



**AGENDA
ORDINARY MEETING
OF COUNCIL**

17TH NOVEMBER 2020

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 17th November 2020

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue

Richard Towell

Acting Chief Executive Officer

12 November 2020

DISCLAIMER

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

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

SHIRE OF CUE
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY
To: Chief Executive Officer

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

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

(see below)

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

 Name (Please Print)

 Signature

 Date

NB

- 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).
- 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.
- 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.
- 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.
- 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.
- 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

- Particulars of declaration given to meeting _____
- Particulars recorded in the minutes: _____
- 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 3 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 17 November 2020 commencing at 6:30pm

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DECLARATION OF opening

The meeting was opened at

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

Ms Tracy Bachraty, Executive Assistant

Mr Glenn Boyes, Manager Finance

GALLERY:

1. 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 20 October 2020 are confirmed as a true and correct record of the meeting.

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: 11 November 2020

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 17 November 2020 as attached – see [Appendix 1](#).

Background:

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

Comments:

The list of accounts is for the month of October 2020.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Nil.

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council endorse the payments for the period 1 October to 31 October 2020 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>8882 - 9021</i>	<i>\$1,564,744.75</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 34,153.87</i>
<i>Payroll</i>			<i>\$ 99,892.99</i>
<i>BPAY</i>			<i>\$ 22,057.83</i>
<i>Cheques</i>			<i>\$ 0.00</i>
<i>Total</i>			<i>\$1,720,849.44</i>

Council Decision:	Voting requirement: Simple Majority
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MOVED:	SECONDED:
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CARRIED:

APPENDIX 1

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
1	Direct Debit	02/10/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(221.47)	1	FEE
2	Direct Debit	02/10/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(104.47)	1	FEE
3	Direct Debit	15/10/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(40.17)	1	FEE
4	Direct Debit	15/10/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(1.69)	1	FEE
5	Direct Debit	15/10/2020	2 - BANK FEES	BANK FEES	(32.34)	1	FEE
6	Direct Debit	12/10/2020	2 - BANK FEES	BANK FEES	(32.00)	1	FEE
7	Direct debit	18/10/2020	Superchoice superannuation payment - Oct 2020	Payroll deduction	(21,526.23)	1	CSH
8	Direct Debit	07/10/2020	Caltex Australia Petroleum Pty Ltd	Fuel Card Purchases for September 2020 (\$593.22)	(593.22)	1	CSH
9	Direct Debit	31/10/2020	Commonwealth Bank	Credit Card purchases for October 2020 (Total \$11,602.28, Dishwasher for the bank of NSW (\$513.48), Apple iPhone and cover (\$798.95), Shirts for councillors (\$238.80), eHive artefact catalogue software. 5 year subscription (\$658.08), Refund from Hertz hire car (-\$543.63), Dinner at WALGA AGM (\$480.00), Fuel for P1 Landcruiser (\$108.54), Taxi fare to WALGA AGM (\$10.50), Accommodation at WALGA AGM (\$1,675.37), Accommodation surcharges at WALGA AGM (\$27.32), Fridge for the bank of NSW (\$1,569.48), Oven for the bank of NSW (\$5,893.62), Drawers for the bank of NSW (\$91.08), Surcharge on furniture and equipment for the bank of NSW (\$80.69))	(11,602.28)	1	CSH

Total Direct Debit's

(34,153.87)

EFT

10	EFT8882	01/10/2020	Coast to Coast Truck & Equipment Wrecking & Sales	Gearbox exchange for P38 - Iveco Cabover Prime Mover (\$4,400.00)	(4,400.00)	1	CSH
11	EFT8883	02/10/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863, for the period 05/09/20-16/09/20.(\$248,542)	(248,542.25)	1	CSH
12	EFT8884	02/10/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863, for the period 18/09/20-23/09/20. (\$119,226.25)	(119,226.25)	1	CSH
13	EFT8885	06/10/2020	Atom Supply	Purchase of Cooler Water 20L with removable lid squincher for work depot. (\$235.71)	(235.71)	1	CSH
14	EFT8886	06/10/2020	BOC Limited	Welding supplies for workshop. (\$119.90)	(119.90)	1	CSH
15	EFT8887	06/10/2020	Central West Pump Service	Supply of Grundfos KP150A1 sump pump and fittings for Airport. (\$440.00)	(440.00)	1	CSH
16	EFT8888	06/10/2020	Janelle Duncan	Staff house rental for the period 21/09/20-19/10/20. (\$1,000.00)	(1,000.00)	1	CSH
17	EFT8889	06/10/2020	Justin Willett	Reimbursement for Electricity Bill payment dated 21/09/20. (\$259.56)	(259.56)	1	CSH
18	EFT8890	06/10/2020	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 19 Sept 2020. (\$182.88)	(182.88)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
19	EFT8891	06/10/2020	Sigma Chemicals	Purchase of chlorine 20ltr and drum deposit for Water Playground. (\$133.87)	(133.87)	1	CSH
20	EFT8892	06/10/2020	Elite Electrical Contracting	Replace faulty outdoorpower points at Airport. (\$377.06),fix electrical fault with sewerage pump at Tourist Park.(\$288.75)	(665.81)	1	CSH
21	EFT8893	06/10/2020	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 26/09/22. (\$446.22)	(446.22)	1	CSH
22	EFT8894	06/10/2020	MELBOURNE BBQ CENTRE	Purchase of Double Deluxe Pedestal BBQ with 2 x Queensize stainless steel bench top for Tourist Park, delivery cost included. (\$7,139.00)	(7,139.00)	1	CSH
23	EFT8895	06/10/2020	Microcom Pty Ltd T/A Metrocount	Purchase of 6V welded battery pack and 2 rubber road tube for Road Inspection (\$517.00)	(517.00)	1	CSH
24	EFT8896	06/10/2020	Mount Magnet Waste Disposal	Pump out leach drain at Airport. (\$1,300.00)	(1,300.00)	1	CSH
25	EFT8897	06/10/2020	Truckline - Geraldton	Purchase of 2 signs Over and size 2 Piece metal for P48 (\$147.75)	(147.75)	1	CSH
26	EFT8898	06/10/2020	WALGA	Local Government e Learning Subscription(12mos) (\$4,000.00), Delivery at Local Government Offices-understanding financial reports and budgets.(\$4,000.00), Trainer travel and accommodation expense on Sept. 15, 2020 for elected members online training.(\$695.00)	(8,695.00)	1	CSH
27	EFT8899	06/10/2020	ModularWA	Final amount owing for 29 Allen St. (\$88,167.00)	(88,167.00)	1	CSH
28	EFT8900	06/10/2020	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863,for the period 17/09/20-23/09/20.(\$11,750.15)	(11,750.15)	1	CSH
29	EFT8901	06/10/2020	Challenge Chemicals Australia	Cleaning supplies for Tourist Park. (\$281.60)	(281.60)	1	CSH
30	EFT8902	06/10/2020	ROSS WILLIAM PIGDON	Elected member- expenses claim for September 2020. (\$3,569.95)	(3,569.95)	1	CSH
31	EFT8903	06/10/2020	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue: Sept. 21, 2020. (\$1,540.29)	(1,540.29)	1	CSH
32	EFT8904	06/10/2020	Western Independent Foods	Purchase of toilette roll, hand towel and kitchen tidy bag for Tourist Park and freight exp for delivery of bench tops for SH12. (\$301.40), Freight exp for the delivery of office supplies.(\$53.80).	(355.20)	1	CSH
33	EFT8905	06/10/2020	L.P BREESE & P.W SAVAGE	Contractor works for Shire of Cue - relief mechanic for the period 31/08/20-14/09/20. (\$5,197.50)	(5,197.50)	1	CSH
34	EFT8906	06/10/2020	NEIL WILLIAM BARNDEN	Contractor Works for Shire of Cue, for SH12, 14 Chesson St. (\$8,470.00)	(8,470.00)	1	CSH
35	EFT8907	06/10/2020	Aerodrome Management Services Pty Ltd	Cue Aerodrome Certification as per quote QU-00319. Stage 4 and 5 (\$8,084.93)	(8,084.93)	1	CSH
36	EFT8908	06/10/2020	Aqua Pump & Irrigation	Purchase of UPVC Slotted Pipe for karbar- Beebyn Road. (\$947.87)	(947.87)	1	CSH
37	EFT8909	06/10/2020	Bunnings Group Limited	Tools and supplies for Tourist Park, SH12, Wilgie Mia Rd. P25 and P48. (\$1,317.97)	(1,397.53)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
38	EFT8910	06/10/2020	Kulbardi Hill Consulting	Reprint for 5,000 copies of Shire of Cue promotional brochure. (\$2,992.00)	(2,992.00)	1	CSH
39	EFT8911	06/10/2020	Murchison Regional Vermin Council	Precepts- Cue Shire 2020/2021. (\$35,058.10)	(35,058.10)	1	CSH
40	EFT8912	06/10/2020	Toll Ipec Pty Ltd	Freight for delivery of parts for various machinery. (\$49.38),Freight for the delivery of Dozer belt.(\$12.68), freight for grinder guard(\$11.55)	(73.61)	1	CSH
41	EFT8913	06/10/2020	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2020/21 ESL Income Local Government (\$2,071.52)	(2,071.52)	1	CSH
42	EFT8914	06/10/2020	Easifleet	Novated Lease expense for staff vehicle for the period 08/06/20 - 08/08/23.(\$1213.27)	(1,213.27)	1	CSH
43	EFT8915	06/10/2020	Geraldton Toyota	Repairs to Landcruiser 200 Series Rego (\$1,363.35)	(1,363.35)	1	CSH
44	EFT8916	06/10/2020	Hille, Thompson & Delfos Surveyors & Planners	Survey of Wilgie Mia Road for road construction project.(\$3,729.00)	(3,729.00)	1	CSH
45	EFT8917	06/10/2020	Hoggy's Building Concreting Contractor	Progress payment, Concreting for 30 Heydon Place industrial units - 72m by 15m x 100mm thick. 25MPA concrete, F62 mesh.(\$66,000.00)	(66,000.00)	1	CSH
46	EFT8918	06/10/2020	Kleenheat Gas	2x LPG Bulk Refill for Tourist Park.(\$473.51)	(473.51)	1	CSH
47	EFT8919	06/10/2020	Landgate	Mining Tenements Chargeable Schedule No. M2020/9 Dated 12/08/2020 to 18/09/2020. (\$123.00)	(123.00)	1	CSH
48	EFT8920	06/10/2020	ModularWA	Final amount owing for 28 Dowley St(\$78,460.00)	(78,460.00)	1	CSH
49	EFT8921	06/10/2020	NAPA Auto Parts	Ecco LED Beacon Rotator for P82, P45 & P38 (\$303.60)	(303.60)	1	CSH
50	EFT8922	06/10/2020	Statewide Bearings	Purchase of fan belt for P82 Samsung Excavator (\$44.97)	(44.97)	1	CSH
51	EFT8923	09/10/2020	GG Pumps & Electrical	Fix electrical issue with deep sewerage pump at Tourist Park. (\$2,665.39)	(2,665.39)	1	CSH
52	EFT8924	09/10/2020	Hi Constructions	As per Tender 2020-01 - building works on the Cue Railway Station.(\$6,469.83)	(6,469.83)	1	CSH
53	EFT8925	09/10/2020	JR & A Hersey Pty Ltd	Purchase of protective clothing for outside crew and Sundry Tools and Supplies. (\$568.15)	(568.15)	1	CSH
54	EFT8926	09/10/2020	Midland Super A-Mart Pty Ltd	Furniture for Railway Station and Bedroom furniture for SH07. (\$7,945.00), Furniture for Staff House- 14 Chesson St.(\$6,743.00)	(14,688.00)	1	CSH
55	EFT8927	09/10/2020	URL Networks Pty Ltd	VOIP Usage and Charges for Sept2020. (\$428.98)	(428.98)	1	CSH
56	EFT8928	09/10/2020	WesTrac	Purchase of various parts for the P9 grader (\$288.52)	(288.52)	1	CSH
57	EFT8929	09/10/2020	Winc Australia Pty Ltd	Purchase of dishwashing detergent for office supplies. (\$38.72)	(38.72)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
58	EFT8930	11/10/2020	Hi Constructions	As per Tender 2020-01 - building works on the Cue Railway Station-progress claim 5 (\$32,222.91), repairs and gluing of ceiling in Railway Station, Claim 4.(\$3,000.00),Variation to contract based on assessment of footings on the verandah posts on the platform.(\$5,274.05)	(46,105.40)	1	CSH
59	EFT8931	11/10/2020	Rema Tip Top Australia	Purchase of various items for Tyres and Tubes. (\$708.60)	(708.60)	1	CSH
60	EFT8932	12/10/2020	Alcolizer Technology	Six month service contract for breathalyser at work depot. (\$154.00)	(154.00)	1	CSH
61	EFT8933	12/10/2020	Australia Post	Postage supply for the period 01/09/20-30/09/20. (\$112.21)	(112.21)	1	CSH
62	EFT8934	12/10/2020	Bell & Co	Purchase of water tank for SH12, SH10, SH11 and SH02. (\$5,436.20)	(5,436.20)	1	CSH
63	EFT8935	12/10/2020	Cue Roadhouse & General Store	Miscellaneous expenses purchased from Cue Roadhouse for the period 01/09/20-15/09/20. (\$415.77),Fuel for various depot equipment and cleaning items for SH12. (\$264.34)	(680.11)	1	CSH
64	EFT8936	12/10/2020	Drazan Bagaric	Pool table for the Railway Station. (\$1,200.00)	(1,200.00)	1	CSH
65	EFT8937	12/10/2020	Five Star	Konika Minolta C454e Black and Colour meter read for Sept 2020 read Date 13/09/20.(\$71.50)	(71.50)	1	CSH
66	EFT8938	12/10/2020	Great Northern Rural Services	Purchase of Fence post and fence dropper for Parks and Reserves.(\$525.80), Clamp worm for Parks and Reserves. (\$200.97).	(726.77)	1	CSH
67	EFT8939	12/10/2020	The Block Makers	Terraforce L11 speckled blocks for Austin Street Maintenance. (\$343.60)	(343.60)	1	CSH
68	EFT8940	13/10/2020	B & W Scaffolding	Supply, erect and remove scaffolding for works on Bank of NSW (\$9,890.54)	(9,890.54)	1	CSH
69	EFT8941	13/10/2020	Countrywide Fridge Lines Pty Ltd	Freight on multiple items for September 2020 (\$7,888.27)	(7,888.27)	1	CSH
70	EFT8942	13/10/2020	LO-GO Appointments	Rates Processing September 2020 (\$362.09)	(362.09)	1	CSH
71	EFT8943	13/10/2020	M & B Sales Pty Ltd	Replace back door at 14 Chesson Street (\$248.82)	(248.82)	1	CSH
72	EFT8944	13/10/2020	Midwest Windscreens and Windows	Window tinting for 12M Grader (\$1,430.00)	(1,430.00)	1	CSH
73	EFT8945	13/10/2020	Nick Steveson	Repair works on Bank on NSW building for Sep 20 (\$5,557.50)	(5,557.50)	1	CSH
74	EFT8946	15/10/2020	Appliances Online	Purchase of vacuum cleaner for Caravan Park and Admin Office, fridge freezer for 15 Allen St Staff house. (\$2,781.00)	(2,781.00)	1	CSH
75	EFT8947	15/10/2020	Atyeo's Environmental Health Services Pty Ltd	Environmental health services for the period 08/09/30-30/09/20. (\$4,466.48)	(4,466.48)	1	CSH
76	EFT8948	15/10/2020	Building and Construction Industry (BCITF)	BCITF Levy for Lot 9000 Heydon Place, Cue. (\$1,091.75)	(1,091.75)	1	CSH
77	EFT8949	15/10/2020	Galvins Plumbing Supplies	Frame Keys for work depot. (\$348.68)	(348.68)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
78	EFT8950	15/10/2020	Great Northern Rural Services	RISER SEAL TO SUIT HUNTER SRM (\$106.92)	(106.92)	1	CSH
79	EFT8951	15/10/2020	NEIL WILLIAM BARNDEN	Contractor Works for Shire of Cue for the period 21/09/20-11/10/20. (\$9,201.50)	(9,201.50)	1	CSH
80	EFT8952	15/10/2020	Refuel Australia	Purchase and delivery of 11,000L of diesel delivered to Shire Depot @ \$0.992/L. (\$12,003.20)	(12,003.20)	1	CSH
81	EFT8953	15/10/2020	Western Independent Foods	Freight for the delivery of sundry tools for Parks and Reserves. (\$14.80)	(14.80)	1	CSH
82	EFT8954	19/10/2020	Abrolhos Steel	Purchase of 3m length square tubing for SH07-47 Dowley Street.(\$194.70)	(194.70)	1	CSH
83	EFT8955	19/10/2020	Geraldton Mower Repair & Specialist	Purchase of mowing head for P19 Whipper Snippers. (\$497.60)	(497.60)	1	CSH
84	EFT8956	19/10/2020	Golden West Lubricants	Purchase of lubricant for P 38 Prime Mover and oil for various machineries.(\$1,450.68)	(1,450.68)	1	CSH
85	EFT8957	19/10/2020	JR & A Hersey Pty Ltd	Purchase of carby clean and Jerry can repair kit for Plant Sundry Tools and Supplies. (\$125.29)	(125.29)	1	CSH
86	EFT8958	19/10/2020	Local Government Supervisors Association of WA Inc	Registration for 2020 LGSA Conference and Expo (\$1,254.00)	(1,254.00)	1	CSH
87	EFT8959	19/10/2020	Professional Pc Support Pty Ltd (PPS)	Agreement PPS Managed Services for November 2020. (\$2,314.76)	(2,314.76)	1	CSH
88	EFT8960	19/10/2020	RONALD PAUL CLIVE HOGBEN	Elected Member-Expenses Claim Sept 2020. (\$528.00)	(528.00)	1	CSH
89	EFT8961	19/10/2020	Simbay Tyre Distributors (WA) Pty Ltd	Purchase of tyres and tubes for P48 Trailer 45' Drop Deck with Ramps. (\$528.00)	(528.00)	1	CSH
90	EFT8962	19/10/2020	WesTrac	Purchase of belt and Temperature gauge for P43, P35, P59 and P9. (165.17)	(165.17)	1	CSH
91	EFT8963	19/10/2020	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863, for the period 02/10/20-14/10/20.(\$21,893.10)	(21,893.10)	1	CSH
92	EFT8964	19/10/2020	Greenfield Technical Services	Ongoing administration of AGRN 863 Flood Damage works for the period 01/09/20-30/09/20.(\$13,700.72)	(13,700.72)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
93	EFT8965	19/10/2020	WATER CORPORATION	Water bill for 56 days frm 13/08/20-08/10/20. Staff-House - 10 Chesson Street(\$142.84), Staff-House - 12 Chesson Street (\$126.40), Staff House - 15 Allen Street (\$66.10), Crosslands Camp GEN (\$906.05),Staff house - 18 Dowley (\$301.79),Staff House - 19 Burt Street (\$230.53), Staff House - 23 Allen Street (\$310.92),Staff House - 29 Robinson Street (\$228.71),Maintenance - Parks and Reserves (\$1,277.76),RV Site Maintenance GEN (\$15.97), Staff House -47 Dowley Street(\$23.96),Staff House-47 Marshall Street (\$56.97),Maintenance - Sports Comple(31.94), Staff House - 57 Marshall Street(\$130.05),Verge Mtce – Utilities, 5L Austin St,(\$ 1,520.00), Heritage Building Maintenance GEN(\$46.01), Maintenance - CRC GEN (\$7.99), Administration Building Maintenance GEN (\$737.37), Oasis Maintenance GEN (\$55.90),Maintenance - Water Playground (\$1,929.95), Maintenance – Depot (\$604.09), Verge Mtce – Utilities(\$93.17),Marshall St, Lot Opp Lot 51(\$2,827.54), Robinson St, Lot 500 (\$42.59), Wittenoom St., Lot 637 (\$492.47). Lot 592 Heydon Place(\$46.60),Lot 593 Heydon Place (\$108.03).	(12,361.70)	1	CSH
94	EFT8966	19/10/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863, for the period 03/10/20-14/10/20. (\$209,651.75)	(209,651.75)	1	CSH
95	EFT8967	19/10/2020	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue, for the week ending 10 Oct 2020.(\$97.54)	(97.54)	1	CSH
96	EFT8968	19/10/2020	Learning Discovery PTY LTD	Purchase of books -Assorted Jrn Fiction titles for Cue Library. (\$340.00)	(340.00)	1	CSH
97	EFT8969	19/10/2020	Leslie Matthew Price	Elected member- expenses claim for September 2020 (\$2,400.56)	(2,400.56)	1	CSH
98	EFT8970	19/10/2020	Murchison Club Hotel	Drinks and meals following council meeting. (\$52.00)	(52.00)	1	CSH
99	EFT8971	19/10/2020	Statewide Bearings	Purchase of Oil and fuel filter for various machinery. (\$236.50)	(236.50)	1	CSH
100	EFT8972	19/10/2020	Sun City Plumbing	Plumbing Work to be completed as part of the refurbishment of the Railway Station.Claim1. (11,637.87)	(11,637.87)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
101	EFT8973	19/10/2020	Truckline - Geraldton	Purchase of chain kit with grab hooks, maxibinder swivel head and Ausbinder swivel head for plant sundry tools and supplies. (\$639.73), Purchase of oil cooler for Plant Sundry Tools (\$343.13), Purchase of Maxibinder, swivel head for Plant Sundry Tools. (\$534.75)	(1,517.61)	1	CSH
102	EFT8974	19/10/2020	WATER CORPORATION	Water use and service charge for Tourist Park for 56days frm 13/08/20-08/10/20.(\$5,168.18)	(5,168.18)	1	CSH
103	EFT8975	19/10/2020	iDrilling	Drilling of water bore for Wilgie Mia Road job @ \$125 per metre.(\$5,775.00)	(5,775.00)	1	CSH
104	EFT8976	23/10/2020	AFT Group of Companies	Deposit for Ablution Block - 2 x ambulatory toilets for Heritage Building (\$5,648.50)	(5,648.50)	1	CSH
105	EFT8977	23/10/2020	AIT Specialists Pty Ltd	Completion of Records and Determination Fuel Tax Credits for Sept.01-30, 2020. (\$260.48)	(260.48)	1	CSH
106	EFT8978	23/10/2020	Atom Supply	Purchase of supplies for workshop, outside staff crew and garbage truck.(\$412.84)	(412.84)	1	CSH
107	EFT8979	23/10/2020	NAPA Auto Parts	Various items for Plant Sundry Tools, standard blade fuse, fuse holder and GME UHF CB Radio (\$509.27)	(509.27)	1	CSH
108	EFT8980	23/10/2020	NEIL WILLIAM BARNDEN	Contractor Works for Shire of Cue for the period 12/10/20 to 18/10/20. (\$5,236.00)	(5,236.00)	1	CSH
109	EFT8981	23/10/2020	QUEEN OF THE MURCHISON GUEST HOUSE & CAFE	12 x Nights accommodation for Manager Finance (\$1,698.50)	(1,698.50)	1	CSH
110	EFT8982	23/10/2020	Totally Workwear Geraldton	Purchase of safety boots for outside crew.(\$339.50), Purchase of polo shirts for office staff (\$322.38)	(661.88)	1	CSH
111	EFT8983	23/10/2020	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue, Oct. 12, 2020.(\$1,540.29)	(1,540.29)	1	CSH
112	EFT8984	23/10/2020	Truckline - Geraldton	Purchase of oil seal kit and gasket for P38 Prime Mover.(\$98.33)	(98.33)	1	CSH
113	EFT8985	23/10/2020	ELIZABETH HOUGHTON	Elected member-expenses claim for October 2020. (\$528.00)	(528.00)	1	CSH
114	EFT8986	23/10/2020	Frederick William Spindler	Elected member-expenses claim for October 2020. (\$528.00)	(528.00)	1	CSH
115	EFT8987	23/10/2020	Ian W Dennis	Elected member- expenses claim for September and Oct. 2020. (\$1,056.00)	(1,056.00)	1	CSH
116	EFT8988	23/10/2020	Leonie Fitzpatrick	Elected member-expenses claim for October 2020 (\$528) and ICT Allowance for Sept. 20.(\$290.00)	(818.00)	1	CSH
117	EFT8989	23/10/2020	Pragma Lawyers	Professional fees re: Shire of Cue v Mavia Pty Ltd.(\$705.10)	(705.10)	1	CSH
118	EFT8990	23/10/2020	RONALD PAUL CLIVE HOGBEN	Elected member-expenses claim for October 2020. (\$528.00)	(528.00)	1	CSH
119	EFT8991	23/10/2020	Skippers Transport Parts	Purchase of Pulse Generator of P38 Prime Mover. (\$307.10)	(307.10)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
120	EFT8992	23/10/2020	Western Independent Foods	Purchase of supplies, coffee, sugar and milk and freight expense for delivery of oil and fuel for P35/P43. (\$217.90)	(217.90)	1	CSH
121	EFT8993	27/10/2020	Metal Artwork Creations	4 x Name Badges for Office staff.(\$48.84)	(48.84)	1	CSH
122	EFT8994	27/10/2020	ROSS WILLIAM PIGDON	Elected member-expenses claim for October 2020.(\$1,688.00)	(1,688.00)	1	CSH
123	EFT8995	27/10/2020	Ryba General Transport Pty Ltd	Transport of 1x Isuzu Bitumen Sprayer truck from Mount Isa, QLD to Cue, WA. (\$6,820.00)	(6,820.00)	1	CSH
124	EFT8996	27/10/2020	Sun City Plumbing	Attend sites and completion of annual RPZ backflow testing. (\$643.50), Change/update tap ware, repair water line for SH01 Allen St.(\$113.30)	(756.80)	1	CSH
125	EFT8997	27/10/2020	Toll Ipec Pty Ltd	Freight for delivery of parts for various machinery. (\$60.49)	(60.49)	1	CSH
126	EFT8998	27/10/2020	WATER CORPORATION	Water use and service charge for Staff House -14 Chesson St. 56days frm 13/08/20-08/10/20.(\$166.59) Water use and service charge for Lot 9000 Heydon Place for 56days frm 13/08/20-08/10/20.(\$20.10) Water use and service charge for 28 Dowley St. for 56days frm 13/08/20-08/10/20 (\$44.18)	(230.87)	1	CSH
127	EFT8999	27/10/2020	WesTrac	Purchase of various parts for P51 Track Type Tractor.(\$817.45),Purchase of Hose for P9 (\$280.05).	(1,097.50)	1	CSH
128	EFT9000	27/10/2020	Cue Roadhouse & General Store	Fuel for various machinery , gas for Tourist Park and lunch for concilor's training.(\$379.53)	(379.53)	1	CSH
129	EFT9001	27/10/2020	Five Star	Konika Minolta C454e Black/Colour meter read date13/10/20. (\$1,221.51)	(1,221.51)	1	CSH
130	EFT9002	27/10/2020	Galvins Plumbing Supplies	Purchase of LPG manual/dual regulator for Caravan Park Staff House and work depot.(\$411.49)	(411.49)	1	CSH
131	EFT9003	27/10/2020	Murchison Club Hotel	Drinks for 8 people following council meeting.(\$77.50)	(77.50)	1	CSH
132	EFT9004	27/10/2020	Professional Pc Support Pty Ltd (PPS)	Purchase of Kyocera Toner for office printer.(\$1,050.94)	(1,050.94)	1	CSH
133	EFT9005	27/10/2020	Raeco Australia	DISPENSER BOX GLOSS/PKT 500 35 H X 77 W MM BARCODE PROTECTOR	(162.80)	1	CSH
134	EFT9006	27/10/2020	Skippers Transport Parts	Transmitter for P38 Prime Mover. (\$179.71)	(179.71)	1	CSH
135	EFT9007	27/10/2020	Statewide Bearings	Purchase of fuel filter for P82 Samsung Excavator and adhesive sealant for work depot. (\$118.71)	(118.71)	1	CSH
136	EFT9008	27/10/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863 commencing 02/03/2020.(\$115,571.50)	(115,571.50)	1	CSH
137	EFT9009	27/10/2020	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863 commencing 02/03/2020.(\$12,282.02)	(12,282.02)	1	CSH

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
138	EFT9010	28/10/2020	Bunnings Group Limited	Purchase of plant sundry tools and various supplies for Tourist Park, Heritage Bldg, and SH07. (\$384.13)	(384.13)	1	CSH
139	EFT9011	28/10/2020	Countrywide Fridge Lines Pty Ltd	Freight expense for delivery of rubbish bins, furnitures and truck tyres.(\$1,270.50)	(1,270.50)	1	CSH
140	EFT9012	28/10/2020	Hoggy's Building Concreting Contractor	Concreting for 30 Heydon Place industrial units. (\$80,375.06)	(80,375.06)	1	CSH
141	EFT9013	28/10/2020	Lawrence Hinrichs	Reimbursement for accomodation and purchases of various items for P1,P7.SH12 and Tourist Park. (\$707.73)	(707.73)	1	CSH
142	EFT9014	28/10/2020	NAPA Auto Parts	Purchase of Alternator 24V for P12 Isuzu Truck.(\$601.00)	(601.00)	1	CSH
143	EFT9015	28/10/2020	Professional Pc Support Pty Ltd (PPS)	Purchase of desktop computer for CEO, purchase of two computer monitors. (\$2,115.30)	(2,115.30)	1	CSH
144	EFT9016	28/10/2020	RSM Australia Pty Ltd	Accounting services for October 2020. (\$5,677.10)	(5,677.10)	1	CSH
145	EFT9017	28/10/2020	RepcO	JVC Head Unit Bluetooth USB Spotify for P30 Paveline Autopatch.(\$134.20)	(134.20)	1	CSH
146	EFT9018	28/10/2020	Toll Ipec Pty Ltd	Freight expense for delivery of signage for Wilgie Mia Road, coolant gauge for P9 and gas regulator for Tourist Park. (\$607.95)	(607.95)	1	CSH
147	EFT9019	28/10/2020	Western Independent Foods	Raw sugar for staff and freight expense for delivery of mowing head, oil seal kit and gasket. (\$54.70)	(54.70)	1	CSH
148	EFT9020	28/10/2020	LGIS WA	LGIS Shire Insurance, installment 2. (\$76,163.27)	(76,163.27)	1	CSH
149	EFT9021	28/10/2020	ModularWA	Payment 2 for Tourist Park Managers home (\$90,654.00)	(90,654.00)	1	CSH

Total EFT's

(1,564,744.75)

BPAY

150	BPAY	05/10/2020	TELSTRA CORPORATION LTD	Landline phone usage and charges, office phone and internet charges for Sept 2020 (\$3,966.81)	(3,966.81)	1	CSH
151	BPAY	07/10/2020	Horizon Power	Electricity supply for the Shire of Cue , 59 days from 04/08/20-01/10/20 (\$13,256.72) ,	(13,256.72)	1	CSH
152	BPAY	13/10/2020	Horizon Power	Electricity Supply for 59 days frm 04/08/20-01/10/20 Lot 4 Austin St, Cuerosity Shop (\$151.08)	(151.08)	1	CSH
153	BPAY	13/10/2020	TELSTRA CORPORATION LTD	Mobile phone usage and charges 27/08/20-26/09/20. (\$432.25)	(432.25)	1	CSH
154	BPAY	30/10/2020	Pivotel Satellite Pty Limited	Satellite phone usage and charges for Shire of Cue, Oct2020.(\$161.20)	(161.20)	1	CSH
155	BPAY	30/10/2020	TELSTRA CORPORATION LTD	Landline phone usage and charges, office phone and internet charges 13/09/20-12/10/20. (\$3,776.42)	(3,776.42)	1	CSH
156	BPAY	04/11/2020	DHS Official Administered Receipts CSA Account	Payroll deduction October	(313.35)	1	CSH

Total BPAY

(22,057.83)

List of Accounts Paid October 2020

Direct Debit

#	Type	Date	Name	Description	Amount	Bank	Type
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CHEQUES

157	CHEQUES		No cheques for the month		0.00	1	CSH
Total Cheques					<u>0.00</u>		

PAYROLL

158	Payroll	06/09/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(44,145.17)	1	PAY
159	Payroll	20/09/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(55,747.82)	1	PAY
Total Payroll					<u>(99,892.99)</u>		

TOTAL PAYMENTS

(1,720,849.44)

Total Direct Debits

(34,153.87)

Total EFTs

(1,564,744.75)

Total BPAY

(22,057.83)

Total Cheque

0.00

Total Payroll

(99,892.99)

TOTAL PAYMENTS

(1,720,849.44)

10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	12 November 2020

Matters for Consideration:

The Statement of Financial Activity for the period ended 31 October 2020 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 October 2020.

Budget figures used in the Statement of Financial Activity are applied from the budget presented to council for adoption at item 10.4 of this agenda.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

RSM Australia Pty Ltd.

Glenn Boyes – Manager Finance

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended 31 October 2020, as presented at [Appendix 2](#).

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 2



Shire of Cue

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

T +61 (0) 8 9943 0988

www.cue.wa.gov.au

SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 October 2020

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

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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 13th November 2020

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
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2020
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SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2020
EXECUTIVE SUMMARY

Statement of Financial Activity

Income Statements are presented on pages 6 - 7 showing a surplus as at 31 October 2020 of \$3,973,176

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Unit Housing Development	0%	1,000,000	333,328	-
Pensioner Housing Development	0%	1,000,000	333,324	-
Great Fingal Mine Office	0%	2,000,000	666,664	8,610
Tourist Park House and Office	47%	400,000	133,324	186,253
Airport Runway Resealing	0%	1,400,000	466,660	-
	3%	5,800,000	1,933,300	194,863
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	37%	1,109,086	345,285	411,380
Non-operating Grants, Subsidies and Contributions	6%	11,512,179	1,113,112	729,005
	9%	12,621,265	1,458,397	1,140,385
Rates Levied	101%	2,365,615	2,412,279	2,394,189

% - Compares current YTD actuals to the Annual Budget

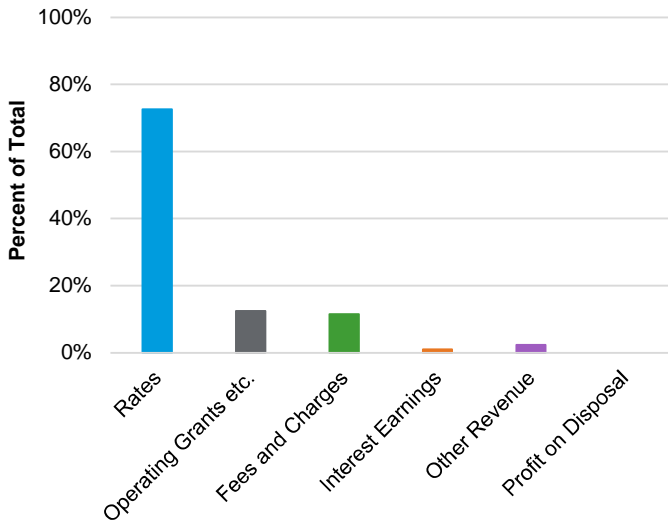
Financial Position

Account	Difference to Prior Year %	Current Year 31 Oct 20 \$	Prior Year 31 Oct 19 \$
Adjusted Net Current Assets	71%	3,973,176	5,576,920
Cash and Equivalent - Unrestricted	79%	3,870,474	4,913,224
Cash and Equivalent - Restricted	106%	6,068,584	5,710,629
Receivables - Rates	62%	454,754	736,519
Receivables - Other	597%	416,675	69,840
Payables	728%	786,538	108,109

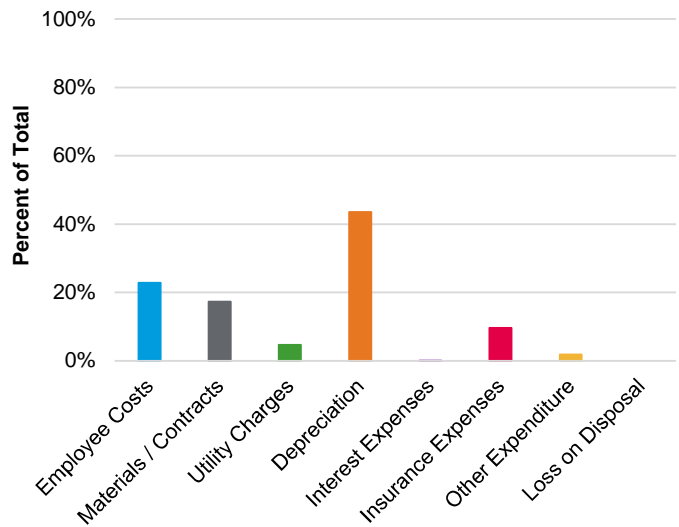
% - Compares current YTD actuals to prior year actuals

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2020
SUMMARY GRAPHS - OPERATING

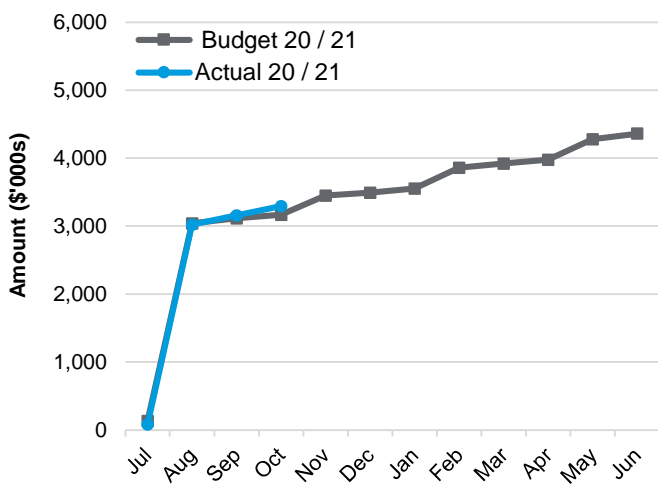
Operating Revenue



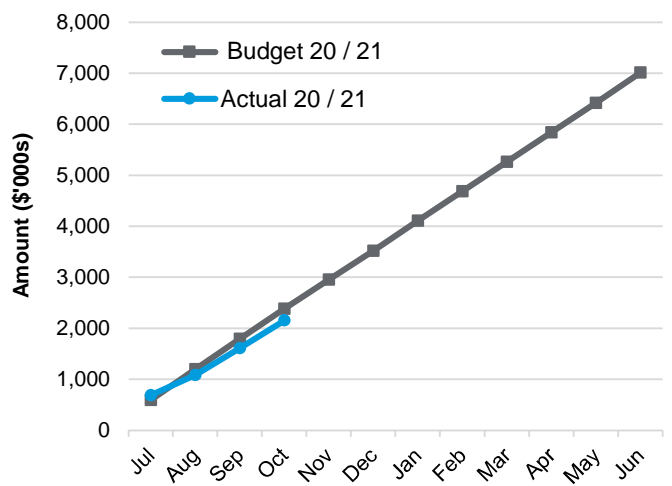
Operating Expenditure



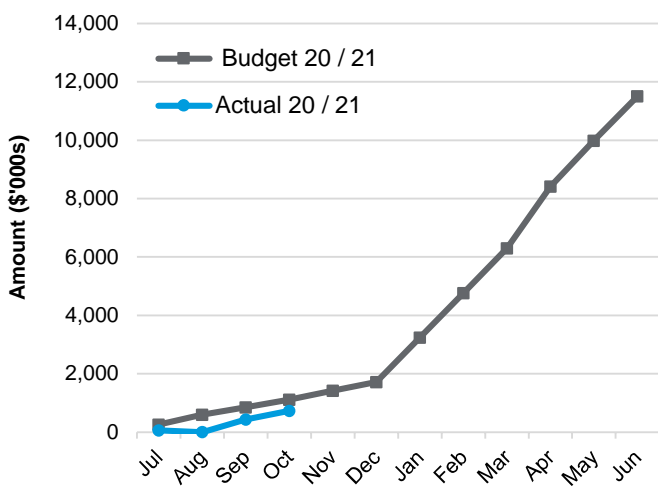
Operating Revenue



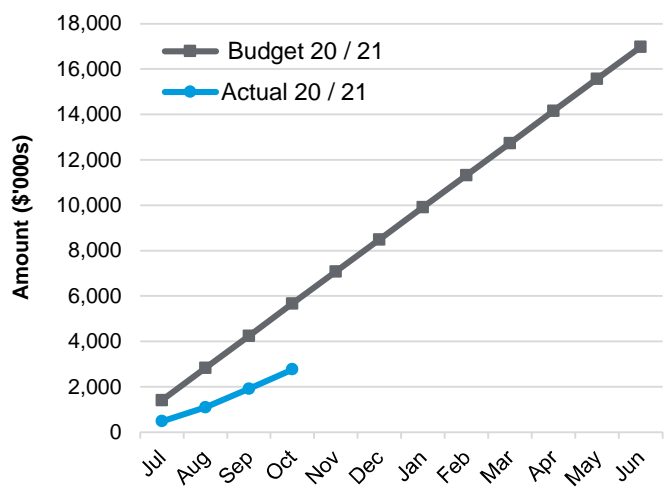
Operating Expenses



Capital Revenue (inc. Flood Damage)

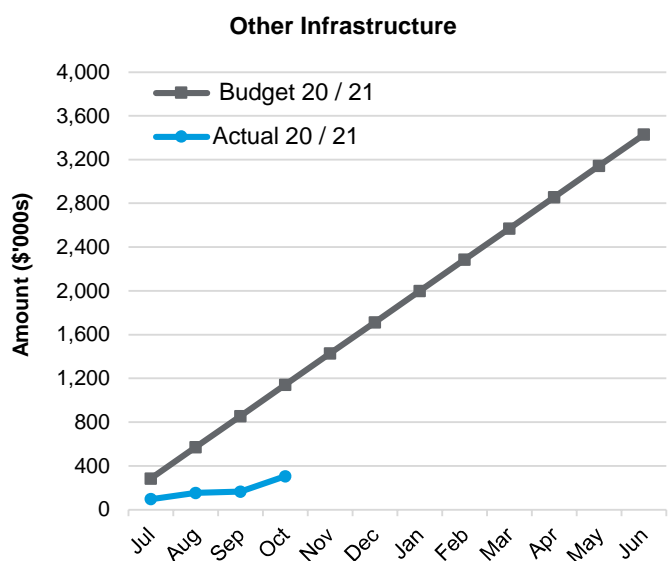
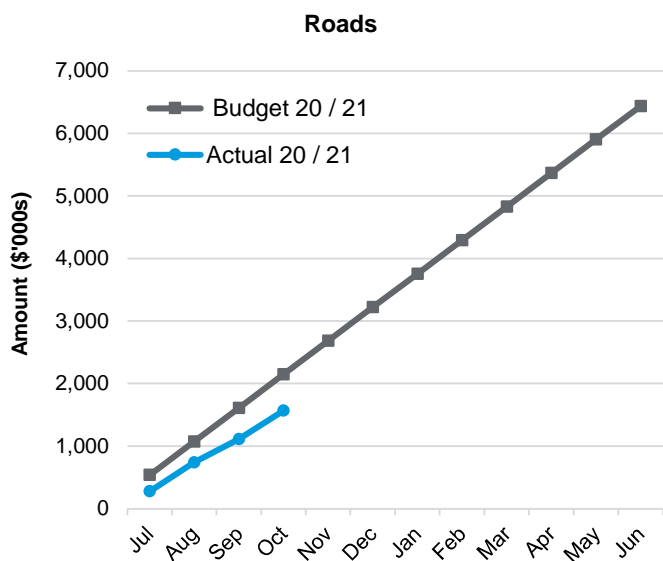
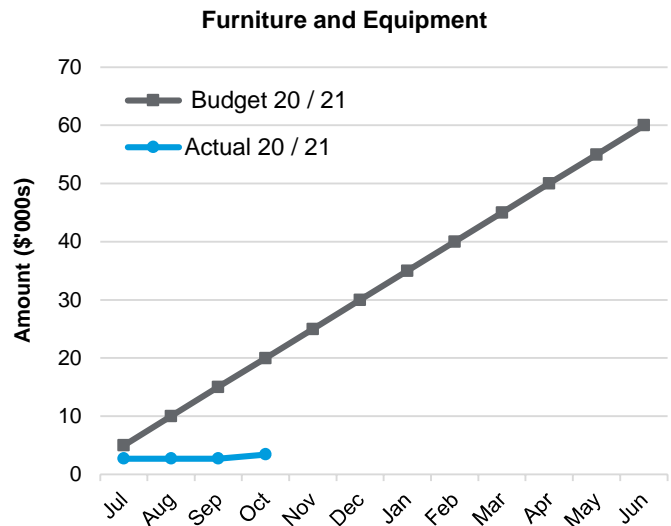
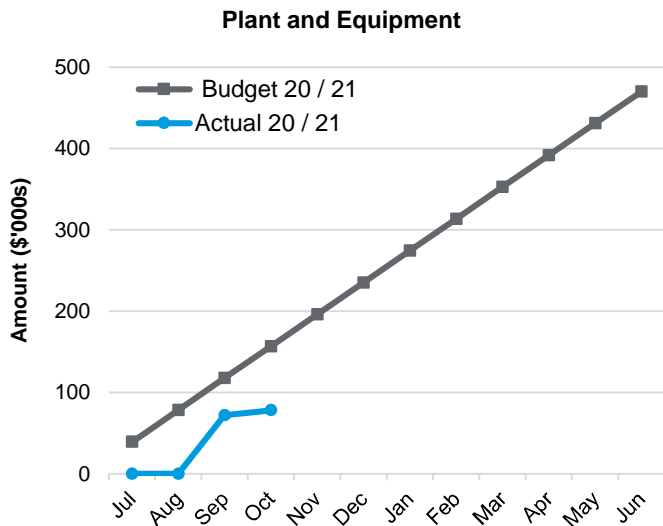
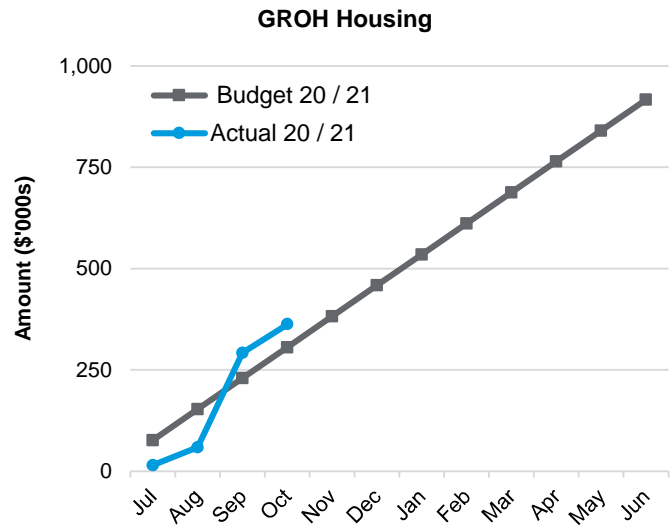
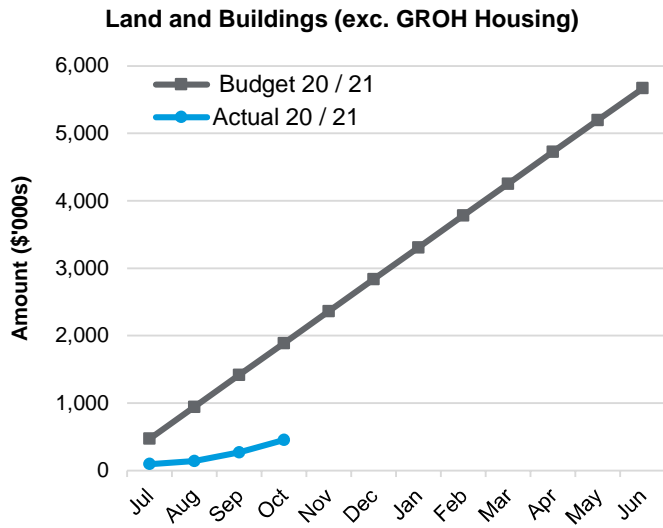


Capital Expenses (inc. Flood Damage)



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

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2020
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020
NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	3,924,344	3,924,344	4,009,069		
Revenue from Operating Activities						
Rates	10	2,365,615	2,412,279	2,394,189	(18,090)	(1%)
Grants, Subsidies and Contributions	12(a)	1,109,086	345,285	411,380	66,095	19%
Fees and Charges		640,905	332,873	379,065	46,192	14%
Interest Earnings		113,500	37,828	32,827	(5,001)	(13%)
Other Revenue		79,500	40,496	77,854	37,358	92%
Profit on Disposal of Assets	8	53,700	-	-	-	
		4,362,306	3,168,761	3,295,314		
Expenditure from Operating Activities						
Employee Costs		(2,021,738)	(583,766)	(492,239)	91,527	16%
Materials and Contracts		(1,342,851)	(447,524)	(373,174)	74,350	17%
Utility Charges		(342,750)	(132,852)	(100,411)	32,441	24%
Depreciation on Non-current Assets		(2,844,800)	(948,228)	(937,779)	10,449	1%
Interest Expenses		(22,500)	-	(91)	(91)	
Insurance Expenses		(210,805)	(210,805)	(208,035)	2,770	1%
Other Expenditure		(228,700)	(59,544)	(39,841)	19,703	33%
Loss on Disposal of Assets	8	-	-	-	-	
		(7,014,145)	(2,382,719)	(2,151,568)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	948,228	937,779		
(Profit) / Loss on Asset Disposal		(53,700)	-	-		
Movement in Deferred Pensioner Rates		-	-	-		
Net Amount from Operating Activities		139,261	1,734,270	2,081,525		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	11,512,179	1,113,112	729,005	(384,107)	(35%)
Proceeds from Disposal of Assets	8	170,000	-	-	-	
Land and Buildings	9(a)	(6,587,500)	(2,195,756)	(818,135)	1,377,621	63%
Plant and Equipment	9(b)	(470,000)	(156,667)	(78,200)	78,467	50%
Furniture and Equipment	9(c)	(60,000)	(19,996)	(3,465)	16,532	83%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(2,145,704)	(1,568,672)	577,032	27%
Infrastructure Assets - Other	9(e)	(3,429,000)	(1,142,896)	(305,955)	836,941	73%
Net Amount from Investing Activities		(5,301,500)	(4,547,907)	(2,045,422)		
Financing Activities						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(45,588)	(45,386)	202	0%
Transfer to Reserves		(85,000)	(20,000)	(26,609)	(6,609)	(33%)
Net Amount from Financing Activities		1,237,894	(65,588)	(71,995)		
Closing Funding Surplus / (Deficit)	3	-	1,045,119	3,973,176		

* - 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
For the Period Ending 31 October 2020
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	3,924,344	3,924,344	4,009,069		
Revenue from Operating Activities						
General Purpose Funding - Rates	10	2,365,615	2,412,279	2,394,189	(18,090)	(1%)
General Purpose Funding - Other		1,089,786	297,857	331,789	33,932	11%
Law, Order and Public Safety		10,500	3,496	5,790	2,294	66%
Health		1,200	396	800	404	102%
Housing		73,320	9,696	7,504	(2,192)	(23%)
Community Amenities		84,885	69,541	65,725	(3,816)	(5%)
Recreation and Culture		8,100	2,692	2,841	149	6%
Transport		306,700	139,328	177,656	38,328	28%
Economic Services		298,200	192,156	241,047	48,891	25%
Other Property and Services		124,000	41,320	67,973	26,653	65%
		4,362,306	3,168,761	3,295,314		
Expenditure from Operating Activities						
Governance		(397,697)	(146,868)	(95,319)	51,549	35%
General Purpose Funding		(261,447)	(87,132)	(70,132)	17,000	20%
Law, Order and Public Safety		(113,100)	(39,664)	(19,441)	20,223	51%
Health		(78,411)	(26,116)	(17,334)	8,782	34%
Education and Welfare		(74,556)	(4,176)	(1,954)	2,222	53%
Housing		(285,937)	(94,384)	(132,279)	(37,895)	(40%)
Community Amenities		(445,479)	(149,976)	(87,440)	62,536	42%
Recreation and Culture		(922,896)	(309,682)	(214,086)	95,596	31%
Transport		(3,671,806)	(1,226,176)	(1,032,654)	193,522	16%
Economic Services		(724,119)	(287,027)	(247,391)	39,636	14%
Other Property and Services		(38,696)	(11,518)	(233,539)	(222,021)	(1928%)
		(7,014,145)	(2,382,719)	(2,151,568)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	948,228	937,779		
(Profit) / Loss on Asset Disposal		(53,700)	-	-		
Movement in Deferred Pensioner Rates		-	-	-		
Net Amount from Operating Activities		139,261	1,734,270	2,081,525		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	11,512,179	1,113,112	729,005	(384,107)	(35%)
Proceeds from Disposal of Assets	8	170,000	-	-	-	
Land and Buildings	9(a)	(6,587,500)	(2,195,756)	(818,135)	1,377,621	63%
Plant and Equipment	9(b)	(470,000)	(156,667)	(78,200)	78,467	50%
Furniture and Equipment	9(c)	(60,000)	(19,996)	(3,465)	16,532	83%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(2,145,704)	(1,568,672)	577,032	27%
Infrastructure Assets - Other	9(e)	(3,429,000)	(1,142,896)	(305,955)	836,941	73%
Net Amount from Investing Activities		(5,301,500)	(4,547,907)	(2,045,422)		
Financing Activities						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(45,588)	(45,386)	202	(0%)
Transfer to Reserves		(85,000)	(20,000)	(26,609)	(6,609)	33%
Net Amount from Financing Activities		1,237,894	(65,588)	(71,995)		
Closing Funding Surplus / (Deficit)	3	-	1,045,119	3,973,176		

* - 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 FUNDING
For the Period Ending 31 October 2020
CAPITAL ACQUISITIONS

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	6,587,500	818,135	(5,769,365)
Plant and Equipment	9(b)	470,000	78,200	(391,800)
Furniture and Equipment	9(c)	60,000	3,465	(56,536)
Infrastructure Assets - Roads	9(d)	6,437,179	1,568,672	(4,868,507)
Infrastructure Assets - Other	9(e)	3,429,000	305,955	(3,123,045)
Total Capital Expenditure		<u>16,983,679</u>	<u>2,774,428</u>	(14,209,251)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,512,179	729,005	(10,783,174)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		170,000	-	(170,000)
Council Contribution - Reserves		1,414,070	-	(1,414,070)
Council Contribution - Operations		3,887,430	2,045,422	(1,842,008)
Total Capital Acquisitions Funding		<u>16,983,679</u>	<u>2,774,428</u>	

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Cue for the 2020/21 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Aleshia Dynan
Reviewed by: Travis Bate
Date prepared: 13 Nov 20

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

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

With the exception of the cash flow statement and rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognized in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(j).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Rates, Grants, Donations and Other Contributions

Revenue from rates, grants, donations and other contributions are recognised when; the Shire gains control over the related assets, the assets can be measured reliably, it is probable that economic benefits associated with the transaction will flow to Shire, and specific criteria relating to the type of revenue, as noted below, have been satisfied.

Conditional Grants, Subsidies and Contributions

Revenue subject to conditions or obligations are recognised as above unless the conditions or obligations were not fully performed as at the reporting date. Revenue held at reporting date by the Shire, and are subject to discharging the required conditions or obligations, are recognised as liabilities.

Rate Revenue

The Shire gains control over rate revenue at the earlier of the rating period or the receipt of rates.

(e) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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 where applicable.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits, and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(g)(ii).

(g) Financial Instruments

Initial Recognition and Measurement

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

Financial assets are divided into the following categories which are described in further detail below:

- (i) Loans and Receivables;
- (ii) Financial Assets at Fair Value Through Profit or Loss;
- (iii) Available-for-sale Financial Assets; and
- (iv) Held-to-maturity Investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of comprehensive income under the heading 'Comprehensive Income / Expense'.

(i) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Financial Instruments (Continued)

(ii) Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets at fair value through profit or loss include financial assets:

- acquired principally for the purpose of selling in the near future;
- designated by the entity to be carried at fair value through profit or loss upon initial recognition; or
- which are derivatives not qualifying for hedge accounting.

Term deposits with maturities greater than three months from initial recognition are classified as FVTPL instruments.

(iii) Available-for-sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category.

(iv) Held-to-maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the Shire's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in the statement of comprehensive income.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired.

The Shire's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method. Further information is provided in Note 1(k).

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income. Further information is provided in Note 1(n).

De-recognition of Financial Instruments

Financial assets are de-recognised when the Shire no longer holds the rights to receive cash flows from the asset, or no longer has any significant involvement in the risks and benefits associated with it.

Financial liabilities are de-recognised when the related obligations are discharged, expired, or cancelled. Any difference between the carrying value of the liability and the consideration paid, including non-cash amounts, is recognised in the

(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 related to completion and its 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 Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

Initial recognition of an asset is recognised at cost where the fair value of the asset, at the date of acquisition, is equal to or greater than \$5,000.

Subsequent Measurement

All asset classes are measured using the revaluation model. All asset classes are revalued at least every three years and no more than five years.

Impairment of Non-financial Assets

At the end of each annual reporting period the Shire determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists the recoverable amount of the asset is estimated. Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in the statement of comprehensive income.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(j) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

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	50 years
Water Supply Piping and Drainage Systems	75 years
Parks and Ovals	12 to 35 years
Other Infrastructure	12 to 60 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibit certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Land Under Local Government Control (Continued)

Asset not to be included in the financial report include Crown Land managed by the Shire which is a public thoroughfare, and Crown land or land owned by another person which is managed or controlled by the Shire, except if it is a golf course, showground, racecourse, or any other sporting or recreational facility of State or regional significance. Therefore assets, such as land under roads, purchased after 01 July 2008 do not form part of the financial statements.

Assets required to be included under Regulation 16 include a structure or any other improvement on the land referred to above, and an easement granted to the Shire over any land.

(k) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Council prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(l) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(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. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

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 that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(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

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(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.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

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.

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(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 Wandii, Senior Citizens and Playgroup. Involvement in work experience programmes.

HOUSING

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

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 2020/21 year is \$25,000 or 10% whichever is the greater.

Reporting Program	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
General Purpose Funding - Other	33,932	11%	▲	Timing	Recoup of debt collection and legal fees higher than expected
Transport	38,328	28%	▲	Timing	Main Roads direct roads grant received
Economic Services	48,891	25%	▲	Permanent	Tourist park fees higher than budgeted, commercial property rentals higher due to invoicing for full year
Other Property and Services	26,653	65%	▲	Permanent	Long service leave reimbursement
Operating Expense					
Governance	51,549	35%	▲	Timing	Expenditure less than budgeted
Housing	(37,895)	(40%)	▼	Permanent	Expenditure more than budgeted, works undertaken on new staff house 14 Chesson St to be capitalised.
Community Amenities	62,536	42%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	95,596	31%	▲	Timing	Expenditure less than budgeted
Transport	193,522	16%	▲	Timing	Expenditure less than budgeted
Economic Services	39,636	14%	▲	Timing	Expenditure less than budgeted
Other Property and Services	(222,021)	(1928%)	▼	Timing	Timing of allocations for works overheads and plant due to timing of pay period
Capital Revenues					
Grants, Subsidies and Contributions	(384,107)	(35%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Capital Expenses					
Land and Buildings	1,377,621	63%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	78,467	50%	▲	Timing	See Note 9 (Timing of plant replacement)
Infrastructure - Roads	577,032	27%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	836,941	73%	▲	Timing	See Note 9 (Timing of projects)

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

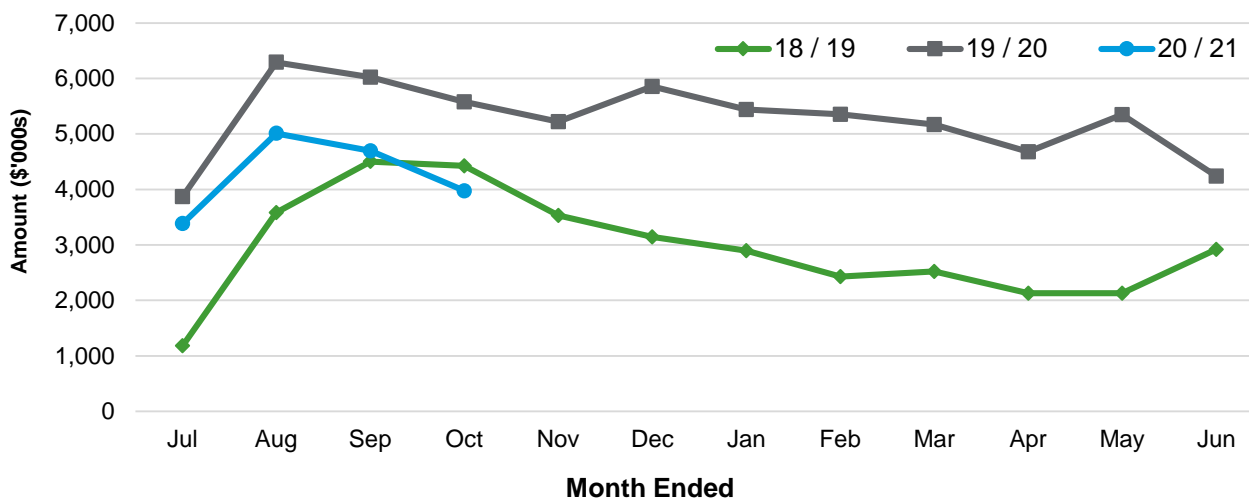
Nature or Type	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
Grants, Subsidies and Contributions	66,095	19%	▲	Timing	Timing of grants
Fees and Charges	46,192	14%	▲	Permanent	Tourist park fees and commercial property rentals
Other Revenue	37,358	92%	▲	Permanent	Allocation of legal fee recoveries
Operating Expense					
Employee Costs	91,527	16%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	74,350	17%	▲	Timing	Expenditure less than budgeted
Utility Charges	32,441	24%	▲	Timing	Expenditure less than budgeted

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Oct 20 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 31 Oct 19 \$
Current Assets				
Cash Unrestricted	4	3,870,474	3,882,766	4,913,224
Cash Restricted	4	6,068,584	6,041,975	5,710,629
Receivables - Rates		454,754	334,508	736,519
Receivables - Other	6(b)	416,675	298,405	69,840
Interest / ATO Receivable		93,242	122,704	35,701
Provision for Doubtful Debts		(52,260)	(52,260)	(95,173)
Accrued Income / Deposits		17,826	1,063,010	65,142
Inventories		39,757	28,161	23,660
Total Current Assets		10,909,051	11,719,270	11,459,542
Current Liabilities				
Sundry Creditors		3,340	(559,515)	2,627
Rates Received in Advance		(1,811)	(2,525)	(3,572)
Revenue Received in Advance		(674,554)	(838,771)	-
GST Payable		(9,046)	(9,740)	(6,798)
Payroll Creditors		(35,286)	(32,322)	(33,392)
Deposits and Bonds		(23,392)	(7,960)	(7,365)
Loan Liability	11	(45,790)	(91,176)	(44,985)
Accrued Expenses		-	(67,128)	(14,624)
Accrued Salaries and Wages		-	(23,723)	-
Total Payables		(786,538)	(1,632,859)	(108,109)
Provisions		(126,543)	(126,543)	(108,868)
Total Current Liabilities		(913,081)	(1,759,402)	(216,978)
Less: Cash Reserves	7	(6,068,584)	(6,041,975)	(5,710,629)
Less: Loan Liability (Non-current)	11	45,790	91,176	44,985
Net Funding Position		3,973,176	4,009,069	5,576,920

Liquidity over the Year



SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
Cash and Cash Equivalents							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	36,902			36,902	CBA	0.00	N/A
On Call Cash Account	1,522,342			1,522,342	CBA	0.20	N/A
Fixed Term Deposit	996,128			996,128	CBA	0.55	26 Feb 21
Trust Account			2,080	2,080	CBA	0.00	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit	507,035			507,035	CBA	0.75	15 Mar 21
Fixed Term Deposit	507,736			507,736	CBA	0.73	18 Jan 21
At Call Term Deposit	299,361	260,139		559,500	BOQ	1.40	18 Nov 20
Fixed Term Deposit		1,519,760		1,519,760	CBA	0.75	15 Jul 21
Fixed Term Deposit		1,157,518		1,157,518	BOQ	0.75	25 Apr 21
Fixed Term Deposit		1,330,374		1,330,374	BOQ	0.97	25 Jul 21
Fixed Term Deposit		1,150,469		1,150,469	BOQ	0.85	25 Feb 21
Fixed Term Deposit		650,323		650,323	BOQ	1.25	11 Dec 20
Total Cash and Financial Assets	3,870,474	6,068,584	2,080	9,941,138			

5. TRUST FUND

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

Description	Opening Balance 01 Jul 20	Amount Received	Amount Paid	Closing Balance 31 Oct 20
	\$	\$	\$	\$
Cue LCDC	2,080	-	-	2,080
Total Funds in Trust	2,080	-	-	2,080

Comments / Notes

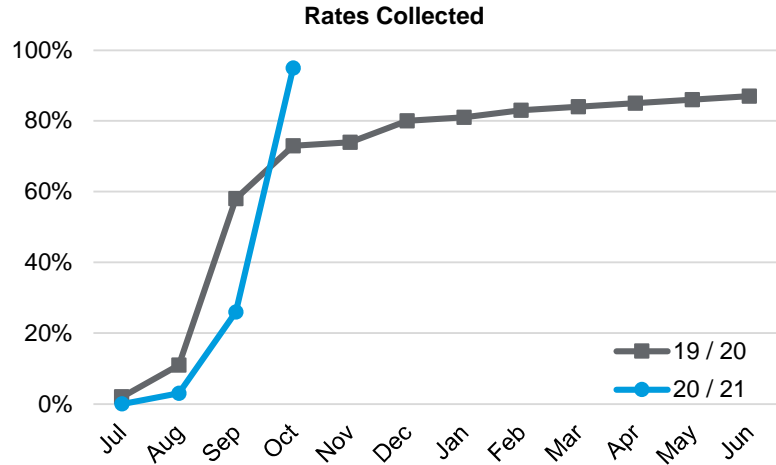
The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

6. RECEIVABLES

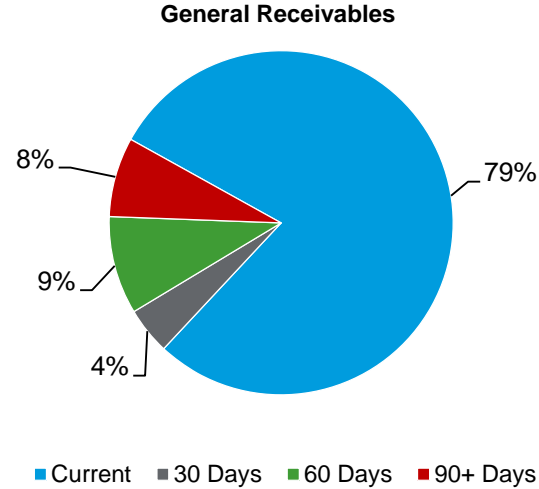
(a) Rates Receivable	31 Oct 20
	\$
Rates Receivable - Current Year	101,351
Pensioner Deferred Rates	7,701
Total Rates Receivable Outstanding	<u>109,052</u>

Closing Balances - Current Month	109,052
Rates Levied this Year	(2,394,189)
Other Rate Revenue Levied this Year	(4,405)
Total Rates Collected to Date	<u>(2,289,542)</u>
<i>Percentage Collected</i>	<i>95%</i>



Comments / Notes

(b) General Receivables	31 Oct 20
	\$
Current	328,720
30 Days	18,415
60 Days	38,371
90+ Days	31,168
Total General Receivables Outstanding	<u>416,675</u>



Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF CUE

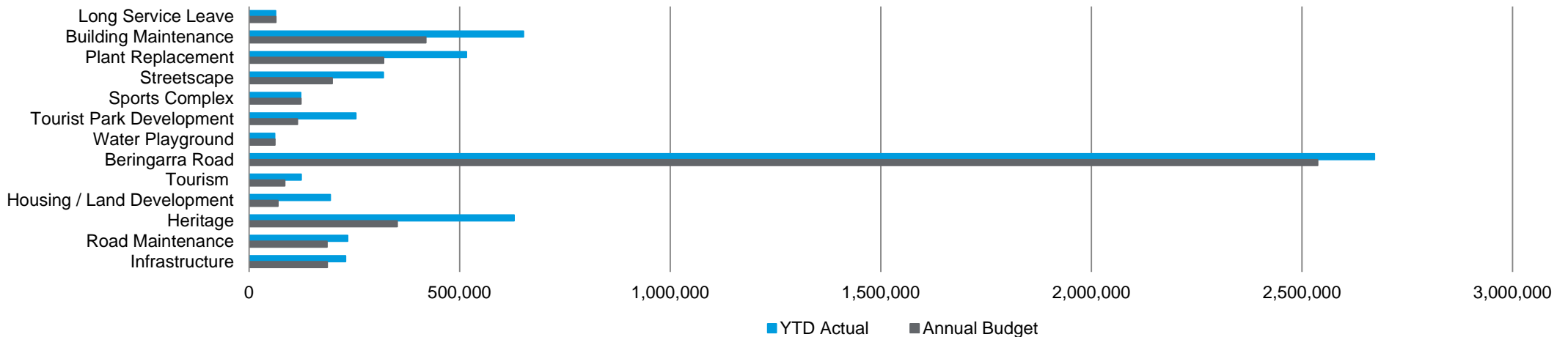
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 20	Transfers from	Interest Received	Transfer to	Balance 30 Jun 21	Transfers from	Interest Received	Transfer to	Balance 31 Oct 20
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	62,945	-	625	-	63,570	-	277	-	63,222
Building Maintenance	648,556	(235,000)	6,441	-	419,997	-	2,856	-	651,412
Plant Replacement	514,091	(200,000)	5,105	-	319,196	-	2,264	-	516,355
Streetscape	317,311	(123,000)	3,151	-	197,462	-	1,398	-	318,709
Sports Complex	122,177	-	1,213	-	123,390	-	537	-	122,714
Tourist Park Development	252,361	(140,000)	2,506	-	114,867	-	1,111	-	253,472
Water Playground	60,699	-	603	-	61,302	-	267	-	60,966
Beringarra Road	2,660,835	(150,000)	26,423	-	2,537,258	-	11,719	-	2,672,554
Tourism	123,258	(40,000)	1,224	-	84,482	-	542	-	123,800
Housing / Land Development	191,829	(150,000)	1,905	25,000	68,734	-	845	-	192,674
Heritage	626,815	(281,070)	6,225	-	351,970	-	2,761	-	629,576
Road Maintenance	232,939	(50,000)	2,313	-	185,252	-	1,026	-	233,965
Infrastructure	228,160	(45,000)	2,266	-	185,426	-	1,005	-	229,165
Total Cash Backed Reserves	6,041,975	(1,414,070)	60,000	25,000	4,712,905	-	26,609	-	6,068,584

Annual Budget v YTD Actual



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Caterpillar Skid Steer Loader	23,700	45,000	21,300	-
Town Crew Tipping Tray Ute	25,200	30,000	4,800	-
Toyota Landcruiser VX	62,400	85,000	22,600	-
Nissan Navarra 2WD	5,000	10,000	5,000	-
Total Disposal of Assets	116,300	170,000	53,700	-
Total Profit or (Loss)				53,700

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Caterpillar Skid Steer Loader	-	-	-	-
Town Crew Tipping Tray Ute	-	-	-	-
Toyota Landcruiser VX	-	-	-	-
Nissan Navarra 2WD	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Housing				
Staff Unit Housing Development	1,000,000	333,328	-	333,328
Pensioner Housing Development	1,000,000	333,324	-	333,324
GROH Housing	917,000	305,660	363,046	(57,385)
Staff Housing	250,000	83,332	52,500	30,832
	3,167,000	1,055,644	415,546	640,099
Recreation and Culture				
Great Fingal Mine Office	2,000,000	666,664	8,610	658,054
Old Railway Building and Youth Centre	395,000	131,664	162,146	(30,482)
Town Hall Upgrades	190,000	63,324	-	63,324
Heritage Building Renovations	130,000	43,324	45,581	(2,257)
Bowling Green Upgrade	10,000	3,332	-	3,332
	2,725,000	908,308	216,337	691,971
Transport				
Works Depot Improvements	30,000	10,000	-	10,000
	30,000	10,000	-	10,000
Economic Services				
Tourist Park House and Office	400,000	133,324	186,253	(52,929)
Tourist Park Ablutions	100,000	33,332	-	33,332
Old Gaol Restoration	60,000	20,000	-	20,000
Old Municipal Building Improvements	60,000	19,992	-	19,992
Pension Hut Renovation	10,500	3,500	-	3,500
	630,500	210,148	186,253	23,895
Other Property and Services				
Admininstration Building Improvements	35,000	11,656	-	11,656
	35,000	11,656	-	11,656
Total Land and Buildings	6,587,500	2,195,756	818,135	1,377,621

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Caterpillar Skid Steer Loader	120,000	40,000	-	40,000
Toyota Landcruiser VX	85,000	28,333	-	28,333
Street Sweeper	50,000	16,667	-	16,667
Bitumen Patch Truck	50,000	16,667	78,200	(61,533)
Town Crew Tipping Tray Ute	45,000	15,000	-	15,000
Nissan Navarra 2WD	30,000	10,000	-	10,000
Ride-on Mower	25,000	8,333	-	8,333
Excavator Grapple	15,000	5,000	-	5,000
Bitumen Sprayer	12,000	4,000	-	4,000
Road Maintenance Equipment	12,000	4,000	-	4,000
Workshop Equipment	10,000	3,333	-	3,333
Dual Axle Heavy Duty Bitumen Trailer	10,000	3,333	-	3,333
Town Maintenance Equipment	6,000	2,000	-	2,000
	470,000	156,667	78,200	78,467
Total Plant and Equipment	470,000	156,667	78,200	78,467

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Furniture and Equipment	10,000	3,332	-	3,332
	10,000	3,332	-	3,332
Housing				
Staff Housing	15,000	5,000	2,738	2,262
	15,000	5,000	2,738	2,262
Economic Services				
Pension Hut Furniture and Equipment	10,000	3,332	-	3,332
	10,000	3,332	-	3,332
Other Property and Services				
Administration Furniture and Equipment	25,000	8,332	726	7,606
	25,000	8,332	726	7,606
Total Furniture and Equipment	60,000	19,996	3,465	16,532

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Flood Damage Restoration	3,123,336	1,041,108	1,391,203	(350,095)
Wilgie Mia Road	2,100,000	700,000	116,596	583,404
Roads to Recovery	593,843	197,944	-	197,944
Construction - Muni Funds Roads	190,000	63,324	60,874	2,450
Regional Roads Group	180,000	59,996	-	59,996
Cue-Beringarra Road	150,000	50,000	-	50,000
Grid Widening Program	100,000	33,332	-	33,332
	6,437,179	2,145,704	1,568,672	577,032
Total Infrastructure - Roads	6,437,179	2,145,704	1,568,672	577,032

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Waste Site - Fencing and Improvements	325,000	108,324	-	108,324
Deep Sewerage	240,000	80,000	-	80,000
Cemetery Niche Wall	35,000	11,656	-	11,656
	600,000	199,980	-	199,980
Recreation and Culture				
Playground Equipment	220,000	73,324	-	73,324
Sporting Facilities	100,000	33,328	-	33,328
Oval Infrastructure	50,000	16,664	-	16,664
Walk and Cycle Trails	40,000	13,332	-	13,332
	410,000	136,648	-	136,648

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure (Continued)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Airport Runway Resealing	1,400,000	466,660	-	466,660
Artificial Lawn and Retic	45,000	14,992	-	14,992
	1,445,000	481,652	-	481,652
Economic Services				
Heydon Place Industrial Development	372,500	124,160	299,465	(175,305)
Museum Project	180,000	59,992	-	59,992
Austin Street Development	100,000	33,332	-	33,332
Garden Rock Development	100,000	33,332	-	33,332
Streetscape	75,000	24,992	-	24,992
Tourist Park Improvements	40,000	13,324	6,490	6,834
CCTV	33,500	11,164	-	11,164
RV Site	30,000	9,992	-	9,992
Oasis Visitor Parking Project	23,000	7,664	-	7,664
Standpipe Automation	20,000	6,664	-	6,664
	974,000	324,616	305,955	18,661
Total Infrastructure - Other	3,429,000	1,142,896	305,955	836,941
Total Capital Expenditure	16,983,679	5,661,019	2,774,428	2,886,591

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV Residential	561,024	0.106200	93	59,581	58,995	-	-	58,995
GRV Commercial	299,208	0.106200	5	31,776	31,776	-	-	31,776
GRV Vacant Land	-	0.106200	0	-	-	-	-	-
GRV M & T Workforce	246,750	0.300000	2	74,025	74,025	-	-	74,025
UV Mining	7,418,800	0.283334	332	2,101,999	2,098,340	-	(1,768)	2,096,572
UV Pastoral	563,097	0.076564	14	43,112	43,113	-	-	43,113
Total General Rates				2,310,493	2,306,249	-	(1,768)	2,304,481
Minimum Rates								
GRV Residential	105,129	451.00	46	20,746	20,746	-	-	20,746
GRV Commercial	-	451.00	0	-	-	-	-	-
GRV Vacant Land	8,780	451.00	41	18,491	17,138	-	-	17,138
GRV M & T Workforce	-	451.00	0	-	-	-	-	-
UV Mining	100,402	451.00	131	59,081	56,375	-	-	56,375
UV Pastoral	12,295	451.00	4	1,804	1,804	-	-	1,804
Total Minimum Rates				100,122	96,063	-	-	96,063
Total General and Minimum Rates				2,410,615	2,402,312	-	(1,768)	2,400,544
Other Rate Revenue								
Rates Written-off				(43,645)				-
Discounts / Concessions				(6,355)				(6,355)
Interim and Back Rates				5,000				-
Total Funds Raised from Rates				2,365,615				2,394,189

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2020

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 20 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
GROH House (WATC)	935,015	-	45,386	91,176	889,629	843,839	91	22,500
Total Repayments*	935,015	-	45,386	91,176	889,629	843,839	91	22,500

(b) Debenture Terms

	Amount Borrowed \$	Institution	Loan Type	Term Years	Total Interest** \$	Interest Rate %	Amount Used \$	Amount Unspent \$
Housing								
GROH House (WATC)	980,000	WATC	Fixed Rate Annuity	10	94,149	1.78%	425,854	554,146
					94,149		425,854	554,146

Comments / Notes

* - All debenture repayments were financed by general purpose revenue

** - Does not include variable annual loan fee charged by WATC

WATC - Western Australia Treasury Corporation

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	WA Government	675,264	168,816	172,572
Roads Commission Grants	WA Government	277,522	69,381	69,175
		952,786	238,197	241,747
Law, Order and Public Safety				
ESL Grant	FESA	7,500	2,500	5,594
		7,500	2,500	5,594
Recreation and Culture				
Donations Received		800	264	-
		800	264	-
Transport				
MRWA RRG Direct Grant	MRWA	82,500	82,500	117,140
Airport Grants and Contributions	RADS	25,000	8,332	3,230
Road Maintenance		500	164	-
		108,000	90,996	120,370
Other Property and Services				
Diesel Fuel Rebate		35,000	11,664	7,178
Sundry Income Admin		5,000	1,664	36,491
		40,000	13,328	43,669
Total Grants, Subsidies and Contributions		1,109,086	345,285	411,380

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2020

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS (Continued)

(b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
Local Roads / Community Infrastructure	Federal	340,000	-	-
		340,000	-	-
Housing				
Pensioner Housing Development	WA Government	700,000	-	-
Staff Unit Development	WA Government	500,000	-	-
		1,200,000	-	-
Community Amenities				
Deep Sewerage	Royalties for Regions	160,000	-	-
Waste Site Development		100,000	-	-
		260,000	-	-
Recreation and Culture				
Great Fingall Mine Development	WA Government	1,500,000	-	-
Great Fingall Mine Development		250,000	-	-
Railway Building	WA Government	330,000	-	-
Playground	WA Government	110,000	-	-
		2,190,000	-	-
Transport				
Flood Damage Reimbursement	DFES	3,123,336	1,041,112	656,872
Wilgie Mia Reimbursement		2,100,000	-	-
Airport Grants and Contributions	RADS	1,050,000	-	-
Airport Grants and Contributions		350,000	-	-
Roads to Recovery	Federal	593,843	-	-
RRG - RRG Road Project Grant	RRG	120,000	72,000	72,133
		7,337,179	1,113,112	729,005
Economic Services				
Heydon Place Industrial Development		135,000	-	-
Tourism and Area Promotion		50,000	-	-
		185,000	-	-
Total Grants, Subsidies and Contributions		11,512,179	1,113,112	729,005

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 October 2020

13. BUDGET AMENDMENTS

Code	Description	Resolution / Classification	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Capital Expenditure					
12302	Road Plant Purchases	CD09092020		(50,000)	(50,000)
72350	Plant Reserve	CD09092020	50,000		-
Amended Budget Totals			50,000	(50,000)	-

10.3 PURCHASE OF LAND 14 PATTERSON STREET CUE

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Richard Towell – Deputy Chief Executive Officer
 DATE: 11 November 2020

Matters for Consideration:

For Council to consider Purchasing the vacant residential block, Lot 407, 14 Patterson St Cue as payment for rates.

Background:

Lot 407, 14 Patterson Street Cue is owned by the Estate of Flora Mary Brega and currently in the hands of The Public Trustee. This Lot has not been rated in the past, but is a rateable property and subject to back rating for the past five years. Minimum rates in Cue are currently set at \$451.00 plus the Emergency Services Levy. This amounts to \$3,230.00.

The Public Trustee in correspondence with the Shire of Cue have asked if the Shire would like to purchase the property or know of anyone that would like to purchase the property. In response I have offered that the Shire purchase the property for \$1.00, subject to Council approval and that there are no other charges against the land.

Comments:

Market conditions in Cue show the sale of vacant land ranging from \$2,000 to \$10,000. If Council approve the recommendation to purchase the property they can include this in an upcoming auction for the sale of properties for the recovery of rates, or utilise the land for its own purposes.

A map showing the location of the property is attached at [Appendix 3](#).

Statutory Environment:

Local Government Act 1995, Section 6.49.

Agreement as to payment of rates and service charges

A local government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person.

Policy Implications:

Shire of Cue Policy Manual
D1 – Debt Recovery, 2.2 Recovery of Rate Arrears.

Financial Implications:

The property has not been rated, but is a rateable property. Rates owing on the property are calculated at \$3,230.00. There do not appear to be any services on the property which would indicate that there are no other charges against the land.

The Public Trustee have indicated that they will pay the costs relating to the preparation and lodgement of the land transfer documents from the estate name to the Shire of Cue.

Strategic Implications:

Nil

Consultation:

Rob Madson – Chief Executive Officer

Ross Pickering – Public Trustee

Officer’s Recommendation: **Voting Requirement:** Simple Majority

That Council:

Authorise the Chief Executive Officer to enter into an offer and acceptance with the Public Trustee to purchase Lot 407, 14 Patterson Street Cue, for \$1.00 as consideration for rates outstanding on the Lot. Subject to there being no other charges against the land.

and

Authorise the Shire President and Chief Executive Officer to finalise the transaction and apply the common seal if required.

Council Decision:	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED:	

APPENDIX 3



10.4 POLICY FOR ATTENDANCE AT EVENTS

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	12 November 2020

Matters for Consideration:

For Council to consider the adoption of a new policy, F8 - Attendance at Events, that deals with matters relating to the attendance of Council members and the CEO at events. The policy has been developed in accordance with section 5.90A of the *Local Government Act 1995*.

Background:

Section 5.90A of the Local Government Act requires that local governments have an attendance at events policy. The purpose of the policy is for Council to actively consider the purpose of and benefits to the community from council members and CEOs attending events. The guidelines from the Department of Local Government, Sport and Cultural Industries (DLGSC) states that ultimately, it is the decision of the council as to what is contained within the policy and this will vary between local governments. In developing the policy, there are a number of matters which need to be considered. Principally, the council needs to consider what is the benefit to the community or local government in having members of council or the CEO attend the event. The Attendance at Events policy is to enable council members to attend events as a representative of council without restricting their ability to participate in council meetings. It is not intended to be used as a mechanism to avoid conflict of interest provisions where significant matters are likely to come before Council from the provider of the invitation.

Comments:

Policy F8 - Attendance at Events as presented at [Appendix 4](#), has been developed for Council's consideration. The policy has been developed based on the Department of Local Government template, and includes:

- Identification of entities where disclosure of interest of invitations or gifts is not required by Council Members and the CEO;
- Provision of tickets to events;
- Approval of attendance; and
- Payments in respect of attendance.

Statutory Environment:

Local Government Act 1995, Division 6A — Attendance at events, Section 5.90A.

Policy for attendance at events

- (1) *In this section —*
 - event** *includes the following —*
 - (a) *a concert;*
 - (b) *a conference;*
 - (c) *a function;*
 - (d) *a sporting event;*
 - (e) *an occasion of a kind prescribed for the purposes of this definition.*
- (2) *A local government must prepare and adopt* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —*
 - (a) *the provision of tickets to events; and*
 - (b) *payments in respect of attendance; and*
 - (c) *approval of attendance by the local government and criteria for approval; and*
 - (d) *any prescribed matter.*

** Absolute majority required.*
- (3) *A local government may amend* the policy.*

** Absolute majority required.*
- (4) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (5) *The CEO must publish an up-to-date version of the policy on the local government’s official website.*

Policy Implications:

Shire of Cue Policy Manual

Financial Implications:

Nil

Strategic Implications:

Shire of Cue – Strategic Community Plan 2017-2027

Outcome 2.1 – A strategically focused and unified Council functioning efficiently.

Strategy 2.1.3 – Maintain accountability and financial responsibility.

Consultation:

Rob Madson – Chief Executive Officer

Officer's Recommendation:

Voting Requirement: Absolute Majority

That Council, by absolute majority adopts policy F.8 – Attendance at Events as presented at [Appendix 4](#).

Council Decision:

Voting requirement: Absolute Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 4

Shire of Cue

F.8 ATTENDANCE AT EVENTS

Introduction

Section 5.90A of the Local Government Act 1995 provides that a local government must prepare and adopt an Attendance at Events policy. This policy is made in accordance with those provisions.

Purpose

Council acknowledges that it is an important function of Council Members and the CEO to represent the Shire of Cue and fulfil their leadership role in the community. This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid for by the Shire of Cue. The purpose of the policy is to provide transparency about the attendance at events of Council Members and the Chief Executive Officer (CEO).

The policy applies to Council Members and the CEO of the Shire of Cue in respect of their acceptance of invitations to events where it is offered at a discounted rate or free of charge, as part of a sponsorship agreement or paid for by the Shire of Cue. Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before Council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

Council Members and the CEO are not required to disclose interest in relation to gifts or event invitations from the following entities:

- Western Australian Local Government Association (WALGA)
- Local Government Professionals Australia WA (LG Pro)
- Australian Local Government Association (ALGA)
- A department of the public service
- A government department of another State, Territory or the Commonwealth
- A local government or regional local government

However, Council Members and the CEO are statutorily obligated to disclose the receipt and acceptance of the gift or event invitation in accordance with section 5.87A and 5.87B of the *Local Government Act 1995*.

Definition

In accordance with section 5.90A of the *Local Government Act 1995*, an event includes the following:

- a concert;
- a conference;
- a function;
- a sporting event;
- an occasion of a kind prescribed for the purposes of this definition.

Provision of tickets to events

- 1) All invitations or offers of tickets for a Council Member or CEO to attend an event should be in writing and addressed to the Shire of Cue.
- 2) Any invitation or offer of tickets not addressed to the Shire of Cue is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- 3) A list of events and attendees authorised by the Shire of Cue in advance of the event are listed below.

The Shire of Cue approves attendance by Council Members and the CEO at the following events:

- Shire hosted or sponsored ceremonies, functions, events and art exhibitions
- Meetings and events hosted by clubs and not-for-profit organisations in the Shire
- Any free events held in the Shire
- Cultural events or festivals in the Shire
- Events organised by any school in the Shire
- Events for which representation by the Shire President or the CEO has been requested
- Events organised by major professional bodies associated with local government at a local, state or federal level.

Approval of attendance

Decisions to attend events in accordance with this policy are to be made by simple majority.

Payments in respect of attendance

- 1) Where an invitation or ticket to an event is provided free of charge, the Shire of Cue may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if Council determine attendance to be of public value.
- 2) For any events where a member of the public is required to pay, unless previously approved and listed in the approved attendance list, Council will determine whether it is in the best interests of the Shire of Cue for a Council Member or the CEO or another officer to attend on behalf of Council.
- 3) If Council determines that a Council Member or CEO should attend a paid event, the Shire of Cue will pay the cost of attendance and reasonable expenses, such as travel and accommodation.
- 4) Where partners of an authorised Shire of Cue representative attend an event, any tickets for that person, if paid for by the Shire of Cue, must be reimbursed by the representative unless expressly authorised by Council.

All travel and Accommodation will be in accordance with Shire Policy D.13 – Travel and Accommodation Expenses Policy. Elected Members should note that the *Local Government Act 1995* precludes an Elected Member to pre-spend Shire funds.

Legislative Requirements

In accordance with Section 5.90A (2) (3) of the *Local Government Act 1995*, adoption and modification of this policy requires an Absolute Majority decision by Council.

In accordance with Section 5.90A (5) of the *Local Government Act 1995*, the CEO must publish an up-to-date version of the policy on the Shire of Cue website.

Date of last review	
Relevant legislation	<i>Local Government Act 1995</i> <i>Local Government (Administration) Regulations 1996</i> <i>State Records Act 2000</i>
Related Policy	Policy D13 'Travel and Accommodation Expenses Policy'
Delegated authority Register	15. Signing of Requisitions and Purchase Orders
Review frequency	Following each Councillor election

10.5 POLICY FOR CONTINUING PROFESSIONAL DEVELOPMENT

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 12 November 2020

Matters for Consideration:

For Council to consider the adoption of a new policy – F9 Councillor Training and Continuing Professional Development. The policy has been developed in accordance with section 5.128 of the *Local Government Act 1995*.

Background:

On 27 June 2019, changes to the Local Government Act 1995 were passed by Parliament which require all council members to undertake training within the first 12 months of being elected. Included in the changes, each council is now required to prepare and adopt a policy, by Absolute Majority, covering the continuing professional development of its council members. The policy is to be published on the local government’s website.

Universal training has been introduced to recognise that Council Members have a unique and challenging role. The reform is the key to providing council members with the skills and knowledge to perform their role as leaders in the district.

Comments:

Guidelines from the Department of Local Government, Sport & Cultural Industries (DLGSC) states that the content of the policy is to be determined by Council, however should include developmental opportunities for each councillor and a statement for the extent of payment by the local government. Policy F.9 Councillor Training and Continuing Professional Development as presented at [Appendix 5](#) has been developed for Council’s consideration. The policy includes:

- Prescribed training requirements in accordance with Part 10 of the Local Government (Administration) Regulations 1996;
- Continuing professional development opportunities;
- Procedures for approval of professional development and travel arrangements.
- Reporting and publishing on training in accordance with section 5.127 of the Local Government Act 1995

Statutory Environment:

Local Government Act 1995, Division 10 — Training and development

5.126. *Training for council members*

- (1) *Each council member must complete training in accordance with regulations.*
- (2) *Regulations may —*
 - (a) *prescribe a course of training; and*
 - (b) *prescribe the period within which training must be completed; and*
 - (c) *prescribe circumstances in which a council member is exempt from the requirement in subsection (1); and*
 - (d) *provide that contravention of subsection (1) is an offence and prescribe a fine not exceeding \$5 000 for the offence.*

5.127. *Report on training*

- (1) *A local government must prepare a report for each financial year on the training completed by council members in the financial year.*
- (2) *The CEO must publish the report on the local government’s official website within 1 month after the end of the financial year to which the report relates.*

5.128. *Policy for continuing professional development*

- (1) *A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.*
* *Absolute majority required.*
- (2) *A local government may amend* the policy.*
* *Absolute majority required.*
- (3) *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
- (4) *The CEO must publish an up-to-date version of the policy on the local government’s official website.*
- (5) *A local government —*
 - (a) *must review the policy after each ordinary election; and*
 - (b) *may review the policy at any other time.*

Local Government (Administration) Regulations 1996 - Part 10 — Training

35. *Training for council members (Act s. 5.126(1))*

- (1) *A council member completes training for the purposes of section 5.126(1) if the council member passes the course of training specified in subregulation (2) within the period specified in subregulation (3).*
 - (2) *The course of training is the course titled Council Member Essentials that —*
 - (a) *consists of the following modules —*
 - (i) *Understanding Local Government;*
 - (ii) *Serving on Council;*
 - (iii) *Meeting Procedures;*
 - (iv) *Conflicts of Interest;*
 - (v) *Understanding Financial Reports and Budgets;*
- and*

- (b) *is provided by any of the following bodies —*
 - (i) *North Metropolitan TAFE;*
 - (ii) *South Metropolitan TAFE;*
 - (iii) *WALGA.*
 - (3) *The period within which the course of training must be passed is the period of 12 months beginning on the day on which the council member is elected.*
36. *Exemption from Act s. 5.126(1) requirement*
- (1) *A council member is exempt from the requirement in section 5.126(1) if —*
 - (a) *the council member passed either of the following courses within the period of 5 years ending immediately before the day on which the council member is elected —*
 - (i) *the course of training specified in regulation 35(2);*
 - (ii) *the course titled 52756WA — Diploma of Local Government (Elected Member);*
 - or*
 - (b) *the council member passed the course titled LGASS00002 Elected Member Skill Set before 1 July 2019 and within the period of 5 years ending immediately before the day on which the council member is elected.*
 - (2) *A person who is a council member on the day on which the Local Government Regulations Amendment (Induction and Training) Regulations 2019 regulation 8 comes into operation is exempt from the requirement in section 5.126(1) until the end of their term of office.*

Policy Implications:

Shire of Cue Policy Manual

Financial Implications:

An allocation is made in the Annual Budget to allow for the continuing professional development for Elected Members.

Strategic Implications:

Shire of Cue – Strategic Community Plan 2017-2027

Outcome 2.1 – A strategically focused and unified Council functioning efficiently

Strategy 2.1.1 – Continued professional development of Elected Members and Staff

Consultation:

Rob Madson – Chief Executive Officer

Officer's Recommendation:

Voting Requirement: Absolute Majority

That Council, by absolute majority adopts policy F.9 – Councillor Training and Continuing Professional Development as presented at [Appendix 5](#).

Council Decision:

Voting requirement: Absolute Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 5

Shire of Cue

F.9 Councillor Training and Continuing Professional Development

Objective

To ensure that Elected Members of the Shire of Cue meet and comply with the prescribed professional development requirements under the *Local Government Act 1995*, and to further encourage participation in other conferences and training specifically designed to enhance skills and knowledge relating to roles and responsibilities, as an Elected Member of the Shire of Cue.

Scope

This policy applies to Elected Members of the Shire of Cue (the Shire).

Policy

The *Local Government Act 1995* requires all Elected Members to undertake compulsory training within 12 months of being elected. The Shire of Cue is required under the *Local Government Act 1995* to adopt and report on compulsory training, and additionally, continuing development for Elected Members of the Shire of Cue.

It is policy that –

Elected Members of the Shire of Cue undertake and successfully complete the following prescribed professional development training modules titled “Council Member Essentials” within the period of 12 months from the day the council member was elected, unless a prescribed exemption applies:

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures;
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

All units and associated costs will be paid for by the Shire and completed within the 12 months following election. The training is valid for 5 years.

Additionally, the Shire will publish, on the Shire’s website, training undertaken by all Elected Members within one month after the end of the financial year pursuant to the *Local Government Act 1995*.

The Council Member Essentials Course will be sourced by the Shire at no cost to Elected Members. It is Council’s preference that the training is undertaken via the eLearning method which is the more cost efficient form of delivery. It is acknowledged however that there may be Elected Members who prefer to receive training face-to-face and/or opportunities to attend training which is being delivered in the region or in the Perth metropolitan area.

Ongoing Professional Development

The professional development of Elected Members is an important activity of the Shire to ensure that its decision making is of the highest standard and is the product of informed and ethical debate by well trained and committed Elected Members acting in the best interest of all of the community.

Elected Members are encouraged to nominate to attend other conferences or training opportunities to enhance and broaden their knowledge of local government issues to support the community.

Eligible Formal Training Events

The formal training events to which this policy applies is limited to those conducted by, or organised by, any of the following organisations or individuals:

- The West Australian Local Government Association (WALGA);
- Local Government Professionals WA;
- Accredited training organisations offering training which is directly related to the role and responsibilities of Elected Members;
- Information sessions organised by the Department of Local Government, Sport and Cultural Industries; or
- Seminars, training and/or information sessions provided by individuals with a demonstrably strong knowledge of local government in Western Australia.

The following are examples of other conferences or training opportunities as described above:

- National General Assembly of Local Government;
- WA Local Government Week;
- Special “one off” conferences sponsored by WALGA or the Department of Local Government, Sport and Cultural Industries on important local government issues;
- Annual conferences of major professions of local government;
- The Annual Road Congress;
- Conferences which advance the development of Elected Members in their role as Councillors; or
- Conferences of organisations on which an Elected Member has been elected or appointed as a delegate.

PROCEDURES

Approval of Professional Development

Considerations for approval of the training or professional development activity include:

- The costs of attendance including registration, travel and accommodation, if required;
- The Budget provisions allowed and the uncommitted or unspent funds remaining;
- Any justification provided by the applicant when the training is submitted for approval;
- The benefits to the Shire of the person attending;
- Identified skills gaps of elected members both individually and as a collective;
- Alignment to the Shire's Strategic Objectives; and
- The number of Shire representatives already approved to attend.

Consideration of attendance at training or professional development courses, other than the online Council Member Essentials, which are deemed to be approved, are to be assessed as follows:

- Events for the Shire President must be approved by the Deputy Shire President, in conjunction with the CEO; and
- Events for Councillors must be approved by either the Council or the Shire President, in conjunction with the CEO.

Travel Arrangements

All travel and Accommodation will be in accordance with Shire Policy D.13 – Travel and Accommodation Expenses Policy. Elected Members should note that the *Local Government Act 1995* precludes an Elected Member to pre-spend Shire funds.

Reporting and Publishing

All Elected Members attending any conference or training are expected to report to Council on the benefits achieved by attending and should make the conference papers available to other Councillors.

A record of conferences or other training attended by Elected Members will be maintained by the Chief Executive Officer.

The Chief Executive Officer is to prepare a report each financial year on prescribed professional development training completed by Elected Members in the financial year. This report is to be published on the Shire official website within 1 month after the end of the financial year to which the report relates. In order to complete this report, Councillors shall provide evidence of completion of training to the CEO.

Date of last review	
Relevant legislation	<i>Local Government Act 1995</i> <i>Local Government (Administration) Regulations 1996</i> <i>State Records Act 2000</i>
Related Policy	Policy D9 'Purchasing Policy' Policy D13 'Travel and Accommodation Expenses Policy'
Delegated authority Register	15. Signing of Requisitions and Purchase Orders
Review frequency	Following each Councillor election

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

To be confirmed at Ordinary Meeting on the 15 December 2020.

Signed:.....

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