



**AGENDA
ORDINARY MEETING
OF COUNCIL**

19 SEPTEMBER 2017

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 19 September 2017

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA

Rob Madson
Chief Executive Officer
15 September 2017

DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

**SHIRE OF CUE
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY**

To: Chief Executive Officer

As required by section 5.65(1)(a) or 5.70 of the Local Government Act 1995 and Council's Code of Conduct, I hereby declare my interest in the following matter/s included on the Agenda paper for the Council meeting to be held on _____
(Date)

Item No.	Subject	Details of Interest	Type of Interest Impartial/Financial	*Extent of Interest

(see below)

* Extent of Interest only has to be declared if the Councillor also requests to remain present at a meeting, preside, or participate in discussions of the decision making process (see item 6 below). Employees must disclose extent of interest if the Council or Committee requires them to.

Name (Please Print)

Signature

Date

NB

1. This notice must be given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter in which you have declared an interest is discussed, Section 5.65(1) (a) & (b).
2. It remains Councillors'/Employees' responsibility to make further declarations to the Council if a matter arises during the course of a meeting and no previous declarations have been made.
3. It is a Councillor's/Employee's responsibility to ensure the interest is brought to the attention of the Council/Committee when the Agenda item arises and to ensure that it is recorded in the minutes.
4. It remains the Councillor's responsibility to ensure that he/she does not vote on a matter in which a declaration has been made. The responsibility also includes the recording of particulars in the minutes to ensure they are correct when such minutes are confirmed.
5. It is recommended that when previewing Agenda, Councillors mark Agendas with items on which an interest is to be declared and complete the declaration form at the same time.
6. Councillors may be allowed to remain at meetings at which they have declared an interest and may also be allowed to preside (if applicable) and participate in discussions and the decision making process upon the declared matter subject to strict compliance with the enabling provisions of the Act and appropriately recorded resolutions of the Council. Where Councillors request consideration of such Council approval the affected Councillor must vacate the Council Chambers in the first instance whilst the Council discusses and decides upon the Councillor's application.

Remember: The responsibility to declare an interest rests with individual Councillors / Employees. If in any doubt seek legal opinion or, to be absolutely sure, make a declaration.

Office Use Only: Date/Initials

1. Particulars of declaration given to meeting _____
2. Particulars recorded in the minutes: _____
3. Signed by Chief Executive Officer _____

Local Government Act 1995 - SECT 5.23

Meetings generally open to the public

5.23. (1) Subject to subsection (2), the following are to be open to members of the public:

- (a) All Council meetings; and
- (b) All meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following --

- (a) A matter affecting an employee or employees;
- (b) The personal affairs of any person;
- (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
- (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
- (e) A matter that if disclosed, would reveal;
 - (i) A trade secret;
 - (ii) Information that has a commercial value to a person; or
 - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
- (f) A matter that if disclosed, could be reasonably expected to;
 - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
 - (ii) Endanger the security of the local government's property; or
 - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;

(g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and

(h) Such other matters as may be prescribed.

(3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

SHIRE OF CUE

REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS

Local Government (Administration) Regulations 1996 (**Regulation No.10**)

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 4 Councillors).

Regulation 10(1a) also requires that the support for revocation must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the revocation motion.

Any revocation motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the revocation motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote then any revocation motion must be carried by an Absolute Majority vote.



To the Presiding Member,

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

Councillor's Names

Councillor's Signature

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

SHIRE OF CUE
Ordinary Council Meeting
AGENDA

To be held in the Council Chambers, Austin Street Cue on Tuesday 19 September 2017
commencing at 6:30pm

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1. OFFICIAL OPENING

The Shire President welcomed those present and read the following disclaimer:

No responsibility whatsoever is implied or accepted by the Shire of Cue for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.

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

PRESENT:

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Leonie Fitzpatrick

Councillor Pixie Pigdon

Councillor Fred Spindler

STAFF:

Mr Rob Madson, Chief Executive Officer

Miss Kim Ryan, Records Officer

GALLERY:

2. PUBLIC QUESTION TIME

3. APOLOGIES AND LEAVE OF ABSENCE

Councillor Ron Hogben

Mr Richard Towell, Deputy Chief Executive Officer

4. PETITIONS/PRESENTATIONS/SUBMISSIONS

5. CONFIRMATION OF MINUTES

Council Decision:

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 22nd August 2017 are confirmed as a true and correct record of the meeting.

CARRIED:

6. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.

7. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

8. REPORTS

8.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 th August 2017
Matters for Consideration:	
To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 22 August 2017 as attached – see Appendix 1	
Comments:	
The list of accounts is for the month of August 2017	
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																								
<p><i>That Council endorse the payments for the period 1 August 2017 to 31 August 2017 as listed, which have been made in accordance with delegated authority per LGA 1995 S5.42.</i></p>																									
<table> <tr> <td><i>Municipal Fund Bank</i></td> <td><i>EFTs</i></td> <td><i>5265 – 5340</i></td> <td><i>\$ 688,330.49</i></td> </tr> <tr> <td><i>Direct Debit Fund Transfer</i></td> <td></td> <td></td> <td><i>\$ 28,746.65</i></td> </tr> <tr> <td><i>Payroll</i></td> <td></td> <td></td> <td><i>\$ 127,361.53</i></td> </tr> <tr> <td><i>BPAY</i></td> <td></td> <td></td> <td><i>\$ 14,584.28</i></td> </tr> <tr> <td><i>Cheques</i></td> <td></td> <td></td> <td><i>\$ 0.00</i></td> </tr> <tr> <td><i>Total</i></td> <td></td> <td></td> <td><i>\$ 859,022.95</i></td> </tr> </table>		<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>5265 – 5340</i>	<i>\$ 688,330.49</i>	<i>Direct Debit Fund Transfer</i>			<i>\$ 28,746.65</i>	<i>Payroll</i>			<i>\$ 127,361.53</i>	<i>BPAY</i>			<i>\$ 14,584.28</i>	<i>Cheques</i>			<i>\$ 0.00</i>	<i>Total</i>			<i>\$ 859,022.95</i>
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<i>Cheques</i>			<i>\$ 0.00</i>																						
<i>Total</i>			<i>\$ 859,022.95</i>																						
Council Decision	Voting requirement: Simple Majority																								
<p>MOVED:</p> <p>SECONDED:</p> <p>CARRIED:</p>																									

8.2 FINANCIAL STATEMENT	
APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	13 th August 2017
<i>Matters for consideration:</i>	
<p>The Statement of Financial Activity for the period ended 31 July 2017 including the following reports:</p> <ul style="list-style-type: none"> • 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 <p>see Appendix 2</p>	
<i>Comments:</i>	
The Statement of Financial Activity is for the month of August 2017.	
<i>Background:</i>	
<p>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.</p>	
<i>Statutory Environment:</i>	
Local Government (Financial Management Regulations) 1996 – Clause 14.	
<i>Policy Implications:</i>	
Nil	

Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Consultation:	
RSM Bird Cameron Chartered Accountants	
Officer's Recommendation:	
<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended 31 August 2017.</i>	
Council Decision	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED	

9. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

10. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

11. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

12. MATTERS BEHIND CLOSED DOORS

13. CLOSURE

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

To be confirmed at Ordinary Meeting on the 17 October 2017

Signed:.....

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

APPENDIX 1

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
Direct Debit						
Direct Debit	31/08/2017	2 - BANK FEES	PAPER STMTNT FEE REFUND	7.50	2	FEE
Direct Debit	03/08/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-18.32	1	FEE
Direct Debit	03/08/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-186.89	1	FEE
Direct Debit	15/08/2017	2 - BANK FEES	BANK FEES	-33.45	1	FEE
Direct Debit	15/08/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-18.68	1	FEE
Direct Debit	15/08/2017	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-42.83	1	FEE
Direct Debit	02/08/2017	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases for July 2017 - P68 - Toyota Hilux (\$39.66), P62 - Ford Ranger Ute (\$153.04), P45 - Prime Mover (\$297.77)	-490.47	1	CSH
Direct Debit	30/08/2017	Commonwealth Bank	Coffee Pods (\$114.00), Accommodation & Meals WALGA week CEO 1 - 5/8/17 (\$2,783.29), Accommodation & Meals WALGA week L. Price 1 - 6/8/17 (\$1,748.70), Accommodation & Meals WALGA week I. Dennis 1 - 5/8/17 (\$1,359.38), Fuel for CEO Prado 0CD (\$113.73), Parking for WALGA week 1/8/17 - 6/8/17 CEO Prado 0CD (\$194.14), Council Dinner WALGA 2/8/17 (\$337.00), Meeting with Minister for LG WALGA 2/8/17 (\$18.00), Flowers for I. Dennis (\$110.00), HR & CDC Staff Training - 2 day First Aid Course (\$398.00), Business Cards for Employees (\$253.93), Gas Bottle for SH01 (\$158.95) (\$7589.12)	-7589.12	1	CSH
Direct Debit	13/08/2017	WA Super	Superannuation contributions	-6491.94	1	CSH
Direct Debit	13/08/2017	HOSTPLUS	Superannuation contributions	-1507.97	1	CSH
Direct Debit	13/08/2017	AMP Superleader	Superannuation contributions	-548.96	1	CSH
Direct Debit	13/08/2017	Concept One Superannuation Fund	Superannuation contributions	-429.00	1	CSH
Direct Debit	13/08/2017	TWU Super	Superannuation contributions	-444.60	1	CSH
Direct Debit	13/08/2017	Australian Super	Superannuation contributions	-426.19	1	CSH
Direct Debit	13/08/2017	MTAA Superannuation Fund	Superannuation contributions	-280.88	1	CSH
Direct Debit	27/08/2017	Young Super WA Pty Ltd	Superannuation contributions	-246.20	1	CSH
Direct Debit	27/08/2017	WA Super	Superannuation contributions	-6354.88	1	CSH
Direct Debit	27/08/2017	HOSTPLUS	Superannuation contributions	-1499.07	1	CSH
Direct Debit	27/08/2017	AMP Superleader	Superannuation contributions	-548.96	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
Direct Debit	27/08/2017	Concept One Superannuation Fund	Superannuation contributions	-441.79	1	CSH
Direct Debit	27/08/2017	TWU Super	Superannuation contributions	-444.60	1	CSH
Direct Debit	27/08/2017	Australian Super	Superannuation contributions	-448.23	1	CSH
Direct Debit	27/08/2017	MTAA Superannuation Fund	Superannuation contributions	-261.12	1	CSH
				-28746.65		
EFT						
EFT5265	07/08/2017	Coral Coast Homes & Construction	Final Claim for Works Carried out for the Oasis Development (\$44,375.00)	-44375.00	1	CSH
EFT5266	07/08/2017	Atom Supply	40 x Bolt, Nut & Washer Set & 40 x Flat Washers for P36 - CAT Roller (\$75.62)	-75.62	1	CSH
EFT5267	07/08/2017	Australia Post	Postage Supply Ending 31/7/17 (\$177.87)	-177.87	1	CSH
EFT5268	07/08/2017	Bunnings Group Limited	1 x Metal Paint Rustguard & 1 x Thinners Enamel for P39 - Water Tanker (\$128.43)	-128.43	1	CSH
EFT5269	07/08/2017	Country Arts (WA) Inc	Presenters Fees for SOTG Tour of Barbara & Barrys Sweet, Sour & Saucy on 2/9/17 (\$3,140.50)	-3140.50	1	CSH
EFT5270	07/08/2017	Fueifix Pty Ltd	Hire for 1 x T4.5 Self Bunded BareTank from 1/8/17 - 31/8/17 (\$487.15)	-487.15	1	CSH
EFT5271	07/08/2017	MGI Construction Pty Ltd	Completion of Installation of Structural Steel by Action Sheds for ASHKR32269 - Heydon Place (\$13,023.70)	-13023.70	1	CSH
EFT5272	07/08/2017	OCLC (UK) Ltd	Amlib Annual Maintenance for 30/8/17 - 29/8/18 (\$1,556.65)	-1556.65	1	CSH
EFT5273	07/08/2017	RAMM Software Pty Ltd	Annual Support & Maintenance Fee for 1/7/17 - 30/6/18 (\$6,220.85)	-6220.85	1	CSH
EFT5274	07/08/2017	RSM Bird Cameron	Accounting Services for July 2017 (\$5,585.80), Travel for Travis Bate to Attend June Special Council Meeting (\$849.77)	-6435.57	1	CSH
EFT5275	07/08/2017	Suzanne Hunt Architect	Services for Post Office Renovation - Site Visit, Interpretation Design, Management Fees & Contract Administration for July 2017 (\$11,374.55)	-11374.55	1	CSH
EFT5276	07/08/2017	Atom Supply	1 x Refuelling Kit 24V 50L 4M Hose Cable for Beebyn-Karbar Rd (\$675.40), 1 x Gun Spray Nozzle for Depot (\$132.99)	-808.39	1	CSH
EFT5277	07/08/2017	CV Check Ltd	National Police Check for CDC July 17 (\$44.90)	-44.90	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
EFT5278	07/08/2017	Fuelfix Pty Ltd	Hire for 1 x T4.5 Self Bunded Bare Tank for Beebyn - Karbar Rd from 18/7/17 - 31/7/17 (\$220.00)	-220.00	1	CSH
EFT5279	07/08/2017	Great Northern Rural Services	Caps, Sockets, Couplings & Camlocks for P39 - Water Tanker (\$255.19)	-255.19	1	CSH
EFT5280	07/08/2017	Kleenheat Gas	1 x Gas Bottle - Caravan Park, 1 x Gas Bottle - 29 Robinson St, 2 x Gas Bottle - Depot (\$400.14)	-400.14	1	CSH
EFT5281	07/08/2017	Winc Australia Pty Ltd	A4 Paper, Gloves, Dividers, Folders & In/Out Whiteboards for Office (\$290.04)	-290.04	1	CSH
EFT5282	07/08/2017	Trew Blu Dingo	Push Up & Cart Gravel, Grade Turnarounds & Prepare P38 - Prime Mover for Beebyn - Karbar Rd 17/7/17 - 23/7/17 (\$5,351.50)	-5351.50	1	CSH
EFT5283	07/08/2017	WesTrac	Labour for Oil Change on 140H Grader at Depot (\$152.96)	-184.13	1	CSH
EFT5284	07/08/2017	Zadow & Co	Second Progress Payment for Restoration works to four Pensioner/Miners Huts 7/8/17 (\$22,000.00)	-22000.00	1	CSH
EFT5285	08/08/2017	Clinton Long Project Management Pty Ltd	Progress 2 - Works Completed for Cue Community & Visitor Centre as at 28/7/17 (\$423,062.47)	-423062.47	1	CSH
EFT5286	11/08/2017	Courier Australia	Freight Expense for Delivery of 2 x Printer Cartridges for Office 2/8/17 (\$24.34)	-24.34	1	CSH
EFT5287	11/08/2017	Geraldton Murchison Freight	Freight Expense for Delivery of Assorted Parts for P39 26/7/17 (\$27.50), 2 x Gas Bottle for Depot (\$77.00), 1 x Gas Bottle for Caravan Park (\$38.50), 1 x Gas Bottle for 29 Robinson St (\$38.50), 1 x Refuelling Kit for Beebyn - Karbar Rd (\$27.50), Return of 4 x Gas Bottle for Caravan Park from Depot to BOC (\$110.00)	-319.00	1	CSH
EFT5288	11/08/2017	Great Southern Fuel Supplies	Delivery of 9697lts of Diesel for Depot (\$10,573.90)	-10573.90	1	CSH
EFT5289	11/08/2017	Thinkwater Geraldton	Assorted Materials for Repair & Maintenance of P59 - Bore Boss Unit (\$117.20)	-117.20	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
EFT5290	11/08/2017	WesTrac	1 x Arm AS, 1 x Seal, 1 x Pulley, 2 x Bearing & 1 x Belt Set for P51 - CAT Tractor (\$997.91), 1 x Seal for P51 - CAT Tractor (\$9.87), 2 x Bearing for P46 - CAT Front End Loader (\$308.97), 10 x Washer & Freight Recovery for P46 - CAT Front End Loader (\$165.44), 1 x Washer & 1 x Spacer for P51 - CAT Tractor (\$46.90), 1 x Pin A for P46 - CAT Front End Loader (\$345.60)	-1874.69	1	CSH
EFT5291	11/08/2017	BOC Limited	Annual Container Service Charge from 1/7/17 - 30/6/18 (\$856.15), Industrial G Size Wrongly Charged on Invoice Number: 4016584458 on 28/6/17 (\$-261.60cr)	-594.55	1	CSH
EFT5292	11/08/2017	Brisin Engineering & Welding	Various Mechanical Repairs for Depot 17/7/17 - 28/7/17 (\$6,853.00), Various Mechanical Services for Depot 3/7/17 - 14/7/17 (\$6,275.50), Various Mechanical Services for Depot 26/6/17 - 30/6/17 (\$3,272.50)	-16401.00	1	CSH
EFT5293	11/08/2017	Geraldton Mechanical Services & Repairs	Hire of Road Train Side Tipper to Cart Gravel for Cue - Wandinong Rd 26/7/17 - 31/7/17 (\$11,913.00), Hire of Road Train Side Tipper to Cart Gravel for Cue - Wandinong Rd 1/8/17 (\$2,090.00)	-14003.00	1	CSH
EFT5294	11/08/2017	Landgate	Land Enquiry Fee for March 2017 (\$24.85)	-24.85	1	CSH
EFT5295	11/08/2017	Luscombe	2 Ctns Capri toilet rolls for Tourist Park (\$98.56)	-98.56	1	CSH
EFT5296	11/08/2017	Neil Barnden	Contractor for Repairs on Administration Building 22/7/17 - 28/7/17 (\$3,311.00)	-3311.00	1	CSH
EFT5297	11/08/2017	Cue General Store	3 x Cake & 3 x Muffin for Morning Tea for LGIS Auditors 31/7/17 (\$26.40)	-26.40	1	CSH
EFT5298	11/08/2017	Geraldton Murchison Freight	Freight Expense for Delivery of Bolts, Nuts & Washer Set & Flat Washers for P36 (\$33.00), Assorted Fittings for P56 (\$27.50) on 2/8/17	-60.50	1	CSH
EFT5299	11/08/2017	Griffin Valuation Advisory	Professional Desktop Valuation Services of Land & Building Assets for Financial Reporting Purposes 2017 (\$3,080.00)	-3080.00	1	CSH
EFT5300	11/08/2017	Marketforce Productions	Online Seek Advert for Cleaner Position at Shire Office 17/7/17 - 17/8/17 (\$171.94), Jan 2017 Early Settlement Discount (\$-57.71cr)	-114.23	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
EFT5301	11/08/2017	PETRONELLE JEAN PIGDON	Ordinary Council Meeting 18/7/17 (\$236.00), ICT Allowance 18/7/17 (\$290.00)	-526.00	1	CSH
EFT5302	11/08/2017	Red Earth Marketing	2016/2017 Co-Op Marketing Services Contribution (\$2,200.00)	-2200.00	1	CSH
EFT5303	11/08/2017	WesTrac	Labour for Repair & Maintenance of P51 - CAT Tractor 18/7/17 - 19/7/17 (\$1,070.69), 1 x Adaptor for Grease Nipple for Depot (\$16.51), Credit Note for 2 x End Bits Returned for P51 - CAT Tractor (\$-277.60cr)	-809.60	1	CSH
EFT5304	21/08/2017	WATER CORPORATION	Shire of Cue Water Usage & Charges for 62 Days from 1/7/18 - 31/8/17 (\$16,904.75)	-16904.75	1	CSH
EFT5305	21/08/2017	Canine Control	Ranger Services for Shire of Cue 10/8/17 & 12/8/17 (\$1,330.56)	-1330.56	1	CSH
EFT5306	21/08/2017	WALGA	2017 WA Local Government Convention Costs for Ian Dennis (\$1,683.00), 2017 Local Government Convention Costs for Catherine Willett (\$513.03), 2017 Local Government Convention Costs for Patricia Hogben (\$328.02), 2017 WA Local Government Convention Costs for Jenni Dennis (\$393.02), 2017 WA Local Government Convention Costs for Les Price (\$1,683.00), 2017 WA Local Government Convention Costs for Ross Pigdon (\$1,683.00), 2017 WA Local Government Convention Costs for Pixie Pigdon (\$1,683.00), 2017 WA Local Government Convention Costs for Rob Madson (\$1,683.00), 2017 WA Local Government Convention Costs for Ron Hogben (\$1,683.00),	-11332.07	1	CSH
EFT5307	21/08/2017	AIT Specialists Pty Ltd	Completion of Review of Records & Determination - Fuel Tax Credits - Off Road & Road Transport for Period 1/7/17 - 31/7/17 (\$389.95)	-389.95	1	CSH
EFT5308	21/08/2017	Dyynamic Sublimation	Donation Towards 31 x Ladies & Mens Shirts for Local Darts Team in Cue (\$1,550.00)	-1550.00	1	CSH

List of Accounts Paid August 2017

EFT	Date	Name	Description	Amount	Bank	Type
EFT5309	21/08/2017	JR & A Hersey Pty Ltd	Bench Grinder, Drill Bits, Cable Ties, Solar Charger, Hole Maker Drill, Drill Chuck, Gear Puller Kit & Delivery Charge for Depot (\$2,060.30), 1 x Tool Kit for P68 - Toyota Hilux (\$273.90), 1 x 5 Piece Cutter Drill Bit for Depot (\$148.50)	-2482.70	1	CSH
EFT5310	21/08/2017	Kim Ryan	Reimbursement for Travel To & From Perth for FOI Conference 9/8/17 - 13/8/17 - 1,260kms (\$982.80), Reimbursement for Breakfast, Lunch & Dinner for FOI Conference in Perth 9/8/17 - 13/8/17 (\$308.00)	-1290.80	1	CSH
EFT5311	21/08/2017	Neil Barnden	Contractor for Repairs on Administration Building 3/8/17 - 13/8/17 (\$5,159.00)	-5159.00	1	CSH
EFT5312	21/08/2017	Simbay Tyre Distributors (WA) Pty Ltd	8 x Roadlux R302 Tyres for Prime Mover - P61 (\$1,804.00)	-1804.00	1	CSH
EFT5313	21/08/2017	St John Ambulance Cue Sub Centre	Supply & Service of 31 x First Aid Kits & Components for Caravan Park, Depot & Admin Building (\$4,816.00)	-4816.00	1	CSH
EFT5314	21/08/2017	Atom Supply	2 x Gun Grease Pistol Grip for Beebyn - Karbar rd (\$231.00)	-231.00	1	CSH
EFT5315	21/08/2017	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services 27/7/17 - 14/8/17 (\$2503.34)	-2503.34	1	CSH
EFT5316	21/08/2017	Bell & Co	2 x 20kg Cement for Oval Fencing (\$26.10), 1 x Coke 24pk & 1 x Water 24pk for Members Refreshments (\$44.00)	-70.10	1	CSH
EFT5317	21/08/2017	Cue General Store	6 x Milk 1lt for Office (\$14.46), 17.09lts of Fuel for P19 - Whipper Snipper (\$25.00)	-39.46	1	CSH
EFT5318	21/08/2017	Five Star	Billing for Period August 2017 - Black/Color Read Konica Minolta C454e 13/8/17 (\$516.91)	-516.91	1	CSH
EFT5319	21/08/2017	Kleenheat Gas	2 x Bulk LPG for Tourist Park 3/7/17 (\$592.52)	-592.52	1	CSH
EFT5320	21/08/2017	Landgate	Mining Tenements Chargeable 23/6/17 - 4/7/17 (\$130.90), Gross Rental Valuations Chargeable 6/5/17 - 14/7/17 (\$65.50)	-196.40	1	CSH
EFT5321	21/08/2017	MGI Construction Pty Ltd	Completion of Erection of Shed supplied by Action Sheds for ASHKR32269 Shire of Cue - Lot 593 Heydon Place (\$7,012.76)	-7012.76	1	CSH
EFT5322	21/08/2017	STATE LIBRARY OF WA	Annual Fee for Lost & Damaged Public Library Books 2017-2018 (\$220.00)	-220.00	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
EFT5323	23/08/2017	Graysonline.com	Portable Male/Female Toilet & Shower Block for Tourist Park (\$11,943.25)	-11943.25	1	CSH
EFT5324	29/08/2017	Bunnings Group Limited	Paint, Brushes, Sanding Disks, Plywood & Assorted Materials for Repair & Maintenance of Admin Building (\$2,191.75)	-2191.75	1	CSH
EFT5325	29/08/2017	CUE ACCOMODATION & CAFE PTY LTD	1 x Nights Accommodation for Travis Bate RSM to Attend Council Meeting on 22/8/17 (\$104.50)	-104.50	1	CSH
EFT5326	29/08/2017	FREDERICK WILLIAM SPINDLER	Ordinary Council Meeting 22/8/17 (\$236.00), ICT Allowance 22/8/17 (\$290.00), Audit Meeting 22/8/17 (\$118.00)	-644.00	1	CSH
EFT5327	29/08/2017	Leonie Fitzpatrick	Ordinary Council Meeting 22/8/17 (\$236.00), ICT Allowance 22/8/17 (\$290.00), Audit Meeting 22/8/17 (\$118.00)	-1170.00	1	CSH
EFT5328	29/08/2017	MGI Construction Pty Ltd	Completion of Installation of Structural Steel for ASHKR32234 LOT 592 Heydon Place (\$14,981.11)	-14981.11	1	CSH
EFT5329	29/08/2017	Murchison Club Hotel	Meals for 10 People Following Council Meeting on 22/8/17 (\$331.00)	-331.00	1	CSH
EFT5330	29/08/2017	Professional Pc Support Pty Ltd	Hard Drive for Shire Office Plus Freight Cost (\$202.40)	-202.40	1	CSH
EFT5331	29/08/2017	Thinkwater Geraldton	2 x Hosetail & 4 x Clamp for P39 - Water Tanker (\$246.55)	-246.55	1	CSH
EFT5332	29/08/2017	Toll Express	Freight Expense for Delivery of Colourbond Sheeting for Carport at Caravan Park Staff House 1/8/17 (\$409.41)	-409.41	1	CSH
EFT5333	29/08/2017	Cue General Store	1 x Sugar 2kg for Office (\$5.43)	-5.43	1	CSH
EFT5334	29/08/2017	Janelle Duncan	Reimbursement for Meals & Travel for First Aid Course in Geraldton 9/8/17 - 12/8/17 (\$866.24)	-866.24	1	CSH
EFT5335	29/08/2017	Karen Scully	Reimbursement for Purchase of 2 Slice Toaster for Office (\$25.00)	-25.00	1	CSH
EFT5336	29/08/2017	Luscombe	4 x mop heads for Tourist Park Maintenance (\$90.28)	-90.28	1	CSH
EFT5337	29/08/2017	Ocean Centre Hotel	3 x Nights Accommodation for HR & CDC Staff to Attend First Aid Course in Geraldton 9/8/17 - 11/8/17 (\$1,090.00)	-1090.00	1	CSH
EFT5338	29/08/2017	Professional Pc Support Pty Ltd	Computer/Consultancy Backup Managed Services for September 2017 (\$1,556.50)	-1556.50	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
EFT5339	29/08/2017	Winc Australia Pty Ltd	Teabags, Sugar, Dividers, Folders, Staples, Pen Refills, Hand Towels & Chux for Office (\$276.37), Chux for Shire Hall (\$40.66), 3 x Hand Towels for Tourist Park (\$126.96), Pens, Date Stamper & Stapler for Depot (\$29.68), Credit for 1 x Magnetic Duraframe A3 5pk & 5 x Magnetic Duraframe A4 5pk (\$-388.91cr)	-84.76	1	CSH
EFT5340	29/08/2017	Toll Ipec Pty Ltd	Freight Expense for Delivery of Grinders, Drill Bits, Cable Ties & Assorted Materials for Depot (\$32.02), Toll Kit for P68 - Toyota Hilux 14/8/17 (\$32.02) , 3 x Wire for Oval Fencing 15/8/17 (\$43.14), Sugar, Teabags & Assorted Office Stationery (\$22.45), Pens, Date Stamp & Stapler for Depot (\$22.45), Chux Roll for Shire Hall 16/8/17 (\$22.44)	-174.52	1	CSH
				-688330.49		
BPAY						
BPAY	02/08/2017	WATER CORPORATION	Shire of Cue Water Charges - Service Charge for Water Usage - Caravan Park 1/6/17 - 30/6/17 (\$196.80)	-196.80	1	CSH

List of Accounts Paid August 2017

Date	Name	Description	Amount	Bank	Type
10/08/2017	Horizon Power	Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 330 Austin St (\$59.02), Electricity Supply for 61 Days from 2/6/17 - 1/8/17 Lot 55 Dowley Street (\$388.09), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 23 Austin St (\$692.02), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 500 Wittenoorn St (\$88.92), Electricity Supply for 61 Days from 2/6/17 - 1/8/17 Lot 610 Allen Street (\$445.81), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 36 Robinson St (\$72.70), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 500 Robinson St (\$110.36), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 508 Burt Place (\$499.29), Electricity Supply for 61 days from 2/6/17 - 1/8/17 10 Chesson St (\$271.87), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 2A Austin St (\$1,088.31), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 35 Robinson St (\$431.98)	-4148.37	1	CSH
10/08/2017	Horizon Power	Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 41 Dowley St (\$359.54), Electricity Supply for 61 days from 2/6/17 - 1/8/17 12 Chesson St (\$359.24), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 569 Dowley St (\$554.35), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 114 Victoria St (\$118.00), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 2B Austin St (\$31.86), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 2 Austin St (\$150.22), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 604 Allen St (\$251.23), Electricity Supply for 61 days from 2/6/17 - 1/8/17 6 Victoria St (\$69.87), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 330 Austin St (\$95.82), Electricity Supply for 61 days from 2/6/17 - 1/8/17 Lot 71 Austin St (\$29.62)	-2019.75	1	CSH
08/08/2017	Horizon Power	Electricity Supply for 31 Days from 1/7/17 - 31/7/17 for Street Lighting Cue (\$2,559.87)	-2559.87	1	CSH

List of Accounts Paid August 2017

	Date	Name	Description	Amount	Bank	Type
BPAY	08/08/2017	TELSTRA CORPORATION LTD	Mobile Phone Account for July 2017 (\$466.44)	-466.44	1	CSH
BPAY	18/08/2017	WATER CORPORATION	Shire of Cue Water Charges & Usage for 62 Days from 1/7/17 - 31/8/17 (\$764.78)	-764.78	1	CSH
BPAY	21/08/2017	Horizon Power	Electricity Supply for 61 Days from 2/6/17 - 1/8/17 for Caravan Park (\$777.21)	-777.21	1	CSH
BPAY	25/08/2017	Australian Communications & Media Authority	Licence Renewal for Trenton Hill (\$100.00)	-100.00	1	CSH
BPAY	25/08/2017	Pivotel Satellite Pty Limited	Pivotel Satellite Phone Charges for August 2017 (\$120.00)	-120.00	1	CSH
BPAY	25/08/2017	TELSTRA CORPORATION LTD	Landline Phone Charges August 2017 (\$1,075.44), Landline Phone Usage & Charges for Tourist Park Up To 12 August 2017 (\$106.66)	-1182.10	1	CSH
BPAY	13/08/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	-1124.48	1	CSH
BPAY	27/08/2017	DHS Official Administered Receipts CSA Account	Payroll deductions	-1124.48	1	CSH
				-14584.28		
Payroll						
Payroll	02/08/2017	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	-41988.38		PAY
Payroll	16/08/2017	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	-41417.62		PAY
Payroll	30/08/2017	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	-43955.53		PAY
				-127361.53		
			TOTAL PAYMENTS	-859022.95		
			Total Direct Debits	-28746.65		
			Total EFTs	-688330.49		
			Total BPAY	-14584.28		
			Total Cheque	0.00		
			Total Payroll	-127361.53		
			TOTAL PAYMENTS	-859022.95		

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 10 Rating Information

Note 11 Information on Borrowings

Note 12 Grants and Contributions

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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 15th September 2017

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

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**Shire of Cue
Information Summary
For the Period Ended 31 August 2017**

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 August 2017 of \$2,176,140.

Items of Significance

The material variance adopted by the Shire of Cue for the 2016/17 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	▲	\$85,417	See note 9 (Timing of projects)
Infrastructure - Roads	▲	\$317,104	See note 9 (Timing of projects and flood damage works)

	% Collected /			
	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Flood Damage Road Restoration	1%	\$ 1,730,642	\$ 288,440	\$ 13,269
Post Office Renovations	45%	\$ 880,000	\$ 146,667	\$ 395,075
Caravan Park House and Office Gen	0%	\$ 350,000	\$ 58,333	\$ -
Heydon Place Industrial Development	23%	\$ 240,000	\$ 40,000	\$ 55,216
Roads to Recovery Construction	11%	\$ 403,810	\$ 67,302	\$ 42,521
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	20%	\$ 1,226,896	\$ 204,483	\$ 247,329
Non-operating Grants, Subsidies and Contributions	3%	\$ 2,983,238	\$ 497,206	\$ 96,061
	8%	\$ 4,210,134	\$ 701,689	\$ 343,389
Rates Levied	0%	\$ 2,298,336	\$ -	\$ -

% Compares current ytd actuals to annual budget

Financial Position	Prior Year		Current Year	
	31 Aug 2016		31 Aug 2017	
Adjusted Net Current Assets	135%	\$ 1,609,174	\$ 2,176,140	
Cash and Equivalent - Unrestricted	95%	\$ 1,585,041	\$ 1,509,685	
Cash and Equivalent - Restricted	102%	\$ 5,957,016	\$ 6,083,764	
Receivables - Rates	99%	\$ 161,732	\$ 159,929	
Receivables - Other	4716%	\$ 12,951	\$ 610,762	
Payables	55%	\$ 235,735	\$ 128,905	

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

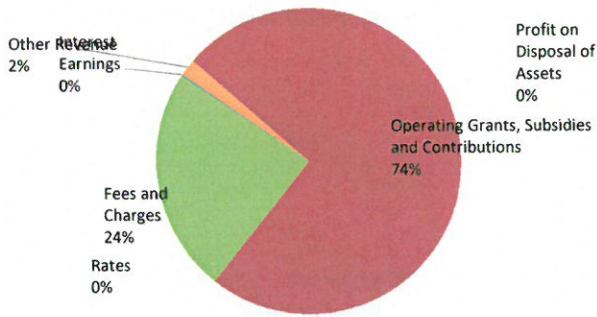
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

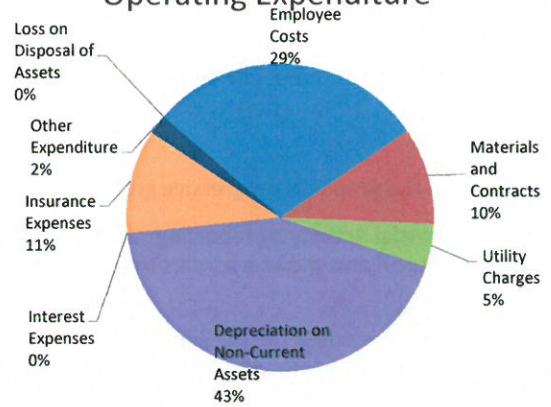
Prepared by: Robyn Opalinski
 Reviewed by: Travis Bate
 Date prepared: 11/09/2017

**Shire of Cue
Information Summary
For the Period Ended 31 August 2017**

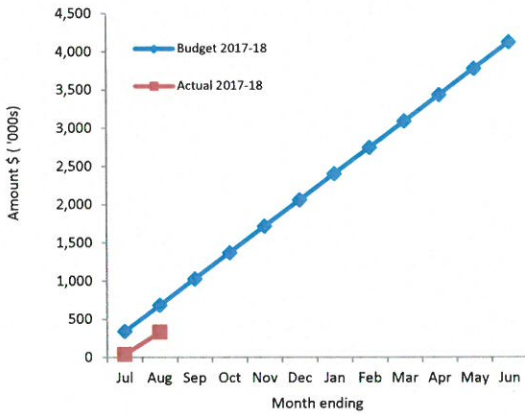
Operating Revenue



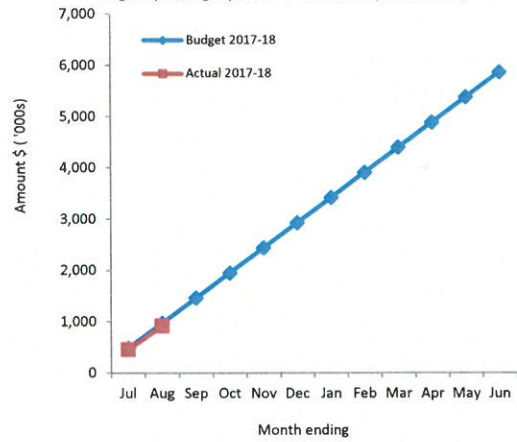
Operating Expenditure



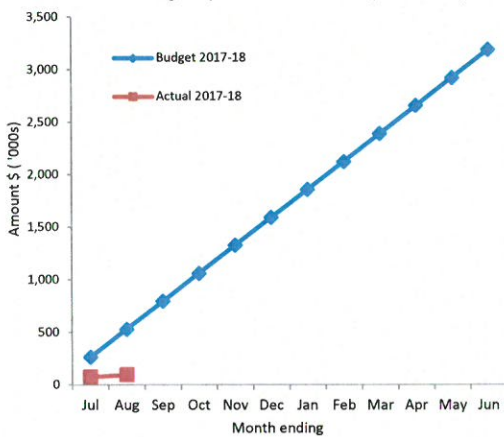
Budget Operating Revenues -v- Actual (Refer Note 2)



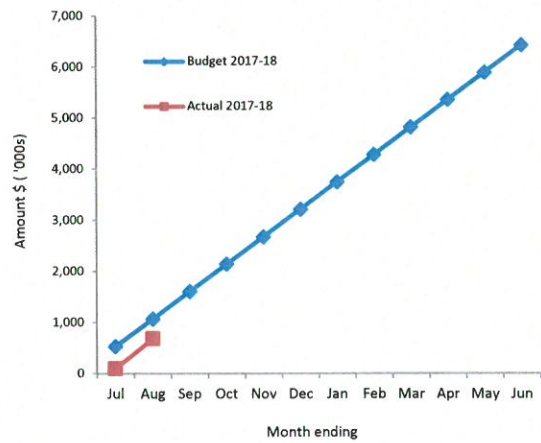
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 August 2017

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 2,648,945	\$ 2,648,945	\$ 2,950,915	\$ 301,970	% 11.40%	
Revenue from operating activities							
General Purpose Funding - Rates	10	2,298,336	0	0	0		
General Purpose Funding - Other		964,846	160,808	206,474	45,666	28.40%	▲
Law, Order and Public Safety		7,000	1,167	583	(584)	(50.03%)	
Health		500	83	255	172	206.00%	
Housing		24,540	4,090	4,018	(72)	(1.76%)	
Community Amenities		58,000	9,667	113	(9,554)	(98.83%)	
Recreation and Culture		18,100	3,017	696	(2,321)	(76.93%)	
Transport		368,500	61,417	71	(61,346)	(99.88%)	▼
Economic Services		277,700	46,283	66,631	20,348	43.96%	
Other Property and Services		107,300	17,883	54,035	36,152	202.15%	▲
		4,124,822	304,414	332,876			
Expenditure from operating activities							
Governance		(407,253)	(67,876)	(70,509)	(2,634)	(3.88%)	
General Purpose Funding		(213,070)	(35,512)	(33,334)	2,178	6.13%	
Law, Order and Public Safety		(88,930)	(14,822)	(9,326)	5,496	37.08%	▲
Health		(70,473)	(11,746)	(5,541)	6,205	52.82%	▲
Education and Welfare		(15,219)	(2,537)	(133)	2,404	94.76%	▲
Housing		(301,590)	(50,265)	(27,730)	22,535	44.83%	▲
Community Amenities		(297,631)	(49,605)	(30,340)	19,265	38.84%	▲
Recreation and Culture		(631,570)	(105,262)	(81,601)	23,661	22.48%	▲
Transport		(3,181,018)	(530,170)	(512,876)	17,294	3.26%	
Economic Services		(573,995)	(95,666)	(91,523)	4,143	4.33%	
Other Property and Services		(81,087)	(13,515)	(53,864)	(40,350)	(298.56%)	▼
		(5,861,836)	(976,973)	(916,777)			
Operating activities excluded from budget							
Add back Depreciation		2,299,700	383,283	396,053	12,770	3.33%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Movement Deferred Pensioner Rates		0	0	786	786		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
Amount attributable to operating activities		562,686	(289,275)	(187,062)			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	2,983,238	497,206	96,061	(401,145)	(80.68%)	▼
Proceeds from Disposal of Assets	8	205,000	34,167	0	(34,167)	(100.00%)	▼
Land and Buildings	9	(2,205,000)	(367,500)	(477,739)	(110,239)	(30.00%)	▼
Plant and Equipment	9	(512,500)	(85,417)	0	85,417	100.00%	▲
Furniture and Equipment	9	(22,000)	(3,667)	0	3,667	100.00%	▲
Infrastructure Assets - Roads	9	(2,949,202)	(491,534)	(174,430)	317,104	64.51%	▲
Infrastructure Assets - Other	9	(740,000)	(123,333)	(33,019)	90,314	73.23%	▲
Amount attributable to investing activities		(3,240,464)	(540,077)	(589,127)			
Financing Activities							
Transfer to Reserves	7	(221,167)	(36,861)	1,414	38,275	(103.84%)	
Transfer from Reserves	7	250,000	41,667	0	(41,667)	100.00%	
Amount attributable to financing activities		28,833	4,806	1,414			
Closing Funding Surplus(Deficit)	3	0	1,824,398	2,176,140			

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 August 2017

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.	
	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	2,648,945	2,648,945	2,950,915	301,970	11.40%	▲
Revenue from operating activities							
Rates	10	2,298,336	0	0	0		
Operating Grants, Subsidies and Contributions	12	1,226,896	204,483	247,329	42,846	20.95%	▲
Fees and Charges		399,090	66,515	79,025	12,510	18.81%	
Interest Earnings		157,500	26,250	424	(25,826)	(98.38%)	▼
Other Revenue		43,000	7,167	6,098	(1,069)	(14.91%)	
Profit on Disposal of Assets	8	0	0	0	0		
		4,124,822	304,414	332,876			
Expenditure from operating activities							
Employee Costs		(2,022,593)	(337,099)	(267,424)	69,675	20.67%	▲
Materials and Contracts		(958,483)	(159,747)	(93,022)	66,725	41.77%	▲
Utility Charges		(243,200)	(40,533)	(41,300)	(767)	(1.89%)	
Depreciation on Non-Current Assets		(2,299,700)	(383,283)	(396,053)	(12,770)	(3.33%)	
Interest Expenses		0	0	0	0		
Insurance Expenses		(144,000)	(24,000)	(99,974)	(75,974)	(316.56%)	
Other Expenditure		(193,860)	(32,310)	(19,004)	13,306	41.18%	
		(5,861,836)	(976,973)	(916,777)			
Operating activities excluded from budget							
Add back Depreciation		2,299,700	383,283	396,053	12,770	3.33%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Movement Deferred Pensioner Rates		0	0	786	786		
Adjust Movement in Non-Current Staff Leave Provisions		0	0	0	0		
Amount attributable to operating activities		562,686	(289,275)	(187,062)			
Investing activities							
Grants, Subsidies and Contributions	12	2,983,238	497,206	96,061	(401,145)	(80.68%)	▼
Proceeds from Disposal of Assets	8	205,000	34,167	0	(34,167)	(100.00%)	▼
Land and Buildings	9	(2,205,000)	(367,500)	(477,739)	(110,239)	(30.00%)	▼
Plant and Equipment	9	(512,500)	(85,417)	0	85,417	100.00%	▲
Furniture and Equipment	9	(22,000)	(3,667)	0	3,667	100.00%	▲
Infrastructure Assets - Roads	9	(2,949,202)	(491,534)	(174,430)	317,104	64.51%	▲
Infrastructure Assets - Other	9	(740,000)	(123,333)	(33,019)	90,314	73.23%	▲
Amount attributable to investing activities		(3,240,464)	(540,077)	(589,127)			
Financing Activities							
Transfer from Reserves	7	250,000	41,667	0	(41,667)	(100.00%)	▼
Transfer to Reserves	7	(221,167)	(36,861)	1,414	38,275	103.84%	▲
Amount attributable to financing activities		28,833	4,806	1,414			
Closing Funding Surplus (Deficit)	3	0	1,824,398	2,176,140	351,742	19.28%	▲

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 August 2017

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	477,739	0	2,205,000	367,500	477,739	(1,727,261)
Plant and Equipment	9	0	0	512,500	85,417	0	(512,500)
Furniture and Equipment	9	0	0	22,000	3,667	0	(22,000)
Infrastructure Assets - Roads	9	161,161	13,269	2,949,202	491,534	174,430	(2,774,772)
Infrastructure Assets - Other	9	33,019	0	740,000	123,333	33,019	(706,981)
Capital Expenditure Totals		671,919	13,269	6,428,702	1,071,450	685,188	(5,743,514)

Capital acquisitions funded by:

Capital Grants and Contributions	2,983,238	497,206	96,061
Borrowings	0	0	0
Other (Disposals & C/Fwd)	205,000	34,167	0
Council contribution - Cash Backed Reserves			
Beringarra Road Reserve	250,000	20,833	0
Council contribution - operations	2,990,464	519,244	589,127
Capital Funding Total	6,428,702	1,071,450	685,188

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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.

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

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

Note 1: Significant Accounting Policies

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period.

Major depreciation rates and periods are:

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

(k) Trade and Other Payables

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

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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.

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(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 August 2017

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 August 2017

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 Wandu, Senior Citizens and Playgroup. Involvement in work experience programmes.

HOUSING

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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.

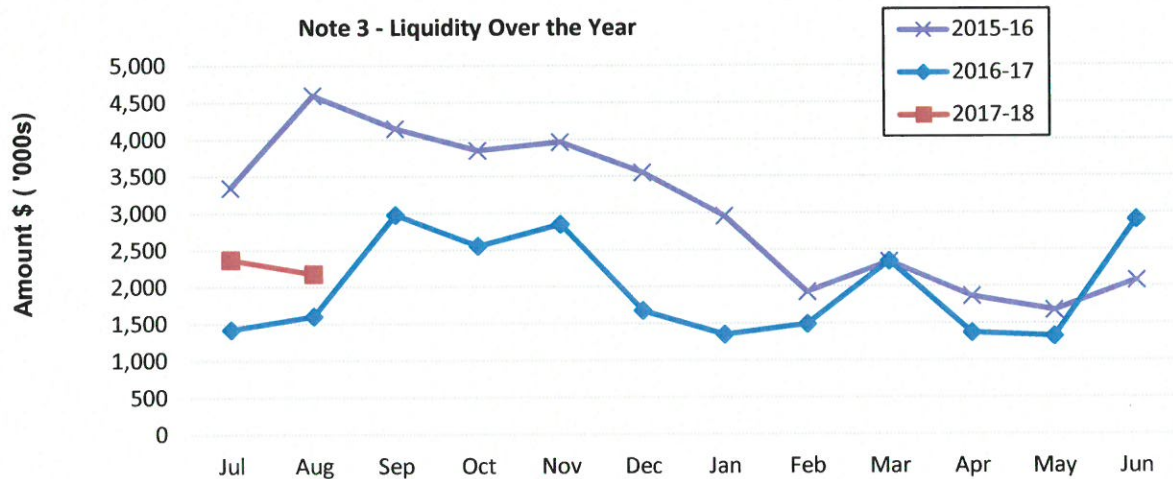
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Transport	(61,346)	(99.88%)	▼	Timing	Timing of road maintenance contribution Motor vehicle registration refund and fuel sales to contractors.
Other Property and Services	36,152	202.15%	▲	Permanent	
Operating Expense					
Law, Order and Public Safety	5,496	37.08%	▲	Timing	Timing of expenditure
Health	6,205	52.82%	▲	Timing	Timing of expenditure
Education and Welfare	2,404	94.76%	▲	Timing	Timing of expenditure
Housing	22,535	44.83%	▲	Timing	Timing of expenditure
Community Amenities	19,265	38.84%	▲	Timing	Timing of expenditure
Recreation and Culture	23,661	22.48%	▲	Timing	Timing of expenditure
Other Property and Services	(40,350)	(298.56%)	▼	Timing	Timing of expenditure (Budget profile)
Capital Revenues					
Grants, Subsidies and Contributions	(401,145)	(80.68%)	▼	Timing	Timing of flood damage reimbursements
Capital Expenses					
Plant and Equipment	85,417	100.00%	▲	Timing	See note 9 (Timing of projects)
Furniture and Equipment	3,667	100.00%	▲	Timing	See note 9 (Timing of projects)
Infrastructure - Roads	317,104	64.51%	▲	Timing	See note 9 (Timing of projects and flood damage works)
Infrastructure - Other	90,314	73.23%	▲	Timing	See note 9 (Timing of projects)
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Operating Grants, Subsidies and Contributions	42,846	20.95%	▲	Timing	Timing of grant funding
Interest Earnings	(25,826)	(98.38%)	▼	Timing	Timing of term deposit maturity and interest payment dates, including reversal of accruals.
Operating Expense					
Employee Costs	69,675	20.67%	▲	Timing	Timing of payroll
Materials and Contracts	66,725	41.77%	▲	Timing	Timing of expenditure

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Current 31 Aug 2017	Last Years Closing 30 Jun 2017	This Time Last Year 31 Aug 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,509,685	2,301,632	1,585,041
Cash Restricted	4	6,083,764	6,071,771	5,957,016
Receivables - Rates	6	226,331	238,491	197,232
Receivables - Other	6	610,762	1,097,626	12,951
Interest / ATO Receivable/Trust		70,235	47,982	97,007
Provision for Doubtful Debts	6	(66,402)	(66,402)	(35,500)
Inventories		28,647	19,034	41,398
		8,463,021	9,710,133	7,855,145
Less: Current Liabilities				
Sundry Creditors		(87,410)	(138,534)	(178,951)
GST Payable		(5,166)	(88,296)	(3,528)
Payroll Creditors		(28,369)	(26,607)	(40,065)
Deposits and Bonds		(7,960)	(7,160)	(13,191)
Accrued Expenses		0	(349,231)	0
Payables		(128,905)	(609,829)	(235,735)
Provisions		(74,213)	(64,213)	(53,221)
		(203,118)	(674,042)	(288,956)
Less: Cash Reserves	7	(6,083,764)	(6,071,771)	(5,957,016)
Less: Interest Accrued on Cash Reserves		0	(13,407)	0
Net Current Funding Position		2,176,140	2,950,913	1,609,174



Comments - Net Current Funding Position

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00%	N/A
Cheque Account	476,046			476,046	CBA	0.15%	N/A
Business Online Saver	1,032,669		2,080	1,034,749	CBA	1.05%	N/A
(b) Term Deposits							
Fixed Term Deposit		1,251,388		1,251,388	CBA	2.35%	27-Dec-17
Fixed Term Deposit		2,139,820		2,139,820	CBA	2.46%	26-Sep-17
Fixed Term Deposit		2,086,749		2,086,749	CBA	2.40%	29-Dec-17
At Call Deposit		605,807		605,807	CBA	1.35%	At Call
Total	1,509,685	6,083,764	2,080	7,595,529			

Comments/Notes - Investments

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 August 2017

Note 5: Budget Amendments
 Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption Permanent Changes			\$	\$	\$	\$ 0
				0	0	0	0

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 August 2017

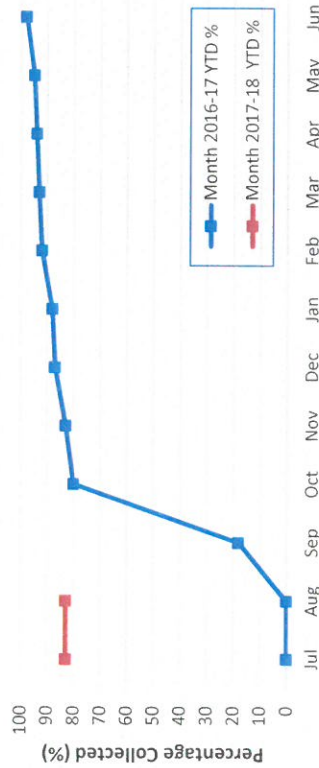
Note 6: Receivables

Receivables - Rates Receivable

Opening Arrears Previous Years Provision for Bad Debts	\$ 238,491	\$ 258,543
Levied this year	66,402	66,402
Interest Outstanding	0	2,209,290
Legal Charge	59,843	60,201
Commercial Rubbish Charge	51,578	52,802
Domestic Rubbish Charge	1,224	0
ESL Penalty Interest	514	514
Pensioner Domestic Rubbish Fee	1,739	1,691
Emergency Levy	192	192
Less Collections to date	5,446	5,446
Equals Current Outstanding	(199,097)	(2,416,590)
	226,331	238,491

Net Rates Collectable
 % Collected

Note 6 - Rates Receivable

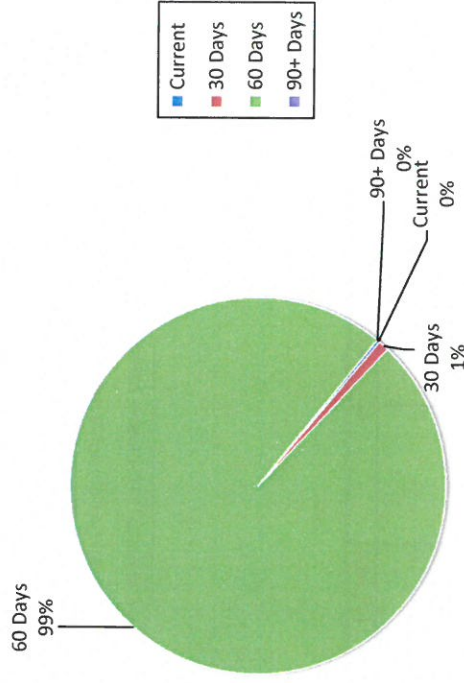


Comments/Notes - Receivables Rates

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
Receivables - General	\$ 1,565	\$ 5,567	\$ 603,630	\$ 0	\$ 610,762
Total Receivables General Outstanding					610,762

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General
 [Insert explanatory notes and commentary on trends and timing]

Comments/Notes - Receivables General

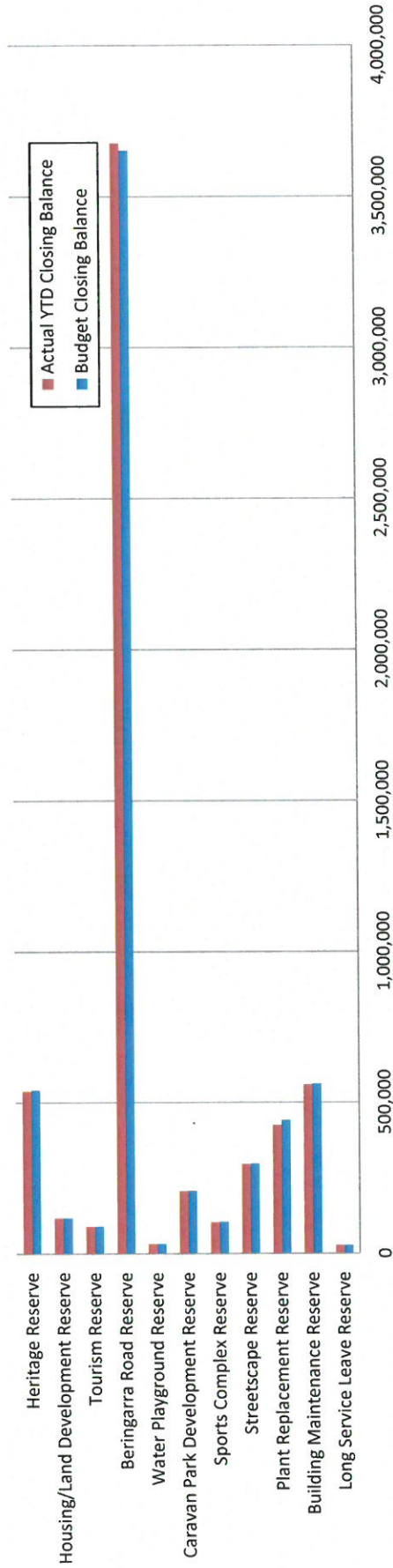
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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	95	57	97	0	0	0	\$ 29,044	\$ 28,909
Building Maintenance Reserve	559,356	1,842	1,105	1,879	0	0	0	563,078	560,461
Plant Replacement Reserve	425,363	1,401	840	16,429	0	0	0	443,193	426,203
Streetscape Reserve	296,971	978	587	998	0	0	0	298,947	297,558
Sports Complex Reserve	104,820	345	207	352	0	0	0	105,517	105,027
Caravan Park Development Reserve	207,608	684	410	698	0	0	0	208,990	208,019
Water Playground Reserve	32,994	109	65	111	0	0	0	33,214	33,059
Beringarra Road Reserve	3,669,370	12,087	7,247	12,329	0	(41,667)	0	3,652,119	3,676,617
Tourism Reserve	90,437	298	179	304	0	0	0	91,039	90,616
Housing/Land Development Reserve	118,569	391	234	398	0	0	0	119,358	118,803
Heritage Reserve	537,431	1,770	1,061	3,267	0	0	0	542,468	538,493
	6,071,771	20,000	11,993	36,861	0	(41,667)	0	6,086,966	6,083,764

Variance in interest earned compared to Statement of Financial Activity due to reversal of accrued interest at 30 June 2017

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 August 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual			Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit
	Plant & Equipment	\$	\$	\$	\$	\$	\$	\$
	P8 CAT Front End Loader 1993 CD 426	30,000	30,000	0	30,000	30,000	0	0
	P45 Iveco Prime Mover CD 788	25,000	25,000	0	25,000	25,000	0	0
	P14 Isuzu 3Tonne Tip Truck CD 684	15,000	15,000	0	15,000	15,000	0	0
	P54 Ford Ranger 4WD	25,000	25,000	0	25,000	25,000	0	0
	P62 Ford Ranger Dual Cab 4WD	30,000	30,000	0	30,000	30,000	0	0
	P67 Toyota Prado (CEO)	45,000	45,000	0	45,000	45,000	0	0
	P68 Toyota Hilux (MCCS)	35,000	35,000	0	35,000	35,000	0	0
		205,000	205,000	0	205,000	205,000	0	0

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 August 2017

Note 9: Capital Acquisitions

Assets	Account	YTD Actual		Total YTD	Budget		YTD Variance
		New/Upgrade	Renewal		Annual Budget	YTD Budget	
		\$	\$	\$	\$	\$	\$
Buildings							
Housing	09133	0	0	0	25,000	4,167	4,167
Staff Housing		0	0	0	220,000	36,667	36,667
Purchase of Existing Housing		0	0	0	245,000	40,833	40,833
Housing Total							
Recreation And Culture	11102	0	0	0	25,000	4,167	4,167
Town Hall Upgrades	11142	0	0	0	150,000	25,000	25,000
Town Hall Landscaping	11622	395,075	0	395,075	880,000	146,667	(248,408)
Post Office Renovations	11626	20,000	0	20,000	80,000	13,333	(6,667)
Pension Hut Renovations	11641	0	0	0	25,000	4,167	4,167
Great Fingal Roofing		415,075	0	415,075	1,160,000	193,333	(221,742)
Recreation And Culture Total							
Transport	12126	4,523	0	4,523	175,000	29,167	24,644
Bishops House Renovations	12124	2,925	0	2,925	0	0	(2,925)
Depot Fencing & Electric Gate		7,448	0	7,448	175,000	29,167	21,719
Transport Total							
Economic Services	13209	55,216	0	55,216	240,000	40,000	(15,216)
Heydon Place Industrial Development	13253	0	0	0	350,000	58,333	58,333
Caravan Park House and Office Gen		55,216	0	55,216	590,000	98,333	43,117
Transport Total							
Other Property & Services	14544	0	0	0	35,000	5,833	5,833
Admin Building		0	0	0	35,000	5,833	5,833
Other Property & Services Total							
Land and Buildings Total		477,739	0	477,739	2,205,000	367,500	(110,239)

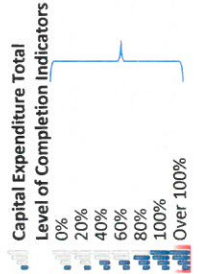
Plant & Equipment	12302	0	0	0	80,000	13,333	13,333
P8 CAT Front End Loader 1993 CD 426	12302	0	0	0	100,000	16,667	16,667
P45 Iveco Prime Mover CD 788	12302	0	0	0	80,000	13,333	13,333
P14 Isuzu 3Tonne Tip Truck CD 684	12302	0	0	0	7,000	1,167	1,167
Other Equipment	12302	0	0	0	4,000	667	667
Mini Digger post hole attachment	12302	0	0	0	5,000	833	833
Light Trailers	12302	0	0	0	5,000	833	833
Small Plant	12302	0	0	0	1,500	250	250
Filter press	12302	0	0	0	45,000	7,500	7,500
P54 Ford Ranger 4WD	12302	0	0	0	45,000	7,500	7,500
P62 Ford Ranger Dual Cab 4WD	12302	0	0	0	60,000	10,000	10,000
P67 Toyota Prado (CEO)	12302	0	0	0	50,000	8,333	8,333
P68 Toyota Hilux (MCCS)	12302	0	0	0	15,000	2,500	2,500
Town maintenance van	12302	0	0	0	15,000	2,500	2,500
Caravan Park Golf Cart		0	0	0	15,000	2,500	2,500
Transport Total		0	0	0	512,500	85,417	85,417
Plant & Equipment Total		0	0	0	512,500	85,417	85,417

Furniture & Office Equip.	09129	0	0	0	22,000	3,667	3,667
Housing		0	0	0	22,000	3,667	3,667
Staff Housing Furniture		0	0	0	22,000	3,667	3,667
Housing Total							
Furniture & Office Equip. Total							

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

Note 9: Capital Acquisitions

Assets	Account	YTD Actual			Budget		YTD Variance
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	
		\$	\$	\$	\$	\$	\$
Roads							
Transport							
Roads MRWA Construction - RRG	12102	118,240	0	118,240	180,000	30,000	(88,240)
Roads to Recovery Construction	12106	42,521	0	42,521	403,810	67,302	24,781
Flood Damage Road Restoration	12113	0	13,269	13,269	1,730,642	288,440	275,171
Marshall Str Intersection - Blackspot	12122	0	0	0	193,666	32,278	32,278
Cue-Beringarra Road	12112	0	0	0	250,000	41,667	41,667
Transport Total		160,761	13,269	174,030	2,758,118	459,686	285,656
Footpaths							
Footpath Construction - Regional Bicycle Network	12108	400	0	400	166,084	27,681	27,281
Footpaths Total		400	0	400	166,084	27,681	27,281
Other Property & Services							
Replace Office Equipment		0	0	0	25,000	4,167	4,167
Other Property & Services Total		0	0	0	25,000	4,167	4,167
Infrastructure - Roads Total		161,161	13,269	174,430	2,949,202	491,534	317,104
Other Infrastructure							
Community Amenities							
Waste Oil Shelter - Rubbish tip	10741	0	0	0	15,000	2,500	2,500
Niche Wall		0	0	0	26,000	4,333	4,333
Waste Site - Fencing and Improvements		0	0	0	25,000	4,167	4,167
Toilets at Cemetery		0	0	0	90,000	15,000	15,000
Community Amenities Total		0	0	0	156,000	26,000	26,000
Recreation & Culture							
Playground Equipment	11307	0	0	0	100,000	16,667	16,667
Skate Park	11319	0	0	0	150,000	25,000	25,000
Oval Fencing	11321	21,737	0	21,737	50,000	8,333	(13,404)
Recreation & Culture Total		21,737	0	21,737	300,000	50,000	28,263
Economic Services							
Streetscape	13243	0	0	0	100,000	16,667	16,667
Oasis Development	13244	0	0	0	100,000	16,667	16,667
Oasis Visitor Parking Project	13245	424	0	424	44,000	7,333	6,909
Caravan Park Borehole Water	13250	10,858	0	10,858	40,000	6,667	(4,191)
Economic Services Total		11,282	0	11,282	284,000	47,333	36,051
Infrastructure - Other Total		33,019	0	33,019	740,000	123,333	90,314
Capital Expenditure Total		671,919	13,269	685,188	6,428,702	1,071,450	386,262



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 August 2017

Note 10: Rating Information

RATE TYPE
Differential General Rate
 GRV Residential
 GRV Commercial
 GRV Vacant Land
 UV Mining
 UV Pastoral
 GRV M & T Workforce
Sub-Totals

Minimum Payment
 GRV Residential
 GRV Commercial
 GRV Vacant Land
 UV Mining
 UV Pastoral
 GRV M & T Workforce
Sub-Totals

Rates Written Off
Amount from General Rates
 Ex-Gratia Rates
 Back Rates
 Specified Area Rates
Totals

Comments - Rating Information

Rate in \$	Number of Properties	Rateable Value \$	YTD Actual			Budget			Total Revenue \$
			Rate Revenue \$	Interim Rates \$	Back Rates \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	
0.1062	90	535,752	0	0	0	56,892	0	0	56,892
0.1062	5	299,208	0	0	0	31,785	0	0	31,785
0.1062	0	0	0	0	0	0	0	0	0
0.3160	296	6,454,718	0	0	0	2,039,610	0	0	2,039,610
0.0843	14	502,918	0	0	0	42,373	0	0	42,373
0.3160	2	246,750	0	0	0	77,970	0	0	77,970
Minimum	407	8,039,346	0	0	0	2,248,630	0	0	2,248,630
451.00	49	116,724	0	0	0	22,099	0	0	22,099
451.00	0	0	0	0	0	0	0	0	0
451.00	41	8,528	0	0	0	18,491	0	0	18,491
451.00	119	83,536	0	0	0	53,669	0	0	53,669
451.00	4	10,400	0	0	0	1,804	0	0	1,804
451.00	0	0	0	0	0	0	0	0	0
Sub-Totals	213	219,188	0	0	0	96,063	0	0	96,063
	620	8,258,534	0	0	0	2,344,693	0	0	2,344,693
									(50,000)
									2,294,693
									(6,357)
									10,000
									0
									2,298,336

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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 August 2017

Note 12: Grants and Contributions

Program/Details	Grant Provider	Type	Opening Balance (a)	Budget		YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual		Unspent Grant (a)+(b)+(c)
				Operating	Capital					Revenue	(Expended) (c)	
General Purpose Funding												
General Commission Grants	Government of WA	Operating	0	607,732	0	101,289	607,732	0	607,732	157,516	(157,516)	0
Roads Commission Grants	Government of WA	Operating	0	187,664	0	31,277	187,664	0	187,664	48,424	(48,424)	0
Law, Order and Public Safety												
ESL Grant	FESA	Operating	0	4,000	0	667	4,000	0	4,000	548	(548)	0
Recreation and Culture												
Reimbursements Sundry		Operating	0	3,000	0	500	3,000	0	3,000	393	(393)	0
Water Park	Community Pool Revitalisation	Operating	0	10,000	0	1,667	10,000	0	10,000	0	0	0
Other Culture/Heritage	Heritage Commission	Operating	0	3,500	0	583	3,500	0	3,500	0	0	0
Post Office	Lottery West/MWDC/R4R	Non-operating	0	0	475,000	79,167	475,000	0	475,000	0	(395,075)	0
Playground Equipment	Dept. of Sport and Rec	Non-operating	0	0	0	0	0	0	0	0	0	0
Transport												
Dual Use Pathways	Dept. of Transport	Non-operating	0	83,042	0	13,840	83,042	0	83,042	19,789	(400)	19,389
RRG - Cue Wandinong	RRG	Non-operating	0	76,272	0	12,712	76,272	0	76,272	0	0	0
MRWA Direct Grant	MRWA	Non-operating	0	120,000	0	20,000	120,000	0	120,000	76,272	(118,240)	0
Flood Damage Restoration	WANDRRA	Non-operating	0	1,587,442	0	264,574	1,587,442	0	1,587,442	0	(13,269)	0
BS - Marshall Street	MRWA	Non-operating	0	193,672	0	32,279	193,672	0	193,672	0	0	0
Road Maintenance	Horizon Power	Operating	0	4,500	0	750	4,500	0	4,500	0	0	0
Roads to Recovery	Dept. of Transport	Non-operating	0	403,810	0	67,302	403,810	0	403,810	0	(42,521)	0
Wandinong Road Contribution for Haulage		Operating	0	360,000	0	60,000	360,000	0	360,000	0	0	0
Economic Services												
Oasis Development	NSRF	Non-operating	0	0	44,000	7,333	44,000	0	44,000	0	0	0
Other Property & Services												
Diesel Fuel Rebate		Operating	0	41,500	0	6,917	41,500	0	41,500	6,307	(6,307)	0
Sundry Income Admin		Operating	0	5,000	0	833	5,000	0	5,000	34,142	(34,142)	0
TOTALS			0	1,226,896	2,983,238	701,689	4,210,134	0	4,210,134	343,389	(817,234)	19,389

SUMMARY		Operating Grants, Subsidies and Contributions		Tied - Operating Grants, Subsidies and Contributions		Non-operating Grants, Subsidies and Contributions	
Operating	0	1,226,896	0	204,483	1,226,896	0	1,226,896
Operating - Tied	0	0	0	0	0	0	0
Non-operating	0	0	2,983,238	497,206	2,983,238	0	2,983,238
TOTALS	0	1,226,896	2,983,238	701,689	4,210,134	0	4,210,134

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

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 Aug 2017
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	2,080	0	0	2,080

