



**AGENDA
ORDINARY MEETING
OF COUNCIL**

21 AUGUST 2018

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 21 August 2018

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA



Rob Madson
Chief Executive Officer
17 August 2018

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 21 August 2018
commencing at 6:30pm

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1. DECLARATION OF OPENING

The Shire President 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.

Please be advised that in accordance with a Department of Local Government recommendation this Meeting is being electronically recorded with my permission.

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:

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 17 July 2018 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 – Deputy Chief Executive Officer
DATE: 17 August 2018

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 21 August 2018 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 July 2018.

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 July 2018 to 31 July 2018 as listed at **Appendix 1**, which have been made in accordance with delegated authority per LGA 1995 S5.42.

Municipal Fund Bank	EFTs	6302 – 6431	\$740,976.22
Direct Debit Fund Transfer			\$ 33,014.44
Payroll			\$106,674.43
BPAY			\$ 14,803.48
Cheques			\$ -
Total			\$895,468.57

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

10.2 FINANCIAL STATEMENT

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 17 August 2018

Matters for consideration:

The Statement of Financial Activity for the period ended 31 July 2018 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 July 2018.

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 31 July 2018, as presented at [Appendix 2](#).

Council Decision

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED

10.3 ADOPTION OF ANNUAL BUDGET FOR 2018-2019

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 15 August 2018

Matters for Consideration:

That Council adopt the annual budget for the 2018-2019 financial year including supporting schedules attached at [Appendix 3](#).

Background:

Section 6.2 of the Local Government Act 1995 requires Council to adopt a budget in the form and manner prescribed prior to 31 August each year. Part 3 of the Local Government (Financial Management) Regulations 1996 stipulates the structure and content of the budget.

The draft 2018-2019 annual budget has been compiled based on the principles contained in the Shire of Cue Strategic Community Plan and Corporate Business Plan.

Comments:

The Department of Local Government recommend that the adoption of the Annual Budget is completed in various components which is why this item has three parts and is set out differently to our standard agenda items.

The budget has been prepared with estimated rates revenue of \$2,283,636 and total operating revenue of \$4,362,836.

A capital works program totalling \$6,359,134 for investment in infrastructure, buildings, plant and equipment and furniture and equipment is planned.

Expenditure on road infrastructure totals \$1,878,301. Road projects include the continuation of resealing of the Beringarra-Cue Road which it is anticipated will complete sealing works to the Shire boundary. Cue-Wondinong Road works under the Regional Road Group program and completion of the WANDRRA flood damage works, 2017 claim.

\$2,539,000 is budgeted for land and buildings including developments to increase housing options for Cue and development of heritage buildings.

Other infrastructure projects include a skate park and playground equipment. A contribution to the MRVC dog fence construction, toilets for the cemetery, Heydon Place industrial development and improvement of the RV site.

An estimated surplus of \$2,744,459 is anticipated to be brought forward from 30 June 2018. This amount is unaudited and may change with the finalising of the end of year accounts. Any changes will be addressed as part of a future budget review.

Statutory Environment:

Local Government Act 1995, Section 6.2 – Local Governments to prepare annual budget.

Local Government (Financial Management) Regulations 1996 Part 3.

Policy Implications:

Shire of Cue Policy Manual

Financial Implications:

The 2018-2019 Budget provides Council with the opportunity to continue to provide the current level of services to the community as well as carry out significant projects that will provide benefits into the future.

Strategic Implications:

Shire of Cue Strategic Community Plan 2017 – 2027

Consultation:

Rob Madson – Chief Executive Officer

Travis Bate - RSM Australia Pty Ltd

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

Council Decision:

Part A – Adoption of 2018-2019 Annual Budget

That pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopts the 2018-2019 Statutory Budget as attached at [Appendix 3](#), which includes the following:

- Statement of Comprehensive income showing a net result for the year of \$(362,664).
- Statement of Cash Flows.
- Rate Setting Statement showing an amount required to be raised from rates of \$2,283,636
- Notes to and forming part of the Budget and significant accounting policies.
- Acquisition of assets as detailed in Note 4, totalling \$6,359,134.
- Transfer to and from Reserve Accounts as detailed in Note 6, totalling \$(514,839)

Moved:

Seconded:

Carried:

Absolute Majority Required

Council Decision

Part B – Imposition of General and Minimum Rates, Instalment Payment Arrangements, Charges and Interest.

Pursuant to section 6.45 of the Local Government Act 1995 that the rates and charges specified hereunder and in the attached budget document be imposed on all rateable property within the district of the Shire of Cue for the 2018-2019 financial period.

- GRV Residential 10.62 cents in the dollar
- GRV Commercial 10.62 cents in the dollar
- GRV Vacant Land 10.62 cents in the dollar
- UV Mining 31.00 cents in the dollar
- UV Pastoral 8.43 cents in the dollar
- GRV M&T Workforce 31.00 cents in the dollar
- GRV Residential and Commercial minimum rate \$451
- GRV Vacant Land Minimum Rate \$451
- UV Mining Minimum Rate \$451
- UV Pastoral Minimum Rate \$451

For properties that fit the definition of GRV Commercial under the Objects and Reasons for differential rates, a discount of 20% of the current rates levied will be offered to ratepayers

whose payment of the full amount owing including arrears and service charges is received by the single payment due date.

Pursuant to section 6.46 of the Local Government Act 1995, Council offers an incentive for the payment of the 2018-2019 rates and charges by the single payment due date by the way of lottery draw for the cash prizes of:

- i. First Prize \$600.00
- ii. Second Prize \$300.00
- iii. Third Prize \$100.00

The terms and conditions that apply to the rates incentive prize are:

- To be eligible for the draw, all outstanding rates and charges must be received on or before the due date of 5 October 2018.
- All ratepayers are eligible.

The drawing of the winners for the above prizes will take place during the Council meeting held on 20 November 2018.

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996 Council adopts a charge of \$15 for the four instalment option.

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the ratepayer has elected to pay rates and service charges through an instalment option.

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for payment in full and by instalments:

- Full payment and 1st instalment due 5 October 2018
- 2nd instalment due 7 December 2018
- 3rd instalment due 8 February 2019
- 4th instalment due 12 April 2019

Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 5 October 2018 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.

Moved:

Seconded:

Carried:

Absolute Majority Required

Council Decision:

Part C – Material Variance Reporting for 2018-2019

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2018-2019 for reporting material variances shall be 10% or \$25,000, whichever is the greater.

Moved:

Seconded:

Carried:

Simple Majority

10.4 CUE COMMUNITY RESOURCE CENTRE HERITAGE PROJECT FINANCIAL SUPPORT

APPLICANT: Cue Community Resource Centre
DISCLOSURE OF INTEREST: Nil
AUTHOR: Rob Madson – Chief Executive Officer
DATE: 16 August 2018

Matters for Consideration:

A financial contribution toward the development of a museum/interpretation centre to be constructed at the rear of the Cue Community and Visitor Centre.

Background:

A request has been received from the Cue Community Resource Centre for financial support of \$20,000 to assist with the development of a museum/interpretation centre at the rear of the Cue Community and Visitor Centre in Austin Street.

Comments:

A project proposal provided by the Cue Community Resource Centre is attached at [Appendix 4](#) A budget for the project is attached at [Appendix 5](#)

The main objective of the proposed development is to house items of significant heritage value in a climate-controlled environment while enabling an interactive experience through the use of technology. This is a separate, yet compatible, approach to an idea that has previously been discussed by Council for the development of an area behind the Shire office designed to house and display larger items of heritage significance in a shelter to protect them from the elements.

Statutory Environment:

Nil

Policy Implications:

D.16 PROVISION OF SPONSORSHIP AND DONATIONS

Policy Statement

Calculation of Value of Requested Donation or Sponsorship

This Policy deals with requests for donation or sponsorship from external bodies. Requests may be for a cash donation or sponsorship; in kind (provision of goods and services or waiving of fees) donation or a combination of cash and in kind.

In assessing requests for in kind donation or sponsorship, or a combination of in kind and cash sponsorship, then the value of the in kind request will be calculated. The full cost of the request (including calculated value of any in kind component) will be considered.

Donations

Donations by the Council reflect its commitment to improve the wellbeing of the community of the Shire of Cue. Because of the philanthropic nature of donations, the Council does not seek a direct cost – benefit return from the donation, and does not require a business case to be put. However, the Council does give preference to donations which will assist organisations which benefit the community of the Shire of Cue, or improve the services provided to visitors to the Shire of Cue.

Where the funds are not fully expended on the approved donation the surplus money is to be returned to the Shire.

All donations are to be acquitted in the financial year that it was granted unless prior approval is granted.

Eligibility

To be eligible to apply for a donation, the applicant must be an Association incorporated in accordance with the Associations Incorporations Act 1987 which includes organisations with religious and / or charitable objectives; and / or community based not for profit groups providing a direct service to the stakeholders and visitors of the Shire of Cue which demonstrably contribute to the wellbeing of residents and visitors, and serve to promote the development of the community.

Service Areas

The range of service areas considered for donations may include:

- a) Senior citizen's / community centre;*
- b) Community information and support services;*
- c) Youth services;*
- d) Children's services;*
- e) Emergency relief services;*
- f) Recreation services / sports clubs;*
- g) Community services;*
- h) Health services;*
- i) Education services;*

Organisations are expected to acknowledge the contribution made by the Shire of Cue.

Where a donation is approved for a specific purpose – such as purchase of equipment – the organisation is required to provide evidence of expenditure.

Assessment Process

Applications are to be made in writing to the Chief Executive Officer detailing as a minimum:

Reason for request;

Amount requested (whether monetary, in kind or a combination of both); and

If donation is to be used towards the purchase of equipment, who will ultimately be the owner of the equipment and be responsible for its upkeep / maintenance.

Any sponsorship or donation approved by the Chief Executive Officer will be funded from the G/L Account 04143 – CEO Discretionary Expenses.

Any request for sponsorship or donation which the Chief Executive Officer believes is outside his / her delegation, is in excess of the aforementioned budgetary item and / or requires the consideration of Council will be referred to Council.

Where a request for sponsorship or donations is referred to Council, the Council may decline the application or subject to sufficient funds being available in the Council's budget, approve the application.

Financial Implications:

Sufficient allowance has been made in the tourism and area promotion section of the draft budget presented to Council at this meeting to fund a cash contribution of \$20,000.

Strategic Implications:

Strategic Community Plan 2017-2027

Economic Objective

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

1.2.3 - Develop new tourism attractions to enhance and encourage visitors to stay longer.

Consultation:

Janet Wicks – Assistant Coordinator, Cue Community Resource Centre.

Officer's Recommendation:

Voting requirement: Simple Majority

That Council agree to contribute \$20,000 to the Cue Community Resource Centre for the development of a museum/interpretation centre at the rear of the Cue Community & Visitor Centre.

Council Decision

Voting requirement: Simple Majority

MOVED: CR

SECONDED: CR

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 President thanked those present for attending the meeting and declared the meeting closed at :

To be confirmed at Ordinary Meeting on the 18 September 2018

Signed:.....

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

APPENDIX 1

	A	B	C	D	E	F	G
1	List of Accounts Paid July 2018						
2							
3		Date	Name	Description	Amount	Bank	Type
4	Direct Debit						
5	Direct Debit	02/07/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 164.36	1	FEE
6	Direct Debit	02/07/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 36.98	1	FEE
7	Direct Debit	16/07/2018	2 - BANK FEES	BANK FEES	- 35.57	1	FEE
8	Direct Debit	16/07/2018	2 - BANK FEES	BANK FEES	- 41.62	1	FEE
9	Direct Debit	16/07/2018	2 - BANK FEES	BANK FEES	- 9.44	1	FEE
10	Direct Debit	06/07/2018	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases June 2018 (\$370.63)	- 370.63	1	CSH
11	Direct Debit	29/07/2018	SuperChoice	Superannuation Contributions	- 32,355.84	1	CSH
12					- 33,014.44		
13							
14	EFT						
15	EFT6302	03/07/2018	ABC Containers Pty Ltd	New open sided 20' container for Cue Community & Visitor Centre (\$7,315.00)	- 7,315.00	1	CSH
16	EFT6303	03/07/2018	Trenwith Pty Ltd T/As Grade Control	System 2000 Grader Cutting Edges to Suit 14ft M Series Mould Board (\$10,103.76) & Replacement Rock Tools for Cue - Beringarra R2R (\$264.00)	- 10,367.76	1	CSH
17	EFT6304	04/07/2018	Colas West Australia Pty Ltd	Labour, Supply & Spray of Bitumen for Resealing of Cue-Beringarra Road (\$376,047.95)	- 376,047.95	1	CSH
18	EFT6305	04/07/2018	Digga West & Earthparts WA	2 x Polyester Brush for P77 - Broom Attachment for Kubota Tractor (\$1,150.60)	- 1,150.60	1	CSH
19	EFT6306	04/07/2018	Great Northern Rural Services	1 x 15L Solo Knapsack Sprayer for Street Trees & Landscaping (\$94.60) & 1 x 15L Solo Knapsack Sprayer for Parks & Reserves (\$94.60)	- 189.20	1	CSH
20	EFT6307	04/07/2018	Great Southern Fuel Supplies	Delivery of 11,000ltrs Diesel for Depot (\$15,512.20)	- 15,512.20	1	CSH
21	EFT6308	04/07/2018	IT Vision	SynergySoft Upgrade (\$1,331.00)	- 1,331.00	1	CSH
22	EFT6309	04/07/2018	JG.DA SILVA REFRIGERATION SALES & SERVICES	Labour to inspect Aircons at 12 Chesson Street (\$451.00)	- 451.00	1	CSH
23	EFT6310	04/07/2018	Luscombe	20 ctns x Roche Jumbo Toilet Rolls for Tourist Park (\$649.08), 4 pkts x Frankfurts, 15 x Hotdog Rolls 6pk, 15kgs Rump Steak, 2 x Box Disposable Gloves & 3 x 24pk Water for Cue Events (\$432.43)	- 1,081.51	1	CSH
24	EFT6311	04/07/2018	Totally Workwear Geraldton	10 x Shirts for Admin Staff Plus Postage (\$674.06) & 3 x Pants Plus Postage for Outside Staff (\$155.25)	- 829.31	1	CSH
25	EFT6312	04/07/2018	WesTrac	Labour & Parts to Repair P9 - Grader (\$2,335.07)	- 2,335.07	1	CSH
26	EFT6313	04/07/2018	Atom Supply	1 x Pair Steel Toe Boots for Outside Staff (\$195.80)	- 195.80	1	CSH
27	EFT6314	04/07/2018	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services - Cue 30/5/18 - 19/6/18 (\$3,557.03)	- 3,557.03	1	CSH
28	EFT6315	04/07/2018	Brillan Laing	Reimbursement for Payment of Electricity Bill Dated 4/6/18 (\$237.12)	- 237.12	1	CSH

	A	B	C	D	E	F	G
1	List of Accounts Paid July 2018						
2							
3		Date	Name	Description	Amount	Bank	Type
29	EFT6316	04/07/2018	Justin Willett	Reimbursement for Payment of Electricity Bill Dated 4/6/18 (\$140.33)	- 140.33	1	CSH
30	EFT6317	04/07/2018	LO-GO Appointments	Contract Fee for Consultant Rates Officer for Shire of Cue w/e 23/6/18 (\$542.77)	- 542.77	1	CSH
31	EFT6318	04/07/2018	Lawrence Hinrichs	Reimbursement for Purchase of 1 x Garden Tap for 10 Chesson St (\$11.45), Lockable Kinetic Hose for Parks (\$19.10), 1 x Nights Accommodation & Meal to Collect New Ute in Perth 25/6/18 - 26/6/18 (\$138.80), Transport to Hotel and to Dealership to Collect New Ute (\$25.98) & Refreshments (\$20.95)	- 216.28	1	CSH
32	EFT6319	04/07/2018	Murchison Club Hotel	Meals Expense for Teach, Learn & Grow University Students (\$409.00)	- 409.00	1	CSH
33	EFT6320	04/07/2018	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 19/6/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
34	EFT6321	04/07/2018	Repco	Various Parts for Repair of P73 & P57 - Multi Tyre Rollers (\$293.96)	- 293.96	1	CSH
35	EFT6322	04/07/2018	Simbay Tyre Distributors (WA) Pty Ltd	4 x Kapsan 22.5Tyres for P48 - Drop Deck Trailer (\$682.00)	- 682.00	1	CSH
36	EFT6323	06/07/2018	Atom Supply	2 x Wet Weather Jacket & 3 x Shirts for Outside Staff (\$312.77)	- 312.77	1	CSH
37	EFT6324	06/07/2018	Brisin Engineering & Welding	Contractor Works for Shire of Cue 3/4/18 - 18/5/18 (\$8,816.50)	- 8,816.50	1	CSH
38	EFT6325	06/07/2018	Bunnings Group Limited	Picture Hanging Track & Vinyl Tape for Admin Building (\$93.68), Polycarbonate Sheeting for P76 - Kubota Tractor (\$127.30), Metal Screws & Ratchet Tie Downs for Depot (\$73.15), Spray Paint for 15 Allen Street & 19 Burt Place (\$45.52)	- 339.65	1	CSH
39	EFT6326	06/07/2018	Midwest Mowers and Small Engines	Set Blades & Bolts for P18 - Self Propelled Mower & 5lts Bar Oil for P25 - Chainsaw (\$73.00)	- 73.00	1	CSH
40	EFT6327	06/07/2018	Neil Barnden	Contractor Works for Shire of Cue 11/6/18 - 29/6/18 (\$8,624.00)	- 8,624.00	1	CSH
41	EFT6328	06/07/2018	Rema Tip Top Australia	Metal Valve Caps, White Marker Paint, Sealastic Earthmover Kit & Assorted Materials for Depot (\$256.72), Credit for Return of 1 x Wheel Bar Not Required for P72 - Iveco Prime Mover - Invoice Number 1504441 (-\$57.95cr)	- 198.77	1	CSH
42	EFT6329	06/07/2018	Skippers Transport Parts	LH Regulator & Motor Assy for P30 - Hino Dump Truck (\$1,131.63), 1 x Light Indicator for P72 - Iveco Prime Mover (\$186.98)	- 1,318.61	1	CSH

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43	EFT6330	06/07/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of Motor Assy & LH Regulator for P30 - Hino Dump Truck (\$20.04)	- 20.04	1	CSH
44	EFT6331	09/07/2018	Bunnings Group Limited	9 x 12V Downlight High Temperature Lead 5pk for Airport (\$138.60)	- 138.60	1	CSH
45	EFT6332	09/07/2018	Landgate	Gross Rental Valuations Chargeable 21/10/17 - 18/5/18 (\$65.50)	- 65.50	1	CSH
46	EFT6333	09/07/2018	Repco	UHF Radio for Depot, P12 - Sign Truck & 2 x UHF Radio for Beringarra-Cue Rd (\$535.99), 6 x Cast Iron Pipe Wrench for Depot (\$109.94), Switches, Tubing, Cables & Assorted Materials for Depot (\$222.19)	- 868.12	1	CSH
47	EFT6334	09/07/2018	Toll Express	Freight Expense for Delivery of 12 x Tyres for P38 - Prime Mover (\$670.96) & Assorted Roads Signs (\$112.73)	- 783.69	1	CSH
48	EFT6335	09/07/2018	AMD Chartered Accountants	Audit Aquittal for Cue Community & Visitor Centre for Period Ending 23/1/2018 (\$748.00)	- 748.00	1	CSH
49	EFT6336	09/07/2018	Atom Supply	2 x Wet Weather Jacket & 2 x Shirts for Outside Staff (\$274.57)	- 274.57	1	CSH
50	EFT6337	09/07/2018	Courier Australia	Freight Expense for Return of 3 x Boxes Books to State Library Perth (\$48.64)	- 48.64	1	CSH
51	EFT6338	09/07/2018	Cue Roadhouse & General Store	Fuel for P15 - Bitumen Sprayer (\$60.13), 2 x 45kg Gas Bottles for 15 Allen St (\$350.00) & Fuel for P19 - Whipper Snippers (\$32.38)	- 442.51	1	CSH
52	EFT6339	09/07/2018	LO-GO Appointments	Fee for Consultant Rates Officer for Shire of Cue w/e 30/6/18 (\$574.96)	- 574.96	1	CSH
53	EFT6340	09/07/2018	Landgate	Mining Tenements Chargeable 4/5/18 - 7/6/18 (\$200.20)	- 200.20	1	CSH
54	EFT6341	09/07/2018	Marketforce Productions	Differential Rates Public Notice in Geraldton Guardian 22/6/18 (\$492.12)	- 492.12	1	CSH
55	EFT6342	09/07/2018	Midwest Fire Protection Service & Eye Spy Security	Half Yearly Service May 2018 (\$887.04)	- 887.04	1	CSH
56	EFT6343	09/07/2018	Murchison Club Hotel	Refreshments for Teach Learn & Grow Students (\$55.00)	- 55.00	1	CSH
57	EFT6344	09/07/2018	Worldwide Printing Solutions Perth QV1	2,500 x Perforated Rates Notices (\$589.00)	- 589.00	1	CSH
58	EFT6345	16/07/2018	Aerodrome Management Services Pty Ltd	Aerodrome Inspection of Cue Airport (\$4,401.98)	- 4,401.98	1	CSH
59	EFT6346	16/07/2018	Atom Supply	1 x Boots Steel Toe for Outside Staff (\$165.00)	- 165.00	1	CSH
60	EFT6347	16/07/2018	Australia Post	Postage Supply for Period Ending 30/6/18 (\$71.94)	- 71.94	1	CSH
61	EFT6348	16/07/2018	IT Vision	Annual License Fees for SynergySoft 1/7/18 - 30/6/19 (\$25,269.99)	- 25,269.99	1	CSH
62	EFT6349	16/07/2018	ITR Western Australia	Cutting Edges, End Edges, Nuts & Bolts for Repair of P46 - CAT Wheel Loader (\$1,138.35)	- 1,138.35	1	CSH
63	EFT6350	16/07/2018	Karen Scully	Reimbursement for Purchase of 4 x Hotdog Buns 12pk & 1 x 30pk Soft Drink for Cue Events (\$62.43)	- 62.43	1	CSH

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64	EFT6351	16/07/2018	QUEEN OF THE MURCHISON GUEST HOUSE & CAFE	2 x Nights Accommodation & Meals for 4 People for Decadent & Depraved Film Premiere 2/7/18 - 4/7/18 (\$1,242.00)	- 1,242.00	1	CSH
65	EFT6352	16/07/2018	Skippers Transport Parts	1 x Lamp Indicator for P38 - Prime Mover (\$77.92)	- 77.92	1	CSH
66	EFT6353	16/07/2018	Truckline - Geraldton	2 x Spring Brake Chamber for P38, P72 & P45 - Prime Movers (\$330.00), 4 x Mudflap for P61 - Mack Prime Mover (\$145.29) & Slack Adjusters, Chain Kit & Ratchet Buckles for Depot (\$517.42)	- 992.71	1	CSH
67	EFT6354	16/07/2018	Young Motors	Service for P1 - CEO Pajero (\$470.00)	- 470.00	1	CSH
68	EFT6355	17/07/2018	RMS (Aust) Pty Ltd	RMS Software Licence Renewal & Support for Period 1/8/18 - 31/7/19 Tourist Park (\$990.00)	- 990.00	1	CSH
69	EFT6356	17/07/2018	BOC Limited	Annual Service Container Charge for Period 1/7/18 - 30/6/19 - Depot (\$575.27), Welding Blanket, Cut Off wheels, Grinding Wheels & Assorted Supplies for Depot (\$372.05)	- 947.32	1	CSH
70	EFT6357	17/07/2018	Bell & Co	13 x 24pk Soft Drink & 2 x 24pk Water for Cue Events (\$374.00), Assorted Cutlery, Bin Bags, Dishwashing Liquid, Handwash & 7 x 15lt Water for Depot (\$156.35)	- 530.35	1	CSH
71	EFT6358	17/07/2018	CS Legal	Professional Fees for Application for Revestment of Land - L66 Boyd St Reedy (\$131.40), Sale of 6 Dowley Street (\$105.60), & Application for Revestment of Land - 109 Austin Street (\$80.30)	- 317.30	1	CSH
72	EFT6359	17/07/2018	Civic Legal	Professional Fees for Matter No GEJ/150704 - Incubator Hub Lease (\$643.50) & Matter No GEJ/150705 - Review of Lease at 72 Austin Street (\$544.50)	- 1,188.00	1	CSH
73	EFT6360	17/07/2018	Colas West Australia Pty Ltd	Supply of 1000lts CRS Emulsion for Cue - Beringarra Rd (\$2,145.00)	- 2,145.00	1	CSH
74	EFT6361	17/07/2018	Greenfield Technical Services	Prepare WANDRRA AGRN743 Claims & Review Updated GL Data (\$2,761.00), Update of RAMM Database with Physical Pickup Information for the Shires Road Network (\$1,870.00)	- 4,631.00	1	CSH
75	EFT6362	17/07/2018	Kleenheat Gas	2 x Bulk LPG Refill for Tourist Park 13/6/18 (\$518.76)	- 518.76	1	CSH

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76	EFT6363	17/07/2018	Toll Express	Freight Expense for Delivery of 2 x 24"Brush for P77 - Broom Attachment for Kubota Tractor (\$120.49), Turpentine & Paint Brushes for 23 Allen St (\$23.78), Sprayer Kit, Hose Connectors, Shower Heads, Male & Female Toilet Signs & Assorted Materials for Depot (\$47.58), 3 x Rubber Mats for Bishops House (\$23.79), Screen Door & Replacement Cylinder for Tourist Park (\$23.79), 2 x Fluorescent Light for 29 Robinson St (\$23.79), Exhaust Fans for 47 Marshall St (\$23.79) & Toilet Seat for 12 Chesson St (\$23.79)	- 310.80	1	CSH
77	EFT6364	17/07/2018	Horizon Power	Electricity Supply for 62 Days from 5/5/18 - 5/7/18 - Tourist Park (\$11,393.95)	- 11,393.95	1	CSH
78	EFT6365	18/07/2018	Boya Equipment	Air Cleaner Kit, Glass, Handle & Door Lock for P76 - Kubota Tractor (\$1,584.12)	- 1,584.12	1	CSH
79	EFT6366	18/07/2018	Canine Control	Ranger Services for Shire of Cue 2/7/18 & 4/7/18 (\$1,397.09)	- 1,397.09	1	CSH
80	EFT6367	18/07/2018	Challenge Chemicals Australia	2 x Pinesan 25ltr for Tourist Park (\$189.20)	- 189.20	1	CSH
81	EFT6368	18/07/2018	Modus Australia	Deposit for 1 x Atlantis Ablution Block & Shelter for Cemetery (\$7,257.80)	- 7,257.80	1	CSH
82	EFT6369	18/07/2018	Murchison Country Zone WALGA	2018/2019 Membership Subscription (\$2,500.00)	- 2,500.00	1	CSH
83	EFT6370	18/07/2018	Simbay Tyre Distributors (WA) Pty Ltd	12 x Tyres for P38 - Prime Mover (\$2,486.00)	- 2,486.00	1	CSH
84	EFT6371	18/07/2018	Sunny Industrial Brushware	3 x Dragbroom for Beringarra-Cue Rd (\$1,203.40)	- 1,203.40	1	CSH
85	EFT6372	18/07/2018	WesTrac	Repairs to Hire Equipment (\$846.78), Fuel Sender & Gasket for P51 - Dozer (\$312.45)	- 1,159.23	1	CSH
86	EFT6373	18/07/2018	Winc Australia Pty Ltd	Ajax Spray, Sugar, Tubeclips & Blue Tac for Office (\$52.69), 10pk Milk, Coffee & Scourers for Depot (\$65.31), Urinal Blocks, Gloves & Hand Towels for Tourist Park (\$329.59)	- 447.59	1	CSH
87	EFT6374	19/07/2018	Airport Lighting Specialists Pty Ltd	25 x Globes for Airport Maintenance (\$375.38)	- 375.38	1	CSH
88	EFT6375	19/07/2018	Atom Supply	3 x Cotton Drill Pants for Outside Staff (\$115.17) & 2 x Cotton Drill Pants for Outside Staff (\$56.80)	- 171.97	1	CSH
89	EFT6376	19/07/2018	Boya Equipment	1 x Ignition Key for P76 - Kubota Tractor (\$19.14)	- 19.14	1	CSH
90	EFT6377	19/07/2018	Bunnings Group Limited	Dy-Mark Dispenser & Cleaning Cloths for Depot (\$96.77), BBQ Spit Roaster for 15 Allen St (\$229.00), RH Aluminium Undertray Toolbox (\$83.60) & 19W Globes for Admin Building (\$38.00)	- 447.37	1	CSH
91	EFT6378	19/07/2018	JR & A Hersey Pty Ltd	Funnel Sets & Funnels for Depot (\$28.60), Half Mask Respirators, Respirator Cartridges & Dipped Gloves for Outside Staff (\$468.46)	- 497.06	1	CSH

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92	EFT6379	19/07/2018	RAMM Software Pty Ltd	RAMM Annual Support & Maintenance Fee For Period 1/7/18 - 30/6/19 (\$6,339.05)	- 6,339.05	1	CSH
93	EFT6380	19/07/2018	Reece Pty Ltd	Materials to Replace Standpipe at Marshall St (\$306.90)	- 306.90	1	CSH
94	EFT6381	19/07/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of 2,500 Rates Notices (\$25.15), Assorted Road Signs, 3 x Drag Broom, Water Pump, Switches & Gasket for Cue - Beringarra Rd (\$457.27), Ajax, Wipes, Blue Tac, Sugar & Tubeclips for Office (\$24.62), Coffee, Milk 10pk, Scourers, Funnels & Funnel Sets for Depot (\$38.90), Urinal Blocks, Hand Towels & Gloves for Tourist Park (\$24.62), Globes for Airport (\$25.03) & Gloves, Respirator Masks & Respirator Cartridges for Outside Staff (\$14.28)	- 609.87	1	CSH
95	EFT6382	19/07/2018	Winc Australia Pty Ltd	Assorted Confectionery for Members Refreshments (\$223.05) & 2 x Duraframes for Tourist Park (\$52.27)	- 275.32	1	CSH
96	EFT6383	24/07/2018	Bruce Perry Garden Design	Labour to Complete Landscaping & Paving at Bowling Green 9/7/18 - 15/7/18 (\$8,382.00)	- 8,382.00	1	CSH
97	EFT6384	24/07/2018	Bunnings Group Limited	20kg Cement, Screwdriver Bits, Assorted Screws, Hammers, Pliers & Assorted Materials for Depot (\$477.96), Oak Moulding & Privacy Knob Set for 47 Dowley St (\$113.44), Pine Mouldings & Handles for Pensioner Huts (\$113.20), Fence Posts & Sliding Window Locks for 15 Allen St (\$315.97)	- 1,020.57	1	CSH
98	EFT6385	24/07/2018	Cue Roadhouse & General Store	6 x Bread for Cue Events (\$33.00), Dustpan Set, Bucket & Dishwashing Liquid for Storm Co for Street Cleaning (\$20.65), 9kg Gas Bottle for Shire Hall (\$42.00), 45kg Gas Bottle for 23 Allen St (\$168.00), 3 x Glen 20 for Office (\$22.32), 3 x Rubber Gloves for Depot (\$4.41) & 4 x Rounds Sandwiches, Party Pies & Sausage Rolls for Forum Meeting 10/7/18 (\$46.40)	- 336.78	1	CSH
99	EFT6386	24/07/2018	ELIZABETH HOUGHTON	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
100	EFT6387	24/07/2018	Five Star	Konica Minolta Black/Colour Meter Read July 2018 (\$317.74)	- 317.74	1	CSH
101	EFT6388	24/07/2018	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 7/7/18 (\$776.13)	- 776.13	1	CSH
102	EFT6389	24/07/2018	Leonie Fitzpatrick	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
103	EFT6390	24/07/2018	Professional Pc Support Pty Ltd	Computing/Consultancy Backup Managed Services August 2018 (\$1,826.00)	- 1,826.00	1	CSH

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104	EFT6391	24/07/2018	QUEEN OF THE MURCHISON GUEST HOUSE & CAFE	6 x Nights Accommodation & Meals for Bruce Perry Garden Design to Complete Landscaping for Bowling Green 9/7/18 - 15/7/18 (\$1,785.00)	- 1,785.00	1	CSH
105	EFT6392	24/07/2018	Western Independent Foods	Freight Expense for Delivery of 2 x Knapsack Sprayer for Street Trees & Parks (\$41.80), Fuel Sender & Gasket for P51 - Dozer (\$41.80), Spring Brake Chambers for P38, P45 & P72 - Prime Movers (\$25.08), Slack Adjusters, Chain Kits & Ratchet Buckles for Depot (\$8.36) & Mudflaps for P61 - Mack Prime Mover (\$8.36)	- 125.40	1	CSH
106	EFT6393	26/07/2018	Courier Australia	Freight Expense for Delivery of Lock Kit for P38 - Prime Mover (\$12.68)	- 12.68	1	CSH
107	EFT6394	26/07/2018	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 14/7/18 (\$375.27)	- 375.27	1	CSH
108	EFT6395	26/07/2018	Moddex Group Pty Ltd	Hand Rail for Ablution Block at Tourist Park (\$114.29)	- 114.29	1	CSH
109	EFT6396	26/07/2018	Regents Isuzu Ute Pty Ltd	Filter Air Cleaner, Filter Blower Unit, Oil filter, Gasket Plugs & Assorted Materials for P7 - Work Managers Ute, P80 - Isuzu Town Ute & P37 - Isuzu Roads Crew Ute (\$625.52), Fuel Filter for P7 - Works Managers Ute & P37 - Road Crew Ute (\$103.29)	- 728.81	1	CSH
110	EFT6397	26/07/2018	Skippers Transport Parts	Clutch Cylinder & Air Dryer Filter for P38 - Prime Mover (\$548.23), Fuel Sender Plus Freight for P78 - Nissan Prime Mover (\$159.13), Lock Kit Plus Delivery Fee for P38 - Prime Mover (\$348.37) & Clutch Booster for P38 - Prime Mover (\$433.95)	- 1,489.68	1	CSH
111	EFT6398	26/07/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of Lamp Indicator for P38 - Prime Mover (\$12.68), Assorted Sweets for Members Refreshments (\$16.54), Duraframes for Tourist Park (\$16.54), Filters Elements, Gasket Drain Plugs etc for P80 - Town Ute, P7 - Works Managers Ute & P37 - Roads Crew Ute (\$24.01), Glass, Lock, Door Handle & Air Cleaner Kit & Ignition Key for P76 - Kubota Tractor (\$112.45) & Fuel sender for P78 - Nissan Prime Mover (\$18.35)	- 200.57	1	CSH
112	EFT6399	26/07/2018	AV Truck Services Pty Ltd	Payment of Invoice to Offset Against Credit Note C61719 (\$499.21)	- 499.21	1	CSH
113	EFT6400	26/07/2018	FREDERICK WILLIAM SPINDLER	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
114	EFT6401	26/07/2018	Geraldton Mechanical Services & Repairs	Delivery of 10 x Pallets Pavers & 25 Tonne x Brickies Sand for Bowling Green (\$2,640.00)	- 2,640.00	1	CSH

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115	EFT6402	26/07/2018	LACY BROS PTY LTD	Labour to Mobe Screen Deck & Retrieve Broken Down Roller at Beringarra-Cue Rd (\$2,002.00)	- 2,002.00	1	CSH
116	EFT6403	26/07/2018	LESLIE MATTHEW PRICE	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00), Deputy Presidents Allowance (\$225.00), Travel Council Meeting 17/7/18 & Travel Forum Meeting 10/7/18 (\$126.74)	- 877.74	1	CSH
117	EFT6404	26/07/2018	Luscombe	Napkins, Rump Steak, Hotdog Buns & Sliced Onion for Cue Events (\$456.18)	- 456.18	1	CSH
118	EFT6405	26/07/2018	Murchison Club Hotel	Meals for 6 x People Following Council Meeting 17/7/18 (\$419.00)	- 419.00	1	CSH
119	EFT6406	26/07/2018	ROSS WILLIAM PIGDON	Ordinary Council Meeting 17/7/18 (\$485.00), ICT Allowance (\$290.00), Presidents Allowance (\$900.00)	- 1,675.00	1	CSH
120	EFT6407	26/07/2018	WALGA	WALGA Subscriptions from 1/7/18 - 30/6/19 (\$14,110.85), Credit for Invoice Number I3069828 - Course Cancelled for Councillor Ian Dennis (-\$50.00cr)	- 14,060.85	1	CSH
121	EFT6408	26/07/2018	LGIS Jardine Lloyd Thompson Pty Ltd	Motor Vehicle/Plant Insurance Renewal from 30/6/18 - 30/6/19 (\$51,463.87), Travel Insurance from 30/6/18 - 30/6/19 (\$825.00), Salary Continuance Insurance from 30/6/18 - 30/6/19 (\$4,336.44), Personal Accident & Sickness Insurance from 30/6/18 - 30/6/19 (\$12,993.75), Personal Accident Insurance from 30/6/18 - 30/6/19 (\$467.50), Marine Cargo Insurance from 30/6/18 - 30/6/19 (\$660.00), Management Liability Insurance from 30/6/18 - 30/6/19 (\$6,952.00) & Cyber Liability insurance from 30/6/18 - 30/6/19 (\$1,650.00)	- 79,348.56	1	CSH
122	EFT6409	30/07/2018	LGISWA	Property Insurance Renewal - First Instalment from 30/6/18 - 30/6/19 (\$28,239.46), Workcare Insurance Renewal - First Instalment from 30/6/18 - 30/6/19 (\$26,235.00), Liability Insurance Renewal - First instalment from 30/6/18 - 30/6/19 (\$12,591.24), Crime Insurance Renewal from 30/6/18 - 30/6/19 (\$1,178.87), Bushfire Insurance Renewal from 30/6/18 - 30/6/19 (\$1,650.00) & 2018/19 Contributions Credit - First Instalment (-\$4,697.97cr)	- 65,196.60	1	CSH
123	EFT6410	30/07/2018	Atom Supply	1 x Boots for Outside Staff (\$135.92)	- 135.92	1	CSH
124	EFT6411	30/07/2018	Local Government Professionals Australia	2018-2019 Council Corporate Membership Subscription (\$1,473.00), 2018-2019 Membership Subscription - CEO (\$531.00) & 2018-2019 Membership Subscription - DCEO (\$531.00)	- 2,535.00	1	CSH

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125	EFT6412	30/07/2018	RNW Contracting	Supply 18m of Brickies Sand for Bowling Green (\$450.00)	- 450.00	1	CSH
126	EFT6413	30/07/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of Clutch Booster, Clutch Main Cylinder & Air Dryer Filter for P38 - Prime Mover (\$25.15), Hand Towels, USB Sticks, Foldback Clips & Sugar for Office (\$33.76), Mop & Bucket Set for Depot (\$33.76), Mop Heads & Hand Towels for Tourist Park (\$33.76) & Toilet Tissue for Shire Hall (\$33.77)	- 160.20	1	CSH
127	EFT6414	30/07/2018	Winc Australia Pty Ltd	Handtowels, USB Sticks, Foldback Clips & Sugar for Office (\$231.52), 2 x Toilet Tissue for Shire Hall (\$66.99), Mop & Bucket Set for Depot (\$98.77), 4 x Mop Head & 4 x Handtowel for Tourist Park (\$148.32), 1 x Roll Regular Duty Wipes for Depot (\$9.99) & 6 x Oates Eager Beaver Scourer Pads for Tourist Park (\$30.16)	- 585.75	1	CSH
128	EFT6415	30/07/2018	Wurth Australia Pty Ltd	Assorted Connectors, Pliers, Chipping Hammers & Thread Extractor Set for Depot (\$907.28)	- 907.28	1	CSH
129	EFT6416	30/07/2018	Bunnings Group Limited	PVC Pipe, Couplings & Elbows for Water Park (\$91.45), Roof Vent for Post Office (\$114.00), Copper Tees, Couplings & Pipes for Public Conveniences (\$80.10), 4 x 3.3w Candle Shaped Globes for Office (\$18.64), 1 x Paint Dispenser for Depot (\$75.91) & 4 x PVC Coupling Straight for Water Park (\$5.32)	- 385.42	1	CSH
130	EFT6417	30/07/2018	Fitt Resources Pty Limited	Bearings, O Rings, Seals & Clutch for P60 - Trailer Mounted Pump (\$771.78)	- 771.78	1	CSH
131	EFT6418	30/07/2018	Toll Express	Freight Expense for Delivery of 1 x Pallet of Signs for Oasis Visitors Park (\$159.19)	- 159.19	1	CSH
132	EFT6419	30/07/2018	WesTrac	Labour to Repair P70 - 12M Grader (\$437.31), Parts to Repair P34 - Bobcat (\$89.43), Credit for Core Charge on Invoice Number PI2132873 (-\$278.44cr), Credit for Core Charge on Invoice Number PI2554050 (-\$227.79cr)	- 20.51	1	CSH
133	EFT6420 (ERROR - PAID AS BPAY)	30/07/2018	Pivotel Satellite Pty Limited	Satellite Phone Usage & Charges July 2018 (\$172.63)	- 172.63	1	CSH
134	EFT6421 (ERROR - PAID AS BPAY)	30/07/2018	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges July 2018 - Tourist Park (\$98.49)	- 98.49	1	CSH
135	EFT6422	31/07/2018	AIT Specialists Pty Ltd	Fuel Tax Credits June 2018 (\$309.76)	- 309.76	1	CSH

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2							
3		Date	Name	Description	Amount	Bank	Type
136	EFT6423	31/07/2018	Bridgestone Tyre Centre Geraldton	Wheel Alignment & Tyre Rotation for P37 - Roads Crew Ute (\$103.00)	- 103.00	1	CSH
137	EFT6424	31/07/2018	Canine Control	Ranger Services for Shire of Cue 19/7/18 (\$1,397.09)	- 1,397.09	1	CSH
138	EFT6425	31/07/2018	Country Arts (WA) Inc	Presenters Fees for SOTG Tour of Loose Ends (\$3,547.50)	- 3,547.50	1	CSH
139	EFT6426	31/07/2018	Easifleet	Novated Lease for Staff Member (\$1,087.40)	- 1,087.40	1	CSH
140	EFT6427	31/07/2018	Ian W Dennis	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
141	EFT6428	31/07/2018	OCLC (UK) Ltd	Amlib Annual Maintenance for Period 30/8/18 - 29/8/19 (\$1,603.35)	- 1,603.35	1	CSH
142	EFT6429	31/07/2018	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 17/7/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
143	EFT6430	31/07/2018	RSM Australia Pty Ltd	Accounting Services for July 2018 (\$5,740.80)	- 5,740.80	1	CSH
144	EFT6431	31/07/2018	Truck Centre (WA) Pty Ltd	1 x Hose for P61 - Mack Prime Mover (\$95.62)	- 95.62	1	CSH
145					- 740,976.22		

	A	B	C	D	E	F	G
1	List of Accounts Paid July 2018						
2							
3		Date	Name	Description	Amount	Bank	Type
146							
147	BPAY						
148	BPAY	06/07/2018	Horizon Power	Electricity Supply for 30 Days from 1/6/18 - 30/6/18 Street Lighting Cue (\$2,534.68)	- 2,534.68	1	CSH
149	BPAY	06/07/2018	TELSTRA CORPORATION LTD	Mobile Phone Usage & Charges - Shire of Cue June 2018 (\$437.56)	- 437.56	1	CSH
150	BPAY	12/07/2018	WATER CORPORATION	Water Usage & Charges for 28 Days from 6/6/18 - 4/7/18 - L637 Oval Reserve (\$1,275.24)	- 1,275.24	1	CSH
151	BPAY	31/07/2018	Department of Transport	Shire of Cue - Fleet Schedule - 12 Month Licence & Insurance Renewal - Expiry 31/7/19 (\$8,526.65)	- 8,526.65	1	CSH
152	BPAY	31/07/2018	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges - Shire of Cue July 2018 (\$1,133.58)	- 1,133.58	1	CSH
153	BPAY	01/07/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	- 298.59	1	CSH
154	BPAY	15/07/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	- 298.59	1	CSH
155	BPAY	29/07/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	- 298.59	1	CSH
156					- 14,803.48		
157							
158							
159	Payroll						
160	Payroll	04/07/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 54,973.84	1	PAY
161	Payroll	18/07/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 51,700.59	1	PAY
162					- 106,674.43		
163							
164				TOTAL PAYMENTS	- 895,468.57		
165							
166				Total Direct Debits	- 33,014.44		
167				Total EFTs	- 740,976.22		
168				Total BPAY	- 14,803.48		
169				Total Cheque	-		
170				Total Payroll	- 106,674.43		
171				TOTAL PAYMENTS	- 895,468.57		

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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RSM Australia Pty Ltd

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www.rsm.com.au

Compilation Report

To the Council

Shire of Cue

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 17th August 2018

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
Information Summary
For the Period Ended 31 July 2018**

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 4 and shows a surplus as at 31 July 2018 of \$1,103,258.

Items of Significance

The material variance adopted by the Shire of Cue for the 2017/18 year is \$25,000 or 10% whichever is the 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. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Plant and Equipment	▲	\$67,708	See note 9 (Timing of plant replacement)
Infrastructure - Roads		\$21,457	See note 9 (Timing of Beringarra Rd and flood damage works)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Grids	0%	\$ 70,000	\$ 5,833	\$ -
Town Hall Landscaping	0%	\$ 40,000	\$ 3,333	\$ -
Old Muni Building Toilets	0%	\$ 20,000	\$ 1,667	\$ -
Tourist Park House and Office	0%	\$ 350,000	\$ 29,167	\$ -
Flood Damage Restoration	1%	\$ 853,301	\$ 71,108	\$ 11,124
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	0%	\$ 1,370,200	\$ 114,183	\$ 1,813
Non-operating Grants, Subsidies and Contributions	6%	\$ 1,268,301	\$ 105,692	\$ 72,000
	3%	\$ 2,638,501	\$ 219,875	\$ 73,813
Rates Levied	0%	\$ 2,283,636	\$ 190,303	\$ -

% Compares current ytd actuals to annual budget

		Prior Year 31 Jul 2017	Current Year 31 Jul 2018
Financial Position			
Adjusted Net Current Assets	47%	\$ 2,371,766	\$ 1,103,258
Cash and Equivalent - Unrestricted	51%	\$ 1,726,995	\$ 879,231
Cash and Equivalent - Restricted	101%	\$ 6,080,626	\$ 6,148,270
Receivables - Other	8%	\$ 608,806	\$ 46,224
Payables	89%	\$ 132,425	\$ 118,483

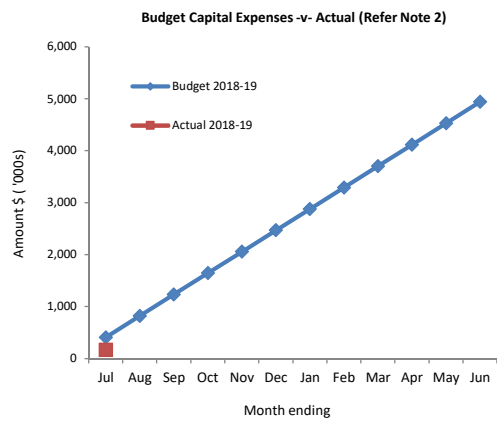
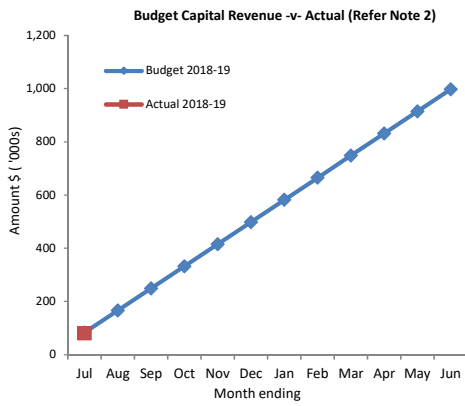
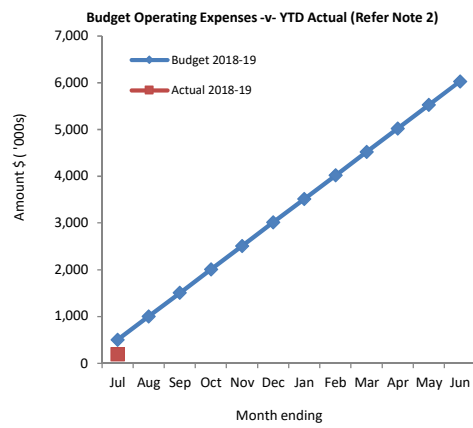
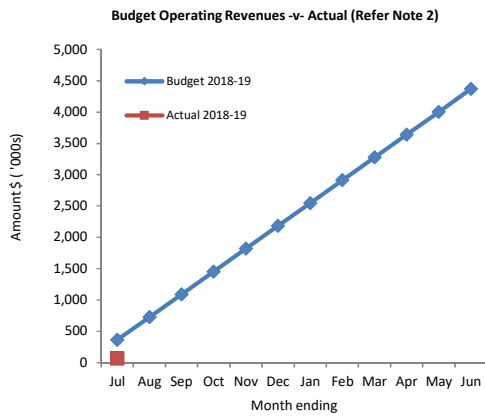
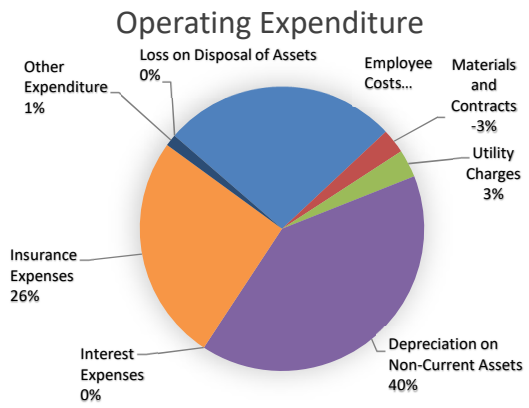
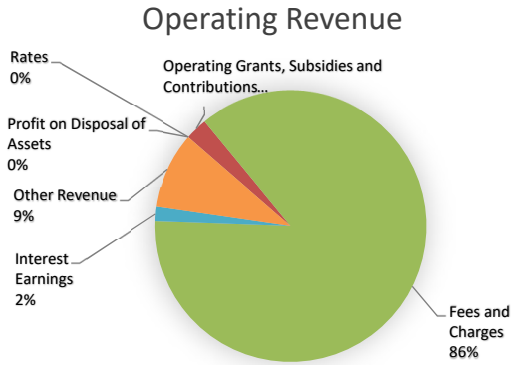
% Compares current ytd actuals to prior year actuals at the same time

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

Preparation

Prepared by: Glenn Boyes
Reviewed by: Travis Bate
Date prepared: 7/08/2018

**Shire of Cue
Information Summary
For the Period Ended 31 July 2018**



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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2018

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,744,459	2,744,459	1,382,695	(1,361,764)	(49.62%) ▼
Revenue from operating activities						
Governance		0	0	0	0	
General Purpose Funding - Rates	10	2,283,636	190,303	0	(190,303)	(100.00%) ▼
General Purpose Funding - Other		1,047,199	87,267	1,533	(85,734)	(98.24%) ▼
Law, Order and Public Safety		6,500	542	1,813	1,271	234.71%
Health		500	42	0	(42)	(100.00%)
Education and Welfare		0	0	0	0	
Housing		25,200	2,100	1,400	(700)	(33.33%)
Community Amenities		75,000	6,250	6,955	705	11.28%
Recreation and Culture		9,300	775	17	(758)	(97.81%)
Transport		450,500	37,542	4,002	(33,540)	(89.34%) ▼
Economic Services		299,700	24,975	43,214	18,239	73.03%
Other Property and Services		170,300	14,192	9,052	(5,140)	(36.22%)
		4,367,835	363,986	67,986		
Expenditure from operating activities						
Governance		(407,576)	(33,965)	(35,871)	(1,906)	(5.61%)
General Purpose Funding		(256,706)	(21,392)	(14,659)	6,733	31.47%
Law, Order and Public Safety		(72,890)	(6,074)	(7,022)	(948)	(15.60%)
Health		(70,718)	(5,893)	(952)	4,941	83.85%
Education and Welfare		(15,258)	(1,272)	(73)	1,199	94.26%
Housing		(243,270)	(20,273)	(13,538)	6,735	33.22%
Community Amenities		(332,172)	(27,681)	(26,034)	1,647	5.95%
Recreation and Culture		(704,156)	(58,680)	(53,885)	4,795	8.17%
Transport		(3,276,139)	(273,012)	(230,837)	42,175	15.45%
Economic Services		(610,795)	(50,900)	(54,682)	(3,782)	(7.43%) ▲
Other Property and Services		(39,120)	(3,260)	(18,359)	(15,099)	(463.16%)
		(6,028,800)	(502,400)	(455,912)		
Operating activities excluded from budget						
Add back Depreciation		2,354,500	196,208	194,473	(1,735)	(0.88%)
Adjust (Profit)/Loss on Asset Disposal	8	(5,000)	(417)	0	417	(100.00%)
Adjust Movement Deferred Pensioner Rates		0	0	0	0	
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0	
Amount attributable to operating activities		688,535	57,378	(193,453)		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	12	1,268,301	105,692	72,000	(33,692)	(31.88%) ▼
Proceeds from Disposal of Assets	8	163,000	13,583	9,091	(4,492)	(33.07%)
Land and Buildings	9	(2,539,000)	(211,583)	(22,494)	189,089	89.37% ▲
Plant and Equipment	9	(812,500)	(67,708)	0	67,708	100.00% ▲
Furniture and Equipment	9	(45,000)	(3,750)	0	3,750	100.00%
Infrastructure Assets - Roads	9	(1,878,301)	(156,525)	(135,068)	21,457	13.71%
Infrastructure Assets - Other	9	(1,084,333)	(90,361)	(9,513)	80,848	89.47% ▲
Amount attributable to investing activities		(4,927,833)	(410,653)	(85,984)		
Financing Activities						
Proceeds from New Debentures		980,000	81,667	0	(81,667)	(100.00%) ▼
Transfer to Reserves	7	(435,161)	(36,263)	0	36,263	100.00% ▲
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	11	0	0	0	0	
Transfer from Reserves	7	950,000	79,167	0	(79,167)	(100.00%) ▼
Amount attributable to financing activities		1,494,839	124,570	0		
Closing Funding Surplus(Deficit)	3	0	2,515,754	1,103,258	(1,412,496)	(56.15%) ▼

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2018

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,744,459	2,744,459	1,382,695	(1,361,764)	(49.62%)	▼
Revenue from operating activities							
Rates	10	2,283,636	190,303	0	(190,303)	(100.00%)	▼
Operating Grants, Subsidies and Contributions	12	1,370,200	114,183	1,813	(112,370)	(98.41%)	▼
Fees and Charges		453,500	37,792	58,811	21,019	55.62%	
Interest Earnings		182,000	15,167	1,175	(13,992)	(92.25%)	
Other Revenue		73,500	6,125	6,185	60	0.98%	
Profit on Disposal of Assets	8	5,000	417	0	(417)	(100.00%)	
		4,367,836	363,986	67,984			
Expenditure from operating activities							
Employee Costs		(2,114,477)	(176,206)	(128,741)	47,465	26.94%	▲
Materials and Contracts		(928,210)	(77,351)	13,591 *	90,942	117.57%	▲
Utility Charges		(280,200)	(23,350)	(15,215)	8,135	34.84%	
Depreciation on Non-Current Assets		(2,354,500)	(196,208)	(194,473)	1,735	0.88%	
Interest Expenses		0	0	0	0		
Insurance Expenses		(142,914)	(11,910)	(124,621)	(112,712)	(946.40%)	▼
Other Expenditure		(208,500)	(17,375)	(6,451)	10,924	62.87%	
Loss on Disposal of Assets	8	0	0	0	0		
		(6,028,801)	(502,400)	(455,910)			
Operating activities excluded from budget							
Add back Depreciation		2,354,500	196,208	194,473	(1,735)	(0.88%)	
Adjust (Profit)/Loss on Asset Disposal	8	(5,000)	(417)	0	417	(100.00%)	
Adjust Movement Deferred Pensioner Rates		0	0	0	0		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
Amount attributable to operating activities		688,535	57,378	(193,453)			
Investing activities							
Grants, Subsidies and Contributions	12	1,268,301	105,692	72,000	(33,692)	(31.88%)	▼
Proceeds from Disposal of Assets	8	163,000	13,583	9,091	(4,492)	(33.07%)	▼
Land and Buildings	9	(2,539,000)	(211,583)	(22,392)	189,191	89.42%	▲
Plant and Equipment	9	(812,500)	(67,708)	0	67,708	100.00%	▲
Furniture and Equipment	9	(45,000)	(3,750)	0	3,750	100.00%	▲
Infrastructure Assets - Roads	9	(1,878,301)	(156,525)	(135,069)	21,456	13.71%	
Infrastructure Assets - Other	9	(1,084,333)	(90,361)	(9,614)	80,747	89.36%	▲
Amount attributable to investing activities		(4,927,833)	(410,653)	(85,984)			
Financing Activities							
Proceeds from New Debentures		980,000	81,667	0	(81,667)	(100.00%)	▼
Transfer from Reserves	7	950,000	79,167	0	(79,167)	(100.00%)	▼
Repayment of Debentures	11	0	0	0	0		
Transfer to Reserves	7	(435,161)	(36,263)	0	36,263	100.00%	▲
Amount attributable to financing activities		1,494,839	124,570	0			
Closing Funding Surplus (Deficit)	3	0	2,515,754	1,103,258	(1,412,496)	(56.15%)	▼

* This balance is positive due to a timing difference with respect to Plant and Labour Overhead recoveries

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CUE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	9	101	22,392	2,539,000	211,583	22,392	(2,516,608)
Plant and Equipment	9	0	0	812,500	67,708	0	(812,500)
Furniture and Equipment	9	0	0	45,000	3,750	0	(45,000)
Infrastructure Assets - Roads	9	0	135,069	1,878,301	156,525	135,069	(1,743,232)
Infrastructure Assets - Other	9	9,614	0	1,084,333	90,361	9,614	(1,074,719)
Capital Expenditure Totals		9,715	157,461	6,359,134	529,928	167,075	(6,192,059)

Capital acquisitions funded by:

Capital Grants and Contributions	1,268,301	105,692	72,000
Borrowings	-	-	-
Other (Disposals & C/Fwd)	163,000	13,583	9,091
Council contribution - Cash Backed Reserves			
Council contribution - operations	4,677,833	389,819	85,984
Capital Funding Total	6,359,134	529,928	167,075

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 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

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(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.

(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
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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(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.

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.

(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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(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.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

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.

(r) 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, 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 Wandj, 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 Ended 31 July 2018

Note 2: Explanation of Material Variances

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

The proposed material variance adopted by Council for the 2018/19 year is \$25,000 or 10% whichever is the greater.

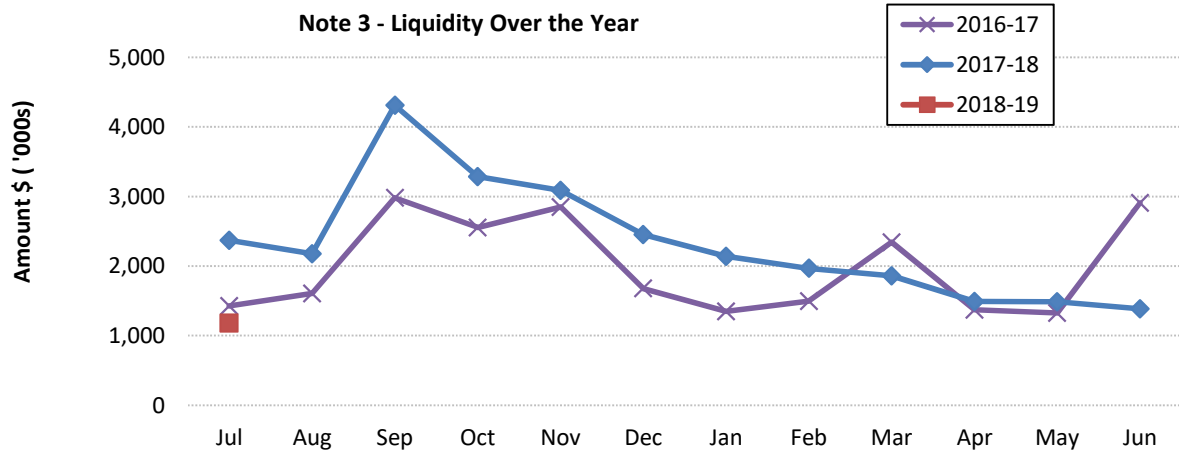
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	(190,303)	(100.00%)	▼	Timing	Rates not raised yet.
General Purpose Funding - Other	(85,734)	(98.24%)	▼	Timing	Timing of Federal Assistance Grants
Transport	(33,540)	(89.34%)	▼	Timing	Timing of road maintenance contribution
Operating Expense					
Transport	42,175	15.45%	▲	Timing	Expenditure less than budgeted
Capital Revenues					
Grants, Subsidies and Contributions	(33,692)	(31.88%)	▼	Timing	Timing of grants and contributions
Capital Expenses					
Land and Buildings	189,089	89.37%	▲	Timing	See note 9 (Timing of project)
Plant and Equipment	67,708	100.00%	▲	Timing	See note 9 (Timing of plant replacement)
Infrastructure - Other	80,848	89.47%	▲	Timing	See note 9 (Timing of projects)
Financing					
Transfer from Reserves	(79,167)	(100.00%)	▼	Timing	Reserve transfers not completed
Transfer to Reserves	36,263	100.00%	▲	Timing	Reserve transfers not completed
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Rates	(190,303)	(100.00%)	▼	Timing	Rates not raised yet
Contributions	(112,370)	(98.41%)	▼	Timing	Timing of contributions.
Operating Expense					
Employee Costs	47,465	26.94%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	90,942	117.57%	▲	Timing	Expenditure less than budgeted
Insurance Expenses	(112,712)	(946.40%)	▼	Timing	Timing of expenditure

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Current 31 Jul 2018	Last Years Closing 30 Jun 2018	This Time Last Year 31 Jul 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	879,231	1,731,757	1,726,995
Cash Restricted	4	6,148,270	6,148,270	6,080,626
Receivables - Rates	6	241,438	243,799	227,389
Receivables - Other	6	46,224	1,335,006	608,806
Interest / ATO Receivable / Trust		127,843	100,736	62,582
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Accrued Income		0	0	0
Inventories		67,620	67,620	19,034
		7,444,224	9,560,786	8,659,030
Less: Current Liabilities				
Sundry Creditors		1,163	(24,709)	(94,311)
GST Payable		(32,053)	(17,600)	(3,487)
Payroll Creditors		(80,927)	(61,443)	(27,067)
Deposits and Bonds		(6,666)	(11,708)	(7,560)
Accrued Expenses		0	(423,411)	0
Accrued Salaries & Wages		0	(54,974)	0
		(118,483)	(593,845)	(132,425)
Total Payables		(118,483)	(593,845)	(132,425)
Provisions		(74,213)	(74,213)	(74,213)
		(192,696)	(668,057)	(206,638)
Less: Cash Reserves	7	(6,148,270)	(6,148,270)	(6,080,626)
Less: Interest Accrued on Cash Reserves				
Net Current Funding Position		1,103,258	2,744,458	2,371,766



Comments - Net Current Funding Position

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 4: Cash and Investments

	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	25,647			25,647	CBA	0.15%	N/A
Business Online Saver	852,614			852,614	CBA	1.45%	N/A
Trust Account			2,080	2,080	CBA	0.15%	N/A
(b) Term Deposits							
Fixed Term Deposit		621,331		621,331	CBA	2.75%	12-Jun-19
Fixed Term Deposit		1,268,442		1,268,442	CBA	2.82%	25-Mar-19
Fixed Term Deposit		2,198,655		2,198,655	CBA	2.82%	25-Jun-19
Fixed Term Deposit		2,136,610		2,136,610	CBA	2.73%	25-Oct-18
Pending Reserve Transfers*		(76,768)		(76,768)			
Total	879,231	6,148,270	2,080	7,029,581			

Comments/Notes - Investments

*Net Transfers from Reserves at 30 June 2019 which will be processed through the bank in August 2018

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 5: Budget Amendments
Amendments to original budget since budget 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 Adjustment to 1 July Opening Surplus	Budget Review	Opening Surplus(Deficit) Opening Surplus(Deficit)	\$	\$	\$	\$
				0	0	0	

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 6: Receivables

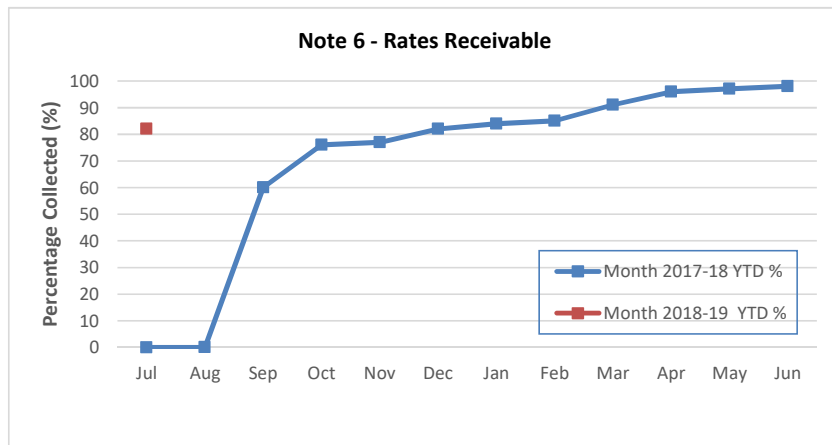
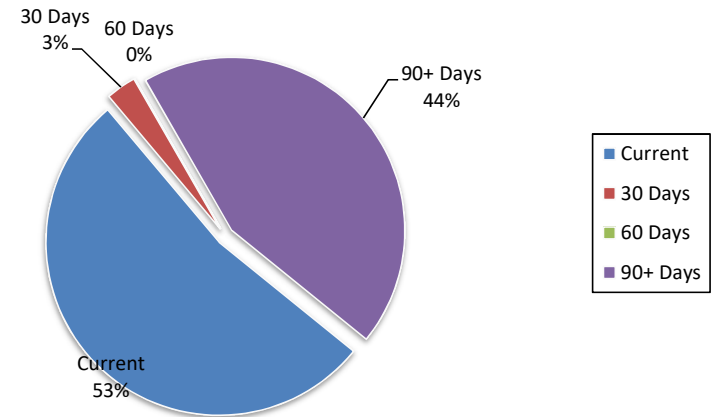
Receivables - Rates Receivable

	31 Jul 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	243,799	236,122
Provision for Bad Debts	66,402	66,402
Levied this year	2,288	2,353,368
Interest Outstanding	65,440	65,970
Legal Charge	54,822	54,520
Commercial Rubbish Charge	520	520
Domestic Rubbish Charge	2,261	2,346
ESL Penalty Interest	1,899	1,868
Pensioner Domestic Rubbish Fee	192	204
Emergency Levy	6,163	6,163
Less Collections to date	(202,348)	(2,543,683)
Equals Current Outstanding	241,438	243,799
Net Rates Collectable	241,438	243,799
% Collected	82%	98%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	24,513	1,306	0	20,405	46,224
Total Receivables General Outstanding					46,224

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

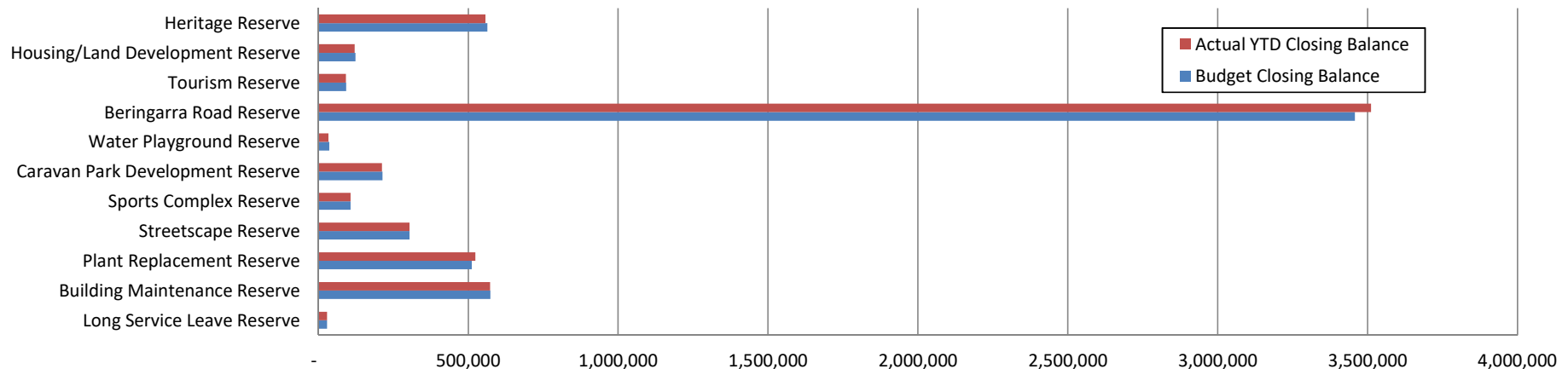
Comments/Notes - Receivables Rates

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Long Service Leave Reserve	\$ 29,580	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,634	\$ 29,580
Building Maintenance Reserve	573,476	1,049	-	-	-	-	-	574,525	573,476
Plant Replacement Reserve	524,100	959	-	4,166.16	-	(16,667)	-	512,558	524,100
Streetscape Reserve	304,467	557	-	-	-	-	-	305,024	304,467
Sports Complex Reserve	107,466	197	-	-	-	-	-	107,663	107,466
Caravan Park Development Reserve	212,849	389	-	833.19	-	-	-	214,072	212,849
Water Playground Reserve	33,827	62	-	2,499.78	-	-	-	36,389	33,827
Beringarra Road Reserve	3,511,998	6,426	-	2,083.27	-	(62,500)	-	3,458,007	3,511,998
Tourism Reserve	92,720	170	-	-	-	-	-	92,890	92,720
Housing/Land Development Reserve	121,562	222	-	2,176.26	-	-	-	123,961	121,562
Heritage Reserve	557,497	1,020	-	5,336.90	-	-	-	563,854	557,497
Road Maintenance Reserve	78,728	144	-	3,753.73	-	-	-	82,626	78,728
	6,148,270	11,250	-	20,849	-	(79,167)	-	6,101,203	6,148,270

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018


Note 8: Disposal of Assets


















Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Lot 564, 54 Marshall Street	5,000	9,091	4,091	-	5,000	9,091	4,091	-
	Lot 641 Robinson Street (Part)	-	-	-	-	35,000	35,909	909	-
	Plant and Equipment								
	P8 CAT Front End Loader 1993 CD 426	-	-	-	-	30,000	30,000	-	-
	Town Crew Tipping Tray Ute					30,000	30,000	-	-
	P36 Caterpillar Vibratory Roller 1996 CS-563CAW					23,000	23,000	-	-
	Multipac Multi Tyre Roller					20,000	20,000	-	-
	P12 Isuzu 3Tonne Truck (Sign Truck) CD 645					15,000	15,000	-	-
		5,000	9,091	4,091	-	158,000	163,000	5,000	-

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$

 Level of completion indicator, please see table at the end of this note for further detail.

Buildings							
Housing							
 Staff Housing		0	0	0	250,000	20,833	20,833
 GROH Houses		0	0	0	980,000	81,667	81,667
 Pensioner Units		0	1,584	1,584	100,000	8,333	6,749
 Staff Housing Units		0	0	0	100,000	8,333	8,333
Housing Total		0	1,584	1,584	1,430,000	119,167	117,583
Recreation And Culture							
 Town Hall Upgrades		0	20,646	20,646	165,000	13,750	(6,896)
 Great Fingal Mine Office Development		0	0	0	100,000	8,333	8,333
 Railway Building Development		0	0	0	75,000	6,250	6,250
 Town Hall Landscaping		0	0	0	40,000	3,333	3,333
 Historic Cottages Renovations		0	0	0	25,000	2,083	2,083
 Great Fingal Roofing / Fencing		0	0	0	25,000	2,083	2,083
Recreation And Culture Total		0	20,646	20,646	430,000	35,833	15,187
Transport							
 Bishops House Renovations		0	162	162	84,000	7,000	6,838
Transport Total		0	162	162	84,000	7,000	6,838
Economic Services							
 Tourist Park House and Office		0	0	0	350,000	29,167	29,167
 Austin Street Development		0	0	0	100,000	8,333	8,333
 Old Gaol Development		0	0	0	50,000	4,167	4,167
 Old Muni Building Improvements		0	0	0	40,000	3,333	3,333
 Old Muni Building Toilets		0	0	0	20,000	1,667	1,667
Economic Services Total		0	0	0	560,000	46,667	46,667
Other Property & Services							
 Admin Building - Improvements & Replacements		0	0	0	35,000	2,917	2,917
Other Property & Services Total		0	0	0	35,000	2,917	2,917
Land and Buildings Total		0	22,392	22,392	2,539,000	211,583	189,191

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Plant & Equipment							
Transport							
Flat drum vibrating roller		0	0	0	190,000	15,833	15,833
Integrated tool carrier		0	0	0	175,000	14,583	14,583
Multi tyre roller		0	0	0	155,000	12,917	12,917
5t dual cab tipper		0	0	0	80,000	6,667	6,667
Tipping Tray Ute		0	0	0	45,000	3,750	3,750
Tipper body		0	0	0	40,000	3,333	3,333
Excavator		0	0	0	30,000	2,500	2,500
Workshop Equipment		0	0	0	30,000	2,500	2,500
Pedestrian Roller		0	0	0	20,000	1,667	1,667
Small ride on mower		0	0	0	15,000	1,250	1,250
Heavy duty trailer		0	0	0	15,000	1,250	1,250
Other Equipment		0	0	0	7,000	583	583
Small Plant		0	0	0	5,000	417	417
Digger attachments		0	0	0	4,000	333	333
Filter press		0	0	0	1,500	125	125
Transport Total		0	0	0	812,500	67,708	67,708
Plant & Equipment Total		0	0	0	812,500	67,708	67,708
Furniture & Office Equip.							
Governance							
Council Furniture and Equipment		0	0	0	10,000	833	833
Governance Total		0	0	0	10,000	833	833
Housing							
Staff Housing		0	0	0	10,000	833	833
Housing Total		0	0	0	10,000	833	833
Other Property & Services							
Administration Building	14514	0	0	0	25,000	2,083	2,083
Other Property & Services Total		0	0	0	25,000	2,083	2,083
Furniture & Office Equip. Total		0	0	0	45,000	3,750	3,750
Roads							
Transport							
Cue-Berringarra Road		0	119,754	119,754	750,000	62,500	(57,254)
Flood Damage Restoration		0	11,124	11,124	853,301	71,108	59,984
MRWA Construction - RRG		0	3,285	3,285	180,000	15,000	11,715
Grids		0	0	0	70,000	5,833	5,833
Marshall Street Intersection - Garden		0	906	906	25,000	2,083	1,177
Transport Total		0	135,069	135,069	1,878,301	156,525	21,456
Infrastructure - Roads Total		0	135,069	135,069	1,878,301	156,525	21,456

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

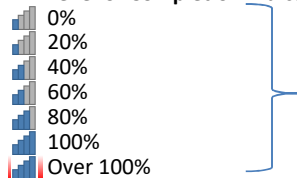
Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Other Infrastructure							
Governance							
MRVC Dog Fence		0	0	0	301,333	25,111	25,111
Governance Total		0	0	0	301,333	25,111	25,111
Community Amenities							
Toilets at Cemetery		6,598	0	6,598	90,000	7,500	902
Deep Sewerage Plan		0	0	0	40,000	3,333	3,333
Niche Wall		0	0	0	25,000	2,083	2,083
Waste Site - Fencing and Improvements		0	0	0	25,000	2,083	2,083
Waste Oil Shelter - Rubbish Tip		0	0	0	15,000	1,250	1,250
Community Amenities Total		6,598	0	6,598	195,000	16,250	9,652
Recreation & Culture							
Skate Park		0	0	0	150,000	12,500	12,500
Playground Equipment		0	0	0	100,000	8,333	8,333
Oval Improvements		0	0	0	35,000	2,917	2,917
Recreation & Culture Total		0	0	0	285,000	23,750	23,750
Economic Services							
Streetscape		0	0	0	100,000	8,333	8,333
Heydon Place Industrial Development		101	0	101	50,000	4,167	4,066
RV Site		0	0	0	50,000	4,167	4,167
Tourist Park Improvements		2,915	0	2,915	40,000	3,333	418
Tourism and Museum Infrastructure		0	0	0	40,000	3,333	3,333
Oasis signage		0	0	0	23,000	1,917	1,917
Economic Services Total		3,016	0	3,016	303,000	25,250	22,234
Infrastructure - Other Total		9,614	0	9,614	1,084,333	90,361	80,747

Capital Expenditure Total

9,614	157,461	167,075	6,359,134	529,928	362,853
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Level of Completion Indicators



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

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 10: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV Residential	0.1062	91	547,972	-	-	-	-	58,195	-	-	58,195
GRV Commercial	0.1062	5	299,208	-	-	-	-	31,776	-	-	31,776
GRV Vacant Land	0.1062	0	-	-	-	-	-	-	-	-	-
GRV M & T Workforce	0.3100	2	246,750	-	-	-	-	76,493	-	-	76,493
UV Mining	0.3100	309	6,540,538	-	-	-	-	2,027,567	-	-	2,027,567
UV Pastoral	0.0843	14	505,385	-	-	-	-	42,604	-	-	42,604
Sub-Totals		421	8,139,853	-	-	-	-	2,236,634	-	-	2,236,634
Minimum Payment	\$										
GRV Residential	451.00	48	112,824	-	-	-	-	21,648	-	-	21,648
GRV Commercial	451.00	0	-	-	-	-	-	-	-	-	-
GRV Vacant Land	451.00	40	8,098	-	-	-	-	18,040	-	-	18,040
GRV M & T Workforce	451.00	0	-	-	-	-	-	-	-	-	-
UV Mining	451.00	115	88,078	-	-	-	-	51,865	-	-	51,865
UV Pastoral	451.00	4	11,933	-	-	-	-	1,804	-	-	1,804
Sub-Totals		207	220,933	-	-	-	-	93,357	-	-	93,357
		628	8,360,786	-	-	-	-	2,329,991	-	-	2,329,991
Rates Written Off											(50,000)
Discounts/Concessions											(6,355)
Amount from General Rates											2,273,636
Ex-Gratia Rates											-
Back Rates											10,000
Specified Area Rates											-
Totals											2,283,636

Comments - Rating Information

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 11: Information on Borrowings

(a) Debenture Repayments

There were no borrowings during the reporting period.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 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		Unspent Grant (a)+(b)+(c)
				Operating	Capital					Revenue	(Expended) (c)	
				\$	\$	\$	\$			\$	\$	\$
General Purpose Funding												
General Commission Grants	Government of WA	Operating	-	641,500	-	53,458.33	641,500		641,500		-	-
Roads Commission Grants	Government of WA	Operating	-	197,200	-	16,433.33	197,200		197,200	1,813	(1,813)	-
Law, Order and Public Safety												
ESL Grant	FESA	Operating	-	3,500	-	291.67	3,500		3,500		-	-
Recreation and Culture												
Reimbursements Sundry		Operating	-	3,500	-	291.67	3,500		3,500		-	-
Other Culture/Heritage	Heritage Commission	Operating	-	3,500	-	291.67	3,500		4,000		-	-
Old Gaol Development Grant Funding		Non-operating	-	-	50,000	4,167	50,000				-	-
Grant - Playground Gen		Non-operating	-	-	67,000	5,583	67,000				-	-
Grant - Skate Park - Gen		Non-operating	-	-	100,000	8,333	100,000				-	-
Transport												
RRG - Cue Wondinong	RRG	Non-operating	-	-	120,000	10,000	120,000		120,000	72,000	(72,000)	-
MRWA Direct Grant	MRWA	Non-operating	-	-	45,000	3,750	45,000		45,000		-	-
Flood Damage Restoration	WANDRRA	Non-operating	-	-	853,301	71,108	853,301		853,301		-	-
Road Maintenance	Horizon Power	Operating	-	350,500	-	29,208.33	350,500		350,000		-	-
Airport		Operating	-	65,000	-	5,417	65,000		65,000		-	-
Economic Services												
Reimbursements Operating		Operating	-	14,000	-	1,167	14,000		14,000		-	-
Tourist Park General		Non-operating	-	-	33,000	2,750	33,000				-	-
Other Property & Services												
Diesel Fuel Rebate		Operating	-	38,000	-	3,167	38,000		38,000		-	-
Sundry Income Admin		Operating	-	49,500	-	4,125	49,500		49,500		-	-
Workers Compensation Reimbursements		Operating	-	4,000	-	333	4,000		4,000		-	-
TOTALS			-	1,370,200	1,268,301	219,875	2,638,501	-	2,388,501	73,813	(73,813)	-
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		-	1,370,200	-	114,183	1,370,200	-	1,370,200	1,813	(1,813)	-
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		-	-	-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions		-	-	1,268,301	105,692	1,268,301	-	1,018,301	72,000	(72,000)	-

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 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 31 Jul 2018
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	2,080	0	0	2,080

APPENDIX 3

SHIRE OF CUE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
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Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 39

SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue				
Rates	8	2,283,636	2,288,489	2,298,336
Operating Grants, Subsidies and Contributions		1,370,200	1,850,128	1,226,896
Fees and Charges	11	453,500	392,615	399,090
Interest Earnings	2(a)	182,000	198,798	157,500
Other Revenue	2(a)	73,500	46,003	43,000
		<u>4,362,836</u>	<u>4,776,033</u>	<u>4,124,822</u>
Expenses				
Employee Costs		(2,114,477)	(1,613,580)	(2,022,593)
Materials and Contracts		(928,210)	(662,490)	(958,483)
Utility Charges		(280,200)	(273,452)	(243,200)
Depreciation on Non-Current Assets	2(a)	(2,354,500)	(2,356,682)	(2,299,700)
Interest Expenses	2(a)	0	0	0
Insurance Expenses		(142,914)	(131,812)	(144,000)
Other Expenditure		(208,500)	(112,255)	(193,860)
		<u>(6,028,801)</u>	<u>(5,150,271)</u>	<u>(5,861,836)</u>
		(1,665,965)	(374,238)	(1,737,014)
Non-Operating Grants,				
Subsidies and Contributions		1,268,301	1,952,309	2,809,996
Profit on Asset Disposals	3	5,000	9,769	0
Loss on Asset Disposals	3	0	(15,287)	0
		<u>0</u>	<u>(15,287)</u>	<u>0</u>
NET RESULT		(392,664)	1,572,553	1,072,982
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(392,664)</u>	<u>1,572,553</u>	<u>1,072,982</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
General Purpose Funding		3,330,835	4,254,201	3,263,182
Law, Order, Public Safety		6,500	5,432	7,000
Health		500	986	500
Housing		25,200	16,246	24,540
Community Amenities		75,000	72,469	58,000
Recreation and Culture		9,300	6,015	18,100
Transport		450,500	11,014	368,500
Economic Services		299,700	249,482	277,700
Other Property and Services		165,300	169,958	107,300
		<u>4,362,835</u>	<u>4,785,803</u>	<u>4,124,822</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(407,576)	(256,474)	(407,253)
General Purpose Funding		(256,706)	(159,847)	(213,070)
Law, Order, Public Safety		(72,890)	(54,586)	(88,930)
Health		(70,718)	(34,708)	(70,473)
Education and Welfare		(15,258)	(613)	(15,219)
Housing		(243,270)	(243,328)	(301,590)
Community Amenities		(332,172)	(244,597)	(297,631)
Recreation and Culture		(704,156)	(540,726)	(631,570)
Transport		(3,276,139)	(2,938,262)	(3,181,018)
Economic Services		(610,795)	(492,147)	(573,995)
Other Property and Services		(39,120)	(194,753)	(81,087)
		<u>(6,028,800)</u>	<u>(5,160,041)</u>	<u>(5,861,836)</u>
Finance Costs (Refer Notes 2 & 5)				
Housing		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Non-operating Grants, Subsidies and Contributions				
Recreation and Culture		217,000	0	475,000
Transport		1,018,301	1,952,309	2,290,996
Economic Services		33,000	0	44,000
		<u>1,268,301</u>	<u>1,952,309</u>	<u>2,809,996</u>

**SHIRE OF CUE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Transport		0	(5,518)	0
Other Property and Services		5,000	0	0
		<u>5,000</u>	<u>(5,518)</u>	<u>0</u>
NET RESULT		(392,664)	1,572,553	1,072,982
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(392,664)</u>	<u>1,572,553</u>	<u>1,072,982</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF CUE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,283,636	2,284,777	2,298,337
Operating Grants, Subsidies and Contributions		2,651,341	1,310,917	1,926,896
Fees and Charges		453,500	285,996	399,090
Interest Earnings		182,000	198,798	157,500
Other Revenue		73,500	46,003	43,000
		<u>5,643,977</u>	<u>4,126,491</u>	<u>4,824,823</u>
Payments				
Employee Costs		(2,114,477)	(1,513,769)	(2,022,593)
Materials and Contracts		(928,210)	(816,863)	(958,483)
Utility Charges		(280,200)	(273,452)	(243,200)
Insurance Expenses		(142,914)	(131,812)	(144,000)
Other Expenditure		(208,500)	(112,255)	(193,860)
		<u>(3,674,301)</u>	<u>(2,848,151)</u>	<u>(3,562,136)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,969,676</u>	<u>1,278,340</u>	<u>1,262,687</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	4	(3,396,500)	(1,930,972)	(2,814,500)
Payments for Construction of Infrastructure	4	(2,962,634)	(2,279,927)	(3,664,202)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,268,301	2,308,003	2,809,996
Proceeds from Sale of Plant & Equipment	3	163,000	131,182	205,000
Net Cash Used in Investing Activities		<u>(4,927,833)</u>	<u>(1,771,714)</u>	<u>(3,463,706)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	0	0	0
Proceeds from New Debentures	5	980,000	0	0
Net Cash Provided By (Used In) Financing Activities		<u>980,000</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Held		(1,978,157)	(493,374)	(2,201,019)
Cash at Beginning of Year		7,880,027	8,373,401	8,386,810
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>5,901,870</u></u>	<u><u>7,880,027</u></u>	<u><u>6,185,791</u></u>

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

**SHIRE OF CUE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue	1,2			
General Purpose Funding		1,047,199	1,965,709	964,846
Law, Order, Public Safety		6,500	5,432	7,000
Health		500	986	500
Housing		25,200	16,246	24,540
Community Amenities		75,000	72,469	58,000
Recreation and Culture		226,300	6,015	493,100
Transport		1,468,801	1,973,092	2,659,496
Economic Services		332,700	249,482	321,700
Other Property and Services		170,300	169,958	107,300
		<u>3,352,500</u>	<u>4,459,389</u>	<u>4,636,482</u>
Expenses	1,2			
Governance		(407,576)	(256,474)	(407,253)
General Purpose Funding		(256,706)	(159,847)	(213,070)
Law, Order, Public Safety		(72,890)	(54,586)	(88,930)
Health		(70,718)	(34,708)	(70,473)
Education and Welfare		(15,258)	(613)	(15,219)
Housing		(243,270)	(243,328)	(301,590)
Community Amenities		(332,172)	(244,597)	(297,631)
Recreation and Culture		(704,156)	(540,726)	(631,570)
Transport		(3,276,139)	(2,953,549)	(3,181,018)
Economic Services		(610,795)	(492,147)	(573,995)
Other Property and Services		(39,120)	(194,753)	(81,087)
		<u>(6,028,800)</u>	<u>(5,175,328)</u>	<u>(5,861,836)</u>
Net Result Excluding General Rates		(2,676,300)	(715,939)	(1,225,354)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	(5,000)	5,518	0
Depreciation on Assets	2(a)	2,354,500	2,356,682	2,299,700
Movement in Non-Current Rates Outstanding - Pensioner		0	3,968	0
Movement in Non-Current Staff Leave Provisions		0	0	0
Capital Expenditure and Revenue				
Purchase Property, Plant and Equipment	4	(3,396,500)	(1,930,972)	(2,814,500)
Purchase Infrastructure	4	(2,962,634)	(2,279,927)	(3,664,202)
Proceeds from Disposal of Assets	3	163,000	131,182	205,000
Repayment of Debentures	5	0	0	0
Proceeds from New Debentures	5	980,000	0	0
Transfers to Reserves (Restricted Assets)	6	(435,161)	(326,499)	(299,895)
Transfers from Reserves (Restricted Assets)	6	950,000	250,000	250,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,744,459	2,961,957	2,950,915
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(0)	2,744,459	0
Amount Required to be Raised from General Rate	8	<u>(2,283,636)</u>	<u>(2,288,489)</u>	<u>(2,298,336)</u>

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget 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.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2017/18 Actual Balances

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, 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) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) 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.

(i) 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.

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Cue revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Major depreciation periods used for each class of depreciable asset are:

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	50 years
Water supply piping & drainage systems	75 years
Parks and Ovals	12 to 35 years
Other Infrastructure	12 to 60 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(m) Impairment of Assets

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

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

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) 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.

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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 the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	37,500	15,300	25,000
Other Services	0	0	0
Depreciation			
<u>By Program</u>			
Governance	0	0	200
Law, Order, Public Safety	300	225	300
Health	900	900	1,000
Housing	31,000	30,918	37,200
Community Amenities	8,800	8,686	9,300
Recreation and Culture	91,000	90,755	91,500
Transport	1,788,900	1,790,302	1,721,200
Economic Services	98,500	98,419	104,800
Other Property and Services	335,100	336,477	334,200
	<u>2,354,500</u>	<u>2,356,682</u>	<u>2,299,700</u>
<u>By Class</u>			
Land and Buildings	168,200	167,646	178,700
Furniture and Equipment	17,400	17,428	17,700
Plant and Equipment	287,600	288,820	287,700
Roads	1,623,100	1,623,990	1,593,100
Airport		0	93,400
Other Infrastructure	258,200	258,798	129,100
	<u>2,354,500</u>	<u>2,356,682</u>	<u>2,299,700</u>
Interest Expenses (Finance Costs)			
Other	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	135,000	139,860	120,000
- Other Funds	22,000	21,136	10,000
Other Interest Revenue (refer note 13)	25,000	37,802	27,500
	<u>182,000</u>	<u>198,798</u>	<u>157,500</u>
(iii) Other Revenue			
Other Revenue	73,500	46,003	43,000
	<u>73,500</u>	<u>46,003</u>	<u>43,000</u>

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

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

Shire 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, 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.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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 program administered on behalf of the Department of Employment, Workplace Relations and Small Business.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

3. DISPOSALS OF ASSETS

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET	2018/19 BUDGET	2018/19 BUDGET
	\$	\$	\$
Transport			
P8 CAT Front End Loader 1993 CD 426	30,000	30,000	0
Town Crew Tipping Tray Ute	30,000	30,000	0
P36 Caterpillar Vibratory Roller 1996 CS-563CA	23,000	23,000	0
Multipac Multi Tyre Roller	20,000	20,000	0
P12 Isuzu 3Tonne Truck (Sign Truck) CD 645	15,000	15,000	0
Other Property and Services			
Lot 564, 54 Marshall Street	5,000	9,091	4,091
Lot 641 Robinson Street (Part)	35,000	35,909	909
	158,000	163,000	5,000

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. DISPOSALS OF ASSETS (Continued)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2018/19 BUDGET \$	2017/18 BUDGET \$	2017/18 BUDGET \$
Land			
Lot 564, 54 Marshall Street	5,000	9,091	4,091
Lot 641 Robinson Street (Part)	35,000	35,909	909
Plant and Equipment			
P8 CAT Front End Loader 1993 CD 426	30,000	30,000	0
Town Crew Tipping Tray Ute	30,000	30,000	0
P36 Caterpillar Vibratory Roller 1996 CS-563CA	23,000	23,000	0
Multipac Multi Tyre Roller	20,000	20,000	0
P12 Isuzu 3Tonne Truck (Sign Truck) CD 645	15,000	15,000	0
	158,000	163,000	5,000

Summary

	2018/19 BUDGET \$
Profit on Asset Disposals	5,000
Loss on Asset Disposals	0
	<u>5,000</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<u>Property, Plant and Equipment</u>												
Land and Buildings	0	0	0	0	0	1,430,000	0	430,000	84,000	560,000	35,000	2,539,000
GROH Houses						980,000						
Staff Housing						250,000						
Pensioner Units						100,000						
Staff Housing Units						100,000						
Town Hall Upgrades								165,000				
Great Fingal Mine Office Development								100,000				
Railway Building Development								75,000				
Town Hall Landscaping								40,000				
Historic Cottages Renovations								25,000				
Great Fingal Roofing / Fencing								25,000				
Bishops House Renovations									84,000			
Tourist Park House and Office										350,000		
Austin Street Development										100,000		
Old Gaol Development										50,000		
Old Muni Building Improvements										40,000		
Old Muni Building Toilets										20,000		
Admin Building - Improvements & Replacements											35,000	
Furniture and Equipment	10,000	0	0	0	0	10,000	0	0	0	0	25,000	45,000
Council Furniture and Equipment	10,000											
Staff Housing						10,000						
Administration Building											25,000	
Plant and Equipment	0	0	0	0	0	0	0	0	812,500	0	0	812,500
Flat drum vibrating roller									190,000			
Integrated tool carrier									175,000			
Multi tyre roller									155,000			
5t dual cab tipper									80,000			
Tipping Tray Ute									45,000			
Tipper body									40,000			

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
Excavator									30,000			
Workshop Equipment									30,000			
Pedestrian Roller									20,000			
Small ride on mower									15,000			
Heavy duty trailer									15,000			
Other Equipment									7,000			
Small Plant									5,000			
Digger attachments									4,000			
Filter press									1,500			
<u>Property, Plant and Equipment</u>	10,000	0	0	0	0	1,440,000	0	430,000	896,500	560,000	60,000	3,396,500
<u>Infrastructure</u>												
Roads	0	0	0	0	0	0	0	0	1,878,301	0	0	1,878,301
Cue-Berringarra Road									750,000			
Flood Damage Restoration									853,301			
MRWA Construction - RRG									180,000			
Grids									70,000			
Marshall Street Intersection - Garden									25,000			
Other	301,333	0	0	0	0	0	195,000	285,000	0	303,000	0	1,084,333
MRVC Dog Fence	301,333											
Toilets at Cemetery							90,000					
Deep Sewerage Plan							40,000					
Niche Wall							25,000					
Waste Site - Fencing and Improvements							25,000					
Waste Oil Shelter - Rubbish Tip							15,000					
Skate Park								150,000				
Playground Equipment								100,000				
Oval Improvements								35,000				
Streetscape										100,000		
Heydon Place Industrial Development										50,000		
RV Site										50,000		

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
Tourist Park Improvements										40,000		
Tourism and Museum Infrastructure										40,000		
Oasis signage										23,000		
<u>Infrastructure</u>	301,333	0	0	0	0	0	195,000	285,000	1,878,301	303,000	0	2,962,634
<u>Total</u>	311,333	0	0	0	0	1,440,000	195,000	715,000	2,774,801	863,000	60,000	6,359,134

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Housing								
GROH House	0	980,000	0	0	980,000	0	0	0
	0	980,000	0	0	980,000	0	0	0

(b) New Debentures - 2018/19

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Housing								
GROH House	980,000	WATC	Fixed Rate Annuity	10	162,000	3%	980,000	0
					162,000		980,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2018 nor is it expected to have unspent debenture funds as at 30th June 2019.

(d) Overdraft

Council does not have an overdraft facility.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	29,580	28,852	28,916
Amount Set Aside / Transfer to Reserve	649	728	582
	<u>30,229</u>	<u>29,580</u>	<u>29,498</u>
(b) Building Maintenance Reserve			
Opening Balance	573,476	559,356	560,535
Amount Set Aside / Transfer to Reserve	62,586	14,120	11,276
	<u>636,062</u>	<u>573,476</u>	<u>571,811</u>
(c) Plant Replacement Reserve			
Opening Balance	524,100	425,363	426,024
Amount Set Aside / Transfer to Reserve	11,566	98,737	98,575
Amount Used / Transfer from Reserve	(200,000)	0	0
	<u>335,666</u>	<u>524,100</u>	<u>524,599</u>
(d) Streetscape Reserve			
Opening Balance	304,467	296,971	298,091
Amount Set Aside / Transfer to Reserve	6,682	7,496	5,986
	<u>311,149</u>	<u>304,467</u>	<u>304,077</u>
(e) Sports Complex Reserve			
Opening Balance	107,466	104,820	105,029
Amount Set Aside / Transfer to Reserve	12,358	2,646	2,113
	<u>119,824</u>	<u>107,466</u>	<u>107,142</u>
(f) Tourist Park Development Reserve			
Opening Balance	212,849	207,608	207,846
Amount Set Aside / Transfer to Reserve	34,671	5,241	4,185
	<u>247,520</u>	<u>212,849</u>	<u>212,031</u>
(g) Water Playground Reserve			
Opening Balance	33,827	32,994	33,045
Amount Set Aside / Transfer to Reserve	25,742	833	665
	<u>59,569</u>	<u>33,827</u>	<u>33,710</u>
(h) Beringarra Road Reserve			
Opening Balance	3,511,998	3,669,370	3,678,024
Amount Set Aside / Transfer to Reserve	77,012	92,628	73,972
Amount Used / Transfer from Reserve	(750,000)	(250,000)	(250,000)
	<u>2,839,010</u>	<u>3,511,998</u>	<u>3,501,996</u>
Total Reserves C/Fwd	<u>4,579,029</u>	<u>5,297,763</u>	<u>5,284,864</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>4,579,029</u>	<u>5,297,763</u>	<u>5,284,864</u>
(i) Tourism Reserve			
Opening Balance	92,720	90,437	90,614
Amount Set Aside / Transfer to Reserve	<u>28,151</u>	<u>2,283</u>	<u>1,823</u>
	<u>120,871</u>	<u>92,720</u>	<u>92,437</u>
(j) Housing/Land Development Reserve			
Opening Balance	121,562	118,569	118,720
Amount Set Aside / Transfer to Reserve	<u>66,712</u>	<u>2,993</u>	<u>2,390</u>
	<u>188,274</u>	<u>121,562</u>	<u>121,110</u>
(k) Heritage Reserve			
Opening Balance	557,497	537,431	538,333
Amount Set Aside / Transfer to Reserve	<u>57,286</u>	<u>20,066</u>	<u>19,600</u>
	<u>614,783</u>	<u>557,497</u>	<u>557,933</u>
(l) Road Maintenance Reserve			
Opening Balance	78,728	0	0
Amount Set Aside / Transfer to Reserve	<u>51,746</u>	<u>78,728</u>	<u>78,728</u>
	<u>130,474</u>	<u>78,728</u>	<u>78,728</u>
Total Reserves	<u>5,633,431</u>	<u>6,148,270</u>	<u>6,135,072</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Long Service Leave Reserve	649	728	582
Building Maintenance Reserve	62,586	14,120	11,276
Plant Replacement Reserve	11,566	98,737	98,575
Streetscape Reserve	6,682	7,496	5,986
Sports Complex Reserve	12,358	2,646	2,113
Tourist Park Development Reserve	34,671	5,241	4,185
Water Playground Reserve	25,742	833	665
Beringarra Road Reserve	77,012	92,628	73,972
Tourism Reserve	28,151	2,283	1,823
Housing/Land Development Reserve	66,712	2,993	2,390
Heritage Reserve	57,286	20,066	19,600
Road Maintenance Reserve	51,746	78,728	78,728
	<u>435,161</u>	<u>326,499</u>	<u>299,895</u>
Transfers from Reserves			
Plant Replacement Reserve	(200,000)	0	0
Streetscape Reserve	0	0	0
Beringarra Road Reserve	(750,000)	(250,000)	(250,000)
Housing/Land Development Reserve	0	0	0
Heritage Reserve	0	0	0
	<u>(950,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>
Total Transfer to/(from) Reserves	<u>(514,839)</u>	<u>76,499</u>	<u>49,895</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Building Maintenance Reserve

- to be used to fund maintenance and capital expenditure on Council owned building.

Plant Replacement Reserve

- to be used for the purchase or significant overhaul of major plant.

Streetscape Reserve

- to be used to fund streetscape improvements within the town centre of Cue.

Sports Complex Reserve

- to be used to fund maintenance and capital expenditure on the sports complex.

Tourist Park Development Reserve

- to be used to fund the development of the Cue Tourist Park.

Water Playground Reserve

- to be used to fund the maintenance of the Water Playground.

Beringarra Road Reserve

- to be used for maintenance and capital expenditure on Beringarra Road.

Tourism Reserve

- to be used to fund and maintain Tourism related infrastructure and programs.

Housing/Land Development Reserve

- to be used to assist with the provision of affordable housing and the establishment of an incubator hub.

Heritage Reserve

- to be used to maintain / renovate / promote heritage places and buildings owned or under a Shire management order.

Road Maintenance Reserve

- to be used for maintenance and capital expenditure on Shire roads.

The reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

	Note	2018/19 Budget \$	2017/18 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	268,439	1,731,757
Cash - Restricted Reserves	15(a)	5,633,431	6,148,270
Receivables		331,998	1,613,139
Inventories		67,620	67,620
MRVC Deposit		0	0
		6,301,488	9,560,786
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(593,845)	(593,845)
Long Term Borrowings		(114,200)	0
Provisions		(74,212)	(74,212)
		(782,257)	(668,057)
NET CURRENT ASSET POSITION		5,519,231	8,892,729
Less: Cash - Restricted Reserves	15(a)	(5,633,431)	(6,148,270)
Add: Current Portion of Debentures		114,200	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		(0)	2,744,459

The estimated surplus/(deficiency) c/fwd in the 2017/18 actual column represents the surplus (deficit) brought forward as at 1 July 2018.

The estimated surplus/(deficiency) c/fwd in the 2018/19 budget column represents the surplus (deficit) carried forward as at 30 June 2019.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

8. RATING INFORMATION - 2018/19 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2018/19 Budgeted Rate Revenue \$	2018/19 Budgeted Interim Rates \$	2018/19 Budgeted Back Rates \$	2018/19 Budgeted Total Revenue \$	2017/18 Actual \$
Differential General Rate/General Rate								
GRV Residential	0.1062	91	547,972	58,195			58,195	60,726
GRV Commercial	0.1062	5	299,208	31,776			31,776	31,776
GRV Vacant Land	0.1062	0	0	0			0	(2,588)
GRV M & T Workforce	0.3100	2	246,750	76,493			76,493	77,973
UV Mining	0.3100	309	6,540,538	2,027,567			2,027,567	2,000,747
UV Pastoral	0.0843	14	505,385	42,604			42,604	42,134
Sub-Totals		421	8,139,853	2,236,634	0	0	2,236,634	2,210,768
Minimum Payment	Minimum \$							
GRV Residential	451	48	112,824	21,648			21,648	21,648
GRV Commercial	451	0	0	0			0	0
GRV Vacant Land	451	40	8,098	18,040			18,040	18,942
GRV M & T Workforce	451	0	0	0			0	0
UV Mining	451	115	88,078	51,865			51,865	54,120
UV Pastoral	451	4	11,933	1,804			1,804	1,804
Sub-Totals		207	220,933	93,357	0	0	93,357	96,514
Discounts/Concessions (Commercial) Rates Written Off							(6,355) (50,000)	0 531
Total Amount Raised from General Rate							2,273,636	2,307,813
Back Rates							10,000	(19,324)
Specified Area Rates (Note 9)							0	0
							0	0
Total Rates							2,283,636	2,288,489

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Cue is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

The differential rates were advertised on the 22nd June 2018. These rates are in accordance with the advertised schedule. Ministerial approval has been applied for the above differential rates.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

The purpose of the levying of rates is to meet Council's budget requirements in each financial year in order to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Cue. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Differential General Rate

GRV - General

Consists of properties located within the town site boundaries with a predominant residential use and all other GRV rated properties that don't fit into the other GRV categories.

This rate is considered by Council to be the GRV general rate by which all other GRV rated properties are assessed.

GRV - Commercial

Properties used for Commercial, Town Centre or Industrial purposes and open to the public and passing trade on a regular basis (more than 100 days a year). The rate reflects a differentiation from the GRV General rate to encourage property owners to develop commercial enterprise and stimulate economic activity in the town centre and industrial area.

To facilitate this, the rate applied will be the same rate in the dollar as the GRV General rate category and a discount provided in accordance with section 6.46 of the local government act. The discounted rate will be twenty percent of rates levied for the category. The discount will only apply if the rates are paid in full by the due date. This discount is not available to properties that are minimum rated, zoned residential, home based businesses or businesses that do not offer an open shopfront to the public on the property.

This strategy has the benefit of ensuring commercial property owners pay their rates by the due date to take advantage of the discount, ensures they are aware that their rates are discounted substantially as Council is very supportive of local business and that the generous discount is not applied to those commercial property owners with outstanding rate arrears.

GRV - Vacant

Consists of vacant properties located within the town site boundaries excepting land zoned as Tourist, Commercial and Industrial.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)

GRV - Mining and Transient Workforce Facilities

Properties used for high density mine site accommodation exclusive of Lodging Houses. The rate reflects the cost of servicing a high density development that places a significant amount of financial pressure on Council to provide services such as road maintenance, parking control, heavy vehicle movements, litter control, rubbish site maintenance, airport infrastructure and maintenance and other amenities.

It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees and charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that the category of ratepayers that receive a significant benefit from the facilities to make a fair contribution.

This differential rate maintains a proportional share of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and associated infrastructure and facilities required for developed residential and urban areas. These services and facilities are available to transient workforce workers in the same manner as they are available to other residents of the Shire and the contribution from this category has been set at a level that reflects this. Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs. In addition, these properties have access to all other services and facilities provided by Council.

The average rates per transient workforce accommodation unit are less than the equivalent minimum rate for a single bedroom residence. Despite the lower rate per accommodation unit, transient workforce properties have the potential to have a greater impact on Council services and assets than other properties due to their number of occupants in a relatively small parcel of land (i.e. concentrated bus and vehicle movements on local roads). In order to appropriately maintain and manage Council's asset and infrastructure in the longer term, a higher differential rate is proposed for this category to reflect the greater potential and actual intensity of use of Council assets and infrastructure.

UV - Pastoral

Consists of properties that are outside of the townsite that have a commercial use inclusive of pastoral leases or pastoral use. This category is rated to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services and infrastructure and services in addition to the urban services and infrastructure which are available to be accessed by the properties in this category.

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

8(a). RATING INFORMATION - 2018/19 FINANCIAL YEAR (CONTINUED)

UV - Mining

The object of this rate is to apply a base differential general rate to UV-Rated mining tenements and provide for the cost of operating all the facilities and services that are available to residents and ratepayers to use including rural roads upon which mining enterprises rely, other than those services and facilities for which separate fees and charges are levied on a cost-recovery basis. It should be noted that, even in relation to services for which separate fees and charges are levied, many of these fees and charges do not recover the full cost of operating the facility or providing the service. In such cases, the difference between the revenue derived from fees and charges and the actual costs of providing the services and facilities has to be met from rates. So it is appropriate that the category of ratepayers that receive a significant benefit from the facilities make a fair contribution.

In addition to contributing to the costs of facilities and services available to residents and ratepayers, the rate recognises the additional administrative burden and costs associated with administering this class of rates and the risks of non-collection due to tenement deaths and deregistration of mining companies, additional wear and tear on Shire assets as a result of frequent heavy vehicle use over extensive lengths of shire roads throughout the year, additional compliance burdens and costs, and uncovered legal expenses.

The reason for the GRV Mining rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire, as well as a contribution to the Shire's administrative costs proportionate to the additional risks and burdens imposed upon the Shire by Mining Ratepayers.

Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of \$451 has been set for all rate categories.

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

9. SPECIFIED AREA RATE - 2018/19 FINANCIAL YEAR

No Specified Area Rates will be levied in the 2018/19 financial year.

10. SERVICE CHARGES - 2018/19 FINANCIAL YEAR

No Service charges will be imposed in the 2018/19 financial year.

11. FEES & CHARGES REVENUE	2018/19 Budget \$	2017/18 Actual \$
General Purpose Funding	1,500	650
Law, Order, Public Safety	3,000	1,727
Health	500	986
Housing	25,200	16,246
Community Amenities	75,000	72,469
Recreation and Culture	1,800	1,458
Transport	35,000	1,246
Economic Services	285,700	248,627
Other Property and Services	25,800	49,206
	<u>453,500</u>	<u>392,615</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2018/19 FINANCIAL YEAR**

A discount of 20% of the current rates levied will be offered to the GRV - Commercial category of rate payers whose payment of the full amount owing, including arrears and service charges is received on or before 35 days after the date appearing on the rate notice. The total value of the discount is estimated to be \$6,355

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTEREST CHARGES AND INSTALMENTS - 2018/19 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2018/19 Budget \$	2017/18 Actual \$
Interest on Unpaid Rates	11.00%		22,500	35,830
Interest on Instalments Plan	5.00%	15	2,500	1,972
			25,000	37,802

Instalment dates are as follows:

First Due Date	5 October 2018
Second Instalment	7 December 2018
Third Instalment	8 February 2019
Fourth Instalment	12 April 2019

14. ELECTED MEMBERS REMUNERATION

	2018/19 Budget \$	2017/18 Actual \$
--	----------------------------------	----------------------------------

The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	30,500	22,694
President's Allowance	10,800	10,800
Deputy President's Allowance	2,700	2,700
Travelling Expenses	25,000	20,488
Telecommunications Allowance	24,500	24,070
	<u>93,500</u>	<u>80,752</u>

SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - Unrestricted	268,439	1,731,757	50,718
Cash - Restricted	<u>5,633,431</u>	<u>6,148,270</u>	<u>6,135,073</u>
	<u>5,901,870</u>	<u>7,880,027</u>	<u>6,185,791</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	30,229	29,580	29,498
Building Maintenance Reserve	636,062	573,476	571,811
Plant Replacement Reserve	335,666	524,100	524,599
Streetscape Reserve	311,149	304,467	304,077
Sports Complex Reserve	119,824	107,466	107,142
Tourist Park Development Reserve	247,520	212,849	212,031
Water Playground Reserve	59,569	33,827	33,710
Beringarra Road Reserve	2,839,010	3,511,998	3,501,996
Tourism Reserve	120,871	92,720	92,437
Housing/Land Development Reserve	188,274	121,562	121,110
Heritage Reserve	614,783	557,497	557,933
Road Maintenance Reserve	<u>130,474</u>	<u>78,728</u>	<u>78,728</u>
	<u>5,633,431</u>	<u>6,148,270</u>	<u>6,135,072</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	(392,664)	1,572,553	1,072,982
Depreciation	2,354,500	2,356,682	2,299,700
(Profit)/Loss on Sale of Asset	(5,000)	5,518	0
(Increase)/Decrease in Receivables	1,281,141	(649,540)	700,001
(Increase)/Decrease in Inventories	0	(48,583)	0
Increase/(Decrease) in Payables	0	(15,981)	0
Increase/(Decrease) in Employee Provisions	0	10,000	0
Grants/Contributions for the Development of Assets	<u>(1,268,301)</u>	<u>(1,952,309)</u>	<u>(2,809,996)</u>
Net Cash from Operating Activities	<u>1,969,676</u>	<u>1,278,340</u>	<u>1,262,687</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft Limit	0	0	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Total Amount of Credit Unused	<u>15,000</u>	<u>15,000</u>	<u>115,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>980,000</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF CUE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-18 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-19 \$
Cue LCDC	2,080	0	0	2,080
	<u>2,080</u>	<u>0</u>	<u>0</u>	<u>2,080</u>

17. MAJOR LAND TRANSACTIONS

There will be no Major Land Transactions in 2018/19.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

19. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

APPENDIX 4

VERSION 3.0
10 JUNE 2018

CUE Tourism 2018

PROJECT PROPOSAL

SCOPE OF WORKS FOR HERITAGE TOURISM PROJECT IN CUE

PRESENTED BY:
CUE COMMUNITY RESOURCE CENTRE



PROJECT PROPOSAL

Cue has a rich history based in aboriginal, agricultural and mining foundations that has resulted in a story that is worthy of telling in a way that engages and intrigues visitors and locals to discover more about the region.

There is currently a gap in the knowledge about the history of the town that is driven by many primary sources of information being dispersed to multiple repositories outside the region. The town also has storage facilities containing artefacts that cannot be shown to anyone as there is no suitable facility to house and display the items.

This project plan offers a strategy for collating the stories and records for the town and making them available at the Community Resource Centre for everyone to access. The stories will also be available through interactive media that can be accessed as you walk around town and stand at points of interest.

PLAN OVERVIEW

Practice:	Name
Name of Campaign:	Tourism 2018 - Cue
Campaign Manager:	Ruth Lee
Project Coordinator	Janet Wicks

OBJECTIVE

History is often revealed in towns through traditional methods (storyboards, pictures and look through books in a local centre). The opportunity exists to turn the experience into an interactive process that engages visual and audio aspects of media and harnesses new technology that turns landscapes into an augmented reality.

The objective of this project can be defined by two distinct phases, the first is to create a more interactive experience for Cue, where people are engaged in storytelling and get to experience the lives of real people and situations around Cue when taking the historical walk around the town. Part of creating this interactive experience will be the recording of local oral histories from some of the senior members of the town for prosperity.

The second phase is the support of the interactive experience by more traditional museum displays located within the Cue Community Resource Centre.

TARGET MARKET

The project is targeted to reach existing older community members in Cue as well as the domestic and international tourism market who travel to the Mid West or Australia's Golden Outback annually. Visitors travel through the region to experience the heritage and culture and authentic outback, which this project will pay tribute to. It will also deliver a space for the younger members of the Cue Community aged between 6 and 12 years (and visitors) to experience the history of their town and

what it was like to live in during the early pioneering days, therein creating a sense of place through education.

PROJECT SUMMARY

The scope of the project is to create an interactive historical experience that covers multiple facets of the history of Cue, with a particular focus on the aboriginal heritage of the area, and the early pioneering days (1892 – 1930), and includes varied media to create a more interactive experience, with some aspects of augmented reality.

The project requires the identification of those key aspects of history that should be presented to visitors, the history touch points to be well-researched and key points to be interpreted for the benefit of the local community and those that visit the area.

This experience will be supplemented by some of the traditional methods for relaying the history of Cue.

CALL TO ACTION

The Shire of Cue and local Community Resource Centre have an opportunity to develop and expand on local community knowledge and the way people experience our history, potentially linking it with revenue streams for the community. The opportunity to be community leading in the tourist experience – making it one that has been designed to provide an interactive adventure for tourists would become a draw card on its own.

The project is divided into two phases

- The interactive media program
- The building of a small museum

WHAT IS THE DESIRED OUTCOME?

A fully integrated experience in which the public can see/ hear and touch the history of the town of Cue. The experience should cover all aspects of Cue history, from people, economics, mining, health and transport to the area.

PROCESS – PHASE ONE

HISTORY DEFINED

The historical aspects of Cue that are of importance are to be identified and defined, and broken down into specific stories, actions, or locations to be targeted for an interactive experience. Research may then commence, or be concurrent with the decision process of what to add to the experience.

DEFINITION OF EACH MEDIA TYPE AND ITS APPLICATION

The various media and interactive processes should be identified early. A clearly defined program as to which types of historical information they work best with will be developed with advice from key professionals.

The best process for making and managing the media should also be defined early as some repositories have a subscription payable.

The process for developing the media should also be defined, with clear guidelines for approval of the final work and clear lead times should be identified.

INTEGRATION OF MEDIA

Opportunities are to be identified where multiple media types can be used in one history touch point to create a fuller experience of the area identified.

DEVELOPMENT OF THE MEDIA

Once the historical touch points are identified and linked to the various media types, the development of the media applications can commence. The development process should follow a standard project management process for IT, that includes development, testing, and a feedback loop to identify any key issues with the program or its execution.

TESTING OF THE MEDIA

The success of the project will be measured through the success of the playback of the different media types. Members of the local community, employees and volunteers will test the project, and be able to identify any flaws or quirks prior to go live.

GO LIVE

The 'Go Live' process should involve a single push button event where all media becomes active.

PROCESS – PHASE TWO

SOURCE INFRASTRUCTURE FOR MUSEUM

The infrastructure requirements are more specific than just erecting a shed and installing the artifacts. The building will need to be dust and weather proofed, as well as climate controlled at all times.

The building and fit out of the museum should be sympathetic with guidelines in place for the managing of small museums.

Reference

Museums Australia Inc (NSW). *Museum Methods; A Practical Guide for Managing Small Museums.*

<https://www.museumsofaustralia.org.au/shop/museum-methods-a-practical-manual-for-managing-small-museums-and-galleries>

The museum should be energy efficient, and self-sufficient, with solar panels installed.

SOURCE ARTIFACTS/DISPLAY PIECES

Cue has access to multiple sources of artifacts that are relevant to the towns history. These include

- Mount Magnet Museum
- Shire of Cue storage of artifacts
- WA Museum
- WA Historical Society
- State Library of WA

Part of this project is identifying beneficial relationships where Cue and key partners could share artifacts on rotation.

REVENUE STREAMS

Consideration should be given to what revenue streams could be brought online to assist in the maintenance of the project infrastructure once the main project is complete. Options could include:

- Hire of Equipment
- Sale of Equipment
- Books
- Art/ Museum Exhibitions with entry fees
- Demonstrations

PROJECT PLAN

NECESSARY EVENT RESOURCES

Resource	Role	Estimated Work Hours
Historian	Research and bring the information together into cohesive stories	480 Hours
Application Developer	Link the various media (photos/ video etc) to the historic activity and embed in the media identified and identify any other media opportunities	Time
Steering Committee	Provide direction and advice on the development of the project	15 Hours
Project Coordinator	An individual to provide overarching support and guide the project to its completion.	160 hours
Media Developer	Individual with experience in film/audio to assist with filming and recording the stories/ Audio files and video files. This may also involve assistance with script writing.	80 Hours

BUDGET

Budget will be defined by the following areas.

- Hours provided by resources
- Subscription fees for apps used
- Fees payable to actors for their voices for audio recordings

- Fees for building of storyboards/ QR points
- Fees for any media/ image licensing

Please see attached budget for specific expenditure.

FUNDING STRATEGY

The Cue Community Resource Centre will be using a multi-pronged approach to sourcing funding for the project, including grants from private sources, local government and State Government.

The breakdown of the grant requests is as follows

Private Sources – 15%

Local Government – 10%

State Government – 75%

KEY STAKEHOLDERS

There are key stakeholders in both the local community and state enterprises who may choose to be involved. These include the following:

Stakeholder	Engagement	Comments
Cue Community	Individual Discussions with local historians Updates through local paper	
Shire of Cue	Regular updates to Council Meetings Regular meetings and feedback sessions with CEO or appointed representative	
WA Museum	Feedback on suitability of displays	Single point of contact, and viewing through the project management software
WA Historical Society	Regular feedback on progress and guidance on research	
Grant Providers	Access to project management software Regular reporting	
IT Service Providers (Pivot)	Regular feedback through their interface	

METRICS AND EXPECTATIONS

Success of the project will be defined by several metrics

- Uptake of the services by tourists
- Completion of the project on time and on budget
- Minimal faults per month of the service (where service is unavailable or unresponsive when used)
- Revenue generation after the implementation

LAUNCH

The project will include an official launch to celebrate a new era of learning about Cue's heritage.

APPROVAL

Title	Name	Phase 1	Phase 2
CEO – Shire of Cue	Rob Madson	27/6/2018	5/2/2019
CRC Manager	Ruth Lee	27/6/2018	5/2/2019
CRC Committee	Amy Lawton, Lorri McKeenan, Vicki Blackmore, Cathy Jones, Jeff Gregory, Monika Doepgen	27/6/2018	5/2/2019
Grant Funding	Lotterywest/ Tourism WA/ Other	30/11/2018	13/8/2019

PROJECT SIGNOFF

The undersigned accept this Project.

Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Print First and Last Name	Title	Signature	Date.
Partner (Printed Name)	Partner (Signature)		Date.
Print First and Last Name	Title	Signature	Date.

Note: Additional signatures might be required if the document changes significantly per the client's request.

APPENDIX 5

