



**AGENDA  
ORDINARY MEETING  
OF COUNCIL**

**19 JUNE 2018**

# **NOTICE OF MEETING**

Please be advised that the next

## **Ordinary Meeting of Council**

is to be held on

**Tuesday, 19 June 2018**

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA



Rob Madson  
Chief Executive Officer  
15 June 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.

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To the Presiding Member,

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

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

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**SHIRE OF CUE**  
**Ordinary Council Meeting**  
**AGENDA**

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To be held in the Council Chambers, 73 Austin Street Cue on Tuesday 19 June 2018  
commencing at 6:30pm

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1.	<b>DECLARATION OF OPENING .....</b>	<b>7</b>
2.	<b>APOLOGIES AND APPROVED LEAVE OF ABSENCE .....</b>	<b>7</b>
3.	<b>DISCLOSURE OF MEMBERS' INTERESTS .....</b>	<b>7</b>
4.	<b>PUBLIC QUESTION TIME .....</b>	<b>8</b>
5.	<b>CONFIRMATION OF MINUTES .....</b>	<b>8</b>
6.	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>8</b>
7.	<b>DEPUTATIONS.....</b>	<b>8</b>
8.	<b>PETITIONS.....</b>	<b>8</b>
9.	<b>ANNOUNCEMENTS WITHOUT DISCUSSION .....</b>	<b>8</b>
10.	<b>REPORTS .....</b>	<b>9</b>
10.1	<b>ACCOUNTS &amp; STATEMENTS OF ACCOUNTS .....</b>	<b>9</b>
10.2	<b>FINANCIAL STATEMENT.....</b>	<b>11</b>
10.3	<b>RATES – BUDGET RATE SETTING STATEMENT .....</b>	<b>13</b>
10.4	<b>RATES – DIFFERENTIAL RATES.....</b>	<b>15</b>
10.5	<b>DEVELOPMENT APPLICATION – GOLDEN ART SHOP GUEST HOUSE.....</b>	<b>18</b>
10.6	<b>REMOVAL OF BATTERY SANDS – CUE TOWN SITE.....</b>	<b>20</b>
11.	<b>MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>23</b>
12.	<b>MOTIONS FOR CONSIDERATION AT THE NEXT MEETING.....</b>	<b>23</b>
13.	<b>NEW BUSINESS OF AN URGENT NATURE .....</b>	<b>23</b>
14.	<b>MATTERS FOR WHICH THE MEETING MAY BE CLOSED .....</b>	<b>23</b>
15.	<b>CLOSURE.....</b>	<b>23</b>

## **1. DECLARATION OF OPENING**

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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**

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## **3. DISCLOSURE OF MEMBERS' INTERESTS**

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**4. PUBLIC QUESTION TIME**

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**5. CONFIRMATION OF MINUTES**

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***Council Decision:***

**MOVED:**

**SECONDED:**

That the Minutes of the Ordinary Meeting of 15 May 2018 are confirmed as a true and correct record of the meeting.

**CARRIED:**

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

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**7. DEPUTATIONS**

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**8. PETITIONS**

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**9. ANNOUNCEMENTS WITHOUT DISCUSSION**

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## 10. REPORTS

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### 10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell – Deputy Chief Executive Officer  
DATE: 14 June 2018

***Matters for Consideration:***

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 19 June 2018 as attached – see [Appendix 1](#)

***Comments:***

The list of accounts is for the month of May 2018.

***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.

***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 May 2018 to 31 May 2018 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

Municipal Fund Bank	EFTs	6088 – 6195	\$212,797.36
Direct Debit Fund Transfer			\$ 20,346.11
Payroll			\$ 83,242.66
BPAY			\$ 25,688.70
Cheques			\$ -
<b>Total</b>			<b>\$ 342,074.83</b>

**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: 14 June 2018

### ***Matters for consideration:***

The Statement of Financial Activity for the period ended 31 May 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](#)

### ***Comments:***

The Statement of Financial Activity is for the month of May 2018.

### ***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.

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

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

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

Nil

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

Nil

***Strategic Implications:***

Nil

***Consultation:***

RSM Bird Cameron Chartered Accountants

***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 May 2018, as presented at [Appendix 2](#).*

***Council Decision***

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED**

### 10.3 RATES – BUDGET RATE SETTING STATEMENT

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APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 June 2018

***Matters for Consideration:***

Adoption of the 2018-2019 Budget Rate Setting Statement in support of proposing to levy differential rates.

***Background:***

As part of Councils budget deliberations the Budget Rate Setting Statement – see [Appendix 3](#) - has been prepared by RSM Australia Pty Ltd in support of Council proposing to levy differential rates.

***Comments:***

Following the budget workshop held on 12 June 2018, Council needs to consider the rate setting statement as part of its budget deliberations to review expenditure and consider efficiency measures. The Rate Setting Statement considers Councils operating and capital expenditure for the next financial year to consider the amount required from rates to achieve these outcomes.

This item will be included in Councils application to the Minister for Local Government for approval for the imposition of differential general rates that are more than twice the lowest differential general rate imposed by a rate category.

Travis Bate from RSM Australia Pty Ltd will attend the meeting to further discuss the contents of the report and its implications on the 2018-2019 Annual Budget.

***Statutory Environment:***

Local Government Act 1995 – Section 6.33, Differential General Rates.

***Policy Implications:***

Nil

***Financial Implications:***

Council needs to ensure that rate revenue remains at a level where the Shire can continue to maintain its current level of services to ratepayers and the community.

***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: Simple Majority**

1.      *That Council adopt the attached 2018-2019 Budget Rate Setting Statement for Differential Rates Proposal and incorporate relevant information from the report into the 2018-2019 Annual Budget.*
  
2.      *Acknowledge that Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations.*

***Council Decision***

**Voting requirement: Simple Majority**

**MOVED:**

**SECONDED**

**CARRIED:**

**10.4 RATES – DIFFERENTIAL RATES**

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APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 June 2018

***Matters for Consideration:***

To approve the advertising for the proposal to apply differential rates and minimum payments in the 2018-2019 financial year.

***Background:******Comments::***

In consideration of the Shire of Cue's Long Term Financial Plan with a rates increase of 3%, the latest statistics for CPI Perth of 1.5% and the Local Government Cost index forecast for 2018-2019 of 1.8%, it is recommended that no increase be applied to the rate in the dollar for all rate categories with the exception of UV Mining and GRV Mining and Transient Workforce Facilities categories.

It is proposed that the UV Mining and GRV Mining and Transient Workforce Facilities rate be decreased from thirty one point six cents in the dollar to thirty one cents in the dollar, a reduction of one point nine percent in the rate in the dollar. This is to minimise any rate increases in the current economic climate as well as respond to last year's approval to impose differential rates where the Department of Local Government, Sport and Cultural Industries requested that the Shire consider a reduction in the rate in the dollars for mining categories.

It is proposed that the GRV Commercial rate be maintained at the same rate as the GRV General rate and then a discount be applied to commercial properties. This discount is subject to the property owner paying their rates in full and on time. The discount rate to be applied is proposed at twenty percent.

Due to changes in rateable values from revaluations and changes to mining tenements the proposed rates will provide the Shire with a total of \$22,174 in additional rates revenue. This is a nominal increase of 0.96% of overall rates.

The proposed rates result in the rates model below.

Rate Category	Rate in \$	Number of Properties	Rateable Value	Rates Levied
GRV - GENERAL	0.1062	91	547,972	58,195
GRV - COMMERCIAL	0.1062	5	299,208	31,775
GRV - VACANT LAND	0.1062	0	-	-
GRV- M&T WORKFORCE FACILITIES	0.3100	2	246,750	76,492
UV - MINING TENEMENTS	0.3100	309	6,540,538	2,027,567
UV - PASTORAL	0.0843	14	505,385	42,604
<b>Minimum payment</b>	<b>Minimum \$</b>			
GRV - GENERAL	451	48	112,824	21,648
GRV - COMMERCIAL	451	0	-	-
GRV - VACANT LAND	451	40	8,098	18,040
GRV- M&T WORKFORCE FACILITIES	451	0	-	-
UV - MINING TENEMENTS	451	115	88,078	51,865
UV - PASTORAL	451	4	11,933	1,804
<b>Totals</b>		<b>628</b>	<b>8,360,786</b>	<b>2,329,990</b>
Revenue raised from rates 2017-2018				2,307,816
Difference				22,174
				0.961%

A comparison of rates models and rates raised by surrounding local governments for Council to consider is attached at [Appendix 4](#).

### Objects and Reasons

Where council intend to impose differential rates, it is required to provide the objects of and reasons for each proposed rate and minimum payment. In the notice of intention to levy rates, Council is to advise electors and ratepayers of the time and place where this document can be inspected. The Objects and Reasons for the 2018-2019 rating proposal is attached at [Appendix 5](#).

In accordance with section 6.33(3) of the Local Government Act, Ministerial approval will be required for the above rating proposal as the highest proposed differential rate is more than twice the lowest proposed differential rate.

In accordance with section 6.35 of the Local Government Act, it is proposed that a single minimum rate be imposed across all rate categories.

### Statutory Environment:

Local Government Act 1995, Section 1.7, Local Public Notice

Local Government Act 1995, Part 6 – Division 6 – Subdivision 2, Categories of Rates and Service Charges



**Policy Implications:**

Nil

**Financial Implications:**

Council needs to ensure that rate revenue remains at a level where the Shire can continue to maintain its current level of services to ratepayers and the community. The proposed rates will provide an increase of 0.96% or \$22,174 in revenue compared to rates raised for the current financial year.

**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: Simple Majority**

*That Council*

1. Authorise the CEO to advertise the Shire of Cue’s intention to levy the following differential rates.

Rate Category	Minimum Rates \$	Rate in \$ (cents)
GRV - RESIDENTIAL	451.00	10.62
GRV - COMMERCIAL	451.00	10.62
GRV - VACANT LAND	451.00	10.62
GRV- M&T WORKFORCE FACILITIES	451.00	31.00
UV - MINING TENEMENTS	451.00	31.00
UV - PASTORAL	451.00	8.43

2. Adopt the Objects and Reasons for the 2018-2019 differential rates.

**Council Decision**

**Voting requirement:**

**MOVED: CR**

**SECONDED: CR**

**CARRIED:**

## 10.5 DEVELOPMENT APPLICATION – GOLDEN ART SHOP GUEST HOUSE

APPLICANT: Angela Pickering  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Rob Madson –Chief Executive Officer  
DATE: 15 June 2018

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

Development approval for a guest house at Lot 504 Austin Street, Cue.

### ***Background:***

In May 2018 I became aware that the owner of Lot 504 Austin Street, Cue had begun using a portion of the property for the purpose of providing guest lodging. I advised the owner that development approval under the Shire’s Local Planning Scheme No. 2 was required for this to occur and requested that an application be submitted as a matter of urgency. An application was subsequently lodged on 11 May 2018, indicating that a total of seven bedrooms are provided for guest accommodation.

In their application, the owner advised that they have an arrangement with the Queen of the Murchison B&B to act as an overflow for their customers, with parking and meals to be provided by that business.

### ***Comments:***

Applications for development approval are ordinarily dealt with by the CEO under delegated authority, however the proposed use of a guest house requires the exercise of a discretionary power under the Local Planning Scheme which falls outside the parameters of the delegated authority.

An inspection report for the property, conducted by the Shire’s Environmental Health Officer/Building Surveyor, is attached at [Appendix 6](#). The property owner will be required to address all items of concern contained in this report.

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

Shire of Cue Local Planning Scheme No. 2

Guest House in the Commercial Zone is listed as a “D” use in the Zoning Table, meaning the use is not permitted unless the local government has exercised its discretion by granting development approval.

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

Nil

**Financial Implications:**

Expansion of the income-producing capability of the property in question may result in the Valuer General applying a higher valuation to the property, resulting in an increase in applicable rates.

**Strategic Implications:**

Shire of Cue Strategic Community Plan 2017 to 2027:

*Economic Objective*

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

    1.2.1      *Investigate strategies to increase visitor accommodation options in the shire*

**Consultation:**

Bill Atyeo – Environmental Health Officer/Building Surveyor, Shire of Cue

**Officer’s Recommendation:**

**Voting requirement: Simple Majority**

That Council exercise their discretion under the Shire of Cue Local Planning Scheme No. 2 by granting approval for the development of a guest house at Lot 504 Austin Street, Cue.

**Council Decision**

**Voting requirement: Simple Majority**

**MOVED:**

**SECONDED:**

**CARRIED**

## 10.6 REMOVAL OF BATTERY SANDS – CUE TOWN SITE

APPLICANT: Westgold Group  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Rob Madson –Chief Executive Officer  
DATE: 15 June 2018

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

Amendment of a prior approval to remove battery sands within the Cue townsite, adjacent to the Southern boundary.

### ***Background:***

Following an approach by Mining Central, Council, at their meeting of 16 September 2014, passed the following resolution:

*That Council supports the removal of battery sands located adjacent to the southern boundary of the town subject to;*

- 1. Working hours to remove the battery sands within the Cue Townsite are restricted to 7am to 7pm on 7 days per week;*
- 2. The applicant providing a rehabilitation plan and program for the site which is subject to shire approval;*
- 3. The applicant is to spray the exposed face of the adjoining sands with a water resistant dust suppression spray;*
- 4. The shire does not approve additional site clearing, open cut mining or any blasting;*
- 5. The applicant is not to move mining equipment or heavy vehicles through the adjoining residential area;*
- 6. The applicant to install a wind sock to determine the wind direction;*
- 7. The applicant is not to load or screen sands if the wind is blowing towards the residential area if the wind is in excess of 10km/ph*
- 8. The applicant is to enter into a road use agreement that is acceptable to the Council prior to works being commenced, at the cost of the applicant.*
- 9. Allows the taking of battery sands from the townsites of Day Dawn and Big Bell providing that there is no disturbance to the natural surface of the townsites by way of waste rock emplacement or tailings storage facilities.*

**Comments:**

The current status of Mining Central is unknown, however it is apparent that they did not act completely on the approval previously granted as a large quantity of battery sands remain. Westgold Group representative, Steve O’Dea, advises that the rights to the battery sands were acquired from Stonevale Enterprises and that it is their belief that the Shire approval to remove the sands forms part of the assets transferred to Westgold by that transaction. As the approval does not identify to whom it is granted, nor indicate that it is not transferrable or subject to a time limit, this position appears to be reasonable.

Westgold have recently commenced screening and carting the sands in accordance with the conditions of the previously granted approval, however would like Council to allow them to work around the clock to maximise the efficiency of the operation. They have indicated that if this was permitted, the entire process would be completed in approximately 20 days. It is proposed to reduce noise pollution during night operations by silencing the reversing alarm on the loader and introducing an alternative safe operations procedure.

**Statutory Environment:**

Nil

**Policy Implications:**

*Policy C1*

1. *Cue Townsite*

1.1 *The shire generally opposes the granting of any mining lease or license that may affect;*

a) *The satisfactory continuation of existing urban uses within and adjacent to the existing townsite; and*

b) *The planned use of the land in the vicinity of the townsite.*

c) *The Council may by decision permit limited mining activities within Cue townsite but only under strict conditions that will be determined at the time by the Council*

1.2 *The Council may approve mining activities close to but external from the Cue townsite and such conditional approval may include but will not be limited to landscaping, dust/noise suppression measures, and any other provisions considered by the Council to be necessary to protect and preserve the amenity of the existing nearby uses especially residential uses.*

**Financial Implications:**

Nil.

**Strategic Implications:**

Nil.

**Consultation:**

Steve O’Dea – Alternate Manager Southern Operations – CMGP, Westgold Group

**Officer’s Recommendation:**

**Voting requirement: Simple Majority**

That Council agree to amend their previous approval for the removal of battery sands located adjacent to the Southern boundary of the Cue townsite by removing the restriction on working hours, subject to the Chief Executive Officer being satisfied with Westgold’s proposed procedure for the reduction of noise pollution during night operations.

**Council Decision**

**Voting requirement: Simple Majority**

**MOVED:**

**SECONDED:**

**CARRIED**

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

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

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

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

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**15. CLOSURE**

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

**To be confirmed at Ordinary Meeting on the 17 July 2018**

**Signed:.....**

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

# APPENDIX 1



List of Accounts Paid May 2018						
	Date	Name	Description	Amount	Bank	Type
<b>Direct Debit</b>						
Direct Debit	02/05/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 94.87	1	FEE
Direct Debit	02/05/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 91.76	1	FEE
Direct Debit	15/05/2018	2 - BANK FEES	BANK FEES	- 31.22	1	FEE
Direct Debit	15/05/2018	2 - BANK FEES	BANK FEES	- 8.95	1	FEE
Direct Debit	15/05/2018	2 - BANK FEES	BANK FEES	- 37.71	1	FEE
Direct Debit	30/05/2018	Commonwealth Bank	Credit Card Purchases May 2018 - Return Flights for Actor M.Muntz to Attend Premiere of The Decadent & Depraved 2/7/18 (\$295.38), Coffee Pods Plus Freight (\$114.00), Flowers for Centenary Birthday of Past Cue Resident (\$84.90)	- 494.28	1	CSH
Direct Debit - Paid as EFT6101	08/05/2018	Caltex Australia Petroleum Pty Ltd	Fuel card purchases for April 2018 (\$689.64)	- 689.64	1	CSH
Direct Debit	20/05/2018	Click Super	Superannuation Contributions	- 18,897.68	1	CSH
				- 20,346.11		
<b>EFT</b>						
EFT6088	02/05/2018	Australian Taxation Office	February 2018 BAS Payment (\$3,853.00)	- 3,853.00	1	CSH
EFT6089	03/05/2018	MITCHELL WEST PTY LTD	Rates refund for assessment A9346 LOT 500 BERINGARRA-CUE RD LAKE AUSTIN WA 6640 (\$252.91)	- 252.91	1	CSH
EFT6090	08/05/2018	Atom Supply	1 x Harness for Outside Staff (\$249.46)	- 249.46	1	CSH
EFT6091	08/05/2018	Bunnings Group Limited	Dressed Pine, Fence Paint & Assorted Supplies for Pensioner Huts (\$303.07), Silicone, Sealant & Screwdriver Bits & Diamond Cut Off Wheel for Depot (\$346.59), 5kg Fertilizer for Street Trees (\$101.60), Diamond Blade for Brick Saw (\$92.34), Credit for Diamond Cut Off Wheel for Depot (\$132.05) & 7 x Trowel, 3 x Hand Cultivator & Battery 2pk for Depot (\$294.17)	- 1,005.72	1	CSH
EFT6092	08/05/2018	FREDERICK WILLIAM SPINDLER	Ordinary council meeting 17/4/18 (\$236.00) & ICT allowance (\$290.00)	- 526.00	1	CSH
EFT6093	08/05/2018	GLEEMAN TRUCK PARTS	1 x Water Pump for P39 - Water Tanker (\$554.72)	- 554.72	1	CSH
EFT6094	08/05/2018	LO-GO Appointments	Contract fees for consultant rates officer for Shire of Cue w/e 21.4.18 (\$688.35)	- 688.35	1	CSH
EFT6095	08/05/2018	MIDALIA STEEL WELSHPOOL	Steel panels and posts for various buildings due to storm damage (\$1,770.18)	- 1,770.18	1	CSH
EFT6096	08/05/2018	QUEEN OF THE MURCHISON GUEST HOUSE & CAFE	Anzac Day Cooked Breakfast (\$1,075.00) & Morning Tea for Cue Parliament (\$90.00), Dinner for Josh Oliveri (\$22.00)	- 1,187.00	1	CSH
EFT6097	08/05/2018	Truckline - Geraldton	1 x Male elbow 1/4inch tube for nissan prime mover (\$88.77)	- 88.77	1	CSH
EFT6098	08/05/2018	WesTrac	1 x battery for P13 - Nissan Navara & 1 x battery for P8 - Front End Loader (\$688.78)	- 688.78	1	CSH
EFT6099	08/05/2018	Australian Taxation Office	BAS payable for April 2018 (\$1,318.00)	- 1,318.00	1	CSH
EFT6100	08/05/2018	Kath Ogden	Sale of 2 x sets lawn bowls for Bowling Green (\$300.00)	- 300.00	1	CSH
EFT6101	08/05/2018	SEE DIRECT DEBIT				
EFT6102	10/05/2018	Clarkes Washing Machine Repairs	4 x Washing Machine Inlet Hose for Tourist Park (\$132.00)	- 132.00	1	CSH
EFT6103	10/05/2018	ROSS WILLIAM PIGDON	Ordinary Council Meeting 17/4/18 (\$485.00), ICT Allowance (\$290.00), Presidents Allowance (\$900.00)	- 1,675.00	1	CSH
EFT6104	10/05/2018	Sofa Factory	2 x Recliner Chairs & 2.5 seater Recliner for 15 Allen St (\$2,900.00)	- 2,900.00	1	CSH

List of Accounts Paid May 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6105	10/05/2018	Sun City Plumbing	Labour for Repairs to Water Softener at Tourist Park due to Storm Damage 18/4/18 (\$1,006.50)	- 1,006.50	1	CSH
EFT6106	10/05/2018	WesTrac	Labour & Parts to Repair P51 - Dozer 22/3/18 (\$41,829.25), Teeth, Bolts & Nuts for P71 - Mini Excavator (\$293.62), 6 x Tip for P71 - Mini Excavator (\$136.62), Transmission Filter for P51 - Dozer (\$108.16), Credit for Incorrect Tip for P71 - Mini Excavator (-\$136.62) & Credit for Core Returns for P51 - Dozer (-\$5,534.68)	- 36,696.35	1	CSH
EFT6107	10/05/2018	A1 Plant Hire (WA) Pty Ltd	Dry hire of Bomag Smooth Drum Roller for Cue - Beringarra Rd April 2018 (\$8,277.50)	- 8,277.50	1	CSH
EFT6108	10/05/2018	Crowe's Electrical	Labour to Install Hot Water System, Upgrade Switch Board & Assorted Electrical Works on New Ablution Block at Tourist Park (\$2,824.97), Labour for Electrical Work Carried Out at New Ablution Block at Bishops House (\$2,738.86) & Labour to Renew Faulty Switch on Stair Chair & Faulty Light on Flagpole at Admin Building (\$198.17)	- 5,762.00	1	CSH
EFT6109	10/05/2018	Geraldton Lock & Key Specialist	2 x Restricted Padlocks to Suit Number 10 Key (\$198.00)	- 198.00	1	CSH
EFT6110	10/05/2018	Mitchell & Brown	1 x LCD Dash Camera for P7 - Works Managers Ute & 1 x LCD Dash Camera for P37 - Isuzu Road Crew Ute (\$396.00) & Credit for 2 x LCD Dash Camera Purchased on 7/4/18 for P7 - Works Managers Ute & P37 - Isuzu Road Crew Utes - Incorrect Product (-\$280.00)	- 116.00	1	CSH
EFT6111	10/05/2018	Patience Sandland Pty Ltd	30 m3 x natural mulch & 21 m3 x brickies cream for Maintenance of Parks & Reserves (\$2,481.60)	- 2,481.60	1	CSH
EFT6112	10/05/2018	QUEEN OF THE MURCHISON GUEST HOUSE & CAFE	3 x Nights Accommodation & Meals for Bruce Perry Garden Design 3/4/18 - 6/4/18 (\$429.00)	- 429.00	1	CSH
EFT6113	11/05/2018	ARTHUR J. GALLAGHER & CO (AUS) LIMITED	Renewal of Insurance Cover 2018-2019 for Cue Senior Citizens (\$524.00)	- 524.00	1	CSH
EFT6114	11/05/2018	Blackwoods	1 x Castcraft Electrode 2.5kg for Depot (\$415.21)	- 415.21	1	CSH
EFT6115	11/05/2018	CS Legal	Professional Fees for Debt Recovery - Shire of Cue (\$359.76)	- 359.76	1	CSH
EFT6116	11/05/2018	Gordon David Fraser	Reimbursement for Payment of Electricity Bill Dated 4/4/18 (\$592.92)	- 592.92	1	CSH
EFT6117	11/05/2018	Lawrence Hinrichs	Reimbursement for 4 x Keys Cut for Bishops House 28/4/18 (\$11.60)	- 11.60	1	CSH
EFT6118	11/05/2018	Neil Barnden	Contractor for Repairs & Maintenance to Various Buildings for Shire of Cue 9/4/18 - 28/4/18 (\$7,161.00)	- 7,161.00	1	CSH
EFT6119	11/05/2018	Onsite Rental Group Operations Pty Ltd	Hire of 1 x 12 kVA Generator for Beebyn - Karbar Rd from 1/4/18 - 30/4/18 (\$1,188.00)	- 1,188.00	1	CSH
EFT6120	11/05/2018	TechCloud Enterprises	Annual Support Services for Website (\$328.00)	- 328.00	1	CSH
EFT6121	11/05/2018	Tutt Bryant Equipment	1 x Air Hose Compressor for P57 - Multi Tyre Roller (\$193.71) & Credit for Incorrect Hose Supplied for P57 - Multi Tyre Roller (-\$161.78)	- 31.93	1	CSH
EFT6122	15/05/2018	AV Truck Services Pty Ltd	Starter Motor for P45 - Iveco Prime Mover (\$823.41) & Credit for Return of Incorrect Air Hose for P72 - Iveco Prime Mover Daycab (-\$499.21)	- 324.20	1	CSH
EFT6123	15/05/2018	GNC Quality Precast	10 x Base Slab Box Culvert for Austin Downs - Dalgara Rd (\$2,750.00)	- 2,750.00	1	CSH
EFT6124	15/05/2018	Justin Willett	Reimbursement for Payment of Electricity Bill Dated 4/4/18 (\$192.85)	- 192.85	1	CSH
EFT6125	15/05/2018	LO-GO Appointments	Contract Fee for Consultant Rates Officer for Shire of Cue w/e 5/5/18 (\$1,250.87)	- 1,250.87	1	CSH
EFT6126	15/05/2018	Midwest Mowers and Small Engines	Labour & Parts to Repair P19 - Whipper Snippers (\$648.00) & Inspection Fee for P19 - Whipper Snippers (\$40.00)	- 688.00	1	CSH
EFT6127	15/05/2018	Squires Resources	Contract Works for Shire of Cue 13/3/18 - 28/3/18 (\$10,829.50)	- 10,829.50	1	CSH

List of Accounts Paid May 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6128	15/05/2018	Drakes Pride	3 x Upright Score Board for Bowling Green at Shire Hall (\$964.00)	- 964.00	1	CSH
EFT6129	15/05/2018	JANELLE DUNCAN	Reimbursement for Breakfast, Lunch, Dinner & Taxi Fares for Country Arts Conference in Perth 30/4/18 - 7/5/18 (\$675.70)	- 675.70	1	CSH
EFT6130	15/05/2018	Landgate	Consolidated Mining Tenement Roll (\$3,440.75)	- 3,440.75	1	CSH
EFT6131	15/05/2018	MID WEST GROUP OF AFFILIATED AGRICULTURAL SOCIETIES	Donation for 2018 Midwest District Flower Display (\$300.00)	- 300.00	1	CSH
EFT6132	15/05/2018	Toll Express	Freight Expense for Delivery of 2 x Double Coin 17.5 Tyres for P9 - Grader (\$323.93), 8 x Roadlux 22.5 Tyres for P78 - Nissan Prime Mover (\$323.93), Muffler for P61 - Mack Prime Mover (\$68.85) & 4 x Rims for P4 - Papas Trailer, P5 - Papas Trailer & P3 - Papas Heavy Duty Trailer (\$206.57)	- 923.28	1	CSH
EFT6133	15/05/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of Urinal Blocks, Toilet Tissue & 1 x Metal Toilet Tissue Dispensers for Public Conveniences (\$38.33), Binding Coils & Covers, Lateral Files, Display Books & Assorted Stationery for Office (\$38.33), Hand Soap, Floor Cleaner & Bin for Depot (\$38.33), Mini Date Stamper for Library (\$38.33) & Hand Towels, Toilet Tissue & Highlighters for Tourist Park (\$38.32), Water Pump for P39 - Water Tanker (\$13.44), 1 x Quartet Sign Stand for Library & 3 x Metal Tissue Dispenser for Public Conveniences (\$48.88)	- 253.96	1	CSH
EFT6134	15/05/2018	Winc Australia Pty Ltd	Binding Coils & Covers, Lateral Files, Display Books, Dishwashing Liquid & Assorted Office Supplies (\$348.57), 2 x Carton Toilet Tissue, 3 x Metal Toilet Tissue Dispensers & Urinal Deoderant Blocks 10kg for Public Conveniences (\$500.96), Hand Soap, Bin & Floor Cleaner for Depot (\$69.97), Mini Date Stamper (\$16.01) & Hand Towels, Toilet Tissue & Highlighters for Tourist Park (\$457.15) & 1 x Quartet Sign Stand for Library (\$389.22)	- 1,781.88	1	CSH
EFT6135	15/05/2018	Atyee's Environmental Health Services Pty Ltd	EHO/BS Duties Cue 9.4.18 & 23.4.18 (\$2,175.36), Mileage to and from 9.4.18 & 23.4.18 (\$520.00) and Offsite 26.4.18 (\$67.98)	- 2,763.34	1	CSH
EFT6136	15/05/2018	Australia Post	Postage supplied for period ending 30.4.18 (\$107.46)	- 107.46	1	CSH
EFT6137	15/05/2018	Canine Control	Ranger services for the Shire of Cue 26.7.18 - 27.4.18 (\$1,330.56)	- 1,330.56	1	CSH
EFT6138	15/05/2018	Great Southern Fuel Supplies	Purchase of 11,001lts of diesel for Shire depot 1/5/18 (\$14,545.50)	- 14,545.50	1	CSH
EFT6139	15/05/2018	LESLIE MATTHEW PRICE	Ordinary Council meeting 17/4/18 (\$236.00), Deputy President Allowance (\$225.00), ICT Allowance (\$290.00), Travel Forum 10.4.18 (\$63.37), Travel Committee meeting 24.4.18 (\$63.37) & Travel MRVC training Mt Magnet 9.4.18 (\$221.78)	- 1,099.52	1	CSH
EFT6140	15/05/2018	LO-GO Appointments	Fee for Consultant Rates Officer for Shire of Cue for w/e 28/04/18 (\$1,044.58)	- 1,044.58	1	CSH
EFT6141	15/05/2018	Meekatharra GP Clinic	Workcover consultation 20.04.18 (\$134.60) & Workcover Consultation 23/4/18 (\$73.65)	- 208.25	1	CSH
EFT6142	15/05/2018	RSM Australia Pty Ltd	Accounting services for April 2018 (\$5,585.80)	- 5,585.80	1	CSH
EFT6143	15/05/2018	Winc Australia Pty Ltd	Metal Dispenser for public toilets (\$62.30)	- 62.30	1	CSH
EFT6144	17/05/2018	Building Commission	Building Services Levy for April 2018 (\$56.85)	- 56.85	1	CSH
EFT6145	17/05/2018	ANGORA BLUE PTY LTD	Rates refund for assessment A9804 LOT E21/00189 MINING TENEMENT (\$2.86)	- 2.86	1	CSH
EFT6146	17/05/2018	Gregsons Auctioneers & Valuers	Purchase of Water Pump Tractor (\$5,923.50)	- 5,923.50	1	CSH
EFT6147	18/05/2018	BOC Limited	Annual Container Service Charge for Period 1/5/18 - 30/4/19 (\$143.81)	- 143.81	1	CSH
EFT6148	18/05/2018	ELIZABETH HOUGHTON	Ordinary Council Meeting 15/5/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH

**List of Accounts Paid May 2018**

	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
EFT6149	18/05/2018	Felton Industries	1 x Four Sided Park Setting for Outside Bishops House (\$2,717.00), 4 x Four Sided Park Setting & 6 x Free Standing Seat with Back Rest for Bowling Green Plus Delivery (\$12,465.75)	- 15,182.75	1	CSH
EFT6150	18/05/2018	Greenfield Technical Services	Tender Preparation , Evaluation & Contract Management for Shire of Cue Footpath Programme for Period 1/4/18 - 30/4/18 (\$2,386.87)	- 2,386.87	1	CSH
EFT6151	18/05/2018	Karen Scully	Reimbursement for Purchase of 2 x Work Trousers (\$48.00) & 3 x Box Ice-Cream Cones for Cue Events (\$5.40)	- 53.40	1	CSH
EFT6152	18/05/2018	Lawrence Hinrichs	Reimbursement for 4 x Keys for Bishops House 12/5/18 (\$11.60)	- 11.60	1	CSH
EFT6153	18/05/2018	Maxpak Australasia Pty Ltd	1 x Degradable Dog Waste Bags 10pk for Tourist Park (\$70.00)	- 70.00	1	CSH
EFT6154	18/05/2018	Perth Safety Products	40 x Assorted Road Traffic Signs (\$734.80)	- 734.80	1	CSH
EFT6155	18/05/2018	Professional Pc Support Pty Ltd	Computing/Consultancy Backup Managed Services June 2018 (\$1,826.00)	- 1,826.00	1	CSH
EFT6156	18/05/2018	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 17/4/18 (\$236.00), ICT Allowance (\$290.00) & Ordinary Council Meeting 15/5/18 (\$236.00), ICT Allowance (\$290.00)	- 1,052.00	1	CSH
EFT6157	22/05/2018	AIT Specialists Pty Ltd	Fuel Tax Credits April 2018 (\$288.86)	- 288.86	1	CSH
EFT6158	22/05/2018	Australia Day Council of WA	Gold Membership Subscription 2018-2019 (\$577.50)	- 577.50	1	CSH
EFT6159	22/05/2018	CV Check Ltd	National Police Clearance Check (\$44.90)	- 44.90	1	CSH
EFT6160	22/05/2018	HOLCIM Australia (HA) Geraldton	50 Tonne x 7mm Washed Sealing Aggregate & 25 Tonne x 10mm Washed Sealing Aggregate for Cue - Beringarra R2R (\$8,598.15)	- 8,598.15	1	CSH
EFT6161	22/05/2018	Ian W Dennis	Ordinary Council Meeting 15/5/18 (\$236.00), ICT Allowance (\$290.00), LEMAC Meeting 17/5/18 (\$118.00)	- 644.00	1	CSH
EFT6162	22/05/2018	LO-GO Appointments	Fee for Consultant Rates Officer for Shire of Cue w/e 12/5/18 (\$457.19)	- 457.19	1	CSH
EFT6163	22/05/2018	Leonie Fitzpatrick	Ordinary Council Meeting 15/5/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
EFT6164	22/05/2018	Prince-Wright Productions	Fee for Screening of The Decadent & Depraved Film on 3/7/18 (\$2,209.00)	- 2,209.00	1	CSH
EFT6165	22/05/2018	Sun City Plumbing	Annual Back Flow Valve Test at Tourist Park, Oval & RV Site 10/5/18 (\$423.98)	- 423.98	1	CSH
EFT6166	22/05/2018	Truck Centre (WA) Pty Ltd	1 x Expansion Tank for P61 - Mack Prime Mover (\$356.99)	- 356.99	1	CSH
EFT6167	22/05/2018	Bio Diverse Solutions	Bushfire Consultancy Services for Shire of Cue 17/18 (\$572.00)	- 572.00	1	CSH
EFT6168	22/05/2018	Bunnings Group Limited	1 x Finial Roof Gable, 2 x Wall Paint & 1 x Enamel Paint for Rotunda (\$133.97) & 1 x Barbed Joiners for Street Trees & Landscaping (\$13.11)	- 147.08	1	CSH
EFT6169	22/05/2018	FREDERICK WILLIAM SPINDLER	Ordinary Council Meeting 15/5/18 (\$236.00), ICT Allowance (\$290.00)	- 526.00	1	CSH
EFT6170	22/05/2018	Five Star	Konica Minolta C454e Black/Colour Meter Read May 2018 (\$254.11)	- 254.11	1	CSH
EFT6171	22/05/2018	Luscombe	Serviettes, 10kg Steak, Sauce & Hot Dog Buns for Cue Events (\$296.67)	- 296.67	1	CSH
EFT6172	22/05/2018	Perth Safety Products	14 x Assorted Traffic Signs & 200 x Saddle Brackets (\$1,848.00)	- 1,848.00	1	CSH
EFT6173	22/05/2018	Pest-A-Kill WA	6 Monthly Pest Service 10/5/18 (\$3,816.70)	- 3,816.70	1	CSH
EFT6174	22/05/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of 1 x Starter Motor for P45 - Iveco Prime Mover (\$23.34), Milk, Teabags, Tube Clips & Assorted Stationery for Office (\$16.58), Pens, Notebooks & Milk for Depot (\$16.58), Map Pins, Markers & Hand Sanitizer for Library (\$16.58) & Expansion Tank for P61 - Mack Prime Mover (\$44.24)	- 117.32	1	CSH

List of Accounts Paid May 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6175	22/05/2018	Winc Australia Pty Ltd	1 x High Back Chair for Library Plus Freight (\$406.51), Teabags, Milk & Assorted Stationery for Office (\$106.98), Notebooks, Milk & Pens for Depot (\$43.52) Hand Sanitizer, Map Pins & Markers for Library (\$21.53)	- 578.54	1	CSH
EFT6176	24/05/2018	A1 Plant Hire (WA) Pty Ltd	Dry hire of Bomag Smooth Drum Roller for Cue - Beringarra Rd up to 19 May 2018 (\$5,197.50)	- 5,197.50	1	CSH
EFT6177	24/05/2018	AMD Chartered Accountants	Audit of Shire of Cue CLGF Industrial Development Project for Period Ending 12/3/18 (\$638.00)	- 638.00	1	CSH
EFT6178	24/05/2018	Allison Madson	Reimbursement for Purchase of Returns Flights from Launceston to Perth 15/3/18 (\$590.69)	- 590.69	1	CSH
EFT6179	24/05/2018	Bunnings Group Limited	Paint, Globes, Cleaning Products & Assorted Materials for Repair & Maintenance of 23 Allen Street (\$1,116.75)	- 1,116.75	1	CSH
EFT6180	24/05/2018	Great Northern Rural Services	25 x Sprinkler Geardrive for Parks & Reserves (\$444.95)	- 444.95	1	CSH
EFT6181	24/05/2018	Jenni Dennis	Supply & Delivery of 3 x Wreaths for Anzac Day 25/4/18 (\$240.00)	- 240.00	1	CSH
EFT6182	24/05/2018	Landgate	Rural UV General Revaluation 2017/2018 (\$334.44)	- 334.44	1	CSH
EFT6183	24/05/2018	ROBERT JOHN MADSON	Reimbursement for Purchase of 2 x Hoses for 15 Allen Street (\$26.35), Car Parking for WA Heritage Awards & Workers Conciliation in Perth (\$75.47) & 6 x Toilet Tidy Sets for Tourist Park (\$27.00)	- 128.82	1	CSH
EFT6184	24/05/2018	Toll Ipec Pty Ltd	Freight Expense for Delivery of 1 x High Back Chair for Library (\$53.04) & Return of 10 x Boxes Books to State Library Perth (\$76.14)	- 129.18	1	CSH
EFT6185	24/05/2018	Winc Australia Pty Ltd	4 x Glade Sense & Spray Refill for Office (\$38.02)	- 38.02	1	CSH
EFT6186	25/05/2018	Intown Apartments	2 x Nights Accommodation for DCEO to Attend Native Title Workshop in Geraldton 28/5/18 & 29/5/18 (\$280.00)	- 280.00	1	CSH
EFT6187	25/05/2018	Atom Supply	6 x Cooler Jug, Drill Bit, Pin & Soluble Oil for Depot (\$304.40)	- 304.40	1	CSH
EFT6188	25/05/2018	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services - Cue 7/5/18 - 22/5/18 (\$3,647.08)	- 3,647.08	1	CSH
EFT6189	25/05/2018	Brisin Engineering & Welding	Various Mechanical Services for Shire of Cue 12/3/18 - 28/3/18 (\$6,776.00)	- 6,776.00	1	CSH
EFT6190	25/05/2018	Cue General Store	Fuel for P19 - Whipper Snippers (\$47.48), 5 x Rounds Sandwiches for Forum Meeting 8/5/18 (\$30.00), Fuel for P15 - Bitumen Sprayer (\$29.09) & Fuel for P18 - Self Propelled Mowers (\$32.50)	- 139.07	1	CSH
EFT6191	25/05/2018	Geraldton Motor Inn	1 x Nights Accommodation for Depot Admin Officer to Attend CRT Product Demonstration in Geraldton (\$140.00)	- 140.00	1	CSH
EFT6192	25/05/2018	Great Northern Rural Services	Poly Pipes, Repair Plug, Priming Fluid, Solvent & Clamps for Street Trees & Landscaping (\$287.93) & Sprinklers, Nozzles & Clamps for Parks & Reserves (\$1,462.56)	- 1,750.49	1	CSH
EFT6193	25/05/2018	LO-GO Appointments	Contract Fee for Consultant Rates Officer for Shire of Cue w/e 19/5/18 (\$920.23)	- 920.23	1	CSH
EFT6194	25/05/2018	Neil Barnden	Contractor Works for Shire of Cue 9/5/18 - 18/5/18 (\$5,813.50)	- 5,813.50	1	CSH
EFT6195	25/05/2018	Thinkwater Geraldton	2 x Camlock 20mm for P15 - Bitumen Sprayer (\$23.25)	- 23.25	1	CSH
				- 212,797.36		

List of Accounts Paid May 2018						
	Date	Name	Description	Amount	Bank	Type
<b>BPAY</b>						
BPAY	10/05/2018	Midland Super A-Mart Pty Ltd	Purchase of Assorted Furniture for Shire of Cue Staff Housing and caravan park cottages.(\$10,329.00)	- 10,329.00	1	CSH
BPAY	08/05/2018	WATER CORPORATION	Balance of Water Charges for 16 Chesson St (\$21.85)	- 21.85	1	CSH
BPAY	08/05/2018	Horizon Power	Electricity Supply for 30 Days from 1/4/18 - 30/4/18 - Street Lighting Cue (\$2,534.68)	- 2,534.68	1	CSH
BPAY	08/05/2018	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges - Shire of Cue April 2018 (\$1,098.24), Landline Phone Usage & Charges - Tourist Park April 2018 (\$80.65) & Mobile Phone Usage & Charges - Shire of Cue April 2018 (\$433.76)	- 1,612.65	1	CSH
BPAY	08/05/2018	Pivotel Satellite Pty Limited	Satellite Phone Charges April 2018 (\$120.00)	- 120.00	1	CSH
BPAY	08/05/2018	JR & A Hersey Pty Ltd	15kg Bag of Rags, Rehydration Icypoles & Wire Brush for Depot (\$92.85), Oversize Flags for P48 - Float (\$123.20), Box of Earplugs & Garden Gloves for Outside Staff (\$113.08) Plus Freight Expenses (\$38.49)	- 367.62	1	CSH
BPAY	15/05/2018	Horizon Power	Electricity Supply for 58 Days from 8/3/18 - 4/5/18 - Tourist Park (\$3,345.86)	- 3,345.86	1	CSH
BPAY	15/05/2018	The Good Guys Midland	1 x 60" LCD Smart TV for 15 Allen St (\$1,172.00) & 1 x 60" LCD Smart TV & 1 x 8.5kg Washer/Dryer Combo for 10 Chesson St (\$2,413.00)	- 3,585.00		CSH
BPAY	17/05/2018	The Good Guys Midland	1 x Top Mount Refridgerator 460lt for 23 Allen St (\$779.00)	- 779.00	1	CSH
BPAY	23/05/2018	WATER CORPORATION	Water Usage & Charges for 28 Days from 11/4/18 - 9/5/18 - L637 Oval (\$1,106.64)	- 1,106.64	1	CSH
BPAY	23/05/2018	Pivotel Satellite Pty Limited	Satellite Phone Usage & Charges May 2018 (\$133.55)	- 133.55	1	CSH
BPAY	25/05/2018	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges - Shire of Cue May 2018 (\$1,155.67)	- 1,155.67	1	CSH
BPAY	06/05/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll deductions	- 298.59	1	CSH
BPAY	20/05/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll deductions	- 298.59	1	CSH
				- 25,688.70		
<b>Payroll</b>						
Payroll	09/05/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 38,932.33	1	PAY
Payroll	23/05/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 44,310.33	1	PAY
				- 83,242.66		
			<b>TOTAL PAYMENTS</b>	- 342,074.83		
			<b>Total Direct debits</b>	- 20,346.11		
			<b>Total EFTs</b>	- 212,797.36		
			<b>Total BPAY</b>	- 25,688.70		
			<b>Total Cheque</b>	-		
			<b>Total Payroll</b>	- 83,242.66		
			<b>TOTAL PAYMENTS</b>	- 342,074.83		

# APPENDIX 2



## **SHIRE OF CUE**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 May 2018**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

### **TABLE OF CONTENTS**

Compilation Report

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 10 Rating Information

Note 11 Information on Borrowings

Note 12 Grants and Contributions

Note 13 Trust



**RSM Australia Pty Ltd**

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## **Compilation Report**

### **To the Council**

### **Shire of Cue**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

Date 14<sup>th</sup> June 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 May 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 May 2018 of \$1,486,820.

**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	▲	\$106,800	See note 9 (Timing of plant replacement)
Infrastructure - Roads	▲	\$1,456,266	See note 9 (Timing of Beringarra Rd and flood damage works)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Flood Damage Road Restoration	50%	\$ 1,730,642	\$ 1,586,422	\$ 870,046
Post Office Renovations	97%	\$ 990,000	\$ 907,500	\$ 961,282
Caravan Park House and Office Gen	0%	\$ 350,000	\$ 320,833	\$ -
Heydon Place Industrial Development	96%	\$ 240,000	\$ 220,000	\$ 231,254
Roads to Recovery Construction	38%	\$ 403,810	\$ 370,159	\$ 155,038
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	72%	\$ 1,276,896	\$ 1,170,488	\$ 923,339
Non-operating Grants, Subsidies and Contributions	19%	\$ 2,809,996	\$ 2,575,830	\$ 542,571
	36%	\$ 4,086,892	\$ 3,746,318	\$ 1,465,910
Rates Levied	100%	\$ 2,298,336	\$ 2,298,336	\$ 2,291,093

*% Compares current ytd actuals to annual budget*

		Prior Year 31 May 2017	Current Year 31 May 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	104%	\$ 1,432,677	\$ 1,486,820
Cash and Equivalent - Unrestricted	121%	\$ 1,047,361	\$ 1,269,416
Cash and Equivalent - Restricted	101%	\$ 6,058,609	\$ 6,136,558
Receivables - Other	23%	\$ 101,007	\$ 23,061
Payables	180%	\$ 43,890	\$ 79,085

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

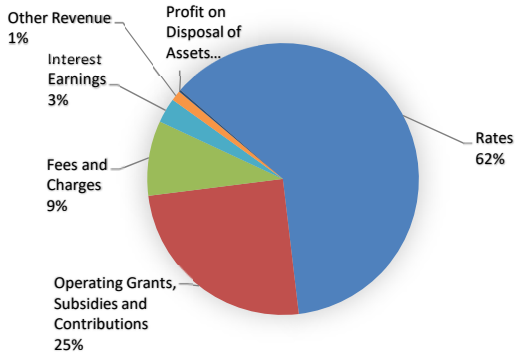
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

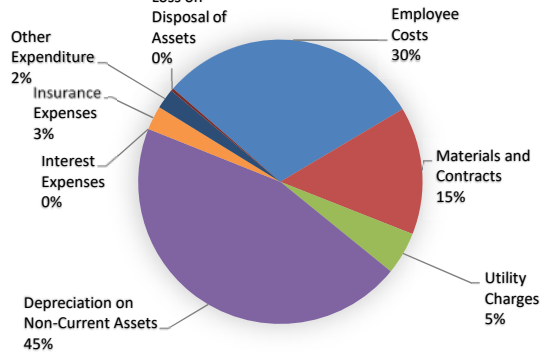
Prepared by:	Robyn Opalinski
Reviewed by:	Travis Bate
Date prepared:	12/06/2018

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

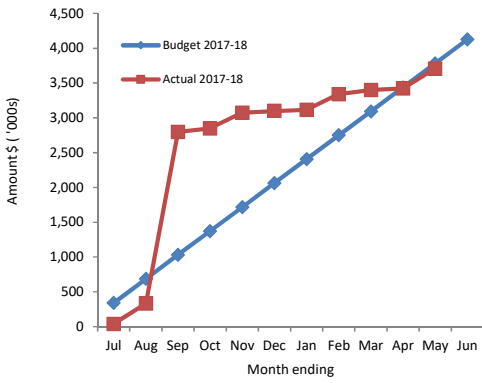
**Operating Revenue**



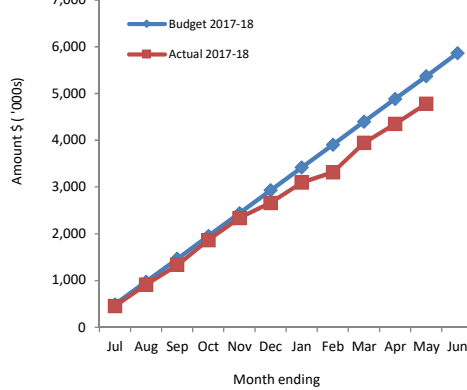
**Operating Expenditure**



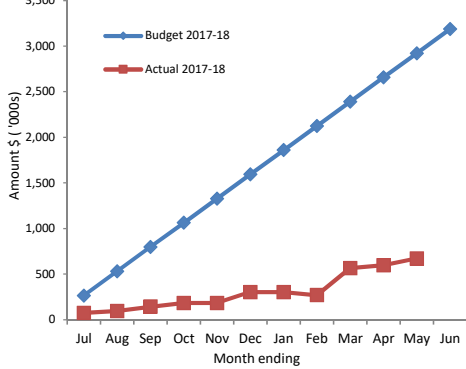
**Budget Operating Revenues -v- Actual (Refer Note 2)**



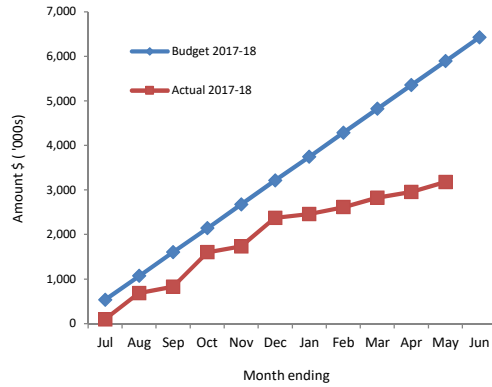
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**Budget Capital Revenue -v- Actual (Refer Note 2)**



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



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 May 2018**

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus(Deficit)</b>	3	\$ 2,961,957	\$ 2,961,957	\$ 2,961,957	\$ 0	0.00%	
<b>Revenue from operating activities</b>							
Governance		0	0	0	0		
General Purpose Funding - Rates	10	2,298,336	2,298,336	2,291,093	(7,243)	(0.32%)	
General Purpose Funding - Other		979,346	897,734	961,856	64,122	7.14%	
Law, Order and Public Safety		7,000	6,417	4,682	(1,735)	(27.03%)	
Health		500	458	501	43	9.31%	
Education and Welfare		0	0	0	0		
Housing		15,540	14,245	14,146	(99)	(0.69%)	
Community Amenities		66,000	60,500	71,573	11,073	18.30%	
Recreation and Culture		18,100	16,592	5,620	(10,972)	(66.13%)	
Transport		368,500	337,792	11,014	(326,778)	(96.74%)	▼
Economic Services		277,700	254,558	191,748	(62,810)	(24.67%)	▼
Other Property and Services		157,300	144,192	157,921	13,729	9.52%	
		<b>4,188,322</b>	<b>4,030,823</b>	<b>3,710,154</b>			
<b>Expenditure from operating activities</b>							
Governance		(407,253)	(373,315)	(238,995)	134,320	35.98%	▲
General Purpose Funding		(219,570)	(201,273)	(149,306)	51,967	25.82%	▲
Law, Order and Public Safety		(71,930)	(65,936)	(51,223)	14,713	22.31%	▲
Health		(70,473)	(64,600)	(30,845)	33,755	52.25%	▲
Education and Welfare		(15,219)	(13,951)	(567)	13,384	95.94%	▲
Housing		(301,590)	(276,458)	(199,552)	76,906	27.82%	▲
Community Amenities		(336,131)	(308,120)	(225,792)	82,328	26.72%	▲
Recreation and Culture		(640,270)	(586,914)	(490,146)	96,768	16.49%	▲
Transport		(3,181,018)	(2,915,933)	(2,674,040)	241,893	8.30%	
Economic Services		(573,995)	(526,162)	(446,487)	79,675	15.14%	
Other Property and Services		(114,587)	(105,038)	(277,583)	(172,545)	(164.27%)	▼
		<b>(5,932,036)</b>	<b>(5,437,700)</b>	<b>(4,784,536)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,299,700	2,108,058	2,162,071	54,013	2.56%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	5,518	5,518		
Adjust Movement Deferred Pensioner Rates		0	0	3,968	3,968		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>555,986</b>	<b>701,182</b>	<b>1,097,175</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	12	2,809,996	2,575,830	542,571	(2,033,259)	(78.94%)	▼
Proceeds from Disposal of Assets	8	205,000	187,917	131,182	(56,735)	(30.19%)	▼
Land and Buildings	9	(2,274,342)	(2,084,814)	(1,450,015)	634,799	30.45%	▲
Plant and Equipment	9	(562,500)	(515,625)	(408,825)	106,800	20.71%	▲
Furniture and Equipment	9	(47,000)	(43,083)	(7,562)	35,521	82.45%	▲
Infrastructure Assets - Roads	9	(2,924,202)	(2,680,519)	(1,224,253)	1,456,266	54.33%	▲
Infrastructure Assets - Other	9	(675,000)	(618,750)	(90,623)	528,127	85.35%	▲
<b>Amount attributable to investing activities</b>		<b>(3,468,048)</b>	<b>(3,179,044)</b>	<b>(2,507,525)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer to Reserves	7	(299,895)	(274,904)	(64,787)	210,117	(76.43%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	11	0	0	0	0		
Transfer from Reserves	7	250,000	229,167	0	(229,167)	100.00%	
<b>Amount attributable to financing activities</b>		<b>(49,895)</b>	<b>(45,737)</b>	<b>(64,787)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>438,358</b>	<b>1,486,820</b>			

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 May 2018**

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	
	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	2,961,957	2,961,957	2,961,957	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	10	2,298,336	2,298,336	2,291,093	(7,243)	(0.32%)	
Operating Grants, Subsidies and Contributions	12	1,276,896	1,170,488	923,340	(247,148)	(21.11%)	▼
Fees and Charges		398,090	364,916	330,557	(34,359)	(9.42%)	
Interest Earnings		165,500	151,708	110,240	(41,468)	(27.33%)	▼
Other Revenue		49,500	45,375	45,156	(219)	(0.48%)	
Profit on Disposal of Assets	8	0	0	9,769	9,769		
		<b>4,188,322</b>	<b>4,030,823</b>	<b>3,710,155</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,037,593)	(1,867,794)	(1,438,077)	429,717	23.01%	▲
Materials and Contracts		(1,013,683)	(929,209)	(694,969)	234,241	25.21%	▲
Utility Charges		(243,200)	(222,933)	(233,416)	(10,483)	(4.70%)	
Depreciation on Non-Current Assets		(2,299,700)	(2,108,058)	(2,162,071)	(54,013)	(2.56%)	
Interest Expenses		0	0	0	0		
Insurance Expenses		(144,000)	(132,000)	(131,812)	188	0.14%	
Other Expenditure		(193,860)	(177,705)	(108,905)	68,800	38.72%	
Loss on Disposal of Assets	8	0	0	(15,287)	(15,287)		
		<b>(5,932,036)</b>	<b>(5,437,700)</b>	<b>(4,784,537)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,299,700	2,108,058	2,162,071	54,013	2.56%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	5,518	5,518		
Adjust Movement Deferred Pensioner Rates		0	0	3,968	3,968		
Adjust Movement in Non-Current Staff Leave		0	0	0	0		
Provisions		0	0	0	0		
<b>Amount attributable to operating activities</b>		<b>555,986</b>	<b>701,182</b>	<b>1,097,175</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	12	2,809,996	2,575,830	542,571	(2,033,259)	(78.94%)	▼
Proceeds from Disposal of Assets	8	205,000	187,917	131,182	(56,735)	(30.19%)	▼
Land and Buildings	9	(2,274,342)	(2,084,814)	(1,450,015)	634,799	30.45%	▲
Plant and Equipment	9	(562,500)	(515,625)	(408,825)	106,800	20.71%	▲
Furniture and Equipment	9	(47,000)	(43,083)	(7,562)	35,521	82.45%	▲
Infrastructure Assets - Roads	9	(2,924,202)	(2,680,519)	(1,224,253)	1,456,266	54.33%	▲
Infrastructure Assets - Other	9	(675,000)	(618,750)	(90,623)	528,127	85.35%	▲
<b>Amount attributable to investing activities</b>		<b>(3,468,048)</b>	<b>(3,179,044)</b>	<b>(2,507,525)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	250,000	229,167	0	(229,167)	(100.00%)	▼
Transfer to Reserves	7	(299,895)	(274,904)	(64,787)	210,117	76.43%	▲
<b>Amount attributable to financing activities</b>		<b>(49,895)</b>	<b>(45,737)</b>	<b>(64,787)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>438,358</b>	<b>1,486,820</b>	<b>1,048,462</b>	<b>239.18%</b>	<b>▲</b>

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 May 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	1,450,016	0	2,274,342	2,084,814	<b>1,450,016</b>	(824,326)
Plant and Equipment	9	0	408,825	562,500	515,625	<b>408,825</b>	(153,675)
Furniture and Equipment	9	7,562	0	47,000	43,083	<b>7,562</b>	(39,438)
Infrastructure Assets - Roads	9	354,207	870,046	2,924,202	2,680,519	<b>1,224,253</b>	(1,699,949)
Infrastructure Assets - Other	9	90,623	0	675,000	618,750	<b>90,623</b>	(584,377)
<b>Capital Expenditure Totals</b>		<b>1,902,408</b>	<b>1,278,871</b>	<b>6,483,044</b>	<b>5,942,790</b>	<b>3,181,279</b>	<b>(3,301,765)</b>

**Capital acquisitions funded by:**

Capital Grants and Contributions	<b>2,809,996</b>	<b>2,575,830</b>	<b>542,571</b>
Borrowings	-	-	-
Other (Disposals & C/Fwd)	<b>205,000</b>	<b>187,917</b>	<b>131,183</b>
Council contribution - Cash Backed Reserves			
Council contribution - operations	<b>3,218,048</b>	<b>3,158,211</b>	<b>2,507,525</b>
<b>Capital Funding Total</b>	<b>6,483,044</b>	<b>5,942,790</b>	<b>3,181,279</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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 May 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:

<b>Asset</b>	<b>Years</b>
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 May 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 May 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 May 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 May 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 2017/18 year is \$25,000 or 10% whichever is the greater.

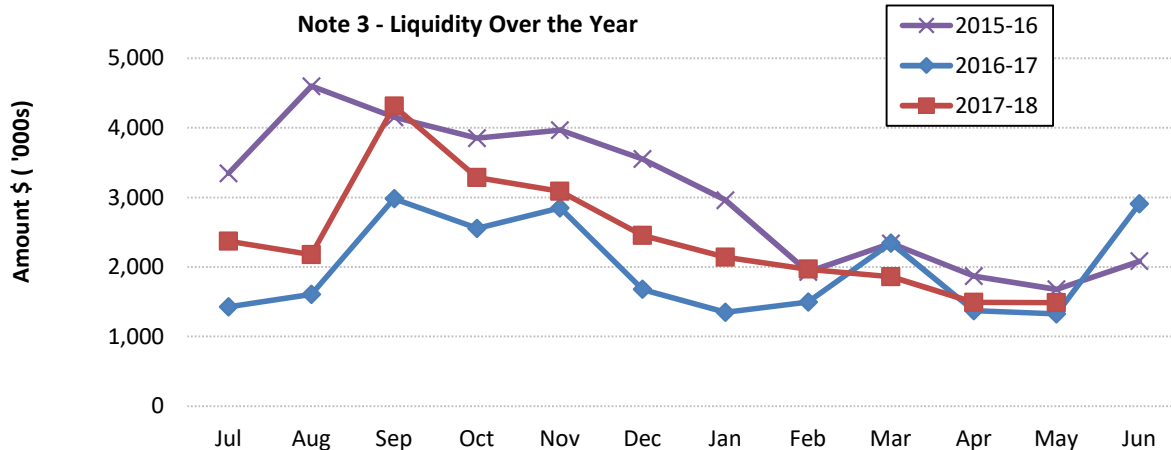
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Transport	(326,778)	(96.74%)	▼	Timing	Timing of road maintenance contribution
Economic Services	(62,810)	(24.67%)	▼	Timing	Timing of Tourist Park revenue, Commercial property rentals less than budgeted.
<b>Operating Expense</b>					
Governance	134,320	35.98%	▲	Timing	Timing of expenditure
General Purpose Funding	51,967	25.82%	▲	Timing	Timing of expenditure
Law, Order and Public Safety	14,713	22.31%	▲	Timing	Timing of expenditure
Health	33,755	52.25%	▲	Timing	Timing of expenditure
Education and Welfare	13,384	95.94%	▲	Timing	Timing of expenditure
Housing	76,906	27.82%	▲	Timing	Timing of expenditure
Community Amenities	82,328	26.72%	▲	Timing	Timing of expenditure
Recreation and Culture	96,768	16.49%	▲	Timing	Timing of expenditure
Other Property and Services	(172,545)	(164.27%)	▼	Timing	Timing of admin building works and allocation of plant operating costs.
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(2,033,259)	(78.94%)	▼	Timing	Timing of flood damage reimbursements
Proceeds from Disposal of Assets	(56,735)	(30.19%)	▼	Timing	Timing of plant replacement
<b>Capital Expenses</b>					
Land and Buildings	634,799	30.45%	▲	Timing	See note 9 (Timing of projects, Staff house, Caravan park house, Town Hall Landscaping.)
Plant and Equipment	106,800	20.71%	▲	Timing	See note 9 (Timing of plant replacement)
Furniture and Equipment	35,521	82.45%	▲	Timing	See note 9 (Timing of projects)
Infrastructure - Roads	1,456,266	54.33%	▲	Timing	See note 9 (Timing of Beringarra Rd and flood damage works)
Infrastructure - Other	528,127	85.35%	▲	Timing	See note 9 (Timing of projects)
<b>Financing</b>					
Transfer from Reserves	(229,167)	(100.00%)	▼	Timing	Timing of Transfers
Transfer to Reserves	210,117	76.43%	▲	Timing	Timing of Transfers
Loan Principal	0				
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Rates	(7,243)	(0.32%)		Permanent	Rates revenue below budget, due to mining tenements
Operating Grants, Subsidies and Contributions	(247,148)	(21.11%)	▼	Timing	Timing of road maintenance contribution. Timing of term deposit maturity and interest payment dates,
Interest Earnings	(41,468)	(27.33%)	▼	Timing	
<b>Operating Expense</b>					
Employee Costs	429,717	23.01%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	234,241	25.21%	▲	Timing	Timing of expenditure

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

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Current 31 May 2018	Last Years Closing 30 Jun 2017	This Time Last Year 31 May 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,269,416	2,195,183	1,047,361
Cash Restricted	4	6,136,558	6,178,218	6,058,609
Receivables - Rates	6	300,766	236,122	315,696
Receivables - Other	6	23,061	741,932	101,007
Interest / ATO Receivable / Trust		30,972	47,982	82,277
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Accrued Income		0	355,694	0
Inventories		82,304	19,037	43,648
		7,776,677	9,707,766	7,582,195
<b>Less: Current Liabilities</b>				
Sundry Creditors		(38,975)	(138,534)	(10,658)
GST Payable		(1,812)	(88,296)	(4,167)
Payroll Creditors		(26,901)	(26,607)	(18,084)
Deposits and Bonds		(11,398)	(7,160)	(10,981)
Accrued Expenses		0	(349,228)	0
		(79,085)	(609,826)	(43,890)
<b>Total Payables</b>				
Provisions		(74,213)	(64,212)	(47,020)
		(153,298)	(674,038)	(90,910)
Less: Cash Reserves	7	(6,136,558)	(6,071,771)	(6,058,609)
Less: Interest Accrued on Cash Reserves				
<b>Net Current Funding Position</b>		<b>1,486,820</b>	<b>2,961,957</b>	<b>1,432,677</b>



**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Cash On Hand	970			970	N/A	0.00%	N/A
Cheque Account	218,236			218,236	CBA	0.15%	N/A
Business Online Saver	1,050,210			1,050,210	CBA	1.45%	N/A
Trust Account			2,080	2,080	CBA	0.15%	N/A
<b>(b) Term Deposits</b>							
Fixed Term Deposit		613,974		613,974	CBA	2.39%	12-Jun-18
Fixed Term Deposit		1,253,483		1,253,483	CBA	2.42%	25-Jun-18
Fixed Term Deposit		2,157,793		2,157,793	CBA	2.56%	25-Jun-18
Fixed Term Deposit		2,111,309		2,111,309	CBA	2.43%	27-Jun-18
<b>Total</b>	<b>1,269,416</b>	<b>6,136,558</b>	<b>2,080</b>	<b>7,408,054</b>			

**Comments/Notes - Investments**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)				0
	<b>Adjustment to 1 July Opening Surplus</b>	Budget Review	Opening Surplus(Deficit)		11,042		11,042
03103	Debt Collection and Legal Expenses	Budget Review	Operating Expenses			(6,500)	4,542
03112	Recoup of Debt Collection & Legal Fees	Budget Review	Operating Revenue		6,500		11,042
03204	Interest Received - Municipal	Budget Review	Operating Revenue		8,000		19,042
05103	Bushfire Training	Budget Review	Operating Expenses		15,000		34,042
05241	Dog Sterilisation/Registration/Microchip	Budget Review	Operating Expenses		2,000		36,042
09122	Income from Staff House - 23 Allen St	Budget Review	Operating Revenue			(1,640)	34,402
09124	Income from Staff House - 29 Robinson St	Budget Review	Operating Revenue			(2,140)	32,262
09125	Income from Staff House - 47 Marshall St	Budget Review	Operating Revenue			(840)	31,422
09126	Income from Staff House - 57 Marshall St	Budget Review	Operating Revenue			(1,840)	29,582
09127	Income from Staff House - 47 Dowley St	Budget Review	Operating Revenue			(900)	28,682
09134	Income from Staff House - 12 Chesson Street	Budget Review	Operating Revenue			(1,640)	27,042
10600	Town Planning Scheme Exp.	Budget Review	Operating Expenses			(5,500)	24,542
10604	Town Planning Consultant	Budget Review	Operating Expenses			(18,000)	6,542
10705	Maintenance - Cemetery	Budget Review	Operating Expenses			(15,000)	(8,458)
10711	Cemetery Fees	Budget Review	Operating Revenue		5,000		(3,458)
11321	Purchase Infrastructure - Oval Fencing	Budget Review	Capital Expenses		15,000		11,542
11609	Heritage Building - Post Office	Budget Review	Operating Expenses			(8,700)	2,842
11622	Heritage Building - Post Office Renovations	Budget Review	Capital Expenses			(110,000)	(107,158)
12126	Purchase Land & Buildings - Bishop's House Renovations	Budget Review	Capital Expenses		40,658		(66,500)
13244	Purchase Infrastructure Other - RV Site	Budget Review	Capital Expenses		50,000		(16,500)
14201	Sundry Income (No Gst)	Budget Review	Operating Revenue		46,000		29,500
14210	Workers Compensation Reimbursements	Budget Review	Operating Revenue		4,000		33,500
14501	Administration Building Maintenance	Budget Review	Operating Expenses			(60,000)	(26,500)
14517	Computing/Consultancy Expenses	Budget Review	Operating Expenses		3,500		(23,000)
14525	Bank Charges	Budget Review	Operating Expenses		8,500		(14,500)
14557	Synergy Annual Licence - IT Vision	Budget Review	Operating Expenses			(3,500)	(18,000)
14558	Consultancy Expenses	Budget Review	Operating Expenses		18,000		0
				<b>0</b>	<b>236,200</b>	<b>(236,200)</b>	

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

**Note 6: Receivables**

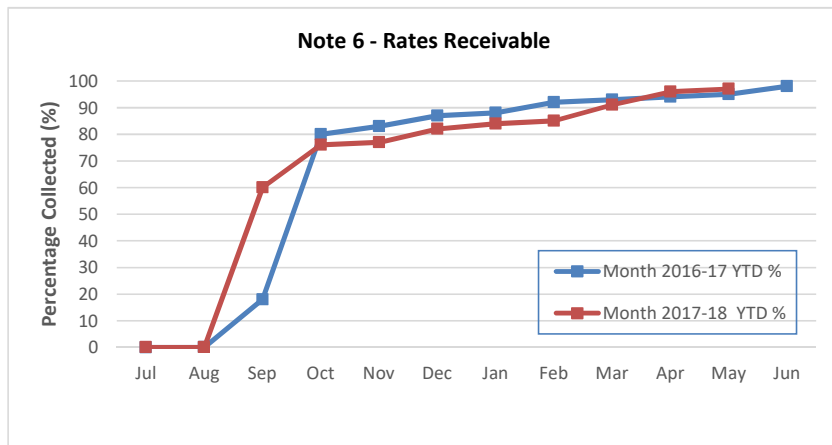
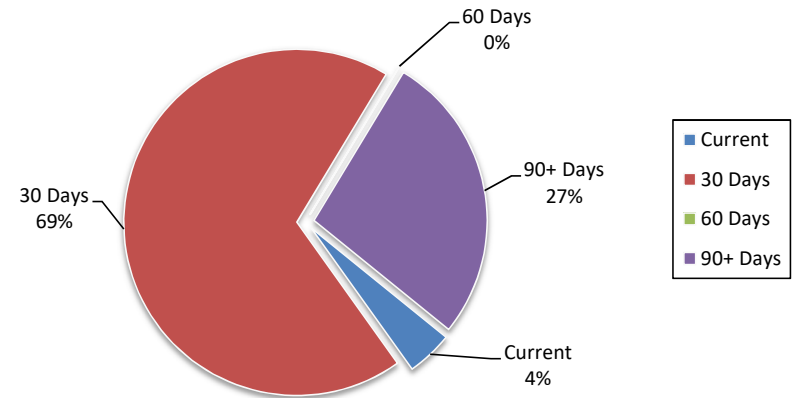
**Receivables - Rates Receivable**

	31 May 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	236,122	258,543
Provision for Bad Debts	66,402	66,402
Levied this year	2,353,368	2,209,290
Interest Outstanding	73,633	60,201
Legal Charge	58,825	52,802
Commercial Rubbish Charge	520	0
Domestic Rubbish Charge	1,892	514
ESL Penalty Interest	2,190	1,691
Pensioner Domestic Rubbish Fee	717	192
Emergency Levy	7,991	5,446
Less Collections to date	(2,500,893)	(2,418,959)
<b>Equals Current Outstanding</b>	<b>300,766</b>	<b>236,122</b>
<b>Net Rates Collectable</b>	<b>300,766</b>	<b>236,122</b>
% Collected	97%	98%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	990	15,800	0	6,272	23,061
<b>Total Receivables General Outstanding</b>					<b>23,061</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**



Comments/Notes - Receivables Rates

Comments/Notes - Receivables General

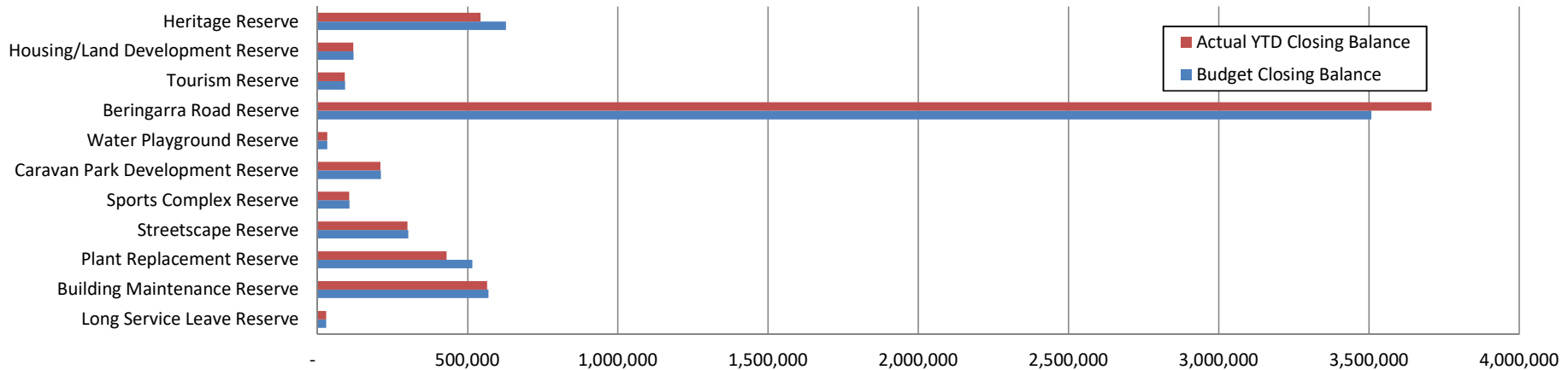


**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**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	\$ 28,852	\$ 523	\$ 308	\$ 10.81	\$ -	\$ -	\$ -	\$ 29,385	\$ 29,159
Building Maintenance Reserve	559,356	10,134	5,968	202.69	-	-	-	569,692	565,324
Plant Replacement Reserve	425,363	7,706	4,539	82,654.27	-	-	-	515,724	429,902
Streetscape Reserve	296,971	5,380	3,169	107.05	-	-	-	302,459	300,140
Sports Complex Reserve	104,820	1,899	1,118	37.94	-	-	-	106,756	105,938
Caravan Park Development Reserve	207,608	3,761	2,215	75.09	-	-	-	211,445	209,824
Water Playground Reserve	32,994	598	352	11.84	-	-	-	33,604	33,346
Beringarra Road Reserve	3,669,370	66,477	39,153	1,331.07	-	(229,167)	-	3,508,011	3,708,523
Tourism Reserve	90,437	1,638	965	32.67	-	-	-	92,108	91,402
Housing/Land Development Reserve	118,569	2,148	1,265	42.77	-	-	-	120,760	119,834
Heritage Reserve	537,431	9,736	5,735	80,397.56	-	-	-	627,565	543,166
	<b>6,071,771</b>	<b>110,000</b>	<b>64,787</b>	<b>164,904</b>	<b>-</b>	<b>(229,167)</b>	<b>-</b>	<b>6,117,508</b>	<b>6,136,558</b>

**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 May 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant &amp; Equipment</b>								
	P67 Toyota Prado (CEO)	39,314	43,636	4,323	-	45,000	45,000	-	-
	P68 Toyota Hilux (MCCS)	31,484	35,455	3,970	-	35,000	35,000	-	-
	P14 Isuzu 3Tonne Tip Truck CD 684	11,524	13,000	1,476	-	15,000	15,000	-	-
	P54 Ford Ranger 4WD	26,806	19,092	-	(7,714)	25,000	25,000	-	-
	P62 Ford Ranger Dual Cab 4WD	27,573	20,000	-	(7,573)	30,000	30,000	-	-
	P8 CAT Front End Loader 1993 CD 426	-	-	-	-	30,000	30,000	-	-
	P45 Iveco Prime Mover CD 788	-	-	-	-	25,000	25,000	-	-
		<b>136,701</b>	<b>131,183</b>	<b>9,769</b>	<b>(15,287)</b>	<b>205,000</b>	<b>205,000</b>	<b>-</b>	<b>-</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 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.

<b>Buildings</b>							
<b>Housing</b>							
 Staff Housing	09133	0	0	0	25,000	22,917	22,917
 Purchase of Existing Housing		0	0	0	220,000	201,667	201,667
Purchase of Burt Place	09130	1,748	0	1,748	0	0	(1,748)
<b>Housing Total</b>		<b>1,748</b>	<b>0</b>	<b>1,748</b>	<b>245,000</b>	<b>224,583</b>	<b>222,835</b>
<b>Recreation And Culture</b>							
 Town Hall Upgrades	11102	11,333	0	11,333	25,000	22,917	11,584
 Town Hall Landscaping	11142	136,504	0	136,504	150,000	137,500	996
 Post Office Renovations	11622	961,282	0	961,282	990,000	907,500	(53,782)
 Pension Hut Renovations	11626	59,404	0	59,404	80,000	73,333	13,929
 Great Fingal Roofing	11641	0	0	0	25,000	22,917	22,917
<b>Recreation And Culture Total</b>		<b>1,168,523</b>	<b>0</b>	<b>1,168,523</b>	<b>1,270,000</b>	<b>1,164,167</b>	<b>(4,356)</b>
<b>Transport</b>							
 Bishops House Renovations	12126	48,491	0	48,491	134,342	123,147	74,656
 Depot Fencing & Electric Gate	12124	0	0	0	0	0	0
<b>Transport Total</b>		<b>48,491</b>	<b>0</b>	<b>48,491</b>	<b>134,342</b>	<b>123,147</b>	<b>74,656</b>
<b>Economic Services</b>							
 Heydon Place Industrial Development	13209	231,254	0	231,254	240,000	220,000	(11,254)
 Caravan Park House and Office Gen	13253	0	0	0	350,000	320,833	320,833
<b>Transport Total</b>		<b>231,254</b>	<b>0</b>	<b>231,254</b>	<b>590,000</b>	<b>540,833</b>	<b>309,579</b>
<b>Other Property &amp; Services</b>							
 Admin Building	14544	0	0	0	35,000	32,083	32,083
<b>Other Property &amp; Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>32,083</b>	<b>32,083</b>
<b>Land and Buildings Total</b>		<b>1,450,016</b>	<b>0</b>	<b>1,450,016</b>	<b>2,274,342</b>	<b>2,084,814</b>	<b>634,798</b>

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

**Note 9: Capital Acquisitions**

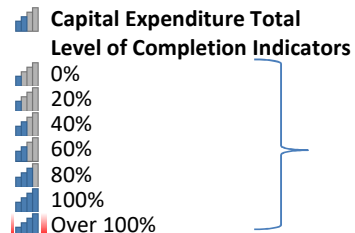
Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
<b>Plant &amp; Equipment</b>							
<b>Transport</b>							
P8 CAT Front End Loader 1993 CD 426	12302	0	0	0	80,000	73,333	73,333
Nissan Prime Mover daycab 2002	12302	0	33,318	33,318	50,000	45,833	12,515
Fuso Canter Crew Cab 2017	12302	0	64,750	64,750	80,000	73,333	8,583
Other Equipment (Road broom attachment)	12302	0	7,500	7,500	7,000	6,417	(1,083)
Mini Digger post hole attachment	12302	0	0	0	4,000	3,667	3,667
Light Trailers	12302	0	0	0	5,000	4,583	4,583
Small Plant	12302	0	5,385	5,385	5,000	4,583	(802)
Filter press	12302	0	0	0	1,500	1,375	1,375
Isuzu D-Max SX 4X4	12302	0	48,896	48,896	45,000	41,250	(7,646)
Isuzu D-Max SX 4X4	12302	0	41,477	41,477	45,000	41,250	(227)
Mitsubishi NX Pajero - Cool Silver	12302	0	54,295	54,295	60,000	55,000	705
Mitsubishi NX Pajero - Warm White	12302	0	54,295	54,295	50,000	45,833	(8,462)
Water Tanker & Dolly	12302	0	0	0	30,000	27,500	27,500
Bobcat trailer	12302	0	6,500	6,500	0	0	(6,500)
Polaris Central Ranger ATV	12302	0	13,409	13,409	0	0	(13,409)
Town maintenance van	12302	0	0	0	35,000	32,083	32,083
Caravan Park Golf Cart	12302	0	0	0	15,000	13,750	13,750
Kubota M9540DHC Tractor 2017	12302	0	51,000	51,000	50,000	45,833	(5,167)
Tandem Axle RT Dolly		0	8,000	8,000	0	0	(8,000)
Holmwood Highgate Tanker		0	20,000	20,000	0	0	(20,000)
	<b>Transport Total</b>	<b>0</b>	<b>408,825</b>	<b>408,825</b>	<b>562,500</b>	<b>515,625</b>	<b>106,800</b>
<b>Plant &amp; Equipment Total</b>		<b>0</b>	<b>408,825</b>	<b>408,825</b>	<b>562,500</b>	<b>515,625</b>	<b>106,800</b>
<b>Furniture &amp; Office Equip.</b>							
<b>Housing</b>							
Staff Housing Furniture	09129	0	0	0	22,000	20,167	20,167
Administration Furniture & Equipment	14514	7,562	0	7,562	25,000	22,917	15,355
	<b>Housing Total</b>	<b>7,562</b>	<b>0</b>	<b>7,562</b>	<b>47,000</b>	<b>43,083</b>	<b>35,521</b>
<b>Furniture &amp; Office Equip. Total</b>		<b>7,562</b>	<b>0</b>	<b>7,562</b>	<b>47,000</b>	<b>43,083</b>	<b>35,521</b>
<b>Roads</b>							
<b>Transport</b>							
Roads MRWA Construction - RRG	12102	124,814	0	124,814	180,000	165,000	40,186
Roads to Recovery Construction	12106	155,038	0	155,038	403,810	370,159	215,121
Flood Damage Road Restoration	12113	0	870,046	870,046	1,730,642	1,586,422	716,376
Marshall Str Intersection - Blackspot	12122	69,711	0	69,711	193,666	177,527	107,816
Cue-Beringarra Road	12112	0	0	0	250,000	229,167	229,167
	<b>Transport Total</b>	<b>349,563</b>	<b>870,046</b>	<b>1,219,609</b>	<b>2,758,118</b>	<b>2,528,275</b>	<b>1,308,666</b>

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

**Note 9: Capital Acquisitions**

Assets	Account	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
<b>Footpaths</b>							
Footpath Construction - Regional Bicycle Network	12242	4,644	0	4,644	166,084	152,244	147,600
<b>Footpaths Total</b>		<b>4,644</b>	<b>0</b>	<b>4,644</b>	<b>166,084</b>	<b>152,244</b>	<b>147,600</b>
<b>Infrastructure - Roads Total</b>		<b>354,207</b>	<b>870,046</b>	<b>1,224,253</b>	<b>2,924,202</b>	<b>2,680,519</b>	<b>1,456,266</b>
<b>Other Infrastructure</b>							
<b>Community Amenities</b>							
Waste Oil Shelter - Rubbish tip	10741	0	0	0	15,000	13,750	13,750
Niche Wall		0	0	0	26,000	23,833	23,833
Waste Site - Fencing and Improvements	10741	0	0	0	25,000	22,917	22,917
Toilets at Cemetery		0	0	0	90,000	82,500	82,500
<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>156,000</b>	<b>143,000</b>	<b>143,000</b>
<b>Recreation &amp; Culture</b>							
Playground Equipment	11307	0	0	0	100,000	91,667	91,667
Skate Park	11319	0	0	0	150,000	137,500	137,500
Oval Fencing	11321	40,065	0	40,065	35,000	32,083	(7,982)
<b>Recreation &amp; Culture Total</b>		<b>40,065</b>	<b>0</b>	<b>40,065</b>	<b>285,000</b>	<b>261,250</b>	<b>221,185</b>
<b>Economic Services</b>							
Streetscape	13243	32	0	32	100,000	91,667	91,635
Oasis Development	13244	0	0	0	50,000	45,833	45,833
Oasis Visitor Parking Project	13245	6,560	0	6,560	44,000	40,333	33,773
Caravan Park Borehole Water	13250	43,966	0	43,966	40,000	36,667	(7,299)
<b>Economic Services Total</b>		<b>50,558</b>	<b>0</b>	<b>50,558</b>	<b>234,000</b>	<b>214,500</b>	<b>163,942</b>
<b>Infrastructure - Other Total</b>		<b>90,623</b>	<b>0</b>	<b>90,623</b>	<b>675,000</b>	<b>618,750</b>	<b>528,127</b>

<b>Capital Expenditure Total</b>	<b>1,902,408</b>	<b>1,278,871</b>	<b>3,181,279</b>	<b>6,483,044</b>	<b>5,942,790</b>	<b>2,761,511</b>
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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 May 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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV Residential	0.1062	90	535,752	56,897	1,298	2,531	60,726	56,892	-	-	56,892
GRV Commercial	0.1062	5	299,208	31,776	-	-	31,776	31,785	-	-	31,785
GRV Vacant Land	0.1062	0	-	-	(902)	(1,235)	(2,137)	-	-	-	-
UV Mining	0.3160	296	6,509,869	2,057,119	(58,706)	1,990	2,000,402	2,039,610	-	-	2,039,610
UV Pastoral	0.0843	14	502,918	42,396	(262)	-	42,134	42,373	-	-	42,373
GRV M & T Workforce	0.3160	2	246,750	77,973	-	-	77,973	77,970	-	-	77,970
<b>Sub-Totals</b>		<b>407</b>	<b>8,094,497</b>	<b>2,266,160</b>	<b>(58,572)</b>	<b>3,286</b>	<b>2,210,874</b>	<b>2,248,630</b>	<b>-</b>	<b>-</b>	<b>2,248,630</b>
<b>Minimum Payment</b>	\$										
GRV Residential	451.00	49	116,724	21,648	-	-	21,648	22,099	-	-	22,099
GRV Commercial	451.00	0	-	-	-	-	-	-	-	-	-
GRV Vacant Land	451.00	41	8,528	18,942	-	-	18,942	18,491	-	-	18,491
UV Mining	451.00	119	83,536	54,120	-	-	54,120	53,669	-	-	53,669
UV Pastoral	451.00	4	10,400	1,804	-	-	1,804	1,804	-	-	1,804
GRV M & T Workforce	451.00	0	-	-	-	-	-	-	-	-	-
<b>Sub-Totals</b>		<b>213</b>	<b>219,188</b>	<b>96,514</b>	<b>-</b>	<b>-</b>	<b>96,514</b>	<b>96,063</b>	<b>-</b>	<b>-</b>	<b>96,063</b>
		<b>620</b>	<b>8,313,685</b>	<b>2,362,674</b>	<b>(58,572)</b>	<b>3,286</b>	<b>2,307,388</b>	<b>2,344,693</b>	<b>-</b>	<b>-</b>	<b>2,344,693</b>
Rates Written Off							531				(50,000)
<b>Amount from General Rates</b>							<b>2,307,919</b>				<b>2,294,693</b>
Ex-Gratia Rates							-				(6,357)
Back Rates							(15,324)				10,000
Specified Area Rates							-				-
<b>Totals</b>							<b>2,292,596</b>				<b>2,298,336</b>

**Comments - Rating Information**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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 May 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)	
				\$	\$	\$	\$			\$	\$	\$
<b>General Purpose Funding</b>												
General Commission Grants	Government of WA	Operating	-	607,732	-	557,088	607,732		607,732	630,063	(630,063)	-
Roads Commission Grants	Government of WA	Operating	-	187,664	-	172,025	187,664		187,664	193,695	(193,695)	-
<b>Law, Order and Public Safety</b>												
ESL Grant	FESA	Operating	-	4,000	-	3,667	4,000		4,000	2,955	(2,955)	-
<b>Recreation and Culture</b>												
Reimbursements Sundry		Operating	-	3,000	-	2,750	3,000		3,000	3,680	(3,680)	-
Town Hall	Dept. of Sport and Rec	Non-operating	-	-	-	-	-		-	-	-	-
Water Park	Community Pool Revitalisation	Operating	-	10,000	-	9,167	10,000		10,000	-	-	-
Skate Park	Dept. of Sport and Rec	Non-operating	-	-	-	-	-		-	-	-	-
Other Culture/Heritage	Heritage Commission	Operating	-	3,500	-	3,208	3,500		3,500	-	-	-
Post Office	Lottery West/MWDC/R4R	Non-operating	-	-	475,000	435,417	475,000		475,000	-	(961,282)	-
Playground Equipment	Dept. of Sport and Rec	Non-operating	-	-	-	-	-		-	-	-	-
<b>Transport</b>												
Dual Use Pathways	Dept. of Transport	Non-operating	-	-	83,042	76,122	83,042		83,042	19,789	(4,644)	15,145
RRG - Cue Wondinong	RRG	Non-operating	-	-	120,000	110,000	120,000		120,000	48,000	-	48,000
MRWA Direct Grant	MRWA	Non-operating	-	-	44,238	40,552	44,238	-	44,238	43,926	(124,814)	-
Flood Damage Restoration	WANDRRA	Non-operating	-	-	1,587,442	1,455,155	1,587,442		1,587,442	-	(870,046)	-
BS - Marshall Street	MRWA	Non-operating	-	-	52,464	48,092	52,464		52,464	27,046	(69,711)	-
Road Maintenance	Horizon Power	Operating	-	4,500	-	4,125	4,500		4,500	-	-	-
Roads to Recovery	Dept. of Transport	Non-operating	-	-	403,810	370,159	403,810		403,810	403,810	(155,038)	248,772
Wondinong Road Contribution for Haulage		Operating	-	360,000	-	330,000	360,000		360,000	-	-	-
<b>Economic Services</b>												
Oasis Development	NSRF	Non-operating	-	-	44,000	40,333	44,000	-	44,000	-	-	-
CCTV	Safer Streets	Non-operating	-	-	-	-	-		-	-	-	-
<b>Other Property &amp; Services</b>												
Diesel Fuel Rebate		Operating	-	41,500	-	38,042	41,500	-	41,500	37,491	(37,491)	-
Sundry Income Admin		Operating	-	55,000	-	50,417	55,000		55,000	53,172	(53,172)	-
Workers Compensation Reimbursements		Operating	-	-	-	-	-		-	2,284	(2,284)	-
<b>TOTALS</b>			-	<b>1,276,896</b>	<b>2,809,996</b>	<b>3,746,318</b>	<b>4,086,892</b>	-	<b>4,086,892</b>	<b>1,465,910</b>	<b>(3,108,875)</b>	<b>311,917</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		-	1,276,896	-	1,170,488	1,276,896	-	1,276,896	923,339	(923,340)	-
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		-	-	-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions		-	-	2,809,996	2,575,830	2,809,996	-	2,809,996	542,571	(2,185,535)	311,917



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 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 Aug 2017	Amount Received	Amount Paid	Closing Balance 31 May 2018
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	<b>2,080</b>	<b>0</b>	<b>0</b>	<b>2,080</b>

# APPENDIX 3



**Shire of Cue  
2018/19 Budget  
Rate Setting Statement  
For Differential Rates Proposal**

Prepared by Travis Bate  
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RSM Australia  
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# CONTENTS

Compilation Report

Rates Setting Statement

Key Performance Indicators

Proposed Differential Rates

Proposed Capital Works

Estimated Operating and Non Operating Grants

Proposed Reserves

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## **Compilation Report**

### **To the Council**

### **Shire of Cue**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

Date 11<sup>th</sup> June 2018

RSM Australia Pty Ltd  
Chartered Accountants

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AUDIT | TAX | CONSULTING

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

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**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Program)**

	Balance at 30 April 2018	Estimated Actual June 2018	Adopted Budget 17/18	Budget 18/19	Comments
<b>Operating Revenues</b>	\$	\$	\$	\$	
General Purpose Funding - Rates	2,291,543	2,291,543	2,298,336	<b>2,289,990</b>	
General Purpose Funding - Other	752,532	1,711,152	964,846	<b>1,047,200</b>	
Law, Order and Public Safety	4,597	5,764	7,000	<b>6,500</b>	
Health	432	515	500	<b>500</b>	
Housing	12,746	15,336	24,540	<b>25,200</b>	
Community Amenities	71,148	82,148	58,000	<b>75,000</b>	
Recreation and Culture	5,102	8,119	18,100	<b>9,300</b>	
Transport	11,014	72,431	368,500	<b>364,500</b>	
Economic Services	157,469	203,752	277,700	<b>299,700</b>	
Other Property and Services	150,326	176,543	107,300	<b>153,300</b>	
<b>Total Operating Revenue</b>	<b>3,456,909</b>	<b>4,567,303</b>	<b>4,124,822</b>	<b>4,271,190</b>	
<b>Operating Expense</b>					
Governance	(222,152)	(290,028)	(407,253)	<b>(400,860)</b>	
General Purpose Funding	(137,173)	(173,768)	(213,070)	<b>(249,783)</b>	
Law, Order and Public Safety	(47,462)	(59,450)	(88,930)	<b>(72,270)</b>	
Health	(24,459)	(36,205)	(70,473)	<b>(70,253)</b>	
Education and Welfare	(527)	(3,064)	(15,219)	<b>(15,206)</b>	
Housing	(166,276)	(216,541)	(301,590)	<b>(241,410)</b>	
Community Amenities	(211,757)	(267,779)	(297,631)	<b>(326,860)</b>	
Recreation and Culture	(443,724)	(550,436)	(631,570)	<b>(697,233)</b>	
Transport	(2,473,762)	(3,003,932)	(3,181,018)	<b>(3,165,037)</b>	
Economic Services	(416,363)	(512,029)	(573,995)	<b>(604,595)</b>	
Other Property and Services	(205,044)	(224,142)	(81,087)	<b>(88,293)</b>	
<b>Total Operating Expenditure</b>	<b>(4,348,699)</b>	<b>(5,337,372)</b>	<b>(5,861,836)</b>	<b>(5,931,800)</b>	
<b>Funding Balance Adjustments</b>					
Add back Depreciation	1,960,973	2,299,700	2,299,700	<b>2,354,500</b>	
Adjust (Profit)/Loss on Asset Disposal	5,518	5,518		<b>0</b>	
Adjust Movement Deferred Pensioner Rates	3,968	3,968		<b>0</b>	
<b>Net Cash from Operations</b>	<b>1,078,669</b>	<b>1,539,117</b>	<b>562,686</b>	<b>693,890</b>	
<b>Capital Revenues</b>					
Non-operating Grants, Subsidies and Contributions	434,550	2,809,996	2,983,238	<b>1,025,595</b>	
Proceeds from Disposal of Assets	131,182	0	205,000	<b>118,000</b>	
<b>Total Capital Revenues</b>	<b>565,732</b>	<b>2,809,996</b>	<b>3,188,238</b>	<b>1,143,595</b>	
<b>Capital Expenses</b>					
Land and Buildings	(1,421,142)	(1,572,342)	(2,205,000)	<b>(1,289,000)</b>	
Plant and Equipment	(403,440)	(562,500)	(512,500)	<b>(812,500)</b>	
Furniture and Equipment	(7,562)	(47,000)	(22,000)	<b>(35,000)</b>	
Infrastructure - Roads	(1,128,755)	(2,143,607)	(2,949,202)	<b>(1,895,595)</b>	
Infrastructure - Other	(87,915)	(120,000)	(740,000)	<b>(720,000)</b>	
<b>Total Capital Expenditure</b>	<b>(3,048,814)</b>	<b>(4,445,449)</b>	<b>(6,428,702)</b>	<b>(4,752,095)</b>	
<b>Net Cash from Capital Activities</b>	<b>(2,483,082)</b>	<b>(1,635,453)</b>	<b>(3,240,464)</b>	<b>(3,608,500)</b>	

**SHIRE OF CUE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Program)**

	Balance at 30 April 2018	Estimated Actual June 2018	Adopted Budget 17/18	Budget 18/19	Comments
<b>Financing</b>					
Transfer from Reserves	0	250,000	250,000	950,000	
Transfer to Reserves	(64,787)	(299,895)	(221,167)	(851,116)	
<b>Net Cash from Financing Activities</b>	(64,787)	(49,895)	28,833	98,884	
<b>Net Operations, Capital and Financing</b>	(1,469,200)	(146,231)	(2,648,945)	(2,815,726)	
<b>Opening Funding Surplus(Deficit)</b>	2,961,957	2,961,957	2,648,945	2,815,726	
<b>Closing Funding Surplus(Deficit)</b>	1,492,757	2,815,726	0	0	

**Shire of Cue 2018/19 Budget  
Key Performance Indicators**

	<u>Target</u>	<u>2019 Budget</u>	<u>2018 (Est)</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Current ratio	>1	1.00	11.31	5.47	10.62	6.00
Asset sustainability ratio	>90%	132%	116%	64%	67%	142%
Operating surplus ratio	>0%	-56%	-25%	10%	-44%	-5%
Own source revenue coverage ratio	>40%	50%	57%	24%	27%	49%

The above ratios are calculated as follows:

Current ratio

$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

Asset sustainability ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$$

Operating surplus ratio

$$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$$

Own source revenue coverage ratio

$$\frac{\text{own source operating revenue}}{\text{operating expenses}}$$



**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 10: RATING INFORMATION**

RATE TYPE	2017/18	Rate in	Number	Rateable	2018/19	2018/19	2018/19	2018/19	2017/18	Increase
	\$	\$	of	Value	Budget	Budget	Budget	Budget	Actual	
		2018/19	Properties	\$	Rate	Interim	Back	Total	to	
					Revenue	Rates	Rates	Revenue	30-Apr-18	
					\$	\$	\$	\$	\$	
<b>Differential General Rate</b>										
GRV General	0.1062	0.1062	91	547,972	58,195			58,195	60,726	0.0%
GRV Commercial	0.1062	0.1062	5	299,208	31,776			31,776	31,776	0.0%
GRV Vacant Land	0.1062	0.1062	0	0	0			0	(2,137)	0.0%
GRV M & T Workforce	0.3160	0.3100	2	246,750	76,493			76,493	77,973	-1.9%
UV Mining	0.3160	0.3100	309	6,540,538	2,027,567			2,027,567	2,000,830	-1.9%
UV Pastoral	0.0843	0.0843	14	505,385	42,604			42,604	42,134	0.1%
<b>Sub-Totals</b>			421	8,139,853	2,236,634	0	0	2,236,634	2,211,302	
<b>Minimum Payment</b>	<b>Minimum</b>	<b>Minimum</b>								
	\$	\$								
GRV General	451	451	48	112,824	21,648			21,648	21,648	0.0%
GRV Commercial	451	451	0	0	0			0	0	0.0%
GRV Vacant Land	451	451	40	8,098	18,040			18,040	18,942	0.0%
GRV M & T Workforce	451	451	0	0	0			0	0	0.0%
UV Mining	451	451	115	88,078	51,865			51,865	54,120	0.0%
UV Pastoral	451	451	4	11,933	1,804			1,804	1,804	0.0%
<b>Sub-Totals</b>			207	220,933	93,357	0	0	93,357	96,514	
Discounts/Concessions (Commercial)								2,329,991	2,307,816	
Rates Written Off								(50,000)	(509)	
<b>Amount from General Rates</b>								<b>2,279,991</b>	<b>2,307,307</b>	
Back Rates								10,000	(15,324)	
Rounding										
<b>Totals</b>								<b>2,289,991</b>	<b>2,291,983</b>	

**Shire of Cue  
Budget 2018/19**

**CAPITAL DISPOSALS AND ACQUISITIONS**

Summary Acquisitions	Current Budget	
	Budget	Comment
	\$	
<b>Property, Plant &amp; Equipment</b>		
Buildings	1,289,000	
Plant & Equipment	812,500	
Furniture & Equipment	35,000	
<b>Infrastructure</b>		
Roadworks	1,895,595	
Footpath & Cycleways	0	
Other Infrastructure	720,000	
<b>Totals</b>	<b>4,752,095</b>	

Buildings	Current Budget	
	Budget	Comment
	\$	
11102 Town Hall Upgrades	165,000	
11142 Town Hall Landscaping	40,000	
09133 Staff Housing	250,000	Carry Forward
11626 Pension Hut Renovation	15,000	
11226 Bishop's House Renovations	84,000	Carry Forward 50%
14544 Admin Building	35,000	Carry Forward
13253 Caravan Park House and Office	350,000	Carry Forward
11641 Great Final Roofing/Fencing	25,000	Carry Forward
Old Jail Refurbishment	50,000	
Railway Building Development	75,000	
Great Fingal Mine Office	100,000	
Old CRC Building Toilets	20,000	
Old CRC Building Upgrade	40,000	
Post Office Yard	40,000	
<b>Totals</b>	<b>1,289,000</b>	

Plant & Equipment	Current Budget	
	Budget	Comment
	\$	
12302 Road Plant Purchases	812,500	See Plant Replacement Plan 2018/19
<b>Totals</b>	<b>812,500</b>	

Furniture & Equipment	Current Budget	
	Budget	Comment
	\$	
09129 Staff Housing	10,000	
14514 Administration Building	25,000	
<b>Totals</b>	<b>35,000</b>	

Roads	Current Budget	
	Budget	Comment
	\$	
12102 MRWA Construction - RRG	180,000	
12112 Cue-Berringarra Road	750,000	
12113 Flood Damage Road Restoration	860,595	Carry Forward
12122 Marshall Street Intersection - Garden Grids	25,000	Carry Forward
	80,000	
<b>Totals</b>	<b>1,895,595</b>	

Footpaths & Cycle ways	Current Budget	
	Budget	Comment
	\$	
<b>Totals</b>	<b>0</b>	

Other Infrastructure	Current Budget	
	Budget	Comment
	\$	
10707 Cemetery - Niche Wall	25,000	Carry Forward
10707 Toilets at Cemetery	90,000	Carry Forward
10741 Waste Oil Shelter (Rubbish Tip)	15,000	Carry Forward
10742 Waste Site - Fencing and Improvements	25,000	Carry Forward
11307 Playground Equipment	100,000	Carry Forward
11319 Skate Park	150,000	Carry Forward
11321 Oval Fencing	35,000	
13209 Heydon Place Industrial Development	50,000	
13243 Streetscape	100,000	Carry Forward
13244 RV Site	50,000	Carry Forward
13250 Tourist Park Improvements	40,000	
Deep Sewerage Plan	40,000	
<b>Totals</b>	<b>720,000</b>	

**Shire of Cue  
Budget 2017/18**

**GRANTS AND CONTRIBUTIONS**

Program/Details GL		Grant Provider	Approval	18/19 Budget	Operating	Capital	Comment
			(Y/N)	\$	\$	\$	
<b>GENERAL PURPOSE GRANTS</b>							
03201111	General Commission Grants	Government of WA		641,500	641,500		
03202111	Roads Commission Grants	Government of WA		197,200	197,200		
<b>LAW, ORDER, PUBLIC SAFETY</b>							
05122110	ESL Grant	FESA		3,500	3,500		
<b>RECREATION AND CULTURE</b>							
11111114	Reimbursements Sundry			3,500	3,500		
11621110	Other Culture/Heritage			3,500	3,500		
<b>TRANSPORT</b>							
12212181	MRWA RRG Direct Grant - Various Road Maintenance			45,000		45,000	
12244181	Grant - RRG Road Project Grant			120,000		120,000	
12201113	Contributions/Reimb. - Road Maintenance			350,000	350,000		
12201113	Contributions/Reimb. - Road Maintenance			3,500	3,500		
12241181	Flood Damage Restoration			860,595		860,595	
<b>Economic Services</b>							
13602114	Industrial Property Reimbursements			14,000	14,000		
<b>OTHER PROPERTY &amp; SERVICES</b>							
14201114	Sundry Income (No GST)			36,500	36,500		
14210114	Workers Compensation Reimbursements			4,000	4,000		
14404113	Diesel Fuel Rebate			38,000	38,000		
14512113	Sundry Income Admin			9,500	9,500		
<b>TOTALS</b>				<b>2,330,295</b>	<b>1,304,700</b>	<b>1,025,595</b>	

**Shire of Cue  
Budget 2017/18**

**Cash Backed Reserves**

Name	Expected Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance
	\$	\$	\$	\$	\$
Long Service Leave Reserve	29,266	649			29,915
Building Maintenance Reserve	567,388	12,585	150,000		729,973
Plant Replacement Reserve	521,471	11,566		(200,000)	333,037
Streetscape Reserve	301,235	6,682	25,000		332,917
Sports Complex Reserve	106,325	2,358	75,000		183,683
Caravan Park Development Reserve	210,590	4,671	50,000		265,261
Water Playground Reserve	33,468	742	45,000		79,210
Beringarra Road Reserve	3,472,062	77,012		(750,000)	2,799,074
Tourism Reserve	91,736	2,035	26,116		119,887
Housing/Land Development Reserve	120,271	2,668	250,000		372,939
Heritage Reserve	553,915	12,286	45,000		611,201
Road Maintenance Reserve	78,728	1,746	50,000		130,474
	<b>6,086,455</b>	<b>135,000</b>	<b>716,116</b>	<b>(950,000)</b>	<b>5,987,571</b>

# APPENDIX 4



Rates comparison

	Shire of Cue 2018-2019	Shire of Yalgoo 2017-2018	Shire of Mt Magnet 2017-2018	Shire of Sandstone 2017-2018	Shire of Meekatharra 2017-2018
Rate Category	Rate in \$	Rate in \$	Rate in \$	Rate in \$	Rate in \$
GRV - RESIDENTIAL	0.1062	0.0745	0.1042	0.0675	0.0887
GRV - COMMERCIAL	0.1062	0.0745	0.1042	0.0675	0.0887
GRV - VACANT LAND	0.1062	0.0745	0.1042	0.0675	0.0887
GRV- M&T WORKFORCE FACILITIES	0.3100		0.1903	0.3558	
UV - MINING TENEMENTS	0.3100	0.3743	0.3222	0.2572	0.1904
UV - Exploration/Prospecting	0.3100	0.1988	0.3222	0.2572	0.1904
UV - PASTORAL	0.0843	0.0657	0.0690	0.0582	0.0665
Minimum payment	Minimum \$	Minimum \$	Minimum \$	Minimum \$	Minimum \$
GRV - RESIDENTIAL	451	270	425	200	400
GRV - COMMERCIAL	451	270	486	200	400
GRV - VACANT LAND	451	620	425	200	400
GRV- M&T WORKFORCE FACILITIES	451		798		
UV - MINING TENEMENTS	451	270	482	315	350
UV - PASTORAL	451	270	425	315	350



# APPENDIX 5



## **Objectives and Reasons for Proposed Differential Rates and Minimum Payments for the 2018-2019 Financial Year**

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Cue is required to publish its Objects and Reasons for implementing Differential Rates.

### **Overall Objective**

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.

### **Gross Rental Value (GRV)**

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Cue every five years and assigns a GRV. The current valuation is effective from 1 July 2015. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

### **GRV – General**

Consists of properties located within the townsite boundaries with a predominant residential use and all other GRV rated properties that do not 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 townsite boundaries excepting land zoned as Tourist, Commercial & Industrial.

### **GRV – Mining and Transient Workforce Facilities**

Properties used for high density Minesite 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 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 land parcel (i.e. concentrated bus and vehicle movements on local roads). In order to appropriately maintain and manage Councils 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.

### **Unimproved Value (UV)**

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

#### **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 which are available to be accessed by the properties in this category.

#### **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 unrecovered 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 \$451.00 has been set for all rate categories.

# APPENDIX 6

## **INSPECTION REPORT:**

**Dated: 21<sup>st</sup> May 2018**

**Property: Lot 504 #52 Austin Street – Cue**

Owner: Angela Pickering

On the 21<sup>st</sup> May 2018 I inspected the property located at the above address as the owner has an application before the Council to use the premises as a Lodging House. If Council determines to grant the application, then the building will need to be registered under the Health Local Laws as a Lodging House, which has specific requirements in order to be registered with the Shire.

The house is an old (one of the oldest) one and is timber framed with iron cladding. It appears to be structurally sound and is in very good condition and through hard work is very attractive, clean and tidy with well-appointed furniture throughout.

It has a long passage with approx 8 bedrooms coming off it. The owner resides on the premises and is responsible for the very well presented facility and even down to the beautiful lead lighting to the doors of the building. The rooms are quite large and offer ample light and ventilation to each.

Given that the house is old and “seasoned” it would be very important that fire safety is high on the list of considerations. The owner has already provided escape routes which are placed on the doors inside the rooms for occupants to read. Also, fire extinguishers are provided for the use of the guests in the passage way (2) and also the kitchen and dining room.

The major issue is the provision of smoke alarms and these have been pointed out to the owner, plus the need for hard-wired illuminated exit signs at designated positions. The owner will be required to provide each room with a hard-wired smoke alarm, which are interconnected with all the others in the house. The same will be required in the passage way and the kitchen (all hard-wired and interconnected). Also, in the kitchen, there will need to be made available an approved fire-blanket located near the stove.

The building has also had the required RCDs installed as required by law.

While at the moment there is one bathroom and 1 toilet facility, there will be a requirement into the near future that there is an addition of an extra toilet facility and bathroom facility, especially if all rooms become occupied at any time.

While the current doors that are positioned in what will become declared “exits” are adequate for now (given specific circumstances), in the near future these will need to be replaced with doors that comply with the relevant Australian Standards.

It is important to note that the definitions within the Cue – Health Local Laws state:

“**lodger**” means a person who obtains, for hire or reward, board or lodging in a lodging house;

“**lodging house**” includes a recreational campsite, a serviced apartment and a short term hostel;”

A “hostel” can be defined as: (not found in the Local Law but from Hostel Management Site)

“A **hostel** is a budget-oriented, shared-room ("dormitory") accommodation that accepts individual travellers (typically backpackers) or groups for short-term stays, and that provides common areas and communal facilities. To be considered a **hostel**, the property must provide short-term, shared (dormitory-style) accommodation for individual travellers, though many hostels also provide private rooms. The word "dormitory" refers to a room where travellers independently book individual beds in a shared room as opposed to booking entire rooms like in a hotel or guesthouse. Synonyms & related:

- youth hostel (this is falling into disuse because most hostels accept all ages, or 18+)
- backpackers (from **backpackers hostel**)

On Wikipedia a Hostel is stated as being:

**Hostels** provide budget-oriented, sociable accommodation where guests can rent a bed, usually a bunk bed, in a dormitory and share a bathroom, lounge and sometimes a kitchen. Rooms can be mixed or single-sex and private rooms may also be available.

I have had some questions asked in regards to renting out houses or buildings. My opinion is that if the whole house is rented out for whatever reason or time to the one person or company or organisation, then it is not required to be registered as a lodging house or hostel or whatever.

Conclusion:

The building located at Lot 509 Austin Street is able to be registered as a Lodging House under the Health Local Laws 2003 with specific conditions placed on it as stated throughout this report. Council will need to decide whether or not the application complies with the requirements of the Cue Town Planning Scheme.



W.V. Atyeo

Environmental Health Officer/Building Surveyor