



AGENDA
ORDINARY MEETING
OF COUNCIL

16 JULY 2019

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 16 July 2019

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Richard Towell

Acting Chief Executive Officer

12 July 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 4 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 16 July 2019 commencing at 6:30pm

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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

Mrs Janelle Duncan, Coordinator Community Development

GALLERY:

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

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 25 June 2019 are confirmed as a true and correct record of the meeting.

CARRIED:

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 – Acting Chief Executive Officer
DATE: 11 July 2019

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 16 July 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 June 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 June – 30 June 2019 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>7425 – 7514</i>	<i>\$278,701.61</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 24,598.33</i>
<i>Payroll</i>			<i>\$100,306.05</i>
<i>BPAY</i>			<i>\$ 19,436.47</i>
<i>Cheques</i>			<i>\$ -</i>
<i>Total</i>			<i>\$423,042.46</i>

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 1

List of Accounts Paid June 2019							
		Date	Name	Description	Amount	Bank	Type
	Direct Debit						
1	Direct Debit	02/06/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 28.02	1	FEE
2	Direct Debit	02/06/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 159.25	1	FEE
3	Direct Debit	17/06/2019	2 - BANK FEES	BANK FEES	- 37.51	1	FEE
4	Direct Debit	17/06/2019	2 - BANK FEES	BANK FEES	- 2.90	1	FEE
5	Direct Debit	17/06/2019	2 - BANK FEES	BANK FEES	- 31.79	1	FEE
6	Direct Debit	05/06/2019	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases May 2019 (\$652.54)	- 652.54	1	CSH
7	Direct Debit	16/06/2019	Super Choice	Superannuation Contributions	- 23,686.32	1	CSH
8					- 24,598.33		
10	EFT						
11	EFT7425	04/06/2019	APRA AMCOS	Fee for APRA Music Licence - Purple People Show (\$82.50)	- 82.50	1	CSH
12	EFT7426	04/06/2019	Australia Day Council of WA	Renewal of Gold Membership 2019-2020 (\$594.00)	- 594.00	1	CSH
13	EFT7427	04/06/2019	Bentley's Highline	Deposit to Commence Manufacture of Waste Oil Shelter (\$3,118.00)	- 3,118.00	1	CSH
14	EFT7428	04/06/2019	ELIZABETH HOUGHTON	Ordinary Council Meeting 21/5/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
15	EFT7429	04/06/2019	Frederick William Spindler	Ordinary Council Meeting 21/5/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
16	EFT7430	04/06/2019	Ian W Dennis	Ordinary Council Meeting 21/5/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
17	EFT7431	04/06/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 18/5/19 (\$512.05)	- 512.05	1	CSH
18	EFT7432	04/06/2019	Leslie Matthew Price	Ordinary Council Meeting 21/5/19 (\$236.00), ICT Allowance (\$290.00), Deputy Presidents Allowance (\$225.00), Travel Council Meeting 21/5/19 (\$63.37), Travel Murchison Zone Meeting 3/5/19 (\$63.37)	- 877.74	1	CSH
19	EFT7433	04/06/2019	Luscombe	2 x 1lt Milk 10pk, 1 x Raw Sugar 3kg & 1 x Coffee 1kg for Depot (\$84.59), 1 x 1lt Milk 10pk & 1 x Raw Sugar 3kg for Office (\$29.45)	- 114.04	1	CSH
20	EFT7434	04/06/2019	ROSS WILLIAM PIGDON	Ordinary Council Meeting 22/5/19 (\$485.00), ICT Allowance (\$290.00), Presidents Allowance (\$900.00)	- 1,675.00	1	CSH
21	EFT7435	04/06/2019	Ashdown Ingram	Headlight globes for various light vehicles (\$24.75)	- 24.75	1	CSH
22	EFT7436	04/06/2019	Atom Supply	Pneumatic orbital sander & sanding discs for P6 - Tipper Body (\$174.45)	- 174.45	1	CSH
23	EFT7437	04/06/2019	Central West Pump Service	Pressure pump for Tourist Park Improvements (\$1,307.02)	- 1,307.02	1	CSH
24	EFT7438	04/06/2019	D-Trans	Pins for P6 - Tipper Body (\$202.40)	- 202.40	1	CSH
25	EFT7439	04/06/2019	Globe Australia Pty Ltd	Chemical tank cap assembly for P16 - Fogger (\$66.00)	- 66.00	1	CSH
26	EFT7440	04/06/2019	Toll Ipec Pty Ltd	Freight expense for delivery of cap and collar, relief valve, end of stroke valve & sandblasting beads for P6 - Tipper Body (\$148.86), Uriphos, pinesan, laundet & all purpose cleaner for Tourist Park (\$176.97) & Freight expense for return of alternator - wrong size for P38 - Iveco Cabover Prime Mover (\$93.13)	- 418.96	1	CSH
27	EFT7441	04/06/2019	WesTrac	Transmission oil for P70 - CAT 12M Grader (\$374.79)	- 374.79	1	CSH
28	EFT7442	06/06/2019	Bentley's Highline	Deposit to Commence Manufacture of Tyre Fitters Cover Area in Depot (\$5,134.00)	- 5,134.00	1	CSH
29	EFT7443	06/06/2019	D.R.I.V.E.	Testing for Asbestos in Station Masters Office at Railway Building (\$80.00)	- 80.00	1	CSH
30	EFT7444	06/06/2019	Janelle Duncan	Reimbursement for Travel & Meals to Attend Country Arts Conference in Perth 20/5/19 - 27/5/19 (\$395.65), Reimbursement for Taxi Fares 20/5/19 - 27/5/19 (\$242.52) & Purchase of Decorations & Buns for Purple People Show (\$71.50)	- 709.67	1	CSH

List of Accounts Paid June 2019							
		Date	Name	Description	Amount	Bank	Type
31	EFT7445	06/06/2019	Pragma Lawyers	Professional Fees for Matter #SCUE01MAV (\$1,155.00)	- 1,155.00	1	CSH
32	EFT7446	06/06/2019	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 16/4/19 (\$236.00), ICT Allowance (\$290.00) & Ordinary Council Meeting 21/5/19 (\$236.00), ICT Allowance (\$290.00)	- 1,052.00	1	CSH
33	EFT7447	06/06/2019	RSM Australia Pty Ltd	Accounting Services for May 2019 (\$5,585.80), Assistance with Update of Corporate Business Plan (\$935.00), Finalisation of Strategic Resource Plan (\$5,170.00)	- 11,690.80	1	CSH
34	EFT7448	06/06/2019	Trepheene Pty Ltd T/A Canine Control	Ranger Services for Shire of Cue 20/5/19 (\$1,397.09)	- 1,397.09	1	CSH
35	EFT7449	06/06/2019	Winc Australia Pty Ltd	1 x Post It Page Markers, 1 x Dilmah Teabags 300pk, 1 x Assorted Whiteboard Markers 6pk & 1 x A4 Orange Copy Paper for Office (\$113.05)	- 113.05	1	CSH
36	EFT7450	14/06/2019	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services - Cue 15/4/19, 17/4/19, 13/5/19 & 27/5/19 (\$4,375.02)	- 4,375.02	1	CSH
37	EFT7451	14/06/2019	Australia Post	Postage Supply for Period Ending 31/5/19 (\$106.27)	- 106.27	1	CSH
38	EFT7452	14/06/2019	Civic Legal	Professional Fees for Matter No GEO/150937 (\$3,753.75)	- 3,753.75	1	CSH
39	EFT7453	14/06/2019	Cue Roadhouse & General Store	2 x 9kg Gas Bottles for Shire Hall (\$84.00), 15.81lts Fuel for P29 - Polaris Ranger (\$25.28) & 11.30lts Fuel for P19 - Whipper Snippers (\$18.07)	- 127.35	1	CSH
40	EFT7454	14/06/2019	Easifleet	Novated Lease for Staff Member June 2019 (\$1,087.40)	- 1,087.40	1	CSH
41	EFT7455	14/06/2019	Greenfield Technical Services	Financial Administration & Management of the Shire's WANDRRA AGRN743 Claims 2 - 7 (\$7,568.00)	- 7,568.00	1	CSH
42	EFT7456	14/06/2019	Kleenheat Gas	2 x LPG Bulk Refill & 2 x Annual Fees for 210kg Gas Cylinders for Tourist Park (\$1,092.25), 2 x Annual Fee for 45kg Gas Cylinder fo 18 Dowley St (\$75.90) & 1 x LPG Bulk Refill fo Tourist Park 27/12/18 (\$7.47)	- 1,175.62	1	CSH
43	EFT7457	14/06/2019	Landgate	Mining Tenements Chargeable 10/4/19 - 10/5/19 (\$78.00)	- 78.00	1	CSH
44	EFT7458	14/06/2019	Luscombe	4 x Capri Toilet Roll 48pk for Public Conveniences (\$231.44) & 6 x Sliced Onions 1.5kg Bags for Cue Events (\$47.61)	- 279.05	1	CSH
45	EFT7459	14/06/2019	Trepheene Pty Ltd T/A Canine Control	Ranger Services for Cue 30/5/19 (\$1,397.09)	- 1,397.09	1	CSH
46	EFT7460	14/06/2019	Western Sheds	Final Payment for Purchase of Crib Area Cover for Depot (\$7,920.00)	- 7,920.00	1	CSH
47	EFT7461	14/06/2019	Ashdown Ingram	CB extension speakers for various machinery (\$136.40), Terminal Connectors for Workshop (\$40.98)	- 177.38	1	CSH
48	EFT7462	14/06/2019	Atom Supply	Protective clothing for Outside Staff - pants & shirts (\$410.19)	- 410.19	1	CSH
49	EFT7463	14/06/2019	Great Northern Rural Services	Tiewire, pack of gripples & wire strainer tool for Kalli Road (\$230.96)	- 230.96	1	CSH
50	EFT7464	14/06/2019	Statewide Bearings	2x fuel filters for P32 - Multipac Flat Drum Roller (\$375.50), 12V Batteries for P23 - Backhoe & P13 - Nissan Navara (\$290.40) & Anti Seize Hi Temp AS Comp for Workshop (\$65.34)	- 731.24	1	CSH
51	EFT7465	14/06/2019	Thinkwater Geraldton	Fittings & hose for Bitumen Spray Unit (\$204.90)	- 204.90	1	CSH
52	EFT7466	14/06/2019	Total Toilets	Purchase of trailer mounted portable toilet & consumables (\$3,168.00)	- 3,168.00	1	CSH
53	EFT7467	14/06/2019	Atom Supply	Magnetic swarf wand for Workshop (\$96.00)	- 96.00	1	CSH
54	EFT7468	14/06/2019	Blackwoods	Rust, calcium & lime remover for Public Conveniences (\$47.88)	- 47.88	1	CSH
55	EFT7469	14/06/2019	Bunnings Group Limited	400L sprayer unit for Parks and Reserves (\$1,709.05), BBQ Cover, Tie Down straps & Welding electrodes for Workshop (\$125.74), Garden Rakes for Parks & Reserves (\$65.40) & Black Shock Cord for P78 - Nissan Prime Mover (\$9.50)	- 1,909.69	1	CSH
56	EFT7470	14/06/2019	Great Northern Rural Services	Marking out foam for Beebyn-Karbar Road (\$95.00)	- 95.00	1	CSH
57	EFT7471	14/06/2019	Great Southern Fuel Supplies	Purchase and delivery of 10,002L of diesel to Shire Depot (\$14,412.88)	- 14,412.88	1	CSH

List of Accounts Paid June 2019							
		Date	Name	Description	Amount	Bank	Type
58	EFT7472	14/06/2019	Neil Barnden	Contractor works for Shire of Cue 20/5/19 - 1/6/19 (\$6,699.00)	- 6,699.00	1	CSH
59	EFT7473	14/06/2019	Purcher - International Pty Ltd	Filter kits for P31 - Town Fuso Canter with Tip Tray & P75 - Roads Fuso Canter (\$563.40), Freight Charge for Fuel Priming Pump & Filter for P45 - Iveco Prime Mover (\$44.00), Credit for Freight Charged Incorrectly for P45 - Iveco Prime Mover (\$44.00cr), Credit for Parts Not Required for P45 - Iveco Prime Mover (\$268.97cr), Air Filter for P31 - Town Fuso Canter with Tip Tray (\$55.89) & Air Filter for P75 - Roads Fuso Canter Truck (\$99.89)	- 450.21	1	CSH
60	EFT7474	14/06/2019	Thinkwater Geraldton	Fittings for Bitumen Spray Unit (\$196.55)	- 196.55	1	CSH
61	EFT7475	14/06/2019	Toll Ipec Pty Ltd	Freight expense for delivery of bearing, circlip & seal for P76 - Kubota Tractor, main broom for P66 - Tennant Sweepr, Whiteboard markers, tea bags & post it notes for Office Supplies, transmission oil for P70 - CAT 12M Grader (\$191.22)	- 191.22	1	CSH
62	EFT7476	14/06/2019	Truckline - Geraldton	Tail lights, side marker lights & licence plate light for P78 - Nissan Prime Mover (\$341.61)	- 341.61	1	CSH
63	EFT7477	17/06/2019	Murchison Regional Vermin Council	Contribution for 106kms Cell Fence Construction Project - Stage 2 (\$91,666.66)	- 91,666.66	1	CSH
64	EFT7478	24/06/2019	Australian Taxation Office	BAS Payment May 2019 (\$17,419.00)	- 17,419.00	1	CSH
65	EFT7479	24/06/2019	Five Star	Konica Minolta C454e Black/Colour Meter Read 13/6/19 (\$338.64)	- 338.64	1	CSH
66	EFT7480	24/06/2019	Grants Empire	BBRF Application & Business Case for Unassisted Living Facilities Payment 1 of 2 (\$4,290.00)	- 4,290.00	1	CSH
67	EFT7481	24/06/2019	Luscombe	10 x Carton Rosche Jumbo Toilet Roll 8pk for Tourist Park (\$342.52) & 2 x Refresh Water 600ml 24pk for Members Refreshments (\$25.97)	- 368.49	1	CSH
68	EFT7482	24/06/2019	Moore Stephens	Updated Financial Report 2019 & Annual Budget 2019 Manuals (\$1,540.00)	- 1,540.00	1	CSH
69	EFT7483	24/06/2019	ROBERT JOHN MADSON	Reimbursement for Accommodation & Meals to Attend Magistrates Court 28/5/19 (\$179.50)	- 179.50	1	CSH
70	EFT7484	24/06/2019	Western Sheds	Final Payment for Purchase of Steel Shed with Roller Doors for 10 Chesson St (\$4,235.00)	- 4,235.00	1	CSH
71	EFT7485	24/06/2019	AV Truck Services Pty Ltd	Alternator for P38 - Iveco Cabover Prime Mover (\$990.00), Credit for Incorrect Alternator for P38 - Iveco Prime Mover (-\$715.00cr) & Partial Credit for Freight Expense for Incorrect Alternator (-\$165.00cr)	- 110.00	1	CSH
72	EFT7486	24/06/2019	Atom Supply	Protective clothing for outside crew - pants, shirts, jackets & jumper (\$1,042.22), Embroidery Charges (\$12.66)	- 1,054.88	1	CSH
73	EFT7487	24/06/2019	Bunnings Group Limited	Hammer drill & drill bits for Workshop, PVC pipe & fittings for Water Park (\$547.32)	- 547.32	1	CSH
74	EFT7488	24/06/2019	Digga West & Earthparts WA	Extension bar for P76 - Kubota Tractor (\$187.00)	- 187.00	1	CSH
75	EFT7489	24/06/2019	Golden West Lubricants	Engine oil, box of grease cartridges & oil drum rotary pumps for Workshop (\$1,906.30)	- 1,906.30	1	CSH
76	EFT7490	24/06/2019	Hoppys Parts R Us	Uniflex hose, nitto adaptors & couplings, tailpieces, filter regulator & nipples for P76 - Kubota Tractor (\$563.45)	- 563.45	1	CSH
77	EFT7491	24/06/2019	Truckline - Geraldton	Flexiguard kit for P78 - Nissan Prime Mover, tow eye & suzi coils for P26 - Polmac Plant Trailer (\$944.85)	- 944.85	1	CSH

List of Accounts Paid June 2019							
		Date	Name	Description	Amount	Bank	Type
78	EFT7492	24/06/2019	WATER CORPORATION	Water Usage & Charges for 63 Days from 11/4/19 -13/6/19 - 10 Chesson St (\$245.62), 15 Allen St (\$813.37), Camp 15 Wittenoom St (\$4,003.11), 19 Burt Place (\$327.68), 23 Allen St (\$98.34), 29 Robinson St (\$405.58), 33 Robinson St (\$2,174.17), 47 Dowley St (\$68.42), 47 Marshall St (\$114.38), 57 Marshall St (\$76.96), 5L Austin St Verge (\$1,408.90), CRC (\$10.14), Admin Building (\$547.34), Oasis (\$25.34), Water Playground (\$1,089.62), Depot (\$1,074.27), Darlot St Verge (\$73.49), L500 Robinson St Verge (\$60.82), Oval Reserve Wittenoom St (\$405.44), L592 Heydon Place (\$52.71), L593 Heydon Place (\$44.36) & RV Site (\$2.53)	- 13,122.59	1	CSH
79	EFT7493	24/06/2019	Greenfield Technical Services	Final Preparation of Shire's WANDRRA AGRN743 Claims 6-8 (\$1,485.00)	- 1,485.00	1	CSH
80	EFT7494	28/06/2019	Abrolhos Steel	Flat steel sections for P48 - Drop Deck Float Trailer (\$148.50)	- 148.50	1	CSH
81	EFT7495	28/06/2019	Hoppys Parts R Us	Flexor hose, stainless steel clips & hose clamps for P76 - Kubota Tractor, 12V plug & sockets for P20 - Weed Spraying Trailer (\$354.65)	- 354.65	1	CSH
82	EFT7496	28/06/2019	JR & A Hersey Pty Ltd	Bags of rags, buckets of bolts, nut and washer kits, CRC lube & blanking grommets kit for Workshop, Protective Equipment for Outside Crew - nitrile grip gloves (\$808.50), Spray & Mark Paint, Contact Cleaner, Cable Ties, Spray Bottles & Multi Scissors for Workshop (\$273.13)	- 1,081.63	1	CSH
83	EFT7497	28/06/2019	Lacy Bros Pty Ltd	Hire of road train and operator for Wondinong Road RRG job (\$18,287.50), Labour to relocate multipac flat drum roller from Coodardy - Afghan Rock Rd for Wondinong Rd RRG (\$660.00)	- 18,947.50	1	CSH
84	EFT7498	28/06/2019	Maxpak Australasia Pty Ltd	Dog waste bags for Tourist Park (\$70.00)	- 70.00	1	CSH
85	EFT7499	28/06/2019	Neil Barnden	Contractor works for Shire of Cue 4/6/19 - 18/6/19 (\$8,508.50)	- 8,508.50	1	CSH
86	EFT7500	28/06/2019	Toll Express	Freight expense for delivery of engine oil, grease cartridges & rotary fuel pumps (\$249.35)	- 249.35	1	CSH
87	EFT7501	28/06/2019	Toll Ipec Pty Ltd	Freight expense for delivery of hand towels & pocket notebooks for Tourist Park, Financial year wall planner for Depot Office & 500mm extension bar for P76 - Kubota Tractor (\$57.09)	- 57.09	1	CSH
88	EFT7502	28/06/2019	Cue Roadhouse & General Store	5 x Rounds Sandwiches and Hot Food for Forum Meeting 11/6/19 (\$51.40)	- 51.40	1	CSH
89	EFT7503	28/06/2019	ELIZABETH HOUGHTON	Ordinary Council Meeting 25/6/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
90	EFT7504	28/06/2019	Frederick William Spindler	Ordinary Council Meeting 25/6/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
91	EFT7505	28/06/2019	Griffin Valuation Advisory	Professional Fee & Travel for 2019 Plant & Equipment Asset Valuations (\$9,380.75)	- 9,380.75	1	CSH
92	EFT7506	28/06/2019	IT Vision	Upgrade to Latest Version of Synergysoft (\$1,331.00)	- 1,331.00	1	CSH
93	EFT7507	28/06/2019	Ian W Dennis	Ordinary Council Meeting 25/6/19 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
94	EFT7508	28/06/2019	Lawrence Hinrichs	Reimbursement for Purchase of 2 x Microswitch for Spray Unit (\$29.90)	- 29.90	1	CSH
95	EFT7509	28/06/2019	Murchison Club Hotel	Meals for 5 People Following Council Meeting 25/6/19 (\$183.00)	- 183.00	1	CSH
96	EFT7510	28/06/2019	RMS (Aust) Pty Ltd	RMS Software Licence Renewal & Support for Period 1/8/19 - 31/7/20 (\$990.00)	- 990.00	1	CSH
97	EFT7511	28/06/2019	RSM Australia Pty Ltd	Accounting Services for Shire of Cue June 2019 (\$5,585.80)	- 5,585.80	1	CSH
98	EFT7512	28/06/2019	Rhione Foster	Reimbursement for Payment of Electricity Bill Dated 4/6/19 (\$263.40)	- 263.40	1	CSH
99	EFT7513	28/06/2019	TechCloud Enterprises	Web Hosting Plan Annual Subscription 2019/2020 (\$120.00)	- 120.00	1	CSH

List of Accounts Paid June 2019								
		Date	Name	Description	Amount	Bank	Type	
100	EFT7514	28/06/2019	Winc Australia Pty Ltd	2 x Carton Tork Ultraslim Handtowel & 10 x Winc Spiral Pocket Notebook for Tourist Park (\$108.22), Sasco Financial Year Wall Planner 2019/2020 for Depot (\$22.67)	- 130.89	1	CSH	
101					- 278,701.61			
102								
103	BPAY							
104	BPAY	05/06/2019	Horizon Power	Electricity Supply for 63 Days from 2/4/19 - 3/6/19 Shire of Cue (\$10,180.76)	- 10,180.76	1	CSH	
105	BPAY	05/06/2019	Horizon Power	Electricity Supply for 31 Days from 1/5/19 - 31/5/19 Street Lights (\$2,697.23)	- 2,697.23	1	CSH	
106	BPAY	05/06/2019	TELSTRA CORPORATION LTD	Mobile Phone Usage & Charges May 2019 - Shire of Cue (\$429.97)	- 429.97	1	CSH	
107	BPAY	12/06/2019	Horizon Power	Electricity Supply for 63 Days from 2/4/19 - 3/6/19 L4 Austin St Cuerosity Shop (\$114.60)	- 114.60	1	CSH	
108	BPAY	18/06/2019	WATER CORPORATION	Water Usage & Charges for 63 Days from 11/4/19 - 13/6/19 12 Chesson St (\$2,064.51) & Water Usage & Charges for 63 Days from 11/4/19 - 13/6/19 18 Dowley St (\$1,918.93)	- 3,983.44	1	CSH	
109	BPAY	18/06/2019	Horizon Power	Electricity Supply for 63 Days from 2/4/19 - 3/6/19 L500 Wittenoom St (\$63.98)	- 63.98	1	CSH	
110	BPAY	27/06/2019	Pivotel Satellite Pty Limited	Satellite Phone Usage & Charges June 2019 (\$156.50)	- 156.50	1	CSH	
111	BPAY	27/06/2019	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges June 2019 - Shire of Cue (\$1,117.49), Landline Phone Usage & Charges June 2019 - Tourist Park (\$84.58)	- 1,202.07	1	CSH	
112	BPAY	16/06/2019	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	-607.92	1	CSH	
					- 19,436.47			
	Payroll							
	Payroll	05/06/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 51,061.27	1	PAY	
	Payroll	19/06/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 49,244.78	1	PAY	
					- 100,306.05			
				TOTAL PAYMENTS	- 423,042.46			
				Total Direct Debits	- 24,598.33			
				Total EFTs	- 278,701.61			
				Total BPAY	- 19,436.47			
				Total Cheque	-			
				Total Payroll	- 100,306.05			
				TOTAL PAYMENTS	- 423,042.46			

10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Acting Chief Executive Officer
DATE:	12 July 2019

Matters for Consideration:

The Statement of Financial Activity for the period ended 30 June 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 June 2019. The report excludes year-end adjustments which are yet to be finalised. As such the final closing surplus for the year will differ to that presented once the year end reports are finalised.

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 June 2019, as presented at [Appendix 2](#).

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Month Ended 30 June 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 9 Details of Capital Acquisitions

Note 10 Rating Information

Note 11 Information on Borrowings

Note 12 Grants and Contributions

Note 13 Trust Fund

RSM Australia Pty Ltd

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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.

A handwritten signature in blue ink, appearing to read 'J. Bell'.

Signed at GERALDTON

Date 12th July 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
EXECUTIVE SUMMARY
For the Month Ended 30 June 2019

KEY INFORMATION

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3. Data is displayed as Year to Date (YTD) where applicable.

Statement of Financial Activity by Reporting Program

Is presented on page 4 and shows a surplus as at 30 June 2019 of \$2,916,940.

Items of Significance

The material variance adopted by the Shire of Cue for the 2018/19 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		\$2,371,728	See Note 9 (Timing of projects)
Plant and Equipment		\$169,157	See Note 9 (Timing of plant replacement)
Infrastructure - Roads		\$468,921	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other		\$446,507	See Note 9 (Timing of projects)

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$1,074,676)	Timing of grants and contributions
---	---	---------------	------------------------------------

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Purchase Grids	99%	70,000	70,000	69,598
Town Hall Landscaping	95%	40,000	40,000	37,842
Old Muni Building Toilets	3%	20,000	20,000	559
Caravan Park House and Office	0%	350,000	350,000	-
Flood Damage Restoration	65%	853,301	853,301	555,419
	50%	1,333,301	1,333,301	663,418
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	135%	1,517,672	1,517,672	2,050,712
Non-operating Grants, Subsidies and Contributions	18%	1,311,451	1,311,451	236,775
	81%	2,829,123	2,829,123	2,287,487
Rates Levied	101%	2,323,741	2,323,741	2,351,734

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Collected / Completed %	Prior Year 30 Jun 2019 \$	Current Year 30 Jun 2019 \$
Adjusted Net Current Assets	108%	2,700,544	2,916,940
Cash and Equivalent - Unrestricted	122%	1,733,035	2,116,238
Cash and Equivalent - Restricted	92%	6,148,266	5,680,736
Receivables - Rates	137%	239,831	328,757
Receivables - Other	186%	53,865	100,070
Payables	12%	615,725	72,192

% - Compares current YTD actuals to prior Year actuals

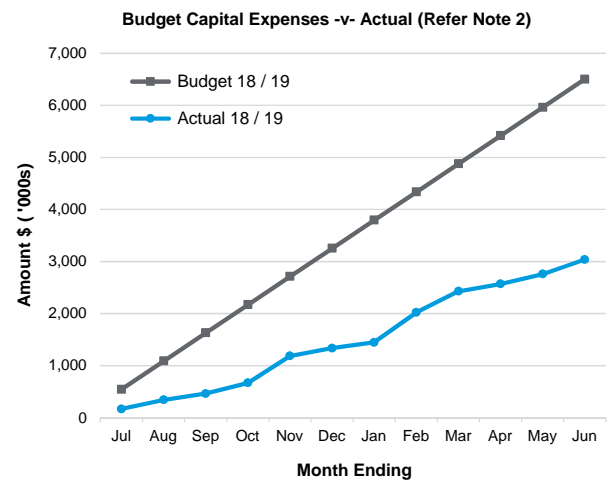
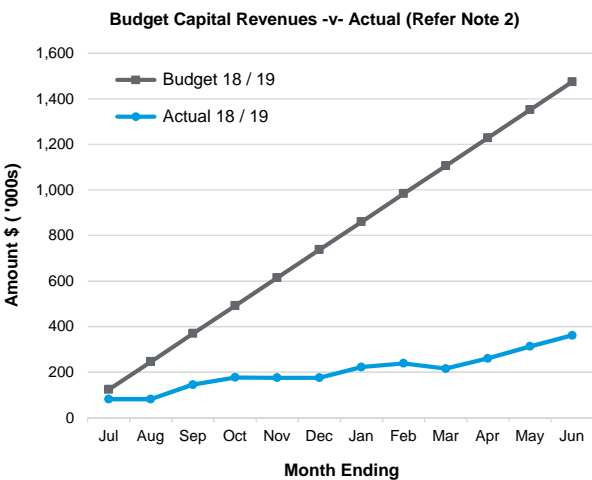
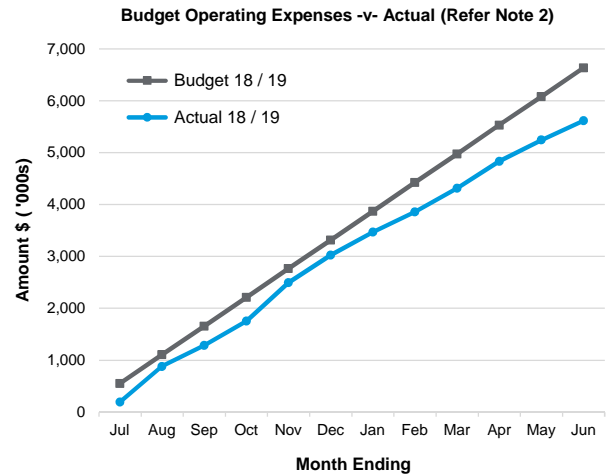
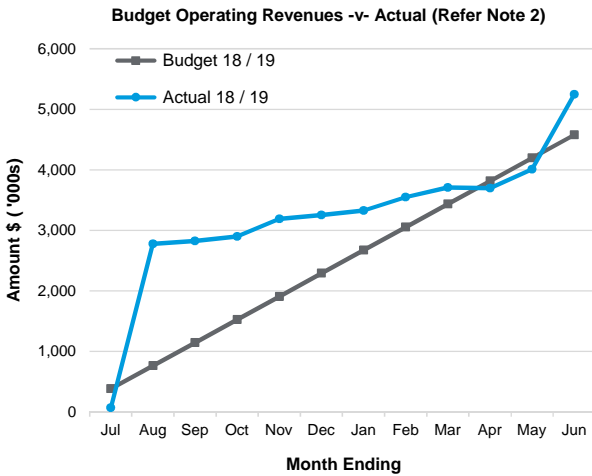
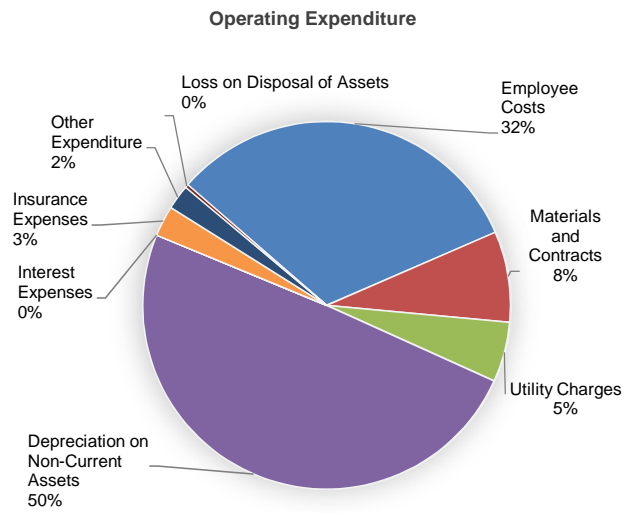
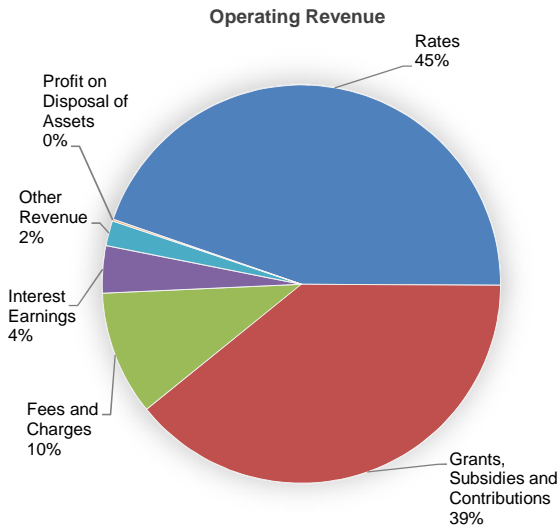
Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

Prepared by:	Sam Gevers
Reviewed by:	Travis Bate
Date prepared:	12-Jul-19

**SHIRE OF CUE
EXECUTIVE SUMMARY
For the Month Ended 30 June 2019**

SUMMARY GRAPHS



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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(By Statutory Reporting Program)
For the Month Ended 30 June 2019

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,700,544	2,700,544	2,700,544		
Revenue from Operating Activities						
Governance	-	-	-	-		
General Purpose Funding - Rates	10	2,323,741	2,323,741	2,351,734	27,993	1.20% ▲
General Purpose Funding - Other		1,152,963	1,152,963	2,167,646	1,014,683	88.01% ▲
Law, Order and Public Safety		10,500	10,500	12,916	2,416	23.01%
Health		500	500	1,134	634	126.75%
Education and Welfare		-	-	-	-	
Housing		20,860	20,860	21,100	240	1.15%
Community Amenities		81,500	81,500	77,224	(4,276)	(5.25%)
Recreation and Culture		10,200	10,200	6,110	(4,090)	(40.09%)
Transport		490,408	490,408	108,064	(382,344)	(77.96%) ▼
Economic Services		306,700	306,700	371,372	64,672	21.09% ▲
Other Property and Services		180,300	180,300	130,022	(50,278)	(27.89%) ▼
		4,577,673	4,577,673	5,247,320		
Expenditure from Operating Activities						
Governance		(397,576)	(397,576)	(170,333)	227,243	57.16% ▲
General Purpose Funding		(256,706)	(256,706)	(257,163)	(457)	(0.18%)
Law, Order and Public Safety		(74,817)	(74,817)	(58,376)	16,441	21.98%
Health		(70,727)	(70,727)	(51,495)	19,232	27.19%
Education and Welfare		(15,258)	(15,258)	(1,758)	13,500	88.48%
Housing		(248,064)	(248,064)	(222,574)	25,490	10.28% ▲
Community Amenities		(332,884)	(332,884)	(257,578)	75,306	22.62% ▲
Recreation and Culture		(782,703)	(782,703)	(650,829)	131,874	16.85% ▲
Transport		(3,502,112)	(3,502,112)	(3,336,146)	165,966	4.74% ▲
Economic Services		(739,149)	(739,149)	(595,259)	143,890	19.47% ▲
Other Property and Services		(216,760)	(216,760)	(15,430)	201,330	92.88% ▲
		(6,636,757)	(6,636,757)	(5,616,940)		
Operating Activities excluded from Budget						
Add back Depreciation		2,796,221	2,796,221	2,779,761		
Adjust for:						
(Profit) / Loss on Asset Disposal	8	(5,000)	(5,000)	9,691	14,691	293.82%
Movement Deferred Pensioner Rates		-	-	3,968	3,968	
Movement in Non-current Leave Provisions		-	-	-	-	
Amount attributable to Operating Activities		732,137	732,137	2,423,800		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	12	1,311,451	1,311,451	236,775	(1,074,676)	(81.95%) ▼
Proceeds from Disposal of Assets	8	163,000	163,000	123,909	(39,091)	(23.98%) ▼
Land and Buildings	9	(2,549,000)	(2,549,000)	(177,272)	2,371,728	93.05% ▲
Plant and Equipment	9	(812,500)	(812,500)	(643,343)	169,157	20.82% ▲
Furniture and Equipment	9	(45,000)	(45,000)	(34,961)	10,039	22.31%
Infrastructure Assets - Roads	9	(2,260,471)	(2,260,471)	(1,791,550)	468,921	20.74% ▲
Infrastructure Assets - Other	9	(835,000)	(835,000)	(388,493)	446,507	53.47% ▲
Amount attributable to Investing Activities		(5,027,520)	(5,027,520)	(2,674,934)		
Financing Activities						
Proceeds from New Debentures	11	980,000	980,000	-	(980,000)	(100.00%) ▼
Transfer from Reserves	7	1,200,000	1,200,000	915,000	(285,000)	(23.75%) ▼
Repayment of Debentures	11	-	-	-	-	
Transfer to Reserves	7	(585,161)	(585,161)	(447,471)	137,690	23.53% ▲
Amount attributable to Financing Activities		1,594,839	1,594,839	467,530		
Closing Funding Surplus / (Deficit)	3	-	-	2,916,940		

* - 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 FINANCIAL ACTIVITY
(By Nature or Type)
For the Month Ended 30 June 2019

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,700,544	2,700,544	2,700,544		
Revenue from Operating Activities						
Rates	10	2,323,741	2,323,741	2,351,734	27,993	1.20% ▲
Operating Grants, Subsidies and Contributions	12	1,517,672	1,517,672	2,050,712	533,040	35.12% ▲
Fees and Charges		476,600	476,600	529,958	53,358	11.20% ▲
Interest Earnings		185,500	185,500	201,280	15,780	8.51%
Other Revenue		69,160	69,160	106,914	37,754	54.59% ▲
Profit on Disposal of Assets	8	5,000	5,000	6,722	1,722	34.45%
		4,577,673	4,577,673	5,247,320		
Expenditure from Operating Activities						
Employee Costs		(2,129,477)	(2,129,477)	(1,803,056)	326,421	15.33% ▲
Materials and Contracts		(1,056,209)	(1,056,209)	(448,987)	607,222	57.49% ▲
Utility Charges		(303,200)	(303,200)	(295,658)	7,542	2.49%
Depreciation on Non-current Assets		(2,796,221)	(2,796,221)	(2,779,761)	16,460	0.59%
Interest Expenses		-	-	-	-	
Insurance Expenses		(153,150)	(153,150)	(150,715)	2,435	1.59%
Other Expenditure		(198,500)	(198,500)	(122,350)	76,150	38.36% ▲
Loss on Disposal of Assets	8	-	-	(16,414)	(16,414)	
		(6,636,757)	(6,636,757)	(5,616,940)		
Operating Activities excluded from Budget						
Add back Depreciation		2,796,221	2,796,221	2,779,761		
Adjust for:						
(Profit) / Loss on Asset Disposal	8	(5,000)	(5,000)	9,691	14,691	293.82%
Movement Deferred Pensioner Rates		-	-	3,968	3,968	
Movement in Non-current Leave Provisions		-	-	-	-	
Amount attributable to Operating Activities		732,137	732,137	2,423,800		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	12	1,311,451	1,311,451	236,775	(1,074,676)	(81.95%) ▼
Proceeds from Disposal of Assets	8	163,000	163,000	123,909	(39,091)	(23.98%) ▼
Land and Buildings	9	(2,549,000)	(2,549,000)	(177,272)	2,371,728	93.05% ▲
Plant and Equipment	9	(812,500)	(812,500)	(643,343)	169,157	20.82% ▲
Furniture and Equipment	9	(45,000)	(45,000)	(34,961)	10,039	22.31%
Infrastructure Assets - Roads	9	(2,260,471)	(2,260,471)	(1,791,550)	468,921	20.74% ▲
Infrastructure Assets - Other	9	(835,000)	(835,000)	(388,493)	446,507	53.47% ▲
Amount attributable to Investing Activities		(5,027,520)	(5,027,520)	(2,674,934)		
Financing Activities						
Proceeds from New Debentures	11	980,000	980,000	-	(980,000)	(100.00%) ▼
Transfer from Reserves	7	1,200,000	1,200,000	915,000	(285,000)	(23.75%) ▼
Repayment of Debentures	11	-	-	-	-	
Transfer to Reserves	7	(585,161)	(585,161)	(447,471)	137,690	23.53% ▲
Amount attributable to Financing Activities		1,594,839	1,594,839	467,529		
Closing Funding Surplus / (Deficit)	3	-	-	2,916,940		

* - 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 CAPITAL FUNDING
For the Month Ended 30 June 2019

CAPITAL ACQUISITIONS

	Note	YTD Actual New / Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Annual Budget (d)	YTD Budget	YTD Actual Total (c) = (a) + (b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Asset Group							
Land and Buildings	9	174,908	2,364	2,549,000	2,549,000	177,272	(2,371,728)
Plant and Equipment	9	643,343	-	812,500	812,500	643,343	(169,157)
Furniture and Equipment	9	-	34,961	45,000	45,000	34,961	(10,039)
Infrastructure Assets - Roads	9	69,598	1,721,952	2,260,471	2,260,471	1,791,550	(468,921)
Infrastructure Assets - Other	9	327,068	61,425	835,000	835,000	388,493	(446,507)
Capital Expenditure Total		1,214,916	1,820,702	6,501,971	6,501,971	3,035,617	(3,466,354)

Capital Acquisitions Funded by:

Capital Grants and Contributions	1,311,451	1,311,451	236,775
Borrowings	-	-	-
Other (Disposals and C/Fwd)	163,000	163,000	123,909
Council Contribution - Cash Backed Reserves			
Beringarra Road Reserve	750,000	62,500	915,000
Plant Replacement Reserve	200,000	-	-
Council Contribution - Operations	4,077,520	4,965,020	1,759,934
Capital Acquisitions Funding Total	6,501,971	6,501,971	3,035,617

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 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 13.

(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 Month Ended 30 June 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

(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.

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Wandii, 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.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 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 2018/19 year is \$25,000 or 10% whichever is the greater.

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	27,993	1.20%	▲	Permanent	Changes in valuations and new mining tenements
General Purpose Funding - Other	1,014,683	88.01%	▲	Permanent	Early payment of 2019-2020 Federal Assistance Grants
Transport	(382,344)	(77.96%)	▼	Timing	Timing of road maintenance contributions
Economic Services	64,672	21.09%	▲	Permanent	Additional commercial property rentals and reimbursements
Other Property and Services	(50,278)	(27.89%)	▼	Permanent	Less private works and sundry income
Operating Expense					
Governance	227,243	57.16%	▲	Permanent	Expenditure less than budgeted
Housing	25,490	10.28%	▲	Permanent	Expenditure less than budgeted
Community Amenities	75,306	22.62%	▲	Permanent	Expenditure less than budgeted
Recreation and Culture	131,874	16.85%	▲	Permanent	Expenditure less than budgeted
Transport	165,966	4.74%	▲	Permanent	Expenditure less than budgeted
Economic Services	143,890	19.47%	▲	Permanent	Expenditure less than budgeted
Other Property and Services	201,330	92.88%	▲	Permanent	Expenditure less than budgeted
Capital Revenues					
Non-operating Grants, Subsidies and Contributions	(1,074,676)	(81.95%)	▼	Permanent	Timing of grants and contributions
Proceeds from Disposal of Assets	(39,091)	(23.98%)	▼	Permanent	Timing of sale of assets
Capital Expenses					
Land and Buildings	2,371,728	93.05%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	169,157	20.82%	▲	Timing	See Note 9 (Timing of plant replacement)
Infrastructure - Roads	468,921	20.74%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	446,507	53.47%	▲	Timing	See Note 9 (Timing of projects)
Financing					
Proceeds from New Debentures	(980,000)	(100.00%)	▼	Permanent	Loan funds received 01 July 2019
Transfer from Reserves	(285,000)	(23.75%)	▼	Timing	Transfers from reserves undertaken with term deposit renewal
Transfer to Reserves	137,690	23.53%	▲	Timing	Transfers to reserves undertaken with term deposit renewal
Nature or Type	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
Rates	27,993	1.20%	▲	Permanent	Changes in valuations and new mining tenements
Operating Grants, Subsidies and Contributions	533,040	35.12%	▲	Permanent	Timing of contributions and early payment of Federal Assistance
Fees and Charges	53,358	11.20%	▲	Permanent	Additional commercial property rentals and reimbursements
Other Revenue	37,754	54.59%	▲	Permanent	Reimbursements and recoveries less than budgeted
Operating Expense					
Employee Costs	326,421	15.33%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	607,222	57.49%	▲	Permanent	Expenditure less than budgeted
Other Expenditure	76,150	38.36%	▲	Permanent	Expenditure less than budgeted

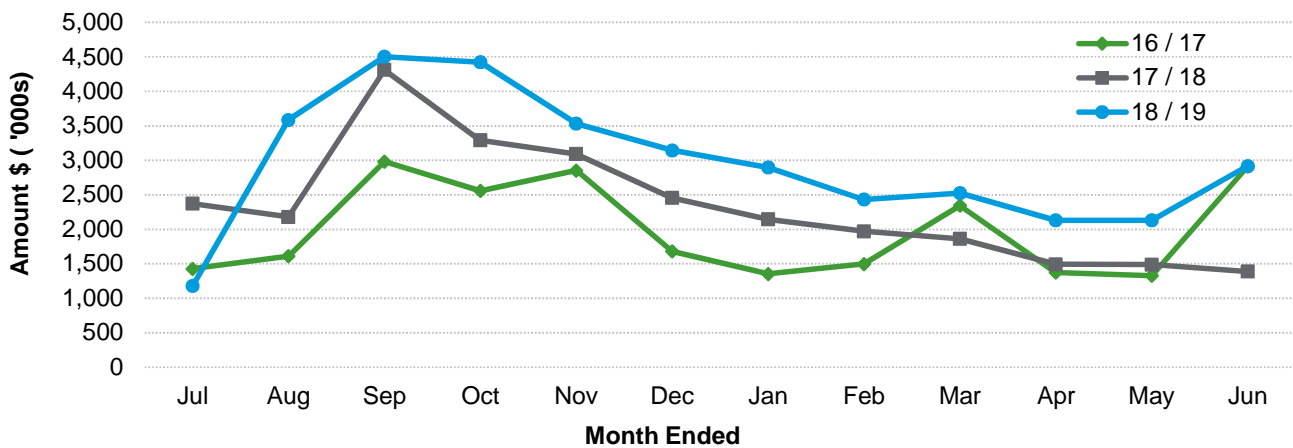
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

3. NET CURRENT FUNDING POSITION

Surplus / (Deficit)

Item	Note	Current 30 Jun 2019	Last Years Closing 30 Jun 2018	This Time Last Year 30 Jun 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,116,238	1,733,035	1,733,035
Cash Restricted	4	5,680,736	6,148,266	6,148,266
Receivables - Rates	6	328,757	239,831	239,831
Receivables - Other		100,070	53,865	53,865
Interest / ATO Receivable / Trust		32,491	101,499	101,499
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Accrued Income		509,363	1,290,059	1,290,059
Inventories		33,913	19,680	19,680
		8,735,166	9,519,833	9,519,833
Current Liabilities				
Sundry Creditors		(23,508)	(35,297)	(35,297)
GST Payable		(15,548)	(17,600)	(17,600)
Payroll Creditors		(33,136)	(50,071)	(50,071)
Deposits and Bonds		-	(6,666)	(6,666)
Accrued Expenses		-	(434,219)	(434,219)
Accrued Salaries and Wages		-	(71,872)	(71,872)
Total Payables		(72,192)	(615,725)	(615,725)
Provisions		(65,297)	(55,298)	(55,298)
		(137,489)	(671,023)	(671,023)
Less: Cash Reserves	7	(5,680,736)	(6,148,266)	(6,148,266)
Net Current Funding Position		2,916,940	2,700,544	2,700,544

Liquidity over the Year



Comments / Notes - Net Current Funding Position

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	58,469			58,469	CBA	0.00	N/A
On Call Cash Account	1,006,799			1,006,799	CBA	1.45	N/A
On Call Cash Account	500,000			500,000	CBA	1.80	19-Aug-19
On Call Cash Account	550,000			550,000	BOQ	2.20	18-Nov-19
Trust Account			10,040	10,040	CBA	0.00	N/A
(b) Term Deposits							
Fixed Term Deposit		1,486,383		1,486,383	CBA	2.45	23-Jul-19
Fixed Term Deposit		1,295,196		1,295,196	CBA	2.45	23-Jul-19
Fixed Term Deposit		1,130,328		1,130,328	Bendigo	2.00	23-Oct-19
Fixed Term Deposit		638,501		638,501	Bendigo	2.20	13-Dec-19
Fixed Term Deposit		1,130,328		1,130,328	BOQ	2.20	02-Dec-19
Cash and Equivalents Total	2,116,238	5,680,736	10,040	7,807,014			

Comments / Notes - Cash and Equivalents

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus / (Deficit)				
	Adjustment to 1 July Opening Surplus		Opening Surplus / (Deficit)			(43,915)	(43,915)
70102	Transfer from Reserves	Budget Review	Capital Revenue		250,000		206,085
70101	Transfer to Reserves	Budget Review	Capital Revenue			(150,000)	56,085
03104	General Rates Levied	Budget Review	Operating Revenue		40,105		96,190
03109	Instalment Fees Received	Budget Review	Operating Revenue		2,500		98,690
03201	Grants Commission Grant Received - General	Budget Review	Operating Revenue		56,723		155,413
03202	Grants Commission Grant Received- Roads	Budget Review	Operating Revenue		46,541		201,954
04102	Council Election Expenses	Budget Review	Operating Expenses		9,500		211,454
04110	Annual Christmas Function	Budget Review	Operating Expenses		1,500		212,954
04114	Subscriptions	Budget Review	Operating Expenses			(1,000)	211,954
04144	MRVC - Dog Fence	Budget Review	Capital Expenses		249,333		461,287
05122	Grants - ESL	Budget Review	Operating Revenue		4,000		465,287
05241	Dog Sterilisation/Registration/Microchip	Budget Review	Operating Expenses			(2,000)	463,287
09122	Income from Staff House - 23 Allen St	Budget Review	Operating Revenue			(840)	462,447
09124	Income from Staff House - 29 Robinson St	Budget Review	Operating Revenue			(3,500)	458,947
10101	Domestic and Commercial Rubbish Bin Charges	Budget Review	Operating Revenue		2,000		460,947
10104	Other Income - Refuse Management	Budget Review	Operating Revenue		7,000		467,947
10302	Sewerage Disposal Income	Budget Review	Operating Revenue		3,000		470,947
10711	Cemetery Fees	Budget Review	Operating Revenue			(5,500)	465,447
11110	Hall Hire Income	Budget Review	Operating Revenue		600		466,047
11300	Community Bus Allocation	Budget Review	Operating Expenses			(12,000)	454,047
11305	Maintenance - Sports Complex	Budget Review	Operating Expenses			(15,000)	439,047
11306	Maintenance - Oval	Budget Review	Operating Expenses			(37,500)	401,547
11310	Maintenance - Water Playground	Budget Review	Operating Expenses			(2,500)	399,047
11602	Community Christmas Show	Budget Review	Operating Expenses		1,300		400,347
11605	Australia Day	Budget Review	Operating Expenses		5,000		405,347
11607	Volunteers Function	Budget Review	Operating Expenses			(100)	405,247
11609	Heritage Building - Post Office	Budget Review	Operating Expenses			(800)	404,447
11612	Heritage Building - Stables	Budget Review	Operating Expenses			(4,000)	400,447
11620	Great Fingal (Former) Mine Office Structure	Budget Review	Operating Expenses			(300)	400,147
11626	Purchase Land & Buildings - Pension Hut Renovation	Budget Review	Capital Expenses			(10,000)	390,147
11631	Donations Received	Budget Review	Operating Revenue		300		390,447
12101	Construction - Muni Fund Roads	Budget Review	Capital Expenses			(140,000)	250,447

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS (Continued)

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
12111	Purchase Infrastructure - Other	Budget Review	Capital Expenses			(60,000)	190,447
12112	Cue-Beringarra Road Expenses	Budget Review	Capital Expenses			(92,170)	98,277
12203	Maintenance - Muni Fund Roads	Budget Review	Operating Expenses		131,001		229,278
12206	Traffic Signage	Budget Review	Operating Expenses			(6,000)	223,278
12212	MRWA RRG Direct Grant - Various Road Maintenance	Budget Review	Operating Revenue		29,908		253,186
12220	Street Trees & Landscaping	Budget Review	Operating Expenses			(18,000)	235,186
12222	Grid Maintenance	Budget Review	Operating Expenses			(15,000)	220,186
12601	Airport Fees	Budget Review	Operating Revenue		10,000		230,186
12605	Purchase Infrastructure - Other	Budget Review	Capital Expenses			(90,000)	140,186
13200	Caravan Park/Tourist Centre Maintenance	Budget Review	Operating Expenses			(12,000)	128,186
13219	Oasis Maintenance	Budget Review	Operating Expenses			(27,400)	100,786
13220	RV Site Maintenance	Budget Review	Operating Expenses			(500)	100,286
13221	Historical Photo Mtce	Budget Review	Operating Expenses		500		100,786
13251	Grant - Oasis	Budget Review	Operating Revenue		43,150		143,936
13301	Building Licences/Permits	Budget Review	Operating Revenue		5,500		149,436
13604	Standpipe Costs	Budget Review	Operating Expenses			(3,300)	146,136
13605	Water Charges - Crosslands Camp	Budget Review	Operating Expenses			(1,500)	144,636
13606	Cue Events	Budget Review	Operating Expenses			(5,000)	139,636
13608	Water Charges Reimb - Crosslands Camp	Budget Review	Operating Revenue		1,500		141,136
13620	Commercial Property Maintenance	Budget Review	Operating Expenses		250		141,386
14216	Insurance W/Comp Works Crew	Budget Review	Operating Expenses			(26,000)	115,386
14302	Insurance - Plant	Budget Review	Operating Expenses			(4,986)	110,400
14303	Fuel & Oils	Budget Review	Operating Expenses			(70,000)	40,400
14305	Parts & Repairs	Budget Review	Operating Expenses			(55,000)	(14,600)
14307	Licences - Plant	Budget Review	Operating Expenses		5,500		(9,100)
14404	Diesel Fuel Rebate	Budget Review	Operating Revenue		10,000		900
14502	Workers Comp Premiums- Admin	Budget Review	Operating Expenses		11,000		11,900
14504	Telecommunications - Admin	Budget Review	Operating Expenses			(7,500)	4,400
14505	Insurance (Ex W/Comp)	Budget Review	Operating Expenses			(3,500)	900
14506	Legal Expenses - Admin	Budget Review	Operating Expenses		20,000		20,900
14526	Admin Vehicle/Travel Expenses	Budget Review	Operating Expenses			(20,900)	-
05230	Depreciation on Non-current Assets	Budget Review	Non Cash Item	(73)			(73)
07430	Depreciation on Non-current Assets	Budget Review	Non Cash Item	9			(64)
09230	Depreciation on Non-current Assets	Budget Review	Non Cash Item	4,794			4,729
10730	Depreciation on Non-current Assets	Budget Review	Non Cash Item	712			5,441
11130	Depreciation on Non-current Assets	Budget Review	Non Cash Item	12,647			18,088

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS (Continued)

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
12230	Depreciation on Non-current Assets	Budget Review	Non Cash Item	316,377			334,465
12630	Depreciation on Non-current Assets	Budget Review	Non Cash Item	1,597			336,063
13230	Depreciation on Non-current Assets	Budget Review	Non Cash Item	71,549			407,612
13630	Depreciation on Non-current Assets	Budget Review	Non Cash Item	7,854			415,466
14300	Depreciation on Non-current Assets	Budget Review	Non Cash Item	29,818			445,285
14530	Depreciation on Non-current Assets	Budget Review	Non Cash Item	(3,564)			441,721
	Add Back Depreciation	Budget Review	Non Cash Item	(441,721)			-
Amended Budget Totals				-	947,711	(947,711)	-

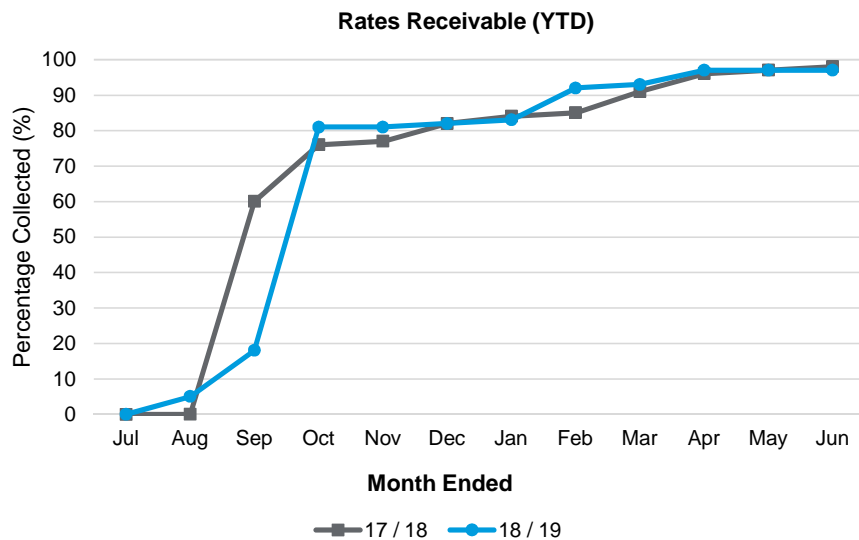
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

6. RECEIVABLES

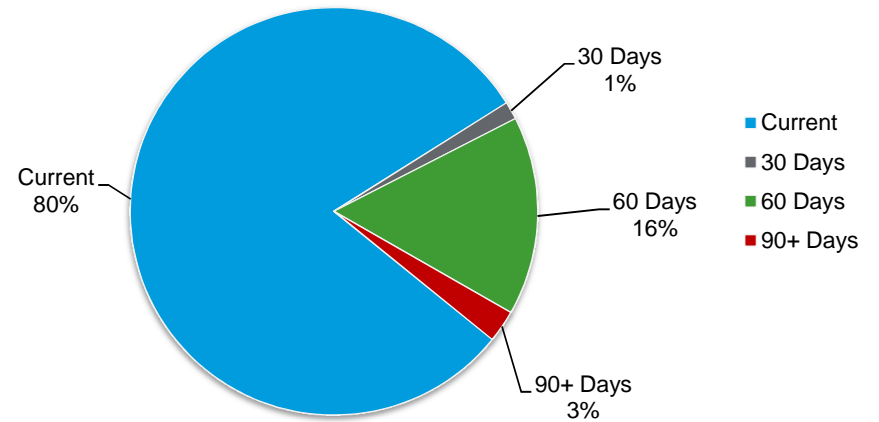
Rates Receivable	30 Jun 2019
	\$
Opening Arrears Previous Years	239,831
Provision for Doubtful Debts	66,402
Levied this Year	
Rates	2,351,734
Interest	93,161
Legal Charge	73,072
Commercial Rubbish Charge	34,840
Domestic Rubbish Charge	22,163
ESL Penalty Interest	460
Pensioner Domestic Rubbish Fee	4,945
Emergency Levy	33,960
Less Collections to Date	(2,525,410)
Equals Current Outstanding	328,757
Percentage Collected	97%
Net Rates Receivable Outstanding	328,757

General Receivables	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
General Receivables	80,295	1,415	15,800	2,560	100,070
Total General Receivables Outstanding					100,070

Amounts shown above include GST (where applicable)



General Receivables (Non-rates)



Comments / Notes - Rates Receivables

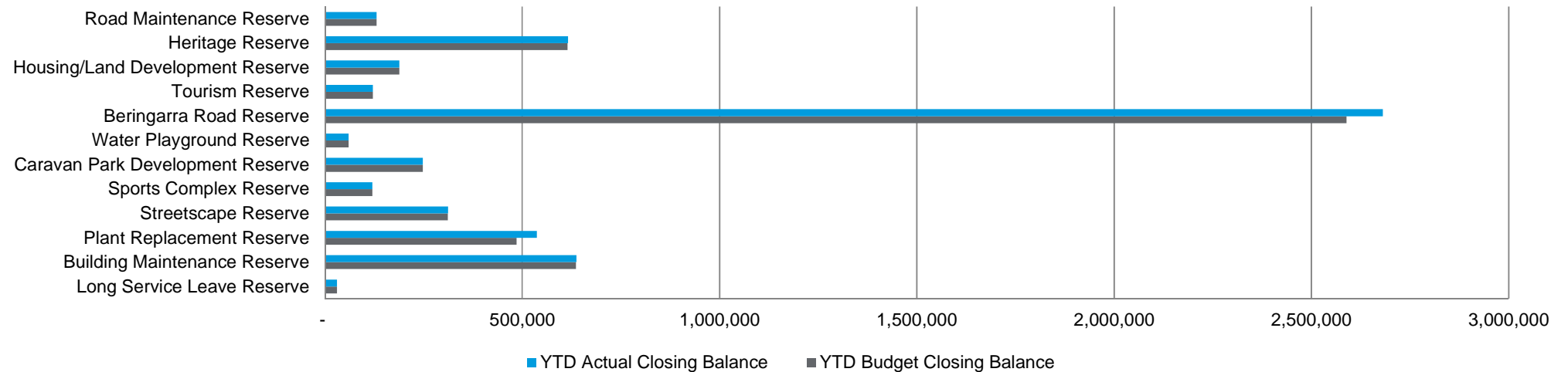
Comments / Notes - General Receivables

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

7. CASH BACKED RESERVES

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	YTD Budget Closing Balance	YTD Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	29,580	649	709	-	-	-	-	30,229	30,289
Building Maintenance Reserve	573,476	12,586	13,740	50,000	50,000	-	-	636,062	637,216
Plant Replacement Reserve	524,100	11,566	12,557	150,000	-	(200,000)	-	485,666	536,657
Streetscape Reserve	304,467	6,682	7,295	-	-	-	-	311,149	311,762
Sports Complex Reserve	107,466	2,358	2,575	10,000	10,000	-	-	119,824	120,041
Caravan Park Development Reserve	212,849	4,671	5,100	30,000	30,000	-	-	247,520	247,949
Water Playground Reserve	33,827	742	811	25,000	25,000	-	-	59,569	59,638
Beringarra Road Reserve	3,511,994	77,012	84,146	-	-	(1,000,000)	(915,000)	2,589,006	2,681,140
Tourism Reserve	92,720	1,990	2,221	26,161	26,161	-	-	120,871	121,102
Housing/Land Development Reserve	121,562	2,712	2,913	64,000	64,000	-	-	188,274	188,475
Heritage Reserve	557,497	12,286	13,357	45,000	45,000	-	-	614,783	615,854
Road Maintenance Reserve	78,728	1,746	1,886	50,000	50,000	-	-	130,474	130,614
Cash Backed Reserves Total	6,148,266	135,000	147,310	450,161	300,161	(1,200,000)	(915,000)	5,533,427	5,680,737

Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019




















8. DISPOSAL OF ASSETS

Asset Number	Asset Description	YTD Actual				Annual Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
1550	Lot 564, 54 Marshall Street	5,000	9,091	4,091	-	5,000	9,091	4,091	-
1481	Lot 641 Robinson Street (Part)	-	-	-	-	35,000	35,909	909	-
	Plant and Equipment								
	P8 CAT Front End Loader 1993 CD 426	28,368	31,000	2,632	-	30,000	30,000	-	-
475	2015 Ford Ranger	23,666	21,818	-	(1,848)	30,000	30,000	-	-
438	P36 Caterpillar Vibratory Roller 1996 CS-563CAW	26,289	16,000	-	(10,289)	23,000	23,000	-	-
464	Multipac Multi Tyre Roller	26,543	25,000	-	(1,543)	20,000	20,000	-	-
	P12 Isuzu 3 Tonne Truck (Sign Truck) CD 645	23,734	21,000	-	(2,734)	15,000	15,000	-	-
Disposal of Assets Total		133,600	123,909	6,722	(16,414)	158,000	163,000	5,000	-
Profit or (Loss) Total					(9,691)				5,000

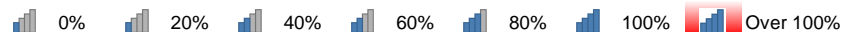
Comments / Notes - Disposal of Assets

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS

Assets	Account	YTD Actual			Budget		
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
 <i>Level of completion indicator, please see below for further detail.</i>							
Buildings							
Housing							
 GROH Houses	09233	-	-	-	980,000	980,000	980,000
 Staff Housing	09133	8,609	-	8,609	250,000	250,000	241,391
 Pensioner Units	09232	3,900	-	3,900	100,000	100,000	96,100
 Staff Housing Units	09132	-	-	-	100,000	100,000	100,000
Housing Total		12,509	-	12,509	1,430,000	1,430,000	1,417,491
Recreation and Culture							
 Town Hall Upgrades	11102	4,510	-	4,510	165,000	165,000	160,490
 Great Fingal Mine Office Development	11642	-	-	-	100,000	100,000	100,000
 Railway Building Development	11643	25,923	-	25,923	75,000	75,000	49,077
 Town Hall Landscaping	11142	37,842	-	37,842	40,000	40,000	2,158
 Post Office Renovations	11622	34,265	-	34,265	-	-	(34,265)
 Pension Hut Renovation	11626	15,739	-	15,739	35,000	35,000	19,261
 Great Fingal Roofing / Fencing	11641	15,596	-	15,596	25,000	25,000	9,404
Recreation and Culture Total		133,875	-	133,875	440,000	440,000	306,125
Transport							
 Bishops House Renovations	12126	28,524	-	28,524	84,000	84,000	55,476
Transport Total		28,524	-	28,524	84,000	84,000	55,476
Economic Services							
 Caravan Park House and Office	13253	-	-	-	350,000	350,000	350,000
 Austin Street Development	13209	-	-	-	100,000	100,000	100,000
 Old Gaol Development	13206	-	720	720	50,000	50,000	49,280
 Old Muni Building Improvements	13208	-	1,085	1,085	40,000	40,000	38,915
 Old Muni Building Toilets	13208	-	559	559	20,000	20,000	19,441
Economic Services Total		-	2,364	2,364	560,000	560,000	557,636
Other Property and Services							
 Admin Building - Improvements and Replacements	14544	-	-	-	35,000	35,000	35,000
Other Property and Services Total		-	-	-	35,000	35,000	35,000
Land and Buildings Total		174,908	2,364	177,272	2,549,000	2,549,000	2,371,728























Level of Completion Indicators



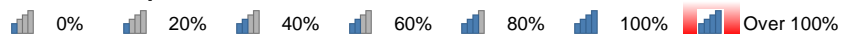
Percentage equals YTD Actual divided by Annual Budget
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget			
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see below for further detail.</i>								
Plant and Equipment								
Transport								
	Flat Drum Vibrating Roller		150,000	-	150,000	190,000	190,000	40,000
	Integrated Tool Carrier		180,980	-	180,980	175,000	175,000	(5,980)
	Multi Tyre Roller		141,000	-	141,000	155,000	155,000	14,000
	5T Dual Cab Tipper		77,131	-	77,131	80,000	80,000	2,869
	Tipping Tray Ute		38,314	-	38,314	45,000	45,000	6,686
	Tipper Body		-	-	-	40,000	40,000	40,000
	Excavator 20T		33,071	-	33,071	30,000	30,000	(3,071)
	Bunded Sea Container		1,525	-	1,525	-	-	(1,525)
	Workshop Equipment		-	-	-	30,000	30,000	30,000
	Pedestrian Roller		11,500	-	11,500	20,000	20,000	8,500
	Small Ride On Mower		-	-	-	15,000	15,000	15,000
	Heavy Duty Trailer		7,094	-	7,094	15,000	15,000	7,906
	Other Equipment		2,727	-	2,727	7,000	7,000	4,273
	Small Plant		-	-	-	5,000	5,000	5,000
	Digger Attachments		-	-	-	4,000	4,000	4,000
	Filter Press		-	-	-	1,500	1,500	1,500
	Transport Total	12302	643,343	-	643,343	812,500	812,500	169,156
	Plant and Equipment Total		643,343	-	643,343	812,500	812,500	169,156
Furniture and Equipment								
Governance								
	Council Furniture and Equipment	04116	-	9,080	9,080	10,000	10,000	920
	Governance Total		-	9,080	9,080	10,000	10,000	920
Housing								
	Staff Housing	09129	-	235	235	10,000	10,000	9,765
	Housing Total		-	235	235	10,000	10,000	9,765
Other Property and Services								
	Administration Building	14514	-	25,645	25,645	25,000	25,000	(645)
	Other Property and Services Total		-	25,645	25,645	25,000	25,000	(645)
	Furniture and Equipment Total		-	34,961	34,961	45,000	45,000	10,039

Level of Completion Indicators













Percentage equals YTD Actual divided by Annual Budget

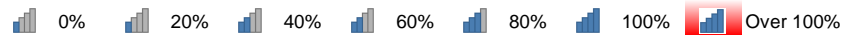
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget			
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see below for further detail.</i>								
Infrastructure - Roads								
Transport								
	Cue-Beringarra Road	12112	-	846,350	846,350	842,170	842,170	(4,180)
	Flood Damage Restoration	12113	-	555,419	555,419	853,301	853,301	297,882
	MRWA Construction - RRG	12102	-	253,906	253,906	180,000	180,000	(73,906)
	Muni Roads Construction	12101	-	66,277	66,277	140,000	140,000	73,723
	Purchase Grids	12128	69,598	-	69,598	70,000	70,000	402
	Purchase Transport Infrastructure	12111	-	-	-	60,000	60,000	60,000
	Airport Runway Resealing	12605	-	-	-	90,000	90,000	90,000
	Marshall Street Intersection - Garden	12122	-	-	-	25,000	25,000	25,000
	Transport Total		69,598	1,721,952	1,791,550	2,260,471	2,260,471	468,921
	Infrastructure - Roads Total		69,598	1,721,952	1,791,550	2,260,471	2,260,471	468,921

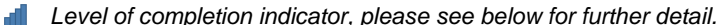















Level of Completion Indicators



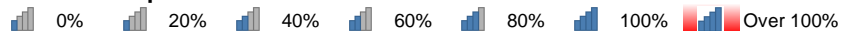
Percentage equals YTD Actual divided by Annual Budget
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget		
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
							
Other Infrastructure							
Governance							
 MRVC Dog Fence	04144	83,333	-	83,333	52,000	52,000	(31,333)
Governance Total		83,333	-	83,333	52,000	52,000	(31,333)
Community Amenities							
 Toilets at Cemetery	10707	71,899	-	71,899	115,000	115,000	43,101
 Deep Sewerage Plan	10311	-	-	-	40,000	40,000	40,000
 Niche Wall	10742	-	-	-	-	-	-
 Waste Site - Fencing and Improvements	10742	-	-	-	25,000	25,000	25,000
 Waste Oil Shelter - Rubbish Tip	10741	3,533	-	3,533	15,000	15,000	11,467
Community Amenities Total		75,432	-	75,432	195,000	195,000	119,568
Recreation and Culture							
 Skate Park	11319	-	-	-	150,000	150,000	150,000
 Playground Equipment	11307	34,446	-	34,446	100,000	100,000	65,554
 Oval Improvements	11321	-	61,425	61,425	35,000	35,000	(26,425)
Recreation and Culture Total		34,446	61,425	95,871	285,000	285,000	189,129
Economic Services							
 Streetscape	13243	23,612	-	23,612	100,000	100,000	76,388
 Heydon Place Industrial Development	13209	297	-	297	50,000	50,000	49,703
 RV Site	13244	14,884	-	14,884	50,000	50,000	35,116
 Tourist Park Improvements	13250	81,577	-	81,577	40,000	40,000	(41,577)
 Tourism and Museum Infrastructure	13204	2,590	-	2,590	40,000	40,000	37,410
 Oasis Visitor Parking	13245	10,896	-	10,896	23,000	23,000	12,104
Economic Services Total		133,856	-	133,856	303,000	303,000	169,144
Other Infrastructure Total		327,068	61,425	388,493	835,000	835,000	446,507
Capital Expenditure Total		1,214,916	1,820,702	3,035,617	6,501,971	6,501,971	3,466,353

Level of Completion Indicators



Percentage equals YTD Actual divided by Annual Budget
 Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

10. RATING INFORMATION

Rate Type	Rate in	Number of Properties	Rateable Value	YTD Actual				Annual Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rates											
GRV Residential	0.1062	94	565,444	60,050	-	-	60,050	58,195	-	-	58,195
GRV Commercial	0.1062	5	299,208	31,776	-	-	31,776	31,776	-	-	31,776
GRV Vacant Land	0.1062	0	-	-	413	37	450	-	-	-	-
GRV M & T Workforce	0.3100	2	246,750	76,493	-	-	76,493	76,493	-	-	76,493
UV Mining	0.3100	310	6,621,765	2,052,747	(4,818)	3,154	2,051,084	2,067,672	-	-	2,067,672
UV Pastoral	0.0843	14	505,385	42,604	-	-	42,604	42,604	-	-	42,604
General Rates Total		425	8,238,552	2,263,670	(4,405)	3,191	2,262,456	2,276,739	-	-	2,276,739
Minimum Rates											
GRV Residential	451.00	45	105,003	20,295	-	-	20,295	21,648	-	-	21,648
GRV Commercial	451.00	0	-	-	-	-	-	-	-	-	-
GRV Vacant Land	451.00	40	8,329	18,040	-	-	18,040	18,040	-	-	18,040
GRV M & T Workforce	451.00	0	-	-	-	-	-	-	-	-	-
UV Mining	451.00	116	87,252	52,316	-	-	52,316	51,865	-	-	51,865
UV Pastoral	451.00	4	11,933	1,804	-	-	1,804	1,804	-	-	1,804
Minimum Rates Total		205	212,517	92,455	-	-	92,455	93,357	-	-	93,357
General and Minimum Rates Total		630	8,451,069	2,356,125	(4,405)	3,191	2,354,911	2,370,096	-	-	2,370,096
Adjustments:											
Rates Written-off							(3,177)				(50,000)
Discounts / Concessions							-				(6,355)
Balance after Discounts / Concessions / Write-offs							2,351,734				2,313,741
Ex-Gratia Rates							-				-
Back Rates							-				10,000
Specified Area Rates							-				-
Total Funds Raised from Rates							2,351,734				2,323,741

Comments / Notes - Rating Information

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing GROH House (WATC)	-	980,000	-	-	-	980,000	-	-
Total Repayments	-	980,000	-	-	-	-	-	-

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars	Amount Borrowed Budget	Institution	Loan Type	Term (years)	Total Interest and Charges	Interest Rate	Amount Used Budget	Balance Unspent
	\$				\$	%	\$	\$
Housing GROH House (WATC)	980,000	WATC	Fixed Rate Annuity	10	162,000	3%	980,000	-
					162,000		980,000	-

Comments / Notes - Information on Borrowings

Budgeted borrowing have not yet been drawn down

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

12. GRANTS AND CONTRIBUTIONS

Program/Details	Grant Provider	Type	Opening Balance (a)	Budget		YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d) + (e)	YTD Actual Revenue
				Operating	Capital					
				\$	\$	\$	\$	\$	\$	\$
General Purpose Funding										
General Commission Grants	Government of WA	Operating	-	698,223	-	698,223	698,223		698,223	1,413,795
Roads Commission Grants	Government of WA	Operating	-	243,741	-	243,741	243,741		243,741	537,831
Law, Order and Public Safety										
ESL Grant	FESA	Operating	-	7,500	-	7,500	7,500		7,500	10,402
Recreation and Culture										
Reimbursements Sundry		Operating	-	3,500	-	3,500	3,500		3,500	-
Other Culture/Heritage	Heritage Commission	Operating	-	3,500	-	3,500	3,500		4,000	-
Railway Building Development	Government of WA	Non-operating	-	-	50,000	50,000	50,000		-	-
Grant - Playground	Government of WA	Non-operating	-	-	67,000	67,000	67,000		-	-
Grant - Skate Park	Government of WA	Non-operating	-	-	100,000	100,000	100,000		-	-
Donations Received		Operating	-	800	-	800	800		-	535
Transport										
RRG - RRG Road Project Grant (Cue - Wondinong)	RRG	Non-operating	-	-	120,000	120,000	120,000		120,000	96,000
MRWA RRG Direct Grant	MRWA	Operating	-	29,908	29,908	29,908	29,908		29,908	29,908
MRWA RRG Direct Grant	MRWA	Non-operating	-	-	45,000	45,000	45,000		45,000	45,000
Flood Damage Restoration	WANDRRA	Non-operating	-	-	853,301	853,301	853,301		853,301	52,625
Road Maintenance	Horizon Power	Operating	-	350,000	-	350,000	350,000		350,000	4,438
Airport Grants and Contributions		Operating	-	65,000	-	65,000	65,000		65,000	-
Economic Services										
Industrial Property Reimbursements		Operating	-	14,000	-	14,000	14,000		14,000	-
Oasis Tourist Park	Government of WA	Non-operating	-	-	43,150	43,150	43,150		-	43,150
Old Gaol Development Grant Funding	Government of WA	Non-operating	-	-	33,000	33,000	33,000		-	-
Other Property and Services										
Diesel Fuel Rebate		Operating	-	48,000	-	48,000	48,000		48,000	47,432
Sundry Income Admin		Operating	-	49,500	-	49,500	49,500		49,500	6,371
Workers Compensation Reimbursements		Operating	-	4,000	-	4,000	4,000		4,000	-
Grants and Contributions Total			-	1,517,672	1,341,359	2,829,123	2,829,123	-	2,535,673	2,287,487

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

13. 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 2018	Amount Received	Amount Paid	Closing Balance 30 Jun 2019
	\$	\$	\$	\$
Cue LCDC	2,080	-	-	2,080
Library Bonds	-	1,560	-	1,560
Property Bonds	-	6,400	-	6,400
Trust Fund Total	2,080	7,960	-	10,040

Comments / Notes - Trust Fund

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

10.3 REPORT ON AUDIT MATTER

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Richard Towell – Acting Chief Executive Officer
 DATE: 11 July 2019

Matters for Consideration:

Receiving of the report prepared to address matters identified as significant by the Auditor in the 2017-2018 Audit Report.

Background:

The Shire has received correspondence from the Department of Local Government, Sport and Cultural Industries (Department) dated 20 June 2018 in which the Department considers the Shire's 2017-18 Audit Report from the Auditor General dated 11 December 2018 (Audit Report) to contain a significant matter requiring the Chief Executive Officer to undertake the actions required by *Section 7.12 of the Local Government Act 1995*. This correspondence is attached at [Appendix 3](#).

Comments:

Section 7.12 of the Local Government Act 1995 requires a local government to prepare a report addressing any matters identified as significant by the Auditor in the Audit Report. This report has been prepared and is attached at [Appendix 4](#).

The report has been prepared in the format recommended in Departmental Circular 05-2019, Local Government Auditing to identify the matters and outline actions taken or intended to be taken to address the matters.

The references to the appendices in the report ([Appendix 4](#)) are the same appendices included in this agenda, being [Appendix 3](#), [Appendix 5](#) and [Appendix 6](#).

Statutory Environment:

Local Government Act 1995

7.12A. Duties of local government with respect to audits

- (4) *A local government must —*
- (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

Local Government (Audit) Regulations 1996

16. *Functions of audit committee*

An audit committee has the following functions —

- (f) to oversee the implementation of any action that the local government —*
- (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a);*

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Shire of Cue Strategic Community Plan 2017-2027

Outcome 2.1.3 Maintain accountability and financial responsibility.

Consultation:

Rob Madson – Chief Executive Officer

Travis Bate – RSM Australia Pty Ltd

Julie Humphreys – CRC Coordinator

Committee Decision:

Voting Requirement: Simple Majority

That Council receives the report addressing the significant matters raised in the 2017-2018 Audit Report.

Committee Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 3



Department of
**Local Government, Sport
 and Cultural Industries**

27 JUN 2019

Our ref CU3-4#04 E1914509
 Enquiries Stuart Fraser
 Phone 65521586
 Email stuart.fraser@dlgsc.wa.gov.au

SHIRE OF CUE	
Received	27/6/19
Refer to	CEO
File No.....	00016
Dealt With.....	

Mr Rob Madson
 Chief Executive Officer
 Shire of Cue
 PO Box 84
 CUE WA 6640

Dear Mr Madson

The Department of Local Government, Sport and Cultural Industries (the Department) has received the Shire's 2017-18 Audit Report from the Auditor General dated 11 December 2018.

The Audit Report identifies matters as significant in regard to adverse trends, qualified audits and other matters. The following matter is identified as significant by the auditor:

- Significant adverse trends in the financial position; Asset Sustainability Ratio and Asset Renewal Funding Ratio below the Department standard for the last three years.

Section 7.12A(4) of the *Local Government Act 1995* states that a local government must:
prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

To date it appears that a report has not been received and has not been published on the Shire's official website in accordance with Section 7.12A.

As a matter of priority the Shire must prepare a report for its Audit Committee and seek council's endorsement before forwarding a copy to the Department at audits@dlgsc.wa.gov.au

As this report is now overdue, the Department requires the local government to remedy this non-compliance within the next 60 days from the date of this letter.

Gordon Stephenson House, 140 William Street
 PO Box 8349 Perth Business Centre, WA 6849
 Telephone (08) 6552 7300
 Email info@dlgsc.wa.gov.au
 Web www.dlgsc.wa.gov.au

For further information please review the Department's Circulars 05-2019 Local Government Auditing and 02-2018 Guide to Local Government Auditing Reforms (page 8) which are published on the Department's website.

Should you have any queries please contact the Department on the above email address or phone 65527300.

Yours sincerely



Narrell Lethorn
Director Industry and Sector Regulation

20 June 2019

Cc Cr Ross Pigdon, President, Shire of Cue

APPENDIX 4

REPORT

Section 7.12A(4)(a) of the *Local Government Act 1995*

Shire of Cue

Report addressing any matters identified as significant by the auditor in the 2017-2018 Audit Report.

Purpose of Report

Section 7.12A(4) of the *Local Government Act 1995* (Act) states that a local government must:

Prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and

(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Within 14 days after a local government gives a report to the Minister under subsection 4(b), the CEO must publish a copy of the report on the local government's official website.

The Shire has received correspondence from the Department of Local Government, Sport and Cultural Industries (Department) dated 20 June 2018 in which the Department considers the Shire's 2017-18 Audit Report from the Auditor General dated 11 December 2018 (Audit Report) to contain a significant matter requiring the CEO to undertake the actions required by Section 7.12 of the Act. This correspondence is attached at [Appendix 1](#).

The purpose of this report is to outline the actions the CEO has taken in relation to the significant matter raised in the 2018 Audit Report.

Significant Matter Identified by OAG

The Shire's 2017-18 Audit Report from the Auditor General dated 11 December 2018 (attached at [Appendix 3](#)) identified the following significant matter:

In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:

- a. The Asset Sustainability Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past three years.*
- b. The Asset Renewal Funding Ratio has been below the DLGSCI standard for the past three years.*

Asset Sustainability Ratio

The Asset Sustainability Ratio (ASR) is calculated in accordance with *Local Government (Financial Management) Regulations 1996 R50(2)* as:

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation;}}$$

The ASR is reported in Note 33 of the Shire's 2018 Annual Financial Report as follows:

2018	2017	2016
0.43	0.64	0.67

Local Government Operational Guidelines Number 18 – June 2013 (Guidelines) sets out standards for each of the ratios required to be calculated under *Local Government (Financial Management) Regulations 1996 R50(2)*. The basic standard for the ASR per the Guidelines is 0.90.

Asset Renewal Funding Ratio

The Asset Renewal Funding Ratio (ARFR) is calculated in accordance with *Local Government (Financial Management) Regulations 1996 R50(2)* as:

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years;}}$$

The ARFR is reported in Note 33 of the Shire's 2018 Annual Financial Report as follows:

2018	2017	2016
0.51	0.55	0.54

The basic standard for the ARFR per the Guidelines is 0.75.

Implication

The Asset Sustainability Ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. The ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

The Asset Renewal Funding Ratio indicates whether the local government has the financial capacity to fund assets renewal as required, and can continue to provide existing levels of services in future, without additional income; or reductions in operating expenses. The ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.

Management Comment

The calculation of the Asset Sustainability Ratio excludes expenditure on new or upgrades to assets. A lot of the capital expenditure over the time line has included upgrades to assets which has excluded the expenditure from the calculations. For example the expenditure on the Post Office building fell into the category of upgrade so excluded it from the expenditure calculation, however this was a significant spend on an existing asset to repurpose it and bring it up to a new condition.

Management will consider a less conservative approach towards the expenditure that should be included in this ratio calculation in future to more closely reflect what is being spent on the renewal of existing assets.

The Asset Renewal Funding Ratio is calculated using figures from the Long Term Financial Plan and Asset Management Plan. The recent adoption of the new Strategic Resource Plan incorporating the Long Term Financial Plan and Asset Management Plan addresses this ratio to bring it within the Local Government Operational Guidelines.

Action Taken or Intended to be Taken

Subsequent to the issuing of the audit report, the Shire has adopted the Strategic Resource Plan (SRP) at the 16 April 2019 Ordinary Council Meeting.

The SRP forecasts future financial ratios, including the ASR and ARFR (See [Appendix 4](#)). For both ratios identified in the 2018 Audit Report as falling below the Guidelines, the SRP forecasts these ratios to improve above the minimum level set in the Guidelines from the 2019 financial year onwards for the duration of the SRP. Please refer to the SRP for further detail.

Completion or Proposed Completion Date

Management will monitor capital expenditure on asset renewals against the projected outcomes of the Strategic Resource Plan with the expectation that the ratios will improve above the minimum level set in the guidelines as projected in the SRP.

Recommendation

That the audit committee recommend that Council receive this report and monitor future expenditure in line with the outcomes of the Strategic Resource Plan.

APPENDIX 5



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Council of the Shire of Cue

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Cue which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

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

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

I draw attention to Note 10 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

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

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Asset Sustainability Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past three years.

- b. The Asset Renewal Funding Ratio has been below the DLGSCI standard for the past three years.
The financial ratios are reported in Note 33 of the financial report.
- (ii) The following material matter indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law were identified during the course of my audit:
 - a. Accounting journal entries were posted with no evidence of independent review and approval by another person. Accounting journals can represent significant adjustments to previously approved accounting transactions, and should therefore be independently reviewed and approved with evidence of this review being retained.
 - (iii) All required information and explanations were obtained by me.
 - (iv) All audit procedures were satisfactorily completed.
 - (v) In my opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial report of the Shire for the year ended 30 June 2017 was audited by another auditor who expressed an unmodified opinion on that financial report. The financial ratios for 2017 and 2016 in Note 33 of the audited financial report were included in the supplementary information and/or audited financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Cue for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



SANDRA LABUSCHAGNE
ACTING DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 December 2018

APPENDIX 6

SHIRE OF CUE
Asset Management Plan and Long Term Financial Plan
2018 to 2033

Financial Ratios (Continued)

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s	\$ 000s
DEBT SERVICE COVERAGE RATIO															
Operating Surplus	633	1,614	1,674	1,738	1,804	1,872	1,944	2,019	2,097	2,178	2,263	2,351	2,443	2,539	2,639
Principle and Interest	-	114	114	114	114	114	114	114	114	114	114	-	-	-	-
Ratio	-	14	15	15	16	16	17	18	18	19	20	-	-	-	-

ASSET SUSTAINABILITY RATIO

Capital Renewal Expenditure	2,875	2,561	2,298	2,081	2,333	3,846	2,434	2,417	2,643	3,253	2,712	2,894	2,512	2,878	2,689
Depreciation Expense	2,498	2,605	2,696	2,763	2,793	2,834	2,895	2,909	2,905	2,906	2,906	2,907	2,896	2,880	2,865
Ratio	115%	98%	85%	75%	84%	136%	84%	83%	91%	112%	93%	100%	87%	100%	94%

ASSET CONSUMPTION RATIO

Depreciated Replacement Cost	56,829	59,548	62,304	64,339	63,987	65,125	65,327	65,018	64,843	64,847	64,667	64,937	64,499	64,194	63,851
Current Replacement Cost	77,099	82,528	87,996	92,900	95,369	99,456	102,634	105,383	108,238	111,615	114,516	118,031	120,743	123,577	126,290
Ratio	74%	72%	71%	69%	67%	65%	64%	62%	60%	58%	56%	55%	53%	52%	51%

ASSET RENEWAL FUNDING RATIO

NPV of Planned Renewals	23,329	23,156	23,435	23,684	24,444	24,823									
NPV of Required Renewals	26,962	27,176	29,112	30,783	21,748	19,702									
Ratio	87%	85%	80%	77%	112%	126%									

10.4 FINANCIAL LOAN FOR CUE HERITAGE DISCOVERY CENTRE

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Janet Wicks – Project Officer
DATE:	12 July 2019

Matters for Consideration:

Providing a short term loan to the Cue Community Resource Centre in support of the building of the Cue Heritage Discovery Centre.

Background:

In August 2018 the Cue Community Resource Centre, in consultation with the Shire of Cue, applied for a grant under the Building Better Regions Fund (BBRF) Round 3 to build a Heritage Discovery Centre.

As part of the application process it was noted that the funding was applied in arrears, and on discussion with the CRC and the Shire several options were discussed to secure up front funding, including a short term bank loan by the CRC, a self-supporting loan with funding secured by the Shire or a forwarding of funding from the Shire to the CRC as a loan arrangement.

The conditions attached to the loan, regardless of where the funding came from included –

- Strict time lines for completion of the project (by 21 November 2019).
- Strict time lines for acquittals to be completed (by 30 March 2020) to ensure timely repayment of the funding.
- Loan costs be paid by the Cue Community Resource Centre as part of the agreement.

Comments:

Forward funding for the completion of the building of this infrastructure is imperative to the success of the project. Without secured funding, the CRC is unable to absorb the value of the funding from the BBRF.

The location of the Cue Heritage Discovery Centre will be positioned at the back of the Post Office building lot and will become an asset of the Shire of Cue on completion.

The BBRF funding for the project is \$133,865. The Shire of Cue 2019-2020 Draft Budget has allocated an amount of \$140,000 under tourism and area promotion capital expenditure for the development of a museum area and outdoor artefact display. It is proposed that this allocation be utilised to first fund the Cue Heritage Discovery Centre project and when the funds are reimbursed be utilised for the budgeted project.

Statutory Environment:

Nil

Policy Implications:

Nil

Financial Implications:

The Building Better Regions Grant funding for the project is \$133,865. The total project cost is \$212,644 with other funding from Lotterywest of \$68,000. Westgold Resources of \$5,000 and the Cue Community Resource Centre contributing the difference of \$5,779. There will be one progress claim eligible on forty percent completion of the project.

Strategic Implications:

Adopted Corporate Business Plan 2017 – 2021

1.2.3 Develop New Tourism attractions to enhance and encourage visitors to stay longer.

1.2.3.4 Develop a local museum

Consultation:

Rob Madson – Chief Executive Officer

Richard Towell – Deputy Chief Executive Officer

Officer’s Recommendation:

Voting Requirement: Simple Majority

That Council approve the Chief Executive Officer to provide loan funds to the Cue Community Resource Centre to fund the Cue Heritage Discovery Centre project. The funds will be provided from Municipal funds and be reimbursed by the Building Better Regions Fund grant payments for the project.

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

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 20 August 2019

Signed:.....

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