



**AGENDA  
ORDINARY MEETING  
OF COUNCIL**

**15 MAY 2018**

# **NOTICE OF MEETING**

Please be advised that the next

## **Ordinary Meeting of Council**

is to be held on

**Tuesday, 15 May 2018**

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue WA



Rob Madson  
Chief Executive Officer  
11 May 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 15 May 2018  
commencing at 6:30pm

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## **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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##### Questions on Notice

At the Ordinary Meeting of Council held on 17 April 2018, Mr Peter Tegg circulated a document containing a number of statements and questions. Questions are summarised below. Mr Tegg asked that the questions be taken on notice as he was unable to remain at the meeting for the answers.

1. *Why is the shed in Burt Place still not completed?*
2. *Was the automatic gate at the Shire depot a waste of ratepayer's money?*
3. *Is the Bishop's house verandah, built on the laneway, going to be removed?*
4. *Where in the Shire budget has the Bowling Green been budgeted for?*
5. *Has the designer of the garden wall at the roadhouse spoken to locals about flooding in this town?*
6. *How is the decision to deny my claim for out of pocket expenses legal without an agenda item?*
7. *Statement. No question asked.*
8. *Are the Works Supervisor's, CEO's, Building and Health and President's reports not included in the agenda to keep the ratepayers in the dark?*
9. *I was told the GST on the payout for the Beringarra-Cue Road contract was paid in January 2014, can this be confirmed?*
10. *Will Council be considering previous Corporate Credit Card statements that have not been included in the Council's Agenda?*

The Chief Executive Officer responded to these questions in correspondence dated 11 May 2018:

*The following response is provided in relation to the questions you distributed to Councillors at the Council meeting held 17 April 2018:*

1. *The shed at the staff house in Burt Place has not yet been completed due to the difficulty sourcing a suitable contractor who can complete the construction and deliver value for money. I do not consider this to be a high priority project.*
2. *I do not believe the automatic gate at the depot to be a waste of ratepayer's money. The gate was not operational for a short period as the control functions needed to be relocated to the new works office facilities in the Bishop's house.*
3. *There is no intention to remove the verandah at the Bishop's house which currently encroaches on the adjacent laneway. It is proposed instead to realign the laneway.*
4. *Construction of the bowling green is included in the budget under the cost centre Recreation and Culture – Public Halls & Civic Centres – Purchase Land & Buildings – Town Hall Landscaping. This has a budget allocation of \$150,000. The project is also listed in the Shire's Corporate Business Plan 2017-2021 at item 3.2.3.2.*
5. *The design of the garden bed wall at the Roadhouse was completed in 2014 by the Shire's consultant engineer, in conjunction with Main Roads WA. I am not aware if local residents were consulted, however the impact of storm water has clearly been considered in the design as it incorporates a drainage channel. The Shire President*



*has informed me that he is not aware of the Bell & Co store ever being flooded as a result of ingress of storm water from the road.*

- 6. I have previously explained to you that the question relating to your out of pocket expenses was dealt with behind closed doors. There is no legal requirement for an agenda item to be prepared in order to legitimise Council resolutions.*
- 7. Regarding your statement about public question time, as I have previously advised, Regulation 11 of the Local Government (Administration) Regulations 1996 states that a summary of each question raised by members of the public is to be included in the minutes. This does not apply to questions that are not accepted. The reason why some of your questions are not accepted is because they contain defamatory material. I explained that to you at the Council meeting on 17 October 2017 and you indicated that you understood that position.*
- 8. The purpose of Council meetings is to make decisions. As officer reports are prepared for information purposes only, they are not included in the Council meeting agenda and are instead provided to Councillors at the monthly information forum. Your claim that these reports are included in the agenda of every Shire in WA is patently false.*
- 9. GST on the contribution from Mitsubishi for the Beringarra-Cue Road was reported in the BAS for the period ended 31 January 2014, paid by direct debit to the ATO on 20 February 2014 and included in the list of accounts submitted to the Council meeting held on 18 March 2014.*
- 10. Payments made with the Shire's corporate credit card are reported to Council on a monthly basis. Your assertion that this detail has never been included in the agenda is incorrect.*

Questions asked by the public gallery

## **5. CONFIRMATION OF MINUTES**

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**Council Decision:**

**MOVED:**

**SECONDED:**

That the Minutes of the Ordinary Meeting of 17 April 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: 11 May 2018

***Matters for Consideration:***

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Tuesday 15 May 2018 as attached – see [Appendix 1](#)

***Comments:***

The list of accounts is for the month of April 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 April 2018 to 30 April 2018 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

Municipal Fund Bank	EFTs	6020 – 6087	\$ 300,987.24
Direct Debit Fund Transfer			\$ 28,474.96
Payroll			\$ 79,063.74
BPAY			\$ 18,731.59
Cheques			\$ -
<b>Total</b>			<b>\$ 427,257.53</b>

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**

# APPENDIX 1

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
<b>Direct Debit</b>						
Direct Debit	02/04/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-\$ 17.86	1	FEE
Direct Debit	02/04/2018	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	-\$ 61.12	1	FEE
Direct Debit	16/04/2018	2 - BANK FEES	BANK FEES	-\$ 36.78	1	FEE
Direct Debit	16/04/2018	2 - BANK FEES	BANK FEES	-\$ 18.19	1	FEE
Direct Debit	16/04/2018	2 - BANK FEES	BANK FEES	-\$ 28.30	1	FEE
Direct Debit	04/04/2018	Commonwealth Bank	Credit Card Purchases March 2018 - Fuel for P1 - CEO Pajero (\$79.58), Globes, Irrigation Tubes, Wire, Self Adhesive Signs & Assorted Materials for Tourist Park (\$373.43), Plants, Kneeling Pads, Globes, Draught Stoppers & Chair Mat for Office (\$95.62), Fuel for P1 - CEO Pajero (\$96.12), Insurance Fee & Recording Fee for P26 - Polmac Trailer (\$20.70), Accommodation for CEO to Attend MEG Meeting in Sandstone 9/3/18 - 10/3/18 & WA Heritage Awards in Perth 23/3/18 - 24/3/18 (\$289.15), Fuel for P1 - CEO Pajero (\$63.61), Self Inking Stamp for CEO (\$60.30), Annual Subscription Charge - Survery Monkey 18/19 (\$348.00), Wooden Leaflet Holder for Office (\$356.80), Trailer Adaptor for P1 - CEO Pajero (\$34.99) & Transfer Fee for P26 - Polmac Trailer (\$16.40)	-\$ 1,834.70	1	CSH
Direct Debit	17/04/2018	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases March 2018 (\$471.01)	-\$ 471.01	1	CSH
Direct Debit	27/04/2018	Commonwealth Bank	Credit Card Purchases April 2018 - Accommodation for Country Arts Training for Community Development Coordinator (\$702.00), Accommodation for CEO and Councillors to Attend Local Government Conference (\$5,604.30), Coffee Pods (\$114.00), Fuel CEO Pajero 3/05/18 (\$54.87) & 6 x Bowls Mats & Jacks for Bowling Green (\$492.00)	-\$ 6,967.17	1	CSH
Direct Debit	22/04/2018	Click Super	Superannuation contributions	-\$ 19,039.83	1	CSH
				<b>-\$ 28,474.96</b>		

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
<b>EFT</b>						
EFT6020	10/04/2018	Atom Supply	1 x Oliver elastic steel toe boots for outside staff (\$119.47)	-\$ 119.47	1	CSH
EFT6021	10/04/2018	Bluesky Healthcare	1 x Switch for stair chair Admin building plus postage (\$27.50)	-\$ 27.50	1	CSH
EFT6022	10/04/2018	Bolts-R-Us	Assorted Hex Nuts for P55- water tanker (\$34.72)	-\$ 34.72	1	CSH
EFT6023	10/04/2018	Bunnings Group Limited	2 x gap filler, 15kg Plaster compound, Interior Paint, Insect Screens & various building supplies for Pension Hut Renovations (\$351.93)	-\$ 351.93	1	CSH
EFT6024	10/04/2018	FREDERICK WILLIAM SPINDLER	Ordinary council meeting 20/03/2018 (\$236.00), Conference Call - RRG sub group meeting main roads 20/03/2018 (\$118.00), ICT allowance (\$290.00), travel for MRVC meeting 13/03/2018 (\$158.42)	-\$ 802.42	1	CSH
EFT6025	10/04/2018	Jade Arthur Cooper	Reimbursement for payment of electricity bill dated 21/2/2018 (\$300.00)	-\$ 300.00	1	CSH
EFT6026	10/04/2018	PFD Food Services Pty Ltd	Freight 2 x Roundup 20lt for street trees and landscaping (\$11.10) & 2 x Roundup 20lt for parks and reserves (\$11.10)	-\$ 22.20	1	CSH
EFT6027	10/04/2018	Skippers Truck Parts	1 x Switch change Over for P38 - Prime Mover (\$194.46) plus Freight (\$16.50)	-\$ 210.96	1	CSH
EFT6028	10/04/2018	Truckline - Geraldton	1 x ABC GOVERNOR D2 for P69 - Bomag Stabilizer (\$33.36)	-\$ 33.36	1	CSH
EFT6029	10/04/2018	Winc Australia Pty Ltd	Chair Mat, pens, markers, cleaning products, 2 x cartons milk 10pk, 6 x sugar & assorted office stationary (\$592.99)	-\$ 592.99	1	CSH
EFT6030	13/04/2018	A1 Plant Hire (WA) Pty Ltd	Hire of Bomag Smooth Drum Roller for Cue - Beringarra Rd March 2018 (\$7,700.00)	-\$ 7,700.00	1	CSH
EFT6031	13/04/2018	Amazzini & Son	Purchase of 115.20 Moonstone Pavers for Bowling Green (\$3,246.40)	-\$ 3,246.40	1	CSH
EFT6032	13/04/2018	Australia Post	Postage Supply for Period Ending 31/3/18 (\$203.93)	-\$ 203.93	1	CSH

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6033	13/04/2018	Cue General Store	2 x Napkin 100pk & 2 x 1lt Milk for Admin Building (\$7.12), Fuel for P58 - Kubota Tractor (\$35.50), Fuel for P19 - Whipper Snippers (\$61.01), Fuel for P29 - Polaris Ranger (\$30.18) & Sandwiches for Forum Meeting 13/3/18 (\$38.50)	-\$ 172.31	1	CSH
EFT6034	13/04/2018	LO-GO Appointments	Fee for contract rates officer to Consult Rates for Shire of Cue w/e 24/3/18 (\$698.59) & w/e 31/3/18 (\$692.74)	-\$ 1,391.33	1	CSH
EFT6035	13/04/2018	Midwest Windscreens and Windows	Supply & Fit Tint to 4 x Admin Building Windows (\$710.00), 4 x Window at Bishops House (\$600.00) & Cut, Supply & Fit Glass to Window at Admin Building (\$297.00)	-\$ 1,607.00	1	CSH
EFT6036	13/04/2018	Perth Safety Products	500 x Guide Posts for Roads (\$5,500.00)	-\$ 5,500.00	1	CSH
EFT6037	13/04/2018	Professional Pc Support Pty Ltd	Computing/Consultancy Backup Managed Services for April 2018 (\$1,826.00)	-\$ 1,826.00	1	CSH
EFT6038	13/04/2018	RSM Australia Pty Ltd	Accounting Services for March 2018 (\$6,360.51)	-\$ 6,360.51	1	CSH
EFT6039	13/04/2018	AIT Specialists Pty Ltd	Fuel Tax Credits for Period 1/2/18 - 28/2/18 (\$632.39)	-\$ 632.39	1	CSH
EFT6040	13/04/2018	Bruce Perry Garden Design	Labour for Works Carried Out at Town Hall Bowling Green & Marshall St Intersection 19/3/18 - 6/4/18 (\$8,674.60)	-\$ 8,674.60	1	CSH
EFT6041	13/04/2018	LO-GO Appointments	Contract Fees for Rates Officer To Consult for Shire of Cue w/e 8/4/18 (\$909.99)	-\$ 909.99	1	CSH
EFT6042	13/04/2018	Onsite Rental Group Operations Pty Ltd	Hire of 1 x 12 kVA Generator for Beebyn - Karbar Rd from 1/12/17 - 31/12/17 (\$1,227.60), Hire of 1 x 12 kVA Generator for Beebyn - Karbar Rd from 1/3/18 - 31/3/18 (\$1,227.60)	-\$ 2,455.20	1	CSH
EFT6043	13/04/2018	Queen of the Murchison Guest House & Cafe	2 x Nights Accommodation & Meals for Gaynor Deal Records Keeping Trainer 9/4/18 - 11/4/18 (\$253.00)	-\$ 253.00	1	CSH
EFT6044	13/04/2018	Sun City Plumbing	Labour for Tourist Park Ablution Block Installation and Alteration 13/3/18 - 23/3/18 (\$8,318.62)	-\$ 8,318.62	1	CSH
EFT6045	13/04/2018	Synthetic Bowling Solutions	1st & 2nd Progress Payment for Supply & Construction of Surface for Bowling Green at Town Hall (\$58,500.00)	-\$ 58,500.00	1	CSH



List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6046	13/04/2018	Wayfound	Project Management Fee to Design & Produce Map Artwork for Oasis Visitor Parking (\$2,112.00)	-\$ 2,112.00	1	CSH
EFT6047	18/04/2018	Atom Supply	3 x Womens Cotton Shirts for Outside Staff (\$143.75)	-\$ 143.75	1	CSH
EFT6048	18/04/2018	Bunnings Group Limited	Multi Purpose Filler, Toilet Suite & Hydraulic Door Closer for Pensioner Huts (\$315.01), 1 x LED Flood Light for Flagpole at Admin Building (\$122.55)	-\$ 437.56	1	CSH
EFT6049	18/04/2018	IT Vision	Installation of Email Functionality for SynergySoft (\$4,738.25), Annual Licence Fees (\$157.30)	-\$ 4,895.55	1	CSH
EFT6050	18/04/2018	Mitchell & Brown	1 x Cordless Phone & Answering Machine for New Office at Bishops House (\$250.00), 1 x Dash Cam & Memory Card for P7 - Works Managers Ute (\$190.00) & 1 x Dash Cam & Memory Card for P37 - Isuzu Roads Crew Ute (\$190.00)	-\$ 630.00	1	CSH
EFT6051	18/04/2018	Perth Safety Products	22 x Assorted Traffic Signs (\$785.40)	-\$ 785.40	1	CSH
EFT6052	18/04/2018	Statewide Bearings	2 x Hubs for P3 - Papas Trailer (\$99.00), 2 x Seal, 2 x Oil Filter, 1 x Gasket & 1 x Hydraulic Filter for P72 - Iveco Prime Mover (\$109.56)	-\$ 208.56	1	CSH
EFT6053	18/04/2018	The Block Makers	16 x Pallets of Terraforce Speckled Blocks for Marshall St Intersection (\$4,870.98), 5 x Pallets Terraforce Speckled Blocks & 3 x Pallets Terraforce Speckled Capping for Marshall Street Intersection (\$3,106.18)	-\$ 7,977.16	1	CSH
EFT6054	18/04/2018	Toll Express	Freight Expense for Delivery of Assorted Plants for Marshall St Intersection Garden Bed (\$278.28) & Assorted Traffic Signs & Stands for Roads (\$123.29)	-\$ 401.57	1	CSH
EFT6055	18/04/2018	Western Independent Foods	Freight Expense for Delivery of End Connectors & Spanners for Oval (\$15.40) & Spanners for Landscaping (\$15.40)	-\$ 30.80	1	CSH
EFT6056	19/04/2018	CS Legal	Professional fees for the transfer of 16 Chesson Street Cue (\$1,919.79)	-\$ 1,919.79	1	CSH
EFT6057	19/04/2018	Canine Control	Ranger services for The Shire of Cue 12/4/18 (\$1,330.56)	-\$ 1,330.56	1	CSH

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6058	19/04/2018	Five Star	Konica Minolta C454e Black/Colour meter read 13/4/18 (\$676.29)	-\$ 676.29	1	CSH
EFT6059	19/04/2018	IRIS CONSULTING GROUP PTY LTD	Records Training for admin staff 10 April 2018 (\$5,000.00)	-\$ 5,000.00	1	CSH
EFT6060	19/04/2018	Landgate	Mining Tenements chargeable 6/2/18-7/3/18 (\$61.60)	-\$ 61.60	1	CSH
EFT6061	19/04/2018	Professional Pc Support Pty Ltd	Ipad Pro Tablet with Keyboard & Pencil (\$2,309.01), Installation of Wifi Antenna & Cabling at Bishops House (\$366.30), Installation of Wifi Antenna at Admin Building (\$366.30), Travel (\$2,247.47), PPS Managed Services (\$132.00) & Computing/Consultancy Backup Managed Services May 2018(\$1,826.00)	-\$ 7,247.08	1	CSH
EFT6062	19/04/2018	STATE LIBRARY OF WA	Freight Recoup 17/18 Financial Year - Cue Public Library (\$301.82)	-\$ 301.82	1	CSH
EFT6063	19/04/2018	Sun City Plumbing	Labour and parts for connection of plumbing to depot ablution block 15/3/18 - 22/3/18 (\$3,212.85) & Labour to Check for Water Leak at Tourist Park 15/2/18 (\$264.00)	-\$ 3,476.85	1	CSH
EFT6064	19/04/2018	Great Northern Rural Services	End connector and metric spanners for oval (\$230.58), 50 x turbo dripper for cemetery (\$19.25) & Metric spanners and 50 x turbo drippers for landscaping (\$120.85) & 1 x Gasket Lid for Solo Sprayer (\$34.14)	-\$ 404.82	1	CSH
EFT6065	19/04/2018	Greenfield Technical Services	Preparation of documents for the tender of 2017/18 footpath program (\$2,057.00)	-\$ 2,057.00	1	CSH
EFT6066	19/04/2018	Joshua Oliveri	Labour, parts and repairs to P61-Mack Trident prime mover & P51 Cat Dozer (\$4,330.00)	-\$ 4,330.00	1	CSH
EFT6067	19/04/2018	Neil Barnden	Contractor for repairs and maintenance to various buildings for Shire of Cue. 12/3/18 - 6/4/18 (\$8,855.00)	-\$ 8,855.00	1	CSH
EFT6068	19/04/2018	Toll Express	Freight expense for delivery of coolant and dexron fluid for depot (\$156.80), halyard for flagpole at Anzac park (\$110.52) & 1 x pallet of road signs (\$153.81) & 1 x Pallet Street Signs (\$200.47)	-\$ 621.60	1	CSH

**List of Accounts Paid April 2018**

	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>	<b>Type</b>
EFT6069	19/04/2018	Toll Ipec Pty Ltd	Freight expense for the delivery of switch change over for P38-prime mover (\$11.24) & cleaning products, assorted stationery, chair mat, toner, milk & sugar for office (\$62.94), Part to Repair Tip Cylinder, Blade & Articulation Cylinder for P9 - Grader (\$23.34) & Belt for P51 - Dozer (\$24.34)	-\$ 121.86	1	CSH
EFT6070	19/04/2018	Western Independent Foods	Freight expense for delivery of 50 x turbo drippers for cemetery (\$12.65), 50 x turbo drippers and metric spanner for landscaping (\$12.65) & connectors and metric spanner for oval (\$25.30)	-\$ 50.60	1	CSH
EFT6071	19/04/2018	WATER CORPORATION	Water Usage & Charges for 63 Days from 8/2/18 - 12/4/18 - Shire of Cue (\$25,858.97)	-\$ 25,858.97	1	CSH
EFT6072	20/04/2018	Atom Supply	1 x Boots Womens Steel Toe (\$138.60), 3 x Pants Cotton Drill Navy (\$85.20), 5 x Bottle Sprayer (\$50.71) & 2 x Compound Cutting Trefolex (\$26.70)	-\$ 301.21	1	CSH
EFT6073	20/04/2018	ELIZABETH HOUGHTON	Ordinary council meeting 17/4/18 (\$236.00) & ICT Allowance (\$290.00)	-\$ 526.00	1	CSH
EFT6074	20/04/2018	Ian W Dennis	Ordinary Council Meeting 17/04/18 (\$236.00), ICT Allowance (\$290.00) & Travel claim for meeting Mt Magnet (\$158.42)	-\$ 684.42	1	CSH
EFT6075	20/04/2018	Leonie Fitzpatrick	Ordinary Council Meeting 17/4/18 (\$236.00) & ICT Allowance (\$290.00)	-\$ 526.00	1	CSH
EFT6076	20/04/2018	Long Neck Creek Holdings	Labour to Drill case & develop waterbore at Oval (\$17,160.00), Drill Case & Develop waterbore at Caravan Park (\$19,800.00) & Travel mobilisation and demobilisation - Cue (\$2,552.00)	-\$ 39,512.00	1	CSH
EFT6077	20/04/2018	Skippers Aviation Pty Ltd	Return Airfares to attend Community Presenter Meeting & Professional Development Cue - Perth (\$650.00)	-\$ 650.00	1	CSH
EFT6078	20/04/2018	Toll Ipec Pty Ltd	Freight expense for the return of 7 x boxes of Library books to State Library (\$102.54) & Delivery of Road stabilizer for Cue - Berrigarra road (\$25.30) & 6 x Airfreshners for Office (\$20.28)	-\$ 148.12	1	CSH

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
EFT6079	26/04/2018	Circuitwest Inc	Attendance at the Country Arts WA Showcase Seminar for Community Development Coordinator in Perth (\$466.00)	-\$ 466.00	1	CSH
EFT6080	26/04/2018	Cue Community Resource Centre Inc	Printing of Dryblower from October 2017 - April 2018 (\$4,900.00)	-\$ 4,900.00	1	CSH
EFT6081	26/04/2018	Cue General Store	1 x Energizer Battery 2pk for Retic in Greenhouse (\$13.37), 2 x Dishwashing Liquid (\$11.80), Sandwiches for Records Training 10/4/18 (\$90.00), Sandwiches for Forum Meeting 10/4/17 (\$35.00)	-\$ 150.17	1	CSH
EFT6082	26/04/2018	Garry Taylor	Contract Works for Shire of Cue 26/3/18 - 28/3/18 & 3/4/18 - 6/4/18 (\$2,520.00)	-\$ 2,520.00	1	CSH
EFT6083	26/04/2018	Murchison Club Hotel	Meals for 4 People Following Council Meeting 17/4/18 (\$159.00)	-\$ 159.00	1	CSH
EFT6084	26/04/2018	Ocean Centre Hotel	1 x Nights Accommodation for CEO attending conference in Geraldton 16/4/17 - 17/4/18 (\$243.30)	-\$ 243.30	1	CSH
EFT6085	26/04/2018	Queen of the Murchison Guest House & Cafe	Refreshments for Water Corporation Meeting 18/4/18 (\$30.00)	-\$ 30.00	1	CSH
EFT6086	26/04/2018	Synthetic Bowling Solutions	Final Payment for Supply & Construction of Surface for Bowling Green at Town Hall (\$58,500.00)	-\$ 58,500.00	1	CSH
EFT6087	26/04/2018	The Good Guys Geraldton	Purchase of 1 x Euromaid Gas Upright Cooker for Cue Community & Visitors Centre (\$1,488.00)	-\$ 1,488.00	1	CSH
				<b>-\$ 300,987.24</b>		
<b>BPAY</b>						
BPAY	11/04/2018	TELSTRA CORPORATION LTD	Mobile Phone Usage & Charges - Shire of Cue March 2018 (\$478.68)	-\$ 478.68	1	CSH
BPAY	11/04/2018	Horizon Power	Electricity Supply for 31 Days from 1/3/18 - 31/3/18 - Street Lighting Cue (\$2,619.17)	-\$ 2,619.17	1	CSH
BPAY	16/04/2018	Horizon Power	Electricity Supply for 61 Days from 2/2/18 - 3/4/18 - Shire of Cue (\$13,912.63)	-\$ 13,912.63	1	CSH
BPAY	17/04/2018	Department of Transport	Transfer Fees for P49 - Tandem Axle RT Dolly (\$16.40)	-\$ 16.40	1	CSH
BPAY	17/04/2018	WATER CORPORATION	Water Usage & Charges for 55 Days from 15/12/17 - 8/2/18 - 16 Chesson Street (\$244.38)	-\$ 244.38	1	CSH

List of Accounts Paid April 2018						
	Date	Name	Description	Amount	Bank	Type
BPAY	20/04/2018	WATER CORPORATION	Water usage and charges for 63 days from 8/2/18 to 12/4/18 - lot 637 Oval Reserve (\$863.15)	-\$ 863.15	1	CSH
BPAY	22/04/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	-\$ 298.59	1	CSH
BPAY	08/04/2018	DHS Official Administered Receipts CSA Account	Child Support Payroll Deductions	-\$ 298.59	1	CSH
				<b>-\$ 18,731.59</b>		
<b>Payroll</b>						
Payroll	11/04/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	-\$ 38,722.24	1	PAY
Payroll	24/04/2018	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	-\$ 40,341.50	1	PAY
				<b>-\$ 79,063.74</b>		
			<b>TOTAL PAYMENTS</b>	<b>-\$ 427,257.53</b>		
			<b>Total Direct Debits</b>	<b>-\$ 28,474.96</b>		
			<b>Total EFTs</b>	<b>-\$ 300,987.24</b>		
			<b>Total BPAY</b>	<b>-\$ 18,731.59</b>		
			<b>Total Cheque</b>	<b>-</b>		
			<b>Total Payroll</b>	<b>-\$ 79,063.74</b>		
			<b>TOTAL PAYMENTS</b>	<b>-\$ 427,257.53</b>		

## 10.2 FINANCIAL STATEMENT

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Richard Towell – Deputy Chief Executive Officer  
DATE: 11 May 2018

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

The Statement of Financial Activity for the period ended 30 April 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 April 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 30 April 2018, as presented at [Appendix 2](#).*

**Council Decision**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED**

# APPENDIX 2





## **SHIRE OF CUE**

### **MONTHLY FINANCIAL REPORT**

**For the Period Ended 30 April 2018**

**LOCAL GOVERNMENT ACT 1995**

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

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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

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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 10<sup>th</sup> May 2018

RSM Australia Pty Ltd  
Chartered Accountants

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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 30 April 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 30 April 2018 of \$1,492,757.

**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	▲	\$65,310	See note 9 (Timing of plant replacement)
Infrastructure - Roads	▲	\$1,308,080	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	\$ 1,442,202	\$ 866,696
Post Office Renovations	97%	\$ 990,000	\$ 825,000	\$ 961,282
Caravan Park House and Office Gen	0%	\$ 350,000	\$ 291,667	\$ -
Heydon Place Industrial Development	96%	\$ 240,000	\$ 200,000	\$ 230,674
Roads to Recovery Construction	17%	\$ 403,810	\$ 336,508	\$ 67,772
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	56%	\$ 1,276,896	\$ 1,064,080	\$ 710,016
Non-operating Grants, Subsidies and Contributions	15%	\$ 2,809,996	\$ 2,341,663	\$ 434,550
	28%	\$ 4,086,892	\$ 3,405,743	\$ 1,144,566
Rates Levied	100%	\$ 2,298,336	\$ 2,298,336	\$ 2,291,543

*% Compares current ytd actuals to annual budget*

		Prior Year 30 Apr 2017	Current Year 30 Apr 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	64%	\$ 2,344,486	\$ 1,492,757
Cash and Equivalent - Unrestricted	60%	\$ 2,076,187	\$ 1,249,192
Cash and Equivalent - Restricted	102%	\$ 6,019,356	\$ 6,136,558
Receivables - Other	21%	\$ 114,061	\$ 23,904
Payables	47%	\$ 149,555	\$ 70,568

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

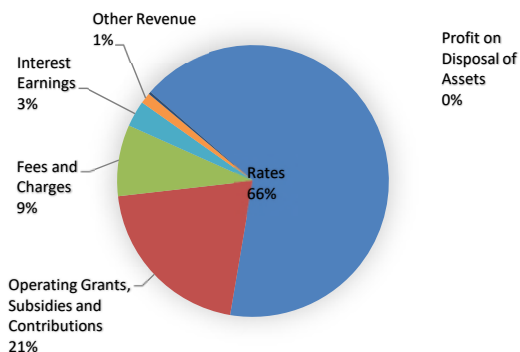
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

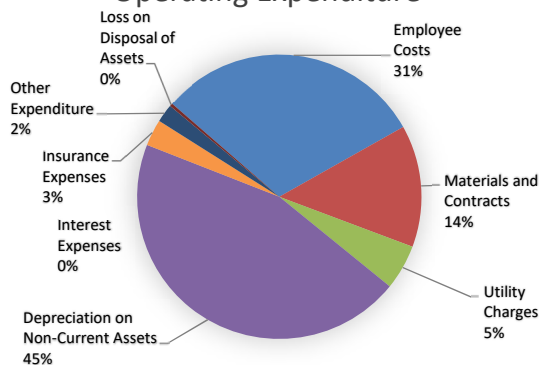
Prepared by:	Robyn Opalinski
Reviewed by:	Travis Bate
Date prepared:	8/05/2018

**Shire of Cue  
Information Summary  
For the Period Ended 30 April 2018**

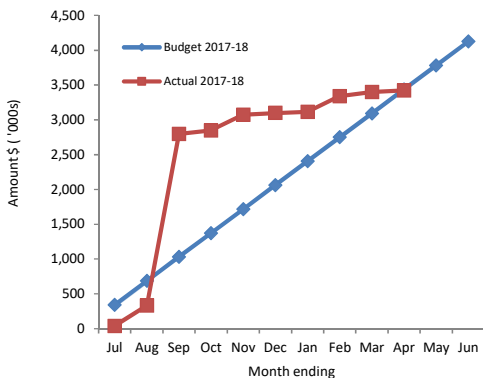
**Operating Revenue**



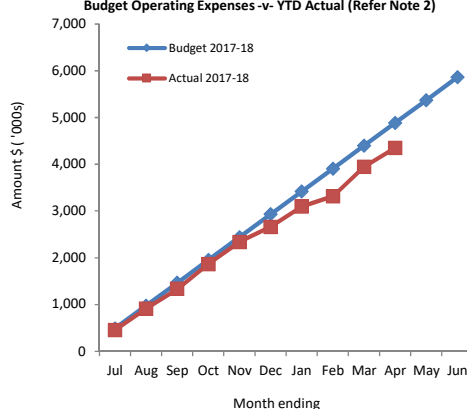
**Operating Expenditure**



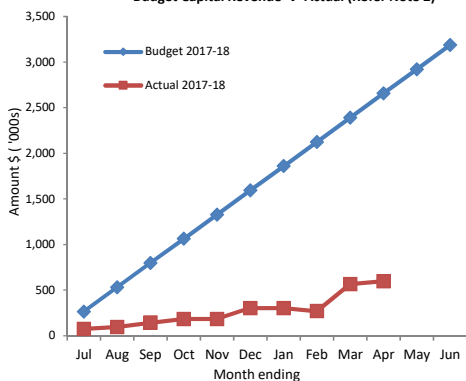
**Budget Operating Revenues -v- Actual (Refer Note 2)**



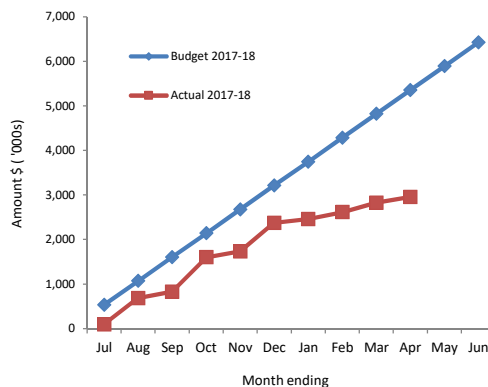
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 30 April 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	2,291,543	(6,793)	(0.30%)	
General Purpose Funding - Other		979,346	816,122	752,532	(63,590)	(7.79%)	
Law, Order and Public Safety		7,000	5,833	4,597	(1,236)	(21.19%)	
Health		500	417	432	15	3.68%	
Education and Welfare		0	0	0	0		
Housing		15,540	12,950	12,746	(204)	(1.58%)	
Community Amenities		66,000	55,000	71,148	16,148	29.36%	
Recreation and Culture		18,100	15,083	5,102	(9,981)	(66.17%)	
Transport		368,500	307,083	11,014	(296,069)	(96.41%)	▼
Economic Services		277,700	231,417	157,469	(73,948)	(31.95%)	▼
Other Property and Services		157,300	131,083	150,326	19,243	14.68%	
		<b>4,188,322</b>	<b>3,873,324</b>	<b>3,456,909</b>			
<b>Expenditure from operating activities</b>							
Governance		(407,253)	(339,378)	(222,152)	117,226	34.54%	▲
General Purpose Funding		(219,570)	(182,975)	(137,173)	45,802	25.03%	▲
Law, Order and Public Safety		(71,930)	(59,942)	(47,462)	12,480	20.82%	▲
Health		(70,473)	(58,728)	(24,459)	34,269	58.35%	▲
Education and Welfare		(15,219)	(12,683)	(527)	12,156	95.84%	▲
Housing		(301,590)	(251,325)	(166,276)	85,049	33.84%	▲
Community Amenities		(336,131)	(280,109)	(211,757)	68,352	24.40%	▲
Recreation and Culture		(640,270)	(533,558)	(443,724)	89,834	16.84%	▲
Transport		(3,181,018)	(2,650,848)	(2,473,762)	177,086	6.68%	
Economic Services		(573,995)	(478,329)	(416,363)	61,966	12.95%	
Other Property and Services		(114,587)	(95,489)	(205,044)	(109,555)	(114.73%)	▼
		<b>(5,932,036)</b>	<b>(4,943,363)</b>	<b>(4,348,699)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,299,700	1,916,417	1,960,973	44,556	2.32%	
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>846,378</b>	<b>1,078,669</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	12	2,809,996	2,341,663	434,550	(1,907,113)	(81.44%)	▼
Proceeds from Disposal of Assets	8	205,000	170,833	131,182	(39,651)	(23.21%)	▼
Land and Buildings	9	(2,274,342)	(1,895,285)	(1,421,142)	474,143	25.02%	▲
Plant and Equipment	9	(562,500)	(468,750)	(403,440)	65,310	13.93%	▲
Furniture and Equipment	9	(47,000)	(39,167)	(7,562)	31,605	80.69%	▲
Infrastructure Assets - Roads	9	(2,924,202)	(2,436,835)	(1,128,755)	1,308,080	53.68%	▲
Infrastructure Assets - Other	9	(675,000)	(562,500)	(87,915)	474,585	84.37%	▲
<b>Amount attributable to investing activities</b>		<b>(3,468,048)</b>	<b>(2,890,040)</b>	<b>(2,483,082)</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)	(249,913)	(64,787)	185,126	(74.08%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	11	0	0	0	0		
Transfer from Reserves	7	250,000	208,333	0	(208,333)	100.00%	
<b>Amount attributable to financing activities</b>		<b>(49,895)</b>	<b>(41,579)</b>	<b>(64,787)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>876,716</b>	<b>1,492,757</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 30 April 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	2,291,543	(6,793)	(0.30%)	
Operating Grants, Subsidies and Contributions	12	1,276,896	1,064,080	710,016	(354,064)	(33.27%)	▼
Fees and Charges		398,090	331,742	293,696	(38,046)	(11.47%)	▼
Interest Earnings		165,500	137,917	107,337	(30,580)	(22.17%)	▼
Other Revenue		49,500	41,250	44,549	3,299	8.00%	
Profit on Disposal of Assets	8	0	0	9,769	9,769		
		<b>4,188,322</b>	<b>3,873,324</b>	<b>3,456,910</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,037,593)	(1,697,994)	(1,324,360)	373,634	22.00%	▲
Materials and Contracts		(1,013,683)	(844,736)	(603,152)	241,584	28.60%	▲
Utility Charges		(243,200)	(202,667)	(223,330)	(20,663)	(10.20%)	
Depreciation on Non-Current Assets		(2,299,700)	(1,916,417)	(1,960,973)	(44,556)	(2.32%)	
Interest Expenses		0	0	0	0		
Insurance Expenses		(144,000)	(120,000)	(131,812)	(11,812)	(9.84%)	
Other Expenditure		(193,860)	(161,550)	(89,785)	71,765	44.42%	
Loss on Disposal of Assets	8	0	0	(15,287)	(15,287)		
		<b>(5,932,036)</b>	<b>(4,943,363)</b>	<b>(4,348,699)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		2,299,700	1,916,417	1,960,973	44,556	2.32%	
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>846,378</b>	<b>1,078,670</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	12	2,809,996	2,341,663	434,550	(1,907,113)	(81.44%)	▼
Proceeds from Disposal of Assets	8	205,000	170,833	131,182	(39,651)	(23.21%)	▼
Land and Buildings	9	(2,274,342)	(1,895,285)	(1,421,143)	474,142	25.02%	▲
Plant and Equipment	9	(562,500)	(468,750)	(403,440)	65,310	13.93%	▲
Furniture and Equipment	9	(47,000)	(39,167)	(7,562)	31,605	80.69%	▲
Infrastructure Assets - Roads	9	(2,924,202)	(2,436,835)	(1,128,755)	1,308,080	53.68%	▲
Infrastructure Assets - Other	9	(675,000)	(562,500)	(87,915)	474,585	84.37%	▲
<b>Amount attributable to investing activities</b>		<b>(3,468,048)</b>	<b>(2,890,040)</b>	<b>(2,483,083)</b>			
<b>Financing Activities</b>							
Transfer from Reserves	7	250,000	208,333	0	(208,333)	(100.00%)	▼
Transfer to Reserves	7	(299,895)	(249,913)	(64,787)	185,126	74.08%	▲
<b>Amount attributable to financing activities</b>		<b>(49,895)</b>	<b>(41,579)</b>	<b>(64,787)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>876,716</b>	<b>1,492,757</b>	<b>616,041</b>	<b>70.27%</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 30 April 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	1,421,142	0	2,274,342	1,895,285	<b>1,421,142</b>	(853,200)
Plant and Equipment	9	0	403,440	562,500	468,750	<b>403,440</b>	(159,060)
Furniture and Equipment	9	7,562	0	47,000	39,167	<b>7,562</b>	(39,438)
Infrastructure Assets - Roads	9	262,058	866,696	2,924,202	2,436,835	<b>1,128,754</b>	(1,795,448)
Infrastructure Assets - Other	9	87,914	0	675,000	562,500	<b>87,914</b>	(587,086)
<b>Capital Expenditure Totals</b>		<b>1,778,676</b>	<b>1,270,136</b>	<b>6,483,044</b>	<b>5,402,537</b>	<b>3,048,812</b>	<b>(3,434,232)</b>

**Capital acquisitions funded by:**

Capital Grants and Contributions	<b>2,809,996</b>	<b>2,341,663</b>	<b>434,550</b>
Borrowings	-	-	-
Other (Disposals & C/Fwd)	<b>205,000</b>	<b>170,833</b>	<b>131,183</b>
Council contribution - Cash Backed Reserves			
Council contribution - operations	<b>3,218,048</b>	<b>2,869,207</b>	<b>2,483,079</b>
<b>Capital Funding Total</b>	<b>6,483,044</b>	<b>5,402,537</b>	<b>3,048,812</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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.

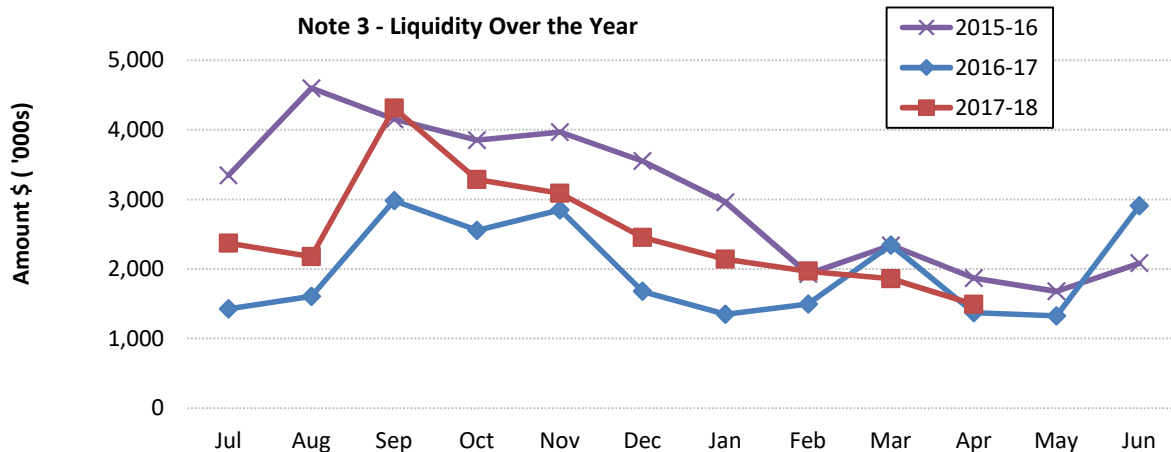
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Transport	(296,069)	(96.41%)	▼	Timing	Timing of road maintenance contribution
Economic Services	(73,948)	(31.95%)	▼	Timing	Timing of Tourist Park revenue, Commercial property rentals less than budgeted.
<b>Operating Expense</b>					
Governance	117,226	34.54%	▲	Timing	Timing of expenditure
General Purpose Funding	45,802	25.03%	▲	Timing	Timing of expenditure
Law, Order and Public Safety	12,480	20.82%	▲	Timing	Timing of expenditure
Health	34,269	58.35%	▲	Timing	Timing of expenditure
Education and Welfare	12,156	95.84%	▲	Timing	Timing of expenditure
Housing	85,049	33.84%	▲	Timing	Timing of expenditure
Community Amenities	68,352	24.40%	▲	Timing	Timing of expenditure
Recreation and Culture	89,834	16.84%	▲	Timing	Timing of expenditure
Other Property and Services	(109,555)	(114.73%)	▼	Timing	Timing of admin building works and allocation of plant operating costs.
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(1,907,113)	(81.44%)	▼	Timing	Timing of flood damage reimbursements
Proceeds from Disposal of Assets	(39,651)	(23.21%)	▼	Timing	Timing of plant replacement
<b>Capital Expenses</b>					
Land and Buildings	474,143	25.02%	▲	Timing	See note 9 (Timing of projects, Staff house, Caravan park house, Town Hall Landscaping.)
Plant and Equipment	65,310	13.93%	▲	Timing	See note 9 (Timing of plant replacement)
Furniture and Equipment	31,605	80.69%	▲	Timing	See note 9 (Timing of projects)
Infrastructure - Roads	1,308,080	53.68%	▲	Timing	See note 9 (Timing of Beringarra Rd and flood damage works)
Infrastructure - Other	474,585	84.37%	▲	Timing	See note 9 (Timing of projects)
<b>Financing</b>					
Transfer from Reserves	(208,333)	(100.00%)	▼	Timing	Timing of Transfers
Transfer to Reserves	185,126	74.08%	▲	Timing	Timing of Transfers
Loan Principal	0				
Nature & Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Operating Grants, Subsidies and Contributions	(354,064)	(33.27%)	▼	Timing	Timing of road maintenance contribution.
Fees and Charges	(38,046)	(11.47%)	▼	Timing	Timing of commercial property rentals and caravan park fees.
Interest Earnings	(30,580)	(22.17%)	▼	Timing	Timing of term deposit maturity and interest payment dates, including reversal of accruals.
<b>Operating Expense</b>					
Employee Costs	373,634	22.00%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	241,584	28.60%	▲	Timing	Timing of expenditure

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Note	Current 30 Apr 2018	Last Years Closing 30 Jun 2017	This Time Last Year 30 Apr 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,249,192	2,195,183	2,076,187
Cash Restricted	4	6,136,558	6,178,218	6,019,356
Receivables - Rates	6	304,087	236,122	356,231
Receivables - Other	6	23,904	741,932	114,061
Interest / ATO Receivable / Trust		66,470	47,982	58,387
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Accrued Income		0	355,694	0
Inventories		60,282	19,037	2,567
		7,774,091	9,707,766	8,560,387
<b>Less: Current Liabilities</b>				
Sundry Creditors		(3,338)	(138,534)	(115,967)
GST Payable		(4,896)	(88,296)	(1,769)
Payroll Creditors		(50,879)	(26,607)	(20,838)
Deposits and Bonds		(11,455)	(7,160)	(10,981)
Accrued Expenses		0	(349,228)	0
		(70,568)	(609,826)	(149,555)
<b>Total Payables</b>				
Provisions		(74,209)	(64,212)	(46,990)
		(144,776)	(674,038)	(196,545)
Less: Cash Reserves	7	(6,136,558)	(6,071,771)	(6,019,356)
Less: Interest Accrued on Cash Reserves				
<b>Net Current Funding Position</b>		<b>1,492,757</b>	<b>2,961,957</b>	<b>2,344,486</b>



**Comments - Net Current Funding Position**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 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	199,262			199,262	CBA	0.15%	N/A
Business Online Saver	1,048,960			1,048,960	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>1,249,192</b>	<b>6,136,558</b>	<b>2,080</b>	<b>7,387,830</b>			

**Comments/Notes - Investments**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 30 April 2018**

**Note 6: Receivables**

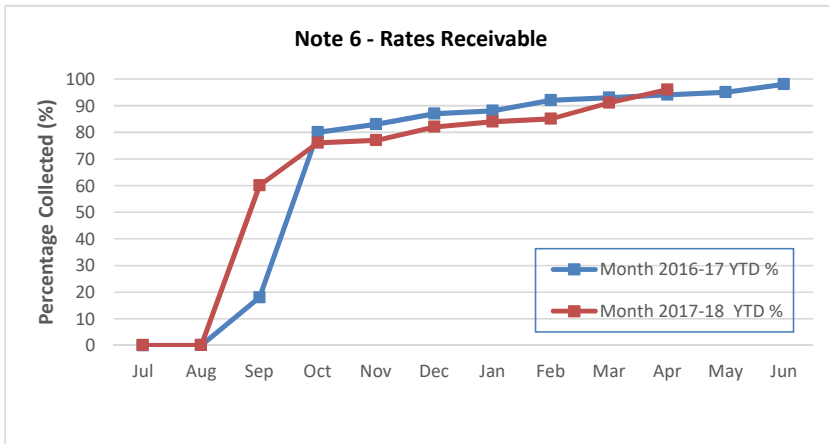
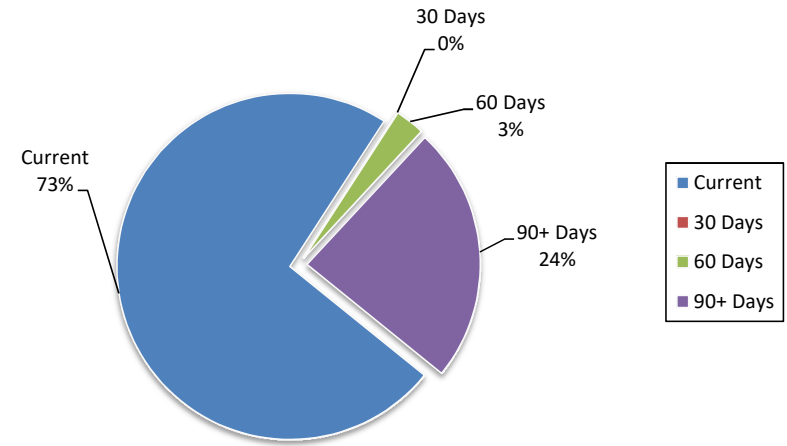
**Receivables - Rates Receivable**

	30 Apr 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	72,385	60,201
Legal Charge	58,825	52,802
Commercial Rubbish Charge	520	0
Domestic Rubbish Charge	1,892	514
ESL Penalty Interest	2,164	1,691
Pensioner Domestic Rubbish Fee	717	192
Emergency Levy	8,138	5,446
Less Collections to date	(2,496,446)	(2,418,959)
<b>Equals Current Outstanding</b>	<b>304,087</b>	<b>236,122</b>
<b>Net Rates Collectable</b>	<b>304,087</b>	<b>236,122</b>
% Collected	96%	98%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	17,525	0	659	5,719	23,904
<b>Total Receivables General Outstanding</b>					<b>23,904</b>

Amounts shown above include GST (where applicable)

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



**Comments/Notes - Receivables Rates**

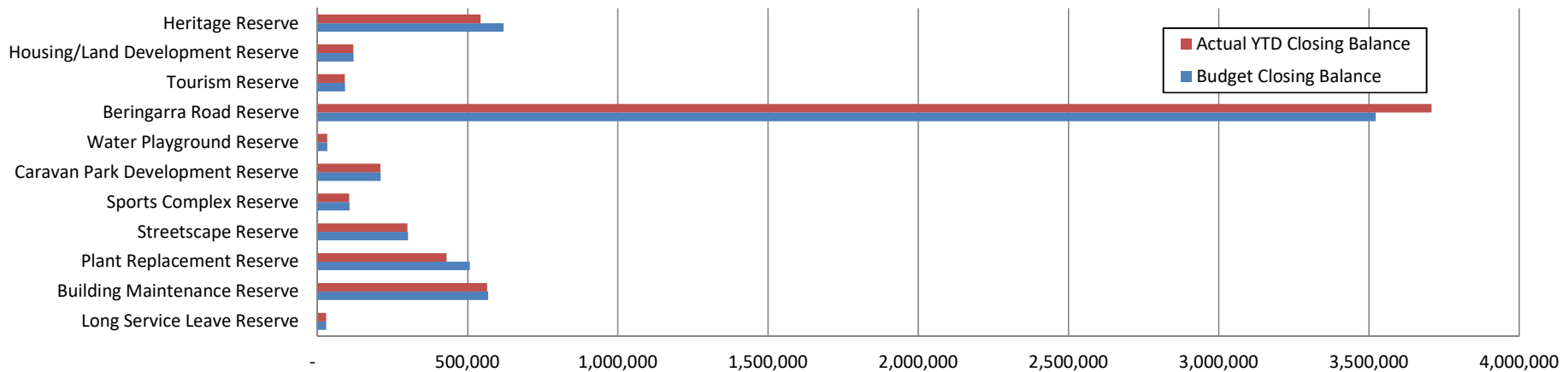
**Comments/Notes - Receivables General**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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	\$ 475	\$ 308	\$ 9.82	\$ -	\$ -	\$ -	\$ 29,337	\$ 29,159
Building Maintenance Reserve	559,356	9,212	5,968	184.27	-	-	-	568,753	565,324
Plant Replacement Reserve	425,363	7,006	4,539	75,140.25	-	-	-	507,509	429,902
Streetscape Reserve	296,971	4,891	3,169	97.32	-	-	-	301,960	300,140
Sports Complex Reserve	104,820	1,726	1,118	34.49	-	-	-	106,580	105,938
Caravan Park Development Reserve	207,608	3,419	2,215	68.26	-	-	-	211,096	209,824
Water Playground Reserve	32,994	543	352	10.76	-	-	-	33,548	33,346
Beringarra Road Reserve	3,669,370	60,433	39,153	1,210.06	-	(208,333)	-	3,522,680	3,708,523
Tourism Reserve	90,437	1,489	965	29.70	-	-	-	91,956	91,402
Housing/Land Development Reserve	118,569	1,953	1,265	38.88	-	-	-	120,560	119,834
Heritage Reserve	537,431	8,851	5,735	73,088.69	-	-	-	619,371	543,166
	<b>6,071,771</b>	<b>100,000</b>	<b>64,787</b>	<b>149,913</b>	<b>-</b>	<b>(208,333)</b>	<b>-</b>	<b>6,113,351</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 30 April 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 30 April 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	20,833	20,833
 Purchase of Existing Housing		0	0	0	220,000	183,333	183,333
 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>204,167</b>	<b>202,419</b>
<b>Recreation And Culture</b>							
 Town Hall Upgrades	11102	0	0	0	25,000	20,833	20,833
 Town Hall Landscaping	11142	131,489	0	131,489	150,000	125,000	(6,489)
 Post Office Renovations	11622	961,282	0	961,282	990,000	825,000	(136,282)
 Pension Hut Renovations	11626	52,649	0	52,649	80,000	66,667	14,018
 Great Fingal Roofing	11641	0	0	0	25,000	20,833	20,833
<b>Recreation And Culture Total</b>		<b>1,145,420</b>	<b>0</b>	<b>1,145,420</b>	<b>1,270,000</b>	<b>1,058,333</b>	<b>(87,087)</b>
<b>Transport</b>							
 Bishops House Renovations	12126	43,300	0	43,300	134,342	111,952	68,652
 Depot Fencing & Electric Gate	12124	0	0	0	0	0	0
<b>Transport Total</b>		<b>43,300</b>	<b>0</b>	<b>43,300</b>	<b>134,342</b>	<b>111,952</b>	<b>68,652</b>
<b>Economic Services</b>							
 Heydon Place Industrial Development	13209	230,674	0	230,674	240,000	200,000	(30,674)
 Caravan Park House and Office Gen	13253	0	0	0	350,000	291,667	291,667
<b>Transport Total</b>		<b>230,674</b>	<b>0</b>	<b>230,674</b>	<b>590,000</b>	<b>491,667</b>	<b>260,993</b>
<b>Other Property &amp; Services</b>							
 Admin Building	14544	0	0	0	35,000	29,167	29,167
<b>Other Property &amp; Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>29,167</b>	<b>29,167</b>
<b>Land and Buildings Total</b>		<b>1,421,142</b>	<b>0</b>	<b>1,421,142</b>	<b>2,274,342</b>	<b>1,895,285</b>	<b>474,143</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2018

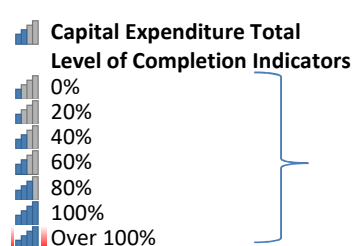
**Note 9: Capital Acquisitions**

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	66,667	66,667
Nissan Prime Mover daycab 2002	12302	0	33,318	33,318	50,000	41,667	8,348
Fuso Canter Crew Cab 2017	12302	0	64,750	64,750	80,000	66,667	1,917
Other Equipment (Road broom attachment)	12302	0	7,500	7,500	7,000	5,833	(1,667)
Mini Digger post hole attachment	12302	0	0	0	4,000	3,333	3,333
Light Trailers	12302	0	0	0	5,000	4,167	4,167
Small Plant	12302	0	0	0	5,000	4,167	4,167
Filter press	12302	0	0	0	1,500	1,250	1,250
Isuzu D-Max SX 4X4	12302	0	48,896	48,896	45,000	37,500	(11,396)
Isuzu D-Max SX 4X4	12302	0	41,477	41,477	45,000	37,500	(3,977)
Mitsubishi NX Pajero - Cool Silver	12302	0	54,295	54,295	60,000	50,000	(4,295)
Mitsubishi NX Pajero - Warm White	12302	0	54,295	54,295	50,000	41,667	(12,629)
Water Tanker & Dolly	12302	0	0	0	30,000	25,000	25,000
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	29,167	29,167
Caravan Park Golf Cart	12302	0	0	0	15,000	12,500	12,500
Kubota M9540DHC Tractor 2017	12302	0	51,000	51,000	50,000	41,667	(9,333)
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>403,440</b>	<b>403,440</b>	<b>562,500</b>	<b>468,750</b>	<b>65,310</b>
<b>Plant &amp; Equipment Total</b>		<b>0</b>	<b>403,440</b>	<b>403,440</b>	<b>562,500</b>	<b>468,750</b>	<b>65,310</b>
<b>Furniture &amp; Office Equip.</b>							
<b>Housing</b>							
Staff Housing Furniture	09129	0	0	0	22,000	18,333	18,333
Administration Furniture & Equipment	14514	7,562	0	7,562	25,000	20,833	13,271
<b>Housing Total</b>		<b>7,562</b>	<b>0</b>	<b>7,562</b>	<b>47,000</b>	<b>39,167</b>	<b>31,605</b>
<b>Furniture &amp; Office Equip. Total</b>		<b>7,562</b>	<b>0</b>	<b>7,562</b>	<b>47,000</b>	<b>39,167</b>	<b>31,605</b>
<b>Roads</b>							
<b>Transport</b>							
Roads MRWA Construction - RRG	12102	124,814	0	124,814	180,000	150,000	25,186
Roads to Recovery Construction	12106	67,772	0	67,772	403,810	336,508	268,736
Flood Damage Road Restoration	12113	0	866,696	866,696	1,730,642	1,442,202	575,506
Marshall Str Intersection - Blackspot	12122	67,202	0	67,202	193,666	161,388	94,186
Cue-Beringarra Road	12112	0	0	0	250,000	208,333	208,333
<b>Transport Total</b>		<b>259,788</b>	<b>866,696</b>	<b>1,126,484</b>	<b>2,758,118</b>	<b>2,298,432</b>	<b>1,171,948</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 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	12108	2,270	0	2,270	166,084	138,403	136,133
<b>Footpaths Total</b>		<b>2,270</b>	<b>0</b>	<b>2,270</b>	<b>166,084</b>	<b>138,403</b>	<b>136,133</b>
<b>Infrastructure - Roads Total</b>		<b>262,058</b>	<b>866,696</b>	<b>1,128,754</b>	<b>2,924,202</b>	<b>2,436,835</b>	<b>1,308,081</b>
<b>Other Infrastructure</b>							
<b>Community Amenities</b>							
Waste Oil Shelter - Rubbish tip	10741	0	0	0	15,000	12,500	12,500
Niche Wall		0	0	0	26,000	21,667	21,667
Waste Site - Fencing and Improvements	10741	0	0	0	25,000	20,833	20,833
Toilets at Cemetery		0	0	0	90,000	75,000	75,000
<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>156,000</b>	<b>130,000</b>	<b>130,000</b>
<b>Recreation &amp; Culture</b>							
Playground Equipment	11307	0	0	0	100,000	83,333	83,333
Skate Park	11319	0	0	0	150,000	125,000	125,000
Oval Fencing	11321	40,065	0	40,065	35,000	29,167	(10,898)
<b>Recreation &amp; Culture Total</b>		<b>40,065</b>	<b>0</b>	<b>40,065</b>	<b>285,000</b>	<b>237,500</b>	<b>197,435</b>
<b>Economic Services</b>							
Streetscape	13243	32	0	32	100,000	83,333	83,301
Oasis Development	13244	0	0	0	50,000	41,667	41,667
Oasis Visitor Parking Project	13245	6,560	0	6,560	44,000	36,667	30,107
Caravan Park Borehole Water	13250	41,257	0	41,257	40,000	33,333	(7,924)
<b>Economic Services Total</b>		<b>47,849</b>	<b>0</b>	<b>47,849</b>	<b>234,000</b>	<b>195,000</b>	<b>147,151</b>
<b>Infrastructure - Other Total</b>		<b>87,914</b>	<b>0</b>	<b>87,914</b>	<b>675,000</b>	<b>562,500</b>	<b>474,586</b>



<b>1,778,676</b>	<b>1,270,136</b>	<b>3,048,812</b>	<b>6,483,044</b>	<b>5,402,537</b>	<b>2,353,724</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 30 April 2018**

**Note 10: Rating Information**

	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	90	535,752	56,897	1,298	2,531	60,726	56,892	-	-	56,892	
GRV Commercial	5	299,208	31,776	-	-	31,776	31,785	-	-	31,785	
GRV Vacant Land	0	-	-	(902)	(1,235)	(2,137)	-	-	-	-	
UV Mining	296	6,509,869	2,057,119	(58,278)	1,990	2,000,830	2,039,610	-	-	2,039,610	
UV Pastoral	14	502,918	42,396	(262)	-	42,134	42,373	-	-	42,373	
GRV M & T Workforce	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>(58,144)</b>	<b>3,286</b>	<b>2,211,302</b>	<b>2,248,630</b>	<b>-</b>	<b>-</b>	<b>2,248,630</b>	
<b>Minimum Payment</b>											
<b>Minimum \$</b>											
GRV Residential	49	116,724	21,648	-	-	21,648	22,099	-	-	22,099	
GRV Commercial	0	-	-	-	-	-	-	-	-	-	
GRV Vacant Land	41	8,528	18,942	-	-	18,942	18,491	-	-	18,491	
UV Mining	119	83,536	54,120	-	-	54,120	53,669	-	-	53,669	
UV Pastoral	4	10,400	1,804	-	-	1,804	1,804	-	-	1,804	
GRV M & T Workforce	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>(58,144)</b>	<b>3,286</b>	<b>2,307,816</b>	<b>2,344,693</b>	<b>-</b>	<b>-</b>	<b>2,344,693</b>	
Rates Written Off						(509)					(50,000)
<b>Amount from General Rates</b>						<b>2,307,307</b>					<b>2,294,693</b>
Ex-Gratia Rates						-					(6,357)
Back Rates						(15,324)					10,000
Specified Area Rates						-					-
<b>Totals</b>						<b>2,291,983</b>					<b>2,298,336</b>

**Comments - Rating Information**

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 30 April 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	-	506,443.33	607,732		607,732	472,547	(472,547)	-
Roads Commission Grants	Government of WA	Operating	-	187,664	-	156,386.67	187,664		187,664	145,271	(145,271)	-
<b>Law, Order and Public Safety</b>												
ESL Grant	FESA	Operating	-	4,000	-	3,333.33	4,000		4,000	2,955	(2,955)	-
<b>Recreation and Culture</b>												
Reimbursements Sundry		Operating	-	3,000	-	2,500	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	-	8,333.33	10,000		10,000	-	-	-
Skate Park	Dept. of Sport and Rec	Non-operating	-	-	-	-	-		-	-	-	-
Other Culture/Heritage	Heritage Commission	Operating	-	3,500	-	2,916.67	3,500		3,500	-	-	-
Post Office	Lottery West/MWDC/R4R	Non-operating	-	-	475,000	395,833.33	475,000		475,000	-	(961,282)	-
Playground Equipment	Dept. of Sport and Rec	Non-operating	-	-	-	-	-		-	-	-	-
<b>Transport</b>												
Footpaths	Pathway Funding Program	Non-operating	-	-	-	-	-		-	-	(2,270)	-
Dual Use Pathways	Dept. of Transport	Non-operating	-	-	83,042	69,201.67	83,042		83,042	19,789	(2,270)	17,519
RRG - Cue Wondinong	RRG	Non-operating	-	-	120,000	100,000	120,000		120,000	48,000	-	48,000
MRWA Direct Grant	MRWA	Non-operating	-	-	44,238	36,865	44,238	-	44,238	43,926	(124,814)	-
Flood Damage Restoration	WANDRRA	Non-operating	-	-	1,587,442	1,322,868.33	1,587,442		1,587,442	-	(866,696)	-
BS - Marshall Street	MRWA	Non-operating	-	-	52,464	43,720	52,464		52,464	27,046	(67,202)	-
Road Maintenance	Horizon Power	Operating	-	4,500	-	3,750	4,500		4,500	-	-	-
Roads to Recovery	Dept. of Transport	Non-operating	-	-	403,810	336,508.33	403,810		403,810	295,789	(67,772)	228,017
Wondinong Road Contribution for Haulage		Operating	-	360,000	-	300,000	360,000		360,000	-	-	-
<b>Economic Services</b>												
Oasis Development	NSRF	Non-operating	-	-	44,000	36,666.67	44,000	-	44,000	-	-	-
CCTV	Safer Streets	Non-operating	-	-	-	-	-		-	-	-	-
<b>Other Property &amp; Services</b>												
Diesel Fuel Rebate		Operating	-	41,500	-	34,583.33	41,500	-	41,500	32,599	(32,599)	-
Sundry Income Admin		Operating	-	55,000	-	45,833.33	55,000		55,000	50,680	(50,680)	-
Workers Compensation Reimbursements		Operating	-	-	-	-	-		-	2,284	(2,284)	-
<b>TOTALS</b>			-	<b>1,276,896</b>	<b>2,809,996</b>	<b>3,405,743</b>	<b>4,086,892</b>	-	<b>4,086,892</b>	<b>1,144,566</b>	<b>(2,802,322)</b>	<b>293,536</b>

**SUMMARY**

Operating	Operating Grants, Subsidies and Contributions	-	1,276,896	-	1,064,080	1,276,896	-	1,276,896	710,016	(710,016)	-
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions	-	-	-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions	-	-	2,809,996	2,341,663	2,809,996	-	2,809,996	434,550	(2,092,306)	293,536

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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 30 Apr 2018
Cue LCDC	\$ 2,080	\$ 0	\$ 0	\$ 2,080
	<b>2,080</b>	<b>0</b>	<b>0</b>	<b>2,080</b>

**10.3 COUNCILLORS MEETING ATTENDANCE FEES**

APPLICANT:	Shire of cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	11 May 2018

***Matters for Consideration:***

To determine the fees and allowances payable to Councillors for attending Council and committee meetings for the 2018-2019 financial year.

***Background:***

The Local Government Act prescribes that council members be paid for attending meetings and reimbursed for costs incurred while carrying out their function as a council member. In 2013, the Salaries and Allowances Tribunal undertook a comprehensive review of the fees, allowances and expenses to be paid and reimbursed under the Local Government Act 1995 to elected council members. The review identified an increase in the roles and responsibilities of councillors as a result of key changes to local government planning and reporting requirements. The Tribunal determined minimum and maximum amounts of payments to be made or reimbursed to elected council members within a four band classification model.

Section 7B(2) of the Salaries and Allowances Act requires the Tribunal to undertake a review of the amount of fees and allowances to be paid to elected members under the local government act on an annual basis. The review for 2018 has been completed with the Tribunal determining that there be no increase in the band ranges.

***Comments:***

The Shire of Cue sits as a band 4 local government. The table below shows the minimum and maximum amounts payable to elected members in the band 4 category along with the current amounts paid in 2017-2018 and proposed payments for 2018-2019, being no change from the 2017-2018 amounts.

<b>Shire of Cue</b>				
<b>Councillor Attendance Fees</b>				
<b>Band 4 Local Government</b>	<b>Minimum</b>	<b>Maximum</b>	<b>2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Council Meeting Fee - per ordinary or special meeting</b>				
President	\$90.00	\$485.00	\$485.00	\$485.00
Councillors	\$90.00	\$236.00	\$236.00	\$236.00
<b>Committee Meeting Fee - per authorised meeting</b>				
All Councillors	\$45.00	\$118.00	\$118.00	\$118.00
<b>Allowances - Paid monthly</b>				

President Allowance	\$42.33	\$1,655.33	\$900.00	\$900.00
Deputy President (25%)	\$10.58	\$413.83	\$225.00	\$225.00
<b>ICT Allowance - Paid monthly</b>				
All Councillors	\$41.67	\$291.66	\$290.00	\$290.00
<b>Reimbursements</b>				
Engine displacement over 2600cc			\$0.9901	\$0.9901
Engine Displacement over 1600cc to 2600cc			\$0.7087	\$0.7087
Engine displacement 1600cc and under			\$0.5837	\$0.5837
Other approved expenses supported by receipts.				

#### Council Meeting Attendance Fees

It is proposed that Councillor meeting attendance fees remain at the rate of \$236 per meeting and the President meeting attendance fee remain at \$485 per meeting.

#### Council Committee Attendance Fees

Recognising that Council Committee meeting attendance fees are usually paid at the rate of half the Councillors meeting attendance fee, it is proposed that this fee remain at \$118 per meeting.

#### President and Deputy President Allowance

It is proposed that the President allowance remains at \$900 per month or \$10,800 per annum. The Deputy President allowance is 25% of this amount, being \$225 per month or \$2,700 per annum.

#### ICT Allowance

It is proposed that this allowance remain at \$3,480 per annum payable as \$290 per month. This allowance is to provide councillors with the resources to obtain a high standard of electronic communication hardware and services to allow the Shire to optimise its communications with Councillors.

#### Travel Allowance

The Salaries and Allowances Tribunal determination has set this at the same rates contained in section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2011, which is currently \$0.9901 cents per kilometre for a vehicle with an engine capacity over 2600cc.

#### **Statutory Environment:**

*Local Government Act 1995, Part 5, Division 8 – Local government payments and gifts to its members.*

*Local Government (Administration) Regulations 1996, Part 8 – Local government payments and gifts to its members.*

*Salaries and Allowances Act 1975 section 7B*

*Local Government Officers' (Western Australia) Interim Award 2011, section 30.6.*

#### **Policy Implications:**

Nil

**Financial Implications:**

Allowance has been made in the draft 2018-2019 budget for councillor meeting attendance fees and allowances.

**Strategic Implications:**

Nil

**Consultation:**

Rob Madson – Chief Executive Officer

**Officer's Recommendation:**

**Voting requirement: Absolute Majority**

**That Council set the following Members Fees for 2018-2019**

<b>Council Meeting Fee - per ordinary or special meeting</b>			
President	\$485		
Councillors	\$236		
<b>Committee Meeting Fee - per authorised meeting</b>			
All Councillors	\$118		
<b>Allowances - Paid monthly</b>			
President Allowance	\$900	\$10,800	per annum
Deputy President (25%)	\$225	\$2,700	per annum
<b>ICT Allowance - Paid monthly</b>			
All Councillors	\$290	\$3,480	per annum
<b>Reimbursements</b>			
Travelling to and from authorised meetings - c/km			
Engine displacement over 2600cc	\$0.990 1		
Engine Displacement over 1600cc to 2600cc	\$0.708 7		
Engine displacement 1600cc and under	\$0.583 7		
Other approved expenses supported by receipts.			

***Council Decision***

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**

**CARRIED**

## **10.4 AUTHORISATION OF APPLICATION OF COMMON SEAL TO INCUBATOR HUB LEASE**

APPLICANT: Shire of Cue  
DISCLOSURE OF INTEREST: Nil  
AUTHOR: Rob Madson –Chief Executive Officer  
DATE: 10 May 2018

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

Authorisation of the application of the common seal to a lease of Lot 592 Heydon Place to Orica Mining Services.

### ***Background:***

Prior to construction of the two sheds on Shire land in the Heydon Place light industrial area, advertising of the availability of the industrial lots as incubator hubs to attract businesses to town attracted only one application from an existing business in Cue. This business now occupies the shed constructed at Lot 593 Heydon Place.

Since commencing construction of the sheds, the Shire received considerable interest from other businesses that wished to locate premises in Cue, with Orica Mining Services being first to confirm they were prepared to enter into a lease agreement. Implementation of the proposed lease was delayed partly due to Orica awaiting the result of negotiations with Westgold and partly due to outstanding works to provide services to the shed.

### ***Comments:***

Although Orica Mining Services provide commercial explosives and blasting to the mining sector, no explosives will be stored at the leased premises.

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

## **LOCAL GOVERNMENT ACT 1995 - SECT 9.49A**

### **9.49A Execution of documents**

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

(a) the Mayor or President; and

(b) the Chief Executive Officer or a senior employee authorised by the Chief Executive Officer, each of whom is to sign the document to attest that the common seal was so affixed.

***Policy Implications:***

Nil

***Financial Implications:***

Nil

***Strategic Implications:***

*Shire of Cue Strategic Community Plan 2013-2023.*

Focus Area one – Economic Development

Goal Two: Utilise the land available in the area for a range of new businesses to be self-sustaining.

***Consultation:***

Tom Emmans – Territory Manager, Orica Mining Services.

***Officer's Recommendation:***

**Voting requirement: Simple Majority**

That Council authorise the Shire President and Chief Executive Officer to apply the common seal to a lease of Lot 592 Heydon Place to Orica Mining Services.

***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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***Council Decision:***

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

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

**CARRIED:**

**14.1 SEALING WORKS BERINGARRA ROAD**

APPLICANT:

Shire of Cue

DISCLOSURE OF INTEREST:

Nil

AUTHOR:

Richard Towell – Deputy Chief Executive Officer

DATE:

9 May 2018

***Matters for Consideration:***

Awarding of the quote for the Sealing works on Beringarra Cue Road for 2017-2018.

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

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

**15. CLOSURE**

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

<p><b>To be confirmed at Ordinary Meeting on the 19 June 2018</b></p> <p><b>Signed:</b>.....</p> <p><b>Presiding member at the Meeting at which time the Minutes were confirmed.</b></p>
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