



AGENDA
ORDINARY MEETING
OF COUNCIL

15 OCTOBER 2019

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 15 October 2019

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Rob Madson

Chief Executive Officer

11 October 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 15 October 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 17 September 2019 are confirmed as a true and correct record of the meeting.

CARRIED:

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DEPUTATIONS

Westgold Resources Managing Director Peter Cook and General Manager Cue Gold Operations Phil Wilding will attend the meeting to make a presentation relating to Item 14.1

8. PETITIONS

9. ANNOUNCEMENTS WITHOUT DISCUSSION

10. REPORTS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

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

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 15 October 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 September 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 September 2019 to 30 September 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>7720 – 7789</i>	<i>\$118,273.73</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 26,530.80</i>
<i>Payroll</i>			<i>\$103,439.55</i>
<i>BPAY</i>			<i>\$ 18,229.36</i>
<i>Cheques</i>			<i>\$ -</i>
<i>Total</i>			<i>\$266,473.44</i>

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 1

List of Accounts Paid September 2019								
		Date	Name	Description	Amount	Bank	Type	
	Direct Debit							
1	Direct Debit	02/09/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 36.22	1	FEE	
2	Direct Debit	02/09/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 168.71	1	FEE	
3	Direct Debit	12/09/2019	2 - BANK FEES	BANK FEES	0.01	1	FEE	
4	Direct Debit	16/09/2019	2 - BANK FEES	BANK FEES	- 43.08	1	FEE	
5	Direct Debit	16/09/2019	2 - BANK FEES	BANK FEES	- 9.20	1	FEE	
6	Direct Debit	16/09/2019	2 - BANK FEES	BANK FEES	- 32.14	1	FEE	
7	Direct Debit	30/09/2019	2 - BANK FEES	BANK FEES	- 60.00	1	FEE	
8	Direct Debit	02/09/2019	Commonwealth Bank	Credit Card Purchases August 2019 - Skype Monthly Subscription for Council Meetings (\$9.90), Conference Room Table and 11 x Chairs for Office (\$757.26), Book about Cue Nurse for Library (\$33.50), 500 x Poppies for Remembrance & Anzac Day plus postage (\$96.40), Accommodation Expenses for Cr Dennis for Local Government Week (\$191.63), Accommodation Expenses for CEO for Local Government Week Including Joint Councillor Dinner (\$396.15), 35.92lts Fuel for P1 - CEO Pajero (\$54.56), Parking for Local Government Week (\$34.00), Assorted Decorations for Erth's Dinosaur (\$23.38), Accommodation Expenses for Cr Price for Local Government Week (\$168.29)	- 1,765.07	1	CSH	
9	Direct Debit	04/09/2019	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases August 2019 (\$482.66)	- 482.66	1	CSH	
10	Direct Debit	22/09/2019	Super Choice	Superannuation Contributions	- 23,933.73	1	CSH	
11					- 26,530.80			
12								
13	EFT							
14	EFT7720	04/09/2019	Australia Post	Postage Supply for Period Ending 31/8/19 (\$346.59)	- 346.59	1	CSH	
15	EFT7721	04/09/2019	CS Legal Settlements	Settlement Fees for Purchase of 28 Dowley Street (\$4,966.69)	- 4,966.69	1	CSH	
16	EFT7722	04/09/2019	Easifleet	Novated Lease for Staff Member September 2019 (\$1,213.27)	- 1,213.27	1	CSH	
17	EFT7723	04/09/2019	Kleenheat Gas	Annual Facility Fees for 4 x 45kg Gas Cylinders in Depot (\$158.40)	- 158.40	1	CSH	
18	EFT7724	04/09/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 24/8/19 (\$1,716.59)	- 1,716.59	1	CSH	
19	EFT7725	04/09/2019	Landgate	Mining Tenements Chargeable 12/7/19 - 8/8/19 (\$56.00)	- 56.00	1	CSH	
20	EFT7726	04/09/2019	Luscombe	24.94kgs Sausages, 50 x Hot Dog Buns 6pk & 8 x Water 24pk for Erth's Dinosaur (\$580.02), 2 x Milk 1lt 10pk, 1 x 3kg Raw Sugar & 1 x 1kg Coffee for Depot (\$81.13), 2 x Milk 1lt 10pk & 1 x 3kg Raw Sugar for Office (\$46.91), Credit for Return of 24.94kgs Sausages Purchased for Erth's Dinosaur - Faulty (-\$179.24)	- 528.82	1	CSH	
21	EFT7727	04/09/2019	Professional Pc Support Pty Ltd	Labour to Install New Phone System Plus Accessories (\$1,152.25)	- 1,152.25	1	CSH	
22	EFT7728	04/09/2019	Rhione Foster	Reimbursement for Payment of Electricity Bill Dated 2/8/19 (\$262.00)	- 262.00	1	CSH	
23	EFT7729	04/09/2019	Trephleene Pty Ltd T/A Canine Control	Ranger Services for Shire of Cue 29/8/19 (\$1,466.94)	- 1,466.94	1	CSH	
24	EFT7730	04/09/2019	URL Networks Pty Ltd	Connection Fee for Voip Phone Line (\$30.00)	- 30.00	1	CSH	
25	EFT7731	04/09/2019	WALGA	2019 Local Government Convention Costs for Cr Ian Dennis & Partner (\$2,157.00), Cr Ross Pigdon & Partner (\$1,826.00), CEO (\$1,723.00), Cr Les Price & Partner (\$2,461.00), Cr Liz Houghton & Partner (\$1,815.01), Cr Ron Hogben & Partner (\$2,001.00)	- 11,983.01	1	CSH	
26	EFT7732	09/09/2019	Coast to Coast Truck & Equipment Wrecking & Sales	Alloy fuel tank for P72 - Iveco Daycab (\$550.00)	- 550.00	1	CSH	

List of Accounts Paid September 2019							
		Date	Name	Description	Amount	Bank	Type
27	EFT7733	12/09/2019	Atom Supply	Protective clothing for Outside Crew - Shirts (\$78.43)	- 78.43	1	CSH
28	EFT7734	12/09/2019	BOC Limited	Fee for exchange of Oxy, CO2, Acetylene bottles for Workshop (\$185.65), Flap Discs, Welding Liner & Welding Tips for Depot (\$78.18)	- 263.83	1	CSH
29	EFT7735	12/09/2019	Great Northern Rural Services	Supplies for fencing at Airport (\$3,066.24)	- 3,066.24	1	CSH
30	EFT7736	12/09/2019	Hoggy's Building Concreting Contractor	Supply of concrete for footings for oil shelter at rubbish tip (\$489.50)	- 489.50	1	CSH
31	EFT7737	12/09/2019	MOOREVIEW PLANTS & TREES	Purchase of vine plants for Depot (\$86.40)	- 86.40	1	CSH
32	EFT7738	12/09/2019	Refuel Australia	Purchase and delivery of 11,000L of diesel to Shire Depot (\$15,581.50)	- 15,581.50	1	CSH
33	EFT7739	12/09/2019	Statewide Bearings	2 inch, 4 inch, 5 inch precleaners for various heavy machinery (\$714.93)	- 714.93	1	CSH
34	EFT7740	12/09/2019	Western Independent Foods	Freight expense for delivery of Protective Clothing for Outside Crew - PPE supplies, pants (\$34.60), Hydraulic Hoses & Fittings for P76 - Kubota Tractor (\$34.60)	- 69.20	1	CSH
35	EFT7741	12/09/2019	Atom Supply	Protective equipment for Outside Crew - waterproof boot covers (\$365.20), Pants (\$84.22)	- 449.42	1	CSH
36	EFT7742	12/09/2019	Boya Equipment	Glass Door, Assy Handle, 2 x Engine Oil Filters & 2 x Fuel Filters, Seal Coupler & Air freight for P76 - Kubota Tractor (\$946.03), Credit for Return of Glass Door & Assy Handle for P76 - Kubota Tractor (- \$894.42)	- 51.61	1	CSH
37	EFT7743	12/09/2019	Brisin Engineering & Welding	Contractor works for Shire of Cue 12/8/19 - 6/9/19 (\$12,551.00)	- 12,551.00	1	CSH
38	EFT7744	12/09/2019	Bunnings Group Limited	Battery powered hedge trimmer for Depot, Li-ion battery for Oasis, tek screws, poly fittings, hose clamps for P76 - Kubota Tractor (\$447.42)	- 447.42	1	CSH
39	EFT7745	12/09/2019	Great Northern Rural Services	Solenoid, PTO spray kit for P76 - Kubota Tractor (\$1,390.99), Retic Controller for 47 Marshall St & 57 Marshall St (\$393.06)	- 1,784.05	1	CSH
40	EFT7746	12/09/2019	Toll Ipec Pty Ltd	Freight expense for return of 5 x boxes of books to State Library of WA (\$101.06), Delivery of Tungstun Carbide Pilot Tips & Teeth for post hole digger - P76 Kubota Tractor (\$14.95), Delivery of Assorted Office Stationery (\$13.82)	- 129.83	1	CSH
41	EFT7747	19/09/2019	Australian Taxation Office	BAS Payment August 2019 (\$23,888.00)	- 23,888.00	1	CSH
42	EFT7748	19/09/2019	ELIZABETH HOUGHTON	Ordinary Council Meeting 17/9/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
43	EFT7749	19/09/2019	Frederick William Spindler	Ordinary Council Meeting 17/9/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
44	EFT7750	19/09/2019	Ian W Dennis	Ordinary Council Meeting 17/9/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
45	EFT7751	19/09/2019	Leonie Fitzpatrick	Ordinary Council Meeting 17/9/19 (\$238.00), ICT Allowance (\$290.00)	- 528.00	1	CSH
46	EFT7752	19/09/2019	Leslie Matthew Price	Ordinary Council Meeting 17/9/19 (\$238.00), ICT Allowance (\$290.00), Deputy Presidents Allowance (\$227.00), Travel Council Meeting 17/9/19 (\$63.37), Travel Forum Meeting 10/9/19 (\$63.37), Travel MRVC Meeting 9/9/19 & 10/9/19 (\$126.74)	- 1,008.48	1	CSH
47	EFT7753	19/09/2019	Murchison Club Hotel	Meals for 7 People Following Council Meeting 17/9/19 (\$264.00)	- 264.00	1	CSH

List of Accounts Paid September 2019								
		Date	Name	Description	Amount	Bank	Type	
48	EFT7754	19/09/2019	ROSS WILLIAM PIGDON	Ordinary Council Meeting 17/9/19 (\$490.00), ICT Allowance (\$290.00), Presidents Allowance (\$908.00), Travel MRVC Meeting 10/9/19 (\$158.40)	- 1,846.40	1	CSH	
49	EFT7755	19/09/2019	Five Star	Konica Minolta C454e Black/Colour Meter Read 13/9/19 (\$457.92)	- 457.92	1	CSH	
50	EFT7756	19/09/2019	Grants Empire	RES & Lotterywest Grant Applications for QFest 2020 - Payment 1 of 2 (\$990.00)	- 990.00	1	CSH	
51	EFT7757	19/09/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 7/9/19 (\$379.17)	- 379.17	1	CSH	
52	EFT7758	19/09/2019	Luscombe	Chux Roll, Spray Bottles, Garbage Bags & Sauce Bottles for Tourist Park (\$169.39), 6 x 24pk Water, Napkins & Assorted Cakes for Cue Events (\$167.44), 3kg Raw Sugar for Office (\$8.50) & 2 x 1lt Milk 10pk for Depot (\$38.40), 20lts Laundry Detergent for Tourist Park (\$117.50)	- 501.23	1	CSH	
53	EFT7759	19/09/2019	Pragma Lawyers	Professional Fees for Matter Number SCUE01 (\$4,427.50)	- 4,427.50	1	CSH	
54	EFT7760	19/09/2019	Professional Pc Support Pty Ltd	Computing/Consultancy Backup Managed Services October 2019 (\$1,903.00)	- 1,903.00	1	CSH	
55	EFT7761	19/09/2019	AIT Specialists Pty Ltd	Fuel Tax Credits August 2019 (\$243.76)	- 243.76	1	CSH	
56	EFT7762	19/09/2019	AmpsN"Volts"	4 x 15A GPO's Installed into Power Boxes at Tourist Park & 1 x GPO Installed in Upstairs Shire Office Kitchen (\$883.30)	- 883.30	1	CSH	
57	EFT7763	19/09/2019	Cue Roadhouse & General Store	1 x Vegetable Oil & 3 x Storage Bags 15pk for Cue Events (\$11.22), 33.19lts Fuel for P15 - Bitumen Sprayer (\$53.07), 10.48lts Fuel for P42 - Small Engines (\$16.76) & 11.49lts Fuel for P19 - Whipper Snippers (\$18.37)	- 99.42	1	CSH	
58	EFT7764	19/09/2019	Hille, Thompson & Delfos Surveyors & Planners	Fee to Create Professional Survey Plans for Proposed Expansion of Cue Industrial Area (\$1,078.00)	- 1,078.00	1	CSH	
59	EFT7765	19/09/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 31/8/19 (\$356.00)	- 356.00	1	CSH	
60	EFT7766	19/09/2019	Totally Workwear Geraldton	Assorted Shirts for Admin Staff (\$1,458.75)	- 1,458.75	1	CSH	
61	EFT7767	19/09/2019	Airport Lighting Specialists Pty Ltd	Airport light body and grommet packs, globes for Airport (\$619.41)	- 619.41	1	CSH	
62	EFT7768	19/09/2019	Atom Supply	Protective clothing for Outside Crew - shirts, earmuffs (\$250.89), Cutting Discs, Lubricant Liquid & Rapid Fix Glue for Workshop, Welding Gloves & Earmuffs for Outside Crew (\$181.85), Annular Cutter for Workshop (\$81.71)	- 514.45	1	CSH	
63	EFT7769	19/09/2019	Bunnings Group Limited	Water tap for Cemetery, Brass nipples, gate valves, spring bolts for P76 - Kubota Tractor (\$91.29), Cedar Wood for 18 Dowley St & Bondcrete Cement Additive for Admin Building (\$63.29)	- 154.58	1	CSH	
64	EFT7770	19/09/2019	Toll Ipec Pty Ltd	Freight expense for delivery of 8 x boxes of Cue tourism flyers, engine fan belts for P58 - Kubota Mower, dosing pump system for Water Park, connector kit with o-rings for P70 - CAT 12M Grader (\$131.18)	- 131.18	1	CSH	
65	EFT7771	19/09/2019	WesTrac	T Piece, Seals & Connector Pieces for P70 - CAT 12M Grader (\$134.01)	- 134.01	1	CSH	
66	EFT7772	19/09/2019	Western Independent Foods	Freight expense for delivery of retic controllers for SH05 - 47 Marshall St, SH06 - 57 Marshall St Staff Houses (\$14.80), Delivery of Uniforms for Admin Staff (\$14.80)	- 29.60	1	CSH	

List of Accounts Paid September 2019								
		Date	Name	Description	Amount	Bank	Type	
67	EFT7773	19/09/2019	Ashdown Ingram	LED combination stop/tail/turn lights for P39 - Fruehauf Water Tanker, P44 - Rubbish Truck (\$554.40)	- 554.40	1	CSH	
68	EFT7774	19/09/2019	Atom Supply	1 inch BSP threaded tap tool for Workshop (\$223.29)	- 223.29	1	CSH	
69	EFT7775	19/09/2019	Central West Pump Service	Solar bore pump for Cemetery (\$2,399.10)	- 2,399.10	1	CSH	
70	EFT7776	19/09/2019	Great Northern Rural Services	Gates for Airport Fencing (\$1,831.28), Brass Ball Valve, Nipples, Caps, Tees & Delivery Hose for P15 - Bitumen Sprayer (\$104.29), Ringlock Fencing for Depot (\$380.55), LD Poly Pipe & Bubbler Sprinklers for Parks & reserves (\$175.67)	- 2,491.79	1	CSH	
71	EFT7777	19/09/2019	Hoppys Parts R Us	Grease gun parts, 12V/24V automotive globes, solder for Workshop (\$681.79)	- 681.79	1	CSH	
72	EFT7778	19/09/2019	MANSOM ENGINEERING	Aluminium thread plates for P72 - Iveco Daycab (\$110.00)	- 110.00	1	CSH	
73	EFT7779	19/09/2019	Rema Tip Top Australia	Iron wheel weights for Workshop (\$42.90)	- 42.90	1	CSH	
74	EFT7780	19/09/2019	Boya Equipment	Engine fan belts for P58 - Kubota Mower (\$202.80)	- 202.80	1	CSH	
75	EFT7781	19/09/2019	Bridgestone Tyre Centre Geraldton	Tyre tubes for P37 - Road Crew Supervisor Isuzu DMax, P3 - Papas Trailer (\$107.00)	- 107.00	1	CSH	
76	EFT7782	19/09/2019	Bunnings Group Limited	Broom, hoses, sprinklers for SH08 - 10 Chesson St Staff House, Paint for Airport cones, Paint, toilet seats for Public Conveniences, Metal tek screws for Workshop (\$799.80), Copper Pipe, Joiners, Elbows, Tees, Pliers & Multigrips for Workshop, Synthetic Turf & Nails for Austin St Median Strip (\$792.84)	- 1,592.64	1	CSH	
77	EFT7783	19/09/2019	Elite Electrical Contracting	Electrical works for new shed at SH08 - 10 Chesson St Staff House (\$2,255.00)	- 2,255.00	1	CSH	
78	EFT7784	19/09/2019	Midwest Windscreens and Windows	Supply of windscreens for P75 - Roads Crew Fuso Canter, P38 - Iveco Cabover Prime Mover (\$506.00)	- 506.00	1	CSH	
79	EFT7785	19/09/2019	Sigma Chemicals	Chlorine/acid dosing pump system for Water Park (\$2,038.23)	- 2,038.23	1	CSH	
80	EFT7786	19/09/2019	Statewide Bearings	12V automotive battery for P9 - CAT 140H Grader, P45 - Iveco Longnose Prime Mover, seals for P15 - Bitumen Sprayer (\$652.08)	- 652.08	1	CSH	
81	EFT7787	19/09/2019	Toll Express	Freight expense for delivery of park seats for Skate Park (\$182.74)	- 182.74	1	CSH	
82	EFT7788	19/09/2019	Toll Ipec Pty Ltd	Freight expense for sending soil samples for testing for Town Road Reseals, oil senders for P59 - Bore Boss (\$112.21), Freight Expense for Delivery of Airport Lighting Parts & Windsocks for Airport, O-Rings for P34 - Bobcat, Striker & Latch for P51 - Dozer (\$71.07)	- 183.28	1	CSH	
83	EFT7789	19/09/2019	Truckline - Geraldton	Steel truck wheels for P78 - Nissan Prime Mover (\$376.61)	- 376.61	1	CSH	
84					- 118,273.73			
85								
86	BPAY							
87	BPAY	09/09/2019	Horizon Power	Electricity Supply for 31 Days from 1/8/19 - 31/8/19 Street Lights (\$2,961.31)	- 2,961.31	1	CSH	
88	BPAY	09/09/2019	TELSTRA CORPORATION LTD	Mobile Phone Usage & Charges August 2019 - Shire of Cue (\$437.56)	- 437.56	1	CSH	
89	BPAY	11/09/2019	Horizon Power	Electricity Supply for 62 Days from 5/7/19 - 4/9/19 Tourist Park (\$14,222.57)	- 14,222.57	1	CSH	
90	BPAY	08/09/2019	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	- 303.96	1	CSH	
91	BPAY	22/09/2019	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	- 303.96	1	CSH	
					- 18,229.36			

List of Accounts Paid September 2019						
	Date	Name	Description	Amount	Bank	Type
Payroll						
Payroll	11/09/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 48,705.39	1	PAY
Payroll	25/09/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 54,734.16	1	PAY
				- 103,439.55		
			TOTAL PAYMENTS	- 266,473.44		
			Total Direct Debits	- 26,530.80		
			Total EFTs	- 118,273.73		
			Total BPAY	- 18,229.36		
			Total Cheque	-		
			Total Payroll	- 103,439.55		
			TOTAL PAYMENTS	- 266,473.44		

10.2 FINANCIAL STATEMENT

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

Matters for Consideration:

The Statement of Financial Activity for the period ended 30 September 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 September 2019.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

RSM Australia Pty Ltd.

Officer's Recommendation:

Voting Requirement: Simple Majority

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

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 2



Shire of Cue

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

T +61 (0) 8 9943 0988

www.cue.wa.gov.au

SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 September 2019

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2019
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Capital Acquisitions Note 9

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Information on Borrowings Note 11

Grants and Contributions Note 12

Budget Amendments Note 13

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 11th October 2019

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

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

Report Purpose

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

Overview

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

Statement of Financial Activity by Nature or Type and Reporting Program

Are presented on pages 5 - 6 and shows a surplus as at 30 September 2019 of \$6,020,470.

Items of Significance

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

Significant Revenue and Expenditure

Capital Expenditure

	▲	Variance	
Land and Buildings	▲	\$702,871	See Note 9 (Timing of projects)
Plant and Equipment	▲	\$203,250	See Note 9 (Timing of plant replacement)
Infrastructure - Roads	▲	\$220,960	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	▲	\$297,508	See Note 9 (Timing of projects)

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$304,632)	Timing of grants and contributions
---	---	-------------	------------------------------------

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
GROH Houses	0%	980,000	244,998	696
Old Railway Building and Youth Centre	0%	513,000	128,247	-
Caravan Park House and Office	0%	400,000	99,999	-
Cue-Beringarra Road	0%	150,000	37,500	-
Deep Sewerage Plan	0%	240,000	60,000	-
	0%	2,283,000	570,744	696
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	23%	1,390,264	347,559	320,501
Non-operating Grants, Subsidies and Contributions	3%	1,410,545	352,632	48,000
	13%	2,800,809	700,191	368,501
Rates Levied	101%	2,337,128	2,371,629	2,371,719

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Collected / Completed %	Prior Year 30 Sep 18 \$	Current Year 30 Sep 19 \$
Adjusted Net Current Assets	134%	4,504,039	6,020,470
Cash and Equivalent - Unrestricted	370%	1,347,472	4,983,105
Cash and Equivalent - Restricted	93%	6,148,266	5,703,197
Receivables - Rates	51%	2,226,461	1,146,241
Receivables - Other	161%	15,760	25,354
Payables	160%	64,042	102,362

% - Compares current YTD actuals to prior Year actuals

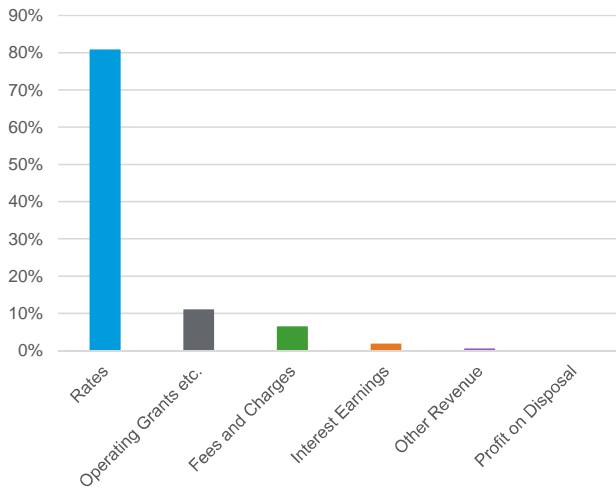
Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

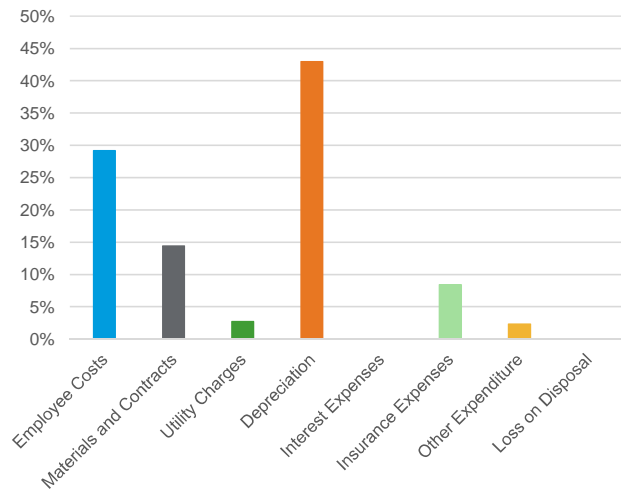
Prepared by:	Glenn Boyes
Reviewed by:	Travis Bate
Date prepared:	11-Oct-19

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

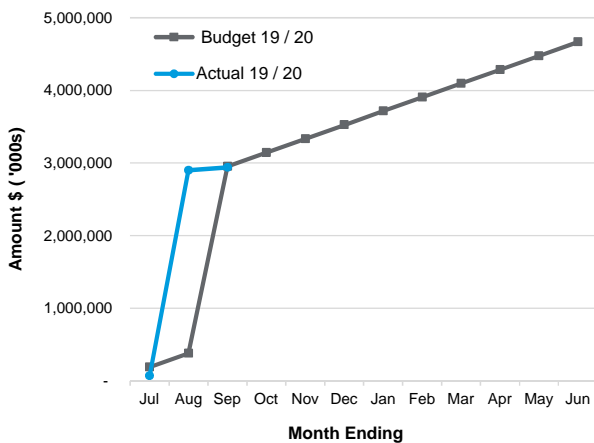
Operating Revenue



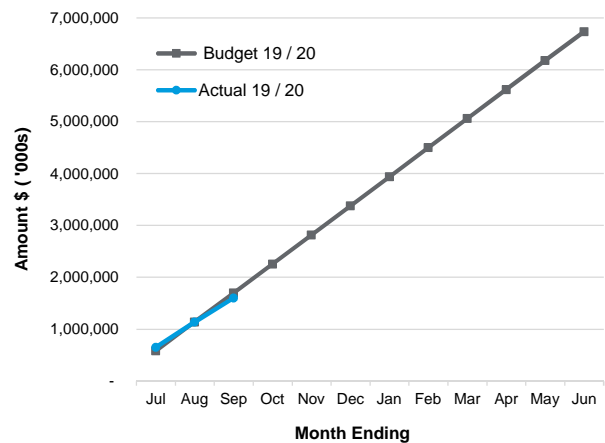
Operating Expenditure



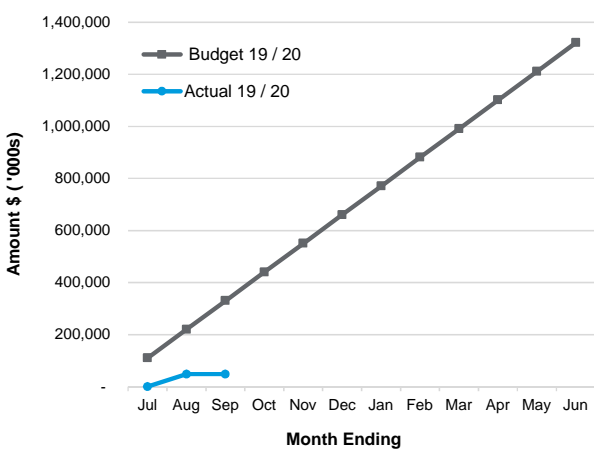
Budget Operating Revenues -v- Actual (Refer Note 2)



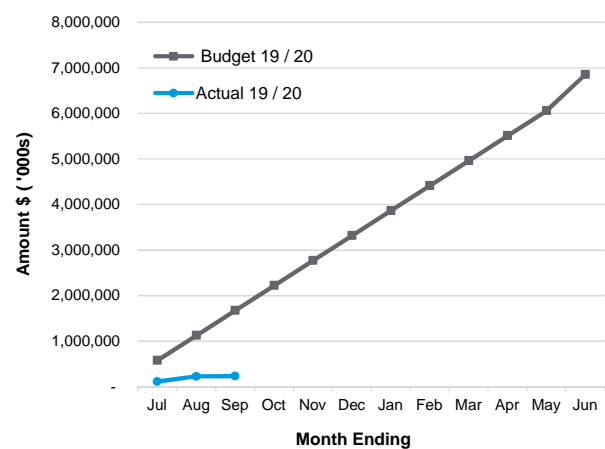
Budget Operating Expenses -v- Actual (Refer Note 2)



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



Budget Capital Expenses -v- Actual (Refer Note 2)



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

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

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Opening Funding Surplus / (Deficit)	3	3,291,633	3,291,633	3,220,738			
Revenue from Operating Activities							
Rates	10	2,337,128	2,371,629	2,371,719	90	0.00%	
Operating Grants, Subsidies and Contributions	12(a)	1,390,264	347,559	320,501	(27,058)	(7.79%)	▼
Fees and Charges		599,780	149,907	186,010	36,103	24.08%	▲
Interest Earnings		184,500	46,122	50,540	4,418	9.58%	
Other Revenue		89,400	22,776	10,839	(11,937)	(52.41%)	
Profit on Disposal of Assets	8	64,606	-	-	-		
		4,665,678	2,937,993	2,939,609			
Expenditure from Operating Activities							
Employee Costs		(1,859,507)	(540,396)	(467,797)	72,599	13.43%	▲
Materials and Contracts		(1,396,758)	(273,039)	(231,430)	41,609	15.24%	▲
Utility Charges		(286,300)	(71,520)	(43,296)	28,224	39.46%	▲
Depreciation on Non-current Assets		(2,809,062)	(702,237)	(689,057)	13,180	1.88%	
Interest Expenses		(8,800)	-	-	-		
Insurance Expenses		(162,850)	(40,683)	(134,960)	(94,277)	(231.74%)	▼
Other Expenditure		(225,700)	(75,157)	(37,301)	37,856	50.37%	▲
Loss on Disposal of Assets	8	(11,432)	-	-	-		
		(6,760,409)	(1,703,032)	(1,603,842)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		2,809,062	702,237	689,057			
(Profit) / Loss on Asset Disposal	8	(53,174)	-	-			
Movement Deferred Pensioner Rates		-	-	-			
Net Amount provided from Operating Activities		661,157	1,937,198	2,024,824			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12(b)	1,410,545	352,632	48,000	(304,632)	(86.39%)	▼
Proceeds from Disposal of Assets	8	210,000	52,500	-	(52,500)	(100.00%)	▼
Land and Buildings	9(a)	(3,260,500)	(752,631)	(49,760)	702,871	93.39%	▲
Plant and Equipment	9(b)	(813,000)	(203,250)	-	203,250	100.00%	▲
Furniture and Equipment	9(c)	(60,000)	(14,997)	-	14,997	100.00%	
Infrastructure Assets - Roads	9(d)	(1,083,400)	(270,843)	(49,883)	220,960	81.58%	▲
Infrastructure Assets - Other	9(e)	(1,637,500)	(428,499)	(130,991)	297,508	69.43%	▲
Net Amount provided from Investing Activities		(5,233,855)	(1,265,088)	(182,634)			
Financing Activities							
Proceeds from New Debentures	11	980,000	244,998	980,000	735,002	300.00%	▲
Transfer from Reserves	7	809,200	-	-	-		
Repayment of Debentures	11	(45,000)	-	-	-		
Transfer to Reserves		(463,135)	-	(22,460)	(22,460)		
Net Amount provided from Financing Activities		1,281,065	244,998	957,540			
Closing Funding Surplus / (Deficit)	3	-	4,208,741	6,020,470			

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

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

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

	Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Opening Funding Surplus / (Deficit)	3	3,291,633	3,291,633	3,220,738			
Revenue from Operating Activities							
Governance		-	-	-	-		
General Purpose Funding - Rates	10	2,337,128	2,371,629	2,371,719	90	0.00%	
General Purpose Funding - Other		1,150,464	287,607	283,819	(3,788)	(1.32%)	
Law, Order and Public Safety		10,500	2,622	260	(2,362)	(90.08%)	
Health		500	123	745	622	506.06%	
Education and Welfare		-	-	-	-		
Housing		25,480	6,363	5,880	(483)	(7.59%)	
Community Amenities		85,500	21,363	66,401	45,038	210.82%	▲
Recreation and Culture		7,000	2,178	1,646	(532)	(24.44%)	
Transport		557,106	123,123	103,930	(19,193)	(15.59%)	
Economic Services		371,200	92,793	89,441	(3,352)	(3.61%)	
Other Property and Services		120,800	30,192	15,767	(14,425)	(47.78%)	
		4,665,678	2,937,993	2,939,609			
Expenditure from Operating Activities							
Governance		(408,911)	(100,458)	(90,462)	9,996	9.95%	
General Purpose Funding		(251,573)	(60,954)	(51,973)	8,981	14.73%	
Law, Order and Public Safety		(81,399)	(20,082)	(12,856)	7,226	35.98%	
Health		(92,201)	(22,893)	(6,808)	16,085	70.26%	
Education and Welfare		(16,955)	(4,203)	(723)	3,480	82.81%	
Housing		(259,910)	(62,253)	(42,676)	19,577	31.45%	
Community Amenities		(400,186)	(98,508)	(71,426)	27,082	27.49%	▲
Recreation and Culture		(988,224)	(262,036)	(132,131)	129,905	49.58%	▲
Transport		(3,503,931)	(869,874)	(916,211)	(46,337)	(5.33%)	▼
Economic Services		(696,558)	(172,614)	(156,106)	16,508	9.56%	
Other Property and Services		(60,561)	(29,157)	(122,471)	(93,314)	(320.04%)	▼
		(6,760,409)	(1,703,032)	(1,603,842)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		2,809,062	702,237	689,057			
(Profit) / Loss on Asset Disposal	8	(53,174)	-	-			
Movement Deferred Pensioner Rates		-	-	-			
Net Amount provided from Operating Activities		661,157	1,937,198	2,024,824			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12(b)	1,410,545	352,632	48,000	(304,632)	(86.39%)	▼
Proceeds from Disposal of Assets	8	210,000	52,500	-	(52,500)	(100.00%)	▼
Land and Buildings	9(a)	(3,260,500)	(752,631)	(49,760)	702,871	93.39%	▲
Plant and Equipment	9(b)	(813,000)	(203,250)	-	203,250	100.00%	▲
Furniture and Equipment	9(c)	(60,000)	(14,997)	-	14,997	100.00%	
Infrastructure Assets - Roads	9(d)	(1,083,400)	(270,843)	(49,883)	220,960	81.58%	▲
Infrastructure Assets - Other	9(e)	(1,637,500)	(428,499)	(130,991)	297,508	69.43%	▲
Net Amount provided from Investing Activities		(5,233,855)	(1,265,088)	(182,634)			
Financing Activities							
Proceeds from New Debentures	11	980,000	244,998	980,000	735,002	300.00%	▲
Transfer from Reserves	7	809,200	-	-	-		
Repayment of Debentures	11	(45,000)	-	-	-		
Transfer to Reserves		(463,135)	-	(22,460)	(22,460)		
Net Amount provided from Financing Activities		1,281,065	244,998	957,540			
Closing Funding Surplus / (Deficit)	3	-	4,208,741	6,020,470			

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

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

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

	Note	Annual Budget (d) \$	YTD Actual New / Upgrade (a) \$	YTD Actual Renewal (b) \$	YTD Actual Total (c) = (a) + (b) \$	Variance (d) - (c) \$
Asset Group						
Land and Buildings	9(a)	3,260,500	33,279	16,481	49,760	(3,210,740)
Plant and Equipment	9(b)	813,000	-	-	-	(813,000)
Furniture and Equipment	9(c)	60,000	-	-	-	(60,000)
Infrastructure Assets - Roads	9(d)	1,083,400	-	49,883	49,883	(1,033,517)
Infrastructure Assets - Other	9(e)	1,637,500	118,589	12,402	130,991	(1,506,509)
Total Capital Expenditure		6,854,400	151,868	78,765	230,634	(6,623,766)
Capital Acquisitions Funded by:						
Capital Grants and Contributions		1,410,545			48,000	
Borrowings		-			-	
Other (Disposals and C/Fwd)		210,000			109,829	
Council Contribution - From Reserves		809,200			-	
Council Contribution - Operations		4,424,655			72,804.35	
Total Capital Acquisitions Funding		6,854,400			230,634	

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 5.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

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

(j) Depreciation of Non-current Assets

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

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

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

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

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

(o) Current and Non-current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

Administration and operation of facilities and services to members of Council. Other costs that relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and water control. Environmental Health Officer. Doctor Service.

EDUCATION AND WELFARE

Assistance to Cue Primary School, Thoo Thoo Wandu, Senior Citizens and Playgroup. Involvement in work experience programmes.

HOUSING

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection services, maintenance of refuse sites, administration of the town planning scheme, control and co-ordination of cemeteries, and maintenance of public conveniences.

RECREATION AND CULTURE

Maintenance of Shire hall, recreation centre, Stan Gurney Memorial Park and various reserves. Operation of library and internet services. Co-ordination of Australia Day activities.

TRANSPORT

Construction and maintenance of streets, roads, footpaths, drainage works, parking facilities, traffic signs and median strips. Control and maintenance of Cue Airport.

ECONOMIC SERVICES

The regulation and provision of tourism and the Historical Photographic Collection. Maintenance of the Shire-owned Caravan Park. Building and vermin control. Employment programme administered on behalf of the Department of Employment, Workplace Relations and Small Business.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs.

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

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Reporting Program	Var \$	Var %	Var	Timing /		Explanation of Variance
				Permanent		
Operating Revenues						
Community Amenities	45,038	210.82%	▲	Timing		Budget profile for rubbish fees
Operating Expense						
Community Amenities	27,082	27.49%	▲	Timing		Expenditure less than budgeted
Recreation and Culture	129,905	49.58%	▲	Timing		Expenditure less than budgeted
Transport	(46,337)	(5.33%)	▼	Timing		Timing of roads maintenance expense
Other Property and Services	(93,314)	(320.04%)	▼	Timing		Annual subscriptions, licenses and insurance renewals
Capital Revenues						
Non-operating Grants, Subsidies and Contributions	(304,632)	(86.39%)	▼	Timing		Timing of grants and contributions
Proceeds from Disposal of Assets	(52,500)	(100.00%)	▼	Timing		Timing of sale of assets
Capital Expenses						
Land and Buildings	702,871	93.39%	▲	Timing		See Note 9 (Timing of projects)
Plant and Equipment	203,250	100.00%	▲	Timing		See Note 9 (Timing of plant replacement)
Infrastructure - Roads	220,960	81.58%	▲	Timing		See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	297,508	69.43%	▲	Timing		See Note 9 (Timing of projects)
Financing						
Proceeds from New Debentures	735,002	300.00%	▲	Timing		Budget profile of loan funds received 01 July 2019

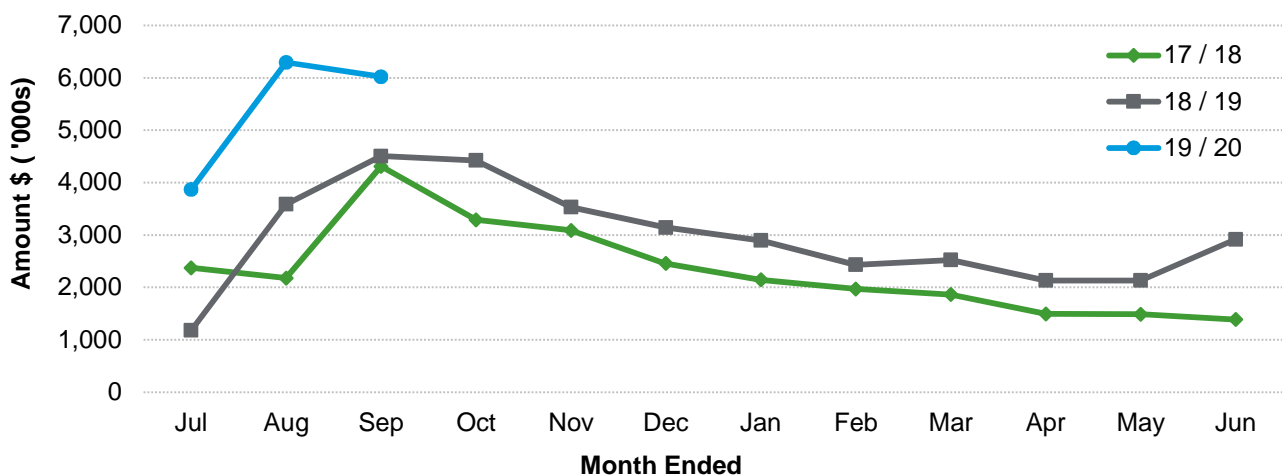
Nature or Type	Var \$	Var %	Var	Timing /		Explanation of Variance
				Permanent		
Operating Revenues						
Operating Grants, Subsidies and Contributions	(27,058)	(7.79%)	▼	Timing		Timing of contributions and grants
Fees and Charges	36,103	24.08%	▲	Timing		Tourist park fees and budget profile for rubbish charges
Operating Expense						
Employee Costs	72,599	13.43%	▲	Permanent		Employee vacancies and staffing levels
Materials and Contracts	41,609	15.24%	▲	Timing		Expenditure less than budgeted
Utility Charges	28,224	39.46%	▲	Timing		Expenditure less than budgeted
Insurance Expenses	(94,277)	(231.74%)	▼	Timing		Timing of expenditure, budget profile
Other Expenditure	37,856	50.37%	▲	Timing		Expenditure less than budgeted

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Sep 19 \$	Prior Year Closing 30 Jun 19 \$	This Time Last Year 30 Sep 18 \$
Current Assets				
Cash Unrestricted	4	4,983,105	2,124,198	1,347,472
Cash Restricted	4	5,703,197	5,680,737	6,148,266
Receivables - Rates	6(a)	1,146,241	325,821	2,226,461
Receivables - Other	6(b)	25,354	120,383	15,760
Interest / ATO Receivable		21,332	36,214	19,361
Provision for Doubtful Debts		(95,173)	(95,173)	(66,402)
Accrued Income		68,736	1,038,673	1,068,059
Inventories		37,121	23,205	22,667
Total Current Assets		11,889,912	9,254,060	10,781,644
Current Liabilities				
Sundry Creditors		2,627	(59,936)	(14,301)
Rates Received in Advance		(1,911)	(3,596)	-
GST Payable		(1,478)	(16,909)	(7,849)
Payroll Creditors		(33,711)	(48,394)	(35,133)
Deposits and Bonds		(8,280)	(7,960)	(6,760)
Loan Liability	11	(44,985)	-	-
Accrued Expenses		(14,624)	(35,602)	-
Accrued Salaries and Wages		-	(71,319)	-
Total Payables		(102,362)	(243,716)	(64,042)
Provisions		(108,868)	(108,868)	(65,297)
Total Current Liabilities		(211,230)	(352,584)	(129,339)
Less: Cash Reserves	7	(5,703,197)	(5,680,737)	(6,148,266)
Add: Loan Liability	11	44,985	-	-
Net Funding Position - Surplus / (Deficit)		6,020,470	3,220,738	4,504,039

Liquidity over the Year



Comments / Notes

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

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	100,610			100,610	CBA	0.00	N/A
On Call Cash Account	2,348,628			2,348,628	CBA	0.95	N/A
On Call Cash Account	500,000			500,000	CBA	1.82	21-Nov-19
On Call Cash Account	550,000			550,000	BOQ	2.20	18-Nov-19
Fixed Term Deposit	501,479			501,479	CBA	1.71	18-Nov-19
Fixed Term Deposit	981,418			981,418	CBA	1.77	31-Oct-19
Trust Account			2,080	2,080	CBA	0.00	N/A
(b) Term Deposits							
Fixed Term Deposit		1,498,410		1,498,410	CBA	1.86	18-Dec-19
Fixed Term Deposit		1,130,328		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		1,305,629		1,305,629	BOQ	2.13	25-Jan-20
Fixed Term Deposit		1,130,328		1,130,328	BOQ	2.20	25-Nov-19
Total Cash and Equivalents	4,983,105	5,703,197	2,080	10,688,382			

Comments / Notes

5. TRUST FUND

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

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

Comments / Notes

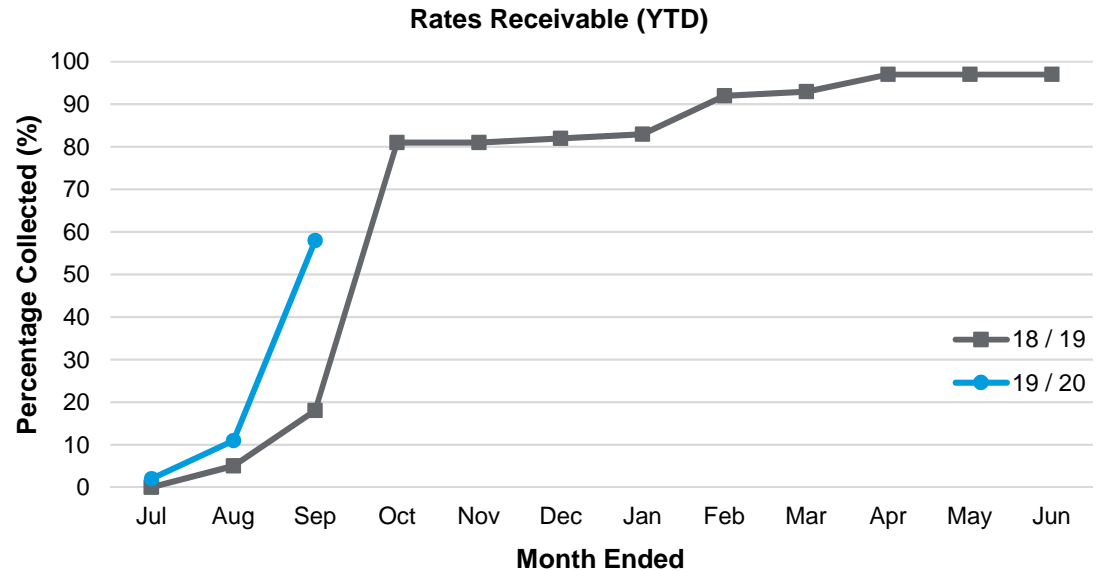
The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

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

6. RECEIVABLES

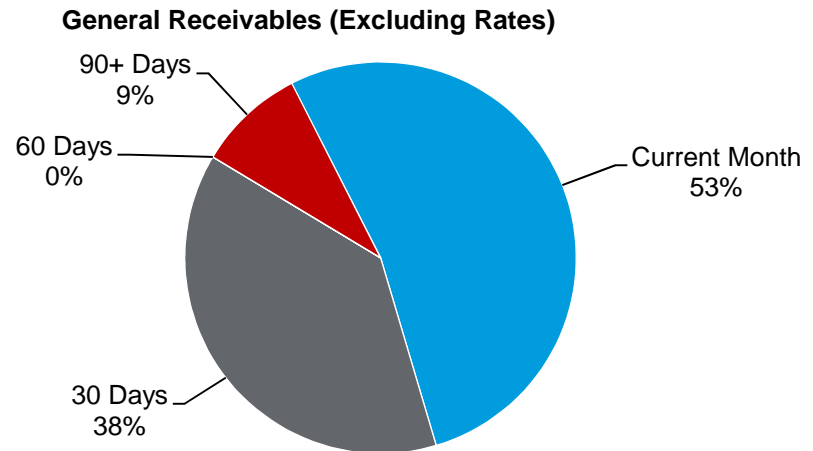
(a) Rates Receivable

	30 Sep 19
	\$
Rates Receivables	1,146,241
Rates Received in Advance	(1,911)
Total Rates Receivable Outstanding	1,144,330
Closing Balances - Prior Year	325,821
Rates Levied this Year	2,371,719
Closing Balances - Current Month	(1,146,241)
Total Rates Collected to Date	1,551,299
<i>Percentage Collected</i>	<i>58%</i>



(b) General Receivables

	30 Sep 19
	\$
Current Month	13,414
30 Days	9,685
60 Days	-
90+ Days	2,255
Total General Receivables Outstanding	25,354



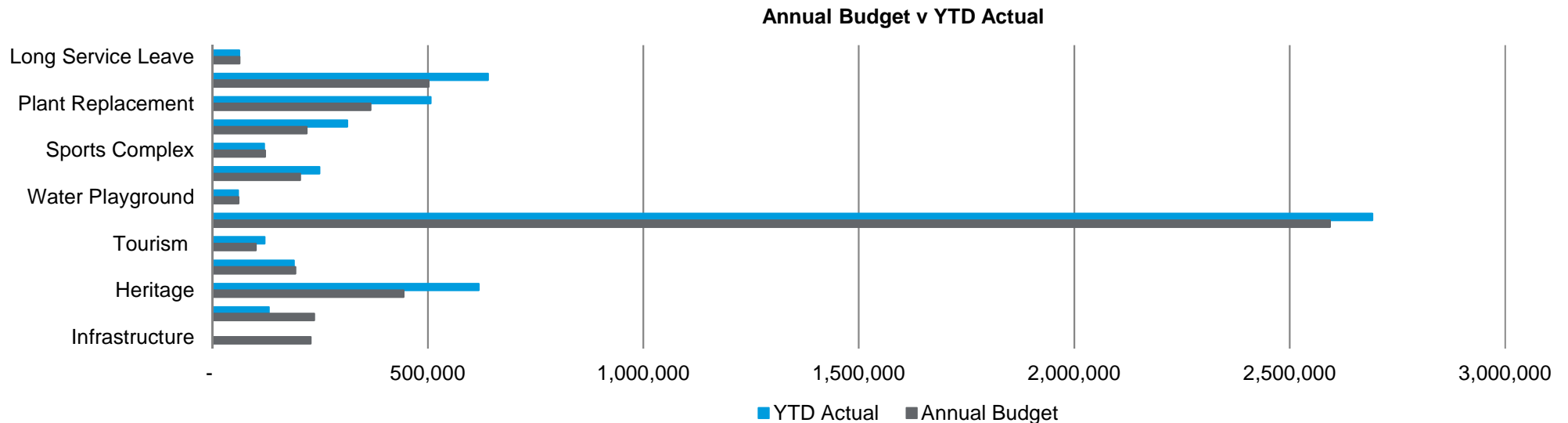
Comments / Notes

Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				Balance 30 Sep 19
	Balance 01 Jul 19 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	
Long Service Leave	62,406	-	707	-	63,113	-	120	-	62,526
Building Maintenance	637,216	(150,000)	14,888	-	502,104	-	2,519	-	639,735
Plant Replacement	504,540	(150,000)	12,526	-	367,066	-	2,122	-	506,662
Streetscape	311,762	(100,000)	7,277	-	219,039	-	1,233	-	312,995
Sports Complex	120,041	-	2,805	-	122,846	-	475	-	120,516
Tourist Park Development	247,949	(50,000)	5,796	-	203,745	-	980	-	248,929
Water Playground	59,638	-	1,399	-	61,037	-	236	-	59,874
Beringarra Road	2,681,140	(150,000)	62,307	-	2,593,447	-	10,600	-	2,691,740
Tourism	121,102	(23,000)	2,834	-	100,936	-	479	-	121,581
Housing / Land Development	188,475	-	4,418	-	192,893	-	745	-	189,220
Heritage	615,854	(186,200)	14,388	-	444,042	-	2,435	-	618,289
Road Maintenance Infrastructure	130,614 -	- -	2,495 1,160	103,135 227,000	236,244 228,160	- -	516 -	- -	131,130 -
Total Cash Backed Reserves	5,680,737	(809,200)	133,000	330,135	5,334,672	-	22,460	-	5,703,197



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

8. DISPOSAL OF ASSETS

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

Comments / Notes

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 2019

9. CAPITAL ACQUISITIONS

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(a) Land and Buildings						
Housing						
GROH Houses	980,000	244,998	696	-	696	244,302
Staff Housing Units	257,000	64,248	-	-	-	64,248
Staff Housing	250,000	62,499	17,361	-	17,361	45,138
Pensioner Units	100,000	25,002	6,132	-	6,132	18,870
	1,587,000	396,747	24,189	-	24,189	372,558
Recreation and Culture						
Old Railway Building and Youth Centre	513,000	128,247	-	-	-	128,247
Great Fingal Mine Office	250,000	-	9,090	-	9,090	(9,090)
Heritage Building Renovations (Bank Building)	50,000	12,504	-	-	-	12,504
Town Hall Upgrades	190,000	47,502	-	-	-	47,502
Town Hall Landscaping	10,000	2,499	-	-	-	2,499
Pension Hut Renovation	10,500	2,625	-	75	75	2,550
	1,023,500	193,377	9,090	75	9,165	184,212
Transport						
Works Depot Improvements	50,000	12,498	-	12,694	12,694	(196)
	50,000	12,498	-	12,694	12,694	(196)
Economic Services						
Caravan Park House and Office	400,000	99,999	-	-	-	99,999
Old Gaol Development	105,000	26,253	-	-	-	26,253
Old Municipal Building Improvements	60,000	15,003	-	3,711	3,711	11,292
	565,000	141,255	-	3,711	3,711	137,544
Other Property and Services						
Administration Building	35,000	8,754	-	-	-	8,754
	35,000	8,754	-	-	-	8,754
Total Land and Buildings	3,260,500	752,631	33,279	16,481	49,760	702,871

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

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(b) Plant and Equipment						
Transport						
Prime Mover	318,000	79,500	-	-	-	79,500
Skid Steer Loader	100,000	25,000	-	-	-	25,000
Street Sweeper	75,000	18,750	-	-	-	18,750
CEO Vehicle	90,000	22,500	-	-	-	22,500
DCEO Vehicle	60,000	15,000	-	-	-	15,000
Works Vehicle	50,000	12,500	-	-	-	12,500
Road Crew Vehicle	45,000	11,250	-	-	-	11,250
Nissan Navarra 2WD	35,000	8,750	-	-	-	8,750
Workshop Equipment	25,000	6,250	-	-	-	6,250
Ride-on Mower	15,000	3,750	-	-	-	3,750
	813,000	203,250	-	-	-	203,250
Total Plant and Equipment	813,000	203,250	-	-	-	203,250
(c) Furniture and Equipment						
Governance						
Council Furniture and Equipment	10,000	2,499	-	-	-	2,499
	10,000	2,499	-	-	-	2,499
Housing						
Staff Housing	15,000	3,750	-	-	-	3,750
	15,000	3,750	-	-	-	3,750
Economic Services						
Administration Furniture and Equipment	10,000	2,499	-	-	-	2,499
	10,000	2,499	-	-	-	2,499
Other Property and Services						
Administration Equipment	25,000	6,249	-	-	-	6,249
	25,000	6,249	-	-	-	6,249
Total Furniture and Equipment	60,000	14,997	-	-	-	14,997

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

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(d) Infrastructure - Roads						
Transport						
Roads to Recovery	400,000	100,002	-	11,948	11,948	88,054
Flood Damage Restoration	153,400	38,349	-	17,393	17,393	20,956
MRWA Construction - RRG	180,000	44,997	-	-	-	44,997
Construction - Muni Funds Roads	180,000	44,997	-	20,542	20,542	24,455
Cue-Beringarra Road	150,000	37,500	-	-	-	37,500
Grid Widening Program	20,000	4,998	-	-	-	4,998
	1,083,400	270,843	-	49,883	49,883	220,960
Total Infrastructure - Roads	1,083,400	270,843	-	49,883	49,883	220,960

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

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
(e) Other Infrastructure						
Governance						
MRVC Dog Fence	52,000	12,999	-	-	-	12,999
	52,000	12,999	-	-	-	12,999
Community Amenities						
Deep Sewerage Plan	240,000	60,000	-	-	-	60,000
Waste Site - Fencing and Improvements	75,000	18,750	-	-	-	18,750
Cemetery Niche Wall	35,000	8,745	-	-	-	8,745
Waste Oil Shelter - Rubbish Tip	10,000	2,499	5,184	-	5,184	(2,685)
	360,000	89,994	5,184	-	5,184	84,810
Recreation and Culture						
Playground Equipment	220,000	54,996	-	-	-	54,996
Skate Park	85,000	21,252	36,588	-	36,588	(15,336)
Sporting Facilities	25,500	25,500	-	-	-	25,500
	330,500	101,748	36,588	-	36,588	65,160
Transport						
Airport Runway Resealing	196,000	48,999	-	5,306	5,306	43,693
Artificial Lawn and Retic Town Streets	45,000	11,253	-	-	-	11,253
	241,000	60,252	-	5,306	5,306	54,946
Economic Services						
Heydon Place Industrial Development	207,000	51,750	980	-	980	50,770
Tourist Park Expansion and Improvement	140,000	34,998	33,753	-	33,753	1,245
Austin Street Development	100,000	24,999	42,084	-	42,084	(17,085)
Streetscape	74,000	18,504	-	13	13	18,492
Tourist Park Improvements	40,000	10,002	-	6,800	6,800	3,202
RV Site	30,000	7,503	-	284	284	7,219
CCTV	25,000	6,249	-	-	-	6,249
Standpipe Automation	15,000	3,750	-	-	-	3,750
Oasis Visitor Parking	23,000	5,751	-	-	-	5,751
	654,000	163,506	76,817	7,097	83,913	79,593
Total Infrastructure - Other	1,637,500	428,499	118,589	12,402	130,991	297,508
Total Capital Expenditure	6,854,400	1,670,220	151,868	78,765	230,634	1,439,586

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

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	YTD Actual		Total Revenue
	\$	\$	#	\$	\$	Interim Rates	Back Rates	\$
						\$	\$	
General Rates								
GRV Residential	565,444	0.1062	94	60,050	60,050	-	-	60,050
GRV Commercial	299,208	0.1062	5	31,776	31,776	-	-	31,776
GRV Vacant Land	-	0.1062	0	-	-	-	-	-
GRV M & T Workforce	246,750	0.3000	2	74,025	74,025	-	-	74,025
UV Mining	6,925,502	0.3000	312	2,077,651	2,073,300	-	165	2,073,466
UV Pastoral	511,413	0.0843	14	43,112	43,112	-	-	43,112
Total General Rates				2,286,614	2,282,263	-	165	2,282,429
Minimum Rates								
GRV Residential	105,003	451.00	45	20,295	20,295	-	-	20,295
GRV Commercial	-	451.00	0	-	-	-	-	-
GRV Vacant Land	8,780	451.00	41	18,491	18,491	-	-	18,491
GRV M & T Workforce	-	451.00	0	-	-	-	-	-
UV Mining	95,824	451.00	124	55,924	56,375	-	-	56,375
UV Pastoral	11,933	451.00	4	1,804	1,804	-	-	1,804
Total Minimum Rates				96,514	96,965	-	-	96,965
Total General and Minimum Rates				2,383,128	2,379,228	-	165	2,379,394
Other Rate Revenue								
Rates Written-off				(50,000)				(7,675)
Discounts / Concessions				(1,000)				-
Ex-Gratia Rates				-				-
Back Rates				5,000				-
Specified Area Rates				-				-
Total Funds Raised from Rates				2,337,128				2,371,719

Comments / Notes

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

(b) Debenture Terms

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

Comments / Notes

* - All debenture repayments were financed by general purpose revenue

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

WATC - Western Australia Treasury Corporation

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	698,223	174,555	162,323
Roads Commission Grants	Government of WA	243,741	60,933	66,713
Law, Order and Public Safety				
ESL Grant	FESA	7,500	1,875	-
Recreation and Culture				
Donations Received		800	198	-
Transport				
MRWA RRG Direct Grant	MRWA	75,000	18,750	80,278
Road Maintenance	Horizon Power	250,000	62,499	-
Airport Grants and Contributions	RADS	65,000	16,251	2,730
Other Property and Services				
Diesel Fuel Rebate		45,000	11,250	7,256
Sundry Income Admin		5,000	1,248	1,201
Total Operating Grants, Subsidies and Contributions		1,390,264	347,559	320,501

(b) Non-operating Grants, Subsidies and Contributions

Community Amenities				
Deep Sewerage	Royalties for Regions	120,000	30,000	-
Recreation and Culture				
Other Culture/Heritage	Heritage Commission	580,000	144,999	-
Grant - Playground	Government of WA	70,000	17,499	-
Grant - Skate Park	Government of WA	41,545	10,386	-
Transport				
RRG - RRG Road Project Grant	RRG	120,000	30,000	48,000
Roads to Recovery	Australian Government	400,000	99,999	-
Airport Grants and Contributions	RADS	49,000	12,249	-
Economic Services				
Old Gaol Development	Government of WA	30,000	7,500	-
Total Non-operating Grants, Subsidies and Contributions		1,410,545	352,632	48,000
Total Grants, Subsidies and Contributions		2,800,809	700,191	368,501

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

13. BUDGET AMENDMENTS

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

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

10.3 COUNCIL MEETING DATES 2020

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Rob Madson - Chief Executive Officer
 DATE: 10 October 2019

Matters for Consideration:

Council is required to adopt and advertise their Council meeting dates and the proposed dates for 2020 are submitted for Council's consideration.

Background:

Nil

Comments:

Council is required under the *Local Government (Administration) Regulations 1996* to adopt annual meeting dates and times and advertise them to the community.

Council traditionally meets on the 3rd Tuesday of the month at 6.30pm, therefore the dates proposed for 2020 are:

January	No meeting
February	Tuesday 18 th
March	Tuesday 17 th
April	Tuesday 21 st
May	Tuesday 19 th
June	Tuesday 16 th
July	Tuesday 21 st
August	Tuesday 18 th
September	Tuesday 15 th
October	Tuesday 20 th
November	Tuesday 17 th
December	Tuesday 15 th

With meetings commencing at 6.30pm

Statutory Environment:

Local Government Act 1995 - Sect 5.25

5.25. Regulations about council and committee meetings and committees

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
- (g) *the giving of public notice of the date and agenda for council or committee meetings;*

Local Government (Administrations) Act 1996 - Reg 12

12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —*
- (a) *the ordinary council meetings; and*
 - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*

are to be held in the next 12 months.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Nil

Consultation:

Nil

Officer's Recommendation:

Voting Requirement: Absolute Majority

Adopt the following meeting dates for 2020 and advertise them in accordance with the *Local Government (Administration) Regulations 1996*:

January	No meeting
February	Tuesday 18th
March	Tuesday 17th
April	Tuesday 21st
May	Tuesday 19th
June	Tuesday 16th
July	Tuesday 21st
August	Tuesday 18th
September	Tuesday 15th
October	Tuesday 20th
November	Tuesday 17th
December	Tuesday 15th

With meetings commencing at 6.30pm

Council Decision:	Voting requirement: Simple Majority
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MOVED:	SECONDED:
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CARRIED:

10.4 PURCHASE OF LANDCORP PROPERTY FOR GROH HOUSING PROJECT

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Rob Madson –Chief Executive Officer
 DATE: 10 October 2019

Matters for Consideration:

Authorising the CEO to purchase Lot 614 (29) Allen Street, Cue, and one other Landcorp lot if required, to facilitate the construction of two house to be leased to the Government Regional Officers Housing scheme for Cue Police Officers.

Background:

Council resolved to enter into an agreement with Government Regional Officers Housing for the provision and leasing of two houses for Cue Police. It is proposed that one be located at Lot 614 Allen Street, currently owned by Landcorp, and the other at Lot 28 Dowley Street, which was recently acquired by the Shire in exchange for waiving of the rates owing.

Comments:

Negotiations are continuing regarding the use of Lot 28 Dowley Street as this is currently deemed unsuitable by GROH for Police Officer housing, although it is the location preferred by the Cue Police OIC. Lot 631 Dowley Street has been earmarked as a potentially suitable alternative.

A map of the available Landcorp land in Cue is contained in the brochure attached at [Appendix 3](#).

Statutory Environment:

LOCAL GOVERNMENT ACT 1995 - SECT 9.49A

9.49A Execution of documents

- (1) *A document is duly executed by a local government if —*
 - (a) *the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or*
 - (b) *it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.*
- (2) *The common seal of a local government is not to be affixed to any document except as authorised by the local government.*

- (3) *The common seal of the local government is to be affixed to a document in the presence of —*
- (a) *the mayor or president; and*
 - (b) *the chief executive officer or a senior employee authorised by the chief executive officer, each of whom is to sign the document to attest that the common seal was so affixed.*

Policy Implications:

D.9 PURCHASING POLICY

7.2 Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply.

Financial Implications:

The 2019/20 annual budget contains an allocation of \$980,000 for *Property, Plant & Equipment – Land & Buildings – GROH Houses*. The purchase price for residential lots in Cue requested by Landcorp is \$15,000 each. This cost has been factored into the budgeted allocation and the calculation of the agreed lease amount with GROH to achieve full cost recovery in ten years.

Strategic Implications:

The proposed action addresses the following objectives contained in the Shire's Strategic Community Plan 2017-2027.

Social Objective

Outcome 3.1 Community infrastructure that meets the needs of our Residents

3.1.3 Provide, maintain and improve community infrastructure

Outcome 3.2 Encourage community participation and services

3.2.4 Support provision of emergency services, support and encourage community volunteers

3.2.5 Support a safe community environment

Environmental Objective

Outcome 4.3 Maintain and improve our built environment

4.3.1 Maintain, improve and renew infrastructure

Consultation:

Ania Long – Sales Officer, Landcorp.
 Uttam Kumar Deb Nath - A/ Project Coordinator, GROH.
 Sergeant Max Walker – OIC, Cue Police.

Officer’s Recommendation:

Voting Requirement: Simple Majority

That Council

1. Instruct the CEO to proceed with the purchase of Lot 614 (29) Allen Street, Cue, and one other lot offered for sale by Landcorp if required, for the sum of \$15,000 each; and
2. Authorise the Shire President and Chief Executive Officer to apply the common seal as required to any sale or transfer documents.

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 3

RESIDENTIAL LAND

FOR SALE IN CUE

DEVELOPED UNDER LANDCORP'S REGIONAL DEVELOPMENT ASSISTANCE PROGRAM (RDAP).

RESIDENTIAL LOTS NOW SELLING.

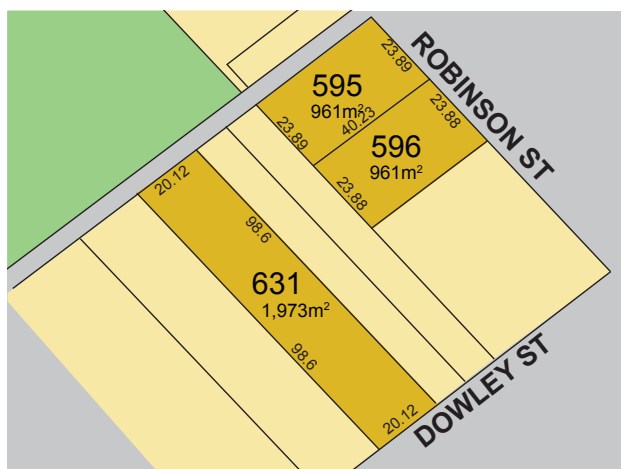
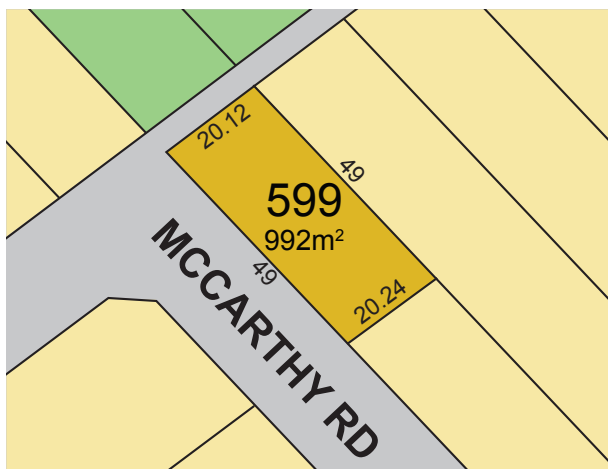
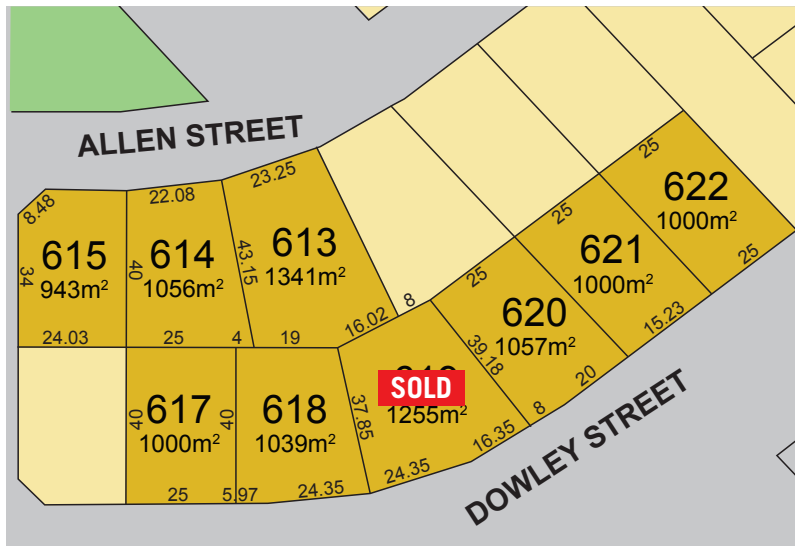
A range of residential lots are now available for purchase in Cue, the centre of the Murchison Goldfields. The lots are located close to town facilities, providing a great opportunity to be part of a flourishing rural community.

- 12 residential lots
- Lots range from 943sqm to 1,973sqm



Contact LandCorp
1300 730 435
landcorp.com.au/cue





LAND FOR SALE

Lot	Address	Lot Area SQM	Price (Inc. GST)
595	545 Robinson Street	961	\$15,000
596	596 Robinson Street	961	\$15,000
599	1 Allen Street	991	\$15,000
613	29 Allen Street	1,341	\$15,000
614	31 Allen Street	1,056	\$15,000
615	33 Allen Street	943	\$15,000
617	3 Dowley Street	1,000	\$15,000
618	5 Dowley Street	1,039	\$15,000
620	11 Dowley Street	1,057	\$15,000
621	13 Dowley Street	1,000	\$15,000
622	15 Dowley Street	1,000	\$15,000
631	49 Dowley Street	1,973	\$15,000

RDAP helps Local Governments to address the high costs associated with residential, industrial and commercial land developments in regional WA. Through these partnerships, LandCorp, on behalf of the State Government, is helping to deliver the land needed to support regional growth and to build great communities.

Disclaimer: The information contained in this publication is in good faith; however neither LandCorp nor any of its directors, agents or employees give any warranty of accuracy nor accepts any liability as a result of a reliance upon the information, advice, statements or opinion contained in this publication. This disclaimer is subject to any contrary legislative provisions. © LandCorp 2018 LAND2518 10/18

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

Council Decision: **Voting requirement:** Simple Majority

MOVED: **SECONDED:**

That the meeting be closed to members of the public to discuss confidential matters.

CARRIED:

14.1 ROAD USER AGREEMENT – WESTGOLD RESOURCES

APPLICANT: Shire of Cue

DISCLOSURE OF INTEREST: Nil

AUTHOR: Rob Madson – Chief Executive Officer

DATE: 10 October 2019

Matters for Consideration:

Entering into a road user agreement with Westgold Resources Limited to accommodate Restricted Access Vehicles (RAV) on Shire roads.

Council Decision: **Voting requirement:** Simple Majority

MOVED: **SECONDED:**

CARRIED:

14.2 PURCHASE OF NEW PRIME MOVER

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 8 October 2019

Matters for Consideration:

Consider quotes provided for the purchase of a new Prime Mover.

<i>Council Decision:</i>	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED:	

<i>Council Decision:</i>	Voting requirement: Simple Majority
MOVED:	SECONDED:
<i>That the meeting be reopened to the members of the public.</i>	
CARRIED:	

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 19 November 2019

Signed:.....

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