



**AGENDA
ORDINARY MEETING
OF COUNCIL**

19 MARCH 2019

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 19 March 2019

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Rob Madson

Chief Executive Officer

14 March 2019

DISCLAIMER

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

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

ORDINARY MEETING – 19 MARCH 2019

SHIRE OF CUE

DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY

To: Chief Executive Officer

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

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

(see below)

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

Name (Please Print)

Signature

Date

NB

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

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

Office Use Only: Date/Initials

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

Local Government Act 1995 - SECT 5.23

Meetings generally open to the public

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

- (a) All Council meetings; and
 - (b) All meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following --
- (a) A matter affecting an employee or employees;
 - (b) The personal affairs of any person;
 - (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
 - (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
 - (e) A matter that if disclosed, would reveal:
 - (i) A trade secret;
 - (ii) Information that has a commercial value to a person; or
 - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
 - (f) A matter that if disclosed, could be reasonably expected to:
 - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
 - (ii) Endanger the security of the local government's property; or
 - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
 - (g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
 - (h) Such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

SHIRE OF CUE

REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS

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

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

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

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

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

To the Presiding Member,

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

Councillor's Names

Councillor's Signature

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

SHIRE OF CUE
Ordinary Council Meeting
AGENDA

To be held in the Council Chambers, 73 Austin Street Cue on
Tuesday 19 March 2019 commencing at 6:30pm

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1. DECLARATION OF OPENING

The Presiding Member welcomed those present and read the following disclaimer:

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

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

PRESENT:

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Ron Hogben

Councillor Leonie Fitzpatrick

Councillor Fred Spindler

Councillor Liz Houghton

STAFF:

Mr Rob Madson, Chief Executive Officer

Mr Richard Towell, Deputy Chief Executive Officer

Mrs Janelle Duncan, Coordinator Community Development

GALLERY:

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

3. DISCLOSURE OF MEMBERS' INTERESTS

4. PUBLIC QUESTION TIME

5. CONFIRMATION OF MINUTES

Council Decision:

Voting Requirement: Simple Majority

MOVED:

SECONDED:

That the Minutes of the Ordinary Meeting of 19 February are confirmed as a true and correct record of the meeting.

CARRIED:

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DEPUTATIONS

8. PETITIONS

9. ANNOUNCEMENTS WITHOUT DISCUSSION

10. REPORTS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 12 March 2019

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 19 March 2019 attached – see [Appendix 1](#).

Background:

The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

Comments:

The list of accounts is for the month of February 2019.

Statutory Environment:

Local Government (Financial Management Regulations) 1996 – Clause 13.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Nil.

ORDINARY MEETING – 19 MARCH 2019

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council endorse the payments for the period 1 February to 28 February 2019 as listed at Appendix 1, which have been made in accordance with delegated authority per LGA 1995 S5.42.

<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>7016 – 7111</i>	<i>\$521,805.83</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 24,578.86</i>
<i>Payroll</i>			<i>\$112,479.81</i>
<i>BPAY</i>			<i>\$ 27,897.33</i>
<i>Cheques</i>			<i>\$ -</i>
<i>Total</i>			<i>\$686,761.83</i>

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

MOVED: **SECONDED:**

CARRIED:

APPENDIX 1

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
	Direct Debit						
1	Direct Debit	02/02/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 39.65	1	FEE
2	Direct Debit	02/02/2019	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	- 16.50	1	FEE
3	Direct Debit	15/02/2019	2 - BANK FEES	BANK FEES	- 76.01	1	FEE
4	Direct Debit	15/02/2019	2 - BANK FEES	BANK FEES	- 2.90	1	FEE
5	Direct Debit	15/02/2019	2 - BANK FEES	BANK FEES	- 24.42	1	FEE
6	Direct Debit	24/02/2019	Super Choice	Superannuation Contributions	- 23,539.71	1	CSH
7	Direct Debit	22/02/2019	Golden State Mining	Refund for Overpayment of Rates - A99295	- 245.89	1	CSH
8	Direct Debit	05/02/2019	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases January 2019 (\$633.78)	- 633.78	1	CSH
9					- 24,578.86		
10							
11	EFT						
12	EFT7016	01/02/2019	Fast Finishing Services WA	Binding of Council Minutes February 2017 - August 2018 Plus Postage (\$323.40)	- 323.40	1	CSH
13	EFT7017	01/02/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 26/1/19 (\$138.99), Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 19/1/19 (\$95.10)	- 234.09	1	CSH
14	EFT7018	01/02/2019	Mt Magnet Meats	50 x Sausages for Australia Day 26/1/19 (\$50.00)	- 50.00	1	CSH
15	EFT7019	01/02/2019	Purewater Pool Services Pty Ltd	Labour, Travel & Accommodation to Service Equipment at Water Playground (\$6,211.87)	- 6,211.87	1	CSH
16	EFT7020	01/02/2019	RGR Road Haulage	Fee for Transport of 2 x Trailer Loads of Culverts from Newman to Cue (\$3,850.00)	- 3,850.00	1	CSH
17	EFT7021	01/02/2019	ROBERT JOHN MADSON	Reimbursement for Purchase of Battery for Aerodrome Radio (\$58.21)	- 58.21	1	CSH
18	EFT7022	01/02/2019	WALGA	Registration Fee for Councillor L.Price to attend WALGA LG Forum 30/1/19 (\$65.00)	- 65.00	1	CSH
19	EFT7023	01/02/2019	Western Independent Foods	Assorted Supplies for Australia Day BBQ (\$480.24), Freight Expense for Delivery of 6 x Coupling Grease & 3 x 50pk Hydration Packs for Depot (\$4.40) & 20 x Enviromodule Heavy Duty Leach Drain for Cemetery (\$28.60)	- 513.24	1	CSH
20	EFT7024	04/02/2019	Imagination Play Total Recreational Solutions	50% Deposit for Supply & Delivery of Outdoor Fitness Equipment (\$11,467.62)	- 11,467.62	1	CSH
21	EFT7025	04/02/2019	GCM Agencies	Purchase of Multipac 542H Multi Tyre Roller Less Trade in of BOMAG Roller (\$127,600.00)	- 127,600.00	1	CSH
22	EFT7026	05/02/2019	Australia Post	Postage Supply for Period Ending 31/1/19 (\$130.91)	- 130.91	1	CSH
23	EFT7027	05/02/2019	CS Legal	Professional Fees for Matter No 024401/17315 (\$1,011.44), Professional Fees for Shire of Cue Debt Recovery (\$220.00), Professional Fees for Transfer of 28 Dowley St (\$132.00) & Professional Fees for Matter No 024551/18299 (\$201.30)	- 1,564.74	1	CSH
24	EFT7028	05/02/2019	Easifleet	Novated Lease for Staff Member February 2019 (\$1,087.40)	- 1,087.40	1	CSH
25	EFT7029	05/02/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 12/1/19 (\$619.34)	- 619.34	1	CSH
26	EFT7030	05/02/2019	Mt Magnet Meats	60 x Sausages for End of Year BBQ for Outside Staff (\$60.00)	- 60.00	1	CSH
27	EFT7031	05/02/2019	Prestige Communications	1 x Icom Airport Radio Plus Freight (\$335.10)	- 335.10	1	CSH

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
28	EFT7032	05/02/2019	RSM Australia Pty Ltd	Accounting Services for Shire of Cue January 2019 (\$5,585.80)	- 5,585.80	1	CSH
	EFT7033	07/02/2019	GCM Agencies	Purchase of Multipac 120H Flat Drum Roller Less Trade In of CAT Smooth Drum Roller (\$147,400.00)	- 147,400.00	1	CSH
29							
30	EFT7034	11/02/2019	Graysonline.com	Purchase of 40ft Side Opening Sea Container 4 Door for Admin Building (\$9,338.49)	- 9,338.49	1	CSH
31	EFT7035	12/02/2019	Atom Supply	Lunchboxes for Outside Staff (\$346.50); 10kg of Rags for Workshop Supplies (\$30.44)	- 376.94	1	CSH
32	EFT7036	12/02/2019	Boya Equipment	Tyres for P58 - Kubota Ride-on Mower (\$407.00)	- 407.00	1	CSH
33	EFT7037	12/02/2019	Bremer Industrial Services Pty Ltd	Screen hire for Beringarra Road (\$6,402.00)	- 6,402.00	1	CSH
34	EFT7038	12/02/2019	Neil Barnden	Contractor Works for Shire of Cue 9/1/19 - 25/1/19 (\$8,547.00)	- 8,547.00	1	CSH
35	EFT7039	12/02/2019	Rema Tip Top Australia	Valve tools for Workshop Supplies (\$38.41)	- 38.41	1	CSH
36	EFT7040	12/02/2019	Toll Ipec Pty Ltd	Freight expense for delivery of tyres for P58 - Kubota Ride-on Mower (\$71.60)	- 71.60	1	CSH
37	EFT7041	12/02/2019	Truckline - Geraldton	Brake shoes, grease, o-rings and nut for P55 - Tristar Water Tanker (\$691.66), wide load flags for Workshop Supplies (\$60.95)	- 752.61	1	CSH
38	EFT7042	12/02/2019	WesTrac	Roller kit, filters, shock absorber and bearings for P9 - CAT 140H Grader (\$685.12)	- 685.12	1	CSH
39	EFT7043	12/02/2019	Cue Roadhouse & General Store	46.43lts Fuel for P19 - Whipper Snippers (\$74.24) & Duct Tape, Cooking Oil & 2 x Sandwich Bag 10pk for Australia Day (\$19.65)	- 93.89	1	CSH
40	EFT7044	12/02/2019	Exteria Street & Park Outfitters	7 x Graphic Bins Surrounds for Streetscape (\$17,933.30) & 3 x Graphic Bin Surrounds for Oasis Visitors Parking (\$7,685.70)	- 25,619.00	1	CSH
41	EFT7045	12/02/2019	GCM Agencies	Certificate of Inspection for New Multipac 120H Single Drum Roller (\$192.50), Certificate of Inspection for 2018 Multipac 524H Roller (\$175.00)	- 367.50	1	CSH
42	EFT7046	12/02/2019	Grants Empire	Community Led Project Initial Proposal Application for Railway Building Payment 1 of 2 (\$528.00)	- 528.00	1	CSH
43	EFT7047	12/02/2019	Greenfield Technical Services	Fee to Manage Shire's WANDRRA AGRN743 Financial Administration of Beebyn-Karbar Rd (\$1,540.00)	- 1,540.00	1	CSH
44	EFT7048	12/02/2019	Keboda Stone Construction	Labour to Inspect Repairs to the Stonework Fabric on the Railway Station Building & Old Gaol (\$2,200.00)	- 2,200.00	1	CSH
45	EFT7049	12/02/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 2/2/19 (\$243.83)	- 243.83	1	CSH
46	EFT7050	12/02/2019	Landgate	Mining Tenements Chargeable 6/12/18 - 24/1/19 (\$54.60)	- 54.60	1	CSH
47	EFT7051	12/02/2019	Trephleene Pty Ltd T/A Canine Control	Ranger Services for Shire of Cue 1/2/19 (\$1,397.09)	- 1,397.09	1	CSH
48	EFT7052	18/02/2019	AIT Specialists Pty Ltd	Fuel Tax Credits January 2019 (\$436.70)	- 436.70	1	CSH
49	EFT7053	18/02/2019	Adage Furniture	4 x Gentas Table Top & 4 x Astoria 4 Table Base for Historic Cottages at Tourist Park (\$761.20)	- 761.20	1	CSH
50	EFT7054	18/02/2019	Five Star	Konica Minolta Black/Colour Meter Read February 2019 (\$237.50)	- 237.50	1	CSH
51	EFT7055	18/02/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 9/2/19 (\$1,199.65)	- 1,199.65	1	CSH
52	EFT7056	18/02/2019	Luscombe	1 x Carton Toilet Rolls for Tourist Park (\$57.86), 2 x Carton Toilet Rolls & 5 x Scourers for Public Conveniences (\$126.97)	- 184.83	1	CSH
53	EFT7057	18/02/2019	Nordic Builders Pty Ltd	Inspection of Cue Railway Station to Provide Report & Costing for Building Works (\$2,200.00)	- 2,200.00	1	CSH

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
54	EFT7058	18/02/2019	Regents Isuzu Ute Pty Ltd	Purchase of Isuzu DMax SX 4x4 Manual C/C Less Trade In of P63 - Ford Ranger (\$18,595.50)	- 18,595.50	1	CSH
55	EFT7059	18/02/2019	Reward Hospitality	1 x Heatlie Commercial BBQ for Shire Hall (\$1,916.20)	- 1,916.20	1	CSH
56	EFT7060	18/02/2019	Winc Australia Pty Ltd	3 x Marbig A4 Display Folders & 1 x Lettering Stencil for Depot (\$73.01), Assorted Lollies for Members Refreshments (\$111.53), Shipping Labels, 10 x Archive Boxes, Lateral Files & 2 x Binding Covers for Office (\$349.86)	- 534.40	1	CSH
57	EFT7061	18/02/2019	WATER CORPORATION	Water Usage & Charges for 56 Days from 13/12/18 - 7/2/19 - 10 Chesson St (\$171.78), 12 Chesson St (\$314.34), Camp 15 Wittenoom St (\$647.74), 19 Burt Place (\$268.00), Tourist Park (\$8,960.11), 23 Allen St (\$212.76), 33 Robinson St (\$76.02), 47 Dowley St (\$192.58), 47 Marshall St (\$107.62), Tennis Courts (\$7.60), 57 Marshall St (\$59.51), L5 Austin St (\$2,115.89), 72 Austin St (\$5.07), 75 Austin St (\$813.41), Water Playground (\$2,037.34), Depot (\$1,187.48), Darlot St Median Strip (\$144.44), Standpipe (\$755.13), Robinson St Median Strip (\$126.70), Oval Reserve (\$853.96), L592 Heydon Place(\$42.90), L593 Heydon Place (\$42.90)	- 19,143.28	1	CSH
58	EFT7062	18/02/2019	Atom Supply	Lunchboxes for Outside Staff (\$484.00)	- 484.00	1	CSH
59	EFT7063	18/02/2019	Bunnings Group Limited	Whirly birds, bilge pump for Depot (\$249.85), Rim lock for Old Muni Building (\$49.40), PVC pipe, PVC glue for Sundry Supplies (\$12.94), water level gauge for Oval (\$17.82); 30m hose for Tourist Park (\$36.77)	- 366.78	1	CSH
60	EFT7064	18/02/2019	Central West Pump Service	Solar powered pump and accessories for Parks and Reserves (\$9,597.50)	- 9,597.50	1	CSH
61	EFT7065	18/02/2019	Courier Australia	Freight expense for return of 3 x boxes of books to State Library (\$64.80)	- 64.80	1	CSH
62	EFT7066	18/02/2019	David Gray & Co Pty Ltd	Rubbish bin hinge pins (\$50.05)	- 50.05	1	CSH
63	EFT7067	18/02/2019	Dun Direct Pty Ltd	Purchase and delivery of 11,001L of diesel to Shire Depot (\$14,350.82)	- 14,350.82	1	CSH
64	EFT7068	18/02/2019	Geraldton Mower Repair & Specialist	Bump heads, Air filters, Starter Cord & Spark Plugs for P19 - Whipper Snippers (\$220.00)	- 220.00	1	CSH
65	EFT7069	18/02/2019	Golden State Mining	Oil tank for Waste Oil Shelter (\$550.00)	- 550.00	1	CSH
66	EFT7070	18/02/2019	Great Northern Rural Services	10x Poly pipe couplings (\$122.98), 4mm Flexi Tube for Parks & Reserves (\$46.18)	- 169.16	1	CSH
67	EFT7071	18/02/2019	Simbay Tyre Distributors (WA) Pty Ltd	Tyres for P48 - Dropdeck Float (\$682.00), P52 - Bullmaster Side Tipper (\$102.30)	- 784.30	1	CSH
68	EFT7072	18/02/2019	Statewide Bearings	Oil, air, cabin filters for P1 - CEO Pajero & P2 - DCEO Pajero (\$255.20)	- 255.20	1	CSH
69	EFT7073	18/02/2019	Tennant Australia Pty Ltd	Vacuum hose for P66 - S20 Street Sweeper (\$121.68)	- 121.68	1	CSH
70	EFT7074	18/02/2019	WesTrac	Head lamp for P70 - CAT 12M Grader (\$234.74)	- 234.74	1	CSH
71	EFT7075	20/02/2019	Amazzini & Son	70 x Bricks for Cemetery Internment Wall (\$320.00)	- 320.00	1	CSH
72	EFT7076	20/02/2019	AmpsN"Volts"	Install New Air Conditioner Circuit in Tourist Park House (\$385.00)	- 385.00	1	CSH

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
73	EFT7077	20/02/2019	Brillan Laing	Reimbursement for Payment of Electricity Bill Dated 1/2/19 (\$481.87)	- 481.87	1	CSH
74	EFT7078	20/02/2019	Landgate	Gross Rental Valuations Chargeable 20/10/18 - 14/12/18 (\$66.50), Mining Tenements Chargeable 13/11/18 - 5/12/18 (\$39.00)	- 105.50	1	CSH
75	EFT7079	20/02/2019	Murchison Club Hotel	1 x Nights Accommodation for 2 People to Assess Stonework at Railway Building 24/1/19 (\$286.00), 1 x Nights Accommodation for Kim Castle - Stonemason to Quote on Work at Railway Building 14/2/19 (\$143.00)	- 429.00	1	CSH
76	EFT7080	20/02/2019	Perth Bowls Centre	12 x Assorted size bowls sets & 2 x Boundary Marker Pegs for Bowling Green (\$4,621.60)	- 4,621.60	1	CSH
77	EFT7081	20/02/2019	Professional Pc Support Pty Ltd	Computing/Consultancy Backup Managed Services March 2019 (\$1,826.00)	- 1,826.00	1	CSH
78	EFT7082	20/02/2019	RSM Australia Pty Ltd	Accounting Services for February 2019 (\$5,585.80)	- 5,585.80	1	CSH
79	EFT7083	21/02/2019	Australian Taxation Office	BAS Payment for January 2019 (\$22,783.00)	- 22,783.00	1	CSH
80	EFT7084	22/02/2019	Appliances Online	4 x Westinghouse Bar Fridge, 6 x Samsung Microwave & 1 x Westinghouse Fridge for Historic Cottages at Tourist Park (\$3,400.00)	- 3,400.00	1	CSH
81	EFT7085	22/02/2019	ELIZABETH HOUGHTON	Ordinary Council Meeting 19/2/19 (\$236.00), Audit Committee Meeting 19/2/19 (\$118.00), ICT Allowance (\$290.00)	- 644.00	1	CSH
82	EFT7086	22/02/2019	Ian W Dennis	Ordinary Council Meeting 19/2/19 (\$236.00), Audit Committee Meeting 19/2/19 (\$118.00), ICT Allowance (\$290.00)	- 644.00	1	CSH
83	EFT7087	22/02/2019	Janelle Duncan	Reimbursement for Purchase of 1 x Box Safety Seals, Assorted Seeds, Potting Mix, Plants, Irrigation Supplies, 3 x Shower Caddy, Tap Fittings, Cable Ties & Key Deposit Box for Tourist Park (\$350.15)	- 350.15	1	CSH
84	EFT7088	22/02/2019	RONALD PAUL CLIVE HOGBEN	Ordinary Council Meeting 19/2/19 (\$236.00), Audit Committee Meeting 19/2/19 (\$118.00), ICT Allowance (\$290.00)	- 644.00	1	CSH
85	EFT7089	22/02/2019	ROSS WILLIAM PIGDON	Ordinary Council Meeting 19/2/19 (\$485.00), Audit Committee Meeting 19/2/19 (\$118.00), ICT Allowance (\$290.00), Presidents Allowance (\$900.00)	- 1,793.00	1	CSH
86	EFT7090	22/02/2019	AV Truck Services Pty Ltd	ABS brake modulator valve for P38 - Iveco Cabover Prime Mover (\$341.00)	- 341.00	1	CSH
87	EFT7091	22/02/2019	Atom Supply	Protective clothing for Outside Crew - Shirts & Pants (\$216.32)	- 216.32	1	CSH
88	EFT7092	22/02/2019	Bunnings Group Limited	PVC pipe, fittings, glue, p-trap, rivets for Cemetery (\$162.54)	- 162.54	1	CSH
89	EFT7093	22/02/2019	Great Northern Rural Services	1100m poly pipe, elbows, tee, couplings for Oval (\$3,568.83), 6 inch PVC pipe for Heydon Place sheds (\$171.42), light duty poly pipe for Street Trees and Landscaping (\$41.11), PVC glue, couplings, caps, ball valves and other parts for Sundry Supplies (\$498.03)	- 4,279.39	1	CSH
90	EFT7094	22/02/2019	JR & A Hersey Pty Ltd	2 tonne chain block for Sundry Supplies (\$263.40)	- 263.40	1	CSH
91	EFT7095	22/02/2019	Murchison Fabrication	Custom plate for P76 - Kubota Tractor (\$456.04)	- 456.04	1	CSH
92	EFT7096	22/02/2019	Repco	50 x Wiper refills, 2 x wiper assembly (\$142.45)	- 142.45	1	CSH
93	EFT7097	22/02/2019	Toll Express	Freight expense for delivery of tyres for P13 - Nissan Navara Ute (\$151.10) & P48 - Drop Deck Float Trailer (\$151.10)	- 302.20	1	CSH

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
94	EFT7098	22/02/2019	Toll Ipec Pty Ltd	Freight expense for delivery of lettering stencils, display folders, archive boxes & other office supplies (\$30.36), lollies and refreshments for council meetings (\$15.18), bin hinge pins for council Shire rubbish bins (\$13.82), Fan clutch repair kit and air con filter for P61 - Mack Trident Prime Mover (\$16.08), Aircon Heat Motor for P45 - Iveco Prime Mover (\$28.77)	- 104.21	1	CSH
95	EFT7099	22/02/2019	Truckline - Geraldton	Turntable for P78 - Nissan Prime Mover (\$2,313.00), Chain kit and grab hooks for P11 - Multipac Tyre Roller (\$155.07)	- 2,468.07	1	CSH
96	EFT7100	22/02/2019	WA Air Springs	Air Suspension Helper Kit for P22 - Isuzu DMax Single Cab (Town Supervisor) (\$742.50)	- 742.50	1	CSH
97	EFT7101	22/02/2019	Western Independent Foods	Freight expense for delivery of bump heads, air filters for P19 - Whipper Snippers (\$14.80)	- 14.80	1	CSH
98	EFT7102	22/02/2019	CS Legal	Professional Fees for Matter No 024711/19033 (\$3,577.20)	- 3,577.20	1	CSH
99	EFT7103	22/02/2019	Central West Pump Service	Grundfos Submersible Pump, Down Bore Equipment & Pressure System Kit for Tourist Park Improvements (\$2,549.80)	- 2,549.80	1	CSH
100	EFT7104	22/02/2019	Challenge Chemicals Australia	1 x 25 ltrs Uriphos for Public Conveniences (\$101.20)	- 101.20	1	CSH
101	EFT7105	22/02/2019	Cue Roadhouse & General Store	Paper Towel 2pk, 2 x 12pk Large Eggs & Baking Paper for Toolbox Meeting 5/2/19 (\$23.39), Oven Cleaner for 47 Dowley St (\$5.28), 12.24lts Fuel for P19 - Whipper Snippers (\$19.57), Chum Dog Food 8kg for Pound (\$17.01) & 6 x Rounds Sandwiches for Forum Meeting 12/2/19 (\$30.00)	- 95.25	1	CSH
102	EFT7106	22/02/2019	Digga West & Earthparts WA	Seal Kit, O Rings, Output Bearings, Plugs & Gear Oil for P76 - Kubota Tractor (\$226.16)	- 226.16	1	CSH
103	EFT7107	22/02/2019	Golding's Paving Centre	Manor Range Face 290x162x90mm Limestone bricks for Town Hall (\$394.25)	- 394.25	1	CSH
104	EFT7108	22/02/2019	Hoppys Parts R Us	Assorted Bolts, Washers & Oil Stabiliser 1lt for P76 - Kubota Tractor (\$134.50), Assorted Bolts, Nuts & Washers for P79 - Highgate Tanker (\$543.69), Chalk, Master Gasket, Caliper Vernier for Depot Plus Freight (\$202.29)	- 880.48	1	CSH
105	EFT7109	22/02/2019	LO-GO Appointments	Fee for Contract Rates Officer to Consult Rates for Shire of Cue w/e 16/2/19 (\$1,265.50)	- 1,265.50	1	CSH
106	EFT7110	22/02/2019	Midland Super A-Mart Pty Ltd	Purchase of Assorted Furniture for Historic Cottages at Tourist Park (\$13,128.40)	- 13,128.40	1	CSH
107	EFT7111	28/02/2019	John Papas Trailers	Purchase of new Papas 10x6 flat top trailer (\$7,803.66)	- 7,803.66	1	CSH
108					- 521,805.83		
109							
110	BPAY						
111	DD3612.1	05/02/2019	Horizon Power	Electricity Supply for 61 Days from 3/1/19 - 1/2/19 Shire of Cue (\$15,486.42)	- 15,486.42	1	CSH
112	DD3614.1	04/02/2019	Horizon Power	Electricity Supply for 31 Days from 1/1/19 - 31/1/19 - Street Lights (\$2,697.23)	- 2,697.23	1	CSH
113	DD3614.2	04/02/2019	TELSTRA CORPORATION LTD	Landline Phone Usage & Charges January 2019 (\$1,538.26), Mobile Phone Usage & Charges - Shire of Cue January 2019 (\$442.89)	- 1,981.15	1	CSH

List of Accounts Paid February 2019							
		Date	Name	Description	Amount	Bank	Type
114	DD3626.1	13/02/2019	Horizon Power	Electricity Supply for 60 Days from 4/12/18 - 1/2/19 L4 Austin St - New Cuerosity Shop (\$123.21)	- 123.21	1	CSH
115	DD3626.2	13/02/2019	WATER CORPORATION	Water Usage & Charges for 55 Days from 14/12/18 - 7/2/19 29 Robinson St (\$1,276.40), Water Usage & Charges for 56 Days from 13/12/18 - 8/2/19 15 Allen St (\$1,413.34) & Water Usage & Charges for 56 Days from 13/12/18 - 7/2/19 18 Dowley St (\$2,056.59)	- 4,746.33	1	CSH
116	DD3641.1	20/02/2019	WATER CORPORATION	Water Usage & Charges for 28 Days - L637 Reserve Oval (\$2,193.13)	- 2,193.13	1	CSH
117	DD3641.2	20/02/2019	Horizon Power	Electricity Supply for 61 Days from 3/12/18 - 1/2/19 L500 Wittenoom St Oval (\$61.94)	- 61.94	1	CSH
118	DD3661.2	24/02/2019	DHS Official Administered Receipts CSA Account	Child Support Payment Deductions	- 607.92	1	CSH
119					- 27,897.33		
120							
121	Payroll						
122	Payroll	13/02/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 53,456.62	1	PAY
123	Payroll	27/02/2019	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	- 59,023.19	1	PAY
					- 112,479.81		
				TOTAL PAYMENTS	- 686,761.83		
				Total Direct Debits	- 24,578.86		
				Total EFTs	- 521,805.83		
				Total BPAY	- 27,897.33		
				Total Cheque	-		
				Total Payroll	- 112,479.81		
				TOTAL PAYMENTS	- 686,761.83		

10.2 FINANCIAL STATEMENT

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 12 March 2019

Matters for Consideration:

The Statement of Financial Activity for the period ended 28 February 2019 including the following reports:

- Statement of Financial Activity
- Significant Accounting Policies
- Graphical Representation – Source Statement of Financial Activity
- Net Current Funding Position
- Cash and Investments
- Major Variances
- Budget Amendments
- Receivables
- Grants and Contributions
- Cash Backed Reserve
- Capital Disposals and Acquisitions
- Trust Fund

see [Appendix 2](#).

Background:

Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.

Comments:

The Statement of Financial Activity is for the month of February 2019.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

RSM Australia Pty Ltd.

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended 28 February 2019, as presented at [Appendix 2](#).

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 2



SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Month Ended 28 February 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 8 Capital Disposals

Note 9 Details of Capital Acquisitions

Note 10 Rating Information

Note 11 Information on Borrowings

Note 12 Grants and Contributions

Note 13 Trust Fund

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Compilation Report

To the Council

Shire of Cue

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 15th March 2019

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF CUE
EXECUTIVE SUMMARY
For the Month Ended 28 February 2019

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. Data is displayed as Year to Date (YTD) where applicable.

Statement of Financial Activity by Reporting Program

Is presented on page 4 and shows a surplus as at 28 February 2019 of \$2,431,402.

Items of Significance

The material variance adopted by the Shire of Cue for the 2018/19 year is \$25,000 or 10%, whichever is greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. The remaining items considered to be of material variance are disclosed in Note 2.

Significant Revenue and Expenditure

Capital Expenditure

	▲	Variance	
Land and Buildings		\$762,388	See note 9 (Timing of projects)
Plant and Equipment		\$159,161	See note 9 (Timing of plant replacement)
Infrastructure - Roads		\$166,412	See note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other		\$376,638	See note 9 (Timing of projects)

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$719,802)	Timing of grants and contributions
---	---	-------------	------------------------------------

	Collected / Completed	Annual Budget	YTD Budget	YTD Actual
	%	\$	\$	\$
Significant Projects				
Purchase Grids	0%	70,000	46,664	-
Town Hall Landscaping	94%	40,000	26,656	37,761
Old Muni Building Toilets	2%	20,000	13,328	471
Caravan Park House and Office	0%	350,000	233,328	-
Flood Damage Restoration	54%	853,301	568,864	462,768
	38%	1,333,301	888,840	501,000
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	53%	1,562,672	1,025,716	826,494
Non-operating Grants, Subsidies and Contributions	7%	1,266,451	810,952	91,150
	32%	2,829,123	1,836,668	917,644
Rates Levied	102%	2,323,741	1,549,160	2,365,778

% - Compares current YTD actuals to the Annual Budget

Financial Position

	Collected / Completed	Prior Year 28 Feb 2018	Current Year 28 Feb 2019
Account	%	\$	\$
Adjusted Net Current Assets	123%	1,969,339	2,431,402
Cash and Equivalent - Unrestricted	114%	1,125,639	1,278,380
Cash and Equivalent - Restricted	101%	6,136,558	6,167,443
Receivables - Rates	78%	582,719	457,045
Receivables - Other	2%	407,825	7,936
Payables	60%	84,440	50,734

% - Compares current YTD actuals to prior Year actuals

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

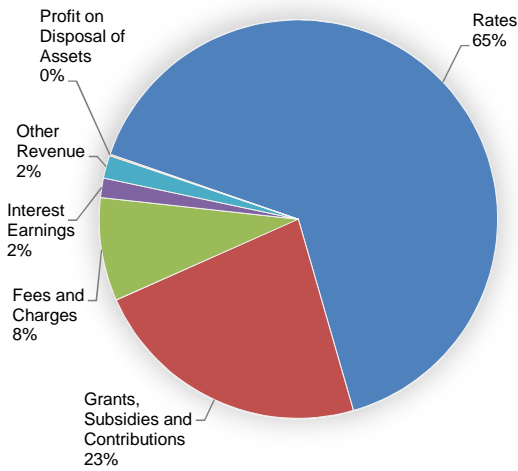
Preparation

Prepared by:	Glenn Boyes
Reviewed by:	Travis Bate
Date prepared:	15/03/2019

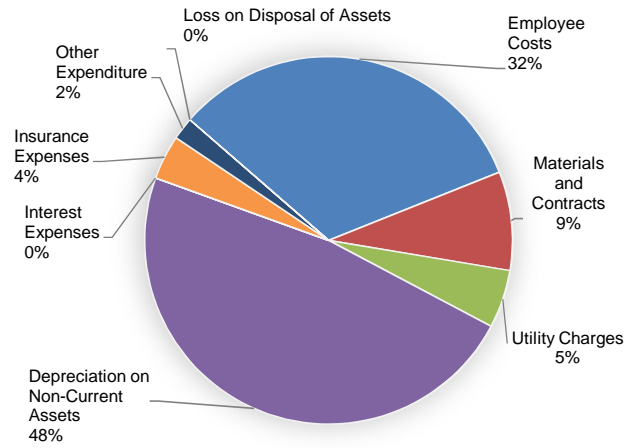
**SHIRE OF CUE
EXECUTIVE SUMMARY
For the Month Ended 28 February 2019**

SUMMARY GRAPHS

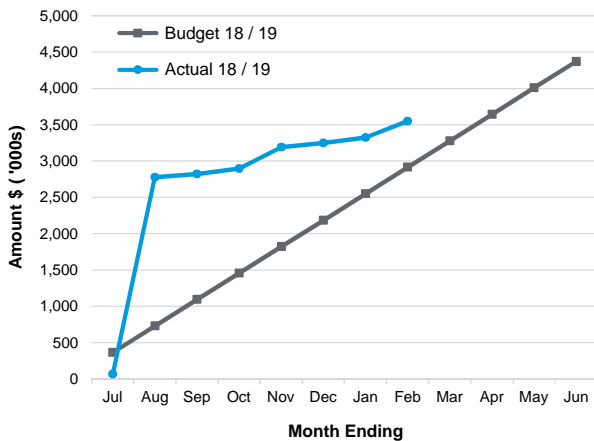
Operating Revenue



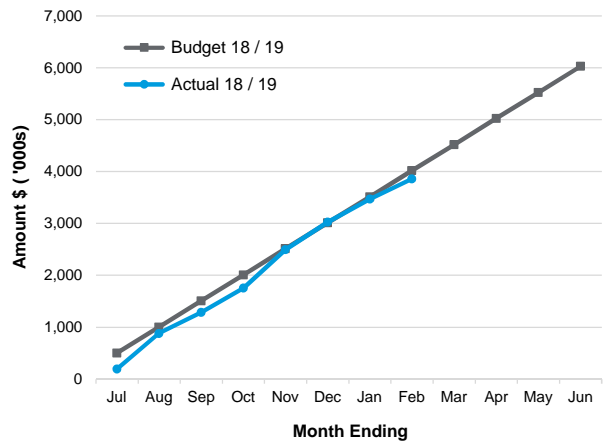
Operating Expenditure



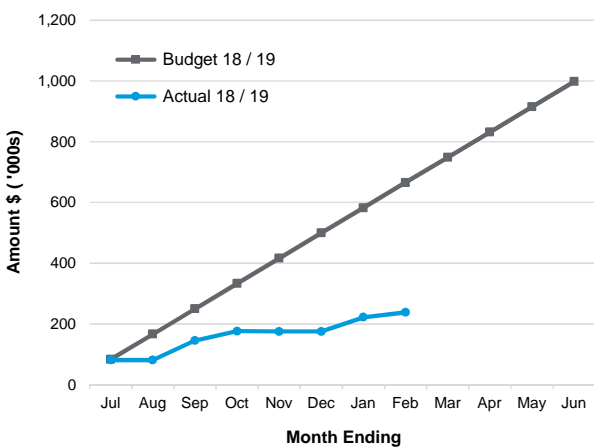
Budget Operating Revenues -v- Actual (Refer Note 2)



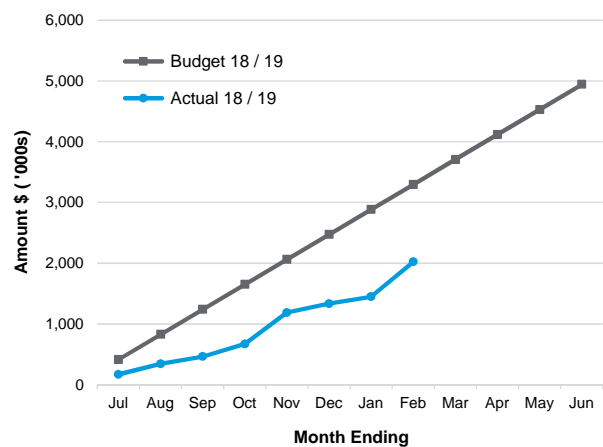
Budget Operating Expenses -v- Actual (Refer Note 2)



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



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



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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(By Statutory Reporting Program)
For the Month Ended 28 February 2019

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,700,544	2,700,544	2,700,544			
Revenue from Operating Activities							
Governance		-	-	-	-		
General Purpose Funding - Rates	10	2,323,741	1,549,160	2,365,778	816,618	52.71%	▲
General Purpose Funding - Other		1,197,963	768,624	772,711	4,087	0.53%	
Law, Order and Public Safety		10,500	6,992	9,500	2,508	35.86%	
Health		500	328	240	(88)	(26.83%)	
Education and Welfare		-	-	-	-		
Housing		20,860	13,888	13,400	(488)	(3.51%)	
Community Amenities		81,500	54,304	74,996	20,692	38.10%	
Recreation and Culture		10,200	6,776	4,293	(2,483)	(36.65%)	
Transport		490,408	381,892	109,071	(272,821)	(71.44%)	▼
Economic Services		306,700	204,440	174,545	(29,895)	(14.62%)	▼
Other Property and Services		180,300	116,848	100,311	(16,537)	(14.15%)	
		4,622,673	3,103,252	3,624,844			
Expenditure from Operating Activities							
Governance		(397,576)	(265,000)	(167,958)	97,042	36.62%	▲
General Purpose Funding		(256,706)	(171,096)	(114,497)	56,599	33.08%	▲
Law, Order and Public Safety		(74,817)	(49,864)	(41,706)	8,158	16.36%	
Health		(70,727)	(47,112)	(32,187)	14,925	31.68%	
Education and Welfare		(15,258)	(10,160)	(1,014)	9,146	90.02%	
Housing		(248,064)	(162,128)	(156,866)	5,262	3.25%	
Community Amenities		(332,884)	(221,312)	(149,399)	71,913	32.49%	▲
Recreation and Culture		(782,703)	(518,896)	(437,541)	81,355	15.68%	▲
Transport		(3,502,112)	(2,123,896)	(2,294,666)	(170,770)	(8.04%)	▼
Economic Services		(739,149)	(439,664)	(425,302)	14,362	3.27%	
Other Property and Services		(216,760)	(123,760)	(41,226)	82,534	66.69%	▲
		(6,636,757)	(4,132,888)	(3,862,361)			
Operating Activities excluded from Budget							
Add back Depreciation		2,796,221	1,569,616	1,845,117			
Adjust for:							
(Profit) / Loss on Asset Disposal	8	(5,000)	-	(4,091)	(4,091)		
Movement Deferred Pensioner Rates		-	-	3,968	3,968		
Movement in Non-current Leave Provisions		-	-	-	-		
Amount attributable to Operating Activities		777,137	539,980	1,607,477			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	1,266,451	810,952	91,150	(719,802)	(88.76%)	▼
Proceeds from Disposal of Assets	8	163,000	33,336	71,909	38,573	115.71%	▲
Land and Buildings	9	(2,549,000)	(849,262)	(86,874)	762,388	89.77%	▲
Plant and Equipment	9	(45,000)	(541,666)	(382,505)	159,161	29.38%	▲
Furniture and Equipment	9	(812,500)	(29,992)	(12,094)	17,898	59.67%	
Infrastructure Assets - Roads	9	(2,260,471)	(1,478,814)	(1,312,402)	166,412	11.25%	▲
Infrastructure Assets - Other	9	(835,000)	(603,264)	(226,626)	376,638	62.43%	▲
Amount attributable to Investing Activities		(5,072,520)	(2,658,710)	(1,857,442)			
Financing Activities							
Proceeds from New Debentures	11	980,000	-	-	-		
Transfer from Reserves	7	1,200,000	-	-	-		
Repayment of Debentures	11	-	-	-	-		
Transfer to Reserves	7	(585,161)	(90,000)	(19,177)	70,823	78.69%	▲
Amount attributable to Financing Activities		1,594,839	(90,000)	(19,177)			
Closing Funding Surplus / (Deficit)	3	-	491,814	2,431,402	1,939,587	394.37%	▲

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

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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Month Ended 28 February 2019

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,700,544	2,700,544	2,700,544			
Revenue from Operating Activities							
Rates	10	2,323,741	1,549,160	2,365,778	816,618	52.71%	▲
Operating Grants, Subsidies and Contributions	12	1,562,672	1,025,716	826,494	(199,222)	(19.42%)	▼
Fees and Charges		476,600	314,736	304,482	(10,254)	(3.26%)	
Interest Earnings		185,500	123,664	57,069	(66,595)	(53.85%)	▼
Other Revenue		69,160	89,976	66,929	(23,047)	(25.62%)	
Profit on Disposal of Assets	8	5,000	-	4,091	4,091		
		4,622,673	3,103,252	3,624,844			
Expenditure from Operating Activities							
Employee Costs		(2,129,477)	(1,419,688)	(1,258,096)	161,592	11.38%	▲
Materials and Contracts		(1,056,209)	(707,280)	(335,059)	372,221	52.63%	▲
Utility Charges		(303,200)	(201,992)	(197,274)	4,718	2.34%	
Depreciation on Non-current Assets		(2,796,221)	(1,569,616)	(1,845,117)	(275,501)	(17.55%)	▼
Interest Expenses		-	-	-	-		
Insurance Expenses		(153,150)	(102,024)	(150,715)	(48,691)	(47.72%)	▼
Other Expenditure		(198,500)	(132,288)	(76,102)	56,186	42.47%	▲
Loss on Disposal of Assets	8	-	-	-	-		
		(6,636,757)	(4,132,888)	(3,862,361)			
Operating Activities excluded from Budget							
Add back Depreciation		2,796,221	1,569,616	1,845,117			
Adjust for:							
(Profit) / Loss on Asset Disposal	8	(5,000)	-	(4,091)	(4,091)		
Movement Deferred Pensioner Rates		-	-	3,968	3,968		
Movement in Non-current Leave Provisions		-	-	-	-		
Amount attributable to Operating Activities		777,137	539,980	1,607,477			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	1,266,451	810,952	91,150	(719,802)	(88.76%)	▼
Proceeds from Disposal of Assets	8	163,000	33,336	71,909	38,573	115.71%	▲
Land and Buildings	9	(2,549,000)	(849,262)	(86,874)	762,388	89.77%	▲
Plant and Equipment	9	(45,000)	(541,666)	(382,505)	159,161	29.38%	▲
Furniture and Equipment	9	(812,500)	(29,992)	(12,094)	17,898	59.67%	
Infrastructure Assets - Roads	9	(2,260,471)	(1,478,814)	(1,312,402)	166,412	11.25%	▲
Infrastructure Assets - Other	9	(835,000)	(603,264)	(226,626)	376,638	62.43%	▲
Amount attributable to Investing Activities		(5,072,520)	(2,658,710)	(1,857,442)			
Financing Activities							
Proceeds from New Debentures	11	980,000	-	-	-		
Transfer from Reserves	7	1,200,000	-	-	-		
Repayment of Debentures	11	-	-	-	-		
Transfer to Reserves	7	(585,161)	(90,000)	(19,177)	70,823	78.69%	▲
Amount attributable to Financing Activities		1,594,839	(90,000)	(19,177)			
Closing Funding Surplus / (Deficit)	3	-	491,814	2,431,402	1,939,587	394.37%	▲

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

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

SHIRE OF CUE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Month Ended 28 February 2019

CAPITAL ACQUISITIONS

	YTD Actual New / Upgrade	YTD Actual (Renewal Expenditure)	Annual Budget	YTD Budget	YTD Actual Total (c) = (a) + (b)	Variance (d) - (c)	
Note	(a)	(b)	(d)		(c) = (a) + (b)	(d) - (c)	
	\$	\$	\$	\$	\$	\$	
Asset Group							
Land and Buildings	9	85,462	1,413	2,449,000	849,262	86,874	(2,362,126)
Plant and Equipment	9	382,505	-	812,500	541,666	382,505	(429,995)
Furniture and Equipment	9	12,094	-	45,000	29,992	12,094	(32,906)
Infrastructure Assets - Roads	9	-	1,312,402	2,200,471	1,478,814	1,312,402	(888,069)
Infrastructure Assets - Other	9	179,049	47,577	995,000	603,264	226,626	(768,374)
Capital Expenditure Total		659,110	1,361,392	6,501,971	3,502,998	2,020,502	(4,481,469)

Capital Acquisitions Funded by:

Capital Grants and Contributions	1,266,451	810,952	91,150
Borrowings	-	-	-
Other (Disposals and C/Fwd)	163,000	33,336	71,909
Council Contribution - Cash Backed Reserves			
Beringarra Road Reserve	750,000	62,500	-
Plant Replacement Reserve	200,000	-	-
Council Contribution - Operations	4,122,520	2,596,210	1,857,442
Capital Acquisitions Funding Total	6,501,971	3,502,998	2,020,502

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

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

(j) Depreciation of Non-current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

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

(o) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

Assistance to Cue Primary School, Thoo Thoo 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.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Rates	816,618	52.71%	▲	Timing	Budget profile for rates raised
Transport	(272,821)	(71.44%)	▼	Timing	Timing of road maintenance contribution
Economic Services	(29,895)	(14.62%)	▼	Timing	Timing of tourist park revenue and commercial property rentals
Operating Expense					
Governance	97,042	36.62%	▲	Timing	Expenditure less than budgeted
General Purpose Funding	56,599	33.08%	▲	Timing	Expenditure less than budgeted
Community Amenities	71,913	32.49%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	81,355	15.68%	▲	Timing	Expenditure less than budgeted
Transport	(170,770)	(8.04%)	▼	Timing	Timing of roads maintenance expenditure
Other Property and Services	82,534	66.69%	▲	Timing	Expenditure less than budgeted
Capital Revenues					
Non-operating Grants, Subsidies and Contributions	(719,802)	(88.76%)	▼	Timing	Timing of grants and contributions
Proceeds from Disposal of Assets	38,573	115.71%	▲	Timing	Timing of plant replacement
Capital Expenses					
Land and Buildings	762,388	89.77%	▲	Timing	See note 9 (Timing of projects)
Plant and Equipment	159,161	29.38%	▲	Timing	See note 9 (Timing of plant replacement)
Infrastructure - Roads	166,412	11.25%	▲	Timing	See note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	376,638	62.43%	▲	Timing	See note 9 (Timing of projects)
Financing					
Transfer to Reserves	70,823	78.69%	▲	Timing	Reserve transfers not completed
Nature or Type	Var	Var	Var	Timing / Permanent	Explanation of Variance
Operating Revenues	\$	%			
Rates	816,618	52.71%	▲	Timing	Budget profile for rates
Operating Grants, Subsidies and Contributions	(199,222)	(19.42%)	▼	Timing	Timing of contributions
Interest Earnings	(66,595)	(53.85%)	▼	Timing	Timing of term deposit maturity and interest payment dates
Operating Expense					
Employee Costs	161,592	11.38%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	372,221	52.63%	▲	Timing	Expenditure less than budgeted
Depreciation on Non-current Assets	(275,501)	(17.55%)	▼	Permanent	Depreciation expenditure more than budgeted
Insurance Expenses	(48,691)	(47.72%)	▼	Timing	Timing of expenditure, budget profile
Other Expenditure	56,186	42.47%	▲	Timing	Expenditure less than budgeted

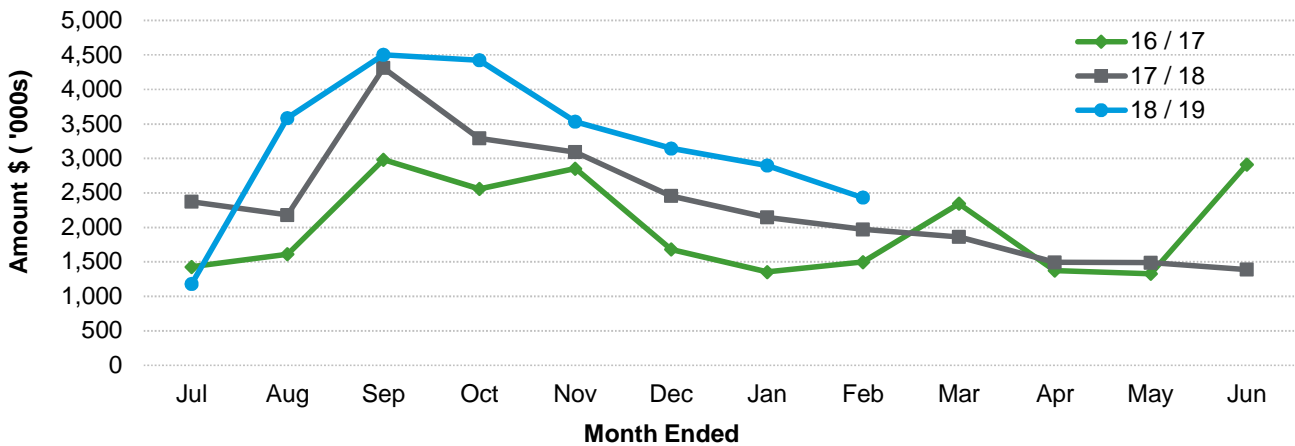
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

3. NET CURRENT FUNDING POSITION

Surplus / (Deficit)

Item	Note	Current 28 Feb 2019	Last Years Closing 30 Jun 2018	This Time Last Year 28 Feb 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,278,380	1,733,035	1,125,639
Cash Restricted	4	6,167,443	6,148,266	6,136,558
Receivables - Rates	6	457,045	239,831	582,719
Receivables - Other		7,936	53,865	407,825
Interest / ATO Receivable / Trust		61,215	101,499	27,202
Provision for Doubtful Debts	6	(66,402)	(66,402)	(66,402)
Accrued Income		756,836	1,290,059	-
Inventories		52,424	19,680	51,009
		8,714,876	9,519,833	8,264,550
Current Liabilities				
Sundry Creditors		2,004	(35,297)	(47,488)
GST Payable		868	(17,600)	642
Payroll Creditors		(38,421)	(50,071)	(27,401)
Deposits and Bonds		(15,185)	(6,666)	(10,193)
Accrued Expenses		-	(434,219)	-
Accrued Salaries and Wages		-	(71,872)	-
Total Payables		(50,734)	(615,725)	(84,440)
Provisions		(65,297)	(55,298)	(74,213)
		(116,031)	(671,023)	(158,652)
Less: Cash Reserves	7	(6,167,443)	(6,148,266)	(6,136,558)
Net Current Funding Position		2,431,402	2,700,544	1,969,339

Liquidity over the Year



Comments / Notes - Net Current Funding Position

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
(a) Cash Deposits							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	(16,789)			(16,789)	CBA	0.00	N/A
On Call Cash Account	714,701			714,701	CBA	1.45	N/A
On Call Cash Account	502,725			502,725	CBA	2.54	07-Mar-19
Trust Account			2,080	2,080	CBA	1.50	N/A
(b) Term Deposits							
Fixed Term Deposit		621,331		621,331	CBA	2.75	12-Jun-19
Fixed Term Deposit		1,268,442		1,268,442	CBA	2.82	25-Mar-19
Fixed Term Deposit		2,198,655		2,198,655	CBA	2.82	25-Jun-19
Fixed Term Deposit	76,772	2,079,015		2,155,787	CBA	2.49	25-Mar-19
Cash and Equivalents Total	1,278,380	6,167,443	2,080	7,447,902			

Comments / Notes - Cash and Equivalents

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

5. BUDGET AMENDMENTS

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus / (Deficit)				
	Adjustment to 1 July Opening Surplus		Opening Surplus / (Deficit)			(43,915)	(43,915)
70102	Transfer from Reserves	Budget Review	Capital Revenue		250,000		206,085
70101	Transfer to Reserves	Budget Review	Capital Revenue			(150,000)	56,085
03104	General Rates Levied	Budget Review	Operating Revenue		40,105		96,190
03109	Instalment Fees Received	Budget Review	Operating Revenue		2,500		98,690
03201	Grants Commission Grant Received - General	Budget Review	Operating Revenue		56,723		155,413
03202	Grants Commission Grant Received- Roads	Budget Review	Operating Revenue		46,541		201,954
04102	Council Election Expenses	Budget Review	Operating Expenses		9,500		211,454
04110	Annual Christmas Function	Budget Review	Operating Expenses		1,500		212,954
04114	Subscriptions	Budget Review	Operating Expenses			(1,000)	211,954
04144	MRVC - Dog Fence	Budget Review	Capital Expenses		249,333		461,287
05122	Grants - ESL	Budget Review	Operating Revenue		4,000		465,287
05241	Dog Sterilisation/Registration/Microchip	Budget Review	Operating Expenses			(2,000)	463,287
09122	Income from Staff House - 23 Allen St	Budget Review	Operating Revenue			(840)	462,447
09124	Income from Staff House - 29 Robinson St	Budget Review	Operating Revenue			(3,500)	458,947
10101	Domestic and Commercial Rubbish Bin Charges	Budget Review	Operating Revenue		2,000		460,947
10104	Other Income - Refuse Management	Budget Review	Operating Revenue		7,000		467,947
10302	Sewerage Disposal Income	Budget Review	Operating Revenue		3,000		470,947
10711	Cemetery Fees	Budget Review	Operating Revenue			(5,500)	465,447
11110	Hall Hire Income	Budget Review	Operating Revenue		600		466,047
11300	Community Bus Allocation	Budget Review	Operating Expenses			(12,000)	454,047
11305	Maintenance - Sports Complex	Budget Review	Operating Expenses			(15,000)	439,047
11306	Maintenance - Oval	Budget Review	Operating Expenses			(37,500)	401,547
11310	Maintenance - Water Playground	Budget Review	Operating Expenses			(2,500)	399,047
11602	Community Christmas Show	Budget Review	Operating Expenses		1,300		400,347
11605	Australia Day	Budget Review	Operating Expenses		5,000		405,347
11607	Volunteers Function	Budget Review	Operating Expenses			(100)	405,247
11609	Heritage Building - Post Office	Budget Review	Operating Expenses			(800)	404,447
11612	Heritage Building - Stables	Budget Review	Operating Expenses			(4,000)	400,447
11620	Great Fingal (Former) Mine Office Structure	Budget Review	Operating Expenses			(300)	400,147
11626	Purchase Land & Buildings - Pension Hut Renovation	Budget Review	Capital Expenses			(10,000)	390,147
11631	Donations received	Budget Review	Operating Revenue		300		390,447
12101	Construction - Muni Fund Roads	Budget Review	Capital Expenses			(140,000)	250,447

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

5. BUDGET AMENDMENTS (Continued)

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
12111	Purchase Infrastructure - Other	Budget Review	Capital Expenses			(60,000)	190,447
12112	Cue-Beringarra Road Expenses	Budget Review	Capital Expenses			(92,170)	98,277
12203	Maintenance - Muni Fund Roads	Budget Review	Operating Expenses		131,001		229,278
12206	Traffic Signage	Budget Review	Operating Expenses			(6,000)	223,278
12212	MRWA RRG Direct Grant - Various Road Maintenance	Budget Review	Operating Revenue		29,908		253,186
12220	Street Trees & Landscaping	Budget Review	Operating Expenses			(18,000)	235,186
12222	Grid Maintenance	Budget Review	Operating Expenses			(15,000)	220,186
12601	Airport Fees	Budget Review	Operating Revenue		10,000		230,186
12605	Purchase Infrastructure - Other	Budget Review	Capital Expenses			(90,000)	140,186
13200	Caravan Park/Tourist Centre Maintenance	Budget Review	Operating Expenses			(12,000)	128,186
13219	Oasis Maintenance	Budget Review	Operating Expenses			(27,400)	100,786
13220	RV Site Maintenance	Budget Review	Operating Expenses			(500)	100,286
13221	Historical Photo Mtce	Budget Review	Operating Expenses		500		100,786
13251	Grant - Oasis	Budget Review	Operating Revenue		43,150		143,936
13301	Building Licences/Permits	Budget Review	Operating Revenue		5,500		149,436
13604	Standpipe Costs	Budget Review	Operating Expenses			(3,300)	146,136
13605	Water Charges - Crosslands Camp	Budget Review	Operating Expenses			(1,500)	144,636
13606	Cue Events	Budget Review	Operating Expenses			(5,000)	139,636
13608	Water Charges Reimb - Crosslands Camp	Budget Review	Operating Revenue		1,500		141,136
13620	Commercial Property Maintenance	Budget Review	Operating Expenses		250		141,386
14216	Insurance W/Comp Works Crew	Budget Review	Operating Expenses			(26,000)	115,386
14302	Insurance - Plant	Budget Review	Operating Expenses			(4,986)	110,400
14303	Fuel & Oils	Budget Review	Operating Expenses			(70,000)	40,400
14305	Parts & Repairs	Budget Review	Operating Expenses			(55,000)	(14,600)
14307	Licences - Plant	Budget Review	Operating Expenses		5,500		(9,100)
14404	Diesel Fuel Rebate	Budget Review	Operating Revenue		10,000		900
14502	Workers Comp Premiums- Admin	Budget Review	Operating Expenses		11,000		11,900
14504	Telecommunications - Admin	Budget Review	Operating Expenses			(7,500)	4,400
14505	Insurance (Ex W/Comp)	Budget Review	Operating Expenses			(3,500)	900
14506	Legal Expenses - Admin	Budget Review	Operating Expenses		20,000		20,900
14526	Admin Vehicle/Travel Expenses	Budget Review	Operating Expenses			(20,900)	-
05230	Depreciation - Animal Control	Budget Review	Non Cash Item	(73)			(73)
07430	Depreciation - HPS Admin	Budget Review	Non Cash Item	9			(64)
09230	Depreciation - Staff Housing	Budget Review	Non Cash Item	4,786			4,722
09230	Depreciation - Staff Housing	Budget Review	Non Cash Item	8			4,729
10730	Depreciation - Community Amenities	Budget Review	Non Cash Item	(74)			4,656

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

5. BUDGET AMENDMENTS (Continued)

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

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
10730	Depreciation - Community Amenities	Budget Review	Non Cash Item	786			5,441
11130	Depreciation - Public Halls	Budget Review	Non Cash Item	65			5,506
11130	Depreciation - Public Halls	Budget Review	Non Cash Item	1,338			6,844
11330	Depreciation - Other Rec & Sport	Budget Review	Non Cash Item	36			6,881
11330	Depreciation - Other Rec & Sport	Budget Review	Non Cash Item	(800)			6,081
11330	Depreciation - Other Rec & Sport	Budget Review	Non Cash Item	12,008			18,088
12230	Depreciation - Roads/Streets	Budget Review	Non Cash Item	3,773			21,861
12230	Depreciation - Roads/Streets	Budget Review	Non Cash Item	354,472			376,333
12230	Depreciation - Roads/Streets	Budget Review	Non Cash Item	(41,868)			334,465
12630	Depreciation - Aerodrome	Budget Review	Non Cash Item	14			334,479
12630	Depreciation - Aerodrome	Budget Review	Non Cash Item	1,583			336,063
13230	Depreciation - Tourism	Budget Review	Non Cash Item	(53)			366,866
13230	Depreciation - Tourism	Budget Review	Non Cash Item	40,746			407,612
13630	Depreciation - Other Economic Services	Budget Review	Non Cash Item	7,854			415,466
14300	Depreciation on Plant & Equipment	Budget Review	Non Cash Item	539			416,005
14300	Depreciation on Plant & Equipment	Budget Review	Non Cash Item	29,280			445,285
14530	Depreciation - Admin General	Budget Review	Non Cash Item	133			445,417
14530	Depreciation - Admin General	Budget Review	Non Cash Item	3,312			448,729
14530	Depreciation - Admin General	Budget Review	Non Cash Item	(7,009)			441,721
	Add Back Depreciation	Budget Review	Non Cash Item	(441,721)			-
Amended Budget Totals				-	947,711	(947,711)	-

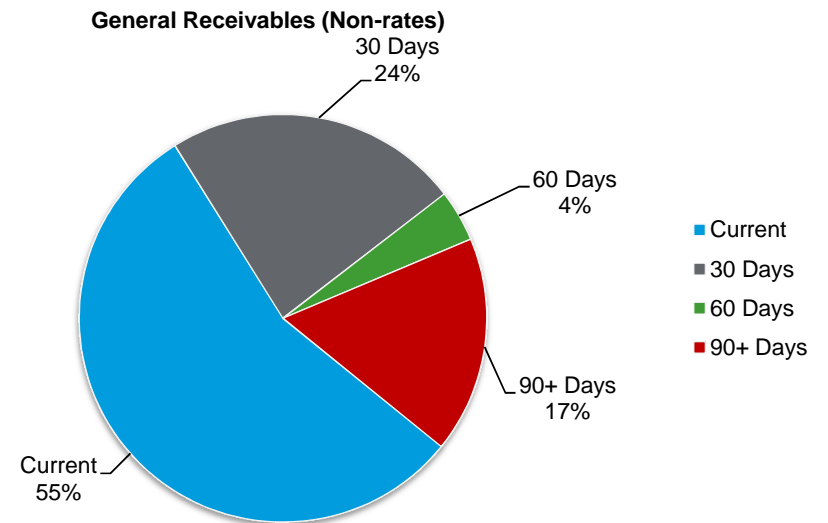
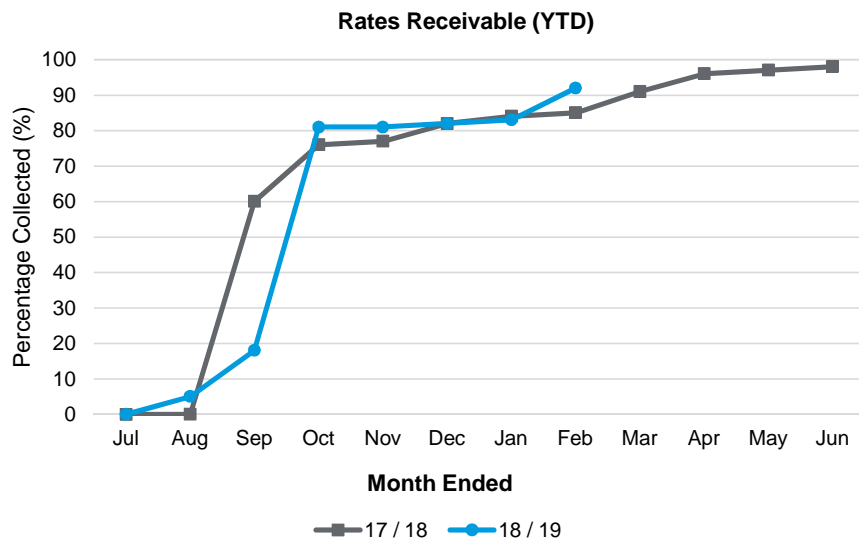
SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

6. RECEIVABLES

Rates Receivable	28 Feb 2019
	\$
Opening Arrears Previous Years	239,831
Provision for Doubtful Debts	66,402
Levied this Year	
Rates	2,365,778
Interest	91,324
Legal Charge	63,290
Commercial Rubbish Charge	34,840
Domestic Rubbish Charge	22,163
ESL Penalty Interest	377
Pensioner Domestic Rubbish Fee	4,945
Emergency Levy	33,960
Less Collections to Date	(2,399,464)
Equals Current Outstanding	457,045
Percentage Collected	92%
Net Rates Receivable Outstanding	457,045

General Receivables	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
General Receivables	4,386	1,861	326	1,363	7,936
Total General Receivables Outstanding					7,936

Amounts shown above include GST (where applicable)



Comments / Notes - Rates Receivables

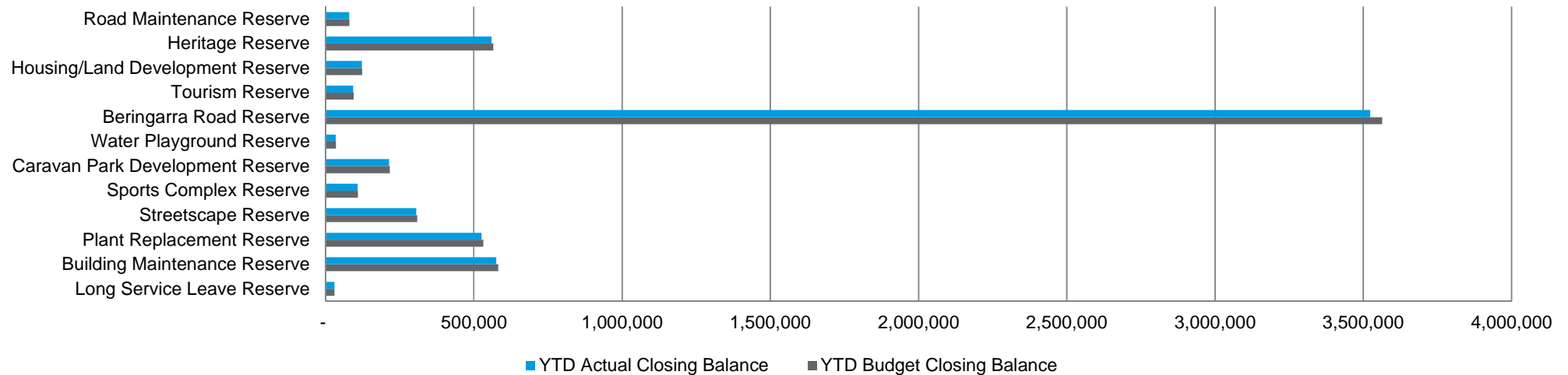
Comments / Notes - General Receivables

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

7. CASH BACKED RESERVES

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	YTD Budget Closing Balance	YTD Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	29,580	433	92	-	-	-	-	30,013	29,672
Building Maintenance Reserve	573,476	8,395	1,788	-	-	-	-	581,871	575,264
Plant Replacement Reserve	524,100	7,672	1,635	-	-	-	-	531,772	525,735
Streetscape Reserve	304,467	4,457	950	-	-	-	-	308,924	305,417
Sports Complex Reserve	107,466	1,573	335	-	-	-	-	109,039	107,801
Caravan Park Development Reserve	212,849	3,116	664	-	-	-	-	215,965	213,513
Water Playground Reserve	33,827	495	106	-	-	-	-	34,322	33,933
Beringarra Road Reserve	3,511,994	51,410	10,954	-	-	-	-	3,563,404	3,522,948
Tourism Reserve	92,720	1,357	289	-	-	-	-	94,077	93,009
Housing/Land Development Reserve	121,562	1,779	379	-	-	-	-	123,341	121,941
Heritage Reserve	557,497	8,161	1,739	-	-	-	-	565,658	559,236
Road Maintenance Reserve	78,728	1,152	246	-	-	-	-	79,880	78,974
Cash Backed Reserves Total	6,148,266	90,000	19,177	-	-	-	-	6,238,266	6,167,443

Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

8. DISPOSAL OF ASSETS



















Asset Number	Asset Description	YTD Actual				Annual Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
1550	Lot 564, 54 Marshall Street	5,000	9,091	4,091	-	5,000	9,091	4,091	-
1481	Lot 641 Robinson Street (Part)	-	-	-	-	35,000	35,909	909	-
	Plant and Equipment								
	P8 CAT Front End Loader 1993 CD 426	-	-	-	-	30,000	30,000	-	-
475	2015 Ford Ranger	23,666	21,818	-	*	30,000	30,000	-	-
438	P36 Caterpillar Vibratory Roller 1996 CS-563CAW	26,785	16,000	-	*	23,000	23,000	-	-
464	Multipac Multi Tyre Roller	27,053	25,000	-	*	20,000	20,000	-	-
	P12 Isuzu 3 Tonne Truck (Sign Truck) CD 645	-	-	-	-	15,000	15,000	-	-
Disposal of Assets Total		82,504	71,909	4,091	-	158,000	163,000	5,000	-
Profit or (Loss) Total					4,091				5,000

Comments / Notes - Disposal of Assets

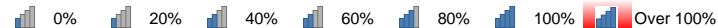
* Disposal of these assets had not been processed through the fixed asset register at the time of report preparation.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

9. CAPITAL ACQUISITIONS

Assets	Account	YTD Actual			Budget		
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
 <i>Level of completion indicator, please see below for further detail.</i>							
Buildings							
Housing							
 GROH Houses	09233	-	-	-	980,000	-	-
 Staff Housing	09133	-	-	-	250,000	166,664	166,664
 Pensioner Units	09232	-	-	-	100,000	-	-
 Staff Housing Units	09132	-	-	-	100,000	-	-
Housing Total		-	-	-	1,430,000	166,664	166,664
Recreation and Culture							
 Town Hall Upgrades	11102	-	-	-	165,000	109,992	109,992
 Great Fingal Mine Office Development	11642	-	-	-	100,000	66,664	66,664
 Railway Building Development	11643	2,260	-	2,260	75,000	50,000	47,740
 Town Hall Landscaping	11142	37,761	-	37,761	40,000	26,656	(11,105)
 Post Office Renovations	11622	30,265	-	30,265	-	-	(30,265)
 Pension Hut Renovation	11626	13,468	-	13,468	35,000	26,670	13,202
 Great Fingal Roofing / Fencing	11641	-	-	-	25,000	16,664	16,664
Recreation and Culture Total		83,755	-	83,755	440,000	296,646	212,891
Transport							
 Bishops House Renovations	12126	1,707	-	1,707	84,000	55,976	54,269
Transport Total		1,707	-	1,707	84,000	55,976	54,269
Economic Services							
 Caravan Park House and Office	13253	-	-	-	350,000	233,328	233,328
 Old Gaol Development	13206	-	-	-	50,000	33,328	33,328
 Old Muni Building Improvements	13208	-	942	942	40,000	26,664	25,722
 Old Muni Building Toilets	13208	-	471	471	20,000	13,328	12,857
Economic Services Total		-	1,413	1,413	460,000	306,648	305,235
Other Property and Services							
 Admin Building - Improvements and Replacements	14544	-	-	-	35,000	23,328	23,328
Other Property and Services Total		-	-	-	35,000	23,328	23,328
Land and Buildings Total		85,462	1,413	86,874	2,449,000	849,262	762,388

Level of Completion Indicators

























Percentage equals YTD Actual divided by Annual Budget

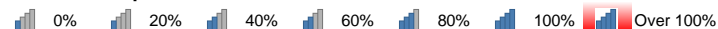
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget			
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see below for further detail.</i>								
Plant and Equipment								
Transport								
	Flat Drum Vibrating Roller		150,000	-	150,000	190,000	126,667	(23,333)
	Integrated Tool Carrier		-	-	-	175,000	116,667	116,667
	Multi Tyre Roller		141,000	-	141,000	155,000	103,333	(37,667)
	5T Dual Cab Tipper		-	-	-	80,000	53,333	53,333
	Tipping Tray Ute		38,314	-	38,314	45,000	30,000	(8,314)
	Tipper Body		-	-	-	40,000	26,667	26,667
	Excavator 20T		33,071	-	33,071	30,000	20,000	(13,071)
	Bunded Sea Container		1,525	-	1,525	-	-	(1,525)
	Workshop Equipment		-	-	-	30,000	20,000	20,000
	Pedestrian Roller		11,500	-	11,500	20,000	13,333	1,833
	Small Ride On Mower		-	-	-	15,000	10,000	10,000
	Heavy Duty Trailer		7,094	-	7,094	15,000	10,000	2,906
	Other Equipment		-	-	-	7,000	4,667	4,667
	Small Plant		-	-	-	5,000	3,333	3,333
	Digger Attachments		-	-	-	4,000	2,667	2,667
	Filter Press		-	-	-	1,500	1,000	1,000
	Transport Total	12302	382,505	-	382,505	812,500	541,666	159,161
	Plant and Equipment Total		382,505	-	382,505	812,500	541,666	159,161
Furniture and Equipment								
Governance								
	Council Furniture and Equipment	04116	-	-	-	10,000	6,664	6,664
	Governance Total		-	-	-	10,000	6,664	6,664
Housing								
	Staff Housing	09129	-	-	-	10,000	6,664	6,664
	Housing Total		-	-	-	10,000	6,664	6,664
Other Property and Services								
	Administration Building	14514	12,094	-	12,094	25,000	16,664	4,570
	Other Property and Services Total		12,094	-	12,094	25,000	16,664	4,570
	Furniture and Equipment Total		12,094	-	12,094	45,000	29,992	17,898

Level of Completion Indicators



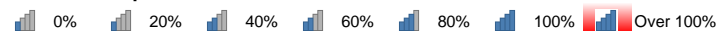
Percentage equals YTD Actual divided by Annual Budget
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget			
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Level of completion indicator, please see below for further detail.								
Infrastructure - Roads								
Transport								
	Cue-Beringarra Road	12112	-	846,350	846,350	842,170	566,656	(279,694)
	Flood Damage Restoration	12113	-	462,768	462,768	853,301	568,864	106,096
	MRWA Construction - RRG	12102	-	3,285	3,285	180,000	119,992	116,707
	Muni Roads Construction	12101	-	-	-	140,000	126,656	126,656
	Purchase Grids	12128	-	-	-	70,000	46,664	46,664
	Airport Runway Resealing	12605	-	-	-	90,000	33,334	33,334
	Marshall Street Intersection - Garden	12122	-	-	-	25,000	16,648	16,648
	Transport Total		-	1,312,402	1,312,402	2,200,471	1,478,814	166,412
	Infrastructure - Roads Total		-	1,312,402	1,312,402	2,200,471	1,478,814	166,412
Other Infrastructure								
Governance								
	MRVC Dog Fence	04144	-	-	-	52,000	34,664	34,664
	Governance Total		-	-	-	52,000	34,664	34,664
Community Amenities								
	Toilets at Cemetery	10707	68,536	-	68,536	115,000	76,648	8,112
	Deep Sewerage Plan	10311	-	-	-	40,000	26,664	26,664
	Niche Wall	10742	-	-	-	-	-	-
	Waste Site - Fencing and Improvements	10742	-	-	-	25,000	16,664	16,664
	Waste Oil Shelter - Rubbish Tip	10741	500	-	500	15,000	10,000	9,500
	Community Amenities Total		69,036	-	69,036	195,000	129,976	60,940
Recreation and Culture								
	Skate Park	11319	-	-	-	150,000	100,000	100,000
	Playground Equipment	11307	10,425	-	10,425	100,000	66,656	56,231
	Oval Improvements	11321	-	47,577	47,577	35,000	23,328	(24,249)
	Recreation and Culture Total		10,425	47,577	58,002	285,000	189,984	131,982
Economic Services								
	Streetscape	13243	23,562	-	23,562	100,000	66,664	43,102
	Austin Street Reticulation	13246	-	-	-	160,000	46,664	46,664
	Heydon Place Industrial Development	13209	297	-	297	50,000	33,328	33,031
	RV Site	13244	12,150	-	12,150	50,000	33,328	21,178
	Tourist Park Improvements	13250	50,093	-	50,093	40,000	26,664	(23,429)
	Tourism and Museum Infrastructure	13204	2,590	-	2,590	40,000	26,664	24,074
	Oasis Visitor Parking	13245	10,896	-	10,896	23,000	15,328	4,432
	Economic Services Total		99,589	-	99,589	463,000	248,640	149,051
	Other Infrastructure Total		179,049	47,577	226,626	995,000	603,264	376,638
	Capital Expenditure Total		659,110	1,361,392	2,020,502	6,501,971	3,502,998	1,482,496

Level of Completion Indicators



Percentage equals YTD Actual divided by Annual Budget
Expenditure over budget is highlighted in red

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

10. RATING INFORMATION

Rate Type	Rate in	Number of Properties	Rateable Value	YTD Actual				Annual Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rates											
GRV Residential	0.1062	94	565,444	60,050	-	-	60,050	58,195	-	-	58,195
GRV Commercial	0.1062	5	299,208	31,776	-	-	31,776	31,776	-	-	31,776
GRV Vacant Land	0.1062	0	-	-	413	37	450	-	-	-	-
GRV M & T Workforce	0.3100	2	246,750	76,493	-	-	76,493	76,493	-	-	76,493
UV Mining	0.3100	310	6,621,765	2,052,747	9,059	3,052	2,064,858	2,067,672	-	-	2,067,672
UV Pastoral	0.0843	14	505,385	42,604	-	-	42,604	42,604	-	-	42,604
General Rates Total		425	8,238,552	2,263,670	9,472	3,089	2,276,231	2,276,739	-	-	2,276,739
Minimum Rates											
GRV Residential	451.00	45	105,003	20,295	-	-	20,295	21,648	-	-	21,648
GRV Commercial	451.00	0	-	-	-	-	-	-	-	-	-
GRV Vacant Land	451.00	40	8,329	18,040	-	-	18,040	18,040	-	-	18,040
GRV M & T Workforce	451.00	0	-	-	-	-	-	-	-	-	-
UV Mining	451.00	116	87,252	52,316	-	-	52,316	51,865	-	-	51,865
UV Pastoral	451.00	4	11,933	1,804	-	-	1,804	1,804	-	-	1,804
Minimum Rates Total		205	212,517	92,455	-	-	92,455	93,357	-	-	93,357
General and Minimum Rates Total		630	8,451,069	2,356,125	9,472	3,089	2,368,686	2,370,096	-	-	2,370,096
Adjustments:											
Rates Written-off							(2,907)				(50,000)
Discounts / Concessions							-				(6,355)
Balance after Discounts / Concessions / Write-offs							2,365,778				2,313,741
Ex-Gratia Rates							-				-
Back Rates							-				10,000
Specified Area Rates							-				-
Total Funds Raised from Rates							2,365,778				2,323,741

Comments / Notes - Rating Information

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing GROH House (WATC)	-	-	-	-	-	-	-	-
Total Repayments	-	-	-	-	-	-	-	-

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars	Amount Borrowed Budget	Institution	Loan Type	Term (years)	Total Interest and Charges	Interest Rate	Amount Used Budget	Balance Unspent
	\$				\$	%	\$	\$
Housing GROH House (WATC)	-	WATC	Fixed Rate Annuity	-	-	-	-	-
					-		-	-

Comments / Notes - Information on Borrowings

Budgeted borrowing have not yet been drawn down

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

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 Revenue
				Operating	Capital					
				\$	\$	\$	\$	\$	\$	\$
General Purpose Funding										
General Commission Grants	Government of WA	Operating	-	698,223	-	465,480	698,223		698,223	523,667
Roads Commission Grants	Government of WA	Operating	-	243,741	-	162,488	243,741		243,741	182,806
Law, Order and Public Safety										
ESL Grant	FESA	Operating	-	7,500	-	5,000	7,500		7,500	7,313
Recreation and Culture										
Reimbursements Sundry		Operating	-	3,500	-	-	3,500		3,500	-
Other Culture/Heritage	Heritage Commission	Operating	-	3,500	-	2,328	3,500		4,000	-
Railway Building Development	Government of WA	Non-operating	-	-	50,000	-	50,000		-	-
Grant - Playground Gen	Government of WA	Non-operating	-	-	67,000	44,664	67,000		-	-
Grant - Skate Park - Gen	Government of WA	Non-operating	-	-	100,000	66,664	100,000		-	-
Donations Received		Operating	-	800	-	528	800		-	535
Transport										
RRG - RRG Road Project Grant (Cue - Wondinong)	RRG	Non-operating	-	-	120,000	80,000	120,000		120,000	48,000
MRWA RRG Direct Grant	MRWA	Operating	-	74,908	-	74,908	74,908		74,908	74,908
Flood Damage Restoration	WANDRRA	Non-operating	-	-	853,301	568,864	853,301		853,301	-
Road Maintenance	Horizon Power	Operating	-	350,000	-	233,328	350,000		350,000	4,438
Airport Grants and Contributions		Operating	-	65,000	-	43,328	65,000		65,000	-
Economic Services										
Industrial Property Reimbursements		Operating	-	14,000	-	-	14,000		14,000	-
Oasis Tourist Park	Government of WA	Non-operating	-	-	43,150	28,760	43,150		-	43,150
Old Gaol Development Grant Funding	Government of WA	Non-operating	-	-	33,000	22,000	33,000		-	-
Other Property and Services										
Diesel Fuel Rebate		Operating	-	48,000	-	32,000	48,000		48,000	30,516
Sundry Income Admin		Operating	-	49,500	-	6,328	49,500		49,500	2,312
Workers Compensation Reimbursements		Operating	-	4,000	-	-	4,000		4,000	-
Grants and Contributions Total			-	1,562,672	1,266,451	1,836,668	2,829,123	-	2,548,381	917,644
Summary										
Operating	Operating Grants, Subsidies and Contributions		-	1,562,672	-	1,025,716	1,562,672	-	1,562,372	826,494
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions		-	-	1,266,451	810,952	1,266,451	-	986,009	91,150

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 28 February 2019

13. TRUST FUND

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 28 Feb 2019
Cue LCDC	\$ 2,080	\$ -	\$ -	\$ 2,080
Trust Fund Total	2,080	-	-	2,080

Comments / Notes - Trust Fund

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

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

12. MOTIONS FOR CONSIDERATION AT THE NEXT MEETING

13. NEW BUSINESS OF AN URGENT NATURE

14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

15. CLOSURE

The Presiding Member thanked those present for attending the meeting and declared the meeting closed at