



AGENDA
ORDINARY MEETING
OF COUNCIL

17 DECEMBER 2019

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 17 December 2019

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Rob Madson

Chief Executive Officer

17 December 2019

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.

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 _____

Councillor's Names	Councillor's Signature
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SHIRE OF CUE
Ordinary Council Meeting
AGENDA

To be held in the Council Chambers, 73 Austin Street Cue on
 Tuesday 17 December 2019 commencing at 6:30pm

1.	DECLARATION OF OPENING	7
2.	APOLOGIES AND APPROVED LEAVE OF ABSENCE	8
3.	DISCLOSURE OF MEMBERS' INTERESTS.....	8
4.	PUBLIC QUESTION TIME.....	8
5.	CONFIRMATION OF MINUTES.....	8
6.	APPLICATIONS FOR LEAVE OF ABSENCE	8
7.	DEPUTATIONS.....	8
8.	PETITIONS	8
9.	ANNOUNCEMENTS WITHOUT DISCUSSION	8
10.	REPORTS	9
10.1	ACCOUNTS & STATEMENTS OF ACCOUNTS	9
10.2	FINANCIAL STATEMENT	11
10.3	2018 – 2019 ANNUAL REPORT	13
10.4	CLOSURE OF LANE	19
10.5	COMMON SEAL APPLICATION	21
11.	MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	23
12	MOTIONS FOR CONSIDERATION AT THE NEXT MEETING	23
13.	NEW BUSINESS OF AN URGENT NATURE.....	23
14	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	23
15	CLOSURE.....	23

1. DECLARATION OF OPENING

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 Fred Spindler

Councillor Liz Houghton

STAFF:

Mr Rob Madson, Chief Executive Officer

Mr Richard Towell, Deputy Chief Executive Officer

GALLERY:

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

Mrs Janelle Duncan, Executive Assistant

3. DISCLOSURE OF MEMBERS' INTERESTS

4. PUBLIC QUESTION TIME

5. CONFIRMATION OF MINUTES

Council Decision:

Voting Requirement: Simple Majority

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 19 November 2019 are confirmed as a true and correct record of the meeting.

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DEPUTATIONS

8. PETITIONS

9. ANNOUNCEMENTS WITHOUT DISCUSSION

10. REPORTS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 13 December 2019

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 17 December 2019 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 November 2019.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Nil.

Officer’s Recommendation:

Voting Requirement: Simple Majority

That Council endorse the payments for the period 1 November 2019 to 30 November 2019 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

Municipal Fund Bank	EFTs	7908 – 7990	\$488,427.47
Direct Debit Fund Transfer			\$ 25,533.79
Payroll			\$100,068.39
BPAY			\$ 11,032.27
Cheques			\$ -
Total			\$625,061.92

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

APPENDIX 1

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
	Direct Debit						
1	Direct Debit	02/11/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 909.80	1	FEE
2	Direct Debit	02/11/2019	1 - CBA MERCHANT FEE	BANK FEES	- 71.59	1	FEE
3	Direct Debit	15/11/2019	2 - BANK FEES	BANK FEES	- 41.87	1	FEE
4	Direct Debit	15/11/2019	2 - BANK FEES	BANK FEES	- 8.47	1	FEE
5	Direct Debit	15/11/2019	2 - BANK FEES	BANK FEES	- 31.54	1	FEE
6	Direct Debit	22/11/2019	Caltex Australia Petroleum Pty Ltd	Fuel card purchases October 2019 (\$1,231.88)	- 1,231.88	1	CSH
7	Direct Debit	20/11/2019	Super Choice	Superannuation Contributions	- 23,238.64		CSH
8					- 25,533.79		
9							
10	EFT						
11	EFT7908	13/11/2019	Burnell Investments Pty Ltd	Hire of Crane for Works on Depot Cover & Heritage Museum at CRC 22/10/19 - 23/10/19 (\$1,100.00)	- 1,100.00	1	CSH
12	EFT7909	13/11/2019	CS Legal	Office Disbursements for LGA sale - 6 Dowley St Cue (\$467.38), 52A Stewart St Cue (\$408.05), 41 Wittenoom St Cue (\$145.24)	- 1,020.67	1	CSH
13	EFT7910	13/11/2019	Easifleet	Novated Lease for Staff Member October 2019 (\$1,213.27)	- 1,213.27	1	CSH
14	EFT7911	13/11/2019	Fast Finishing Services WA	Binding of Council Minutes Plus Postage (\$250.80)	- 250.80	1	CSH
15	EFT7912	13/11/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 26/10/19 (\$286.51)	- 286.51	1	CSH
16	EFT7913	13/11/2019	Landgate	Mining Tenements Chargeable 7/9/19 - 3/10/19 (\$56.00)	- 56.00	1	CSH
17	EFT7914	13/11/2019	Pragma Lawyers	Professional Fees for Matter No SCUE01 - October 2019 (\$852.50)	- 852.50	1	CSH
18	EFT7915	13/11/2019	URL Networks Pty Ltd	VOIP Landline Usage & Charges October 2019 (\$117.43)	- 117.43	1	CSH
19	EFT7916	13/11/2019	Winc Australia Pty Ltd	3 x Box Dilmah Teabags 300pk for Office (\$67.74)	- 67.74	1	CSH
20	EFT7917	15/11/2019	AVS Engineering	Manufacture of new bucket ram for P82 - Samsung Excavator (\$2,117.50)	- 2,117.50	1	CSH
21	EFT7918	15/11/2019	Abrolhos Steel	Angle, flat bar steel sections for P51 - CAT D6 Dozer (\$1,793.98)	- 1,793.98	1	CSH
22	EFT7919	15/11/2019	Central West Pump Service	Supply of riser, anode for bore pump for Parks and Reserves (\$104.50)	- 104.50	1	CSH

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
23	EFT7920	15/11/2019	Elite Electrical Contracting	Install timer switch for lighting at Sports Courts (\$506.00), Labour to connect power to Old Bank of NSW building, connect power to CCTV camera at bank (\$231.00)	- 737.00	1	CSH
24	EFT7921	15/11/2019	Hoist Sales & Hydraulic Repairs	Pump for P38 - Iveco Cabover Prime Mover (\$1,084.60)	- 1,084.60	1	CSH
25	EFT7922	15/11/2019	Midwest Mowers and Small Engines	Blades for P18 - Self Propelled Mowers (\$78.00)	- 78.00	1	CSH
26	EFT7923	15/11/2019	Statewide Bearings	Air filters for P38 - Iveco Cabover Prime Mover, P61 Mack Prime Mover, Fuel, Oil filters for P35 - Airport Terminal Genset, P43 - Airport Lighting Genset (\$657.32)	- 657.32	1	CSH
27	EFT7924	15/11/2019	Truckline - Geraldton	Brake boosters for P47 - Tri Axle Side Tipper (\$220.00)	- 220.00	1	CSH
28	EFT7925	15/11/2019	Western Independent Foods	Food, serving supplies for Depot Staff Amenities, Paper towels, toilet paper for Depot, Freight expense for delivery of valve boxes for Airport Lighting (\$382.56)	- 382.56	1	CSH
29	EFT7926	15/11/2019	AV Truck Services Pty Ltd	Labour and repairs to Iveco Longnose Prime Mover (\$3,137.95)	- 3,137.95	1	CSH
30	EFT7927	15/11/2019	Atom Supply	Protective equipment for outside crew - boots (\$197.51)	- 197.51	1	CSH
31	EFT7928	15/11/2019	Geraldton Mower Repair & Specialist	Starter cord cover for P21 - Blower Vac (\$119.20)	- 119.20	1	CSH
32	EFT7929	15/11/2019	Grants Empire	Grant application fee for Qfest 2020 (\$528.00)	- 528.00	1	CSH
33	EFT7930	15/11/2019	Great Northern Rural Services	Sprinklers for Oval (\$857.36), Roll of LD poly pipe (\$57.93), Spike sprinklers, roll of LD poly pipe, clamps (\$162.66)	- 1,077.95	1	CSH
34	EFT7931	15/11/2019	JR & A Hersey Pty Ltd	Bag of rags, various GJ kits, box of wiper blade refills for Workshop, whipper snipper cord, protective clothing for outside crew - safety glasses (\$751.85), Water cooler jugs for Outside Crew, HD D shackle, spray bottles for Workshop (\$201.46)	- 953.31	1	CSH
35	EFT7932	15/11/2019	Toll Ipec Pty Ltd	Freight expense for delivery of sealing kit for P82 - Samsing Excavator (\$13.82)	- 13.82	1	CSH
36	EFT7933	15/11/2019	Truckline - Geraldton	ABS brake unit for P38 - Iveco Cabover Prime Mover (\$249.00)	- 249.00	1	CSH

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
37	EFT7934	15/11/2019	Worldwide Printing Solutions Perth QV1	Box of perforated rates notices (\$499.00)	- 499.00	1	CSH
38	EFT7935	15/11/2019	Atom Supply	Protective clothing for Outside Crew - Boots (\$171.70)	- 171.70	1	CSH
39	EFT7936	15/11/2019	GLEEMAN TRUCK PARTS	Hoses, fan belt, o rings, gaskets for P61 - Mack Prime Mover (\$1,564.35)	- 1,536.84	1	CSH
40	EFT7937	15/11/2019	Great Southern Fuel Supplies	Purchase and delivery of 11,009L of diesel delivered to Shire Depot (\$15,784.04)	- 15,784.04	1	CSH
41	EFT7938	15/11/2019	Hille, Thompson & Delfos Surveyors & Planners	Labour for survey of airport lighting setout, road levels on Wittenoom St (\$2,648.25)	- 2,648.25	1	CSH
42	EFT7939	15/11/2019	Mark Smith Pty Ltd	Repairs to sewerage pump station at CRC Building (\$1,798.23)	- 1,798.23	1	CSH
43	EFT7940	15/11/2019	Toll Ipec Pty Ltd	Freight expense for delivery of fan motor, door glass, seal for P70 - CAT 12M Grader, door glass for P46 - CAT 950G Loader, chlorine tubs for Water Park (\$393.33), bushes and pins for P46 - CAT 950G Loader, sending bucket ram for repair for P82 - Samsung Excavator (\$257.85), Toner Cartridges for Printing Supplies (\$25.03), Office Supplies for Shire Office, Toilet Paper, Jif for Tourist Park, Paper Towels for Hall (\$342.58)	- 1,018.79	1	CSH
44	EFT7941	15/11/2019	Western Independent Foods	Freight expense for delivery of starter reel cover for P21 - Blower Vac, Water jugs, protective clothing for outside crew - boots (\$37.60)	- 37.60	1	CSH
45	EFT7942	15/11/2019	Parkitect Australia Pty Ltd	Remainder of payment for Blue World Cup Modular Pump Track for Skate Park (\$37,070.00)	- 37,070.00	1	CSH
46	EFT7943	15/11/2019	Sports Surfaces	Resurfacing, remedial works, line marking of Sports Courts (\$31,059.60)	- 31,059.60	1	CSH
47	EFT7944	21/11/2019	Australian Taxation Office	BAS Payment October 2019 (\$1,951.00)	- 1,951.00	1	CSH
48	EFT7945	21/11/2019	Cue Community Resource Centre Inc	Loan for Heritage Centre concrete pad construction (\$29,350.20), Loan for construction of Heritage Centre building (\$11,105.60)	- 40,455.80	1	CSH
49	EFT7946	21/11/2019	Australia's Golden Outback	Fee for Shire of Cue Editorial in 2020 Australia's Golden Outback Holiday Planner (\$1,675.00)	- 1,675.00	1	CSH
50	EFT7947	21/11/2019	Badimia Land Aboriginal Corporation	Refund of Shire Hall bond fee for funeral service (\$540.00)	- 540.00	1	CSH

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
51	EFT7948	21/11/2019	CS Legal	Professional fees for application for revestment of land - 109 Austin St (\$278.88), Debt Recovery of Case Reference A7004 (\$185.00)	- 463.88	1	CSH
52	EFT7949	21/11/2019	Canine Control	Supply of firebreak inspection services to Shire of Cue 2019 (\$5,000.00)	- 5,000.00	1	CSH
53	EFT7950	21/11/2019	Civic Legal	Professional fees for matter number SBB/150937 (\$1,647.63)	- 1,647.53	1	CSH
54	EFT7951	21/11/2019	Professional Pc Support Pty Ltd	Computing/consultancy managed services December 2019 (\$1,903.00)	- 1,903.00	1	CSH
55	EFT7952	21/11/2019	Trepheene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue 19/10/19, 21/10/19 (\$1,466.94)	- 1,466.94	1	CSH
56	EFT7953	21/11/2019	Wellington Electrical	Repair faulty light switch at CRC building (\$126.50)	- 126.50	1	CSH
57	EFT7954	27/11/2019	ELIZABETH HOUGHTON	Ordinary Council meeting 19/11/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
58	EFT7955	27/11/2019	Frederick William Spindler	Ordinary Council meeting 19/11/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
59	EFT7956	27/11/2019	Ian W Dennis	Ordinary Council meeting 19/11/19 (\$238.00), ICT Allowance (\$290.00), LEMC meeting (\$119.00)	- 647.00	1	CSH
60	EFT7957	27/11/2019	Janelle Duncan	Reimbursement for Christmas decorations for Christmas Function, USB drives for Councillors (\$211.75)	- 211.75	1	CSH
61	EFT7958	27/11/2019	Janet Wicks	Reimbursement for travel costs to Bittawindi for QFest meeting on 1/10/19 (\$187.20)	- 187.20	1	CSH
62	EFT7959	27/11/2019	John (JC) Curtin	Reimbursement for cutting fluid, super drill, rota broach sharpening purchased for Workshop (\$265.00)	- 265.00	1	CSH
63	EFT7960	27/11/2019	Leonie Fitzpatrick	Ordinary Council meeting 19/11/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
64	EFT7961	27/11/2019	MALCOLM WAYNE TAYLOR	Reimbursement for payment of electricity bill dated 17/10/19 (\$102.65)	- 102.65	1	CSH
65	EFT7962	27/11/2019	RICHARD DAVID TOWELL	Reimbursement for travel expenses, meals for LG Professionals Conference, Diesel for P2 - DCEO Mitsubishi Pajero (\$1,480.33)	- 1,480.33	1	CSH

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
66	EFT7963	27/11/2019	ROSS WILLIAM PIGDON	Ordinary Council meeting 19/11/19 (\$490.00), ICT Allowance (\$290.00), LEMC meeting (\$119.00), Presidents Allowance (\$908.00)	- 1,807.00	1	CSH
67	EFT7964	27/11/2019	AMD Chartered Accountants	Audit of Roads to Recovery annual report (\$715.00), Sign off of Deferred Pensioner Rates Certification (\$440.00)	- 1,155.00	1	CSH
68	EFT7965	27/11/2019	Grants Empire	Grant application for QFest - Regional Events (\$660.00), Review Westpac funding application - Payment 1 of 2 (\$198.00), Grant applications for QFest - LotteryWest (\$330.00)	- 1,188.00	1	CSH
69	EFT7966	27/11/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue for week ending 2/11/19 (\$952.17), week ending 9/11/19 (\$286.75)	- 1,238.92	1	CSH
70	EFT7967	27/11/2019	Lucid Economics	Economic Impact Study for Unassisted Living Facilities (\$4,818.00)	- 4,818.00	1	CSH
71	EFT7968	27/11/2019	Pest-A-Kill WA	Six montly pest service 6/11/19 (\$3,144.50)	- 3,144.50	1	CSH
72	EFT7969	27/11/2019	Winc Australia Pty Ltd	Office supplies including sticky notes, hole punch, batteries, sticky labels, markers (\$302.81)	- 302.81	1	CSH
73	EFT7970	27/11/2019	Australia Post	Postage supply for period ending 31/10/19 (\$268.42)	- 268.42	1	CSH
74	EFT7971	27/11/2019	BOC Limited	Swap of CO2 G size gas cylinder for Workshop (\$38.28)	- 38.28	1	CSH
75	EFT7972	27/11/2019	Beeline Services	Hire of rocksaw to cut trenches at airport, Chesson St, Marshall St (\$3,877.50)	- 3,877.50	1	CSH
76	EFT7973	27/11/2019	Cue Community Resource Centre Inc	Printing of Dryblower for September, October, November 2019 (\$2,100.00)	- 2,100.00	1	CSH
77	EFT7974	27/11/2019	Cue Roadhouse & General Store	20.8L of petrol for P19 - whipper snippers, 5x bags killer python lollies, 4L milk, can of fly spray for Vet Programme, 17.53L of petrol for P29 - Polaris Ranger, 9.3L of petrol for Tourist Park clean up, 2x packs of cookies for meeting (\$132.94)	- 132.94	1	CSH
78	EFT7975	27/11/2019	Geraldton Saw Doctor & Sharpening	Chainsaw sharpener, 41mm annular cutter for Workshop (\$617.87)	- 617.87	1	CSH

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
79	EFT7976	27/11/2019	Kleenheat Gas	1x Annual 45kg gas cylinder fee 1/10/19 for 23 Allen St, 2x Annual 45kg gas cylinder fee 1/10/19 for 47 Marshall St, 2x Annual 45kg gas cylinder fee 1/10/19 for 15 Allen St, Bulk LPG refill for Touist Park 16/10/19 (\$452.40)	- 452.40	1	CSH
80	EFT7977	27/11/2019	Midwest Fire Protection Service & Eye Spy Security	Smoke bombs for P84 - JCB IT Carrier (\$64.02)	- 64.02	1	CSH
81	EFT7978	27/11/2019	WesTrac	Right hand door glass for P46 - CAT 950G Loader (\$181.18)	- 181.18	1	CSH
82	EFT7979	27/11/2019	Western Independent Foods	Toilet paper for Public Conveniences, Shire Hall, Admin Building, Tissues for Depot, Admin Building (\$130.68)	- 130.68	1	CSH
83	EFT7980	27/11/2019	Boya Equipment	Glass, rubber strip, freight expense for P76 - Kubota Tractor (\$579.08)	- 579.08	1	CSH
84	EFT7981	27/11/2019	Bunnings Group Limited	Supplies including timber, gyprock boards, bondcrete, plaster, paint roller sleeve for Shire Hall Upgrade, Rubber surfacing for Playground, Command Strips for Depot (\$2,449.78)	- 2,449.78	1	CSH
85	EFT7982	27/11/2019	GLEEMAN TRUCK PARTS	Hoses for P61 - Mack Prime Mover (\$68.41)	- 68.41	1	CSH
86	EFT7983	27/11/2019	Great Northern Rural Services	Fence posts for Traffic Signage (\$404.80)	- 404.80	1	CSH
87	EFT7984	27/11/2019	Great Southern Fuel Supplies	Purchase and delivery of 10,499L of diesel to Shire Depot (\$14,604.74)	- 14,604.74	1	CSH
88	EFT7985	27/11/2019	Hare and Forbes	Band saw blades for Workshop (\$21.60)	- 21.60	1	CSH
89	EFT7986	27/11/2019	Neil Barnden	Contractor works for Shire of Cue 25/10/19 - 17/11/19 (\$8,778.00)	- 8,778.00	1	CSH
90	EFT7987	27/11/2019	Sigma Chemicals	Drums of liquid chlorine, UV tube assembly for Water Park (\$1,086.64)	- 1,086.64	1	CSH
91	EFT7988	27/11/2019	Simbay Tyre Distributors (WA) Pty Ltd	Tyres for various vehicles and heavy trucks (\$2,492.60)	- 2,492.60	1	CSH
92	EFT7989	27/11/2019	Tutt Bryant Equipment	Stop solenoid for P83 - Amman Pedestrian Roller (\$177.40)	- 177.40	1	CSH
93	EFT7990	28/11/2019	Scania Australia	Purchase of new Scania G500 Prime Mover, less trade in of P72 - Iveco Daycab Prime Mover (\$266,200.00), Registration costs for P87 - Scania G500 Prime Mover (\$298.15)	- 266,498.15	1	CSH
94					- 488,427.47		
95							

List of Accounts Paid November 2019							
		Date	Name	Description	Amount	Bank	Type
96	BPAY						
97	BPAY	12/11/2019	Horizon Power	Electricity supply for 31 days from 1/10/19 to 31/10/19 Street Lighting (\$2,961.31)	- 2,961.31	1	CSH
98	BPAY	21/11/2019	TELSTRA CORPORATION LTD	Mobile phone usage and charges Oct 2019 (\$468.76)	- 468.76	1	CSH
99	BPAY	22/11/2019	Horizon Power	Electricity supply for Tourist Park for period 5/9/19 - 6/11/19 (\$5,727.13)	- 5,727.13	1	CSH
100	BPAY	28/11/2019	TELSTRA CORPORATION LTD	Tourist Park landline usage and charges for November 2019 (\$55.14), Landline phone usage and charges for Shire of Cue November 2019 (\$1,062.01)	- 1,117.15	1	CSH
101	BPAY	28/11/2019	Pivotel Satellite Pty Limited	Satellite phone usage and charges for Shire of Cue for November 2019 (\$150.00)	- 150.00	1	CSH
102	BPAY	03/11/2019	DHS Official Administered Receipts CSA Account	Payroll deductions	- 303.96	1	CSH
103	BPAY	17/11/2019	DHS Official Administered Receipts CSA Account	Payroll deductions	- 303.96	1	CSH
					- 11,032.27		
	Payroll						
	Payroll	06/11/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 52,761.79	1	PAY
	Payroll	20/11/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 47,306.60	1	PAY
					- 100,068.39		
				TOTAL PAYMENTS	- 625,061.92		
				Total Direct Debits	- 25,533.79		
				Total EFTs	- 488,427.47		
				Total BPAY	- 11,032.27		
				Total Cheque	-		
				Total Payroll	- 100,068.39		
				TOTAL PAYMENTS	- 625,061.92		

10.2 FINANCIAL STATEMENT

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Richard Towell – Deputy Chief Executive Officer
 DATE: 13 December 2019

Matters for Consideration:

The Statement of Financial Activity for the period ended 30 November 2019 including the following reports:

- Statement of Financial Activity
- Significant Accounting Policies
- Graphical Representation – Source Statement of Financial Activity
- Net Current Funding Position
- Cash and Investments
- Major Variances
- Budget Amendments
- Receivables
- Grants and Contributions
- Cash Backed Reserve
- Capital Disposals and Acquisitions
- Trust Fund

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 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete 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 Statement of Financial Activity is for the month of November 2019.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

RSM Australia Pty Ltd.

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended 30 November 2019, as presented at [Appendix 2](#).

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

APPENDIX 2



Shire of Cue

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

T +61 (0) 8 9943 0988

www.cue.wa.gov.au

SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 November 2019

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2019
CONTENTS PAGE

General

Note

Compilation Report

Executive Summary

Financial Statements

Statement of Comprehensive Income by Nature or Type

Statement of Comprehensive Income by Program

Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies Note 1

Explanation of Material Variances Note 2

Net Current Funding Position Note 3

Cash and Investments Note 4

Trust Fund Note 5

Receivables Note 6

Cash Backed Reserves Note 7

Capital Disposals Note 8

Capital Acquisitions Note 9

Rating Information Note 10

Information on Borrowings Note 11

Grants and Contributions Note 12

Budget Amendments Note 13

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Cue

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Cue, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Cue and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

Date 12th December 2019

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2019
EXECUTIVE SUMMARY

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34.*

Overview

Summary reports and graphical progressive graphs are provided on pages 3 - 4. Data is displayed as Year to Date (YTD) where applicable.

Statement of Financial Activity by Nature or Type and Reporting Program

Are presented on pages 5 - 6 and shows a surplus as at 30 November 2019 of \$5,221,197.

Items of Significance

The material variance adopted by the Shire of Cue for the 2019/20 year is \$25,000 or 10%, whichever is greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. The remaining items considered to be of material variance are disclosed in Note 2.

Significant Revenue and Expenditure

Capital Expenditure	Variance
Land and Buildings	▲ \$1,173,215 See Note 9 (Timing of projects)
Plant and Equipment	\$8,335 See Note 9 (Timing of plant replacement)
Infrastructure - Roads	▲ \$334,404 See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	▲ \$404,132 See Note 9 (Timing of projects)
Capital Revenue	
Non-operating Grants, Subsidies and Contributions	▼ (\$539,720) Timing of grants and contributions

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
GROH Houses	0%	980,000	408,330	4,244
Old Railway Building and Youth Centre	0%	513,000	213,745	-
Caravan Park House and Office	0%	400,000	166,665	-
Cue-Beringarra Road	0%	150,000	62,500	-
Deep Sewerage Plan	0%	240,000	100,000	-
	0%	2,283,000	951,240	4,244
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	40%	1,390,264	579,265	561,077
Non-operating Grants, Subsidies and Contributions	3%	1,410,545	587,720	48,000
	22%	2,800,809	1,166,985	609,077
Rates Levied				
	102%	2,337,128	2,363,963	2,389,717

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Collected / Completed %	Prior Year 30 Nov 18 \$	Current Year 30 Nov 19 \$
Adjusted Net Current Assets	169%	3,088,597	5,221,197
Cash and Equivalent - Unrestricted	221%	2,077,356	4,593,636
Cash and Equivalent - Restricted	94%	6,108,955	5,721,053
Receivables - Rates	86%	802,624	694,070
Receivables - Other	13%	408,142	52,909
Payables	73%	154,090	113,048

% - Compares current YTD actuals to prior Year actuals

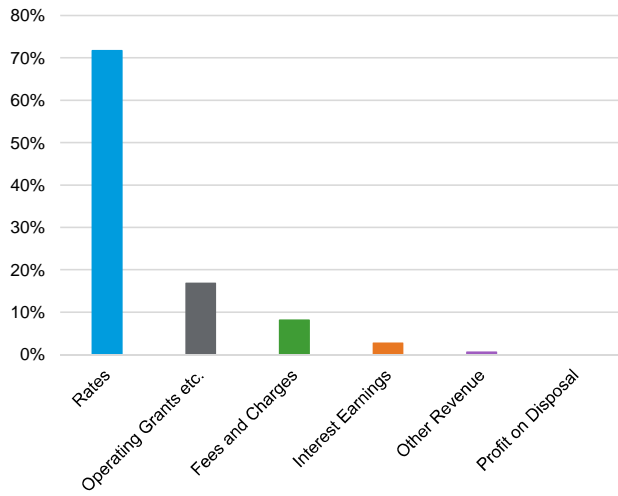
Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

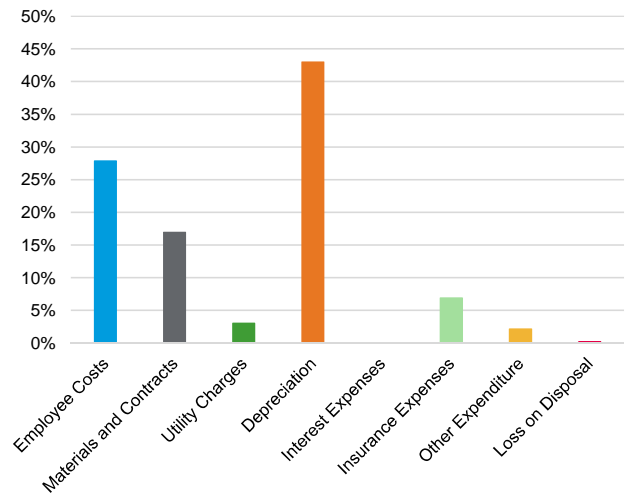
Prepared by: Glenn Boyes
Reviewed by: Travis Bate
Date prepared: 12-Dec-19

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2019
SUMMARY GRAPHS

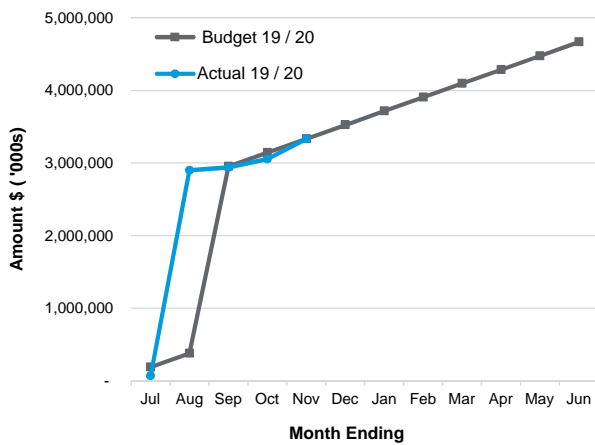
Operating Revenue



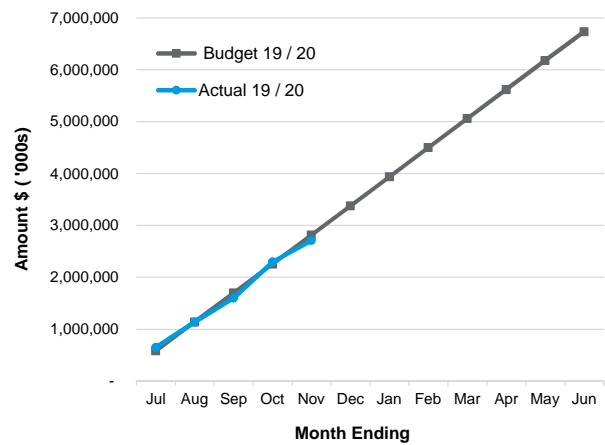
Operating Expenditure



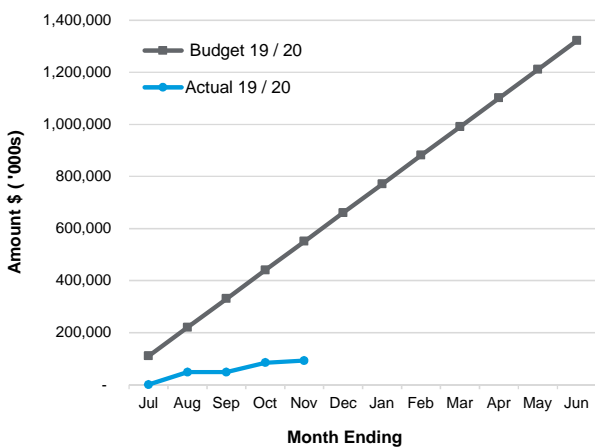
Operating Revenues (Refer Note 2)



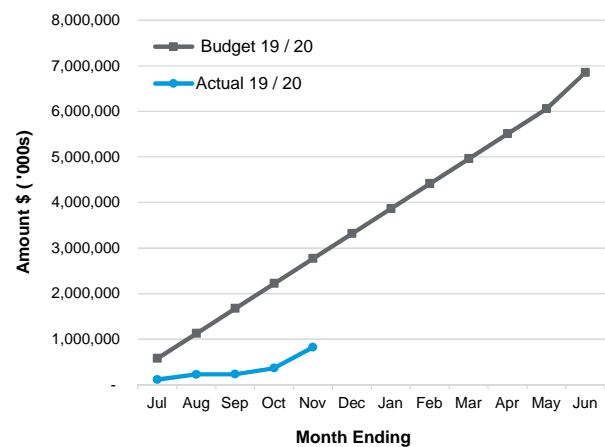
Operating Expenses (Refer Note 2)



Capital Revenues (Refer Note 2)



Capital Expenses (Refer Note 2)



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

SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 November 2019
NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Opening Funding Surplus / (Deficit)	3	3,291,633	3,291,633	3,220,738			
Revenue from Operating Activities							
Rates	10	2,337,128	2,363,963	2,389,717	25,754	1.09%	▲
Operating Grants, Subsidies and Contributions	12(a)	1,390,264	579,265	561,077	(18,188)	(3.14%)	
Fees and Charges		599,780	249,845	269,911	20,066	8.03%	
Interest Earnings		184,500	76,870	91,096	14,226	18.51%	
Other Revenue		89,400	37,235	20,080	(17,155)	(46.07%)	
Profit on Disposal of Assets	8	64,606	-	-	-		
		4,665,678	3,307,178	3,331,882			
Expenditure from Operating Activities							
Employee Costs		(1,859,507)	(774,595)	(755,200)	19,395	2.50%	
Materials and Contracts		(1,396,758)	(581,130)	(459,662)	121,468	20.90%	▲
Utility Charges		(286,300)	(119,200)	(81,478)	37,722	31.65%	▲
Depreciation on Non-current Assets		(2,809,062)	(1,170,395)	(1,165,942)	4,453	0.38%	
Interest Expenses		(8,800)	-	-	-		
Insurance Expenses		(162,850)	(67,805)	(187,510)	(119,705)	(176.54%)	▼
Other Expenditure		(225,700)	(108,595)	(58,002)	50,593	46.59%	▲
Loss on Disposal of Assets	8	(11,432)	-	(5,157)	(5,157)		
		(6,760,409)	(2,821,720)	(2,712,952)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		2,809,062	1,170,395	1,165,942			
(Profit) / Loss on Asset Disposal	8	(53,174)	-	5,157			
Movement Deferred Pensioner Rates		-	-	-			
Net Amount provided from Operating Activities		661,157	1,655,853	1,790,029			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12(b)	1,410,545	587,720	48,000	(539,720)	(91.83%)	▼
Proceeds from Disposal of Assets	8	210,000	87,500	44,364	(43,136)	(49.30%)	▼
Land and Buildings	9(a)	(3,260,500)	(1,254,385)	(81,170)	1,173,215	93.53%	▲
Plant and Equipment	9(b)	(813,000)	(338,750)	(330,415)	8,335	2.46%	
Furniture and Equipment	9(c)	(60,000)	(24,995)	-	24,995	100.00%	
Infrastructure Assets - Roads	9(d)	(1,083,400)	(451,405)	(117,001)	334,404	74.08%	▲
Infrastructure Assets - Other	9(e)	(1,637,500)	(697,165)	(293,033)	404,132	57.97%	▲
Net Amount provided from Investing Activities		(5,233,855)	(2,091,480)	(729,255)			
Financing Activities							
Proceeds from New Debentures	11	980,000	408,330	980,000	571,670	140.00%	▲
Transfer from Reserves	7	809,200	-	-	-		
Repayment of Debentures	11	(45,000)	-	-	-		
Transfer to Reserves		(463,135)	-	(40,316)	(40,316)		▲
Net Amount provided from Financing Activities		1,281,065	408,330	939,684			
Closing Funding Surplus / (Deficit)	3	-	3,264,336	5,221,197			

* - Indicates a variance between YTD Budget and YTD Actual data as per the adopted materiality threshold. Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 November 2019
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Opening Funding Surplus / (Deficit)	3	3,291,633	3,291,633	3,220,738			
Revenue from Operating Activities							
Governance		-	-	-	-		
General Purpose Funding - Rates	10	2,337,128	2,363,963	2,389,717	25,754	1.09%	▲
General Purpose Funding - Other		1,150,464	479,345	557,202	77,857	16.24%	▲
Law, Order and Public Safety		10,500	4,370	6,718	2,348	53.72%	
Health		500	205	1,088	883	430.82%	
Housing		25,480	10,605	9,800	(805)	(7.59%)	
Community Amenities		85,500	35,605	68,749	33,144	93.09%	▲
Recreation and Culture		7,000	2,905	3,842	937	32.24%	
Transport		557,106	205,205	140,349	(64,856)	(31.61%)	▼
Economic Services		371,200	154,655	107,183	(47,472)	(30.70%)	▼
Other Property and Services		120,800	50,320	47,235	(3,085)	(6.13%)	
		4,665,678	3,307,178	3,331,882			
Expenditure from Operating Activities							
Governance		(408,911)	(167,430)	(125,646)	41,784	24.96%	▲
General Purpose Funding		(251,573)	(101,590)	(82,472)	19,118	18.82%	
Law, Order and Public Safety		(81,399)	(33,470)	(31,317)	2,153	6.43%	
Health		(92,201)	(38,155)	(14,684)	23,471	61.51%	
Education and Welfare		(16,955)	(7,005)	(1,178)	5,827	83.18%	
Housing		(259,910)	(103,755)	(87,536)	16,219	15.63%	
Community Amenities		(400,186)	(164,180)	(125,699)	38,481	23.44%	▲
Recreation and Culture		(988,224)	(420,060)	(253,986)	166,074	39.54%	▲
Transport		(3,503,931)	(1,449,790)	(1,538,701)	(88,911)	(6.13%)	▼
Economic Services		(696,558)	(287,690)	(254,231)	33,459	11.63%	▲
Other Property and Services		(60,561)	(48,595)	(197,502)	(148,907)	(306.42%)	▼
		(6,760,409)	(2,821,720)	(2,712,952)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		2,809,062	1,170,395	1,165,942			
(Profit) / Loss on Asset Disposal	8	(53,174)	-	5,157			
Movement Deferred Pensioner Rates		-	-	-			
Net Amount provided from Operating Activities		661,157	1,655,853	1,790,029			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12(b)	1,410,545	587,720	48,000	(539,720)	(91.83%)	▼
Proceeds from Disposal of Assets	8	210,000	87,500	44,364	(43,136)	(49.30%)	▼
Land and Buildings	9(a)	(3,260,500)	(1,254,385)	(81,170)	1,173,215	93.53%	▲
Plant and Equipment	9(b)	(813,000)	(338,750)	(330,415)	8,335	2.46%	
Furniture and Equipment	9(c)	(60,000)	(24,995)	-	24,995	100.00%	
Infrastructure Assets - Roads	9(d)	(1,083,400)	(451,405)	(117,001)	334,404	74.08%	▲
Infrastructure Assets - Other	9(e)	(1,637,500)	(697,165)	(293,033)	404,132	57.97%	▲
Net Amount provided from Investing Activities		(5,233,855)	(2,091,480)	(729,255)			
Financing Activities							
Proceeds from New Debentures	11	980,000	408,330	980,000	571,670	140.00%	▲
Transfer from Reserves	7	809,200	-	-	-		
Repayment of Debentures	11	(45,000)	-	-	-		
Transfer to Reserves		(463,135)	-	(40,316)	(40,316)		▲
Net Amount provided from Financing Activities		1,281,065	408,330	939,684			
Closing Funding Surplus / (Deficit)	3	-	3,264,336	5,221,197			

* - Indicates a variance between YTD Budget and YTD Actual data as per the adopted materiality threshold. Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CUE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 30 November 2019
CAPITAL ACQUISITIONS

	Note	Annual Budget (d) \$	YTD Actual New / Upgrade (a) \$	YTD Actual Renewal (b) \$	YTD Actual Total (c) = (a) + (b) \$	Variance (d) - (c) \$
Asset Group						
Land and Buildings	9(a)	3,260,500	41,207	39,963	81,170	(3,179,330)
Plant and Equipment	9(b)	813,000	-	330,415	330,415	(482,585)
Furniture and Equipment	9(c)	60,000	-	-	-	(60,000)
Infrastructure Assets - Roads	9(d)	1,083,400	-	117,001	117,001	(966,399)
Infrastructure Assets - Other	9(e)	1,637,500	217,573	75,460	293,033	(1,344,467)
Total Capital Expenditure		6,854,400	258,780	562,839	821,619	(6,032,781)
Capital Acquisitions Funded by:						
Capital Grants and Contributions		1,410,545			48,000	
Borrowings		-			-	
Other (Disposals and C/Fwd)		210,000			44,364	
Council Contribution - From Reserves		809,200			-	
Council Contribution - Operations		4,424,655			729,255.45	
Total Capital Acquisitions Funding		6,854,400			821,619	

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

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 and 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 5.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) 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 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.

(g) 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.

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. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage Piping	100 years
Water Supply Piping and Drainage Systems	75 years
Parks and Ovals	12 to 35 years
Other Infrastructure	12 to 60 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings (Continued)

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (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.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(q) Program Classifications (Function / Activity)

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

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 AND 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 THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

2. EXPLANATION OF MATERIAL VARIANCES

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

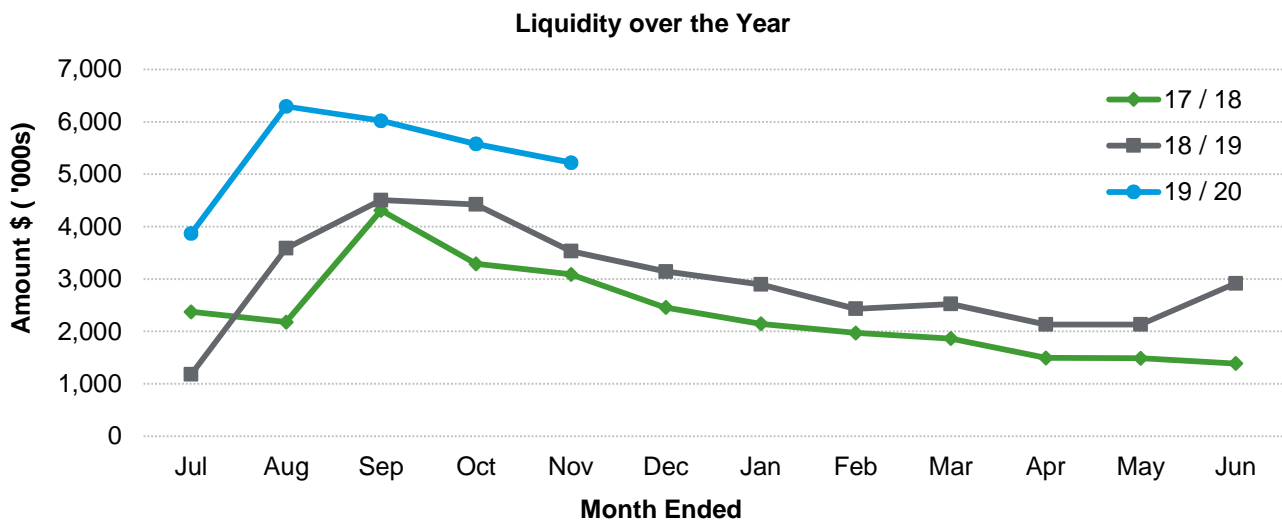
The material variance adopted by Council for the 2019/20 year is \$25,000 or 10% whichever is the greater.

Reporting Program	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
General Purpose Funding - Rates	25,754	1.09%	▲	Timing	Interim rates revenue
General Purpose Funding - Other	77,857	16.24%	▲	Timing	Timing of Federal Assistance Grants
Community Amenities	33,144	93.09%	▲	Timing	Budget profile for rubbish fees
Transport	(64,856)	(31.61%)	▼	Timing	Timing of road maintenance contributions
Economic Services	(47,472)	(30.70%)	▼	Timing	Timing of commercial property rentals and reimbursements
Operating Expense					
Governance	41,784	24.96%	▲	Timing	Expenditure less than budgeted
Community Amenities	38,481	23.44%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	166,074	39.54%	▲	Timing	Expenditure less than budgeted
Transport	(88,911)	(6.13%)	▼	Timing	Timing of roads maintenance expense
Economic Services	33,459	11.63%	▲	Timing	Expenditure less than budgeted
Other Property and Services	(148,907)	(306.42%)	▼	Timing	Timing of insurance renewals, labour and plant allocations
Capital Revenues					
Non-operating Grants etc.	(539,720)	(91.83%)	▼	Timing	Timing of grants and contributions
Proceeds from Disposal of Assets	(43,136)	(49.30%)	▼	Timing	Timing of sale of assets
Capital Expenses					
Land and Buildings	1,173,215	93.53%	▲	Timing	See Note 9 (Timing of projects)
Infrastructure - Roads	334,404	74.08%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	404,132	57.97%	▲	Timing	See Note 9 (Timing of projects)
Financing					
Proceeds from New Debentures	571,670	140.00%	▲	Timing	Budget profile of loan funds received 01 July 2019
Transfer to Reserves	(40,316)		▲	Timing	Transfers to reserves undertaken with term deposit renewal
Nature or Type	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
Rates	25,754	1.09%	▲	Timing	Interim rates revenue
Operating Expense					
Materials and Contracts	121,468	20.90%	▲	Timing	Expenditure less than budgeted
Utility Charges	37,722	31.65%	▲	Timing	Expenditure less than budgeted
Insurance Expenses	(119,705)	(176.54%)	▼	Timing	Timing of expenditure, budget profile
Other Expenditure	50,593	46.59%	▲	Timing	Expenditure less than budgeted

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Nov 19 \$	Prior Year Closing 30 Jun 19 \$	This Time Last Year 30 Nov 18 \$
Current Assets				
Cash Unrestricted	4	4,593,636	2,124,198	2,077,356
Cash Restricted	4	5,721,053	5,680,737	6,108,955
Receivables - Rates	6(a)	694,070	325,821	802,624
Receivables - Other	6(b)	52,909	120,383	408,142
Interest / ATO Receivable		47,573	36,214	35,642
Provision for Doubtful Debts		(95,173)	(95,173)	(66,402)
Accrued Income		65,803	1,038,673	-
Inventories		39,312	23,205	59,538
Total Current Assets		11,119,181	9,254,060	9,425,855
Current Liabilities				
Sundry Creditors		(24,840)	(59,936)	(110,887)
Rates Received in Advance		(1,558)	(3,596)	-
GST Payable		(2,295)	(16,909)	168
Payroll Creditors		(32,544)	(48,394)	(34,579)
Deposits and Bonds		(6,825)	(7,960)	(8,793)
Loan Liability	11	(44,985)	-	-
Accrued Expenses		-	(35,602)	-
Accrued Salaries and Wages		-	(71,319)	-
Total Payables		(113,048)	(243,716)	(154,090)
Provisions		(108,868)	(108,868)	(74,213)
Total Current Liabilities		(221,916)	(352,584)	(228,303)
Less: Cash Reserves	7	(5,721,053)	(5,680,737)	(6,108,955)
Add: Loan Liability	11	44,985	-	-
Net Funding Position - Surplus / (Deficit)		5,221,197	3,220,738	3,088,597



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	93,613			93,613	CBA	0.00	N/A
On Call Cash Account	1,951,670			1,951,670	CBA	0.70	N/A
Fixed Term Deposit	502,992			502,992	CBA	1.36	19-Feb-20
Fixed Term Deposit	503,617			503,617	CBA	1.41	18-May-20
Fixed Term Deposit	985,701			985,701	CBA	1.50	29-Jan-20
Fixed Term Deposit	555,072			555,072	BOQ	1.60	18-May-20
Trust Account			2,080	2,080	CBA	0.00	N/A
(b) Term Deposits							
Fixed Term Deposit		1,498,410		1,498,410	CBA	1.86	18-Dec-19
Fixed Term Deposit		1,137,761		1,137,761	Bendigo	1.57	22-Apr-19
Fixed Term Deposit		638,501		638,501	Bendigo	2.20	13-Dec-19
Fixed Term Deposit		1,140,752		1,140,752	BOQ	1.35	25-Apr-20
Fixed Term Deposit		1,305,629		1,305,629	BOQ	2.13	25-Jan-20
Total Cash and Equivalents	4,593,636	5,721,053	2,080	10,316,769			

Comments / Notes

5. TRUST FUND

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

Description	Opening Balance 01 Jul 19	Amount Received	Amount Paid	Closing Balance 30 Nov 19
	\$	\$	\$	\$
Cue LCDC	2,080	-	-	2,080
Total Funds in Trust	2,080	-	-	2,080

Comments / Notes

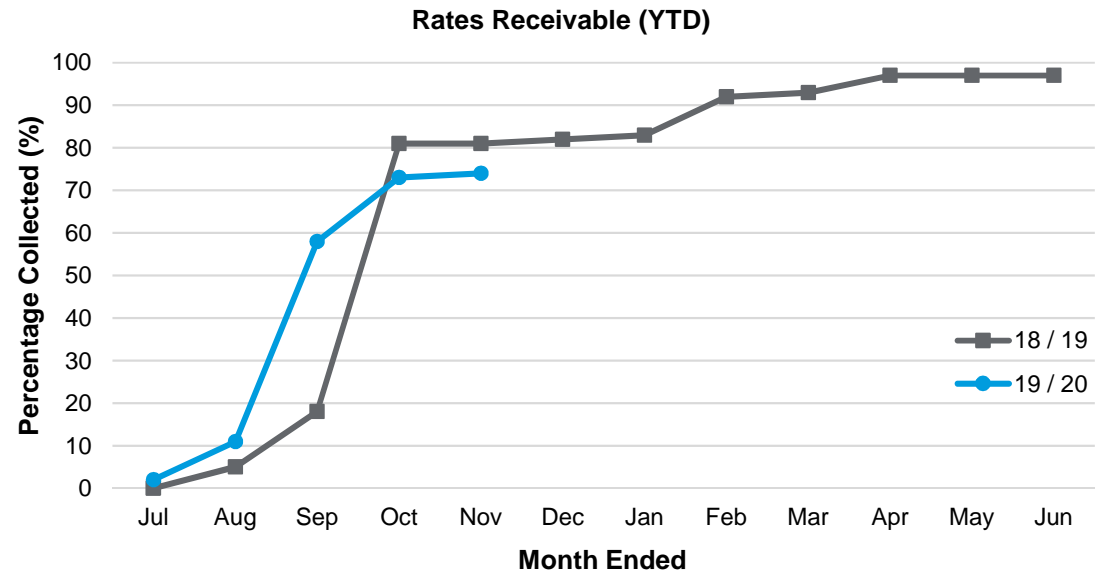
The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

6. RECEIVABLES

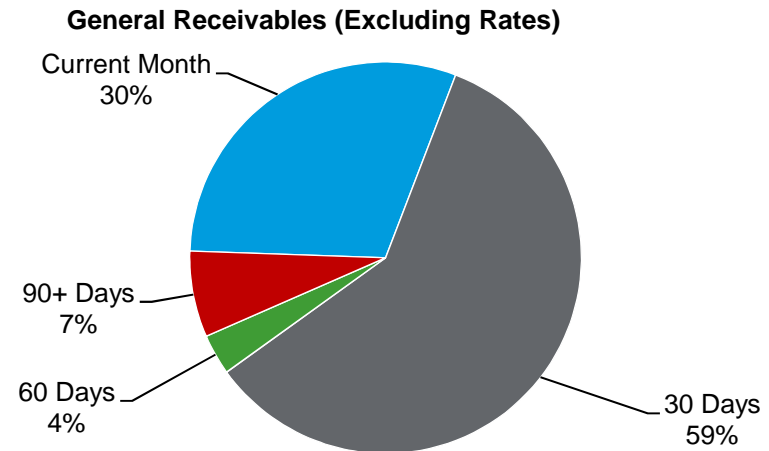
(a) Rates Receivable

	30 Nov 19
	\$
Rates Receivables	694,070
Rates Received in Advance	(1,558)
Total Rates Receivable Outstanding	692,511
Closing Balances - Prior Year	325,821
Rates Levied this Year	2,389,717
Closing Balances - Current Month	(694,070)
Total Rates Collected to Date	2,021,468
<i>Percentage Collected</i>	<i>74%</i>



(b) General Receivables

	30 Nov 19
	\$
Current Month	16,015
30 Days	31,350
60 Days	1,774
90+ Days	3,771
Total General Receivables Outstanding	52,909



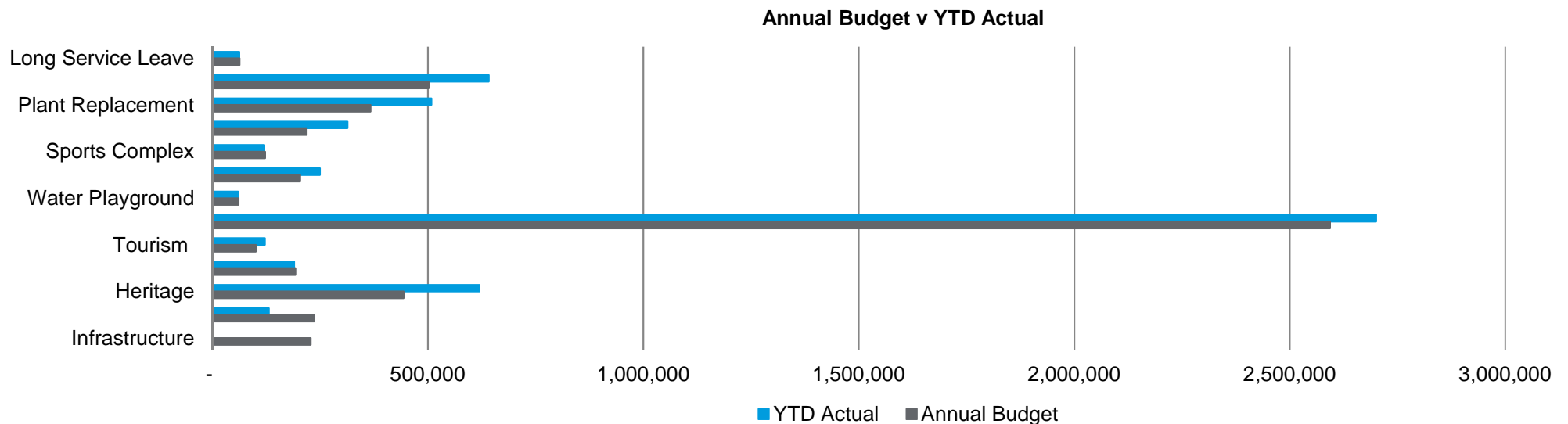
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 November 2019

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				Balance 30 Nov 19
	Balance 01 Jul 19 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	
Long Service Leave	62,406	-	707	-	63,113	-	215	-	62,621
Building Maintenance	637,216	(150,000)	14,888	-	502,104	-	4,522	-	641,738
Plant Replacement	504,540	(150,000)	12,526	-	367,066	-	3,809	-	508,349
Streetscape	311,762	(100,000)	7,277	-	219,039	-	2,213	-	313,975
Sports Complex	120,041	-	2,805	-	122,846	-	852	-	120,893
Tourist Park Development	247,949	(50,000)	5,796	-	203,745	-	1,760	-	249,709
Water Playground	59,638	-	1,399	-	61,037	-	423	-	60,061
Beringarra Road	2,681,140	(150,000)	62,307	-	2,593,447	-	19,028	-	2,700,168
Tourism	121,102	(23,000)	2,834	-	100,936	-	859	-	121,961
Housing / Land Development	188,475	-	4,418	-	192,893	-	1,338	-	189,813
Heritage	615,854	(186,200)	14,388	-	444,042	-	4,371	-	620,225
Road Maintenance	130,614	-	2,495	103,135	236,244	-	927	-	131,541
Infrastructure	-	-	1,160	227,000	228,160	-	-	-	-
Total Cash Backed Reserves	5,680,737	(809,200)	133,000	330,135	5,334,672	-	40,316	-	5,721,053



SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 November 2019

8. DISPOSAL OF ASSETS

	Annual Budget				YTD Actual			
	WDV \$	Proceeds \$	Profit \$	(Loss) \$	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Transport								
Plant and Equipment								
Mitsubishi Pajero Wagon 4x4 (CEO)	26,663	40,000	13,337	-	40,000	36,364	-	(3,636)
Mitsubishi Pajero Wagon 4x4 (DCEO)	26,663	40,000	13,337	-	-	-	-	-
P34 2012 Caterpillar 226B3SC Skid Steer	22,689	40,000	17,311	-	-	-	-	-
Isuzu D-Max Space Cab 4x4 (Works Manager)	24,011	35,000	10,989	-	-	-	-	-
Isuzu D-Max Dual Cab Ute 4x4 (Roads Crew)	20,368	30,000	9,632	-	-	-	-	-
P66 - S20 Ride-on Street Sweeper	26,368	15,000	-	(11,368)	-	-	-	-
P72 Iveco Eurotech MP4500 Prime Mover	10,064	10,000	-	(64)	9,521	8,000	-	(1,521)
Total Disposal of Assets	156,826	210,000	64,606	(11,432)	49,521	44,364	-	(5,157)
Total Profit or (Loss)				53,174				(5,157)

Comments / Notes

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

9. CAPITAL ACQUISITIONS

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(a) Land and Buildings						
Housing						
GROH Houses	980,000	408,330	4,244	-	4,244	404,086
Staff Housing Units	257,000	107,080	-	-	-	107,080
Staff Housing	250,000	104,165	17,361	-	17,361	86,804
Pensioner Units	100,000	41,670	10,512	-	10,512	31,158
	1,587,000	661,245	32,117	-	32,117	629,128
Recreation and Culture						
Old Railway Building and Youth Centre	513,000	213,745	-	-	-	213,745
Great Fingal Mine Office	250,000	-	9,090	-	9,090	(9,090)
Heritage Building Renovations (Bank Building)	50,000	20,840	-	-	-	20,840
Town Hall Upgrades	190,000	79,170	-	7,985	7,985	71,185
Town Hall Landscaping	10,000	4,165	-	-	-	4,165
Pension Hut Renovation	10,500	4,375	-	75	75	4,300
	1,023,500	322,295	9,090	8,060	17,150	305,145
Transport						
Works Depot Improvements	50,000	20,830	-	28,191	28,191	(7,361)
	50,000	20,830	-	28,191	28,191	(7,361)
Economic Services						
Caravan Park House and Office	400,000	166,665	-	-	-	166,665
Old Gaol Development	105,000	43,755	-	-	-	43,755
Old Municipal Building Improvements	60,000	25,005	-	3,711	3,711	21,294
	565,000	235,425	-	3,711	3,711	231,714
Other Property and Services						
Administration Building	35,000	14,590	-	-	-	14,590
	35,000	14,590	-	-	-	14,590
Total Land and Buildings	3,260,500	1,254,385	41,207	39,963	81,170	1,173,215

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(b) Plant and Equipment						
Transport						
Prime Mover	318,000	132,500	-	250,000	250,000	(117,500)
Skid Steer Loader	100,000	41,667	-	-	-	41,667
Street Sweeper	75,000	31,250	-	-	-	31,250
CEO Vehicle	90,000	37,500	-	80,415	80,415	(42,915)
DCEO Vehicle	60,000	25,000	-	-	-	25,000
Works Vehicle	50,000	20,833	-	-	-	20,833
Road Crew Vehicle	45,000	18,750	-	-	-	18,750
Nissan Navarra 2WD	35,000	14,583	-	-	-	14,583
Workshop Equipment	25,000	10,417	-	-	-	10,417
Ride-on Mower	15,000	6,250	-	-	-	6,250
	813,000	338,750	-	330,415	330,415	8,335
Total Plant and Equipment	813,000	338,750	-	330,415	330,415	8,335
(c) Furniture and Equipment						
Governance						
Council Furniture and Equipment	10,000	4,165	-	-	-	4,165
	10,000	4,165	-	-	-	4,165
Housing						
Staff Housing	15,000	6,250	-	-	-	6,250
	15,000	6,250	-	-	-	6,250
Economic Services						
Administration Furniture and Equipment	10,000	4,165	-	-	-	4,165
	10,000	4,165	-	-	-	4,165
Other Property and Services						
Administration Equipment	25,000	10,415	-	-	-	10,415
	25,000	10,415	-	-	-	10,415
Total Furniture and Equipment	60,000	24,995	-	-	-	24,995

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 November 2019

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(d) Infrastructure - Roads						
Transport						
Roads to Recovery	400,000	166,670	-	12,469	12,469	154,201
Flood Damage Restoration	153,400	63,915	-	57,835	57,835	6,080
MRWA Construction - RRG	180,000	74,995	-	18,872	18,872	56,123
Construction - Muni Funds Roads	180,000	74,995	-	27,825	27,825	47,170
Cue-Beringarra Road	150,000	62,500	-	-	-	62,500
Grid Widening Program	20,000	8,330	-	-	-	8,330
	1,083,400	451,405	-	117,001	117,001	334,404
Total Infrastructure - Roads	1,083,400	451,405	-	117,001	117,001	334,404

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(e) Other Infrastructure						
Governance						
MRVC Dog Fence	52,000	21,665	-	-	-	21,665
	52,000	21,665	-	-	-	21,665
Community Amenities						
Deep Sewerage Plan	240,000	100,000	-	-	-	100,000
Waste Site - Fencing and Improvements	75,000	31,250	-	-	-	31,250
Cemetery Niche Wall	35,000	14,575	-	-	-	14,575
Waste Oil Shelter - Rubbish Tip	10,000	4,165	8,264	-	8,264	(4,099)
	360,000	149,990	8,264	-	8,264	141,726
Recreation and Culture						
Playground Equipment	220,000	91,660	-	-	-	91,660
Skate Park	85,000	35,420	70,288	-	70,288	(34,868)
Sporting Facilities	25,500	25,500	-	28,236	28,236	(2,736)
	330,500	152,580	70,288	28,236	98,524	54,056
Transport						
Airport Runway Resealing	196,000	81,665	-	40,128	40,128	41,537
Artificial Lawn and Retic Town Streets	45,000	18,755	-	-	-	18,755
	241,000	100,420	-	40,128	40,128	60,292
Economic Services						
Heydon Place Industrial Development	207,000	86,250	4,400	-	4,400	81,850
Tourist Park Expansion and Improvement	140,000	58,330	71,091	-	71,091	(12,761)
Austin Street Development	100,000	41,665	42,189	-	42,189	(524)
Streetscape	74,000	30,840	-	13	13	30,828
Tourist Park Improvements	40,000	16,670	-	6,800	6,800	9,870
RV Site	30,000	12,505	-	284	284	12,221
CCTV	25,000	10,415	21,341	-	21,341	(10,926)
Standpipe Automation	15,000	6,250	-	-	-	6,250
Oasis Visitor Parking	23,000	9,585	-	-	-	9,585
	654,000	272,510	139,020	7,097	146,117	126,393
Total Infrastructure - Other	1,637,500	697,165	217,573	75,460	293,033	404,132
Total Capital Expenditure	6,854,400	2,766,700	258,780	562,839	821,619	1,945,081

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	YTD Actual		Total Revenue
	\$	\$	#	\$	\$	Interim Rates	Back Rates	\$
						\$	\$	
General Rates								
GRV Residential	565,444	0.1062	94	60,050	60,050	-	-	60,050
GRV Commercial	299,208	0.1062	5	31,776	31,776	-	-	31,776
GRV Vacant Land	-	0.1062	0	-	-	-	-	-
GRV M & T Workforce	246,750	0.3000	2	74,025	74,025	-	-	74,025
UV Mining	6,925,502	0.3000	312	2,077,651	2,073,300	21,683	30	2,095,013
UV Pastoral	511,413	0.0843	14	43,112	43,112	-	-	43,112
Total General Rates				2,286,614	2,282,263	21,683	30	2,303,976
Minimum Rates								
GRV Residential	105,003	451.00	45	20,295	20,295	-	-	20,295
GRV Commercial	-	451.00	0	-	-	-	-	-
GRV Vacant Land	8,780	451.00	41	18,491	18,491	-	-	18,491
GRV M & T Workforce	-	451.00	0	-	-	-	-	-
UV Mining	95,824	451.00	124	55,924	56,375	-	-	56,375
UV Pastoral	11,933	451.00	4	1,804	1,804	-	-	1,804
Total Minimum Rates				96,514	96,965	-	-	96,965
Total General and Minimum Rates				2,383,128	2,379,228	21,683	30	2,400,941
Other Rate Revenue								
Rates Written-off				(50,000)				(11,224)
Discounts / Concessions				(1,000)				-
Ex-Gratia Rates				-				-
Back Rates				5,000				-
Specified Area Rates				-				-
Total Funds Raised from Rates				2,337,128				2,389,717

Comments / Notes

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 19 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
GROH House (WATC)	980,000	-	-	45,000	-	935,000	-	8,800
Total Repayments*	980,000	-	-	45,000	-	935,000	-	8,800

(b) Debenture Terms

	Amount Borrowed \$	Institution	Loan Type	Term Years	Total Interest** \$	Interest Rate %	Amount Used \$	Amount Unspent \$
Housing								
GROH House (WATC)	980,000	WATC	Fixed Rate Annuity	10	94,149	1.78%	980,000	-
					94,149		980,000	-

Comments / Notes

* - All debenture repayments were financed by general purpose revenue

** - Does not include variable annual loan fee charged by WATC

WATC - Western Australia Treasury Corporation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2019

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	698,223	290,925	324,647
Roads Commission Grants	Government of WA	243,741	101,555	133,425
Law, Order and Public Safety				
ESL Grant	FESA	7,500	3,125	4,923
Recreation and Culture				
Donations Received		800	330	-
Transport				
MRWA RRG Direct Grant	MRWA	75,000	31,250	80,278
Road Maintenance		250,000	104,165	-
Airport Grants and Contributions	RADS	65,000	27,085	2,730
Other Property and Services				
Diesel Fuel Rebate		45,000	18,750	13,873
Sundry Income Admin		5,000	2,080	1,201
Total Operating Grants, Subsidies and Contributions		1,390,264	579,265	561,077

(b) Non-operating Grants, Subsidies and Contributions

Community Amenities				
Deep Sewerage	Royalties for Regions	120,000	50,000	-
Recreation and Culture				
Other Culture/Heritage	Heritage Commission	580,000	241,665	-
Grant - Playground	Government of WA	70,000	29,165	-
Grant - Skate Park	Government of WA	41,545	17,310	-
Transport				
RRG - RRG Road Project Grant	RRG	120,000	50,000	48,000
Roads to Recovery	Australian Government	400,000	166,665	-
Airport Grants and Contributions	RADS	49,000	20,415	-
Economic Services				
Old Gaol Development	Government of WA	30,000	12,500	-
Total Non-operating Grants, Subsidies and Contributions		1,410,545	587,720	48,000
Total Grants, Subsidies and Contributions		2,800,809	1,166,985	609,077

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 November 2019

13. BUDGET AMENDMENTS

The following details the amendments made to the original budget since its adoption.

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
	Budget Adoption		Opening Surplus / (Deficit)				
	Adjustment to 1 July Opening Surplus		Opening Surplus / (Deficit)				
Amended Budget Totals				-	-	-	-

10.3 2018 – 2019 ANNUAL REPORT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 December 2019

Matters for Consideration:

Accepting of the 2018/19 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 Local Government Act that Council accept the annual report by 31 December of the year following the report and hold a general electors meeting within fifty six days of accepting the annual report.

Comments:

The 2018/19 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 2018-2019 together with the financial position of the Shire of Cue as at 30 June 2019.

The proposed Annual Electors Meeting date will be for the same night as the first Forum meeting for 2020, 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:

Rob Madson – Chief Executive Officer

Travis Bate – RSM Australia Pty Ltd

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

That Council:

Accepts the 2018-2019 Annual Report as presented, including:

- 2018-2019 Annual Report;*
- Audited Annual Financial Statements;*
- Audit Report;*
and
- Determine that the Annual Electors Meeting be held on Tuesday 11 February 2020 at 6.30pm in the Council Chambers.*

Council Decision:	Voting requirement: Absolute Majority
--------------------------	--

MOVED:	SECONDED:
---------------	------------------

APPENDIX 3

The Shire of Cue

Annual Report 2019

is provided as a separate document.

10.4 CLOSURE OF LANE

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Rob Madson –Chief Executive Officer
DATE: 3 December 2019

Matters for Consideration:

Formal closure of a lane running off Mitchell Street, Cue.

Background:

A request has been received from the owners of 4 (Lot 295) Simpson Street for the lane behind their property to be permanently closed, as it is between their property and a lot they wish to purchase from the Department of Planning, Lands and Heritage. It would then be the owners' intention to fence the newly acquired lot and any portion of the lane they acquire from DPLH into their existing property.

Comments:

A portion of the lane in question was officially closed in 2011 and transferred to the adjoining property owner. The current request relates to the closure of the remaining length of the lane. This land is already zoned Residential in the Shire of Cue Local Planning Scheme No 2.

As the lane is a public thoroughfare, it falls within the definition of a road. The process of formal closure includes provisions for consulting with affected property owners, advertising the proposed closure and considering objections.

Plans and photographs of the area are attached at [Appendix 4](#).

Statutory Environment:

LAND ADMINISTRATION ACT 1997

58. Closure of roads

- (1) When a local government wishes a road in its district to be closed permanently, the local government may, subject to subsection (3), request the Minister to close the road.*
- (2) When a local government resolves to make a request under subsection (1), the local government must in accordance with the regulations prepare and deliver the request to the Minister.*
- (3) A local government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper*

circulating in its district of notice of motion for that resolution, and the local government has considered any objections made to it within that period concerning the proposals set out in that notice.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Nil.

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council:

- 1. Agree to the proposed closure of the lane running from Mitchell Street, Cue, along the Eastern boundary of lots 294, 295 & 296.*
- 2. Instruct the CEO to initiate formal closure of the lane by publicly advertising the proposal.*

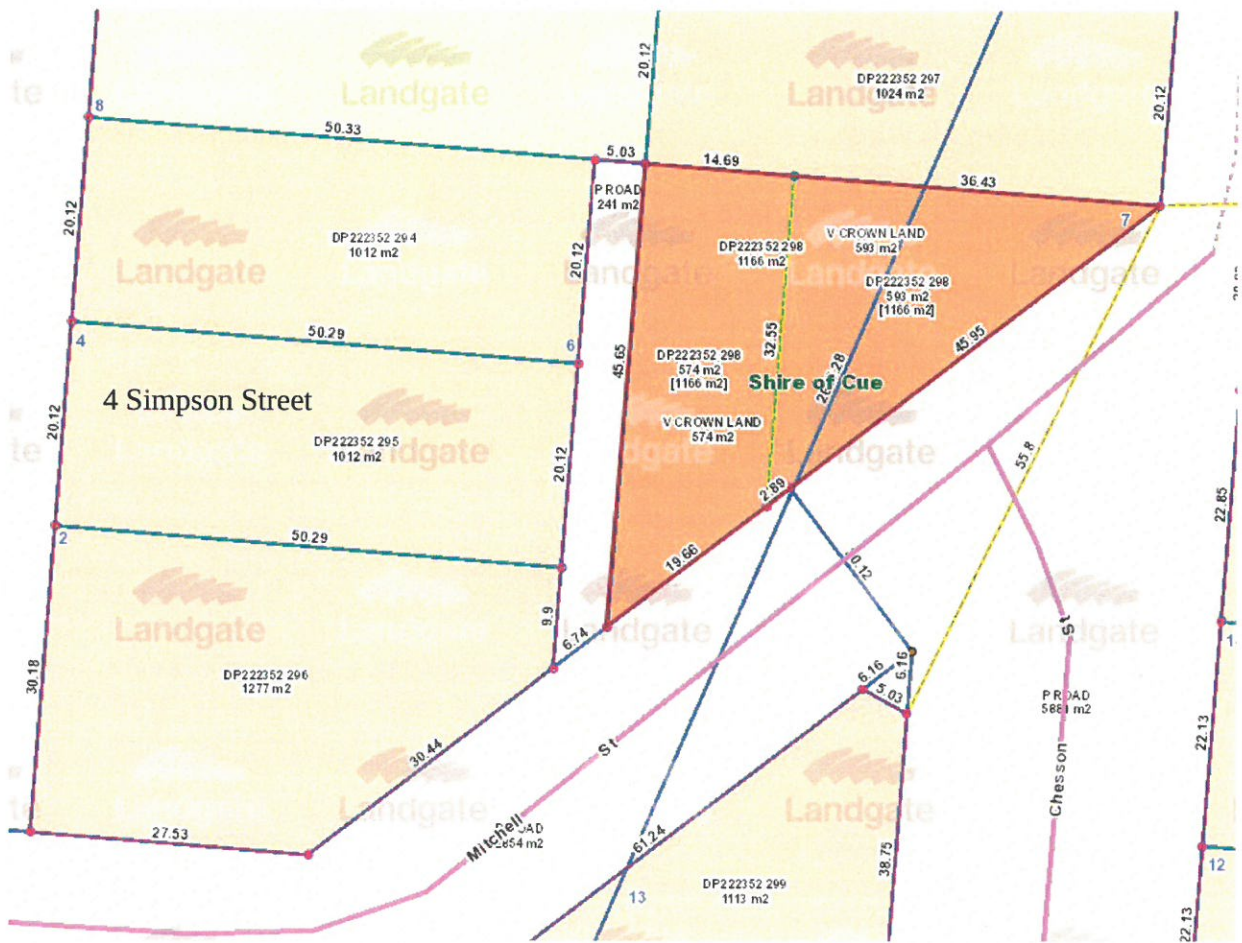
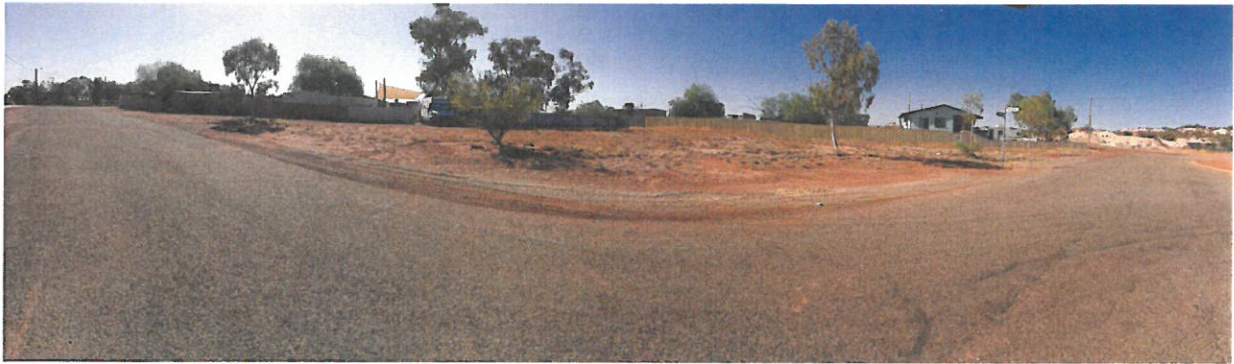
Council Decision:

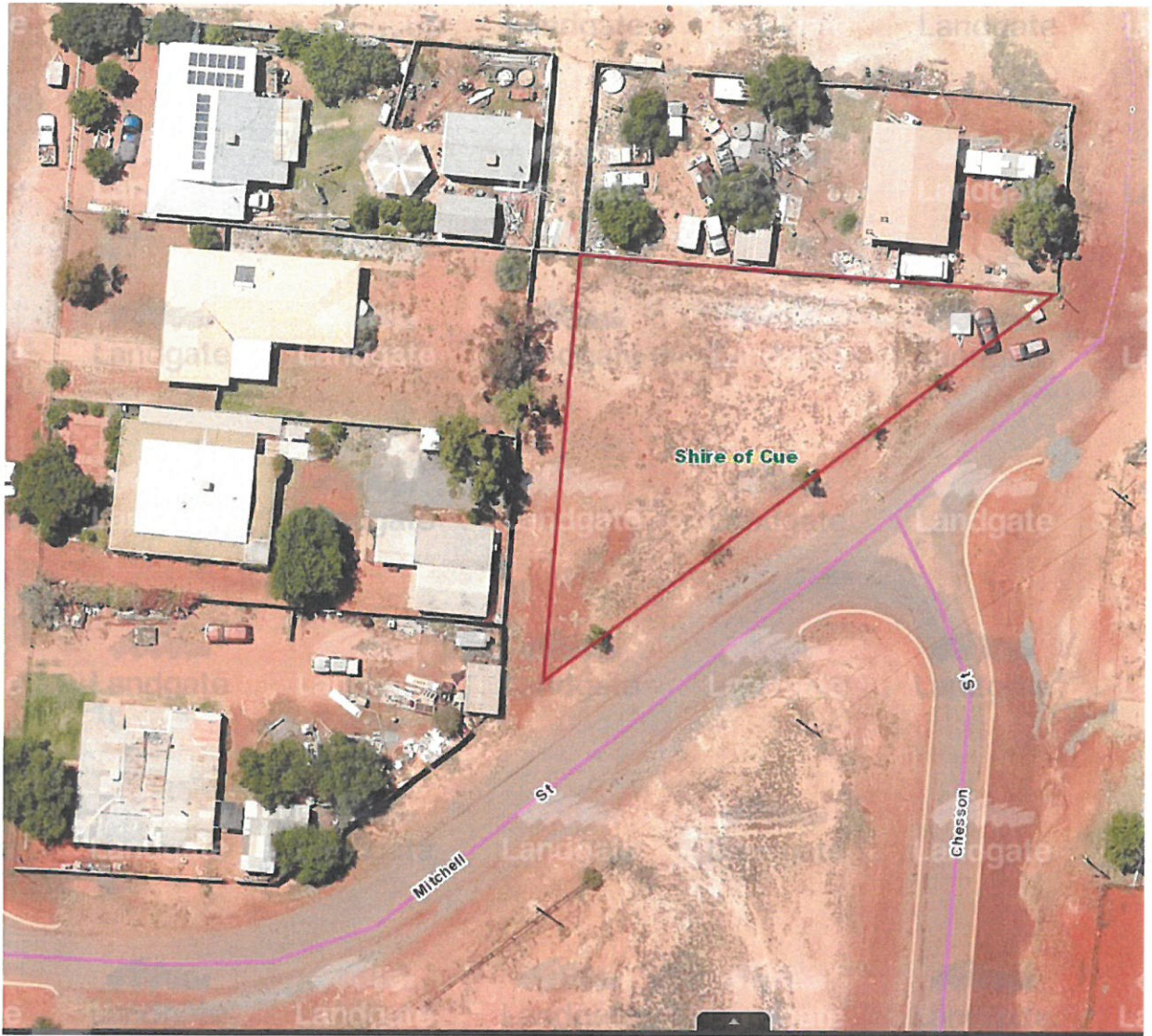
Voting requirement: Simple Majority

MOVED:

SECONDED:

APPENDIX 4





10.5 COMMON SEAL APPLICATION

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Rob Madson –Chief Executive Officer
 DATE: 3 December 2019

Matters for Consideration:

Application of the Common Seal to an instrument of authorisation between the Shire and Main Roads WA relating to traffic management for events.

Background:

Planning for resurrecting QFest in 2020 has revealed that the Shire does not currently have the necessary authorisation to undertake traffic management on Austin Street during events. Austin Street is a portion of the Great Northern Highway and therefore controlled by Main Roads WA. For the duration of QFest, it is proposed to temporarily close Austin Street, between Robinson and Victoria Streets, in order to accommodate elements of the event.

An instrument of authorisation has been prepared by Main Roads WA to provide the Shire with the authority required to erect and take down signs and to control traffic. The instrument requires the Shire’s Common Seal to be applied.

Comments:

Use of the Common Seal must be authorised by Council.

Signing the instrument of authorisation is one of many steps to be undertaken before any road closures are undertaken, one of which is the preparation of a traffic management plan. Affected property owners are also consulted. This process is currently in progress for QFest.

The authority to control traffic on Austin Street will also assist the Shire to provide a safer environment for pedestrians and vehicles during other events e.g. Anzac Day.

Statutory Environment:

Local Government Act 1995 - Sect 9.49A

9.49A Execution of documents

- (1) *A document is duly executed by a local government if —*
 - (a) *the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or*

(b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.

(2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.

(3) The common seal of the local government is to be affixed to a document in the presence of —

(a) the mayor or president; and

(b) the chief executive officer or a senior employee authorised by the chief executive officer, each of whom is to sign the document to attest that the common seal was so affixed.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Janet Wicks – Project Officer, Shire of Cue.

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council authorise the Shire President and Chief Executive Officer to apply the common seal to an instrument of authorisation between the Shire and the Commissioner of Main Roads, authorising the Shire to undertake traffic control on Austin Street during events.

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

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

12 MOTIONS FOR CONSIDERATION AT THE NEXT MEETING

13. NEW BUSINESS OF AN URGENT NATURE

14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

15 CLOSURE

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

To be confirmed at Ordinary Meeting on the 18 February 2019.

Signed:.....

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