep brushes for P89 - Sweeper Truck (\$858.06)	(858.06)	1	CSH
51	EFT10844	14/04/2022	Caterlink Commercial Kitchens & Bars	Scotsman ice cube machine for Shire Depot (\$5,978.50)	(5,978.50)	1	CSH
52	EFT10845	14/04/2022	Countrywide Fridge Lines Pty Ltd	Freight cost on 25 pallets of pavers for Railway Building (\$8,250.00), 6 top burner oven for Shire Hall, tyres for P87 - Prime Mover and oils and grease for Depot (\$821.22)	(9,071.22)	1	CSH
53	EFT10846	14/04/2022	Geraldton Diesel Injection Service	Fuel pump for P24 - Toyota Forklift (\$1,320.00)	(1,320.00)	1	CSH
54	EFT10847	14/04/2022	Hersey's Safety Pty Ltd	Grease nipples, 4mm brush cutter cord and 6 x litter pickers for Depot (\$819.83)	(819.83)	1	CSH
55	EFT10848	14/04/2022	Host Direct	Pans, jugs, plates, bowls, cutlery, drinking glasses, baking paper and other supplies for Shire Hall Events (\$1,862.30)	(1,862.30)	1	CSH
56	EFT10849	14/04/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 02/04/2022 (\$253.10)	(253.10)	1	CSH
57	EFT10850	14/04/2022	Landgate	Mining Tenements chargeables Schedule No. M2022/3 dated 05/02/2022 - 15/03/2022 (\$83.50)	(83.50)	1	CSH
58	EFT10851	14/04/2022	M & B Sales Pty Ltd	Melamine shelving, chipboard, hinges and latches for Staff House (\$106.98)	(106.98)	1	CSH
59	EFT10852	14/04/2022	Murchison Club Hotel	1 x Night Accommodation for Bullying and Harassment training presenter on 31/03/2022 (\$143.00)	(143.00)	1	CSH
60	EFT10853	14/04/2022	Murchison Hardware (Mitre 10)	Hardware items for constructing, restoring and repairing Shire Buildings (\$565.25)	(565.25)	1	CSH

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
61	EFT10854	14/04/2022	Reece Pty Ltd	17 x 90mm PVC Stormwater pipes, 10 x 90mm PVC pipe bends, 2 x 500ml Solvent cement and 20 x 90mm PVC slip couplings for Railway Building (\$550.46)	(550.46)	1	CSH
62	EFT10855	14/04/2022	Statewide Bearings	4 x 12V batteries for P11 - Multi Tyre Roller and P24 - Toyota Forklift (\$869.00)	(869.00)	1	CSH
63	EFT10856	14/04/2022	URL Networks Pty Ltd	VOIP charges for March 2022 (\$179.32)	(179.32)	1	CSH
64	EFT10857	14/04/2022	Western Independent Foods	Freight costs on cleaning supplies, service kits for various plants and protective clothing for outside crew (\$246.84)	(246.84)	1	CSH
65	EFT10858	14/04/2022	Neil William Barnden	Progress payment on installation of Refuse Site fence (\$15,950.00)	(15,950.00)	1	CSH
66	EFT10859	20/04/2022	Water Corporation	Staff House - 10 Chesson Street (\$57.96), Staff House - 12 Chesson Street (\$134.18), Staff House - 15 Allen Street (\$50.53), Works Depot (\$2,874.88), Staff house - 18 Dowley Street (\$1,277.21), Staff House - 19 Burt Street (\$587.99), Tourist Park (\$4,171.29), Staff House - 23 Allen Street (\$831.22), Staff House - 29 Robinson Street (\$282.74), Parks and Reserves GEN (\$2,502.49), Staff House - 47 Dowley Street (\$35.48), Staff House - 47 Marshall Street (\$153.94), Sports Complex (\$51.85), Staff House - 57 Marshall Street (\$232.63), Austin St - Median Strip (\$2,202.3), Maintenance - CRC GEN (\$8.19), Administration Building (\$840.53), Oasis (\$1,069.77), Water Playground (\$1,389.06), Darlot St - Median Strip (\$95.52), Standpipe (\$4,256.36), Robinson St - Median Strip (\$155.55), Oval (\$2,155.91), Lot 592 Heydon Place (\$74.76), Lot 593 Heydon Place (\$83.75), Bank of WA (\$44.95), Staff House - 14 Chesson Street (\$323.66), Other Housing - 29 Allen Street (\$44.95), Other Housing - 28 Dowley Street (\$44.95), Water Charges - Crosslands Camp GEN (\$595.86)	(26,630.46)	1	CSH
67	EFT10860	26/04/2022	Able Sales	Kubota 14KVA 3 Phase Generator for Road Plant Equipment (\$12,900.00)	(12,900.00)	1	CSH
68	EFT10861	26/04/2022	CFC Holding Pty Ltd (JCB)	Replace cutting edges on P84 - Integrated Tool Carrier bucket (\$2,752.63)	(2,752.63)	1	CSH
69	EFT10862	26/04/2022	Country Time Caravans	Replace air conditioner, awning and other parts on P92 - Sunland Caravan (\$5,673.00)	(5,673.00)	1	CSH
70	EFT10863	26/04/2022	Geraldton Mitchell and Brown	Westinghouse washer dryer combo and 65inch Smart TV for Staff House (\$2,730.00)	(2,730.00)	1	CSH
71	EFT10864	26/04/2022	Hoppys Parts R Us	100 x Aluminium large flange rivets, hand riveter and drill bits for the bench seats on the Walk and Cycle Trail (\$204.15)	(204.15)	1	CSH
72	EFT10865	26/04/2022	Repco	3 x 5W UHF Radio and extension speaker for P84 - Integrated Tool Carrier and spares (\$718.65)	(718.65)	1	CSH
73	EFT10866	26/04/2022	Toll Ipec Pty Ltd	Freight cost on service kit, oil and spark plugs for P93 - Volkswagen Amarok (\$163.44)	(163.44)	1	CSH

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
74	EFT10867	26/04/2022	Office National	2 x 100 A4 sheet protectors for office supplies (\$19.76), 1 x coral lever arch file and 1 x marbig business card ring binder file for office supplies (\$47.27), Post-it mini sticky notes for office supplies (\$24.55), 12 x A4 transparent document folders and 3 x AAA battery 24 pack for office supplies (\$67.65), 2 x Collins 2022 appointment diary week to view (\$32.60)	(191.83)	1	CSH
75	EFT10868	27/04/2022	AIT Specialists Pty Ltd	Calculation of Fuel Tax Credit for the period 01/03/2022 - 31/03/2022 (\$126.50)	(126.50)	1	CSH
76	EFT10869	27/04/2022	Bunnings Building Products Pty	2 x 300mm Aluminium Whirlybirds for Oval Ablutions (\$130.10)	(130.10)	1	CSH
77	EFT10870	27/04/2022	Evan Ayres	Evan Ayres and The Swing Kings performance at swing band event held at the CRC (\$1,320.00)	(1,320.00)	1	CSH
78	EFT10871	27/04/2022	Geraldton Fuel Company Pty Ltd	Supply of 10,900L of Diesel to Shire Depot @ \$1.81/L (\$19,798.76)	(19,798.76)	1	CSH
79	EFT10872	27/04/2022	Janelle Duncan	Staff House rental for 6 Price St between 28/03/2022 - 02/05/2022 and 56 days water usage from 10/02/2022 - 07/04/2022 (\$2,532.16)	(2,532.16)	1	CSH
80	EFT10873	27/04/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 09/04/2022 (\$158.00)	(158.00)	1	CSH
81	EFT10874	27/04/2022	Seivys Mechanical Services	New tyres for P2 - Jeep Cherokee (\$1,060.00)	(1,060.00)	1	CSH
82	EFT10875	27/04/2022	State Library of WA	Freight recoup Jan - June 2022 for Cue Library (\$165.86)	(165.86)	1	CSH
83	EFT10876	27/04/2022	Western Independent Foods	Freight cost on protective clothing for Depot Staff (\$33.88)	(33.88)	1	CSH
84	EFT10877	27/04/2022	Department Of Fire & Emergency Services	2021/2022 ESL payment to DFES (\$2,831.85)	(2,831.85)	1	CSH
85	EFT10878	27/04/2022	Luscombe	3 x 3kg sugar and 2,000 sugar sticks for Admin refreshments and events (\$95.63), 4 x 500gm Coffee and 4 x 3kg sugar for Depot (\$229.40), Containers, cheeses and meats for Cue Parliament (\$96.00)	(421.03)	1	CSH
86	EFT10879	27/04/2022	Major Motors Pty Ltd	Door motor and regulator for P12 Isuzu Sign Truck (\$294.55)	(294.55)	1	CSH
87	EFT10880	27/04/2022	McDonalds Wholesalers	Nibbles, drinks, cheese, meats, desserts etc. for Cue Parliament (\$506.15)	(506.15)	1	CSH
88	EFT10881	27/04/2022	Rainbow Diamond Hearts	50% Down payment on Live music for Thank a Volunteer Day (\$660.00)	(660.00)	1	CSH
89	EFT10882	27/04/2022	Toll Ipec Pty Ltd	Freight on parts for P9 - CAT Grader and Door motor for P12 - Isuzu sign truck (\$82.21)	(82.21)	1	CSH
90	EFT10883	27/04/2022	Vizona Pty Ltd	Solar lighting for Outdoor Exercise Area (\$2,933.70)	(2,933.70)	1	CSH
91	EFT10884	27/04/2022	Winc Australia Pty Ltd	30 x Hand Sanitiser 500ml bottles (\$73.92)	(73.92)	1	CSH
92	EFT10885	29/04/2022	Countrywide Fridge Lines Pty Ltd	Freight costs on parts for Depot, thermometer fundraiser sign for Heritage Centre, traffic signage, tableware for events, and Generator for Road Crew (\$764.63)	(764.63)	1	CSH
93	EFT10886	29/04/2022	Host Direct	48 x Soup / Pasta bowls for Cue events (\$264.00)	(264.00)	1	CSH
94	EFT10887	29/04/2022	Jason Signmakers	435mm x 1220mm signage for the thermometer fundraising sign at the Heritage Centre (\$438.61)	(438.61)	1	CSH
95	EFT10888	29/04/2022	Midland The Good Guys	3 x 4pk Miele vacuum cleaner bags for Cleaning Supplies (\$107.00)	(107.00)	1	CSH



**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
96	EFT10889	29/04/2022	Murchison Club Hotel	Meal expenses at Council Forum on 12/04/2022 (\$47.00)	(47.00)	1	CSH
97	EFT10890	29/04/2022	Professional PC Support Pty Ltd	PPS Management services for May 2022 (\$2,435.76), 2 x toner cartridges for the office printer (\$421.63)	(2,857.39)	1	CSH
			<b>Total EFT's</b>		<b>(246,968.96)</b>		

**List of Accounts Paid as of April 2022**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>BPAY</b>							
98	BPAY	06/04/2022	Telstra Corporation Ltd	Mobile phone charges for the period 27/03/2022 - 26/04/2022 (\$342.85)	(342.85)	1	CSH
99	BPAY	04/04/2022	Horizon Power	Electricity for 59 days from 02/02/2022 - 01/04/2022 and 31 days from 01/03/2022 - 31/03/2022 for Cue street lights (\$20,873.26)	(20,873.26)	1	CSH
100	BPAY	12/04/2022	Horizon Power	Electricity for Staff Rental House 8 Darlot Street for 59 days from 02/02/2022 - 01/04/2022 (\$350.02)	(350.02)	1	CSH
101	BPAY	19/04/2022	Pivotel Satellite Pty Ltd	Satellite phone charges for April 2022 (\$66.99)	(66.99)	1	CSH
102	BPAY	03/04/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(780.17)	1	CSH
103	BPAY	17/04/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(780.06)	1	CSH
			<b>Total BPAY's</b>		<b>(23,193.35)</b>		
<b>CHEQUES</b>							
104	CHEQUES		No Cheques for the month		0.00		
			<b>Total Cheques</b>		<b>0.00</b>		
<b>PAYROLL</b>							
105	PAYROLL	03/04/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(56,591.96)		
106	PAYROLL	17/04/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(55,572.63)		
			<b>Total Payroll</b>		<b>(112,164.59)</b>		
				<b>TOTAL PAYMENTS</b>	<b>(417,636.55)</b>		
				Total Credit Card	(1,387.02)		
				Total Direct Debits	(33,922.63)		
				Total EFTs	(246,968.96)		
				Total BPAY	(23,193.35)		
				Total Cheque	0.00		
				Total Payroll	(112,164.59)		
				<b>TOTAL PAYMENTS</b>	<b>(417,636.55)</b>		

## 10.2 FINANCIAL STATEMENT

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes – Acting Chief Executive Officer  
DATE: 07 May 2022

### ***Matters for Consideration:***

The Statement of Financial Activity is for the period ending 30 April 2022 and includes the following reports:

- Graphical Representation – Source Statement of Financial Activity
- Statement of Financial Activity
- Major Variances
- Net Current Funding Position
- Cash and Investments
- Trust Fund
- Cash Backed Reserve
- Receivables
- Capital Disposals
- Borrowings
- Capital Acquisitions
- Rate Revenue
- Grants and Contributions

See [Appendix 2](#).

### ***Background:***

Under the *Local Government (Financial Management) Regulations 1996*, a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within two months after the end of the month to which the statement relates. The Statement of Financial Activity presents an overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.

### ***Comments:***

The Statements of Financial Activity is for the month of April 2022.

### ***Statutory Environment:***

*Local Government (Financial Management Regulations) 1996 – Clause 14.*

**Policy Implications:**

Nil.

**Financial Implications:**

Nil.

**Strategic Implications:**

Nil.

**Consultation:**

Richard Towell – Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Simple Majority

That Council receive the Financial Statement, prepared in accordance with the *Local Government (Financial Management) Regulations 1996*, for the period ending 30 April 2022, as presented at [Appendix 2](#).

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 2



**Shire of Cue**

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

(08) 9963 8600

[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

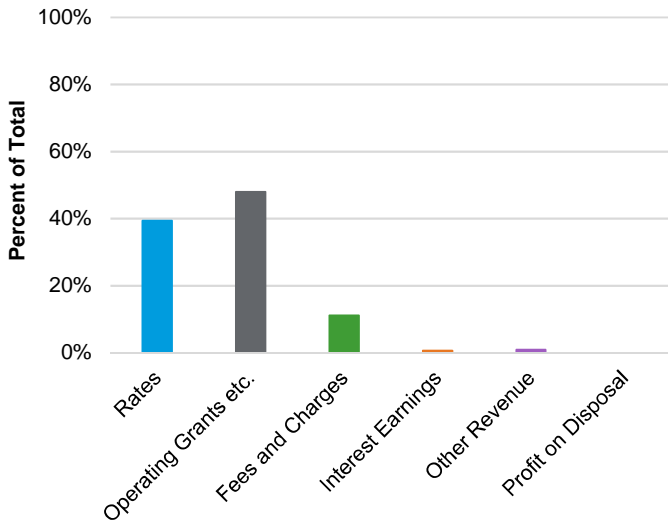
# **SHIRE OF CUE**

## **MONTHLY FINANCIAL REPORT**

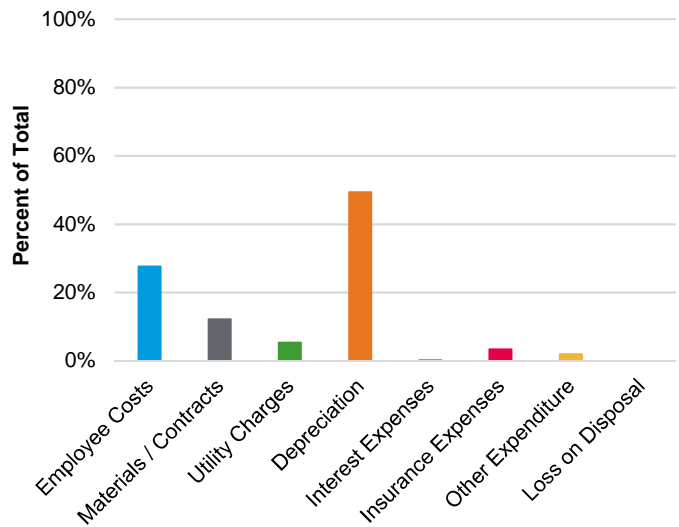
**For the Period Ending 30 April 2022**

**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2022**  
**SUMMARY GRAPHS - OPERATING**

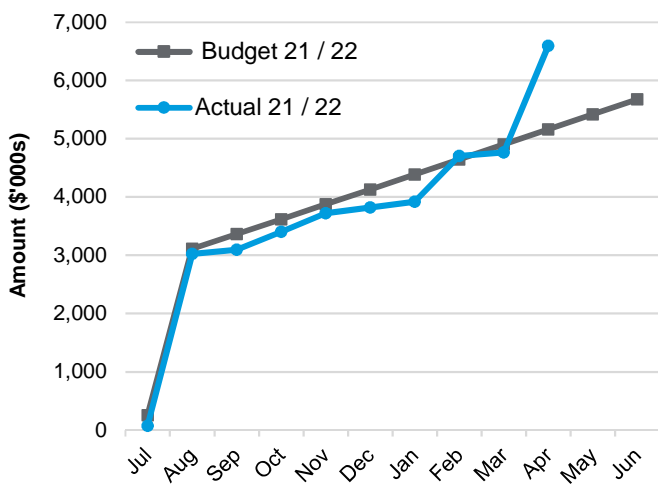
**Operating Revenue**



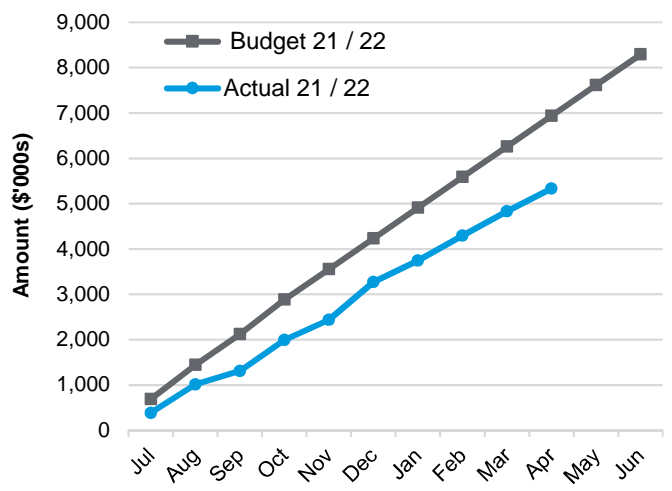
**Operating Expenditure**



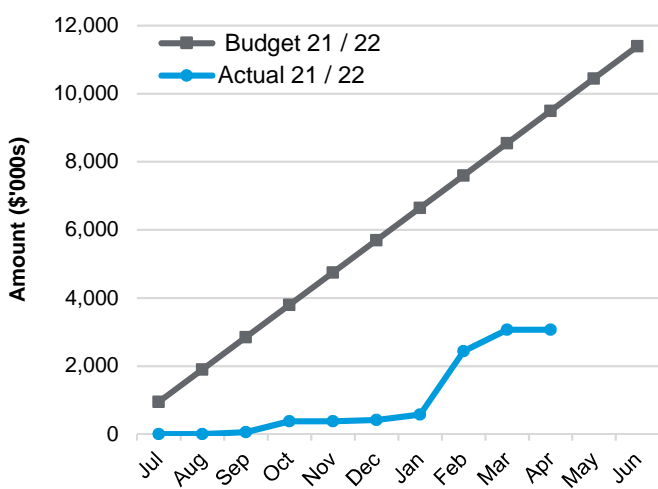
**Operating Revenue**



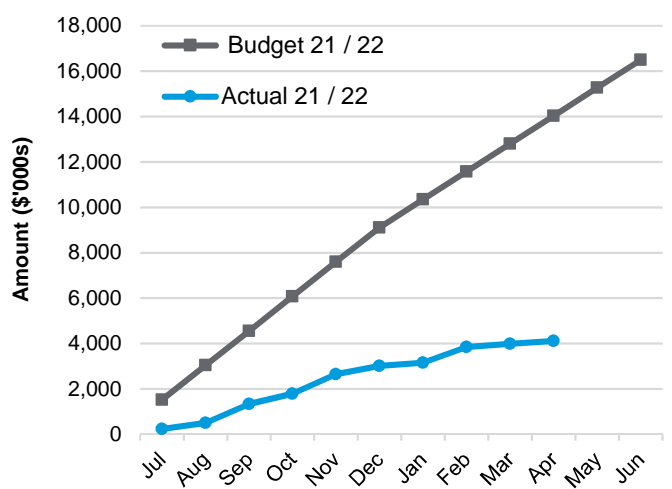
**Operating Expenses**



**Capital Revenue (inc. Flood Damage)**

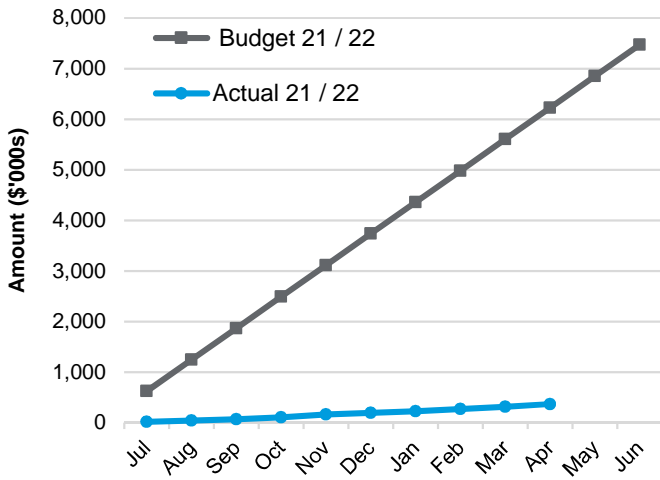


**Capital Expenses (inc. Flood Damage)**

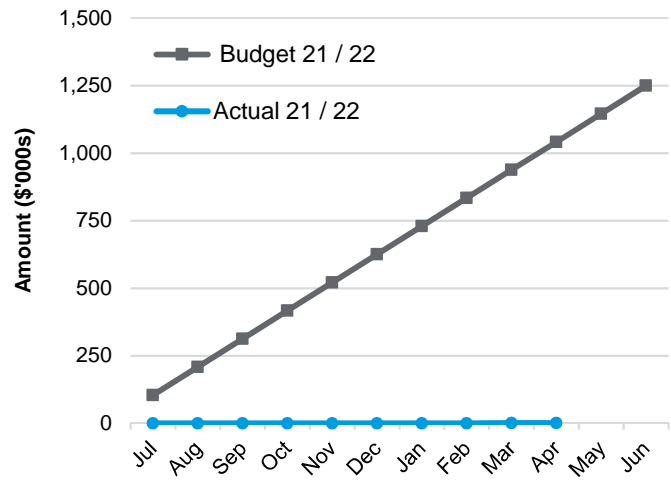


**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2022**  
**SUMMARY GRAPHS - CAPITAL**

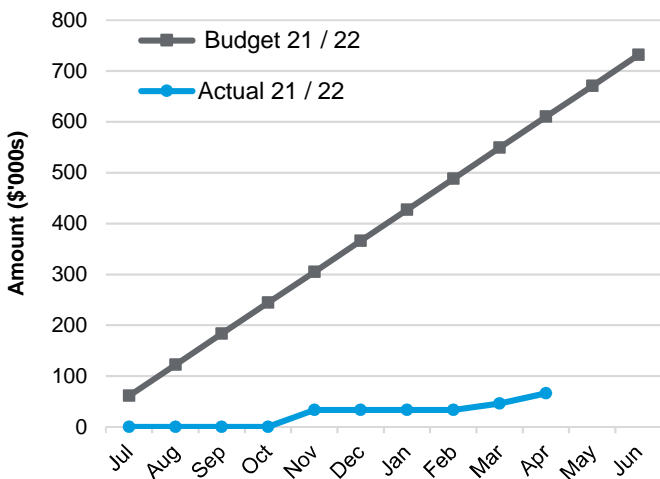
**Land and Buildings (exc. GROH Housing)**



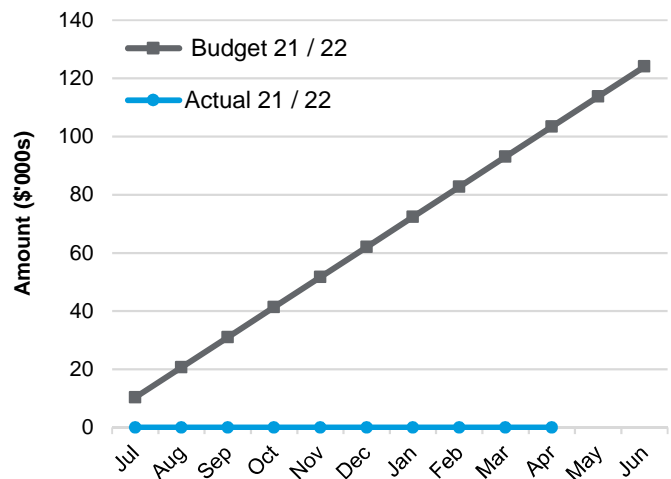
**Staff Housing**



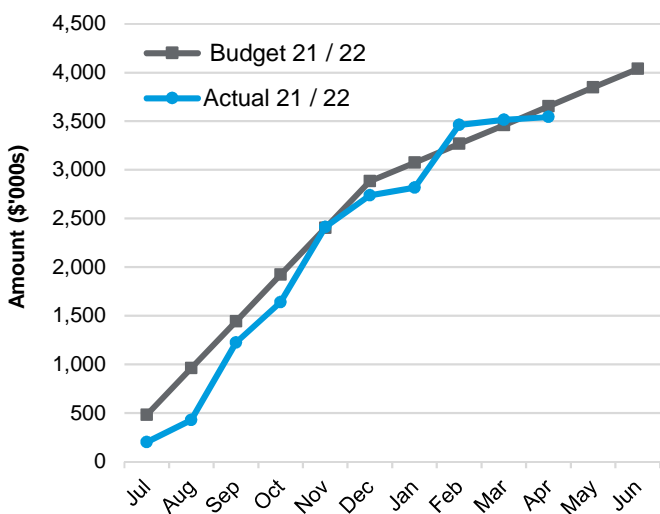
**Plant and Equipment**



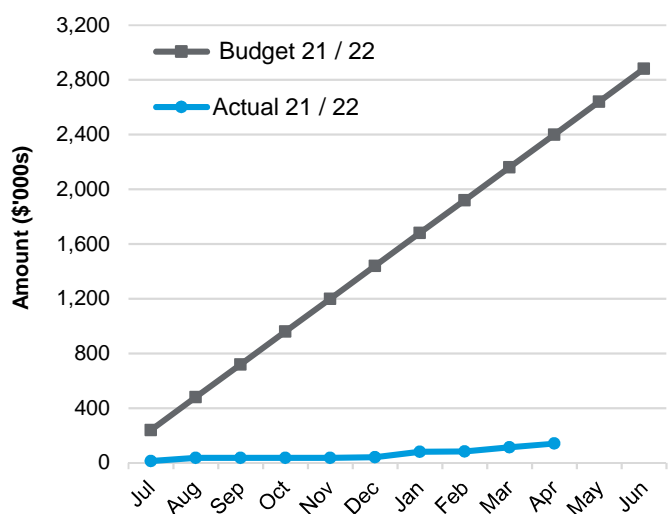
**Furniture and Equipment**



**Roads**



**Other Infrastructure**





**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**  
**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	2	3,997,555	3,997,555	4,012,970		
<b>Revenue from Operating Activities</b>						
Rates	9	2,498,645	2,506,293	2,596,921	90,628	4%
Grants, Subsidies and Contributions	10(a)	2,152,180	1,788,578	3,168,899	1,380,321	77%
Fees and Charges		856,260	723,725	732,257	8,532	1%
Interest Earnings		58,280	48,550	42,407	(6,143)	(13%)
Other Revenue		111,000	92,470	57,420	(35,050)	(38%)
Profit on Disposal of Assets	6	1,000	830	-	(830)	(100%)
		<b>5,677,365</b>	<b>5,160,446</b>	<b>6,597,904</b>		
<b>Expenditure from Operating Activities</b>						
Employee Costs		(2,306,210)	(1,921,330)	(1,472,722)	448,608	23%
Materials and Contracts		(1,824,430)	(1,519,910)	(648,812)	871,098	57%
Utility Charges		(435,800)	(362,990)	(285,674)	77,316	21%
Depreciation on Non-current Assets		(3,178,660)	(2,648,920)	(2,633,194)	15,726	1%
Interest Expenses		(22,500)	(18,750)	(9,914)	8,836	47%
Insurance Expenses		(180,000)	(179,030)	(179,644)	(614)	(0%)
Other Expenditure		(305,700)	(254,690)	(102,495)	152,195	60%
Loss on Disposal of Assets	6	(36,200)	(30,170)	-	30,170	100%
		<b>(8,289,500)</b>	<b>(6,935,790)</b>	<b>(5,332,454)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		3,178,660	2,648,920	2,633,194		
(Profit) / Loss on Asset Disposal		35,200	29,340	-		
Movement in Fair Value (LGHT)		-	-	(999)		
<b>Net Amount from Operating Activities</b>		<b>601,725</b>	<b>902,916</b>	<b>3,897,645</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	10(b)	11,400,410	9,500,310	3,067,906	(6,432,404)	(68%)
Proceeds from Disposal of Assets		90,000	75,000	-	(75,000)	(100%)
Land and Buildings	8(a)	(8,722,720)	(7,268,790)	(369,740)	6,899,050	95%
Plant and Equipment	8(b)	(732,000)	(610,000)	(66,027)	543,973	89%
Furniture and Equipment	8(c)	(124,100)	(103,410)	-	103,410	100%
Infrastructure Assets - Roads	8(d)	(4,038,150)	(3,652,790)	(3,542,988)	109,802	3%
Infrastructure Assets - Other	8(e)	(2,881,210)	(2,400,760)	(140,655)	2,260,105	94%
<b>Net Amount from Investing Activities</b>		<b>(5,007,770)</b>	<b>(4,460,440)</b>	<b>(1,051,504)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	4	1,184,070	-	-	-	
Repayment of Debentures	7	(92,800)	(92,800)	(92,806)	(6)	(0%)
Transfer to Reserves	4	(682,780)	(27,317)	(33,941)	(6,625)	(24%)
<b>Net Amount from Financing Activities</b>		<b>408,490</b>	<b>(120,117)</b>	<b>(126,747)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	2	<b>-</b>	<b>319,914</b>	<b>6,732,364</b>		

\* - Note 1 provides an explanation for the relevant variances shown above.

**SHIRE OF CUE**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 30 April 2022**

**1. EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2021/22 year is \$25,000 or 10% whichever is the greater.

<b>Reporting Program</b>	<b>Var</b>	<b>Var</b>	<b>Var</b>	<b>Timing / Permanent</b>	<b>Explanation of Variance</b>
	<b>\$</b>	<b>%</b>			
<b>Operating Revenues</b>					
Rates	90,628	4%	▲	Permanent	Revenue higher than expected
Grants, Subsidies and Contributions	1,380,321	77%	▲	Timing	Timing of grants
Other Revenue	(35,050)	(38%)	▼	Timing	Debt collection and legal fees, commercial property reimbursements, insurance recoveries
<b>Operating Expense</b>					
Employee Costs	448,608	23%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	871,098	57%	▲	Timing	Expenditure less than budgeted
Utility Charges	77,316	21%	▲	Timing	Expenditure less than budgeted
Other Expenditure	152,195	60%	▲	Timing	Expenditure less than budgeted
Loss on Disposal of Assets	30,170	100%	▲	Timing	Timing of disposals
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(6,432,404)	(68%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Proceeds from Disposal of Assets	(75,000)	(100%)	▼	Timing	Timing of disposals
<b>Capital Expenses</b>					
Land and Buildings	6,899,050	95%	▲	Timing	See Note 8 (Timing of projects)
Plant and Equipment	543,973	89%	▲	Timing	See Note 8 (Timing of additions)
Furniture and Equipment	103,410	100%	▲	Timing	See note 8 (Timing of projects)
Infrastructure - Roads	109,802	3%	▲	Timing	See Note 8 (Timing of roads projects and flood damage works)
Infrastructure - Other	2,260,105	94%	▲	Timing	See Note 8 (Timing of projects)

**Financing**

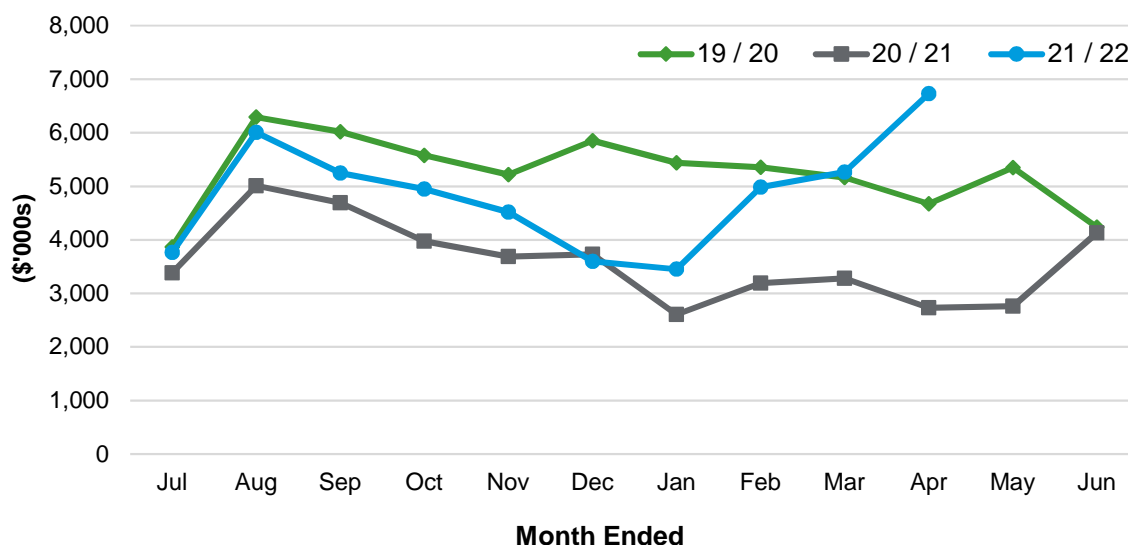
No financing activities have material variances over the threshold

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**2. NET CURRENT FUNDING POSITION**

	Note	30 Apr 22	30 Jun 21
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted	3	6,412,949	3,723,083
Cash Restricted	3	6,553,417	6,806,944
Receivables - Rates	5(a)	265,819	291,361
Receivables - Other	5(b)	118,457	129,380
ATO Receivable		-	65,181
Provision for Doubtful Debts		(33,910)	(33,910)
Accrued Income / Prepayments		247,348	1,120,185
Inventories		50,229	43,665
<b>Total Current Assets</b>		<b>13,614,309</b>	<b>12,145,889</b>
<b>Current Liabilities</b>			
Sundry Creditors		-	(921,598)
Rates Received in Advance		(22,234)	(3,330)
Revenue Received in Advance		(567,316)	(888,993)
ATO Payable		(44,768)	-
Deposits and Bonds		(23,304)	(8,000)
Loan Liability	7	-	(92,806)
Accrued Expenses		-	(86,740)
Accrued Salaries and Wages		-	(33,877)
<b>Total Payables</b>		<b>(657,622)</b>	<b>(2,035,343)</b>
Provisions		(283,760)	(283,760)
<b>Total Current Liabilities</b>		<b>(941,382)</b>	<b>(2,319,103)</b>
Less: Cash Reserves	4	(5,940,563)	(5,906,621)
Less: Loan Liability	7	-	92,806
<b>Net Funding Position</b>		<b>6,732,364</b>	<b>4,012,970</b>

**Net Funding Position**



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**3. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Total Amount	Interest Rate	Maturity Date
	\$	\$	\$	%	
<b>(a) Cash and Cash Equivalents</b>					
Cash On Hand	970		970	0.00	N/A
Cheque Account	160,250		160,250	0.00	N/A
Online Saver Account	3,867,835		3,867,835	0.20	N/A
Cash Deposit	511,601		511,601	0.43	12 Jul 22
Cash Deposit	483,540		483,540	0.45	04 Jun 22
Cash Deposit	1,388,752	612,854	2,001,607	0.43	21 Jul 22
Reserves Deposit		1,534,086	1,534,086	0.35	07 Sep 22
Reserves Deposit		82,943	82,943	0.35	18 May 22
Reserves Deposit		1,164,760	1,164,760	0.55	24 Oct 22
Reserves Deposit		1,343,278	1,343,278	0.55	25 Jul 22
Reserves Deposit		1,159,008	1,159,008	0.55	25 Aug 22
Reserves Deposit		656,487	656,487	0.55	11 Jun 22
<b>Total Cash / Financial Assets</b>	<b>6,412,949</b>	<b>6,553,417</b>	<b>12,966,366</b>		

**(b) Trust Fund**

Description	Opening Balance 01 Jul 21 \$	Amount Received \$	Amount Paid \$	Closing Balance 30 Apr 22 \$
Cue LCDC	2,080	-	-	2,080
<b>Total Funds in Trust</b>	<b>2,080</b>	<b>-</b>	<b>-</b>	<b>2,080</b>

The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

**4. CASH BACKED RESERVES**

**YTD Actual**

Reserve Name	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Apr 22 \$
Long Service Leave	63,409	-	364	-	63,773
Building Maintenance	598,347	-	3,438	-	601,785
Plant Replacement	517,888	-	2,975	-	520,863
Streetscape	319,655	-	1,837	-	321,492
Sports Facilities	123,079	-	707	-	123,786
Tourist Park Development	254,225	-	1,460	-	255,685
Water Playground	61,147	-	351	-	61,498
Beringarra Road	2,530,506	-	14,545	-	2,545,052
Tourism	124,168	-	714	-	124,882
Housing / Land Development	218,246	-	1,254	-	219,500
Heritage	631,446	-	3,628	-	635,074
Road Maintenance	234,661	-	1,348	-	236,009
Infrastructure	229,844	-	1,320	-	231,164
<b>Total Cash Backed Reserves</b>	<b>5,906,621</b>	<b>-</b>	<b>33,941</b>	<b>-</b>	<b>5,940,563</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**5. RECEIVABLES**

**(a) Rates Receivable**

	<b>30 Apr 22</b>
	<b>\$</b>
Current	108,983
Previous Year	30,855
Second Previous Year	36,374
Third Previous Year or Greater	89,607
<b>Total Rates Receivable Outstanding</b>	<b>265,819</b>

**(b) General Receivables\***

	<b>30 Apr 22</b>
	<b>\$</b>
Current	42,739
30 Days	23,088
60 Days	11,731
90+ Days	40,898
<b>Total General Receivables Outstanding</b>	<b>118,457</b>

\* - Amounts may include GST

**6. DISPOSAL OF ASSETS**

	<b>Annual Budget Profit / (Loss)</b>	<b>YTD Proceeds on Disposal</b>	<b>YTD Actual Profit / (Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>			
Caterpillar 226B3SC Skid Steer Loader	(2,900)	-	-
Mack Trident Prime Mover CD 775	(30,600)	-	-
CAT 301.7D Mini Excavator	(2,700)	-	-
Town Crew Supervisor Ute	1,000	-	-
<b>Total Profit or (Loss)</b>	<b>(35,200)</b>	<b>-</b>	<b>-</b>

**7. INFORMATION ON BORROWINGS**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>GROH Housing</b>			
Principal Repayments	92,800	92,800	92,806
Interest and Fees	22,500	18,750	9,914
<b>Total Repayments</b>	<b>115,300</b>	<b>111,550</b>	<b>102,719</b>

**Principal Outstanding**

Principal Outstanding 01 Jul	843,839	843,839	843,839
Principal Repayments	(92,800)	(92,800)	(92,806)
<b>Principal Outstanding Current Month</b>	<b>751,039</b>	<b>751,039</b>	<b>751,033</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**8. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Staff Unit Housing Development	1,250,000	1,041,660	335	1,041,325
Pensioner Housing Development	3,889,220	3,241,030	-	3,241,030
GROH Housing	45,000	37,500	41,114	(3,614)
Staff Housing	430,000	358,330	10,000	348,330
Great Fingal Mine Office	2,000,000	1,666,660	-	1,666,660
Old Railway Building and Youth Centre	250,000	208,330	136,477	71,853
Town Hall Upgrades	50,000	41,650	-	41,650
Heritage Building Renovations	230,000	191,650	31,900	159,750
Bowling Green Upgrade	10,000	8,330	-	8,330
Works Depot Improvements	50,000	41,660	21,186	20,474
Tourist Park House and Office	80,000	66,650	41,016	25,634
Old Gaol Restoration	80,000	66,660	50,119	16,541
Heydon Place Industrial Development	250,000	208,310	32,273	176,037
Old Municipal Building Improvements	60,000	49,980	-	49,980
Pension Hut Renovation	10,500	8,750	-	8,750
Administration Building Improvements	35,000	29,140	-	29,140
Airport Terminal	-	-	3,230	(3,230)
Heritage Discovery Centre	3,000	2,500	2,090	410
<b>Total Land and Buildings</b>	<b>8,722,720</b>	<b>7,268,790</b>	<b>369,740</b>	<b>6,899,050</b>

**(b) Plant and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Prime Mover	300,000	250,000	-	250,000
Mini Excavator	70,000	58,333	-	58,333
Caterpillar Skid Steer Loader	100,000	83,333	-	83,333
4 x 4 Dual Cab 3 Tonne Truck	100,000	83,333	-	83,333
Town Crew Tipping Tray Ute	45,000	37,500	-	37,500
Cleaners Van	35,000	29,167	33,149	(3,982)
Road Maintenance Equipment	20,000	16,667	14,941	1,726
Mobile Refridgerated Cool Room	20,000	16,667	-	16,667
Mobile BBQ and Lighting Tower	20,000	16,667	-	16,667
Town Maintenance Equipment	12,000	10,000	-	10,000
Workshop Equipment	10,000	8,333	5,435	2,898
Cat 950G Loader	-	-	12,502	(12,502)
<b>Total Plant and Equipment</b>	<b>732,000</b>	<b>610,000</b>	<b>66,027</b>	<b>543,973</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**8. CAPITAL ACQUISITIONS (Continued)**

**(c) Furniture and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
Council	10,000	8,330	-	8,330
Staff Housing	15,000	12,500	-	12,500
Pension Hut	10,000	8,330	-	8,330
Administration	89,100	74,250	-	74,250
<b>Total Furniture and Equipment</b>	<b>124,100</b>	<b>103,410</b>	<b>-</b>	<b>103,410</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2022

## 8. CAPITAL ACQUISITIONS (Continued)

## (d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Flood Damage Reimbursement (AGRN888)	1,726,170	1,726,170	1,713,412	12,758
Road Train Assembly Area	252,600	210,500	76,174	134,326
Roads to Recovery	351,880	293,230	407,919	(114,689)
Construction - Muni Funds Roads	440,000	366,650	358,542	8,108
Road Sealing Works	743,000	619,170	611,481	7,689
Regional Roads Group	274,500	228,740	224,805	3,935
Cue-Beringarra Road	150,000	125,000	150,655	(25,655)
Grid Widening Program	100,000	83,330	-	83,330
<b>Total Infrastructure - Roads</b>	<b>4,038,150</b>	<b>3,652,790</b>	<b>3,542,988</b>	<b>109,802</b>

## (e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Waste Site - Fencing and Improvements	325,000	270,810	85,217	185,593
Deep Sewerage	240,000	200,000	-	200,000
Cemetery Niche Wall	35,000	29,140	-	29,140
Playground Equipment	220,000	183,310	-	183,310
Sporting Facilities	100,000	83,320	12,022	71,298
Oval Infrastructure	50,000	41,660	-	41,660
Walk and Cycle Trails	27,610	23,000	8,016	14,984
Airport Runway Resealing	1,200,000	999,980	-	999,980
Artificial Lawn and Retic	45,000	37,480	-	37,480
Museum Project	80,000	66,650	1,032	65,618
Streetscape	75,000	62,480	-	62,480
Tourist Park Improvements	40,000	33,310	7,000	26,310
CCTV	50,000	41,660	-	41,660
RV Site	30,000	24,980	-	24,980
Oasis Visitor Parking Project	23,000	19,160	-	19,160
Standpipe Automation	60,000	50,000	27,368	22,632
LRCIP Funded Projects	280,600	233,820	-	233,820
<b>Total Infrastructure - Other</b>	<b>2,881,210</b>	<b>2,400,760</b>	<b>140,655</b>	<b>2,260,105</b>

## Total Capital Expenditure

<b>16,498,180</b>	<b>14,035,750</b>	<b>4,119,410</b>	<b>9,916,340</b>
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**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**9. RATING INFORMATION**

	<b>Rateable Value</b>	<b>Rate in</b>	<b>Number of Properties</b>	<b>Annual Budget Revenue</b>	<b>YTD Actual Revenue</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>\$</b>
<b>General Rates</b>					
GRV Residential	561,648	0.109067	93	61,257	61,257
GRV Commercial	304,708	0.109067	6	33,233	33,234
GRV Vacant Land	-	0.109067	0	-	-
GRV M & T Workforce	246,750	0.300000	2	74,025	74,025
UV Mining	7,666,802	0.290984	355	2,230,917	2,240,510
UV Pastoral	563,097	0.078631	14	44,277	42,270
<b>Total General Rates</b>				<b>2,443,709</b>	<b>2,451,296</b>
<b>Minimum Rates</b>					
GRV Residential	105,449	463.00	47	21,761	21,761
GRV Commercial	-	463.00	0	-	-
GRV Vacant Land	5,888	463.00	37	17,131	16,668
GRV M & T Workforce	-	463.00	0	-	-
UV Mining	103,631	463.00	130	60,190	60,653
UV Pastoral	12,295	463.00	4	1,852	2,315
<b>Total Minimum Rates</b>				<b>100,934</b>	<b>101,397</b>
<b>Total General and Minimum Rates</b>				<b>2,544,643</b>	<b>2,552,693</b>
<b>Other Rate Revenue</b>					
Rates Written-off				(43,643)	(1,004)
Discounts / Concessions				(6,355)	(1,407)
Incentive Prize				(1,000)	(1,000)
Interim and Back Rates				5,000	47,639
<b>Total Funds Raised from Rates</b>				<b>2,498,645</b>	<b>2,596,921</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 April 2022

## 10. GRANTS, SUBSIDIES AND CONTRIBUTIONS

## (a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Commission Grants	WA Government	801,259	667,720	1,844,280
Roads Commission Grants	WA Government	192,687	160,570	488,345
ESL Grant	FESA	7,500	6,250	6,669
Youth Program Grant		650	648	650
Donations Received		800	660	-
Australia Day Grant		30,000	20,000	24,000
MRWA RRG Direct Grant	MRWA	130,284	108,570	130,284
Road Use Agreements		900,000	750,000	643,408
Road Maintenance		5,000	4,170	5,337
Adam Brand Concert*		-	-	(6,503)
Diesel Fuel Rebate		40,000	33,330	32,430
Sundry Income Admin		44,000	36,660	-
<b>Total Grants, Subsidies and Contributions</b>		<b>2,152,180</b>	<b>1,788,578</b>	<b>3,168,899</b>

\* - Adjustment required to accrued income recognised in 20/21

## (b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Local Roads / Community Infrastructure	Federal	1,239,135	1,032,610	-
Pensioner Housing Development	WA Government	3,889,220	3,241,020	-
Deep Sewerage	Royalties for Regions	240,000	200,000	-
Waste Site Development		100,000	83,330	-
Great Fingall Mine Development	WA Government	1,500,000	1,250,000	-
Great Fingall Mine Development	Contribution	250,000	208,330	-
Railway Building	WA Government	330,000	275,000	350,000
Playground	WA Government	110,000	91,660	-
Flood Damage Reimbursement (AGRN888)	DFES	1,572,170	1,310,140	1,557,944
Airport Grants and Contributions	RADS	400,000	333,330	-
Airport Grants and Contributions	Contribution	400,000	333,330	-
Roads to Recovery	Federal	351,885	293,230	338,647
Road Sealing Works Contribution	Contribution	743,000	619,170	758,315
RRG - RRG Road Project Grant	RRG	140,000	116,660	-
Heydon Place Industrial Development		135,000	112,500	63,000
<b>Total Grants, Subsidies and Contributions</b>		<b>11,400,410</b>	<b>9,500,310</b>	<b>3,067,906</b>

### 10.3 2020 – 2021 ANNUAL REPORT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Glenn Boyes – Acting Chief Executive Officer
DATE:	9 May 2022

***Matters for Consideration:***

Accepting of the 2020 - 2021 Annual Report including the audited financial statements attached at [Appendix 3](#) and setting the date for the general electors meeting.

***Background:***

Council has an obligation under the *Local Government Act 1995* to prepare an Annual Report and to present the report to the community. It is a requirement under the Act that Council accept the annual report by 31 December of the year following the report or within two months of the Auditors Report becoming available and hold a general electors meeting within fifty six (56) days of accepting the annual report.

***Comments:***

The 2020 - 2021 Annual Report includes:

- Shire President's Report
- Chief Executive Officer's Report – including Statutory Reports
- Audited Financial Statements
- Auditor's Report

The report outlines the activities undertaken during 2020-2021 together with the financial position of the Shire of Cue as at 30 June 2021.

The proposed Annual Electors Meeting date will be for the same night as the June Forum meeting, being Tuesday 14 June 2022, with the Forum meeting scheduled to start following the Annual Electors meeting.

***Statutory Environment:***

*Local Government Act 1995*

*Subdivision 4 – Electors' meetings*

*5.26. Term used: electors*

*In this Subdivision —*

*“electors” includes ratepayers.*

5.27. *Electors' general meetings*

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

5.29. *Convening electors' meetings*

- (1) *The CEO is to convene an electors' meeting by giving —*
  - (a) *at least 14 days' local public notice; and*
  - (b) *each council member at least 14 days' notice,*

*of the date, time, place and purpose of the meeting.*

- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.*

5.30. *Who presides at electors' meetings*

- (1) *The mayor or president is to preside at electors' meetings.*
- (2) *If the circumstances mentioned in section 5.34(a) or (b) apply the deputy mayor or deputy president may preside at an electors' meeting in accordance with that section.*
- (3) *If the circumstances mentioned in section 5.34(a) or (b) apply and —*
  - (a) *the office of deputy mayor or deputy president is vacant; or*
  - (b) *the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,*

*then the electors present are to choose one of the councillors present to preside at the meeting but if there is no councillor present, able and willing to preside, then the electors present are to choose one of themselves to preside.*

5.31. *Procedure for electors' meetings*

*The procedure to be followed at, and in respect of, electors' meetings and the methods of voting at electors' meetings are to be in accordance with regulations.*

5.32. *Minutes of electors' meetings*

The CEO is to —

- (a) *cause minutes of the proceedings at an electors' meeting to be kept and preserved; and*
- (b) *ensure that copies of the minutes are made available for inspection by members of the public before the council meeting at which decisions made at the electors' meeting are first considered.*

5.33. *Decisions made at electors' meetings*

(1) *All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable —*

- (a) *at the first ordinary council meeting after that meeting; or*
- (b) *at a special meeting called for that purpose,*

*whichever happens first.*

(2) *If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.*

**Division 5 — Annual reports and planning**

5.53. *Annual reports*

(1) *The local government is to prepare an annual report for each financial year.*

(2) *The annual report is to contain —*

- (a) *a report from the mayor or president; and*
- (b) *a report from the CEO; and*
- (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
- (f) *the financial report for the financial year; and*
- (g) *such information as may be prescribed in relation to the payments made to employees; and*
- (h) *the auditor's report for the financial year; and*
- (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
- (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
  - (i) *the number of complaints recorded in the register of complaints; and*

- (ii) how the recorded complaints were dealt with; and*
- (iii) any other details that the regulations may require;*

*and*

- (i) such other information as may be prescribed.*

#### **5.54. Acceptance of annual reports**

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

#### **5.55. Notice of annual reports**

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.*

#### **5.56. Planning for the future**

- (1) A local government is to plan for the future of the district.*
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.*

### **Division 3 — Conduct of audit**

#### **7.9. Audit to be conducted**

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
  - (a) the mayor or president; and*
  - (b) the CEO of the local government; and*
  - (c) the Minister.*
- (2) Without limiting the generality of subsection (1), where the auditor considers that*
  - (a) there is any error or deficiency in an account or financial report submitted for audit; or*

*(b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*

*(c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*

*(3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*

*(a) prepare a report thereon; and*

*(b) forward a copy of that report to the Minister, and that direction has effect according to its terms.*

*(4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.*

### **Local Government (Administration) Regulations 1996**

#### **Part 3 — Electors' meetings**

*15. Matters to be discussed at general meeting (Act s. 5.27(3))*

*For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.*

*17. Voting at meeting (Act s. 5.31)*

*(1) Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote.*

*(2) All decisions at a general or special meeting of electors are to be made by a simple majority of votes.*

*(3) Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.*

*18. Procedure at meeting (Act s. 5.31)*

*Subject to regulations 15 and 17, the procedure to be followed at a general or special meeting of electors is to be determined by the person presiding at the meeting.*

#### **Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Nil

**Consultation:**

Richard Towell – Chief Executive Officer

**Officer's Recommendation:**                      **Voting requirement: Absolute Majority**

*That Council:*

*Accepts the 2020-2021 Annual Report as presented, including:*

- 2020-2021 Annual Report;*
- Audited Annual Financial Statements;*
- Audit Report;*  
*and*
- Determine that the Annual Electors Meeting be held on Tuesday 14 June 2022 at 6.30pm in the Council Chambers.*

<b>Council Decision:</b>	<b>Voting requirement: Absolute Majority</b>
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	



# APPENDIX 3



**Shire of Cue**  
73 Austin Street Cue WA 6640  
PO Box 84 Cue WA 6640  
(08) 9963 8600  
[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

# SHIRE OF CUE

## ANNUAL FINANCIAL REPORT

### FOR THE YEAR ENDED 30TH JUNE 2021



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## SHIRE PRESIDENT'S REPORT

It is my pleasure to present the Shire of Cue Annual Report for the 2020-2021 financial year. The year in reflection has again seen us working through the challenges of the continuing COVID-19 restrictions and border closures. This has meant a change to our tourist season with a reduction in our regular visitors. This was replaced with travellers within the State that have explored our district. The higher than average rainfall over the period provided an excellent wild flower display across the region and the opening of the Heritage Discovery Centre provided an additional attraction for visitors to Cue.

The Shire continues to remain in a strong financial position with delivery of projects and the expansion of services. The Shire commenced a Youth Program at the start of 2021 to provide a place where the youth of Cue can engage positively in the community and learn through activities and participation. Projects completed in the reporting period include the construction and sealing of Wilgie Mia Road with funding from Fenix Newhaul. The resealing of the town Streets and new line markings throughout the Cue townsite. Our pathway plan has seen further expansion of dual use pathways that now provide links to access the majority of Cue with funding provided by the Department of Transport WA Bicycle Network Grants.

While the continuing COVID pandemic meant ongoing restrictions and cancelling of some events like the Cue fest for the foreseeable future, we did manage to attract other events and attractions to town. We were fortunate enough to have Adam Brand visit Cue for a couple of months to promote the region and work on his Road to Gold project. He also returned at the end of the year to put on a concert at the town oval for all to enjoy with assistance from Lotterywest. The Australia Day Council provided assistance for us to put on an Australia Day concert with live music and a brilliant fireworks display.

State Government reforms of the Local government Act saw the Shire of Cue adopt a new policy for Attendance at Events, A new Code of Conduct for Council members, Committee Members and Candidates and Standards for Chief Executive Officer Recruitment, Performance and Termination. Local Government Act reforms are continuing and more changes will be seen in the future.

Progress on the construction of a new Water Corporation water treatment plant at the bore field North of town is well underway and should be completed and running by the end of the year. Once completed, Cue will have some of the best quality water in Australia.

I would like to thank Rob Madson for his service as Chief Executive Officer over the past five years and wish him well for his future endeavours. Richard Towell has been appointed to Chief Executive Officer who was formerly Rob's Deputy. Thank you to the Councillors and staff for your continued commitment and dedication to the Cue community.

Councillor Ross Pigdon  
Shire President

## CHIEF EXECUTIVE OFFICER'S REPORT

The Shire has continued to work towards the goals and aspirations of its long term financial and strategic plans. During a year that was hindered by many challenges including the effects of the COVID pandemic and indirectly by the disruptions from cyclone Seroja, the Shire still managed to progress on a number of projects and programs for the benefit of the community.

The Shire was successful in receiving funding from Regional Economic Development Grants provided by the Mid-West Development Commission towards the construction of five industrial sheds that will be available for rent to attract new businesses to town. Works have progressed well during the year and once completed will be aimed at stimulating economic development within Cue and the region.

The Shire took delivery of three new houses at the end of 2020. One being a new office and manager's residence for the Cue Tourist Park and the other two being new housing leased back to GROH to provide accommodation for our Police officers.

Plant and equipment purchases included a second hand road patching and bitumen spraying truck. The truck is fitted with a jet patcher which allows pot hole and bitumen repair work to be undertaken from the cabin of the truck. The unit can also spray bitumen and spread aggregate in one pass enabling it to undertake larger repair jobs and some sealing works. The Shire also purchased a second hand road sweeper to be utilised on the town streets.

The Cue Aerodrome saw upgrades funded by Westgold in the form of sealed turning nodes added to each end of the runway to accommodate larger aircraft. Westgold are now utilising a 78 seat Dash 8 Q400 to bring staff in and out of Cue for their operations.

After several years of planning, the Shires of Cue, Meekatharra, Murchison, Mount Magnet, Sandstone, Wiluna and Yalgoo celebrated the launch of the Murchison Georegion with a formal ceremony held in Mount Magnet. Georegions are areas with significant geological features, specifically targeting the worldwide popularity of geotourism. 21 key geological sites across the seven Murchison local governments have been identified, 6 of which are located in the Shire of Cue. These are being promoted through brochures, interpretive signage and an interactive smart phone app. Further developments will hopefully include the provision of visitor facilities at several of the sites as the Shires work towards recognition of the georegion as a UNESCO Global Geopark. There are currently 161 UNESCO Global Geoparks in 44 countries, none of which are located in Australia.

A new Youth Program has been developed and implemented during the year which has provided two part time youth positions within the Shire. The new staff have worked hard to provide activities for our youth and secure grant funding for swimming lessons and sports equipment. Unfortunately, the opening of the youth centre at the old railway station has been delayed. Due to the nature of restoring a heritage building, additional repairs were required after hidden damage to the floor and stonework was identified during renovations, delaying programming of after school and weekend activities. Youth activities are currently being delivered from the Shire Hall.

Fenix Resources in joint venture with Newhaul received all approvals and permits to mine iron ore from their Iron Ridge mine site in the Weld Range and cart ore to Geraldton Port. The project is expected to continue for the next six years. The project has seen the reconstruction and sealing of the Wilgie Mia Road with funding provided by Fenix Resources as well as a Road Use

Agreement entered into with the Shire of Cue for contributions to maintain Shire Roads used in transport operations. Newhaul have also set up a driver transfer station on the Miners Pass Road, the facility will provide somewhere for drivers to switch as part of the company's fatigue management policy. Newhaul have recently acquired a house and a block of vacant land in Dowley Street and intend to construct additional residential accommodation for their transport operators.

The Shire continues to hold a sound financial position with a carried forward surplus of \$4,012,972. The funding provided by the Local Roads and Community Infrastructure Program (LRCIP) is a welcome opportunity to provide additional community projects and will be utilised to provide more for the community in the coming year. The Shire continues to maintain a healthy balance of \$5,906,621 in reserves for the future replacement of assets.

Richard Towell  
Chief Executive Officer

## MAJOR PROJECTS AND INITIATIVES FOR 2020-2021

The primary focus during the year was on roads, housing and heritage buildings.

### Roads

We completed the Wilgie Mia road upgrade during the year which was a great success.

### Housing

The renovations to 14 Chesson Street were completed during the year and was first occupied in November 2020. There is still some landscaping works to be done in the backyard and a shed to be installed.

Most of the work was completed on the Government Regional Officers Housing and Tourist Park Residence and Office by the end of the year. We expect the remaining works on the projects to be completed in 2021-22.

### Heritage Buildings

The Railway Building, Bank of WA and Old Gaol projects continued over the year but are not yet completed. Progress on the projects slowed down due to the availability of tradesmen and the Wilgie Mia roadworks. Further, the Local Roads and Community Infrastructure Program funding was received and required us to allocate resources to its associated projects. However, the projects are starting to take shape and will be amazing when they are completed.

### Local Roads and Community Infrastructure Program

We were awarded funding under the Local Roads and Community Infrastructure Program. The funding is provided under three phases and the associated projects are listed below:

#### **Phase 1 Funding \$340,300**

1. Road Train Assembly Area sealing
2. Refuse Site fencing
3. Outdoor Gym upgrades
4. Cue Hill Walk Trail

#### **Phase 2 Funding \$230,626**

1. Upgrade CCTV in Cue Townsite
2. Standpipe Automation
3. External works at the Railway Building

#### **Phase 3 Funding \$680,600**

Project funding has not been allocated

## MAINTENANCE, CONSTRUCTION AND MAJOR PROJECTS

The Shire of Cue has continued its ongoing projects in 2020-2021 in road construction and maintenance. The Shire of Cue is responsible for approximately 800 kilometres of road network and worked on other major projects around the town site to improve amenities for the people and guests of Cue.

Some of the projects undertaken during the 2020-2021 financial year included:

- Construction of two houses for the Government Regional Officers Housing scheme
- Construction of new Tourist Park Managers house
- Purchase and renovation of 14 Chesson Street
- Upgrade to the Old Railway Station
- Renovations to the Bank of WA
- Renovations to the Old Gaol
- Painting the Town Hall
- Flood damage repairs to Shire Roads
- Commence feasibility study to move the Great Fingall Mine Office to Cue
- Wilgie Mia roadworks
- Resealing the Town streets
- Footpath construction on Dowley, Stewart, Austin, Chesson, Victoria and Allen Streets
- Heydon Place industrial development

### PLANT AND MACHINERY PURCHASES

Some of the plant and machinery purchases included:

- Street Sweeper
- Bitumen Patch Truck
- Ride on Mower
- Boomerang Tri-axle Side Tipper
- Excavator Grapple
- Sunland Series III Caravan
- VW Amarok Dual Cab Ute

### MAJOR PROJECTS AND INITIATIVES FOR 2021-2022

#### MAINTENANCE, CONSTRUCTION AND MAJOR PROJECTS

Some of the projects to be undertaken during the 2021-2022 financial year include:

- Automation of the Standpipe
- Design and preparation of Unassisted Living Units
- Construction of staff housing
- Upgrades to the Shire Hall
- Tourist Park landscaping and installation of shed
- Internal fitout of the Bank of WA
- Installation of Dome shelter at Works Department
- Internal fitout and landscaping of the Heydon Place Industrial units
- New ablution block at the Tourist Park
- Transfer station at the Refuse Site
- External upgrade of the Railway Building including landscaping
- Installation of playground equipment at the Youth and Community Centre
- Re-sheet the final section of the Cue-Wondinong Road to the boundary
- Major stonemason repairs to the Old Gaol



- Resealing and sealing of the Beringarra-Cue Road, Miners Pass and Eastern Bypass
- Sealing of the Road Train Assembly area
- Relocation of the Great Fingal Mine Office

### PLANT AND MACHINERY PURCHASES

Some of the plant and machinery purchases include:

- Prime Mover
- Mini Excavator
- Skid Steer Loader
- 4x4 3 tonne Truck
- Town Crew tipping tray ute
- Cleaners Van

### DISABILITY ACCESS AND INCLUSION PLAN

The Disability Services Act requires that each year local governments will report on their achievements in implementation of their Disability Access and Inclusion Plan (formerly known as Disability Services Plan).

#### Background

The Shire of Cue has a population of approximately 272 people according to the 2016 census figures. This population now includes a number of elderly people who face a range of barriers due to disability.

The disabilities encountered include:

- Mobility impairment
- Vision impairment
- Hearing impairment

In June 2016 Council adopted the Shire's Disability Access and Inclusion Plan 2016-2020 (DAIP). It is incumbent upon the Shire and this is articulated in the Disability Access and Inclusion Plan, to wherever possible make Shire services and facilities accessible to people with disabilities.

#### Achievements

##### Dual Use Pathways

With assistance from the WA Bicycle Network Grants Scheme, the Shire of Cue has progressively been installing 2m wide dual use pathways around the town site. Between these paths and the existing pavements most community facilities are more accessible for people with mobility impairment.

The pathways link the following facilities:

- Sporting Complex
- Hotel
- Shire Offices
- Health Centre

- School
- Cue Oasis Stop
- Town Oval
- Cue Community & Visitor Centre
- Library
- Post Office
- Shire Hall
- Residential areas

### **Public Areas and Buildings**

We are continuing to expand our disabled and wheelchair accessible infrastructure by incorporating accessibility into Shire projects where possible and practicable. Some of the accessible facilities available in the Shire include:

- Cue Cemetery Ablution Block. The toilet is wheelchair accessible. The seating area is designed with no steps or raised floor and has wheelchair suitable tables.
- The newly completed Heritage Discovery Centre, located within the Community Resource Centre grounds has been constructed to be wheel chair accessible.
- The Oasis Visitor Stop area includes a wheelchair accessible picnic setting.
- The Shire has portable ramps and a stair lift to assist with access to all areas of the Shire Administration Building and relocated the Library to the redeveloped Cue Community and Visitors Centre.
- The Railway Building will be wheelchair accessible to the building and the ablutions

### **LIBRARY SERVICES**

People who use library services in the Shire of Cue are benefitting from improved access as a result of the relocation of the existing library. Recognising the value of the library as a key community service, the Shire of Cue's strategy of relocating its library services to the Cue Community and Visitor Centre, formerly the Post Office has benefited its residents and visitors alike. From the advantages of shared services at this facility, improved access pathways, entryways, accessible toilet facilities and level floor plan. Along with Free Wi-Fi, use of computers and places to sit, relax, the library is a place of inclusivity.

The Library continues to grow its selection of material suitable for people with vision impairment and learning disabilities.

This includes:

- Large print books
- Audio books
- Access to e-books and e-magazines
- Books with Dyslexic font

20/21 was a big year for community engagement within the library. We have worked with groups such as:

- Cue Primary School
- Cue Youth Centre
- Cue Community Resource Centre

Providing Storytime and craft sessions on a number of themes including:

- Children's book week
- Christmas
- Halloween
- ANZAC Day
- Remembrance Day

This financial year the \$20 library card bond was abolished bringing the library in line with the libraries need to be accessible to everyone's ethos. This left the library with some extra funds from the uncollected bonds. As a result the library has been able to purchase new and different types of stock, in hopes of attracting new members as well as satisfying our existing member's needs. An added bonus to this was working with the Cue Youth Centre to find stock that they could use and engage with. Items purchased included: PlayStation 4 games, Xbox Games and Puzzles.

As always thanks to the kindness of donations from the public and other library organizations, stock received from the State Library and local stock purchased by the Shire, the library's physical collection has continued to grow and better suit the needs of the community. Any old local stock or donated items that do not fit with our collection that are still in good condition are donated to the Cue Cuerosity shop, the Cue Tourist Park or the Cue Youth Centre.



## PUBLIC INTEREST DISCLOSURES

During 2020-21 there were no complaints against Council members that resulted in action under section 5.110(6) of the *Local Government Act 1995*.

## FREEDOM OF INFORMATION

The Shire of Cue will provide people with all necessary information held by the Council; however if we are unable to supply this information by less formal means, a Freedom of Information request can be made. In 2020-2021 there as one request.

## RECORDKEEPING PLAN

The Shire is continuing the implementation of a full and complete records management program as required under the *State Records Commission's Principles and Standards 2002*.

The Shire of Cue has implemented a Recordkeeping Plan and continues its commitment to the following:

- A filing system has been implemented using Keywords for Council
- Ongoing training for all staff in Records Management
- The Shire of Cue engages a Records Management Expert to review our practices.

The Recordkeeping Plan was approved by the State Records Office in June 2015 and includes:

- Disaster and Risk Management
- Records Management Policy and Procedure Manual
- Records Disposal Program

The Shire of Cue underwent a review of the plan in 2020 and will continue to further develop the Recordkeeping Plan with updated information to reflect any changes made to the records management program.

## NATIONAL COMPETITION POLICY

Council operations in the 2020-2021 financial period did not fall within the requirements of the National Competition Policy.

## STAFF SALARY BANDS

In accordance with the *Local Government (Administration) Regulations s5.2 r.19B*, set out below, in bands of \$10,000, is the number of employees of the Shire of Cue (excluding the CEO) entitled to an annual salary of \$130,000 or more.

Salary Range	Number of Employees
\$130,000 – \$140,000	1
\$140,000 – \$150,000	1
<b>Total</b>	<b>2</b>

The total remuneration paid to the CEO in 2020-2021 was \$238,846.

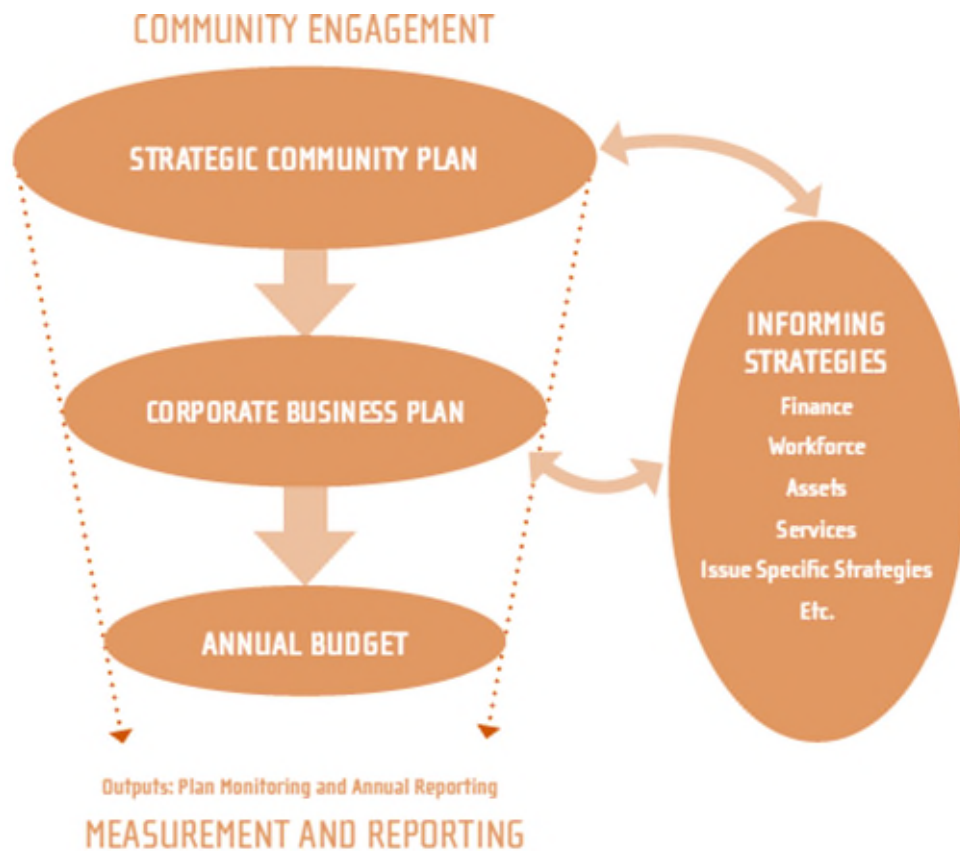
## COUNCIL MEMBERS

In accordance with the *Local Government (Administration) Regulations s5.2 r.19B*, the following outlines information related to the Shire's Council Members. Further information can be found in Note 24 of the Financial Report.

<b>Councillors</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
Meetings	16	16	17	15	14	15	15
Gender	M	M	M	M	F	M	F
Language			English			English	
Birthplace			Aus			UK	
Identify as Aboriginal or TSI							
Between 18 and 24 years							
Between 25 and 34 years							
Between 35 and 44 years							
Between 45 and 54 years							X
Between 55 and 64 years				X	X		
Over 64 years	X	X	X			X	

## INTEGRATED PLANNING AND REPORTING

### UNDERSTANDING THE PROCESS



The new framework aims to ensure that:

- The community is involved in significant decisions
- The organisation is focused on the right priorities
- Assets are affordable and support the right services
- The Plan can be adapted while maintaining sustainability; and
- Other agencies are engaged on how to achieve better outcomes with and for the community.

### STRATEGIC COMMUNITY PLAN

The Shire of Cue updated its Strategic Community Plan (SCP) and Corporate Business Plan after consultation with the Community during the 2018–2019 year. The Cue Community, along with other government agencies and stakeholders, were invited to share their visions and aspirations for the future and to participate in its review. The updated SCP was adopted by the Shire on behalf of the community on the 18 July 2017.

The Strategic Community Plan was promoted in the local newspaper (Dryblower), on local notice boards, the Shire's website and Facebook page. Engagement with the community gathered Social, Economic, Environmental and Leadership information by utilising a range of methods including:

- Targeted stakeholder discussions
- Surveys distributed to Councillors, Pastoralists, Shire staff, and local businesses
- E-surveys were advertised with links provided on the Shire's website
- Three information sessions were held on the 22<sup>nd</sup> and 24<sup>th</sup> March 2017

A total of 33 responses or more than 20 percent of the community participated in the community engagement. The information is used to develop a long term plan which provides the implementation strategies required to meet the Community's vision. The Corporate Business Plan, the Annual Budget, and other planning documents are the tools used to implement the strategies.

There were no modifications made to the Strategic Community Plan during the year.

## CORPORATE BUSINESS PLAN

The Corporate Business Plan (CBP) determines the long term financial model required to meet the strategies developed in the SCP. Each year of the CBP forms the foundation of the Annual Budget by incorporating the operational and capital programs from it.

All of these documents have been developed as a guide to Council based on the visions and aspirations of the local community. They are flexible to meet the changing needs of the community and any future developments. Each plan has a review program to ensure these needs are met and monitored. The Corporate Business Plan was reviewed in 2020 and the review of the Strategic Community Plan is planned for 2021.

The following strategies / plans have been developed to assist with the implementation of the Strategic Community Plan:

- Streetscape Revitalisation Plan
- Heritage Conservation Plan
- Upper Gascoyne / Murchison Tourism Strategy
- Town Planning Scheme
- Dual Use Pathway Plan
- Plant Replacement Schedule
- Workforce Plan
- Long Term Financial Plan
- Asset Management Plan

There were no modifications made to the Corporate Business Plan during the year.

## FUTURE PROJECTS AND INITIATIVES

The following lists some of the projects which have been budgeted for the next financial year:

- \$1,250,000 for four staff houses
- \$ 430,000 for staff housing
- \$1,000,000 to construct aged person's accommodation
- \$ 220,000 for new playground equipment
- \$ 100,000 for recreational facilities
- \$ 100,000 for Austin Street improvements
- \$ 842,000 to fund the Shire's plant replacement program
- \$ 35,000 for upgrades to the Cue Cemetery
- \$ 250,000 toward repurposing of the Railway Station building
- \$2,000,000 for the relocation of the Great Fingall Mine Office
- \$ 130,000 towards renovation of the Bank of WA
- \$ 340,000 for upgrades to the Town Hall
- \$ 50,000 for works depot improvements
- \$ 80,000 for development of the Old Gaol
- \$ 60,000 improvement to the Old Municipal Building
- \$ 240,000 development of deep sewerage plan
- \$ 325,000 improvements to the waste facility site
- \$1,200,000 improvements to Cue Airport runway
- \$ 250,000 Heydon Place Industrial development
- \$ 40,000 for Tourist Park improvements
- \$ 50,000 for extension of the CCTV network
- \$ 60,000 for Standpipe automation
- \$ 53,000 for RV site and Oasis park improvements
- \$ 180,000 towards the museum project

More information can be found in the Shire's 2021-2022 Annual Budget.



## STRATEGIC COMMUNITY PLAN

The Shire of Cue continues the development of informing strategies that will enable the Shire to deliver on the Strategic Community Plan. The Shire of Cue has achieved the following results towards meeting the desired outcomes of the community.

Outcomes		Results
<b>Economic</b>	<p>Continue to develop industrial area and incubator hub</p> <p>Develop strategies to increase number of tourists visiting the Shire</p> <p>Maximise local economic opportunities to benefit the whole community</p>	<ul style="list-style-type: none"> <li>Continue development of units in the industrial area.</li> <li>Plans for further development of land in the industrial area.</li> <li>Complete feasibility study to move the Great Fingall Mine Office to Cue townsite.</li> <li>Continue renovations of the Old Gaol.</li> <li>Continue renovations and repurposing of the Railway Building and Bank of WA.</li> </ul>
<b>Leadership</b>	<p>A strategically focused and unified Council functioning efficiently.</p>	<ul style="list-style-type: none"> <li>Regular Council meetings and forums are held to facilitate transparent and informed decision making, including Cue Parliament.</li> <li>Elected Members continue to monitor and follow up community requests.</li> <li>Lobby for the upgrade to the town's drinking water.</li> <li>Ongoing commitment for Staff and Elected Member training.</li> <li>More social events being organised to benefit the social wellbeing of the townsfolk.</li> </ul>
<b>Social</b>	<p>Community infrastructure that meets the needs of our Residents.</p> <p>Encourage community participation and services.</p>	<ul style="list-style-type: none"> <li>Continue working with State Government to ensure effective management of local housing.</li> <li>Liaising with WACHS to ensure our Cue Nursing Post always has a Nurse in attendance and our town is not left vulnerable.</li> <li>Continue working with the Town Planner to update the Town Planning Scheme.</li> <li>Commenced Youth Program.</li> <li>Purchase and renovate staff house.</li> <li>Completed upgrade to the Town Hall.</li> </ul>

<b>Environment</b>	<p>To protect and uphold our natural environment.</p> <p>Maintain and improve our built environment</p> <p>Implement sustainability and protection resources for the future of the area.</p>	<ul style="list-style-type: none"> <li>• Active management of Local Government natural areas of conservation value</li> <li>• Support construction of the Murchison Vermin Cell.</li> <li>• Continue to provide free rubbish bags to the public to collect rubbish within the Shire.</li> <li>• Continue with the program of new footpaths.</li> <li>• Complete feasibility study to move the Great Fingall Mine Office.</li> <li>• Town Street reseals.</li> <li>• Upgrades to depot workshop.</li> <li>• Planting of new trees within the townsite.</li> </ul>
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## SUMMARY FINANCIAL DATA

	2020-2021	2019-2020	2018-2019	2017-2018
	\$	\$	\$	\$
Operating Revenue	9,035,096	6,823,763	5,880,459	5,509,059
Operating Expenditure	9,051,381	7,518,117	6,470,776	6,090,429
Capital Expenditure	5,956,562	2,197,934	2,418,355	3,310,738
Non-Operating Grants	3,237,551	215,804	163,150	1,230,872

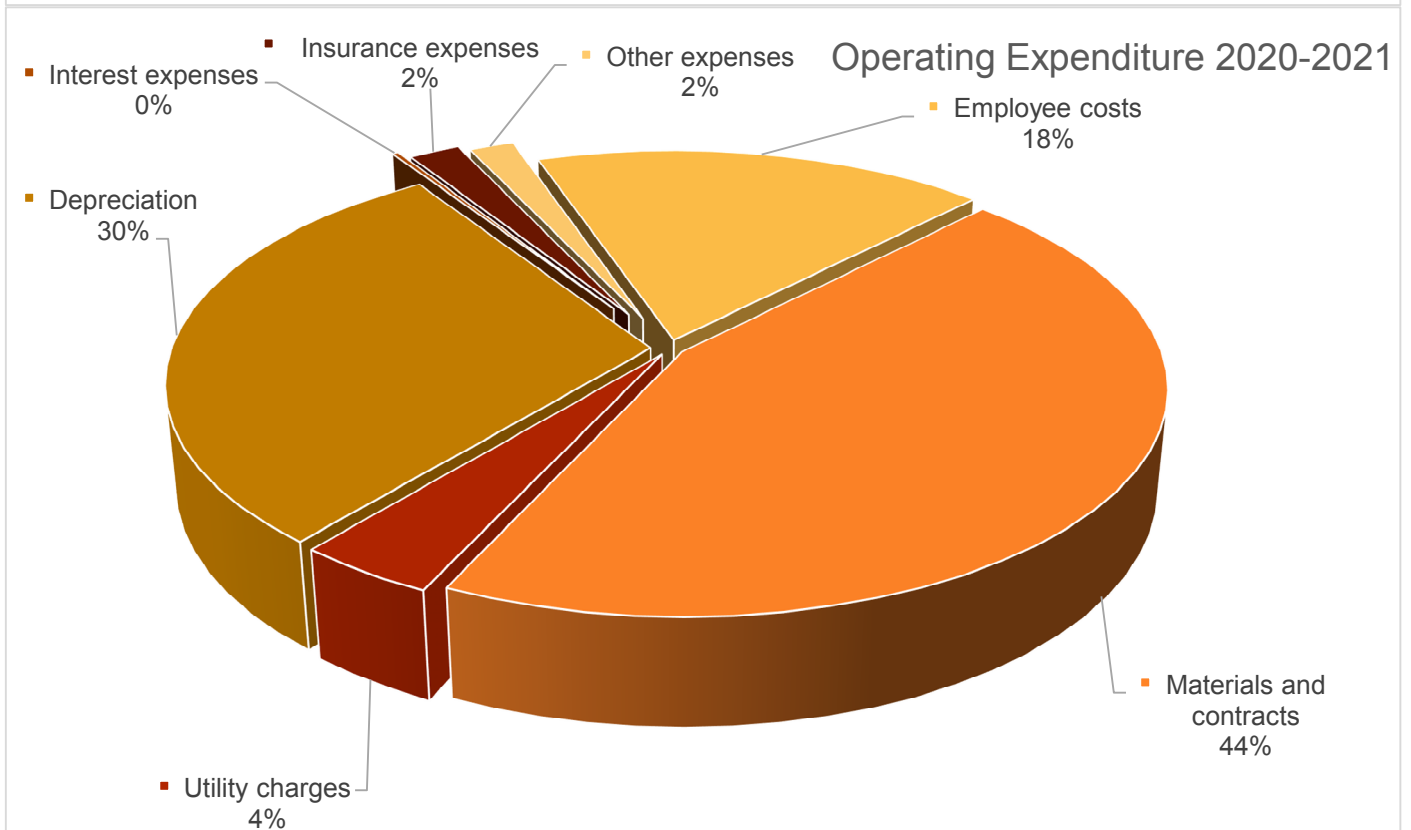
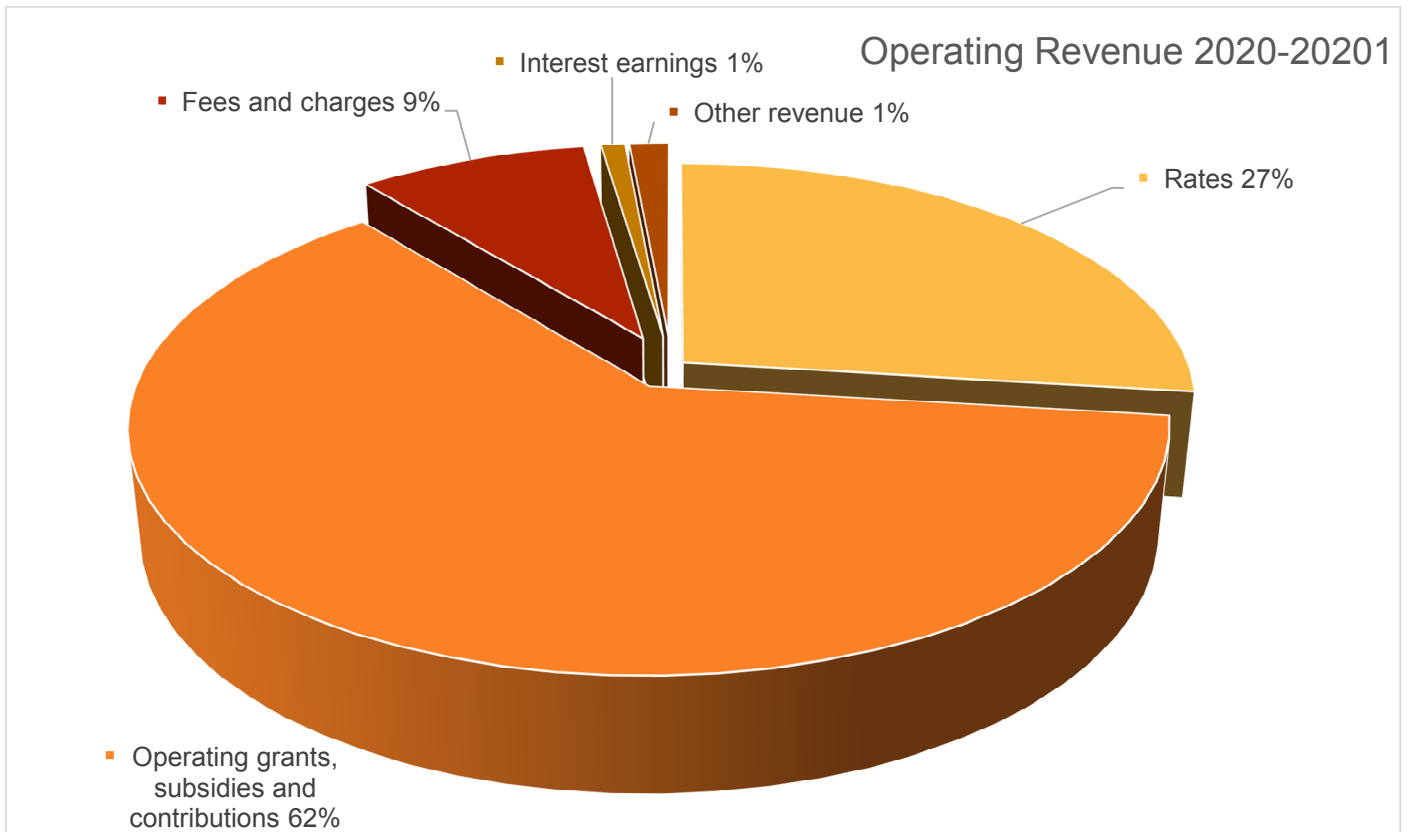
Operating revenue for 2020-2021 is \$9,035,096. Flood damage reimbursements for the year equalled \$3,272,789. Rates revenue collected was \$2,432,703 and operating grants, subsidies and contributions amounted to \$2,336,644 (excluding flood damage reimbursements). Additional operating revenue consisted of fees and charges \$777,755, interest earnings \$81,445 and other revenue \$133,760.

Operating expenditure consists of employee costs \$1,595,721, materials and contracts of \$4,036,676 with \$3,431,238 being made up of flood damage repair works. Utility charges \$368,743, interest expense \$21,590, insurance expense \$182,327 and other expenditure of \$158,516. Depreciation on non-current assets amounted to \$2,687,808.

Non-operating grants, subsidies and contributions totalled \$3,237,551 and capital expenditure for the year came to \$5,956,562. More details of capital expenditure can be found in Notes 8 and 9 of the Financial Report.

Cash backed reserves started the year at \$6,041,975 with transfers to reserves for the year totalling \$69,646 for future projects and transfers from reserves totalling \$205,000. The closing balance for cash backed reserves for 2020-21 equals \$5,906,621. More information on reserve accounts can be found in Note 4 of the Financial Report.

GRAPHICAL OVERVIEW OF OPERATING REVENUE AND EXPENDITURE



**SHIRE OF CUE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2021**

*Local Government Act 1995*  
*Local Government (Financial Management) Regulations 1996*

**SHIRE'S VISION**

The Shire of Cue is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

**SHIRE OF CUE  
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FOR THE YEAR ENDED 30TH JUNE 2021**

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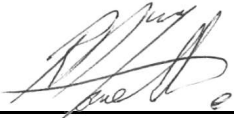
**SHIRE OF CUE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021**

Local Government Act 1995  
Local Government (Financial Management) Regulations 1996

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Cue for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Cue at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 29th day of April 2022



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Richard Towell  
Chief Executive Officer



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**SHIRE OF CUE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	26(a)	2,432,703	2,365,615	2,396,607
Operating grants, subsidies and contributions	2(a)	5,609,433	1,109,086	3,664,962
Fees and charges	2(a)	777,755	640,905	493,862
Interest earnings	2(a)	81,445	113,500	170,093
Other revenue	2(a)	133,113	79,500	97,951
		<u>9,034,449</u>	<u>4,308,606</u>	<u>6,823,475</u>
<b>Expenses</b>				
Employee costs		(1,595,721)	(2,049,988)	(1,778,674)
Materials and contracts		(4,036,676)	(1,342,851)	(2,461,685)
Utility charges		(368,743)	(342,750)	(268,406)
Depreciation on non-current assets	10(b)	(2,687,808)	(2,844,800)	(2,746,947)
Interest expenses	2(d)	(21,590)	(22,500)	(23,675)
Insurance expenses		(182,327)	(182,555)	(163,816)
Other expenditure		(158,516)	(228,700)	(74,914)
		<u>(9,051,381)</u>	<u>(7,014,145)</u>	<u>(7,518,117)</u>
		(16,932)	(2,705,539)	(694,642)
Fair value adjustment to financial assets at fair value through profit or loss	7	647	0	288
Non-operating grants, subsidies and contributions	2(a)	3,237,551	11,512,179	215,804
Profit on asset disposals	10(a)	0	53,700	3,967
(Loss) on asset disposals	10(a)	0	0	(7,051)
		<u>3,238,198</u>	<u>11,565,879</u>	<u>213,008</u>
<b>Net result for the period</b>		<u>3,221,266</u>	<u>8,860,340</u>	<u>(481,634)</u>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	1,121,598	0	0
<b>Total other comprehensive income for the period</b>		<u>1,121,598</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u><u>4,342,864</u></u>	<u><u>8,860,340</u></u>	<u><u>(481,634)</u></u>

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



BUTLER SETTINERI



**SHIRE OF CUE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
General purpose funding		4,627,364	3,455,401	4,501,060
Law, order, public safety		8,348	10,500	6,775
Health		920	1,200	1,208
Education and welfare		1,238	0	0
Housing		25,900	73,320	25,676
Community amenities		84,042	84,885	72,303
Recreation and culture		33,030	8,100	4,958
Transport		3,580,293	253,000	1,858,997
Economic services		517,570	298,200	224,538
Other property and services		155,744	124,000	127,960
		<u>9,034,449</u>	<u>4,308,606</u>	<u>6,823,475</u>
<b>Expenses</b>				
Governance		(263,663)	(397,697)	(333,644)
General purpose funding		(172,685)	(261,447)	(163,729)
Law, order, public safety		(58,731)	(113,100)	(58,732)
Health		(61,267)	(78,411)	(48,056)
Education and welfare		(46,426)	(74,556)	(2,657)
Housing		(249,869)	(285,937)	(205,203)
Community amenities		(270,136)	(445,479)	(344,369)
Recreation and culture		(612,705)	(922,896)	(629,500)
Transport		(6,492,406)	(3,671,806)	(5,126,081)
Economic services		(805,227)	(724,119)	(580,717)
Other property and services		(18,266)	(38,696)	(25,429)
		<u>(9,051,381)</u>	<u>(7,014,145)</u>	<u>(7,518,117)</u>
		(16,932)	(2,705,539)	(694,642)
Fair value adjustment to financial assets at fair value through profit or loss	7	647	0	288
Non-operating grants, subsidies and contributions	2(a)	3,237,551	11,512,179	215,804
Profit on asset disposals	10(a)	0	53,700	3,967
(Loss) on asset disposals	10(a)	0	0	(7,051)
		<u>3,238,198</u>	<u>11,565,879</u>	<u>213,008</u>
		<u>3,221,266</u>	<u>8,860,340</u>	<u>(481,634)</u>
<b>Net result for the period</b>				
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	1,121,598	0	0
<b>Total other comprehensive income for the period</b>		<u>1,121,598</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u><u>4,342,864</u></u>	<u><u>8,860,340</u></u>	<u><u>(481,634)</u></u>

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



BUTLER SETTINERI

**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2021**

	<b>NOTE</b>	<b>2021</b>	<b>2020</b>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,632,911	4,334,261
Receivables and other assets	5	1,507,738	1,756,630
Inventories	6	43,665	28,161
Financial assets	7	7,897,116	5,590,479
<b>TOTAL CURRENT ASSETS</b>		<u>12,081,430</u>	<u>11,709,531</u>
<b>NON-CURRENT ASSETS</b>			
Receivables and other assets	5	5,634	7,701
Financial assets	7	18,452	17,805
Property, plant and equipment	8(a)	16,346,333	12,391,080
Infrastructure	9(a)	41,171,559	40,756,466
<b>TOTAL NON-CURRENT ASSETS</b>		<u>57,541,978</u>	<u>53,173,052</u>
<b>TOTAL ASSETS</b>		<u>69,623,408</u>	<u>64,882,583</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,487,401	1,272,517
Employee related provisions	14(a)	169,179	126,543
Borrowings	13(a)	92,806	91,176
Other liabilities	2(c)	505,257	259,427
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,254,643</u>	<u>1,749,663</u>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions	14(a)	56,904	71,117
Borrowings	13(a)	751,033	843,839
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>807,937</u>	<u>914,956</u>
<b>TOTAL LIABILITIES</b>		<u>3,062,580</u>	<u>2,664,619</u>
<b>NET ASSETS</b>		<u>66,560,828</u>	<u>62,217,964</u>
<b>EQUITY</b>			
Retained surplus		21,838,291	18,481,671
Reserves - cash backed	4	5,906,621	6,041,975
Revaluation surplus	11	38,815,916	37,694,318
<b>TOTAL EQUITY</b>		<u>66,560,828</u>	<u>62,217,964</u>

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



**BUTLER SETTINERI**

**SHIRE OF CUE**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	Note	Retained surplus \$	Reserves cash backed \$	Revaluation surplus \$	Total equity \$
<b>Balance as at 1 July 2019</b>		18,432,470	5,680,737	38,586,391	62,699,598
Net result for the period		(481,634)	0	0	(481,634)
Other comprehensive income	11	0	0	0	0
Change to regulations*		892,073	0	(892,073)	0
Transfers from/(to) reserves	4	(361,238)	361,238	0	0
<b>Balance as at 30 June 2020</b>		<u>18,481,671</u>	<u>6,041,975</u>	<u>37,694,318</u>	<u>62,217,964</u>
Net result for the period		3,221,266	0	0	3,221,266
Other comprehensive income	11	0	0	1,101,592	1,101,592
Additional assets to revaluation surplus**	11	0	0	20,006	20,006
Transfers from/(to) reserves	4	135,354	(135,354)	0	0
<b>Balance as at 30 June 2021</b>		<u><u>21,838,291</u></u>	<u><u>5,906,621</u></u>	<u><u>38,815,916</u></u>	<u><u>66,560,828</u></u>

\* - Revaluation surplus derecognised due to the *Local Government (Financial Management) Regulations 1996* amendment to Regulation 17A.

\*\* - As part of the revaluation in 2020/21, the Shire adjusted multiple existing assets to better reflect their fair value.

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

**SHIRE OF CUE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Rates		2,433,168	2,365,615	2,322,960
Operating grants, subsidies and contributions		5,509,444	1,238,846	4,086,313
Fees and charges		779,800	640,905	491,817
Interest received		72,083	113,500	171,175
GST receipts on revenue		337,254	0	107,211
GST receipts from taxation authority		586,062	0	253,690
Other revenue		156,710	79,500	74,354
		<u>9,874,521</u>	<u>4,438,366</u>	<u>7,507,520</u>

**Payments**

Employee costs		(1,511,367)	(2,049,988)	(1,812,119)
Materials and contracts		(3,693,063)	(1,373,851)	(1,947,031)
Utility charges		(354,870)	(342,750)	(268,406)
Interest expenses		(22,643)	(22,500)	(12,180)
Insurance paid		(182,327)	(182,555)	(163,816)
GST payments on purchases		(925,651)	0	(454,562)
GST payments to taxation authority		0	0	0
Other expenditure		(158,516)	(228,700)	(74,914)
		<u>(6,848,437)</u>	<u>(4,200,345)</u>	<u>(4,733,028)</u>

**Net cash provided by (used in) operating activities** 15 3,026,084 238,021 2,774,492

**CASH FLOWS FROM INVESTING ACTIVITIES**

Non-operating grants, subsidies and contributions		3,483,381	11,512,179	475,231
Proceeds from sale of property, plant and equipment		0	170,000	133,000
Purchase of property, plant & equipment		(2,910,178)	(7,067,500)	(1,018,936)
Purchase of infrastructure		(2,902,824)	(9,866,179)	(1,178,998)
Proceeds/(Payments) from financial assets at amortised cost		(2,306,637)	0	640,258
<b>Net cash provided by (used in) investment activities</b>		<u>(4,636,258)</u>	<u>(5,251,500)</u>	<u>(949,445)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings		(91,176)	(91,176)	(44,985)
Proceeds from new borrowings		0	0	980,000
<b>Net cash provided by (used in) financing activities</b>		<u>(91,176)</u>	<u>(91,176)</u>	<u>935,015</u>

**Net increase/(decrease) in cash held** (1,701,350) (5,104,655) 2,760,062

Cash at beginning of year 4,334,261 9,924,741 1,574,199

**Cash and cash equivalents at the end of the year** 15 2,632,911 4,820,086 4,334,261

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

**SHIRE OF CUE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at 01 Jul - surplus/(deficit)	27(a)	4,009,069	3,924,344	3,220,738
<b>Revenue from operating activities (excluding rates)</b>				
Grants, subsidies and contributions	2(a)	5,609,433	1,109,086	3,664,962
Fees and charges	2(a)	777,755	640,905	493,862
Interest earnings	2(a)	81,445	113,500	170,093
Other revenue	2(a)	133,113	79,500	97,951
Profit on asset disposals	10(a)	0	53,700	3,967
		6,601,746	1,996,691	4,430,835
<b>Expenditure from operating activities</b>				
Employee costs		(1,595,721)	(2,049,988)	(1,778,674)
Materials and contracts		(4,036,676)	(1,342,851)	(2,461,685)
Utility charges		(368,743)	(342,750)	(268,406)
Depreciation on non-current assets	10(b)	(2,687,808)	(2,844,800)	(2,746,947)
Interest expenses	2(d)	(21,590)	(22,500)	(23,675)
Insurance expenses		(182,327)	(182,555)	(163,816)
Other expenditure		(158,516)	(228,700)	(74,914)
Loss on asset disposals	10(a)	0	0	(7,051)
		(9,051,381)	(7,014,145)	(7,525,168)
<b>Non-cash amounts excluded from operating activities</b>				
Less: Profit on asset disposals		0	(53,700)	(3,967)
Movement in employee benefit provisions (non-current)		(14,213)	0	12,549
Movement in pensioner deferred rates (non-current)		2,067	0	(1,170)
Add: Loss on disposal of assets		0	0	7,051
Add: Recognition of additional assets to revaluation surplus		20,006	0	0
Add: Depreciation on assets		2,687,808	2,844,800	2,746,947
<b>Amount attributable to operating activities</b>		4,255,102	1,697,990	2,887,815
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	3,237,551	11,512,179	215,804
Proceeds from sale of property, plant and equipment	10(a)	0	170,000	133,000
Purchase of property, plant & equipment	8(a)	(3,053,738)	(7,067,500)	(1,018,936)
Purchase of infrastructure	9(a)	(2,902,824)	(9,866,179)	(1,178,998)
		(2,719,011)	(5,251,500)	(1,849,130)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	13(b)	(91,176)	(91,176)	(44,985)
Proceeds from borrowings	13(b)	0	0	980,000
Transfers to reserves (restricted assets)	4	(69,646)	(85,000)	(429,259)
Transfers from reserves (restricted assets)	4	205,000	1,364,070	68,021
<b>Amount attributable to financing activities</b>		44,178	1,187,894	573,777
<b>Surplus/(deficit) before imposition of general rates</b>		1,580,269	(2,365,616)	1,612,462
<b>Total amount raised from general rates</b>	26(a)	2,432,703	2,365,615	2,396,607
<b>Surplus/(deficit) after imposition of general rates</b>	27(a)	4,012,972	0	4,009,069

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

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 to these financial statements.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and were applicable to its operations. These include:

AASB 1059 *Service Concession Arrangements: Grantors* (refer Note 30)

AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*

AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*

AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**1. BASIS OF PREPARATION (Continued)**

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets, liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Employee expenses
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Borrowing liabilities
- Provisions

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**2. REVENUE, REVENUE RECOGNITION AND EXPENSES**

**(a) Revenue**

**Grant revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	2,053,759	952,786	1,912,856
Law, order, public safety	7,923	7,500	4,581
Education and welfare	1,238	0	0
Recreation and culture	21,000	800	0
Transport	3,397,837	108,000	1,714,214
Economic services	47,553	0	0
Other property and services	80,123	40,000	33,311
	<b>5,609,433</b>	<b>1,109,086</b>	<b>3,664,962</b>
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	12,393	340,000	0
Housing	0	1,200,000	0
Community amenities	0	260,000	0
Recreation and culture	0	2,190,000	39,404
Transport	3,165,927	7,337,179	176,400
Economic services	59,231	185,000	0
	<b>3,237,551</b>	<b>11,512,179</b>	<b>215,804</b>
<b>Total grants, subsidies and contributions</b>	<b>8,846,984</b>	<b>12,621,265</b>	<b>3,880,766</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.



**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**2. REVENUE, REVENUE RECOGNITION AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

<b>Significant revenue</b>	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
<b>Transport</b>			
Flood damage restoration	3,272,789	3,123,336	1,586,422
<b>Fees and charges</b>			
General purpose funding	2,150	1,000	1,170
Law, order, public safety	425	3,000	2,195
Health	920	1,200	1,208
Housing	25,900	73,320	25,676
Community amenities	84,042	84,885	72,303
Recreation and culture	1,419	4,800	2,100
Transport	182,455	145,000	144,784
Economic services	452,014	290,700	219,277
Other property and services	28,430	37,000	25,149
	<u>777,755</u>	<u>640,905</u>	<u>493,862</u>
<b>Interest earnings</b>			
Reserve accounts interest	54,009	60,000	101,098
Rates instalment and penalty interest (refer Note 26(e))	13,284	21,500	22,401
Other interest earnings	14,152	32,000	46,594
	<u>81,445</u>	<u>113,500</u>	<u>170,093</u>
<b>Other revenue</b>			
Reimbursements and recoveries	32,611	12,000	35,425
Other	100,502	67,500	62,526
	<u>133,113</u>	<u>79,500</u>	<u>97,951</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

**Fees and charges**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

2. REVENUE, REVENUE RECOGNITION AND EXPENSES (Continued)

(b) Revenue - unrestricted

	Opening balance 01 Jul 19	Received 2020	Expended 2020	Closing balance 30 Jun 20	Received 2021	Expended 2021	Closing balance 30 Jun 21
	\$	\$	\$	\$	\$	\$	\$
<b>Statutory revenue</b>							
General rates (including waste disposal)	0	2,449,620	(2,449,620)	0	2,473,493	(2,473,493)	0
Statutory fees, permits and licences	0	3,025	(3,025)	0	9,410	(9,410)	0
Fines	0	400	(400)	0	0	0	0
<b>Assets acquired below fair value</b>							
Federal assistance grant - General	715,572	1,408,843	(1,364,866)	759,549	1,427,774	(1,449,837)	737,486
ESL grant	2,339	4,581	(6,076)	844	7,922	(8,126)	640
Federal assistance grant - Roads	294,090	504,013	(560,940)	237,163	625,985	(513,864)	349,284
MRWA subsidy	0	4,522	(4,522)	0	4,679	(4,679)	0
MRWA direct grant	0	80,278	(80,278)	0	117,140	(117,140)	0
Other funding	0	0	0	0	153,144	(153,144)	0
<b>Reimbursements</b>							
Flood damage reimbursement	0	1,189,817	(1,189,817)	0	3,272,789	(3,272,789)	0
Other reimbursements	0	35,425	(35,425)	0	32,611	(32,611)	0
<b>Contracts with customers</b>							
Fees and charges	0	490,437	(490,437)	0	706,545	(706,545)	0
Other revenue	0	62,526	(62,526)	0	101,149	(101,149)	0
	1,012,001	6,233,487	(6,247,932)	997,556	8,932,641	(8,842,787)	1,087,410

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

2. REVENUE, REVENUE RECOGNITION AND EXPENSES (Continued)

(c) Revenue - restricted

	Opening balance 01 Jul 19	Received 2020	Expended 2020	Closing balance 30 Jun 20	Received 2021	Expended 2021	Closing balance 30 Jun 21
<b>Payables</b>							
<b>Statutory revenue</b>	\$	\$	\$	\$	\$	\$	\$
Prepaid rates	3,595	11,396	(12,467)	2,524	24,340	(23,534)	3,330
<b>Other significant revenue</b>							
Asset repair working capital	0	975,950	(396,605)	579,345	630,033	(825,642)	383,736
	3,595	987,346	(409,072)	581,869	654,373	(849,176)	387,066
<b>Other liabilities</b>							
<b>Transfers to purchase / construct assets</b>							
Skate park grant	0	39,404	(39,404)	0	0	0	0
Regional roads group	0	120,000	(120,000)	0	180,333	(180,333)	0
Roads to recovery	0	315,827	(56,400)	259,427	562,910	(772,396)	49,941
WABN shared pathways	0	0	0	0	169,799	(169,799)	0
LRCIP funding	0	0	0	0	467,709	(12,393)	455,316
Contributions	0	0	0	0	2,362,057	(2,362,057)	0
	0	475,231	(215,804)	259,427	3,742,808	(3,496,978)	505,257
	3,595	1,462,577	(624,876)	841,296	4,397,181	(4,346,154)	892,323

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**2. REVENUE, REVENUE RECOGNITION AND EXPENSES (Continued)**

**(d) Expenses**

<b>Significant expense</b>	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Materials and contracts</b>			
<b>Transport</b>			
Flood damage restoration	3,431,238	3,123,336	1,586,422
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 13(b))	21,590	22,500	23,675
	<u>21,590</u>	<u>22,500</u>	<u>23,675</u>
<b>Auditors remuneration</b>			
Audit of the annual financial report	35,750	35,750	35,750

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue recognition**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue. It is recognised and measured at fair value once the performance obligations have been met. The following outlines the recognition criteria to be met for the revenue to be recognised as income:

- Rate revenue and prepaid rates are recognised as income when the taxable event occurs. Infringements are recognised as income when the infringement notice is issued.
- Fees and charges are recognised when the service is provided. Waste management services are paid up front for the year and recognised over time.
- Operating grants, subsidies and contributions are recognised as income based on the terms and conditions provided in the funding agreement. The revenue is recognised once the performance obligations are met or when the Shire gains control of the funds.
- Non-operating grants, subsidies and contributions are recognised based on the terms and conditions provided in the funding agreement. The terms and conditions can be explicit, such as milestones, or based on existing expenditure.
- The asset repair working capital is an advanced payment which is 20% of the estimated cost to repair the flood damage. This revenue received in advance is initially recognised as a current liability. Each payment then received by the Shire is reduced by an agreed upon amount (normally 25% of the amount invoiced). The amount withheld corresponds to the portion to be recognised from the asset repair working capital liability which is recognised as revenue.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

**Cash and cash equivalents**

	NOTE	2021	2020
Cash at bank and on hand		\$ 2,632,911	\$ 1,315,204
Term deposits		0	1,501,026
Term deposits - reserves		0	1,518,031
<b>Total cash and cash equivalents</b>		<u>2,632,911</u>	<u>4,334,261</u>

**Other financial assets at amortised cost**

Term deposits	7	1,990,495	1,066,535
Term deposits - reserves	7	5,906,621	4,523,944
<b>Total other financial assets at amortised cost</b>		<u>7,897,116</u>	<u>5,590,479</u>

<u>10,530,027</u>	<u>9,924,740</u>
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**Comprises:**

Unrestricted		3,723,083	2,125,734
Restricted		6,806,944	7,799,006
		<u>10,530,027</u>	<u>9,924,740</u>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Cash backed reserves	4	5,906,621	6,041,975
Deposits and bonds	12	8,000	7,960
Unspent loans	13(b)	0	907,775
Other liabilities	2(c)	892,323	841,296
<b>Total restricted cash and cash equivalents</b>		<u>6,806,944</u>	<u>7,799,006</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**4. RESERVES - CASH BACKED (Continued)**

	Opening balance	Transfer to	Transfer (from)	Closing balance
	\$	\$	\$	\$
<b>(a) 2020/21 Actual</b>				
(a) Long service leave reserve	62,945	464	0	63,409
(b) Building maintenance reserve	648,556	4,791	(55,000)	598,347
(c) Plant replacement reserve	514,091	3,797	0	517,888
(d) Streetscape reserve	317,311	2,344	0	319,655
(e) Sports facilities reserve	122,177	902	0	123,079
(f) Tourist park development reserve	252,361	1,864	0	254,225
(g) Water playground reserve	60,699	448	0	61,147
(h) Beringarra road reserve	2,660,834	19,672	(150,000)	2,530,506
(i) Tourism reserve	123,258	910	0	124,168
(j) Housing / land development reserve	191,829	26,417	0	218,246
(k) Heritage reserve	626,815	4,631	0	631,446
(l) Road maintenance reserve	232,939	1,722	0	234,661
(m) Infrastructure reserve	228,160	1,684	0	229,844
	6,041,975	69,646	(205,000)	5,906,621
<b>(b) 2020/21 Budget</b>				
(a) Long service leave reserve	62,945	625	0	63,570
(b) Building maintenance reserve	648,556	6,441	(235,000)	419,997
(c) Plant replacement reserve	514,091	5,105	(150,000)	369,196
(d) Streetscape reserve	317,311	3,151	(123,000)	197,462
(e) Sports facilities reserve	122,177	1,213	0	123,390
(f) Tourist park development reserve	252,361	2,506	(140,000)	114,867
(g) Water playground reserve	60,699	603	0	61,302
(h) Beringarra road reserve	2,660,835	26,423	(150,000)	2,537,258
(i) Tourism reserve	123,258	1,224	(40,000)	84,482
(j) Housing / land development reserve	191,829	26,905	(150,000)	68,734
(k) Heritage reserve	626,815	6,225	(281,070)	351,970
(l) Road maintenance reserve	232,939	2,313	(50,000)	185,252
(m) Infrastructure reserve	228,160	2,266	(45,000)	185,426
	6,041,975	85,000	(1,364,070)	4,762,905
<b>(c) 2019/20 Actual</b>				
(a) Long service leave reserve	62,406	539	0	62,945
(b) Building maintenance reserve	637,216	11,340	0	648,556
(c) Plant replacement reserve	504,540	9,551	0	514,091
(d) Streetscape reserve	311,763	5,548	0	317,311
(e) Sports facilities reserve	120,040	2,137	0	122,177
(f) Tourist park development reserve	247,949	4,412	0	252,361
(g) Water playground reserve	59,638	1,061	0	60,699
(h) Beringarra road reserve	2,681,140	47,715	(68,021)	2,660,834
(i) Tourism reserve	121,102	2,156	0	123,258
(j) Housing / land development reserve	188,474	3,355	0	191,829
(k) Heritage reserve	615,855	10,960	0	626,815
(l) Road maintenance reserve	130,614	102,325	0	232,939
(m) Infrastructure reserve	0	228,160	0	228,160
	5,680,737	429,259	(68,021)	6,041,975

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**4. RESERVES - CASH BACKED (Continued)**

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

<b>Name of reserve</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Long service leave reserve	as required	to be used to fund long service leave requirements
(b) Building maintenance reserve	as required	to be used to fund maintenance and capital expenditure on Council owned building
(c) Plant replacement reserve	as required	to be used for the purchase or significant overhaul of major plant
(d) Streetscape reserve	as required	to be used to fund streetscape improvements within the town centre of Cue
(e) Sports facilities reserve	as required	to be used to fund maintenance and capital expenditure on the sports facilities
(f) Tourist park development reserve	as required	to be used to fund the development of the Cue Tourist Park
(g) Water playground reserve	as required	to be used to fund the maintenance of the Water Playground
(h) Beringarra road reserve	as required	to be used for maintenance and capital expenditure on Beringarra Road
(i) Tourism reserve	as required	to be used to fund and maintain Tourism related infrastructure and programs
(j) Housing / land development reserve	as required	to be used to assist with the provision of affordable housing and the establishment of an incubator hub
(k) Heritage reserve	as required	to be used to maintain / renovate / promote heritage places and buildings owned or under a Shire management order
(l) Road maintenance reserve	as required	to be used for maintenance and capital expenditure on Shire roads
(m) Infrastructure reserve	as required	to be used to fund maintenance and capital expenditure for Shire's infrastructure assets

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**5. RECEIVABLES AND OTHER ASSETS**

**Current**

	2021	2020
	\$	\$
Rates receivable	291,361	334,508
Sundry receivables	129,380	298,405
Allowance for impairment of receivables	(33,910)	(52,260)
Accrued income	1,110,386	1,063,010
ATO Receivables	721	112,967
Prepayments	9,800	0
	1,507,738	1,756,630

**Non-current**

Pensioner's rates and ESL deferred	5,634	7,701
	5,634	7,701

Information with respect to the impairment or otherwise of the totals of rates outstanding, sundry debtors, and accrued income are as follows:

**Rates outstanding (including non-current pensioners)**

Includes:

Past due and not impaired	275,095	311,709
Impaired	21,900	30,500
	296,995	342,209

The table illustrates the rates outstanding aging analysis (including non-current pensioners)

Up to one year	116,038	140,937
One to three years	109,787	90,021
Three or more years	71,170	111,251
	296,995	342,209

**Sundry debtors**

Includes:

Past due and not impaired	117,370	276,645
Impaired	12,010	21,760
	129,380	298,405

The table below illustrates the sundry debtors aging analysis

Up to one month	51,063	241,018
One to three months	26,644	29,360
Three months to one year	51,673	28,027
	129,380	298,405

**Accrued income**

The following illustrates the accrued income aging analysis

Up to 30 days	807,452	614,046
30 to 60 days	139	254,900
60 to 90 days	1,050	163,173
Over 90 days	301,745	30,891
	1,110,386	1,063,010



**5. RECEIVABLES AND OTHER ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Non-current assets held for sale**

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**6. INVENTORIES**

**Current**

Fuel and materials  
History books

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
	38,361	22,625
	5,304	5,536
	<b>43,665</b>	<b>28,161</b>

The following inventory movements occurred during the year:

**Carrying amount at 1 July**

Inventories expensed during the year  
Additions to inventory

**Carrying amount at 30 June**

	28,161	23,205
	(5,140)	(5,028)
	20,644	9,984
	<b>43,665</b>	<b>28,161</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**7. FINANCIAL ASSETS**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		\$	\$
<b>Current assets</b>			
Financial assets at amortised cost - term deposits	3	1,990,495	1,066,535
Financial assets at amortised cost - reserve term deposits	3	5,906,621	4,523,944
		<u>7,897,116</u>	<u>5,590,479</u>
<b>Non-current assets</b>			
Financial assets at fair value through profit and loss			
Local government house trust		18,452	17,805
		<u>18,452</u>	<u>17,805</u>

**Local government house trust**

The Shire holds 1 of 620 units in the local government house trust which purchased the Local Government House. The total contribution by all Councils towards the purchase of the building was \$582,000.

The local government house trust update was received in January 2021. It reported net assets of \$11,440,066 for 620 units as at 30 Jun 20. Therefore the value of 1 unit in the local government house is \$18,452.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found in Note 28

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land freehold	Buildings non-specialised	Buildings specialised	Furniture and equipment	Plant and equipment	Total
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	407,000	1,390,452	7,320,613	57,980	2,837,400	12,013,445
Additions	20,674	73,912	396,112	6,800	521,438	1,018,936
(Disposals)	0	0	0	0	(136,084)	(136,084)
Depreciation (expense)	0	(36,468)	(181,692)	(9,452)	(277,605)	(505,217)
<b>Balance at 30 June 2020</b>	427,674	1,427,896	7,535,033	55,328	2,945,149	12,391,080
<b>Comprises:</b>						
Gross balance	427,674	1,532,657	8,034,704	64,780	3,208,338	13,268,153
Accumulated depreciation	0	(104,761)	(499,671)	(9,452)	(263,189)	(877,073)
<b>Balance at 30 June 2020</b>	427,674	1,427,896	7,535,033	55,328	2,945,149	12,391,080
Additions*	61,954	1,473,941	1,221,435	17,274	279,134	3,053,738
(Disposals)	0	0	0	0	0	0
Revaluation adjustments:						
Increments / (decrements)	222,372	(142,069)	1,021,289	0	0	1,101,592
Depreciation (expense)	0	(58,988)	(206,165)	(10,829)	(152,315)	(428,297)
Transfers	0	228,220	8,808	(8,808)	0	228,220
<b>Balance at 30 June 2021</b>	712,000	2,929,000	9,580,400	52,965	3,071,968	16,346,333
<b>Comprises:</b>						
Gross balance	712,000	6,491,000	21,627,500	72,155	3,487,472	32,390,127
Accumulated depreciation	0	(3,562,000)	(12,047,100)	(19,190)	(415,504)	(16,043,794)
<b>Balance at 30 June 2021</b>	712,000	2,929,000	9,580,400	52,965	3,071,968	16,346,333

\* - The recognition of additional assets to revaluation surplus (\$20,006), payment of land in lieu of outstanding rates (\$36,953) and the GST adjustment (\$86,601) are non-cash items. Therefore, total cash additions for 2020/21 is \$2,910,178.

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair value measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2021	Price per hectare / market borrowing rate
Land - freehold land	3	Market approach using recent observable market data for similar properties with adjustments to reflect the existing use or zoning of the land restrictions	Independent registered valuer	2021	Price per hectare / market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	2021	Market sales evidence
Buildings - non-specialised	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2021	Construction costs and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	2021	Market sales evidence
Buildings - specialised	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

(c) Cost

Furniture and equipment and plant and equipment are stated at cost less accumulated depreciation and impairment loss. Following a change to *Local Government (Financial Management) Regulation 17A*, furniture and equipment and plant and equipment are to be measured under the cost model rather than fair value. This change was effective from 01 Jul 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Parks and ovals	Other infrastructure	Airport	Drainage and sewerage	Total
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2019</b>	37,247,456	1,285,257	1,733,597	1,334,671	218,217	41,819,198
Additions	733,701	131,913	79,779	233,605	0	1,178,998
(Disposals)	0	0	0	0	0	0
Depreciation (expense)	(1,958,322)	(101,421)	(77,975)	(97,229)	(6,783)	(2,241,730)
<b>Balance at 30 June 2020</b>	36,022,835	1,315,749	1,735,401	1,471,047	211,434	40,756,466
<b>Comprises:</b>						
Gross balance	54,439,608	2,240,086	2,369,042	2,742,605	510,000	62,301,341
Accumulated depreciation	(18,416,773)	(924,337)	(633,641)	(1,271,558)	(298,566)	(21,544,875)
<b>Balance at 30 June 2020</b>	36,022,835	1,315,749	1,735,401	1,471,047	211,434	40,756,466
Additions	2,863,738	15,346	23,740	0	0	2,902,824
(Disposals)	0	0	0	0	0	0
Depreciation (expense)	(1,961,554)	(109,539)	(76,560)	(105,075)	(6,783)	(2,259,511)
Transfers	0	0	(228,220)	0	0	(228,220)
<b>Balance at 30 June 2021</b>	36,925,019	1,221,556	1,454,361	1,365,972	204,651	41,171,559
<b>Comprises:</b>						
Gross balance	57,303,346	2,255,432	2,156,748	2,742,605	510,000	64,968,131
Accumulated depreciation	(20,378,327)	(1,033,876)	(702,387)	(1,376,633)	(305,349)	(23,796,572)
<b>Balance at 30 June 2021</b>	36,925,019	1,221,556	1,454,361	1,365,972	204,651	41,171,559

SHIRE OF CUE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30TH JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Fair value measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Roads	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Parks and ovals	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Airport	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Drainage and sewerage	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs

## **10. FIXED ASSETS**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

#### **Initial recognition and measurement between mandatory revaluation dates**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### **Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

#### **Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

#### **Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.



SHIRE OF CUE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30TH JUNE 2021

10. FIXED ASSETS (Continued)

(a) Disposals of assets

(i) 2020/21 Actual

Property, Plant and Equipment  
 Transport

No assets were disposed in 2020/21

	Net book value	Sale proceeds	Profit on disposal	Loss on disposal
	\$	\$	\$	\$
	0	0	0	0
	0	0	0	0

(ii) 2020/21 Budget

Property, Plant and Equipment  
 Transport

Caterpillar Skid Steer Loader	23,700	45,000	21,300	0
Town Crew Tipping Tray Ute	25,200	30,000	4,800	0
Toyota Landcruiser VX	62,400	85,000	22,600	0
Nissan Navarra 2WD	5,000	10,000	5,000	0
	116,300	170,000	53,700	0

(iii) 2019/20 Actual

Property, Plant and Equipment  
 Transport

Mitsubishi Pajero Wagon 4x4 (CEO)	40,000	36,363	0	(3,637)
Mitsubishi Pajero Wagon 4x4 (DCEO)	35,837	37,273	1,436	0
Isuzu D-Max Space Cab 4x4 (Works Manager)	23,378	25,909	2,531	0
Isuzu D-Max Dual Cab Ute 4x4 (Roads Crew)	27,348	25,455	0	(1,893)
P72 Iveco Eurotech MP4500 Prime Mover	9,521	8,000	0	(1,521)
	136,084	133,000	3,967	(7,051)

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**10. FIXED ASSETS (Continued)**

**(b) Depreciation**

<b>Asset class</b>	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings - non-specialised	33,507	37,845	36,468
Buildings - specialised	231,646	188,555	181,692
Furniture and equipment	10,830	9,500	9,452
Plant and equipment	152,315	322,700	277,605
Roads	1,961,554	1,978,900	1,958,322
Parks and ovals	109,539	108,920	101,421
Other infrastructure	76,560	83,740	77,975
Airport	105,074	105,100	97,229
Drainage and sewerage	6,783	9,540	6,783
	<b>2,687,808</b>	<b>2,844,800</b>	<b>2,746,947</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset</b>	<b>Years</b>	<b>Asset</b>	<b>Years</b>
Roads and streets		Land*	-
Unformed subgrade*	-	Buildings	15 to 80
Formed subgrade*	-	Furniture and equipment	02 to 15
Unsealed pavement	11	Plant and equipment	02 to 20
Sealed pavement	44	Parks and ovals	12 to 50
Seal	17	Other infrastructure	10 to 60
Footpaths - slab	40	Sewerage piping	75
Grids	80	Water supply:	
Kerbing	40	piping systems	75
Culverts	80	drainage systems	75
Signs	20		
Floodways	10 to 76		
Right of use (buildings)	Based on the remaining lease		
Right of use (plant and equipment)	Based on the remaining lease		

\* - Not depreciated

**10. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF CUE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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11. REVALUATION SURPLUS

	Opening balance	Revaluation increment	Revaluation (decrement)	Change to surplus	Total movement	Closing balance
	\$	\$	\$	\$	\$	\$
<b>(a) 2020/21 Actual</b>						
Land and buildings*	5,339,579	1,101,592	0	20,006	1,121,598	6,461,177
Roads	31,263,338	0	0	0	0	31,263,338
Parks and ovals	0	0	0	0	0	0
Other infrastructure	11,563	0	0	0	0	11,563
Airport	972,579	0	0	0	0	972,579
Drainage and sewerage	107,259	0	0	0	0	107,259
	<u>37,694,318</u>	<u>1,101,592</u>	<u>0</u>	<u>20,006</u>	<u>1,121,598</u>	<u>38,815,916</u>
<b>(b) 2019/20 Actual</b>						
Land and buildings	5,339,579	0	0	0	0	5,339,579
Furniture and equipment	0	0	0	0	0	0
Plant and equipment**	892,073	0	0	(892,073)	(892,073)	0
Roads	31,263,338	0	0	0	0	31,263,338
Parks and ovals	0	0	0	0	0	0
Other infrastructure	11,563	0	0	0	0	11,563
Airport	972,579	0	0	0	0	972,579
Drainage and sewerage	107,259	0	0	0	0	107,259
	<u>38,586,391</u>	<u>0</u>	<u>0</u>	<u>(892,073)</u>	<u>(892,073)</u>	<u>37,694,318</u>

Revaluation movements in property, plant and equipment (including infrastructure) cannot be reliably attributed to a program as the assets were revalued by class in accordance with AASB 116 *Property, Plant and Equipment* and *Local Government (Financial Management) Regulations 1996 Regulation 17A*.

\* - As part of the revaluation in 2020/21, the Shire adjusted multiple existing assets to better reflect their fair value.

\*\* - Revaluation surplus derecognised due to the *Local Government (Financial Management) Regulations 1996* amendment to Regulation 17A. The information above will no longer be presented in subsequent years. Refer to the statement of changes in equity for further information.

12. TRADE AND OTHER PAYABLES

**Current**

**Revenue related**

Revenue received in advance

**Expense related**

Sundry creditors

Accrued salaries and wages

Payroll creditors

Accrued expenses

Deposits and bonds

Note	2021 \$	2020* \$
2(c)	387,066	581,869
	921,598	559,515
	33,877	23,723
	50,120	32,322
	86,740	67,128
	8,000	7,960
	<u>1,487,401</u>	<u>1,272,517</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

**Revenue received in advance**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

**Revenue received in advance (Continued)**

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

Asset repair working capital is initially recognised as a financial liability. A portion is extinguished each time the Shire recognises flood damage revenue.

Further information is provided in Note 2(c).

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. INFORMATION ON BORROWINGS**

**(a) Borrowings**

	<u>2021</u>	<u>2020</u>
	\$	\$
Current	92,806	91,176
Non-current	751,033	843,839
	<u>843,839</u>	<u>935,015</u>

**(b) Repayments - Borrowings**

	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>2020 Actual</u>
	\$	\$	\$
<b>Housing - GROH Housing</b>			
Principal repayments	91,176	91,176	44,985
Interest and fee repayments (Refer Note 2(d))	21,590	22,500	23,675
	<u>112,766</u>	<u>113,676</u>	<u>68,660</u>

**Principal Outstanding**

Principal outstanding at 01 Jul	935,015	935,015	0
Proceeds from new borrowings	0	0	980,000
Principal repayments	(91,176)	(91,176)	(44,985)
Principal outstanding at 30 Jun	<u>843,839</u>	<u>843,839</u>	<u>935,015</u>

**Unspent Borrowings**

Unspent balance at 01 Jul	907,775	917,191	0
Proceeds from new borrowings	0	0	980,000
Expended during the year	(907,775)	(917,191)	(72,225)
Unspent balance at 30 Jun	<u>0</u>	<u>0</u>	<u>907,775</u>

**Loan details**

Institution	Western Australian Treasury Corporation
Type	Fixed rate annuity
Amount of advance	\$980,000
Date of advance	01 Jul 2019
Maturity date	01 Jul 2029
Term	10 years
Repayment schedule	Bi-annual
Interest rate	1.78%

All loan repayments were financed by general purpose revenue.

**New Loans**

The Shire did not enter into any new loan agreements in 2020/21.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. INFORMATION ON BORROWINGS (Continued)**

**(c) Undrawn Borrowing Facilities**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(14,805)	(1,489)
<b>Total amount of credit unused</b>	<b>195</b>	<b>13,511</b>
<b>Loan facilities</b>		
Loan facilities - current	92,806	91,176
Loan facilities - non-current	751,033	843,839
<b>Total facilities in use at balance date</b>	<b>843,839</b>	<b>935,015</b>
Unused loan facilities at balance date	0	0

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**Risk**

Information regarding exposure to risk can be found at Note 28.

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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14. PROVISIONS

(a) Employee related provisions

	Provision for annual leave	Provision for long service leave	Total
	\$	\$	\$
<b>Opening balance at 1 July 2020</b>			
Current	101,471	25,072	126,543
Non-current	0	71,117	71,117
	<u>101,471</u>	<u>96,189</u>	<u>197,660</u>
Additional provision	42,496	48,106	90,602
Amounts used	(23,443)	(38,736)	(62,179)
<b>Balance at 30 June 2021</b>	<u>120,524</u>	<u>105,559</u>	<u>226,083</u>
<b>Comprises</b>			
Current	120,524	48,655	169,179
Non-current	0	56,904	56,904
	<u>120,524</u>	<u>105,559</u>	<u>226,083</u>

Amounts are expected to be settled on the following basis:

	2021	2020
	\$	\$
Less than 12 months after the reporting date		
Annual leave	120,524	101,471
Long service leave	48,655	25,072
More than 12 months from reporting date		
Long service leave	59,700	97,570
Receivable from other local governments	(2,796)	(26,453)
	<u>226,083</u>	<u>197,660</u>

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.



## **14. PROVISIONS (Continued)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **Employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### **Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

#### **Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### **Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result, and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

15. NOTES TO THE STATEMENT OF CASH FLOWS

**Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2020 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents (refer Note 3)	2,632,911	4,820,086	4,334,261

**Reconciliation of net cash provided by operating activities to net result**

Net result	3,221,266	8,860,340	(481,634)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(647)	0	(288)
Depreciation	2,687,808	2,844,800	2,746,947
(Profit)/loss on sale of asset	0	(53,700)	3,084
Changes in assets and liabilities:			
(Increase)/decrease in receivables	127,405	420,120	(345,217)
(Increase)/decrease in inventories	(15,504)	0	(4,956)
Increase/(decrease) in revenue received in advance	(194,803)	0	581,869
Increase/(decrease) in payables	409,687	(321,360)	460,268
Increase/(decrease) in provisions	28,423	0	30,223
Non-operating grants, subsidies and contributions	(3,237,551)	(11,512,179)	(215,804)
Net cash from operating activities	<u>3,026,084</u>	<u>238,021</u>	<u>2,774,492</u>

**SHIRE OF CUE**  
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**16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

Program	2021	2020
	\$	\$
General purpose funding	5,040,812	4,609,154
Law, order, public safety	8,000	8,325
Health	2,763	3,192
Housing	1,997,246	1,500,661
Community amenities	381,704	273,176
Recreation and culture	3,737,665	3,865,697
Transport	44,863,918	43,826,741
Economic services	8,786,574	6,157,827
Other property and services	4,804,726	4,637,810
	<u>69,623,408</u>	<u>64,882,583</u>

**17. CONTINGENT LIABILITIES**

The Shire operates the Cue Refuse Site (Registration R1652/2004/1) under Category 89 Putrescible Landfill Site (PLS). A PLS is defined as "a premises (other than clean fill premises) on which waste of a type permitted for disposal for this category of prescribed premises, in accordance with the Landfill Waste Classification and Waste Definitions 1996, is accepted for burial".

*Environmental Protection (Rural Landfill) Regulations 2002 s17* requires the Shire to rehabilitate the Refuse Site after closure. Estimates based on the current rate of use suggest the remaining life of the site is between 25 and 30 years. The rehabilitation cost is yet to be determined, therefore, the contingent liability associated with the site was not known at reporting date. The liability will be determined once the post-closure rehabilitation plan is updated.

**18. CAPITAL COMMITMENTS**

**(a) Capital Expenditure Commitments**

	2021	2020
	\$	\$
Contracted for:		
Railway Building Refurbishment (RFT 2020-01)	0	162,791
	<u>0</u>	<u>162,791</u>
Payable:		
- not later than one year	0	162,791

The Shire had no capital commitments at 30 June 2021.

**(b) Operating Lease Commitments**

The Shire did not have any operating lease commitments at reporting date.

**19. JOINT VENTURE ARRANGEMENTS**

The Shire is not involved in any joint venture arrangements.

**20. INVESTMENT IN ASSOCIATES**

The Shire did not have any investments in associates at reporting date.

**21. MAJOR LAND TRANSACTIONS**

The Shire did not have any major land transactions during the financial year.

**22. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire was not involved in any trading undertakings or major trading undertakings during the financial year.

**23. INVESTMENT PROPERTIES**

The Shire did not hold any investment properties at reporting date.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**24. ELECTED MEMBERS REMUNERATION**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>President - Ross Pigdon</b>			
Presidents allowance	10,896	10,900	10,896
Meeting Fees	7,469	5,880	5,866
Travelling expenses / reimbursements	2,357	2,786	4,630
Telecommunications allowance	3,480	3,500	3,480
	24,202	23,066	24,872
<b>Deputy President - Les Price</b>			
Deputy Presidents allowance	2,724	2,800	2,724
Meeting Fees	3,689	4,103	3,451
Travelling expenses / reimbursements	4,856	2,786	3,453
Telecommunications allowance	3,480	3,500	3,480
	14,749	13,189	13,108
<b>Councillor - Fred Spindler</b>			
Meeting Fees	3,451	4,103	3,451
Travelling expenses / reimbursements	0	2,786	0
Telecommunications allowance	3,480	3,500	3,480
Christmas lights prize	200	200	300
	7,131	10,589	7,231
<b>Councillor - Elizabeth Houghton</b>			
Meeting Fees	3,451	4,103	3,213
Travelling expenses / reimbursements	0	2,786	1,287
Telecommunications allowance	3,480	3,500	3,480
	6,931	10,389	7,980
<b>Councillor - Leonie Fitzpatrick</b>			
Meeting Fees	3,213	4,103	3,094
Travelling expenses / reimbursements	0	2,786	80
Telecommunications allowance	3,480	3,500	3,480
	6,693	10,389	6,654
<b>Councillor - Ronald Hogben</b>			
Meeting Fees	3,451	4,103	3,094
Travelling expenses / reimbursements	0	2,786	1,367
Telecommunications allowance	3,480	3,500	3,190
	6,931	10,389	7,651
<b>Councillor - Ian Dennis</b>			
Meeting Fees	3,808	4,103	3,927
Travelling expenses / reimbursements	0	2,786	1,322
Telecommunications allowance	3,480	3,500	3,480
	7,288	10,389	8,729
<b>Total payments made to elected members*</b>			
President's allowance	10,896	10,900	10,896
Deputy President's allowance	2,724	2,800	2,724
Meeting Fees	28,532	30,498	26,096
Travelling expenses / reimbursements	7,213	19,502	12,139
Telecommunications allowance	24,360	24,500	24,070
Christmas lights prize	200	200	300
	73,925	88,400	76,225

\* - Prior year figure overstated by \$2,587 due to incorrect allocations.

25. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) compensation

The total remuneration paid/payable to KMP of the Shire during the year are as follows:

Short-term employee benefits  
 Post-employment benefits  
 Other long-term benefits  
 Termination benefits

	2021 Actual	2020 Actual
	\$	\$
	531,990	464,575
	67,585	65,501
	21,119	52,072
	0	0
	<u>620,694</u>	<u>582,148</u>

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual and long service leave benefits accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

25. RELATED PARTY TRANSACTIONS (Continued)

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
The following transactions occurred with related parties:		
Sale of goods and services	0	0
Purchase of goods and services:		
Key management personnel	148,209	43,760
Other related parties	13,100	3,793
	<b>161,309</b>	<b>47,553</b>

**Joint venture entities:**

Distributions received from joint venture entities	0	0
----------------------------------------------------	---	---

**Amounts outstanding from related parties:**

Trade and other receivables	0	0
Loans to associated entities	0	0
Loans to key management personnel	0	0

**Amounts payable to related parties:**

Trade and other payables	0	0
Loans from associated entities	0	0

**Related Parties**

The Shire's three main related parties are as follows:

*Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

*Close family members of key management personnel*

Close family members of key management personnel and for entities controlled or jointly controlled by any of the key management personnel or their close family members.

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26. RATING INFORMATION

(a) Rates

Differential general rate / general rate	2021 Actual			2021 Budget Total revenue	2020 Actual Total revenue
	Rate in	Number of properties	Rateable value		
<b>Gross rental valuations</b>	\$	#	\$	\$	\$
GRV residential	0.106200	93	555,512	58,995	60,050
GRV commercial	0.106200	6	359,048	38,131	31,776
GRV vacant land	0.106200	0	0	0	0
GRV M & T workforce	0.300000	2	246,750	74,025	74,025
UV mining	0.283334	361	7,405,889	2,098,340	2,073,301
UV pastoral	0.076564	14	563,097	43,113	43,112
<b>Sub-total</b>		476	9,130,296	2,312,604	2,282,264
<b>Minimum payment</b>					
<b>Gross rental valuations</b>					
GRV residential	451	47	105,129	21,197	20,295
GRV commercial	451	0	0	0	0
GRV vacant land	451	37	8,780	16,687	18,491
GRV M & T workforce	451	0	0	0	0
UV mining	451	125	100,402	56,375	56,375
UV pastoral	451	4	12,295	1,804	1,804
<b>Sub-total</b>		213	226,606	96,063	96,965
		689	9,356,902	2,408,667	2,379,229
Discounts/incentives (refer Note 26(d))				(7,355)	(7,355)
Rates written-off				(6,638)	(509)
<b>Total amount raised from general rates</b>				2,394,674	2,371,365
Interim and back rates				38,029	25,242
<b>Totals</b>				2,432,703	2,396,607

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates (refer Note 12).



**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**26. RATING INFORMATION (Continued)**

**(b) Specified area rate**

No specified area rates were imposed by the Shire during the year ended 30 June 2021.

**(c) Service charges**

No service charges were imposed by the Shire during the year ended 30 June 2021.

**(d) Discounts, incentives, concessions, and write-offs**

**Rates discounts**

<b>Rate or fee</b>			<b>2021</b>	<b>2021</b>	<b>2020</b>
<b>Discount granted</b>	<b>Incentive</b>	<b>Discount</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Discount	N/A	20.0%	6,355	6,355	6,355
Incentive Draw	1,000	N/A	1,000	0	1,000
			<u>7,355</u>	<u>6,355</u>	<u>7,355</u>

**Circumstances in which discount/incentive is granted**

**Discount**

Provided to rate payers of this category whose payment of the full amount owing, including arrears and service charges is received on or before 35 days after the date appearing on the rate notice.

**Incentive Draw**

Incentive for the payment of rates and charges by the single payment due date by the way of lottery draw for cash prizes. First prize is \$600, second prize is \$300, and third prize is \$100.

**Waivers or concessions**

No waivers or concessions were offered during the year ended 30 June 2021.

SHIRE OF CUE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30TH JUNE 2021

26. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rate %
<b>Option one</b>				
Single full payment	05 Oct 2020	15	3.0%	8.0%
<b>Option two</b>				
First instalment	05 Oct 2020	15	3.0%	8.0%
Second instalment	07 Dec 2020	15	3.0%	8.0%
Third instalment	08 Feb 2021	15	3.0%	8.0%
Fourth instalment	12 Apr 2021	15	3.0%	8.0%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	12,620	5,500	17,893
Interest on instalment plan	664	16,000	4,508
	13,284	21,500	22,401

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

27. RATE SETTING STATEMENT INFORMATION

(a) Net current assets brought and carried forward

	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Current assets</b>				
Cash and cash equivalents	3	2,632,911	57,182	4,334,261
Receivables and other assets	5	1,507,738	657,074	1,756,630
Inventories	6	43,665	16,831	28,161
Financial assets	7	7,897,116	4,762,905	5,590,479
<b>Current liabilities</b>				
Trade and other payables	12	(1,487,401)	(606,024)	(1,272,517)
Borrowings	13(a)	(92,806)	(91,176)	(91,176)
Employee related provisions	14(a)	(169,179)	(125,064)	(126,543)
Other liabilities	2(c)	(505,257)	0	(259,427)
		9,826,787	4,671,728	9,959,868
<b>Total adjustments to net current assets</b>				
Reserves - cash backed	4	(5,906,621)	(4,762,905)	(6,041,975)
Loan liability - current	13(a)	92,806	91,176	91,176
<b>Net funding position at 30 June</b>		4,012,972	0	4,009,069

(b) Reconciliation of net current assets brought forward

In accordance with *Local Government (Financial Management) Regulations 1996 s36(1)(b)*, the following reconciliation provides the difference between the net current assets carried forward of the audited annual report and the amount carried forward for the purpose of the budget.

Net current assets carried forward from the audited annual report	4,012,972
Net current assets carried forward for the purpose of the budget	4,130,145
Difference - Surplus / (Deficit)	(117,173)

## 28. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
<b>Market risk - interest rate</b>	Cash and cash equivalents, financial assets at amortised cost, and long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings and term deposits
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis. Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2021</b>					
Cash and cash equivalents	0.01%	2,632,911	0	467,697	2,165,214
Financial assets at amortised cost	0.59%	7,897,116	7,897,116	0	0
<b>2020</b>					
Cash and cash equivalents	0.23%	4,334,261	3,019,057	1,246,479	68,725
Financial assets at amortised cost	0.79%	5,590,479	5,590,479	0	0

28. FINANCIAL RISK MANAGEMENT (Continued)

(a) Interest rate risk (Continued)

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	4,677	12,465

\* - Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

(b) Credit risk

**Trade and Other Receivables**

The Shire's major receivables comprise rates, annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and sundry debtors over a period of 60 months from 1 July 2016 to 30 June 2021 and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

SHIRE OF CUE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2021

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowance for rates receivable was determined as follows:

<b>Rates receivable</b>	<b>Current</b>	<b>One to three years</b>	<b>Three or more years</b>	<b>Total</b>
<b>30 June 2021</b>	<b>\$ or %</b>	<b>\$ or %</b>	<b>\$ or %</b>	<b>\$</b>
Expected default rate	0.4%	1.2%	28.3%	7.4%
Gross carrying amount	116,038	109,787	71,170	296,995
Expected credit loss	489	1,296	20,115	21,900
<b>30 June 2020</b>				
Expected default rate	0.8%	2.0%	24.8%	8.9%
Gross carrying amount	140,937	90,021	111,251	342,209
Expected credit loss	1,062	1,809	27,629	30,500

The loss allowance for sundry receivable was determined as follows:

<b>Sundry receivables</b>	<b>Current</b>	<b>One to three months</b>	<b>Three or more months</b>	<b>Total</b>
<b>30 June 2021</b>	<b>\$ or %</b>	<b>\$ or %</b>	<b>\$ or %</b>	<b>\$</b>
Expected default rate	0.6%	10.1%	17.4%	9.3%
Gross carrying amount	51,063	26,644	51,673	129,380
Expected credit loss	319	2,685	9,006	12,010
<b>30 June 2020</b>				
Expected default rate	0.0%	0.0%	77.6%	7.3%
Gross carrying amount	241,018	29,360	28,027	298,405
Expected credit loss	0	0	21,760	21,760
Loss allowance				

28. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended if required.

The contractual undiscounted cash flows of the Shire’s payables and borrowings are set out in the liquidity table below.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
<b>2021</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables	1,437,281	0	0	1,437,281	1,437,281
Borrowings	107,415	429,660	375,952	913,027	843,839
	<u>1,544,696</u>	<u>429,660</u>	<u>375,952</u>	<u>2,350,308</u>	<u>2,281,120</u>
<b>2020</b>					
Payables	1,240,195	0	0	1,240,195	1,240,195
Borrowings	107,415	429,660	483,367	1,020,442	935,015
	<u>1,347,610</u>	<u>429,660</u>	<u>483,367</u>	<u>2,260,637</u>	<u>2,175,210</u>

**29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire entered into a road user agreement with Westgold Resources and Fenix Resources for the maintenance of the Cue-Beringarra road. Under the agreements the Shire estimates it will receive \$600,000 starting in 2021/22.

**30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

**(a) AASB 1059 Service Concession Arrangements: Grantors**

There was no impact from the application of AASB 1059 on the reported balances at the date of initial application.

**31. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	01 Jul 20	Amounts received	Amounts paid	30 Jun 21
	\$	\$	\$	\$
Cue Land Conservation District Committee	2,080	0	0	2,080
	<u>2,080</u>	<u>0</u>	<u>0</u>	<u>2,080</u>

The current interest rate for the Trust Fund bank account is 0.00% when funds held are less than \$500,000



## **32. OTHER SIGNIFICANT ACCOUNTING POLICIES**

### **Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

### **Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

### **Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

### **Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

### **Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

### **Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

### **33. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

#### **Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

##### **Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

##### **Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

##### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

### **33. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### ***Market approach***

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### ***Income approach***

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### ***Cost approach***

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### **Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**33. ACTIVITIES/PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME</b>	<b>OBJECTIVE / ACTIVITIES</b>
Governance	Administration and operation of facilities and services to members of Council. Other costs that relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
General Purpose Funding	Rates, general purpose government grants and interest revenue.
Law, Order, Public Safety	Supervision of various local laws, fire prevention, emergency services and animal control.
Health	Food quality and water control. Environmental Health Officer. Doctor Service.
Education and Welfare	Assistance to Cue Primary School, Thoo Thoo Wandu, Senior Citizens and Playgroup. Involvement in work experience programmes.
Housing	Provision and maintenance of staff and rental housing.
Community Amenities	Rubbish collection services, maintenance of refuse sites, administration of the town planning scheme, control and co-ordination of cemeteries, and maintenance of public conveniences.
Recreation and Culture	Maintenance of Shire hall, recreation centre, Stan Gurney Memorial Park and various reserves. Operation of library and internet services. Co-ordination of Australia Day activities.
Transport	Construction and maintenance of streets, roads, footpaths, drainage works, parking facilities, traffic signs and median strips. Control and maintenance of Cue Airport.
Economic Services	The regulation and provision of tourism and the Historical Photographic Collection. Maintenance of the Shire-owned Caravan Park. Building and vermin control. Employment programme administered on behalf of the Department of Employment, Workplace Relations and Small Business.
Other Property and Services	Private works operation, plant repair and operation costs.

**SHIRE OF CUE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**34. FINANCIAL RATIOS**

	<u>2021</u> Actual	<u>2020</u> Actual	<u>2019</u> Actual
Current ratio	2.41	2.31	12.43
Asset consumption ratio	0.50	0.61	0.65
Asset renewal funding ratio	0.77	0.81	0.85
Asset sustainability ratio	0.98	0.65	0.73
Debt service cover ratio	23.88	30.20	N/A
Operating surplus ratio	(0.01)	(0.23)	(0.20)
Own source revenue coverage ratio	0.37	0.41	0.50

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2021 Shire of Cue

To the Councillors of the Shire of Cue

### Report on the audit of the annual financial report

#### Opinion

I have audited the financial report of the Shire of Cue (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Cue:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio as reported in Note 34 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the last three financial years.
- (ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law was identified during the course of my audit:
  - a) A review of the appropriateness and effectiveness of the Shire's financial management systems and procedures was not completed by the CEO at least once every three financial years, as required by regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996. The last review took place for the financial year ended 30 June 2017.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

### Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

### Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Cue for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
6 May 2022



## 10.4 2023 - 2038 STRATEGIC COMMUNITY PLAN

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes – Acting Chief Executive Officer  
DATE: 9 May 2022

### **Matters for Consideration:**

To adopt the Shire of Cue's draft 2023 – 2038 Strategic Community Plan as attached at [Appendix 4](#).

### **Background:**

*The Local Government (Administration) Regulations 1996* were amended in August of 2011 with the inclusion of regulation 19C – *Planning for the Future: Strategic Community Plans*. This regulation requires Councils to produce and maintain a Strategic Community Plan (SCP) covering a period of not less than ten (10) years. The purpose of the Strategic Community Plan is to set out the visions, aspirations and objectives of the community.

### **Comments:**

The Strategic Community Plan has been developed in consultation with the community and reflects the values, goals, aspirations and vision of the broadest community. Elected members, staff and the broader community have been significantly involved in critical stages in the SCP's drafting process.

The Community was involved in a comprehensive community engagement process to imagine their ideal future for the Shire of Cue.

Once adopted, local public notice of adoption of the Strategic Community Plan is required in accordance with the regulations.

### **Statutory Environment:**

*Local Government Act 1995 – Section 5.56 (1&2)*

*Local Government (Administration) Regulations 1996 – Section 19C(1)*

### **Policy Implications:**

As part of the integrated planning framework, the strategic community plan will guide Council's future decision-making.

### **Financial Implications:**

The SCP will inform the Corporate Business Plan, Budget and other plans and strategies as part of the integrated planning and reporting framework.

**Financial Implications:**

The SCP will inform the Corporate Business Plan, Budget and other plans and strategies as part of the integrated planning and reporting framework.

**Strategic Implications:**

Becomes the Communities and the Shire’s overarching Strategic Document that drives all other plans.

**Consultation:**

As per those listed in the Community plan that is designated as being [Appendix 4](#).

**Officer’s Recommendation:**

**Voting Requirement:** Absolute Majority

Adopt the Shire of Cue Strategic Community Plan 2023 – 2038 as provided in [Appendix 4](#).

**Council Decision:**

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 4



Shire of Cue  
73 Austin Street Cue WA 6640  
PO Box 84 Cue WA 6640  
(08) 9963 8600  
[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

# SHIRE OF CUE

# STRATEGIC COMMUNITY PLAN

## 2023 - 2038

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# Value

*The Shire of Cue – Queen of the Murchison, will be a place that is liveable for residents, profitable for local enterprises and welcoming and accessible for visitors*

# Mission

*Council will provide the leadership to provide and develop service opportunities to meet social, economic and environmental needs for the benefit of, and in partnership with, the Community*

# Values

## **Accountability**

*We will ensure continued compliance with our statutory obligations*

## **Community**

*We will work towards ensuring that our plans and actions contribute towards the long term sustainability of the Shire of Cue*

## **Heritage**

*We recognise our shared responsibility as custodians of the district's rich and diverse European and Indigenous heritage*

## **Sustainability**

*We will work towards ensuring that our plans and actions contribute towards the long term sustainability of the Shire of Cue*

# *Message from the Shire President*

It is my pleasure to present the 2023-2038 Strategic Community Plan; a review of the 2017-2027 Strategic Community Plan. The review was facilitated by a team of Shire of Cue Officers with participation from Elected Members, the community and relevant stakeholders.

The Strategic Community Plan 2023-2038 guides the Shire's Corporate Business Plan, Long Term Financial Plan, Workforce Plan, Asset Management Plan and Annual Budget to assist the Shire to respond to the community's needs and future aspirations.

Elected Members and Shire Officers are dedicated to working with the community to achieve the best possible services and infrastructure to meet the needs of the residents and ratepayers of our Shire. Cue is a small town with a strong sense of history and community. The Strategic Community Plan has been developed to help provide the best possible services to benefit the whole community.

The Shire will continuously monitor its progress towards the defined activities that align with the community's needs and aspirations.

I would like to sincerely thank all the community members, staff and stakeholders who contributed to the Strategic Community Plan 2023-2038 and, most importantly, to the future of Cue as a great community to be a part of.

**Ross Pigdon**  
Shire President

# Shire Profile

Cue is approximately 660kms north east of Perth on the Great Northern Highway. It is a small town with a strong sense of history and community and according to 2016 census figures (2021 Census statistics are not published until June 2022) is home to around 272 people. Of note is the very high proportion of residents nearing retirement age, with 55-64 year old making up a quarter of the population.

Prior to European settlement Indigenous societies lived in the Murchison Basin. Today descendants of the Wajarri, Badimia, Wutha and Tjupan people still live in Cue and comprise 26% of the Shire's resident population. The Shire of Cue is one of the six major population centres within the Murchison.

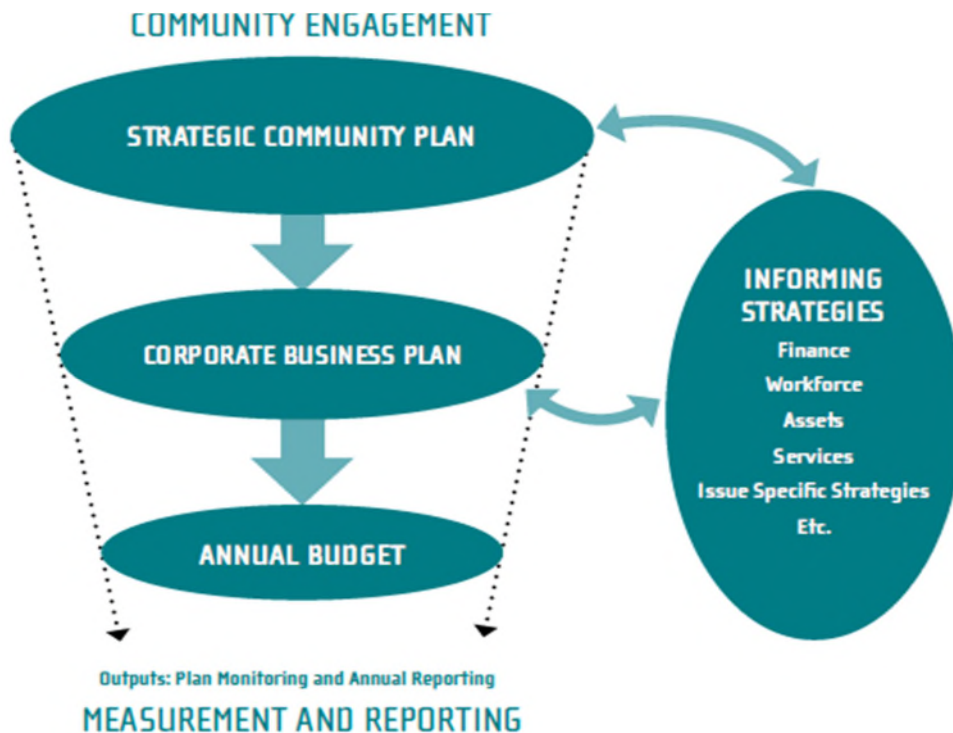
Known as the Queen of the Murchison, Cue was once the centre of the Murchison Goldfields that boasted a population of around 10,000. Cue continues to support both gold and iron ore mining as well as pastoral and tourism industries, including through a mine camp in the town of Cue, which hosts about 414 employees.





# How to use this Plan

The Strategic Community Plan is a long term plan that sets out the Council's vision and strategies to achieve it. The plan is reviewed on a regular basis and every two years. This is part of WA's Integrated Planning and Reporting Framework illustrated below:



The new framework aims to ensure that:

- The community is involved in significant decisions
- The organisation is focused on the right priorities
- Assets are affordable and support the right services
- The Plan can be adapted while maintaining sustainability; and
- Other agencies are engaged on how to achieve better outcomes with and for the community.

# Community Engagement

The Cue Community were invited to share their visions and aspirations for the future, and to participate in the review and update of this Strategic Community Plan.

The Strategic Community Plan was promoted in the local newspaper (Dryblower), on local notice boards, Shire of Cue website & Facebook page.

The engagement approach utilised a range of methods including targeted stakeholder discussions, surveys distributed to Councillors, Pastoralists, Shire Admin & Depot Staff, local businesses and e-surveys were advertised and a link provided on the Shire's website.

We received a response from 36 individuals after completing the survey.

The input received covered all aspects of community life including social, economic, environment and leadership.

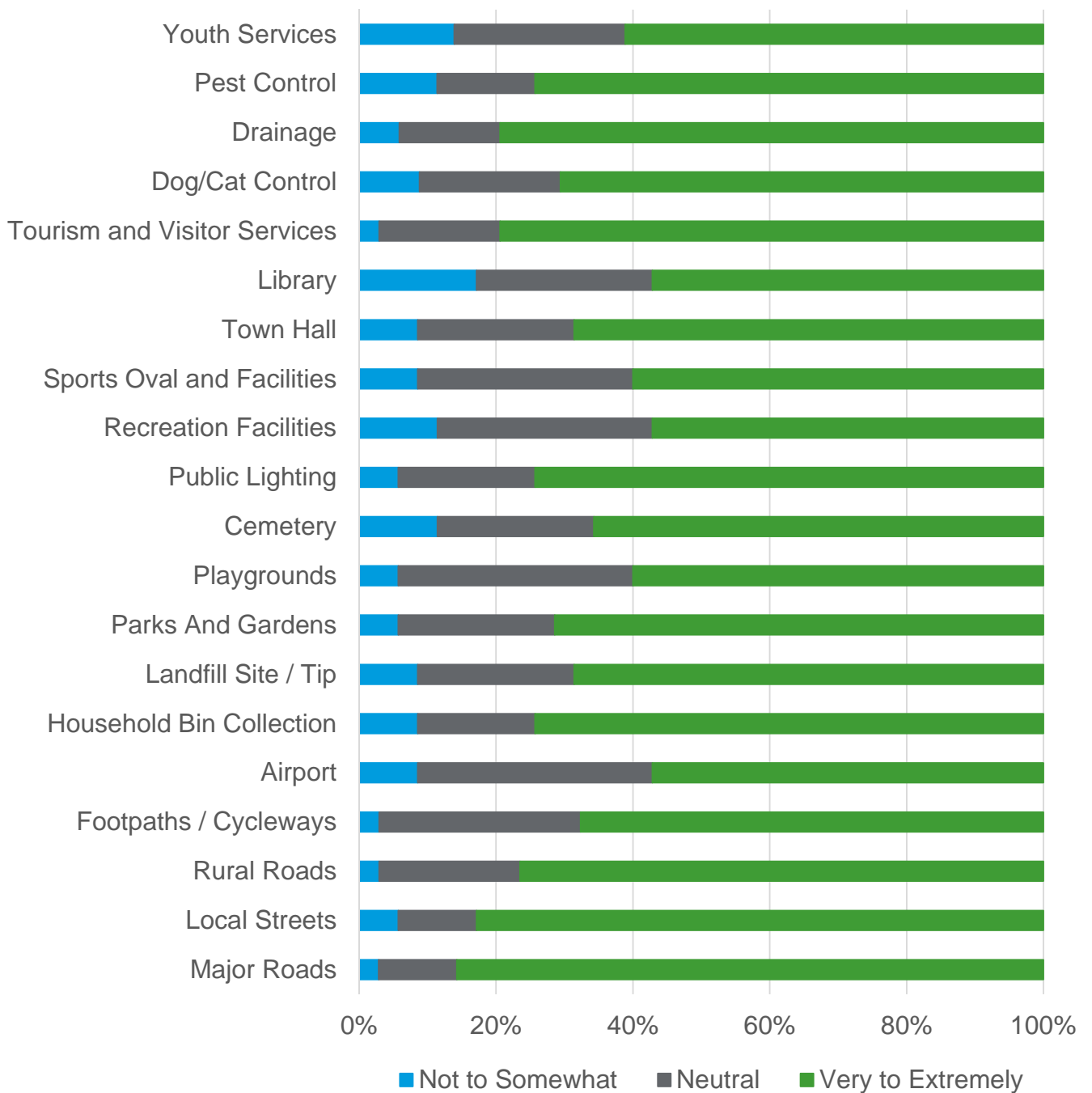
Throughout the process of community engagement, more than 20 percent of the community across the Shire provided input into the development of the plan.



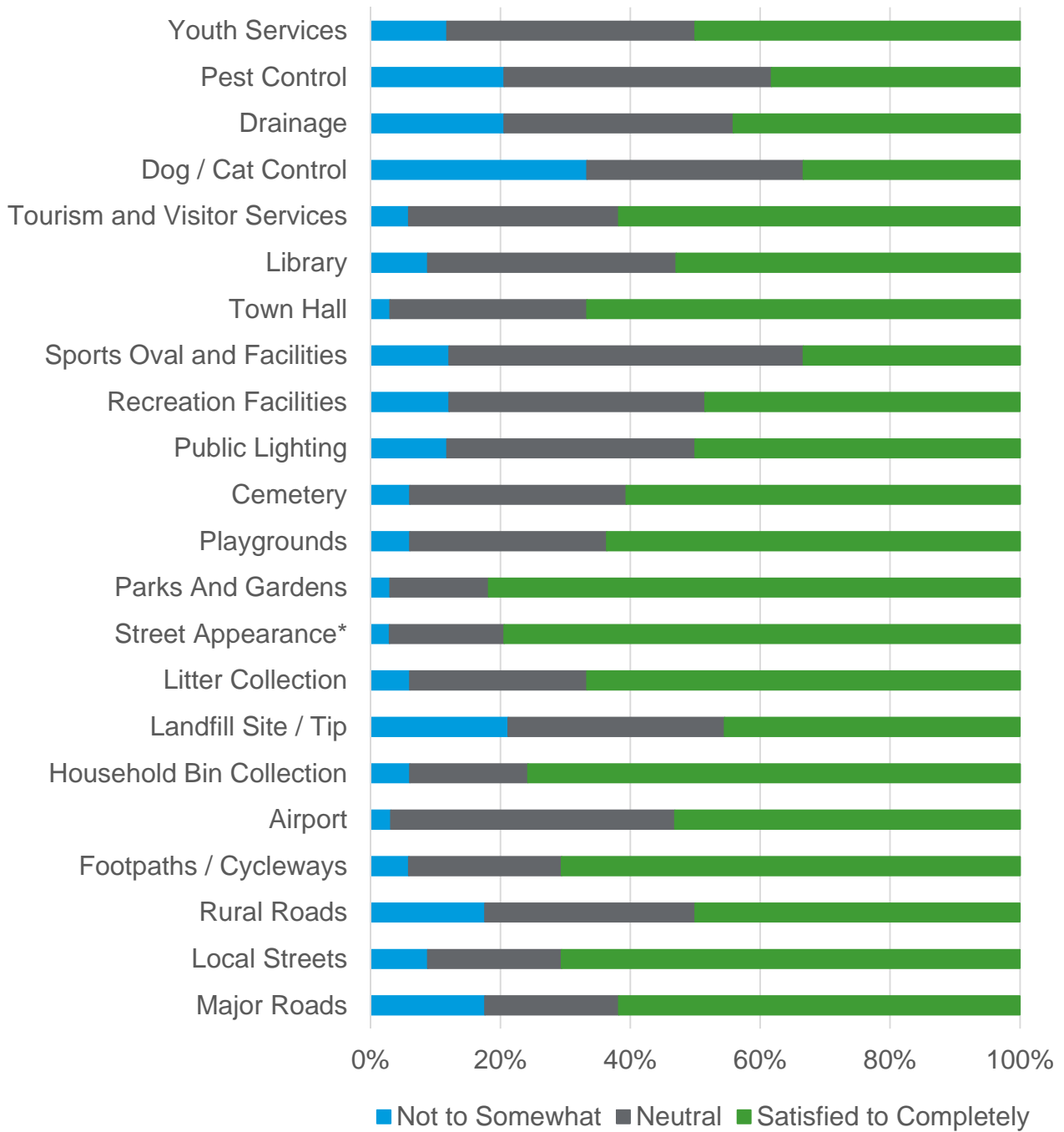
# Community Response

The Community surveys have provided valuable insight into the key issues and aspirations as identified by the local residents. Importantly for the council, these views have established clear priorities and subsequently shaped the values, visions, strategies and objectives as documented in this report.

The following graph shows the importance of the services provided by the Shire. The results show the respondents felt the services provided were important.



The following graph shows the satisfaction with the current levels of services provided by the Shire. The results show the respondents felt satisfied or neutral towards the levels of service.



\* - Street appearance relates to trees and verges.

# Economic Objective

The community responded they would like to continue the focus on tourism in town by focussing on our old buildings and history. Increasing tourism and opportunities associated with mining developments will help drive our economic growth. The respondents would like the Shire to help facilitate access to more business services in town.

## Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

### Outcome 1.1 Maximise local economic opportunities to benefit the whole community

---

1.1.1	Work with the commercial sector to grow and support local infrastructure and services
1.1.2	Develop main street shopping and commercial precinct by working with property owners to maintain and improve our heritage listed buildings
1.1.3	Utilise the land available in the area for a range of new business to be self-sustaining
1.1.4	Monitor and review town planning scheme to ensure it encourages development that maximises opportunities for the town
1.1.5	To facilitate services in the town

### Outcome 1.2 Develop strategies to increase number of tourists visiting the Shire

---

1.2.1	Investigate strategies to increase visitor accommodation options in the Shire
1.2.2	Showcase our heritage and mining attractions
1.2.3	Develop new tourism attractions to enhance and encourage visitors to stay longer
1.2.4	To work with the Department of Mines to develop designated gold prospecting areas
1.2.5	Maintain a tourism strategy and theme



# Leadership Objective

The primary feedback on civic leadership related to the need for the Shire and Councillors to be the ambassadors for the Town. They would also like the Shire and Councillors to engage and be more active within the community. Finally, the respondents said they would like the Shire to advocate for better services and infrastructure, on its behalf.

## Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

### Outcome 2.1 A strategically focused and unified Council functioning efficiently

- 
- |       |                                                                 |
|-------|-----------------------------------------------------------------|
| 2.1.1 | Continued professional development of Elected Members and Staff |
| 2.1.2 | Continue to improve and review organisational plans             |
| 2.1.3 | Maintain accountability and financial responsibility            |

### Outcome 2.2 Strengthen our communities' position for the future

- 
- |       |                                                   |
|-------|---------------------------------------------------|
| 2.2.1 | Effective community and stakeholder engagement    |
| 2.2.2 | Maintain a strong customer focus                  |
| 2.2.3 | Provide support to community and education groups |
| 2.2.4 | Continue to enhance the culture of our town       |

*"I feel Cue is lovely town in which to work and live as the amenities provided by the shire are well-suited to residents"*  
Community Comment

*"It's great to see the town being cared for and more needs to be done to protect and enhance the main street of town"*  
Community Comment

# Social Objective

The main themes arising from the respondents related to health services and housing, such as mental health services and housing for pensioners. The community would also like more recreational facilities in Town.

## Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

### Outcome 3.1 Community infrastructure that meets the needs of our residents

---

3.1.1	Increase affordable housing options for existing residents and to attract new families
3.1.2	Investigate opportunities to improve health services in town to provide greater and more timely access for the community
3.1.3	Provide, maintain and improve community infrastructure and facilities
3.1.4	Monitor and investigate measures to ensure water sustainability
3.1.5	Investigate renewable energy options for the district

### Outcome 3.2 Encourage community participation and services

---

3.2.1	Develop community facilities to provide places and activities for young people
3.2.2	Increase Aboriginal involvement and engagement in the development of the community
3.2.3	Encourage healthy living and social interaction
3.2.4	Support provision of emergency services, support and encourage community volunteers
3.2.5	Support a safe community environment
3.2.6	Lobby to improve transport options

# Environmental Objective

The community values its remote location, natural environment and heritage assets and is committed to help protect these into the future. By protecting and promoting all aspects of our environment will help ensure the sustainability and viability of our Shire.

## Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

### Outcome 4.1 To protect and uphold our natural environment

- 
- |       |                                                                                               |
|-------|-----------------------------------------------------------------------------------------------|
| 4.1.1 | Support biosecurity management within our shire                                               |
| 4.1.2 | Encourage locals and visitors to participate in keeping our natural bushlands free of rubbish |
| 4.1.3 | Sustainable environmental protection                                                          |
| 4.1.4 | Showcase and protect areas of natural significance                                            |
| 4.1.5 | Advocate for environmental protection with regards to mining and commercial operations        |

### Outcome 4.2 Protect our indigenous cultural heritage and landscape

- 
- |       |                                                                     |
|-------|---------------------------------------------------------------------|
| 4.2.1 | Maintain and protect areas of cultural significance                 |
| 4.2.2 | Seek protection and recognition of cultural sites where appropriate |





# Environmental Objective

## Outcome 4.3 Maintain and improve our built environment

- 
- 4.3.1 Maintain, improve and renew infrastructure
  - 4.3.2 Maintain the integrity of heritage assets
  - 4.3.3 Preserve heritage assets for future generations

## Outcome 4.4 Optimise waste management strategies in the shire

- 
- 4.4.1 Support recycling and explore related programs
  - 4.4.2 Encourage community participation in streetscape improvements
  - 4.4.3 Promote a tidy town and surrounding bushlands
  - 4.4.4 Implement actions that reduce the amount of waste which requires disposal

## Outcome 4.5 Implement sustainability and protection strategies for the future of the area

- 
- 4.5.1 Ensure local planning strategies consider the local environment
  - 4.5.2 Support town and tourism strategies within the region



# Implementation

The Strategic Community Plan 2023-2038 is the overarching planning document for the community.

The Shire is committed to implementing its part of the Strategic Community Plan, through the development of a four year Corporate Business Plan.

The Corporate Business Plan is a set of priorities and actions which directly relate to the goals and strategies in the Strategic Community Plan. The Corporate Business Plan identifies the roles of the Shire and if any additional resources will be required. The Shire's role in responding to the Strategic Community Plan may be as provider, partner, facilitator or advocate. A series of informing plans underpin the Corporate Business Plan, all of which enable the activation of the Strategic Community Plan.

In responding to the Strategic Community Plan through the Corporate Business Plan, the Shire of Cue will consider its resourcing and role in relation to all of the goals and strategies. Not all of the Shire's actions require additional resources.

The Corporate Business Plan provides for 'business as usual' for the core services currently delivered by the Shire and includes additional priorities from the Strategic Community Plan.

The key focus area in the Strategic Community Plan which may require additional resourcing from the Shire, is economic development associated with the planning and implementation of new activities.



# Services and Facilities

Services and facilities provided by the Shire are linked with the relevant strategy of the Strategic Community Plan using the following table.

Facility / Service	Strategic Reference			
<b>Community Facilities</b>				
Parks and sporting facilities	3.1.3			
Recreational services	3.1.3			
Library	3.1.3			
Town Hall	3.1.3			
Playground	4.3.1			
Water Park	4.3.1			
Public Toilets	4.3.1			
Historic Buildings	4.3.2			
Cemetery	4.3.1			
Tourist Precinct	1.2.3	1.2.4	3.2.5	
<b>Infrastructure</b>				
Townsite Road and Footpaths	4.3.1			
Rural Road Network	1.1.1	4.3.1		
Street Lighting	1.1.2	4.3.1		
Employee Housing	4.3.1			
Heritage	1.2.2	4.2.1	4.2.2	4.3.3
Airport	1.2.5	3.2.5	4.3.1	
Quality of Town Centre	1.1.2	3.1.3	4.5.2	
Drainage and Storm Water	4.3.1			
<b>Community Services</b>				
Youth Services	2.2.5	3.2.1		
Crime Prevention	3.2.5			
Indigenous Relations	3.2.2	4.2.2		

# Services and Facilities

Facility / Service	Strategic Reference			
<i>Shire Services</i>				
Council's Customer Service	2.1.1	2.2.2	4.2.2	
Long Term Planning	2.1.2	4.3.3		
Financial Management	2.1.3	4.3.1		
Community Engagement	2.2.1	3.2.1	3.2.2	4.4.3
Economic Development	1.2.1	1.2.3	1.2.5	3.1.1
Event Management	3.2.3			
Emergency Services	2.2.1	3.2.4		
Environmental Initiatives	4.1.1	4.1.2	4.1.3	
Regional Collaboration	2.2.1	3.1.2	3.2.5	
Council Leadership	2.2.1	3.2.5		
Support for Volunteers	2.2.3	3.2.4		
Building Control	4.5.1			
Tourism Promotion	1.2.1	1.2.3	1.2.4	1.2.5
Town Planning	1.1.2	1.1.3	1.1.4	4.4.2
Ranger Services	3.2.5	4.1.1		
General Waste Services	4.1.1	4.4.3	4.4.4	
Pest Control	4.1.1	4.4.2		
Recycling	4.4.1	4.4.4		
Health Administration / Inspection	4.1.1	4.5.1		
Child Care and Playgroup	2.2.3	3.2.3		
Landscaping	3.1.3	4.4.2		
Community Bus	2.2.3	3.2.3	3.2.4	
Affordable Housing	1.2.1	3.1.1		

# Measuring Success

The Shire will conduct a desktop review of the ten-year Strategic Community Plan every two years and a full review of the plan every four years. The Shire will monitor the plan to track progress towards achieving the goals and outcomes. Every two years, the Shire will report to the community against the strategies in this plan, providing an update on progress. Progress against the plan will also be reported in the Shire's Annual Report. The reviews allow the plan to be a living document that continues to reflect the on-going aspirations and priorities of the residents of the Shire of Cue. The following Key Performance Indicators provide a broad framework to measure success against the outcomes in the Strategic Community Plan:

Objectives		Measures
Economic	<ul style="list-style-type: none"> <li>We can help grow the local economy</li> <li>Showcasing our attractions increases the number of people visiting the area</li> <li>Visitors stay longer in our community</li> <li>Short-term employees can reside in the Shire</li> <li>Increased customer spending and employment in the Shire</li> </ul>	<ul style="list-style-type: none"> <li>New business start ups</li> <li>Business growth</li> <li>Number of jobs in the Shire of Cue per 100 resident workers</li> <li>Increase in building approvals</li> <li>Number of visitors to the Shire</li> </ul>
Leadership	<ul style="list-style-type: none"> <li>Community contribution to how local issues are managed</li> <li>Effective communication on key decisions</li> <li>A sustainable and progressive local government</li> </ul>	<ul style="list-style-type: none"> <li>Proportion of people who have trust and confidence in council</li> <li>Proportion of people who felt confident that their say was taken into consideration</li> </ul>
Social	<ul style="list-style-type: none"> <li>Essential services help us to prosper as a community</li> <li>Increased growth and participation in our community</li> <li>Our community can more easily access the range of services they need at the time they need them</li> <li>Young people are active and contributing positively in our community</li> <li>Stronger, inclusive communities across the Shire that define our identity</li> </ul>	<ul style="list-style-type: none"> <li>Growth in Shire of Cue population</li> <li>Increase in building approvals</li> <li>Residents satisfaction with Council services</li> <li>Persons undertaking voluntary work for an organisation or group</li> </ul>
Environment	<ul style="list-style-type: none"> <li>Protection of our resources to maintain and increase productivity</li> <li>We recognise, protect and uphold the value of our natural landscape and encourage visitors to do the same</li> </ul>	<ul style="list-style-type: none"> <li>Active management of Local Government natural areas of conservation value</li> <li>Proportion of people who feel a sense of pride in their natural landscape</li> </ul>

## 10.5 CORPORATE BUSINESS PLAN 2023 - 2027

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Glenn Boyes – Acting Chief Executive Officer  
DATE: 9 May 2022

### ***Matters for Consideration:***

To adopt the Shire of Cue's draft 2023 – 2027 Corporate Business Plan as attached at [Appendix 5](#).

### ***Background:***

*The Local Government (Administration) Regulations 1996* were amended in August of 2011 with the inclusion of regulation 19DA– *Corporate Business Plans*. This regulation requires Councils to produce and maintain a Corporate Business Plan covering a period of at least four (4) years. The Corporate Business Plan sets out the priority actions required to achieve the objectives in the Strategic Community Plan over the next 4 years.

### ***Comments:***

The Corporate Business Plan also draws upon the other planning documents which form part of Council's integrated planning. These include the Asset Management Plan, Long Term Financial Plan and Workforce Plan. The Corporate Business Plan shows the actions that will be undertaken to achieve each objective and the timing of each action. Some actions are ongoing while others relate to specific projects.

### ***Statutory Environment:***

*Local Government Act 1995 – Section 5.56 (1&2)*

*Local Government (Administration) Regulations 1996 – Section 19DA*

### ***Policy Implications:***

As part of the integrated planning framework, the Corporate Business Plan will guide Council's future budget decision-making processes.

### ***Financial Implications:***

The Corporate Business Plan guides the actions for the coming years to achieve the objectives in the Community Strategic Plan. Major projects over this time are expected to be funded by grant funding, reserve funds or operating revenues.

**Strategic Implications:**

Shire of Cue Strategic Community Plan 2023- 2038

Leadership Objective

Outcome 2.1.2 Continue to improve and review organisational plans.

**Consultation:**

Richard Towell – Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Absolute Majority

That Council adopt the Shire of Cue's draft 2023 – 2027 Corporate Business Plan as detailed in [Appendix 5](#).

**Council Decision:**

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 5





# Shire of Cue

Corporate Business Plan  
2023 to 2027



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## **Vision**

*The Shire of Cue – Queen of the Murchison, will be a place that is liveable for residents, profitable for local enterprises and welcoming and accessible for visitors*

## **Mission**

*Council will provide the leadership to provide and develop service opportunities to meet social, economic and environmental needs for the benefit of, and in partnership with, the Community*

## **Values**

### **Accountability**

*We will ensure continued compliance with our statutory obligations*

### **Community**

*We will invite community participation in the development of our town and Shire*

### **Heritage**

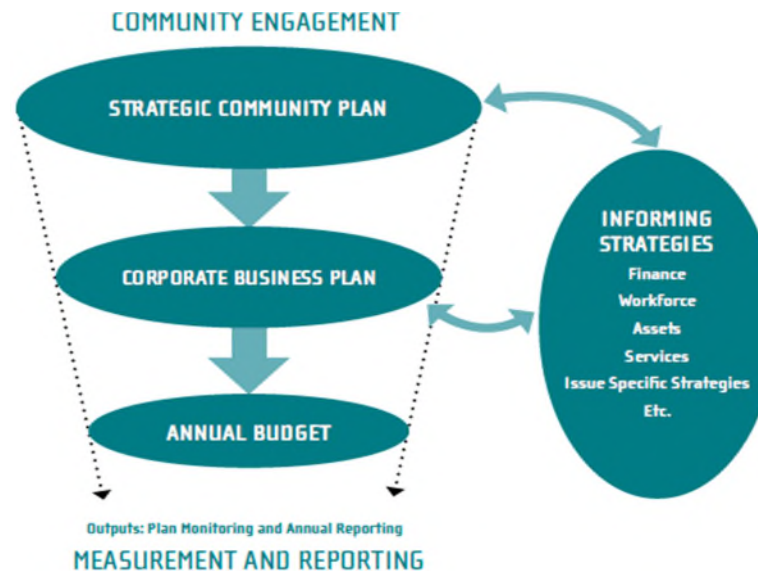
*We recognise our shared responsibility as custodians of the district's rich and diverse European and Indigenous heritage*

### **Sustainability**

*We will work towards ensuring that our plans and actions contribute towards the long term sustainability of the Shire of Cue*

## How to use this Plan

The Strategic Community Plan is a long term plan that sets out the Council's vision and strategies to achieve it over a minimum ten year period. The plan was first adopted by the Shire on behalf of the community on 16 June 2013 and is reviewed on a regular basis. The Corporate Business Plan provides direction over four years to outline the activities and resources required to meet the objectives of the Strategic Community Plan. The Annual Budget is driven by the actions and strategies outlined in the Corporate Business Plan. This is part of WA's Integrated Planning and Reporting Framework illustrated below:



The framework aims to ensure that:

- The community is involved in significant decisions
- The organisation is focused on the right priorities
- Assets are affordable and support the right services
- The Plan can be adapted while maintaining sustainability; and
- Other agencies are engaged on how to achieve better outcomes with and for the community.

# ***Planning Framework***

## ***Strategic Community Plan***

The Strategic Community Plan was prepared to cover a minimum period of 10 years and sets out the community's vision, aspirations and values. To achieve the vision, a series of outcomes and strategies were developed. Many strategies may be required to achieve a single outcome and many outcomes needed to achieve a single objective.

Individual strategies all require actions that may involve additional human, physical and financial resources. In addition, achieving these strategies may require a series of actions over time as they may not be able to be achieved concurrently, taking into account limited resources.

To achieve the Shire's strategic outcomes requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

## ***Corporate Business Plan***

The Corporate Business Plan contains details of the actions and resources (Human, Asset and Financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Strategic Resource Plan for the period. This long term planning provides a level of assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

# ***Informing Strategies***

## ***Strategic Resource Plan***

The Shire has developed an initial Asset Management Plan for major asset classes in accordance with Council's Asset Management Policy. The Asset Management Plan forms a component of an overall Strategic Resource Plan which addresses the Shire's current processes and sets out the steps required to continuously improve the management of Shire controlled assets.

Capital renewal estimates contained within the Strategic Resource Plan will incorporate the Asset Management Plan and the Long Term Financial Plan.

The Shire of Cue is planning for a positive and sustainable future. The Shire seeks to maintain, and where possible, improve service levels into the future while maintaining a healthy financial position.

During the development of this Corporate Business Plan, the Long Term Financial Plan was updated to confirm the financial capability to undertake the planned actions and ensure integration with this Plan. The results of this update are reflected within the Forecast Statement of Funding included within this document.

## ***Operational Plan***

The Operational Plan incorporates the Workforce and Information Technology and Communications Plans. These are necessary to deliver the objectives, outcomes and strategies of the Shire's Strategic Community Plan.

Workforce and Information Technology & Communication issues have been considered during the development of this Corporate Business Plan and the financial impacts of the Operational Plan captured within the Strategic Resource Plan. A combination of the workforce and financial constraints has influenced the prioritisation of actions within this Plan.

## ***Review of Plan***

The update of this Plan occurred following a major review of the Strategic Community Plan in 2022. The Corporate Business Plan will be reviewed and updated annually as part of the Shire's budget deliberations.

# Forecast Statement of Funding

REVENUES	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Rate Levies (Under adopted assumptions)	2,638,256	2,736,872	2,839,174	2,945,300	3,055,392
Other Revenue	3,950,704	4,914,937	4,526,063	4,234,329	4,314,942
<b>Revenues Sub-total</b>	<b>6,588,960</b>	<b>7,651,809</b>	<b>7,365,236</b>	<b>7,179,628</b>	<b>7,370,335</b>
EXPENSES					
All Operating Expenses	(6,899,627)	(7,040,239)	(7,202,989)	(7,321,339)	(7,424,263)
<b>Net Operating Profit/(Loss)</b>	<b>(310,667)</b>	<b>611,570</b>	<b>162,247</b>	<b>(141,711)</b>	<b>(53,928)</b>
NON-CASH ITEMS					
(Profit)/Loss on Asset Disposals	-	-	-	-	-
Depreciation on Assets	2,792,611	2,833,898	2,894,809	2,908,878	2,904,885
<b>Sub-total</b>	<b>2,792,611</b>	<b>2,833,898</b>	<b>2,894,809</b>	<b>2,908,878</b>	<b>2,904,885</b>
CAPITAL EXPENDITURE AND REVENUE					
Purchase Land and Buildings	(186,682)	(663,345)	(135,510)	(713,984)	(166,099)
Infrastructure Assets - Roads	(1,227,517)	(1,141,239)	(1,244,927)	(1,309,779)	(1,198,556)
Infrastructure Assets - Other	(328,108)	(1,797,525)	(933,118)	(103,564)	(680,812)
Purchase Plant and Equipment	(737,678)	(524,181)	(891,514)	(611,638)	(811,761)
Purchase Furniture and Equipment	(67,884)	(71,901)	(76,076)	(80,415)	(84,923)
Proceeds Disposal of Assets	107,484	226,140	184,246	219,313	212,307
Repayment of Debentures	(93,379)	(96,208)	(99,078)	(102,123)	(105,216)
Proceeds from New Debentures	-	-	-	-	-
Self-supporting Loan Principal	-	-	-	-	-
Transfers to Reserves	(91,792)	(1,000)	-	(114,976)	(65,897)
Transfers from Reserves	143,614	623,791	138,922	50,000	50,000
<b>Net Cash from Activities</b>	<b>(2,481,942)</b>	<b>(3,445,468)</b>	<b>(3,057,056)</b>	<b>(2,767,166)</b>	<b>(2,850,956)</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD</b>	-	-	-	-	-
<b>ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD</b>	-	-	-	-	-

# Capital Program

A number of actions are forecast to be undertaken during the life of the Plan which result in additional capital expenditure. The additional activities are summarised below along with an indication of the forecast capital expenditure extracted from the Strategic Resource Plan.

Project Description	Strategy No	Action No	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Cue Airport Runway Upgrade	1.1.1	1.1.1.2	0	1,739,540	59,434	0	0
Aircraft Storage and Refuelling Facilities	1.1.1	1.1.1.2	0	0	594,343	0	0
Streetscape Development	1.1.2	1.1.2.2	56,570	0	0	0	0
Industrial Area Development	1.1.3	1.1.3.2	45,256	202,946	47,547	213,221	49,955
Staff Housing Improvements	1.2.1	1.2.1.3	67,884	71,901	76,076	80,415	84,923
RV Site Development	1.2.1	1.2.1.5	28,285	0	0	0	0
Tourist Park Expansion and Improvement	1.2.1	1.2.1.6	28,285	28,992	29,717	36,552	37,466
Historical Cottage Renovations	1.2.2	1.2.2.1	33,942	0	0	0	18,733
Refurbish of Old Jail	1.2.2	1.2.2.2	0	0	0	12,184	0
Eco Trail Development	1.2.3	1.2.3.3	45,256	0	47,547	0	0
Purchase of Staff Housing	3.1.1	3.1.1.3	0	347,908	0	395,981	0
Oasis Visitor Parking Project	3.1.3	3.1.3.1	0	0	47,547	0	0
Town Hall Upgrade	3.1.3	3.1.3.6	28,285	0	0	0	0
Alternative Energy Development	3.1.5	3.1.5.1	0	0	0	0	200,000
Develop Old Railway Building into Youth Centre	3.2.1	3.2.1.1	11,314	11,597	11,887	12,184	12,489



# Capital Program

Project Description	Strategy No	Action No	2022/2023	2023/2024	2024/2025	2025/2026	2025/2027
Town Oval Infrastructure	3.2.1	3.2.1.3	28,285	0	0	36,552	0
Water Park	3.2.1	3.2.1.3	22,628	0	71,321	0	0
Park Upgrades	3.2.3	3.2.3.1	67,884	0	0	0	349,681
Dog Fence Development	4.1.1	4.1.1.3	22,628	0	23,774	0	0
Dual Use Pathway Program	4.3.1	4.3.1.1	124,394	149,701	157,280	188,848	49,602
Beringarra Cue Road Reseal	4.3.1	4.3.1.4	56,570	57,985	59,434	60,920	62,443
Grid Widening Project	4.3.1	4.3.1.4	90,513	23,194	95,095	24,368	99,909
Plant Replacement	4.3.1	4.3.1.4	737,678	524,181	891,514	611,638	811,761
Equipment Replacement	4.3.1	4.3.1.4	33,942	35,950	38,038	40,207	42,461
Road Maintenance and Construction	4.3.1	4.3.1.4	956,040	910,359	933,118	1,035,642	986,602
Old Municipal Chambers Development	4.3.2	4.3.2.1	0	28,992	0	0	0
Building Improvements	4.3.3	4.3.3.4	33,942	35,950	38,038	40,207	42,461
Waste Oil Facility Upgrade	4.4.4	4.4.4.2	28,285	0	59,434	0	93,665
Waste Site Fencing and Improvements	4.4.4	4.4.4.2	0	28,992	0	30,460	0

# Economic Objective

The following tables reflect the future actions to be undertaken for each strategy.

## Desired Outcomes and Strategies

The following desired outcomes and strategies have been identified as being required to achieve this objective.

### Outcome 1.1 Maximise local economic opportunities to benefit the whole community

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years	
1.1.1	Work with the commercial sector to grow and support local infrastructure and services	1.1.1.1	Develop aircraft storage and refuelling facilities for Cue Airport			■					
		1.1.1.2	Seal runway for Cue Airport to accommodate jet arrivals and departures		■	■				■	
		1.1.1.3	Development of the Murchison Regional Vermin Council dog fence								■
		1.1.1.4	Work with local mining operators to align infrastructure development and services to benefit the community	■	■	■	■	■	■	■	
1.1.2	Develop main street shopping and commercial precinct by working with property owners to maintain and improve our heritage listed buildings	1.1.2.1	Explore funding opportunities to maintain and develop heritage buildings for business development	■	■	■	■	■	■		
		1.1.2.2	Develop and maintain Cue's main street, including banners/ flower beds	■	■	■	■	■	■		
		1.1.2.3	Manage existing building and structures to ensure they are safe and comply with legislative requirements	■	■	■	■	■	■		
1.1.3	Utilise the land available in the area for a range of new business to be self-sustaining	1.1.3.1	Investigate uses for old Power Station site	■	■	■	■	■	■		
		1.1.3.2	Continue to develop industrial area and incubator hub	■	■	■	■	■	■		
		1.1.3.3	Encourage and support new light industrial and retail businesses in keeping with our vision by enabling planning regulations and advocacy	■	■	■	■	■	■		
		1.1.3.4	Develop and implement an Economic Development Strategy to guide growth and develop a local workforce	■	■	■	■	■	■		

# Economic Objective

## Outcome 1.1 Maximise local economic opportunities to benefit the whole community

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
1.1.4	Monitor and review town planning scheme to ensure it encourages development that maximises opportunities for the town	1.1.4.1	Monitor and review town planning scheme to ensure it encourages development that maximises opportunities for the town	■	■	■	■	■	■	
1.1.5		1.1.5.1	Investigate strategies to increase services in town	■	■	■	■	■	■	
	To facilitate services in the town	1.1.5.2	Investigate commercial infrastructure solutions for service providers	■	■	■	■	■	■	

## Outcome 1.2 Develop strategies to increase number of tourists visiting the Shire

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
1.2.1	Investigate strategies to increase visitor accommodation options in the Shire	1.2.1.1	Investigate strategies to increase visitor accommodation options	■	■	■	■	■	■	
		1.2.1.3	Develop old Tourist Park residence into Transit House	■	■	■	■	■	■	
		1.2.1.5	Develop overflow areas	■						
		1.2.1.6	Continue Tourist Park upgrade and improvements	■	■	■	■	■	■	
		1.2.1.7	Investigate and promote overnight and short stay options in the town, including renovation of existing facilities	■	■	■	■	■	■	
1.2.2	Showcase our heritage and mining attractions	1.2.2.1	Refurbish Historic Cottages	■						■
		1.2.2.2	Refurbish Old Jail and investigate uses				■			■
		1.2.2.3	Explore significance of nearby old mine sites	■	■	■	■	■	■	

# Economic Objective

## Outcome 1.2 Develop strategies to increase number of tourists visiting the Shire

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
1.2.3	Develop new tourism attractions to enhance and encourage visitors to stay longer	1.2.3.1	Support the existing and new local events that promote visitation to the	■	■	■	■	■	■	
		1.2.3.2	Explore the development of facilities to support tourism activities	■	■	■	■	■	■	
		1.2.3.3	Investigate establishing Eco and Indigenous heritage trails for tourist use	■	■	■	■	■	■	■
		1.2.3.4	Develop a local museum							■
1.2.4	To work with the Department of Mines to develop designated gold prospecting areas	1.2.4.1	Work with the Department of Mines to develop a gold prospecting park						■	
1.2.5	Maintain a tourism strategy and theme	1.2.5.1	Maintain a tourism strategy and theme	■	■	■	■	■	■	

# Leadership Objective

## Outcome 2.1

### A strategically focused and unified Council functioning efficiently

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
2.1.1	Continued professional development of Elected Members and Staff	2.1.1.1	Continued budget provision for staff and elected member training	■	■	■	■	■	■	
2.1.2	Continue to improve and review organisational plans	2.1.2.1	Maintain and implement strategic plans and ensure legislative compliance	■	■	■	■	■	■	
		2.1.2.2	Continue to review, update and maintain operation plans	■	■	■	■	■	■	
2.1.3	Maintain accountability and financial responsibility	2.1.3.1	Regular Council meetings and forums are held to facilitate transparent and informed decision making, including Cue Parliament	■	■	■	■	■	■	
		2.1.3.2	The Shire is represented on key local and regional organisations	■	■	■	■	■	■	
		2.1.3.3	Develop Council appropriate policies that enable good: governance, development, services and growth	■	■	■	■	■	■	

# Leadership Objective

## Outcome 2.2 Strengthen our communities' position for the future

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
2.2.1	Effective community and stakeholder engagement	2.2.1.1	Develop a community engagement approach to guide Council engagement with the Shires residents	■	■	■	■	■	■	■
		2.2.1.2	Use print, electronic and social media to proactively engage with residents	■	■	■	■	■	■	■
		2.2.1.3	Council actively engages and works with key State and strategic partners to advocate on behalf of the Shire	■	■	■	■	■	■	■
		2.2.1.4	Ensure residents are informed of key decisions, options considered and any implications of decisions	■	■	■	■	■	■	■
2.2.2	Maintain a strong customer focus	2.2.2.1	Develop opportunities for improved customer service through the increased use of technology	■	■	■	■	■	■	■
		2.2.2.2	Monitor and follow up community requests	■	■	■	■	■	■	■
2.2.3	Provide support to community and education groups	2.2.3.1	Provide support to community and education groups	■	■	■	■	■	■	■
2.2.4	Continue to enhance the culture of our town	2.2.4.1	Continue to enhance the culture of our town	■	■	■	■	■	■	■

# Social Objective

## Outcome 3.1 Community infrastructure that meets the needs of our Residents

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years	
3.1.1	Increase affordable housing options for existing residents and to attract new families	3.1.1.1	Investigate residential development and affordable housing options	■	■	■	■	■	■		
		3.1.1.2	Development of Aged Persons units*							■	
		3.1.1.3	Build new staff houses/units		■		■			■	
		3.1.1.4	Work with State Government to ensure effective management of local housing	■	■	■	■	■	■	■	
3.1.2	Investigate opportunities to improve health services in town to provide greater and more timely access for the community	3.1.2.1	Work with State government to improve health services	■	■	■	■	■	■		
3.1.3	Provide, maintain and improve community infrastructure and facilities	3.1.3.1	Provide and maintain community buildings and facilities	■	■	■	■	■	■		
		3.1.3.2	Investigate opportunities to develop transportation options into Cue – air and road	■	■	■	■	■	■		
		3.1.3.3	Provide and maintain a Town Planning Scheme, subdivision and development control services	■	■	■	■	■	■		
		3.1.3.4	Town Hall upgrades	■							■
3.1.4	Monitor and investigate measures to ensure water sustainability	3.1.4.1	Work with Water Corporation to ensure adequate water supply	■	■	■	■	■	■		
3.1.5	Investigate renewable energy options for the district	3.1.5.1	Explore utilisation of alternative energy sources for the Cue region	■	■	■	■	■	■		

\* – 3.1.1.2 – The aged persons units are subject to grant funding and will be carried forward until funding received

# Social Objective

## Outcome 3.2 Encourage community participation and services

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
3.2.1	Develop community facilities to provide places and activities for young people	3.2.1.1	Establish a Youth Centre and explore the development of a youth related activities	■	■	■	■	■	■	
		3.2.1.2	Provide and maintain community sporting and recreational facilities	■	■	■	■	■	■	
3.2.2	Increase Aboriginal involvement and engagement in the development of the community	3.2.2.1	Explore the development and implementation of a strategy to address aboriginal housing and employment needs and which celebrates culture	■	■	■	■	■	■	
3.2.3	Encourage healthy living and social interaction	3.2.3.3	Provide public library services	■	■	■	■	■	■	
3.2.4	Support provision of emergency services, support and encourage community volunteers	3.2.4.1	Continue to support provision of emergency services and encourage community volunteers	■	■	■	■	■	■	
3.2.5	Support a safe community environment	3.2.5.1	Provide environmental health services to protect public health	■	■	■	■	■	■	
		3.2.5.2	Provide Ranger services including animal control and bushfire control	■	■	■	■	■	■	
3.2.6	Lobby to improve transport options	3.2.6.1	Lobby to improve transport options	■	■	■	■	■	■	



# Environmental Objective

## Outcome 4.1 To protect and uphold our natural environment

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
4.1.1	Support biosecurity management within our shire	4.1.1.1	Continued support for the regional vermin proof fence	■	■	■	■	■	■	
		4.1.1.2	Provide weed management services	■	■	■	■	■	■	
		4.1.1.3	Support construction of the Murchison Vermin Cell	■	■	■	■	■	■	
		4.1.1.4	Meet regularly with pastoralists, and DEC on environmental bio-security and undertake vermin and pest control activities where appropriate	■	■	■	■	■	■	
4.1.2	Encourage locals and visitors to participate in keeping our natural bushlands free of rubbish	4.1.2.1	Encourage visitors to pick up rubbish by providing bin bags	■	■	■	■	■	■	
4.1.3	Sustainable environmental protection	4.1.3.1	Provide natural resource management services	■	■	■	■	■	■	
4.1.4	Showcase and protect areas of natural significance	4.1.4.1	Support opportunities to showcase natural and environmental features of the Shire	■	■	■	■	■	■	
4.1.5	Advocate for environmental protection with regards to mining and commercial operations	4.1.5.1	EHO reviews applications to the Shire in accordance with legislative framework	■	■	■	■	■	■	

## Outcome 4.2 Protect our indigenous cultural heritage and landscape

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
4.2.1	Maintain and protect areas of cultural significance	4.2.1.1	Investigate funding to undertake education and marketing program on indigenous sites following community consultation	■	■	■	■	■	■	
4.2.2	Seek protection and recognition of sites where appropriate	4.2.2.1	Seek protection and recognition of sites where appropriate	■	■	■	■	■	■	

# Environmental Objective

## Outcome 4.3 Maintain and improve our built environment

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years	
4.3.1	Maintain, improve and renew infrastructure	4.3.1.1	Continue councils 14 year dual use pathway plan	■	■	■	■	■	■		
		4.3.1.2	Investigate funding for a deep sewerage system for Cue town site*								■
		4.3.1.3	Lobby the state for a sewerage system as a community service obligation	■	■	■	■	■	■	■	
		4.3.1.4	Continue to maintain the Shire's existing assets	■	■	■	■	■	■	■	
4.3.2	Maintain the integrity of heritage assets	4.3.2.1	Refurbish old Municipal Chambers and investigate uses		■					■	
		4.3.2.2	Manage existing building and structures to ensure they are safe and comply with legislative requirements	■	■	■	■	■	■		
4.3.3	Preserve heritage assets for future generations	4.3.3.1	Move the Great Fingall Mine office into Cue town site**							■	
		4.3.3.2	Investigate opportunities to purchase heritage buildings	■	■	■	■	■	■		
		4.3.3.3	Preservation of historic buildings	■	■	■	■	■	■		
		4.3.3.4	Continued development of the Gentlemen's Club building	■	■	■	■	■	■		

\* – 4.3.1.2 – Subject to grant funding and will be carried forward until funding received

\*\* – 4.3.3.1 – Moving the Great Fingall Mine Office is subject to grant funding and will be carried forward until funding received

# Environmental Objective

## Outcome 4.4 Optimise waste management strategies in the shire

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
4.4.1	Support recycling and explore related programs	4.4.1.1	Support recycling and explore related programs	■	■	■	■	■	■	
		4.4.1.2	Establish and implement a waste management plan							■
4.4.2	Encourage community participation in streetscape improvements	4.4.2.1	Austin Street revitalization and streetscape upgrades	■	■	■	■	■	■	
		4.4.2.2	Implement townscape revitalisation plan	■	■	■	■	■	■	
4.4.3	Promote a tidy town and surrounding bushlands	4.4.3.1	Develop a strategy for a community wide waste management education program	■	■	■	■	■	■	
4.4.4	Implement actions that reduce the amount of waste which requires disposal	4.4.4.1	Provide and maintain waste collection services and transfer stations	■	■	■	■	■	■	
		4.4.4.2	Waste Site upgrades	■	■	■	■	■	■	

## Outcome 4.5 Implement sustainability and protection resources for the future of the area

Strategy Ref	Strategies	Action No	Actions	2022-23	2023-24	2024-25	2025-26	2026-27	Ongoing	Future Years
4.5.1	Ensure local planning strategies consider the local environment	4.5.1.1	Ensure local planning strategies consider the local environment	■	■	■	■	■	■	
4.5.2	Support town and tourism strategies within the region	4.5.2.1	Formalise a strategy for the marketing of tourism	■	■	■	■	■	■	
		4.5.2.2	Continue town beautification/revitalisation projects	■	■	■	■	■	■	

# Measuring Success

The Shire will review its suite of Strategic Plans on an annual basis.

Objectives		Measures
Economic	<ul style="list-style-type: none"> <li>We can help grow the local economy</li> <li>Showcasing our attractions increases the number of people visiting the area</li> <li>Visitors stay longer in our community</li> <li>Short-term employees can reside in the Shire</li> <li>Increased customer spending and employment in the Shire</li> </ul>	<ul style="list-style-type: none"> <li>New business start ups</li> <li>Business growth</li> <li>Number of jobs in the Shire of Cue per 100 resident workers</li> <li>Increase in building approvals</li> <li>Number of visitors to the Shire</li> </ul>
Leadership	<ul style="list-style-type: none"> <li>Community contribution to how local issues are managed</li> <li>Effective communication on key decisions</li> <li>A sustainable and progressive local government</li> </ul>	<ul style="list-style-type: none"> <li>Proportion of people who have trust and confidence in council</li> <li>Proportion of people who felt confident that their say was taken into consideration</li> </ul>
Social	<ul style="list-style-type: none"> <li>Essential services help us to prosper as a community</li> <li>Increased growth and participation in our community</li> <li>Our community can more easily access the range of services they need at the time they need them</li> <li>Young people are active and contributing positively in our community</li> <li>Stronger, inclusive communities across the Shire that define our identity</li> </ul>	<ul style="list-style-type: none"> <li>Growth in Shire of Cue population</li> <li>Increase in building approvals</li> <li>Residents satisfaction with Council services</li> <li>Persons undertaking voluntary work for an organisation or group</li> </ul>
Environment	<ul style="list-style-type: none"> <li>Protection of our resources to maintain and increase productivity</li> <li>We recognise, protect and uphold the value of our natural landscape and encourage visitors to do the same</li> </ul>	<ul style="list-style-type: none"> <li>Active management of Local Government natural areas of conservation value</li> <li>Proportion of people who feel a sense of pride in their natural landscape</li> </ul>

**11. MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

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**12. MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**

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**13. NEW BUSINESS OF AN URGENT NATURE**

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**14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

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**15. CLOSURE**

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The Presiding Member thanked those present for attending the meeting and declared the meeting closed at

**To be confirmed at Ordinary Meeting on the 17 May 2022.**

**Signed:.....**

**Presiding Member at the Meeting at which time the Minutes were confirmed.**