



**AGENDA
ORDINARY MEETING
OF COUNCIL**

16 FEBRUARY 2021

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 16th February 2021

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue

Rob Madson

Chief Executive Officer

12 February 2021

DISCLAIMER

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

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

SHIRE OF CUE

DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY

To: Chief Executive Officer

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

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

(see below)

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

Name (Please Print)

Signature

Date

NB

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

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

Office Use Only: Date/Initials

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

Local Government Act 1995 - SECT 5.23

Meetings generally open to the public

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

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

SHIRE OF CUE

REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS

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

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 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 16 February 2021 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

<i>Council Decision:</i>	Voting Requirement: Simple Majority
MOVED:	SECONDED:
That the Minutes of the Ordinary Meeting 15 December 2020 are confirmed as a true and correct record of the meeting.	
CARRIED:	

<i>Council Decision:</i>	Voting Requirement: Simple Majority
MOVED:	SECONDED:
That the Minutes of the Special Meeting 27 January 2021 are confirmed as a true and correct record of the meeting.	
CARRIED:	

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DEPUTATIONS

8. PETITIONS

9. ANNOUNCEMENTS WITHOUT DISCUSSION

10. REPORTS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Deputy Chief Executive Officer
DATE: 11 February 2021

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on 16 February 2021 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 are for the months of December 2020 and January 2021.

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 December to 31 December 2020 and 1 January 2021 to 31 January 2021 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

December 2020

<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>9131 - 9223</i>	<i>\$ 822,068.64</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 43,446.52</i>
<i>Payroll</i>			<i>\$ 187,484.57</i>
<i>BPAY</i>			<i>\$ 21,685.50</i>
<i>Cheques</i>	<i>Chq</i>	<i>3408 - 3408</i>	<i>\$ 417.00</i>
<i>Total</i>			<i>\$1,075,102.23</i>

January 2021

<i>Municipal Fund Bank</i>	<i>EFTs</i>	<i>9224 - 9337</i>	<i>\$ 1,091,204.72</i>
<i>Direct Debit Fund Transfer</i>			<i>\$ 26,906.71</i>
<i>Payroll</i>			<i>\$ 110,982.61</i>
<i>BPAY</i>			<i>\$ 21,946.74</i>
<i>Cheques</i>			<i>\$ 0.00</i>
<i>Total</i>			<i>\$1,251,040.78</i>

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

APPENDIX 1

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
Direct Debit							
1	Direct Debit	02/12/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(36.15)	1	FEE
2	Direct Debit	02/12/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(49.70)	1	FEE
3	Direct Debit	15/12/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(46.22)	1	FEE
4	Direct Debit	15/12/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(1.45)	1	FEE
5	Direct Debit	15/12/2020	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(23.84)	1	FEE
6	Direct Debit	31/12/2020	2 - BANK FEES	BANK FEES	0.03	4	FEE
7	Direct Debit	03/12/2020	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel Card purchases for November 2020.(\$470.70)	(470.70)	1	CSH
8	Direct Debit	29/11/2020	Superchoice superannuation payment -Nov 2020	Payroll Deduction - Superannuation	(38,198.34)	1	CSH
9	Direct Debit	30/12/2020	Commonwealth Bank	Credit Card purchases for December 2020 (Total \$4,620.15), 72 x Railway Sleepers (\$2,386.25), Accommodation related to return of hire equipment - private works (\$214.80), Prize for Adam Brand concert poster (\$249.00), Beer, wine and spirit tickets for Adam Brand concert (\$242.00), Book purchases for the library (\$1,334.00), Shirts for Councillors (\$79.60) and Liquor licence for Adam Brand concert (\$114.50)	(4,620.15)	1	CSH
			Total Direct Debit's		(43,446.52)		
EFT							
10	EFT9131	01/12/2020	Lester James Abdullah	Reimbursement for purchase of Ratchet straps to transport septic tank from Geraldton for Bank of NSW. (\$66.00)	(66.00)	1	CSH
11	EFT9132	01/12/2020	ModularWA	Final amount owing for 28 Dowley St. (\$78,460.00)	(78,460.00)	1	CSH
12	EFT9133	01/12/2020	Nick Stevenson	Cleaning and Repointing Stonework on Railway Station for the period Nov. 16-27, 2020. (\$7,817.35)	(7,817.35)	1	CSH
13	EFT9134	01/12/2020	Precision Laser Systems	Calibrate the Laser for Plant Sundry Tools. (\$173.00)	(173.00)	1	CSH
14	EFT9135	01/12/2020	Western Independent Foods	Purchase of tissue for Tourist Park and freight expense for delivery of protective clothing for outside crew. (\$67.60)	(67.60)	1	CSH
	EFT9136	01/12/2020	Card purchases for November 2020	Reported in December 2020 council Minutes			
15	EFT9137	03/12/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863, for the period 13/11/20-18/11/20.(\$126,555.00)	(126,555.00)	1	CSH
16	EFT9138	03/12/2020	Atom Supply	Purchase of shirt, pants and embroidery for outside crew. (\$766.17)	(766.17)	1	CSH
17	EFT9139	03/12/2020	Elite Electrical Contracting	Replaced 3x lights in work depot. (\$913.08)	(913.08)	1	CSH

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
18	EFT9140	03/12/2020	Hoppys Parts R Us	Gasket paper for work depot supplies.(\$45.78)	(45.78)	1	CSH
19	EFT9141	03/12/2020	Ashdown Ingram	Purchase of various parts and tools for work depot, P45 Prime Mover and P30 PaveLine Autopatch. (\$321.04)	(321.04)	1	CSH
20	EFT9142	03/12/2020	Pest-A-Kill WA	Six monthly pest maintenance to Shire Properties. (\$2,824.50)	(2,824.50)	1	CSH
21	EFT9143	03/12/2020	Statewide Bearings	Purchase of 12V battery for P80 Isuzu Dual Cab Town Ute.(\$173.03)	(173.03)	1	CSH
22	EFT9144	03/12/2020	Truck Centre (WA) Pty Ltd	Purchase of compressor, bearing and V-belt for P78 Nissan Prime Mover. (\$936.23)	(936.23)	1	CSH
23	EFT9145	03/12/2020	Truckline - Geraldton	Purchase of dual air control kit and triple control kit dash for P38 Prime Mover 2003. (\$1,359.30)	(1,359.30)	1	CSH
24	EFT9146	07/12/2020	Atyeo's Environmental Health Services Pty Ltd	Environmental health services for the period 02/11/20-30/11/20. (\$9,146.84)	(9,146.84)	1	CSH
25	EFT9147	07/12/2020	Easifleet	Easifleet vehicle lease expense for November 2020 (\$1,213.27)	(1,213.27)	1	CSH
26	EFT9148	07/12/2020	Hi Constructions	Removal and repair of sashes in bank windows, replacement of all glass at Bank of NSW. (\$10,000.00)	(10,000.00)	1	CSH
27	EFT9149	07/12/2020	Hoggy's Building Concreting Contractor	Hire of bobcat and preparation of house pad at 29 Allen St. (\$1,833.70)	(1,833.70)	1	CSH
28	EFT9150	07/12/2020	Jason Signmakers	Signage for GeoRegion sites - Poona, Walga, Afghan Rock, Garden Granites. Road directional Signage and GeoTourism Way signs. (\$12,140.78)	(12,140.78)	1	CSH
29	EFT9151	07/12/2020	Landgate	Copy of certificate of titles Invoices-online transaction for November 2020. (\$213.60)	(213.60)	1	CSH
30	EFT9152	07/12/2020	Local Government Professionals Australia	Attendance for Deputy CEO at Local Government Professionals Annual State Conference (\$1,135.00)	(1,135.00)	1	CSH
31	EFT9153	07/12/2020	Sherrin Rentals	Hire of 20T Padfoot Roller @ \$230 per day from 01/11/20 - 30/11/20. (\$6,006.00)	(6,006.00)	1	CSH
32	EFT9154	07/12/2020	Toll Ipec Pty Ltd	Freight for delivery of various parts for P45, P78 and mineral turpentine for Railway Building. (\$64.11)	(64.11)	1	CSH
33	EFT9155	07/12/2020	Australia Post	Postage supply for the period 01/11/20-30/11/20. (\$163.55)	(163.55)	1	CSH
34	EFT9156	07/12/2020	Bell & Co	Purchases for assorted drinks for Cue Events . (\$1,365.00)	(1,365.00)	1	CSH
35	EFT9157	07/12/2020	Civic Legal	Professional fees for Advice on non-conforming use rights and the operation of section 6 of the Planning and Development Act. (\$12,045.00)	(12,045.00)	1	CSH
36	EFT9158	07/12/2020	Cue Roadhouse & General Store	Fresh Milk and Bottled water for Cue Parliament (\$81.83)	(81.83)	1	CSH

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
37	EFT9159	07/12/2020	Galvins Plumbing Supplies	Purchase of plastic leach drain and cloth for Bank Building. (\$4,162.98)	(4,162.98)	1	CSH
38	EFT9160	07/12/2020	Murchison Club Hotel	Alcohol, food and drinks for the volunteer's function. (\$2,174.50)	(2,174.50)	1	CSH
39	EFT9161	07/12/2020	Rainbow Diamond Hearts	Live entertainment by M8 Mewsic for the Volunteers night, 2nd of Dec. 2020. (\$660.00)	(660.00)	1	CSH
40	EFT9162	07/12/2020	Ausinox Pty Ltd	Rates refund for assessment A100420 LOT E51/01948 MINING TENEMENT (\$2,699.50)	(2,699.50)	1	CSH
41	EFT9163	07/12/2020	Atom Supply	Chemset Universal Applicator CUAP for Heydon Place Industrial. (\$98.66)	(98.66)	1	CSH
42	EFT9164	07/12/2020	Bunnings Group Limited	Purchase of Plant Sundry Tools and various supplies Tourist Park and Caravan Park House. (\$708.10)	(708.10)	1	CSH
43	EFT9165	07/12/2020	Coates Hire Operations Pty Ltd	Hire of 1x transportable lunch room 6mx3m for Wilgie Mia Road work for the period 31/10/20-30/11/20.(\$1,178.43)	(1,178.43)	1	CSH
44	EFT9166	07/12/2020	Elite Electrical Contracting	Lights tripping and oven repairs for SH01- 15 Allen Street. (\$454.83)	(454.83)	1	CSH
45	EFT9167	07/12/2020	GNC Quality Precast	Purchase of septic tank for Bank Building and soak well for Old Gaol (\$2,658.70)	(2,658.70)	1	CSH
46	EFT9168	07/12/2020	Kleenheat Gas	Yearly facility fee for 45KG VAP CYL for Tourist Park and SH03 18 Dowley Street. (\$214.50)	(214.50)	1	CSH
47	EFT9169	07/12/2020	Ashdown Ingram	Purchase of Narva Bulb and Globe Wedge 12V for Sundry Supplies. (\$26.84)	(26.84)	1	CSH
48	EFT9170	07/12/2020	Oasis at Newman	Purchase of cement for Wilgie Mia Road work. (\$2,200.00)	(2,200.00)	1	CSH
49	EFT9171	07/12/2020	URL Networks Pty Ltd	VOIP usage and charges for Nov 2020. (\$147.75)	(147.75)	1	CSH
50	EFT9172	10/12/2020	AIT Specialists Pty Ltd	Review and determine Fuel Tax Credit for Nov.01-30, 2020. (\$872.08)	(872.08)	1	CSH
51	EFT9173	10/12/2020	Central West Pump Service	Solar Panels for Parks and Reserves. (\$1,320.00)	(1,320.00)	1	CSH
52	EFT9174	10/12/2020	James Donald Brockman	Painting - Eucla mob Story for Railway Building Dev't. (\$5,000.00)	(5,000.00)	1	CSH
53	EFT9175	10/12/2020	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 05 Dec 2020. (\$670.54)	(670.54)	1	CSH
54	EFT9176	10/12/2020	Murchison Club Hotel	Meals for 11 people following council meeting.(\$65.00)	(65.00)	1	CSH
55	EFT9177	10/12/2020	RSM Australia Pty Ltd	Accounting services for Nov and Dec 2020. (\$11,354.20)	(11,354.20)	1	CSH
56	EFT9178	10/12/2020	Sun City Plumbing	Plumbing Work to be completed as part of the refurbishment of the Railway Station for the period 19/10/20-21/10/20. (\$5,322.13)	(5,322.13)	1	CSH

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
57	EFT9179	10/12/2020	Toll Ipec Pty Ltd	Freight for delivery of parts for various machinery and Sundry tools. (\$232.54)	(232.54)	1	CSH
58	EFT9180	10/12/2020	Western Independent Foods	Freight for delivery of Chemset Universal Applicator for Heydon Place. (\$14.80)	(14.80)	1	CSH
59	EFT9181	15/12/2020	Dianne Lois Wandmaker	Purchase of various items for Tourist Park. (\$146.46)	(146.46)	1	CSH
60	EFT9182	15/12/2020	Hi Constructions	As per Tender 2020-01 - building works on the Cue Railway Station, Claim 7. (\$28,500.00)	(28,500.00)	1	CSH
61	EFT9183	15/12/2020	Inspirations Paint Joondalup	Adhesion Primer and paint for Tourist Park. (\$421.21)	(421.21)	1	CSH
62	EFT9184	15/12/2020	Janelle Duncan	Staff house rental for the period 16/11/20-14/12/20, electricity usage from 13/07/20-01/12/20 and water usage 13/08/20-08/10/20. (\$1,515.99)	(1,515.99)	1	CSH
63	EFT9185	15/12/2020	Sheddy's Independent Erectors	Partial payment for erection of industrial units at 30 Heydon Place. (\$37,758.60)	(37,758.60)	1	CSH
64	EFT9186	16/12/2020	AFT Group of Companies	Ablution Block - 2 x ambulatory toilets for Bank of NSW - Payment 2. (\$34,586.75)	(34,586.75)	1	CSH
65	EFT9187	16/12/2020	Hi Constructions	Repairs and gluing of ceiling in Railway Station, progress claim 6. (\$1,000.00)	(1,000.00)	1	CSH
66	EFT9188	16/12/2020	M & B Sales Pty Ltd	Timber and bolts for Tourist Park. (\$1,090.89)	(1,090.89)	1	CSH
67	EFT9189	16/12/2020	Mount Magnet Meats	Purchase of 120 slices of Beef, 120 Slices of Ham, 10 cooked chickens for Town Christmas Function. (\$325.00)	(325.00)	1	CSH
68	EFT9190	16/12/2020	Oakajee Towing	Freight for carting of portable toilettes for Adam Brand concert. (\$1,595.00)	(1,595.00)	1	CSH
69	EFT9191	16/12/2020	Pest-A-Kill WA	EXTERRA Termite system for Masonic Lodge Cue 12/01/2021 to 12/01/2022, (\$1,089.00)	(1,089.00)	1	CSH
70	EFT9192	16/12/2020	Queen of The Murchison Guest House & Cafe	2 x Nights accommodation and meals for Alan Heppell from Professional PC Support. (\$290.00)	(290.00)	1	CSH
71	EFT9193	16/12/2020	Repco	Purchase of Radio TX3500S Value Pack and speaker for P30 Paveline Autopatch. (\$573.39)	(573.39)	1	CSH
72	EFT9194	16/12/2020	Statewide Bearings	Purchase of Rib and Vee belt for P38 Prime Mover. (\$108.39)	(108.39)	1	CSH
73	EFT9195	16/12/2020	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue, 27/11/20. (\$3,080.58)	(3,080.58)	1	CSH
74	EFT9196	17/12/2020	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863 for the period 27/11/20-09/12/20. (\$21,226.40)	(21,226.40)	1	CSH
75	EFT9197	17/12/2020	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works for the period 28/11/20-09/12/20. (\$240,759.75)	(240,759.75)	1	CSH

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
76	EFT9198	17/12/2020	Water Corporation	Water usage and charges for Shire of Cue for 63days from 08/10/20-10/12/20. (\$27,262.11), 10 Chesson Street (\$197.65), 12 Chesson Street (\$135.53), 15 Allen Street (\$84.37), 15 Wittenoom St - Big Bell Camp (\$546.24), 18 Dowley Street (\$642.65), 19 Burt Street (\$276.21), Tourist Park (\$8,897.75), 23 Allen St (\$254.29), 29 Robinson St (\$285.34), Robinson St - Brockman Park(\$2,044.42), 47 Dowley St (\$244.90), 46 Dowley St (\$2.66), 47 Marshall St (\$56.97), 52-58 Dowley St - Tennis Courts (\$42.59), 57 Marshall St (\$230.53), L5 Austin St - Median Strip (\$2,866.97), 64 Austin St (\$44.18), 72 Austin St - Post Office (\$13.31), 75 Austin St - Admin Office (\$771.98), 79 Austin St - Public Water Access (\$15.97), 8 Victoria St Water - Playground (\$2,089.67), L22-23 Austin St - Depot (\$2,243.21), Darlot St - Median Strip (\$220.95), Heydon Place Lot 592 (\$55.38), Heydon Place Lot 593 (\$143.14), L51 Marshall St - Standpipe (\$3,854.34), L500 Robinson St - Median StriP (\$85.18), L637 Wittenoom St - Oval (\$915.73)	(27,262.11)	1	CSH
77	EFT9199	18/12/2020	Elizabeth Houghton	Elected member-expenses claim for Dec 2020.(\$528.00)	(528.00)	1	CSH
78	EFT9200	18/12/2020	Frederick William Spindler	Elected member-expenses claim for Dec 2020.(\$528.00)	(528.00)	1	CSH
79	EFT9201	18/12/2020	Ian W Dennis	Elected member-expenses claim for Dec 2020. (\$528.00)	(528.00)	1	CSH
80	EFT9202	18/12/2020	Leonie Fitzpatrick	Elected member-expenses claim for Dec 2020.(\$528.00)	(528.00)	1	CSH
81	EFT9203	18/12/2020	Murchison Club Hotel	Drinks and meals for 6 people following council meeting (\$357.50)	(357.50)	1	CSH
82	EFT9204	18/12/2020	Ronald Paul Clive Hogben	Elected member-expenses claim for Dec 2020.(\$528.00)	(528.00)	1	CSH
83	EFT9205	18/12/2020	Ross William Pigdon	Elected member- Fee and expenses claim for Dec 2020. (\$1,846.41)	(1,846.41)	1	CSH
84	EFT9206	18/12/2020	Bunnings Group Limited	Purchase of Plant Sundry tools and supplies for Heritage Bank Building, SH07 and SH14. (\$1,260.58)	(1,260.58)	1	CSH
85	EFT9207	18/12/2020	Elite Electrical Contracting	Supply and Install 2x Air conditioner for Sh12, 14 Chesson Street.(\$7,097.38)	(7,097.38)	1	CSH
86	EFT9208	18/12/2020	Leslie Matthew Price	Elected member- expenses claim for December 2020. (\$996.59)	(996.59)	1	CSH
87	EFT9209	18/12/2020	Luscombe	Turkey breast smoked roll, pavlova mini and prawn cutlet tail for Shire's Annual Christmas party.(\$233.21)	(233.21)	1	CSH

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
88	EFT9210	18/12/2020	Coates Hire Operations Pty Ltd	Hire of 1x transportable lunch room 6mx3m for the period 30/11/20-10/12/20. (\$749.53)	(749.53)	1	CSH
89	EFT9211	18/12/2020	Dun Direct Pty Ltd	Purchase and delivery of 20,001L of diesel delivered to Shire depot.(\$21,781.09)	(21,781.09)	1	CSH
90	EFT9212	18/12/2020	Five Star	Konika Minolta C454e Black and Colour meter read 13/12/20. (\$546.63)	(546.63)	1	CSH
91	EFT9213	18/12/2020	Janelle Duncan	Staff house rental for the period 14/12/20-28/12/20. (\$500.00)	(500.00)	1	CSH
92	EFT9214	18/12/2020	L.P BREESE & P.W SAVAGE	Pack up required tooling and travel to Wilgie-Mia job site, remove and replace all cutting edges on Dozer.(\$654.50)	(654.50)	1	CSH
93	EFT9215	18/12/2020	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 12/12/20. (\$214.58)	(214.58)	1	CSH
94	EFT9216	18/12/2020	Mine Site Construction Services	Dry hire of 14H grader for Wilgie-Mia road work. (\$23,677.50)	(23,677.50)	1	CSH
95	EFT9217	18/12/2020	Professional PC Support Pty Ltd	Managed services billing for January 2021 (\$2,314.76), Wireless access point and power beams for Shire buildings.(\$8,858.63)	(11,173.39)	1	CSH
96	EFT9218	18/12/2020	Tudor House (WA) Pty Ltd	Purchase of Australian, Aboriginal and Shire of Cue flags. (\$2,450.00)	(2,450.00)	1	CSH
97	EFT9219	18/12/2020	Dianne Lois Wandmaker	Drills and paint for renovation of old bench seats at Caravan Park. (\$114.70)	(114.70)	1	CSH
98	EFT9220	18/12/2020	Joshua Oliveri	Travel and labour cost for repairs to air conditioner on Pad Foot Hire Roller (\$3,240.00), service of air conditioners on Shire plant and install radio on P30 Paveline Autopatch truck (\$2,900.00), Repairs to air conditioner on P78 Nissan prime mover and relocate radio in P30 Paveline Autopatch truck (\$2,762.00). (\$8,902.00)	(8,902.00)	1	CSH
99	EFT9221	18/12/2020	Neil William Barnden	Contractor Works for Shire of Cue for the period 16/11/20-11/12/20. (\$10,395.00)	(10,395.00)	1	CSH
100	EFT9222	18/12/2020	Nick Stevenson	Cleaning and Repointing Stonework on Railway Station for the period 08/12/20-16/12/20. (\$6,897.00)	(6,897.00)	1	CSH
101	EFT9223	18/12/2020	Toll Ipec Pty Ltd	Freight for the delivery of various parts for P38 Prime Mover. (\$128.69)	(128.69)	1	CSH
			Total EFT's		(822,068.64)		

List of Accounts Paid as of December 2020

#	Type	Date	Name	Description	Amount	Bank	Type
BPAY							
102	BPAY	01/12/2020	Horizon Power	Electric Supply for Cue Street Lights from 01/11/20-30/11/20. (\$3,028.32)	(3,028.32)	1	CSH
103	BPAY	02/12/2020	Timelooper Inc	Timelooper Inc services and licence fees (\$8,075.60)	(8,075.60)	1	CSH
104	BPAY	04/12/2020	Telstra Corporation Ltd	Landline phone usage and charges, office phone and internet charges for 07/11/20-07/12/20. (\$3,453.54)	(3,453.54)	1	CSH
105	BPAY	09/12/2020	Telstra Corporation Ltd	Mobile phone usage and charges for the period 27/10/20-26/11/20. (\$432.26)	(432.26)	1	CSH
106	BPAY	08/12/2020	Horizon Power	Electricity supply for the Shire of Cue, 61 days from 02/10/20- 01/12/20. (\$6,069.08)	(6,069.08)	1	CSH
107	BPAY	27/12/2020	DHS Official Administered Receipts CSA Account	Payroll deductions	(626.70)	1	CSH
			Total BPAY		(21,685.50)		
CHEQUES							
108	Chq 3408	14/12/2020	ASIC	Application fee for the Cue Heritage Association (\$417.00)	(417.00)	1	CSH
			Total Cheques		(417.00)		
PAYROLL							
109	PAYROLL	29/11/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(58,784.54)		
110	PAYROLL	13/12/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(76,456.69)		
111	PAYROLL	18/12/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(1,454.44)		
112	PAYROLL	27/12/2020	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(50,788.90)		
			Total Payroll		(187,484.57)		
			TOTAL PAYMENTS		(1,075,102.23)		
				Total Direct Debits	(43,446.52)		
				Total EFTs	(822,068.64)		
				Total BPAY	(21,685.50)		
				Total Cheque	(417.00)		
				Total Payroll	(187,484.57)		
				TOTAL PAYMENTS	(1,075,102.23)		

List of Accounts Paid as of January 2021

#	Type	Date	Name	Description	Amount	Bank	Type
Direct Debit							
1	Direct Debit	01/01/2021	2 - BANK FEES	BANK FEES	2.50	1	FEE
2	Direct Debit	02/01/2021	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(54.67)	1	FEE
3	Direct Debit	02/01/2021	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(61.43)	1	FEE
4	Direct Debit	15/01/2021	2 - BANK FEES	BANK FEES	(10.00)	1	FEE
5	Direct Debit	15/01/2021	2 - BANK FEES	BANK FEES	(17.54)	1	FEE
6	Direct Debit	15/01/2021	2 - BANK FEES	BANK FEES	(5.57)	1	FEE
7	Direct Debit	15/01/2021	2 - BANK FEES	BANK FEES	(47.43)	1	FEE
8	Direct Debit	07/01/2021	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel card purchases for the month of December 2020. (\$1,328.73)	(1,328.73)	1	CSH
9	Direct Debit	24/01/2021	Superchoice superannuation payment - Jan 2021	Payroll Deduction - Superannuation	(24,898.72)	1	CSH
10	Direct Debit	28/01/2021	Commonwealth Bank	Credit Card purchases for January 2021. Total (\$485.12) 2 x Nights staff accommodation for upgrading license.(\$221.00), Purchase of rear marker plates for P48 Trailer (\$43.34), Fuel for P1 Diesel 95.91L @ \$1.239/L (\$118.83) and Office supplies for work depot office (\$101.95).	(485.12)	1	CSH
			Total Direct Debit's		(26,906.71)		
EFT							
11	EFT9224	05/01/2021	WA Treasury Corporation	GROH Repayment of loan (\$56,846.75)	(56,846.75)	1	CSH
12	EFT9225	08/01/2021	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863 for the period 20/12/20-16/12/20. (\$11,427.97)	(11,427.97)	1	CSH
13	EFT9226	08/01/2021	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863 for the period 11/12/20-16/12/20. (\$103,094.75)	(103,094.75)	1	CSH
14	EFT9227	08/01/2021	ModularWA	Final amount owing on 28 Dowley St (\$94,145.00), 29 Allen St (\$101,327.00), Toursit Park Managers house (\$69,187.00), (\$264,659.00)	(264,659.00)	1	CSH
15	EFT9228	08/01/2021	Water Corporation	Water usage and charges for 63 days frm 08/10/20-10/12/20. (\$402.60), SH12- 14 Chesson St. (\$170.24), OH02- 28 Dowley St (\$139.18), OH02- 29 Allen St . (\$65.77) and Lot 9000 Heydon Place (\$27.41)	(402.60)	1	CSH

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#	Type	Date	Name	Description	Amount	Bank	Type
16	EFT9229	15/01/2021	Greenfield Technical Services	Ongoing administration of AGRN 863 Flood Damage works for the period 01/11/20-30/11/20 (\$8,801.89), Ongoing administration for AGRN 888 (\$6,386.25), Ongoing administration for AGRN 863 flood damage works for 1/12/20-31/12/20 (\$4,026.00). (\$19,214.14)	(19,214.14)	1	CSH
17	EFT9230	15/01/2021	Communication Systems Geraldton	Labour and travel to conduct maintenance to Trenton Hill Ch.6 repeater. (\$1,867.80)	(1,867.80)	1	CSH
18	EFT9231	15/01/2021	Inspirations Paint Joondalup	Paint for the Tourist Park (\$421.21)	(421.21)	1	CSH
19	EFT9232	15/01/2021	Pest-A-Kill WA	Spot Termite Treatment at Railway Station. (\$275.00)	(275.00)	1	CSH
20	EFT9233	15/01/2021	Sheddy's Independent Erectors	Progress payment to supply services to erect shed at 30 Heydon Place. (\$6,670.40)	(6,670.40)	1	CSH
21	EFT9234	15/01/2021	Sherrin Rentals	Hire of 20T Padfoot Roller @ \$230 per day from 01/12/20 to 09/12/20. (\$2,530.00)	(2,530.00)	1	CSH
22	EFT9235	15/01/2021	The Block Makers	Terraforce L11 Speckled Blocks for GROH Housing and Caravan Park House. (\$7,888.50)	(7,888.50)	1	CSH
23	EFT9236	15/01/2021	Toll Ipec Pty Ltd	Freight for delivery of adhesion primer and paint for Tourist Park. (\$55.96)	(55.96)	1	CSH
24	EFT9237	15/01/2021	Totally Workwear Geraldton	Purchase of shirts, pockets sewn and embroidered council member. (\$164.60)	(164.60)	1	CSH
25	EFT9238	15/01/2021	Australia Post	Postage supply for the period Dec 01-31, 2020.(\$132.96)	(132.96)	1	CSH
26	EFT9239	15/01/2021	Countrywide Fridge Lines Pty Ltd	Freight for delivery of various items for Nov 2020. (\$1,373.15)	(1,373.15)	1	CSH
27	EFT9240	15/01/2021	Cue Roadhouse & General Store	Miscellaneous expenses for the period Dec. 01-15, 2020, fuel for machinery and various items for staff and town Christmas parties. (\$637.57)	(637.57)	1	CSH
28	EFT9241	15/01/2021	Kleenheat Gas	Yearly facility fee for 45KG VAP CYL for SH04. (\$85.80)	(85.80)	1	CSH
29	EFT9242	15/01/2021	Marketforce Productions	Advertising for Youth Coordinator position on Seek.(\$247.50)	(247.50)	1	CSH
30	EFT9243	15/01/2021	URL Networks Pty Ltd	VOIP usage and charges for Dec. 2020. (\$172.74)	(172.74)	1	CSH
31	EFT9244	15/01/2021	WISE SUBDIVISIONS	Purchase of 1x used 2013 Allight 6 head diesel light tower. (\$6,500.00)	(6,500.00)	1	CSH
32	EFT9245	15/01/2021	Adam Brand Enterprises Pty Ltd	3 Artist for Adam Brand concert for 19/12/20. (\$28,105.00)	(28,105.00)	1	CSH
33	EFT9246	15/01/2021	Great Northern Rural Services	Purchase poly fittings, connector and cable for GROH Housing and Caravan Park House.(\$2,774.24)	(2,774.24)	1	CSH
34	EFT9247	15/01/2021	Heritage Intelligence WA	Heritage Services during the relocation of the Great Fingall Mine Office. (\$9,273.00)	(9,273.00)	1	CSH
35	EFT9248	15/01/2021	Integrity Sampling	Random staff drug and alcohol testing in Cue on 11/12/20. (\$3,019.50)	(3,019.50)	1	CSH

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#	Type	Date	Name	Description	Amount	Bank	Type
36	EFT9249	15/01/2021	Midland Super A-Mart Pty Ltd	Lounge Suite for SH07- 47 Dowley St (\$1,299.00)	(1,299.00)	1	CSH
37	EFT9250	15/01/2021	Paper Plus Office National	Purchase of long wooden stirrers for office supplies. (\$5.75)	(5.75)	1	CSH
38	EFT9251	15/01/2021	Rawlinsons (W.A.)	Quantity Surveying and Construction Cost Estimating for the Great Fingall Mine Office. (\$3,850.00)	(3,850.00)	1	CSH
39	EFT9252	15/01/2021	Truck Centre (WA) Pty Ltd	Purchase of various parts for P61 Mack Trident Prime Mover. (\$1,366.68)	(1,366.68)	1	CSH
40	EFT9253	15/01/2021	WesTrac	Purchase of strip wear for P9 and P70. (\$2,964.79)	(2,964.79)	1	CSH
41	EFT9254	15/01/2021	65Thirty Events & Entertainment	Full production, stage, lighting and trusses, 2 x truck hire and 1 car hire, 2 nights accommodation and meals, stage mixers and microphone, lighting technician FOR Adam Brand concert. (\$6,582.00)	(6,582.00)	1	CSH
42	EFT9255	15/01/2021	Civic Legal	Civic Legal Matter Number 151155 (\$6,325.00)	(6,325.00)	1	CSH
43	EFT9256	15/01/2021	Easifleet	Easifleet vehicle lease expense for December 2020. (\$1,213.27)	(1,213.27)	1	CSH
44	EFT9257	15/01/2021	Geraldton Hire Solutions	5 x Event Toilets for Adam Brand. (\$3,327.54)	(3,327.54)	1	CSH
45	EFT9258	15/01/2021	Geraldton Party Hire	Bucking Bull and Marquee for Adam Brand Concert. (\$2,920.00)	(2,920.00)	1	CSH
46	EFT9259	15/01/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 19 Dec2020. (\$337.72)	(337.72)	1	CSH
47	EFT9260	15/01/2021	Landgate	Land Enquiry fee for Dec 2020. (\$26.70)	(26.70)	1	CSH
48	EFT9261	15/01/2021	OAG Office of the Auditor General	Fee for the certification of the Roads to Recovery funding under the National Land Transport act 2014, 30 June 2020.(\$1,540.00)	(1,540.00)	1	CSH
49	EFT9262	15/01/2021	Queen of The Murchison Guest House & Cafe	2 x Nights Accommodation and one night dinner for 20 person for Adam Brand Concert. (\$3,350.00)	(3,350.00)	1	CSH
50	EFT9263	15/01/2021	AV Truck Services Pty Ltd	Purchase of Valve and freight charge for P38 Prime Mover 2003. (\$280.80)	(280.80)	1	CSH
51	EFT9264	15/01/2021	Challenge Chemicals Australia	Purchase of cleaning chemical supplies for Tourist Park. (\$640.20)	(640.20)	1	CSH
52	EFT9265	15/01/2021	Elite Electrical Contracting	Adam Brand Concert - Electrical Support during set up.(\$579.28)	(579.28)	1	CSH
53	EFT9266	15/01/2021	Janet Wicks	Ratchet set straps to transport toilets. (\$55.00)	(55.00)	1	CSH
54	EFT9267	15/01/2021	Landgate	Gross rental chargeable schedule No. G 2020/5, dated 19/09/20 to 11/12/20 and schedule no M2020/5 dated 17/11/20 to 15/12/20. (\$69.20)	(69.20)	1	CSH

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#	Type	Date	Name	Description	Amount	Bank	Type
55	EFT9268	15/01/2021	Paper Plus Office National	Purchase of crayons, pencils and assorted markers for Library.(\$79.68)	(79.68)	1	CSH
56	EFT9269	15/01/2021	Refuel Australia	Purchase of 20L Kerosene. (\$195.00)	(195.00)	1	CSH
57	EFT9270	15/01/2021	Statewide Bearings	Purchase of battery for P30 and P89, superbonder for Plant supplies. (\$781.00)	(781.00)	1	CSH
58	EFT9271	15/01/2021	The Pooltable Man	Pick up of pool table from Applecross and deliver to Maddington. (\$308.00)	(308.00)	1	CSH
59	EFT9272	15/01/2021	Western Independent Foods	Purchase of coffee, sugar and milk for work depot and supplies for Tourist Park.(\$277.24)	(277.24)	1	CSH
60	EFT9273	20/01/2021	Australian Taxation Office	December BAS 2020 (\$53,938.00)	(53,938.00)	1	CSH
61	EFT9274	20/01/2021	Alfred Skinner	Rates Incentive Prize. second prize. (\$300.00)	(300.00)	1	CSH
62	EFT9275	20/01/2021	Ellie Sanford	Shire's Christmas display competition, encouragement prize. (\$100.00)	(100.00)	1	CSH
63	EFT9276	20/01/2021	Frederick William Spindler	Shire's Christmas display competition, 3rd prize. (\$200.00)	(200.00)	1	CSH
64	EFT9277	20/01/2021	Graham Peter Morphett	Shire's Christmas display competition, first prize.(\$400.00)	(400.00)	1	CSH
65	EFT9278	20/01/2021	Griffin Valuation Advisory	Professional Valuation Advisory-2021 Land and Building Asset Valuation. (9,614.83)	(9,614.83)	1	CSH
66	EFT9279	20/01/2021	Patricia Lynda Tegg	Shire's Christmas display competition, 2nd prize. (\$300.00)	(300.00)	1	CSH
67	EFT9280	20/01/2021	Professional PC Support Pty Ltd	PPS management services for February 2021. (\$3,074.99)	(3,074.99)	1	CSH
68	EFT9281	20/01/2021	Red Earth Marketing	2020/2021 Co-op Tourism Services Contribution. (\$6,000.00)	(6,000.00)	1	CSH
69	EFT9282	20/01/2021	Sean Ashley Connolly	Diesel for P31 Fuso Tipper. (\$99.78)	(99.78)	1	CSH
70	EFT9283	20/01/2021	Western Independent Foods	Freight for delivery of protective clothing for outside crew. (\$20.80)	(20.80)	1	CSH
71	EFT9284	21/01/2021	AFT Group of Companies	Ablution Block - 2x ambulatory toilets for Bank of NSW. (\$19,769.75)	(19,769.75)	1	CSH
72	EFT9285	21/01/2021	Bunnings Group Limited	Purchase of bulb light for Tourist Park and Cemetery. (\$265.30)	(265.30)	1	CSH
73	EFT9286	21/01/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 09/01/21. (\$176.78)	(176.78)	1	CSH
74	EFT9287	21/01/2021	Neil William Barnden	Contractor works for Shire of Cue for the period 12/12/20-09/01/21. (\$4,235.00)	(4,235.00)	1	CSH
75	EFT9288	21/01/2021	Simbay Tyre Distributors (WA) Pty Ltd	Purchase of truck tyres for P47 Tri Axle Side Tipper, P75 Fuso Canter, P31 Fuso Canter. (\$1,881.00)	(1,881.00)	1	CSH
76	EFT9289	21/01/2021	Toll Ipec Pty Ltd	Freight of deilvery of parts for P51, water sample and printer toner. (\$296.81)	(296.81)	1	CSH
77	EFT9290	21/01/2021	Totally Workwear Geraldton	Embroid logo for Council member shirts. (\$55.80)	(55.80)	1	CSH

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#	Type	Date	Name	Description	Amount	Bank	Type
78	EFT9291	21/01/2021	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue, 13/01/21. (\$1,540.29)	(1,540.29)	1	CSH
79	EFT9292	21/01/2021	Truckline - Geraldton	Purchase of 2 x Trailer axles for Tri Axle Side Tipper. (\$2,684.55)	(2,684.55)	1	CSH
80	EFT9293	21/01/2021	Atom Supply	Purchase of protective clothing and materials for outside crew. (\$547.35)	(547.35)	1	CSH
81	EFT9294	21/01/2021	Cue Roadhouse & General Store	Miscellaneous expenses purchased for the period 16/12/20-31/12/20. (\$532.05)	(532.05)	1	CSH
82	EFT9295	21/01/2021	Dianne Lois Wandmaker	Miscellaneous hardware and stationery for Tourist Park. (\$239.24)	(239.24)	1	CSH
83	EFT9296	21/01/2021	Five Star	Konika Minolta C454e Black/Coloured meter read 13/01/21. (\$150.66)	(150.66)	1	CSH
84	EFT9297	21/01/2021	Garpen Pty Ltd	Purchase of hydraulic tools for Sundry Tools and Supplies. (\$1,400.00)	(1,400.00)	1	CSH
85	EFT9298	21/01/2021	Patience Bulk Haulage	Supply & Deliver 1 x Trailer 25-27t x 5mm washed and cartage of mulch. (\$2,120.45)	(2,120.45)	1	CSH
86	EFT9299	21/01/2021	Purcher - International Pty Ltd	Repairs to clear DPF engine error code on P31 Fuso Canter. (\$809.89)	(809.89)	1	CSH
87	EFT9300	21/01/2021	Ryba General Transport Pty Ltd	Transport 1x sweeper truck from Brisbane to Perth. (\$7,150.00)	(7,150.00)	1	CSH
88	EFT9301	21/01/2021	Truckline - Geraldton	Purchase of trailer axle for Tri Axle Side Tipper. (\$1,364.28)	(1,364.28)	1	CSH
89	EFT9302	29/01/2021	Lawrence Hinrichs	Reimbursement of 2x Nights accommodation and toilette paper for Tourist Park. (\$334.97)	(334.97)	1	CSH
90	EFT9303	29/01/2021	Murchison Club Hotel	3 nights accommodation and meals of Heavy Duty Vehicle trainer for P30 Paveline Autopatch truck. (\$528.00)	(528.00)	1	CSH
91	EFT9304	29/01/2021	Nick Stevenson	Cleaning and Repointing Stonework on Railway Station for the period 11/01/21-21/01/21. (\$7,677.50)	(7,677.50)	1	CSH
92	EFT9305	29/01/2021	St John Ambulance Cue Sub Centre	Ambulance service donation for St. John Cue Sub Centre. (\$3,000.00)	(3,000.00)	1	CSH
93	EFT9306	29/01/2021	Toll Ipec Pty Ltd	Freight for delivery of wheel studs/nuts and axle parts for P61 2009 Mack Trident 6x4 Prime Mover. (\$179.67)	(179.67)	1	CSH
94	EFT9307	29/01/2021	Zac Middleton	Trade assistant for landscaping at 28 Dowley GROH house for the period 15/01/21-18/01/21. (\$1950.00)	(1,950.00)	1	CSH
95	EFT9308	29/01/2021	Aaron Nicholas Hall	Weighbridge fees for P30 Bitumen Truck registration purposes. (\$35.00)	(35.00)	1	CSH
96	EFT9309	29/01/2021	Glenn William Boyes	Lunch for Wrestling crew, on-site working with our Youth Coordinator. (\$51.08)	(51.08)	1	CSH

List of Accounts Paid as of January 2021

#	Type	Date	Name	Description	Amount	Bank	Type
97	EFT9310	29/01/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending. (\$909.50)	(909.50)	1	CSH
98	EFT9311	29/01/2021	Midwest Windscreens and Windows	Supply and fit laminated glass for sliding door at 23 Allen St Cue. (\$1,780.68)	(1,780.68)	1	CSH
99	EFT9312	29/01/2021	Murchison Club Hotel	Gift Vouchers for Shire of Cue Annual Christmas Party. (\$600.00)	(600.00)	1	CSH
100	EFT9313	29/01/2021	Queen of The Murchison Guest House & Cafe	2 x Nights Accommodation plus meals of 4 entertainer for Australia Day. (\$1,040.00)	(1,040.00)	1	CSH
101	EFT9314	29/01/2021	Toll Ipec Pty Ltd	Freight for return of 15 boxes of books to SLWA. (\$491.25)	(491.25)	1	CSH
102	EFT9315	29/01/2021	Western Independent Foods	Freight for delivery of protective clothing and supplies for outside crew. (\$104.70)	(104.70)	1	CSH
103	EFT9316	29/01/2021	Atom Supply	Protective clothing with embroidery for outside crew (\$794.09)	(794.09)	1	CSH
104	EFT9317	29/01/2021	Fleet Supplies & Service and Fleet Hydraulics	Hydraulic hose and fittings for P38 & Sundry fittings for workshop supplies (\$1,541.18)	(1,541.18)	1	CSH
105	EFT9318	29/01/2021	Geraldton Keen Bros	Training for 2 outside crew - drivers license upgrade (\$2,900.00)	(2,900.00)	1	CSH
106	EFT9319	29/01/2021	Lacy Bros Pty Ltd	D9 Dozer Hire for gravel pit push up, 41.4hours @ 192.50p/h (\$10,720.88)	(10,720.88)	1	CSH
107	EFT9320	29/01/2021	Luscombe	Purchase Sausage, buns, cheese & onion for Australia Day BBQ (\$447.17)	(447.17)	1	CSH
108	EFT9321	29/01/2021	Midwest Kerbing	Supply & lay kerb in Marshall & Wittenoom St - 01/12/2020 (\$22,554.40)	(22,554.40)	1	CSH
109	EFT9322	29/01/2021	PFD Food Services Pty Ltd	Cue Staff Events - Christmas Party food order (\$512.30)	(512.30)	1	CSH
110	EFT9323	29/01/2021	Sun City Plumbing	Supplied & installed replacement leaking kitchen waste connector - 14 Chesson St (\$255.20)	(255.20)	1	CSH
111	EFT9324	29/01/2021	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863 for the period 05.01.21-17.01.21 (\$230,436.25)	(230,436.25)	1	CSH
112	EFT9325	29/01/2021	General Terrain Services Pty Ltd	Contract supervisor for flood damage works AGRN863 for the period 04/01/24-17/01/21. (\$22,867.19)	(22,867.19)	1	CSH
113	EFT9326	29/01/2021	Lacy Bros Pty Ltd	Supply of plant and operators for road flood damage repair works AGRN863 for the period 19/01/21-23/01/21. (\$76,546.25)	(76,546.25)	1	CSH
114	EFT9327	29/01/2021	Bunnings Group Limited	Purchase of protective clothing and various supplies for Parks and Reserves, Shire Office and Plant tools and supplies. (\$779.59)	(779.59)	1	CSH

List of Accounts Paid as of January 2021

#	Type	Date	Name	Description	Amount	Bank	Type
115	EFT9328	29/01/2021	City of Greater Geraldton	Mulch from Meru landfill site for GROH housing. (\$49.00)	(49.00)	1	CSH
116	EFT9329	29/01/2021	Dummies Corp	50% payment for the Splash Test Dummies performance for March Cue event. (\$2,750.00)	(2,750.00)	1	CSH
117	EFT9330	29/01/2021	Galvins Plumbing Supplies	Purchase of plumbing supplies for GROH housing and Caravan Park house. (\$981.47)	(981.47)	1	CSH
118	EFT9331	29/01/2021	Hi-Lite Security (Casmare Pty Ltd)	Security for Adam Brand x 5 Officers , travel fuel and wages. (\$5,446.38)	(5,446.38)	1	CSH
119	EFT9332	29/01/2021	Kick Solutions	Banners for Australia Day. (\$727.00)	(727.00)	1	CSH
120	EFT9333	29/01/2021	Professional PC Support Pty Ltd	PPS Managed Services: Renewal of SSL Certificate. (\$440.00)	(440.00)	1	CSH
121	EFT9334	29/01/2021	RSM Australia Pty Ltd	Accounting services for January 2021. (\$5,677.10)	(5,677.10)	1	CSH
122	EFT9336	29/01/2021	Truckline - Geraldton	Purchase of spring seats for P47 Tri Axle Side Tipper. (\$515.33)	(515.33)	1	CSH
123	EFT9337	29/01/2021	Rosalie Barritt	Third prize rates incentive. (\$100.00)	(100.00)	1	CSH
			Total EFT's		(1,091,204.72)		
BPAY							
124	BPAY	05/01/2021	Telstra Corporation Ltd	Landline phone usage and charges, office phone and internet charges for 12/12/20-12/01/21. (\$2,942.47)	(2,942.47)	1	CSH
125	BPAY	07/01/2021	Telstra Corporation Ltd	Mobile phone usage and charges for the period 27/11/20-26/12/20. (\$429.95)	(429.95)	1	CSH
126	BPAY	05/01/2021	Horizon Power	Electric Supply for Cue Street Lights from 01/12/20-31/12/20. (\$3,492.67)	(3,492.67)	1	CSH
127	BPAY	07/01/2021	Horizon Power	Electric Supply for Tourist Park for 62 days from 06/11/20-06/01/21. (\$4,154.61)	(4,154.61)	1	CSH
128	BPAY	05/01/2021	Pivotel Satellite Pty Ltd	Satellite phone usage and charges for Shire of Cue, December 2020. (\$159.95)	(159.95)	1	CSH
129	BPAY	18/01/2021	The Good Guys (Cannington)	Household items for SH12, Tourist Park, Railway bldg, Shire Hall and Admin.(\$6,809.00)	(6,809.00)	1	CSH
130	BPAY	28/01/2021	Telstra Corporation Ltd	Landline phone usage and charges, office phone and internet charges for 12/01/21-12/02/21. (\$3,181.39)	(3,181.39)	1	CSH
131	BPAY	29/01/2021	Pivotel Satellite Pty Ltd	Satellite usage and charges for Shire of Cue, January 2021. (\$150.00)	(150.00)	1	CSH
132	BPAY	24/01/2021	DHS Official Administered Receipts CSA Account	Payroll deductions	(626.70)	1	CSH
			Total BPAY		(21,946.74)		

List of Accounts Paid as of January 2021

#	Type	Date	Name	Description	Amount	Bank	Type
CHEQUES							
133	CHEQUES		No cheques for the month		0.00	1	CSH
			Total Cheques		0.00		
PAYROLL							
134	PAYROLL	10/01/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(57,641.77)		
135	PAYROLL	24/01/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(53,340.84)		
			Total Payroll		(110,982.61)		
				TOTAL PAYMENTS	(1,251,040.78)		
				Total Direct Debits	(26,906.71)		
				Total EFTs	(1,091,204.72)		
				Total BPAY	(21,946.74)		
				Total Cheque	0.00		
				Total Payroll	(110,982.61)		
				TOTAL PAYMENTS	(1,251,040.78)		

10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Glenn Boyes – Manager Finance
DATE:	11 February 2021

Matters for Consideration:

The Statements of Financial Activity are for the periods ended 31 December 2020 and 31 January 2021 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 Statements of Financial Activity are for the months of December 2020 and January 2021.

Statutory Environment:

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

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

RSM Australia Pty Ltd.

Richard Towell – Deputy Chief Executive Officer

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 periods ended 31 December 2020 and 31 January 2021, 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 December 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 12th February 2021

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

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

Statement of Financial Activity

Income Statements are presented on pages 6 - 7 showing a surplus as at 31 December 2020 of \$3,731,313

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Unit Housing Development	0%	1,000,000	499,992	-
Pensioner Housing Development	0%	1,000,000	499,986	-
Great Fingal Mine Office	0%	2,000,000	999,996	8,610
Tourist Park House and Office	75%	400,000	199,986	298,228
Airport Runway Resealing	0%	1,400,000	699,990	-
	5%	5,800,000	2,899,950	306,838
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	62%	1,109,086	595,776	693,036
Non-operating Grants, Subsidies and Contributions	18%	11,512,179	1,718,668	2,113,959
	22%	12,621,265	2,314,444	2,806,995
Rates Levied	103%	2,365,615	2,400,611	2,432,211

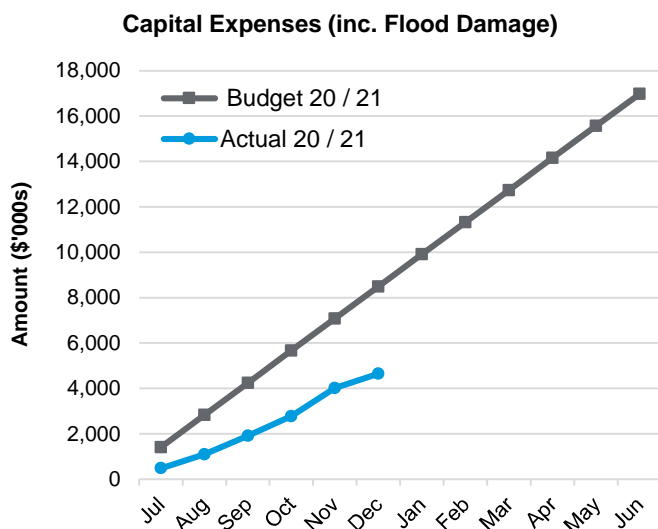
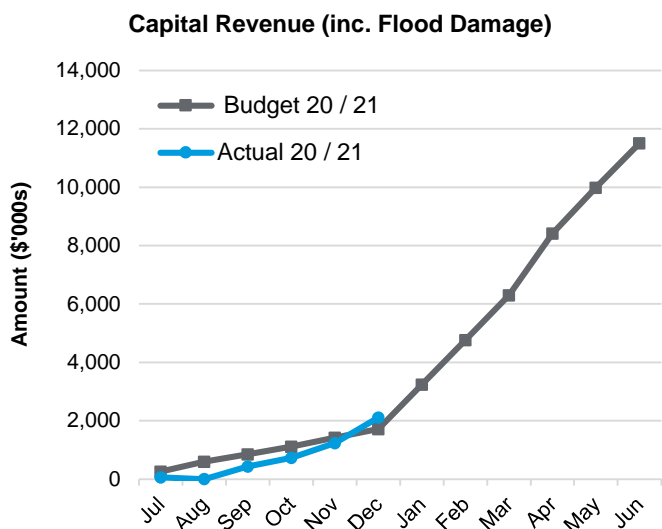
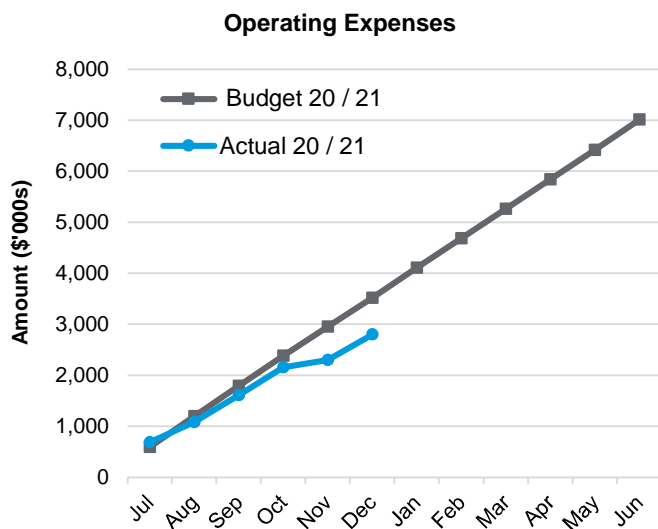
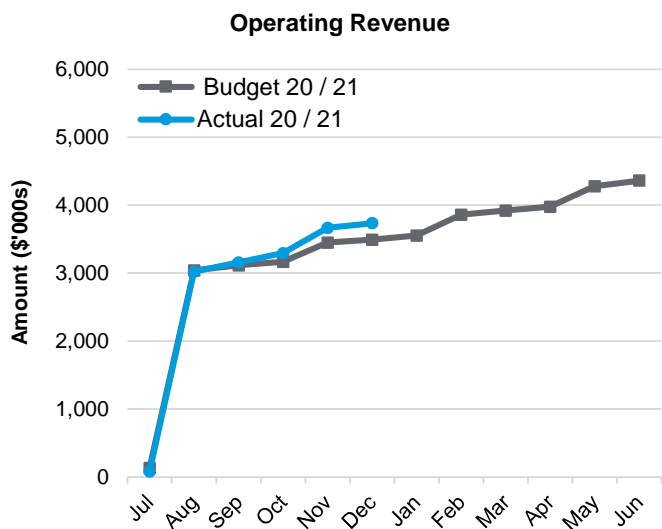
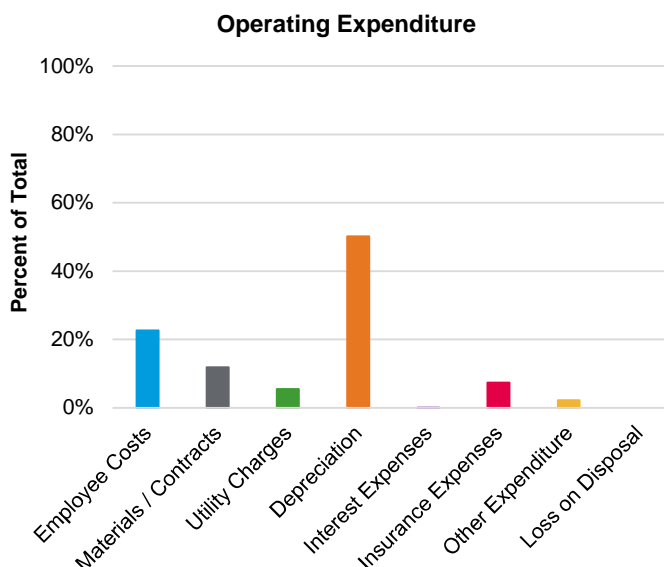
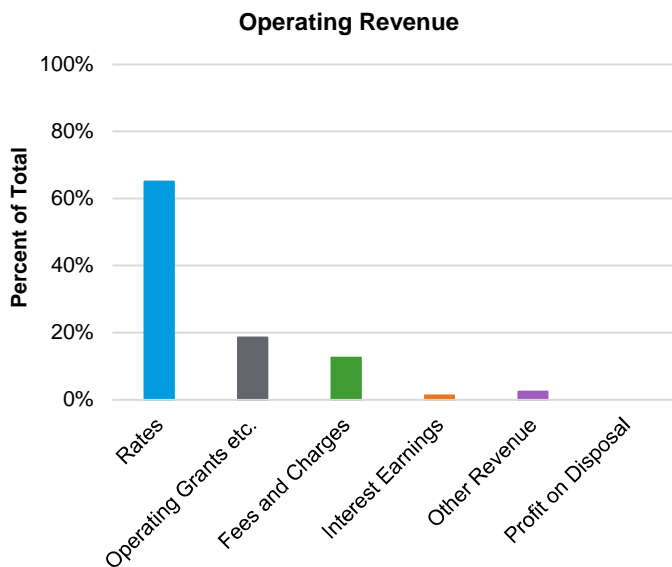
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Dec 20 \$	Prior Year 31 Dec 19 \$
Adjusted Net Current Assets	64%	3,731,313	5,853,306
Cash and Equivalent - Unrestricted	52%	2,317,589	4,416,480
Cash and Equivalent - Restricted	126%	7,201,836	5,732,278
Receivables - Rates	77%	418,994	543,372
Receivables - Other	114%	1,189,852	1,045,865
Payables	1,182%	1,296,869	109,759

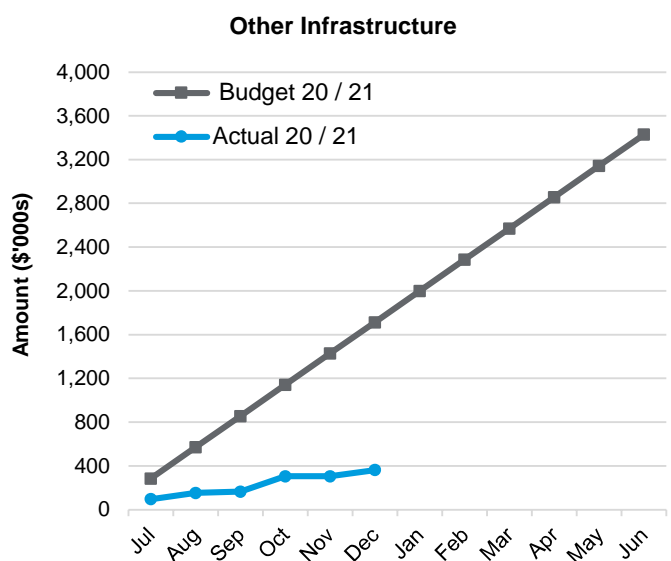
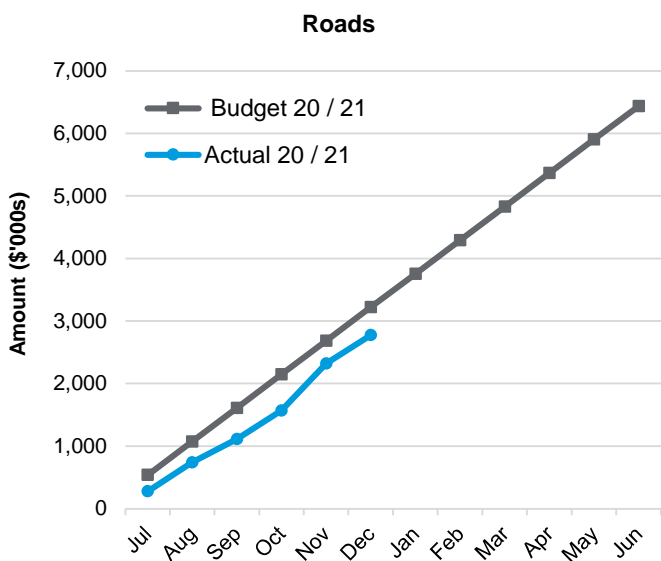
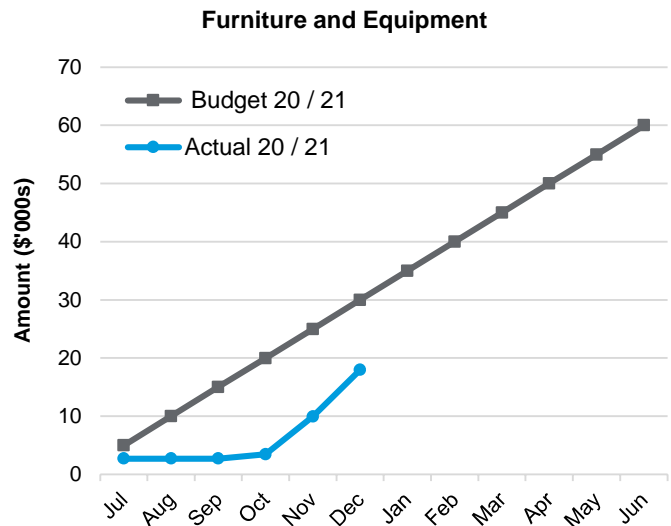
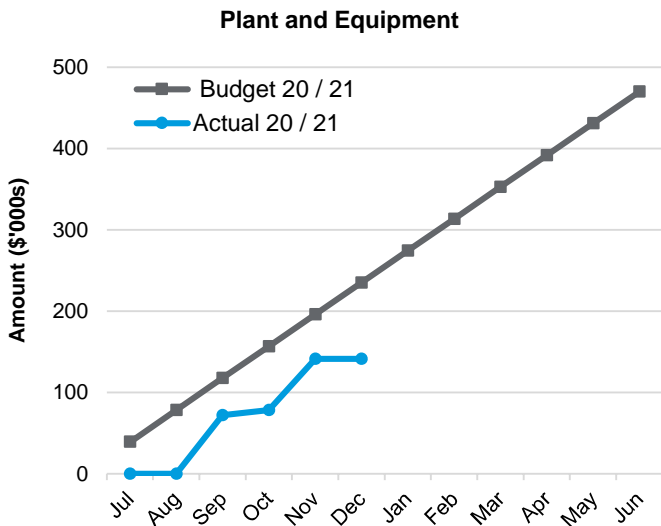
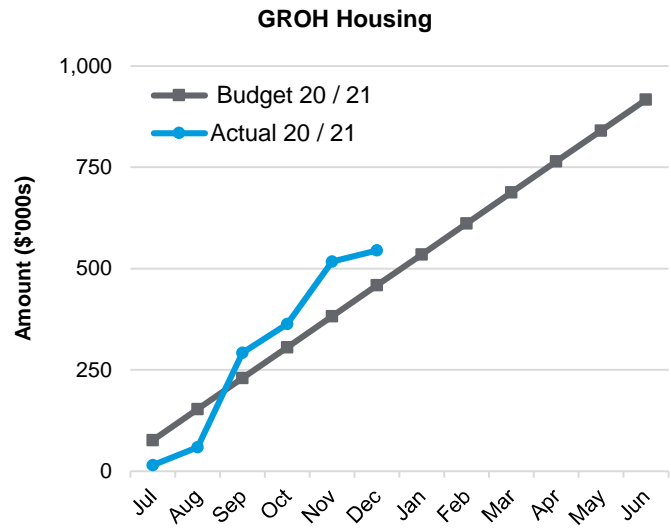
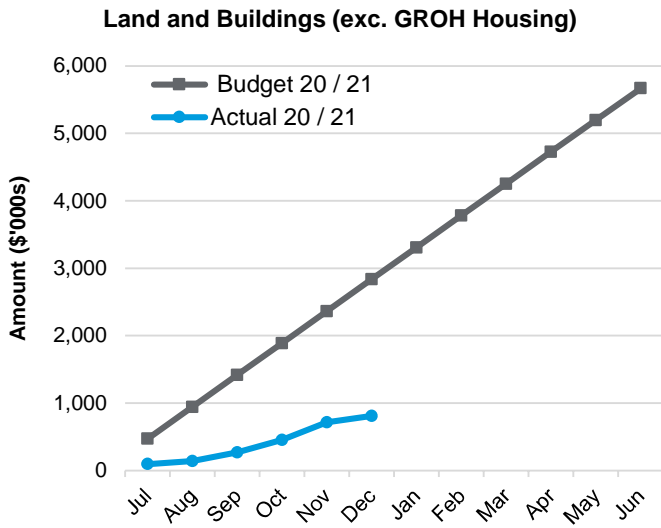
% - Compares current YTD actuals to prior year actuals

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



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 December 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 December 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	2,400,611	2,432,211	31,600	1%
Grants, Subsidies and Contributions	12(a)	1,109,086	595,776	693,036	97,260	16%
Fees and Charges		640,905	390,617	468,999	78,382	20%
Interest Earnings		113,500	56,742	47,483	(9,259)	(16%)
Other Revenue		79,500	50,244	93,230	42,986	86%
Profit on Disposal of Assets	8	53,700	-	-	-	
		4,362,306	3,493,990	3,734,958		
Expenditure from Operating Activities						
Employee Costs		(2,021,738)	(941,944)	(634,207)	307,737	33%
Materials and Contracts		(1,342,851)	(660,822)	(332,039)	328,783	50%
Utility Charges		(342,750)	(181,778)	(155,736)	26,042	14%
Depreciation on Non-current Assets		(2,844,800)	(1,422,342)	(1,405,911)	16,431	1%
Interest Expenses		(22,500)	-	(91)	(91)	
Insurance Expenses		(210,805)	(210,805)	(208,035)	2,770	1%
Other Expenditure		(228,700)	(101,816)	(62,378)	39,438	39%
Loss on Disposal of Assets	8	-	-	-	-	
		(7,014,145)	(3,519,507)	(2,798,398)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	1,422,342	1,405,911		
(Profit) / Loss on Asset Disposal		(53,700)	-	-		
Movement in Deferred Pensioner Rates		-	-	-		
Net Amount from Operating Activities		139,261	1,396,825	2,342,472		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	11,512,179	1,718,668	2,113,959	395,291	23%
Proceeds from Disposal of Assets	8	170,000	-	-	-	
Land and Buildings	9(a)	(6,587,500)	(3,293,634)	(1,356,339)	1,937,295	59%
Plant and Equipment	9(b)	(470,000)	(235,002)	(141,299)	93,703	40%
Furniture and Equipment	9(c)	(60,000)	(29,994)	(18,016)	11,978	40%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(3,218,556)	(2,777,272)	441,284	14%
Infrastructure Assets - Other	9(e)	(3,429,000)	(1,714,344)	(363,355)	1,350,989	79%
Net Amount from Investing Activities		(5,301,500)	(6,772,862)	(2,542,321)		
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)	(30,000)	(32,521)	(2,521)	(8%)
Net Amount from Financing Activities		1,237,894	(75,588)	(77,906)		
Closing Funding Surplus / (Deficit)	3	-	(1,527,281)	3,731,313		

* - 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 December 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	2,400,611	2,432,211	31,600	1%
General Purpose Funding - Other		1,089,786	555,384	589,357	33,973	6%
Law, Order and Public Safety		10,500	5,244	5,903	659	13%
Health		1,200	594	800	206	35%
Housing		73,320	14,544	11,704	(2,840)	(20%)
Community Amenities		84,885	73,369	65,725	(7,644)	(10%)
Recreation and Culture		8,100	4,038	23,753	19,715	488%
Transport		306,700	167,742	212,430	44,688	27%
Economic Services		298,200	210,484	295,686	85,202	40%
Other Property and Services		124,000	61,980	97,391	35,411	57%
		4,362,306	3,493,990	3,734,958		
Expenditure from Operating Activities						
Governance		(397,697)	(212,050)	(135,096)	76,954	36%
General Purpose Funding		(261,447)	(130,698)	(106,220)	24,478	19%
Law, Order and Public Safety		(113,100)	(57,996)	(33,344)	24,652	43%
Health		(78,411)	(39,174)	(34,323)	4,851	12%
Education and Welfare		(74,556)	(6,264)	(5,033)	1,231	20%
Housing		(285,937)	(136,626)	(103,794)	32,832	24%
Community Amenities		(445,479)	(223,814)	(130,427)	93,387	42%
Recreation and Culture		(922,896)	(462,784)	(362,664)	100,120	22%
Transport		(3,671,806)	(1,837,514)	(1,496,363)	341,151	19%
Economic Services		(724,119)	(393,353)	(380,471)	12,882	3%
Other Property and Services		(38,696)	(19,234)	(10,663)	8,571	45%
		(7,014,145)	(3,519,507)	(2,798,398)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	1,422,342	1,405,911		
(Profit) / Loss on Asset Disposal		(53,700)	-	-		
Movement in Deferred Pensioner Rates		-	-	-		
Net Amount from Operating Activities		139,261	1,396,825	2,342,472		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	11,512,179	1,718,668	2,113,959	395,291	23%
Proceeds from Disposal of Assets	8	170,000	-	-	-	
Land and Buildings	9(a)	(6,587,500)	(3,293,634)	(1,356,339)	1,937,295	59%
Plant and Equipment	9(b)	(470,000)	(235,002)	(141,299)	93,703	40%
Furniture and Equipment	9(c)	(60,000)	(29,994)	(18,016)	11,978	40%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(3,218,556)	(2,777,272)	441,284	14%
Infrastructure Assets - Other	9(e)	(3,429,000)	(1,714,344)	(363,355)	1,350,989	79%
Net Amount from Investing Activities		(5,301,500)	(6,772,862)	(2,542,321)		
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)	(30,000)	(32,521)	(2,521)	8%
Net Amount from Financing Activities		1,237,894	(75,588)	(77,906)		
Closing Funding Surplus / (Deficit)	3	-	(1,527,281)	3,731,313		

* - 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 December 2020
CAPITAL ACQUISITIONS

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	6,587,500	1,356,339	(5,231,161)
Plant and Equipment	9(b)	470,000	141,299	(328,702)
Furniture and Equipment	9(c)	60,000	18,016	(41,984)
Infrastructure Assets - Roads	9(d)	6,437,179	2,777,272	(3,659,907)
Infrastructure Assets - Other	9(e)	3,429,000	363,355	(3,065,645)
Total Capital Expenditure		<u>16,983,679</u>	<u>4,656,281</u>	(12,327,398)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,512,179	2,113,959	(9,398,220)
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	2,542,321	(1,345,109)
Total Capital Acquisitions Funding		<u>16,983,679</u>	<u>4,656,281</u>	

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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: 12 Feb 21

(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(i).

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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) 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.

(e) 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(f).

(f) Financial Instruments

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Financial Instruments (Continued)

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.

(g) 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.

(h) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) 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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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.

(k) 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. Cash flows 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.

(l) 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.

(m) 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.

(n) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(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 January 2021

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, 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 January 2021

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

Activities 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 town planning scheme, control and co-ordination of cemeteries, and maintenance of and 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 December 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund if event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund if event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 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 / Permanent	Explanation of Variance
	\$	%			
Operating Revenues					
General Purpose Funding - Rates	31,600	1%	▲	Permanent	Rates revenue higher than expected
General Purpose Funding - Other	33,973	6%	▲	Timing	Recoup of debt collection and legal fees
Transport	44,688	27%	▲	Timing	Main Roads direct roads grant received and airport fees
Economic Services	85,202	40%	▲	Permanent	Tourist park fees higher than budgeted, commercial property rentals higher due to invoicing for full year.
Other Property and Services	35,411	57%	▲	Permanent	Long service leave reimbursement from Shire of Morawa
Operating Expense					
Governance	76,954	36%	▲	Timing	Expenditure less than budgeted
Housing	32,832	24%	▲	Permanent	Expenditure less than budgeted
Community Amenities	93,387	42%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	100,120	22%	▲	Timing	Expenditure less than budgeted
Transport	341,151	19%	▲	Timing	Expenditure less than budgeted
Capital Revenues					
Grants, Subsidies and Contributions	395,291	23%	▲	Timing	Timing of grants and contributions, including flood damage reimbursements
Capital Expenses					
Land and Buildings	1,937,295	59%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	93,703	40%	▲	Timing	See Note 9 (Timing of plant replacement)
Infrastructure - Roads	441,284	14%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	1,350,989	79%	▲	Timing	See Note 9 (Timing of projects)

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

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

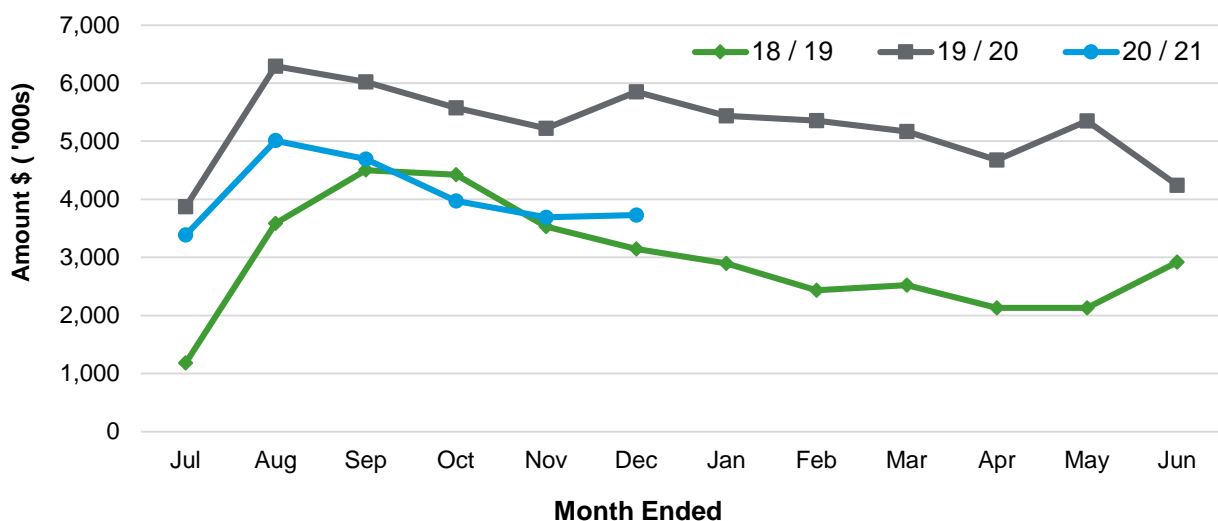
Nature or Type	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
Rates	31,600	1%	▲	Permanent	Rates revenue higher than expected
Grants, Subsidies and Contributions	97,260	16%	▲	Timing	Timing of grants, long service leave reimbursement from Shire of Morawa
Fees and Charges	78,382	20%	▲	Permanent	Tourist park and airport fees higher than budgeted, commercial property rentals higher due to invoicing for full year
Other Revenue	42,986	86%	▲	Permanent	Recoup of debt collection and legal fees
Operating Expense					
Employee Costs	307,737	33%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	328,783	50%	▲	Timing	Expenditure less than budgeted
Utility Charges	26,042	14%	▲	Timing	Expenditure less than budgeted
Other Expenditure	39,438	39%	▲	Timing	Expenditure less than budgeted

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Dec 20 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 31 Dec 19 \$
Current Assets				
Cash Unrestricted	4	1,954,982	2,125,734	4,416,480
Cash Restricted	4	7,564,442	7,799,006	5,732,278
Receivables - Rates		418,994	334,508	543,372
Receivables - Other	6(b)	1,189,852	298,405	1,045,865
ATO Receivable		51,529	122,704	14,656
Provision for Doubtful Debts		(52,260)	(52,260)	(95,173)
Accrued Income / Deposits		21,047	1,063,010	49,611
Inventories		34,845	28,161	52,137
Total Current Assets		11,183,431	11,719,270	11,759,226
Current Liabilities				
Sundry Creditors		(326)	(559,515)	1,197
Rates Received in Advance		(2,782)	(2,525)	(1,942)
Revenue Received in Advance		(1,112,109)	(838,772)	-
GST Payable		(52,750)	(9,740)	(4,000)
Payroll Creditors		(70,664)	(32,322)	(52,803)
Deposits and Bonds		(12,449)	(7,960)	(7,226)
Loan Liability	11	(45,790)	(91,176)	(44,985)
Accrued Expenses		-	(67,128)	-
Accrued Salaries and Wages		-	(23,723)	-
Total Payables		(1,296,869)	(1,632,859)	(109,759)
Provisions		(126,543)	(126,543)	(108,868)
Total Current Liabilities		(1,423,412)	(1,759,402)	(218,627)
Less: Cash Reserves	7	(6,074,495)	(6,041,975)	(5,732,278)
Less: Loan Liability (Non-current)	11	45,790	91,176	44,985
Net Funding Position		3,731,313	4,009,069	5,853,306

Liquidity over the Year



SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 2020

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	\$		Rate	Date
						%	
Cash and Cash Equivalents							
Cash On Hand	970			970	N/A	0.00	N/A
Cheque Account	723,902			723,902	CBA	0.00	N/A
On Call Cash Account	276,472	131,213		407,685	CBA	0.20	N/A
Trust Account			2,080	2,080	CBA	0.00	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit		996,128		996,128	CBA	0.55	26 Feb 21
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	301,474	261,975		563,449	BOQ	0.60	18 May 21
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		654,399		654,399	BOQ	0.64	11 Jun 21
Total Cash and Financial Assets	2,317,589	7,201,836	2,080	9,521,504			

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 Dec 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

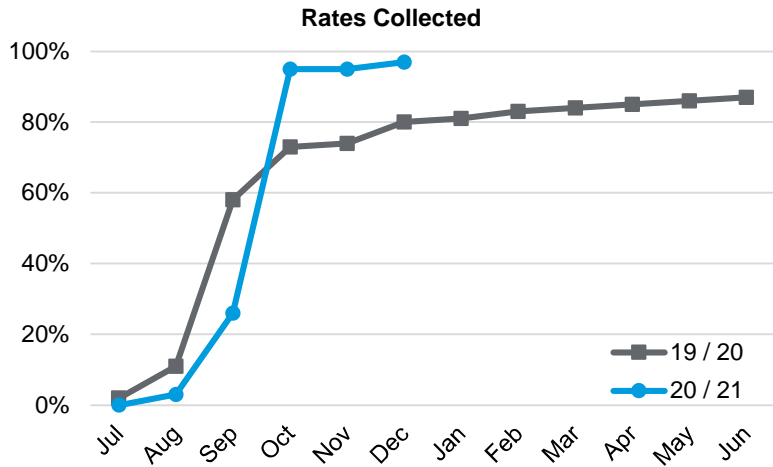
For the Period Ending 31 December 2020

6. RECEIVABLES

(a) Rates Receivable

	31 Dec 20
	\$
Rates Receivable - Current Year	69,095
Pensioner Deferred Rates	7,701
Total Rates Receivable Outstanding	<u>76,796</u>

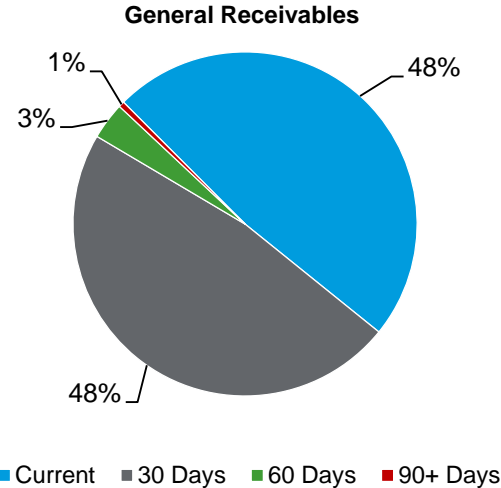
Closing Balances - Current Month	76,796
Rates Levied this Year	(2,432,211)
Other Rate Revenue Levied this Year	(7,657)
Total Rates Collected to Date	<u>(2,363,071)</u>
<i>Percentage Collected</i>	<i>97%</i>



Comments / Notes

(b) General Receivables

	31 Dec 20
	\$
Current	574,839
30 Days	567,509
60 Days	41,200
90+ Days	6,303
Total General Receivables Outstanding	<u>1,189,852</u>



Comments / Notes

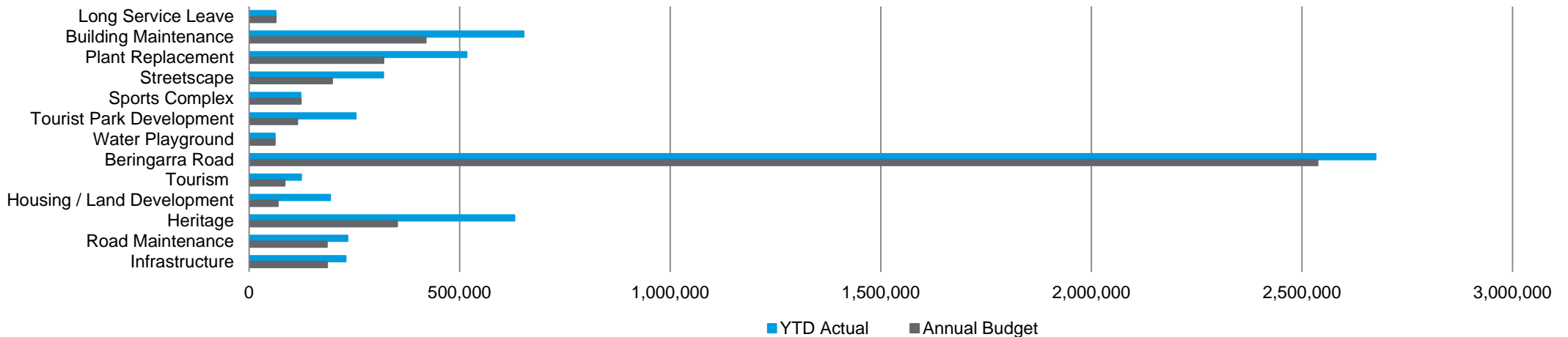
Amounts shown above include GST (where applicable)

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 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 Dec 20
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	62,945	-	625	-	63,570	-	338	-	63,283
Building Maintenance	648,556	(235,000)	6,441	-	419,997	-	3,489	-	652,045
Plant Replacement	514,091	(200,000)	5,105	-	319,196	-	2,766	-	516,857
Streetscape	317,311	(123,000)	3,151	-	197,462	-	1,707	-	319,018
Sports Complex	122,177	-	1,213	-	123,390	-	656	-	122,833
Tourist Park Development	252,361	(140,000)	2,506	-	114,867	-	1,357	-	253,718
Water Playground	60,699	-	603	-	61,302	-	326	-	61,025
Beringarra Road	2,660,835	(150,000)	26,423	-	2,537,258	-	14,333	-	2,675,167
Tourism	123,258	(40,000)	1,224	-	84,482	-	662	-	123,920
Housing / Land Development	191,829	(150,000)	1,905	25,000	68,734	-	1,032	-	192,861
Heritage	626,815	(281,070)	6,225	-	351,970	-	3,373	-	630,188
Road Maintenance	232,939	(50,000)	2,313	-	185,252	-	1,254	-	234,193
Infrastructure	228,160	(45,000)	2,266	-	185,426	-	1,227	-	229,387
Total Cash Backed Reserves	6,041,975	(1,414,070)	60,000	25,000	4,712,905	-	32,521	-	6,074,495

Annual Budget v YTD Actual



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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Housing				
Staff Unit Housing Development	1,000,000	499,992	-	499,992
Pensioner Housing Development	1,000,000	499,986	-	499,986
GROH Housing	917,000	458,490	545,169	(86,679)
Staff Housing	250,000	124,998	114,557	10,441
	3,167,000	1,583,466	659,727	923,739
Recreation and Culture				
Great Fingal Mine Office	2,000,000	999,996	8,610	991,386
Old Railway Building and Youth Centre	395,000	197,496	264,531	(67,035)
Town Hall Upgrades	190,000	94,986	57,853	37,133
Heritage Building Renovations	130,000	64,986	66,028	(1,042)
Bowling Green Upgrade	10,000	4,998	-	4,998
	2,725,000	1,362,462	397,022	965,440
Transport				
Works Depot Improvements	30,000	15,000	-	15,000
	30,000	15,000	-	15,000
Economic Services				
Tourist Park House and Office	400,000	199,986	298,228	(98,242)
Tourist Park Ablutions	100,000	49,998	-	49,998
Old Gaol Restoration	60,000	30,000	1,119	28,881
Old Municipal Building Improvements	60,000	29,988	-	29,988
Pension Hut Renovation	10,500	5,250	244	5,006
	630,500	315,222	299,591	15,631
Other Property and Services				
Admininstration Building Improvements	35,000	17,484	-	17,484
	35,000	17,484	-	17,484
Total Land and Buildings	6,587,500	3,293,634	1,356,339	1,937,295

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Caterpillar Skid Steer Loader	120,000	60,001	-	60,001
Toyota Landcruiser VX	85,000	42,500	-	42,500
Street Sweeper	50,000	25,000	43,400	(18,400)
Bitumen Patch Truck	50,000	25,000	78,200	(53,200)
Town Crew Tipping Tray Ute	45,000	22,500	-	22,500
Nissan Navarra 2WD	30,000	15,000	-	15,000
Ride-on Mower	25,000	12,500	19,699	(7,198)
Excavator Grapple	15,000	7,500	-	7,500
Bitumen Sprayer	12,000	6,000	-	6,000
Road Maintenance Equipment	12,000	6,000	-	6,000
Workshop Equipment	10,000	5,000	-	5,000
Dual Axle Heavy Duty Bitumen Trailer	10,000	5,000	-	5,000
Town Maintenance Equipment	6,000	3,000	-	3,000
	470,000	235,002	141,299	93,703
Total Plant and Equipment	470,000	235,002	141,299	93,703

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

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Furniture and Equipment	10,000	4,998	-	4,998
	10,000	4,998	-	4,998
Housing				
Staff Housing	15,000	7,500	9,236	(1,736)
	15,000	7,500	9,236	(1,736)
Economic Services				
Pension Hut Furniture and Equipment	10,000	4,998	-	4,998
	10,000	4,998	-	4,998
Other Property and Services				
Administration Furniture and Equipment	25,000	12,498	8,780	3,718
	25,000	12,498	8,780	3,718
Total Furniture and Equipment	60,000	29,994	18,016	11,978

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Flood Damage Restoration	3,123,336	1,561,662	2,013,241	(451,579)
Wilgie Mia Road	2,100,000	1,050,000	702,269	347,731
Roads to Recovery	593,843	296,916	6,583	290,333
Construction - Muni Funds Roads	190,000	94,986	55,179	39,807
Regional Roads Group	180,000	89,994	-	89,994
Cue-Beringarra Road	150,000	75,000	-	75,000
Grid Widening Program	100,000	49,998	-	49,998
	6,437,179	3,218,556	2,777,272	441,284
Total Infrastructure - Roads	6,437,179	3,218,556	2,777,272	441,284

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Waste Site - Fencing and Improvements	325,000	162,486	-	162,486
Deep Sewerage	240,000	120,000	-	120,000
Cemetery Niche Wall	35,000	17,484	-	17,484
	600,000	299,970	-	299,970
Recreation and Culture				
Playground Equipment	220,000	109,986	-	109,986
Sporting Facilities	100,000	49,992	-	49,992
Oval Infrastructure	50,000	24,996	-	24,996
Walk and Cycle Trails	40,000	19,998	-	19,998
	410,000	204,972	-	204,972

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

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure (Continued)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Airport Runway Resealing	1,400,000	699,990	-	699,990
Artificial Lawn and Retic	45,000	22,488	-	22,488
	1,445,000	722,478	-	722,478
Economic Services				
Heydon Place Industrial Development	372,500	186,240	337,752	(151,512)
Museum Project	180,000	89,988	19,113	70,875
Austin Street Development	100,000	49,998	-	49,998
Garden Rock Development	100,000	49,998	-	49,998
Streetscape	75,000	37,488	-	37,488
Tourist Park Improvements	40,000	19,986	6,490	13,496
CCTV	33,500	16,746	-	16,746
RV Site	30,000	14,988	-	14,988
Oasis Visitor Parking Project	23,000	11,496	-	11,496
Standpipe Automation	20,000	9,996	-	9,996
	974,000	486,924	363,355	123,569
Total Infrastructure - Other	3,429,000	1,714,344	363,355	1,350,989
Total Capital Expenditure	16,983,679	8,491,530	4,656,281	3,835,249

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 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	-	75	59,071
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	359	2,101,999	2,098,340	36,554	(376)	2,134,519
UV Pastoral	563,097	0.076564	14	43,112	43,113	-	-	43,113
Total General Rates				2,310,493	2,306,249	36,554	(301)	2,342,503
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	121	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	36,554	(301)	2,438,566
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				2,432,211

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 December 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%	617,394	362,606
					94,149		617,394	362,606

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 December 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	337,632	345,144
Roads Commission Grants	WA Government	277,522	138,762	138,351
		952,786	476,394	483,495
Law, Order and Public Safety				
ESL Grant	FESA	7,500	3,750	5,594
		7,500	3,750	5,594
Recreation and Culture				
National Australia Day Council Grant		-	-	20,000
Donations Received		800	396	-
		800	396	20,000
Transport				
MRWA RRG Direct Grant	MRWA	82,500	82,500	117,140
Airport Grants and Contributions	RADS	25,000	12,498	3,230
Road Maintenance		500	246	4,679
		108,000	95,244	125,049
Other Property and Services				
Diesel Fuel Rebate		35,000	17,496	22,407
Sundry Income Admin		5,000	2,496	36,491
		40,000	19,992	58,898
Total Grants, Subsidies and Contributions		1,109,086	595,776	693,036

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 December 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	85,000	-
		340,000	85,000	-
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	1,561,668	1,041,826
Wilgie Mia Reimbursement		2,100,000	-	1,000,000
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	1,633,668	2,113,959
Economic Services				
Heydon Place Industrial Development		135,000	-	-
Tourism and Area Promotion		50,000	-	-
		185,000	-	-
Total Grants, Subsidies and Contributions		11,512,179	1,718,668	2,113,959

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 December 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)	-



Shire of Cue

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SHIRE OF CUE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 January 2021

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Cue

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 12th February 2021

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 January 2021
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SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Income Statements are presented on pages 6 - 7 showing a surplus as at 31 January 2021 of \$2,605,252

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Unit Housing Development	0%	1,000,000	583,324	-
Pensioner Housing Development	0%	1,000,000	583,317	-
Great Fingal Mine Office	1%	2,000,000	1,166,662	20,540
Tourist Park House and Office	93%	400,000	233,317	370,144
Airport Runway Resealing	0%	1,400,000	816,655	-
	7%	5,800,000	3,383,275	390,684
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	63%	1,109,086	601,923	698,174
Non-operating Grants, Subsidies and Contributions	18%	11,512,179	3,243,946	2,113,959
	22%	12,621,265	3,845,869	2,812,133
Rates Levied				
	103%	2,365,615	2,394,777	2,432,211

% - Compares current YTD actuals to the Annual Budget

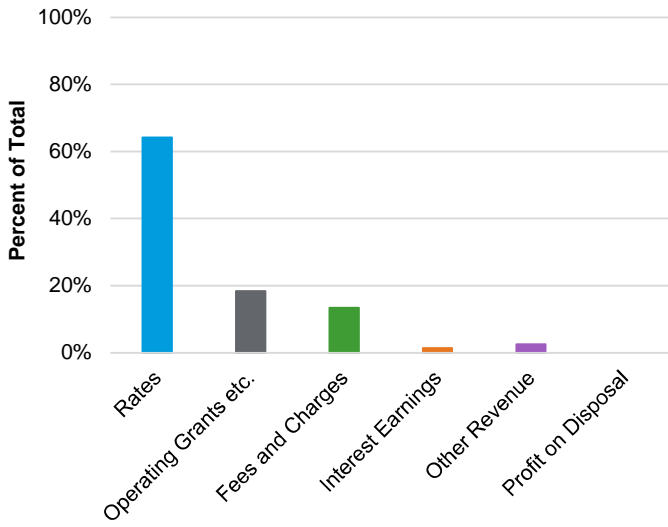
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jan 21 \$	Prior Year 31 Jan 20 \$
Adjusted Net Current Assets	48%	2,605,252	5,438,965
Cash and Equivalent - Unrestricted	54%	2,209,543	4,096,053
Cash and Equivalent - Restricted	125%	7,201,359	5,753,186
Receivables - Rates	77%	398,136	516,189
Receivables - Other	10%	105,147	1,043,783
Payables	1,234%	1,283,220	104,029

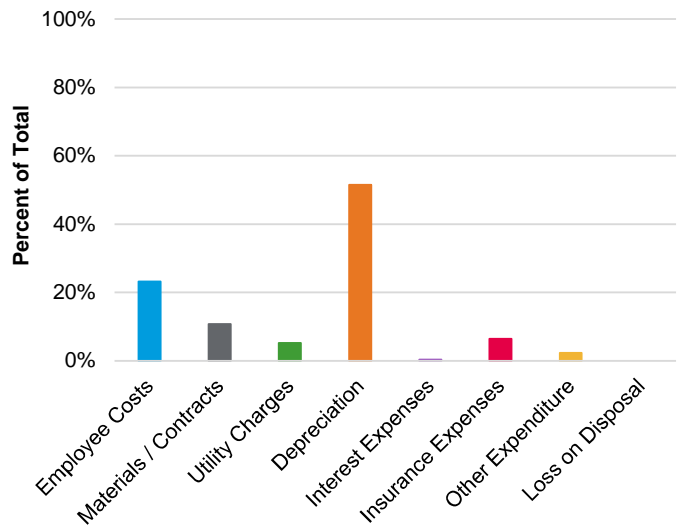
% - Compares current YTD actuals to prior year actuals

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2021
SUMMARY GRAPHS - OPERATING

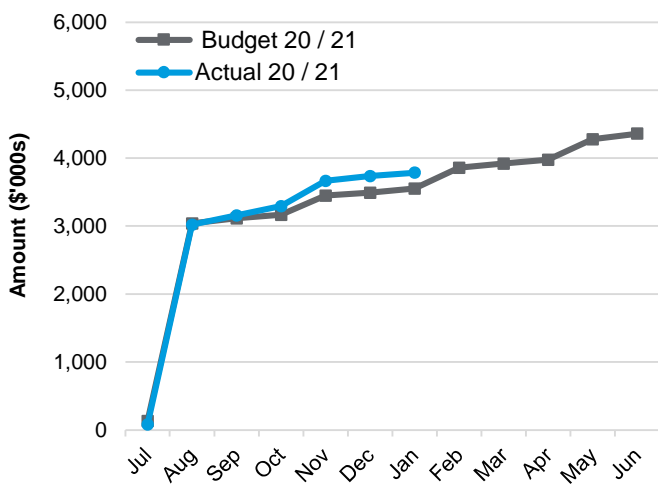
Operating Revenue



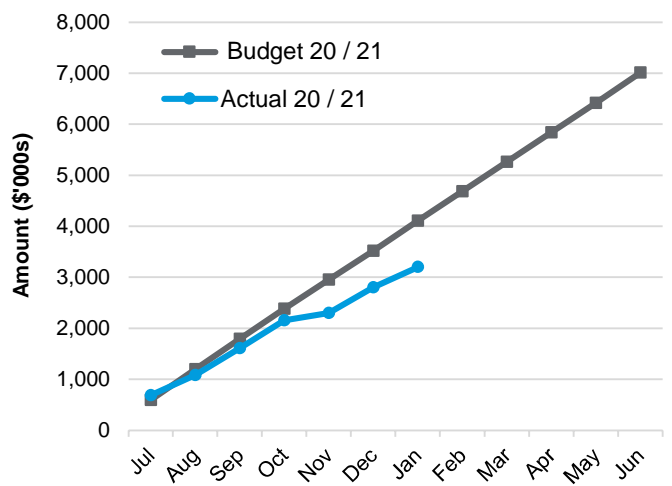
Operating Expenditure



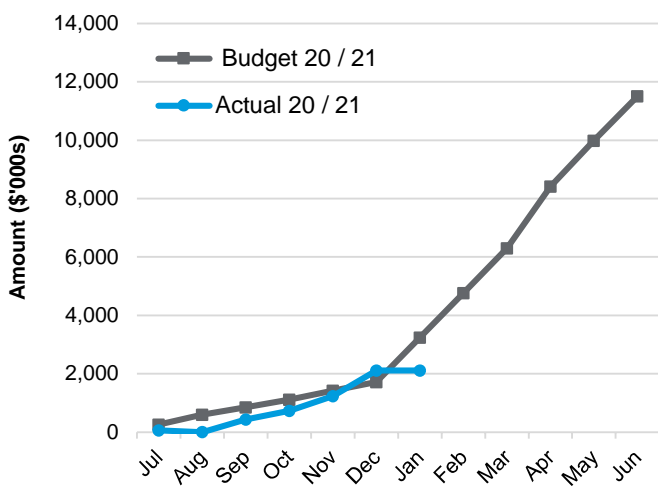
Operating Revenue



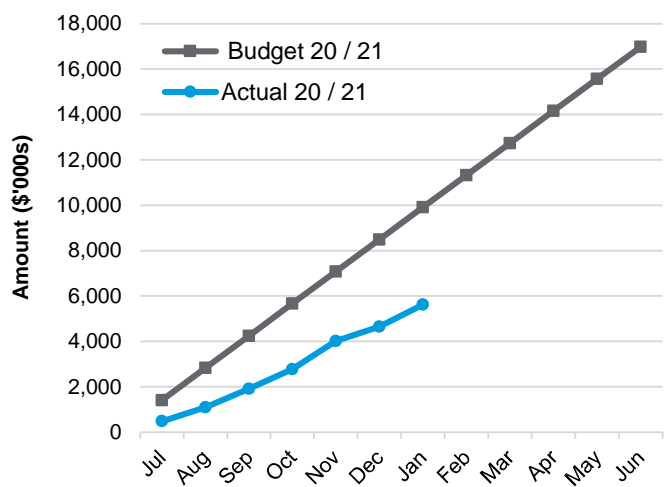
Operating Expenses



Capital Revenue (inc. Flood Damage)

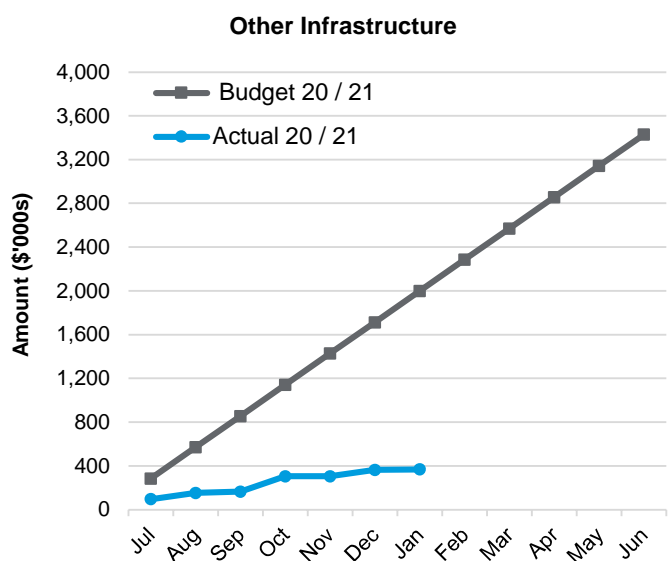
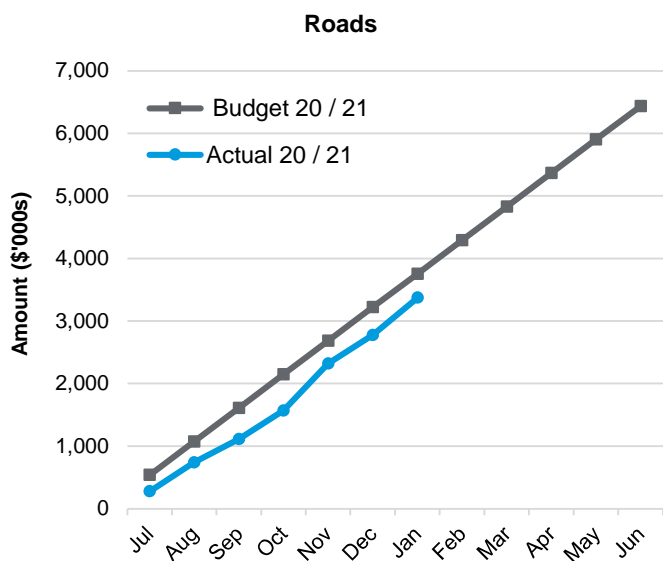
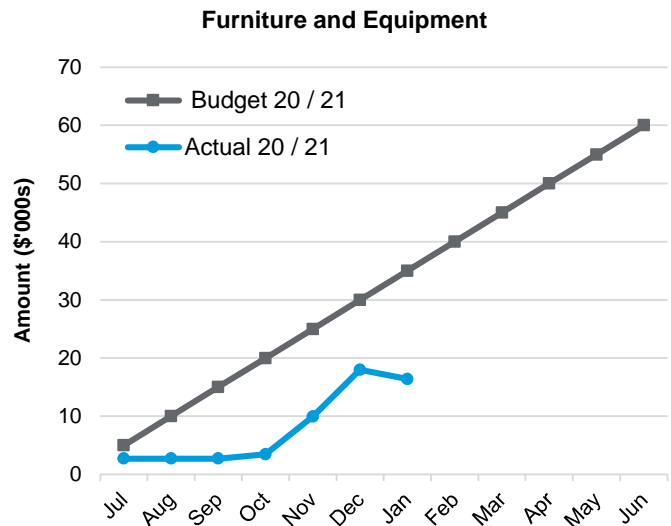
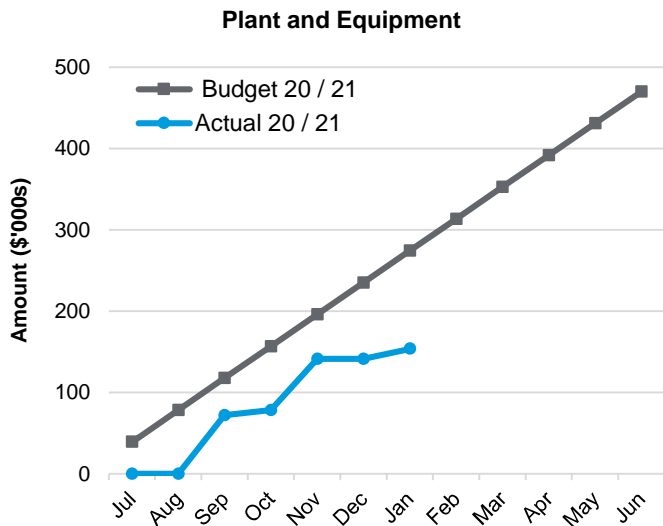
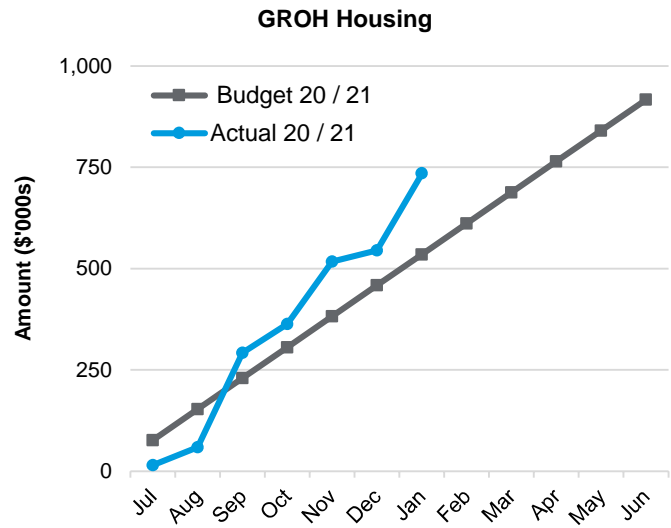
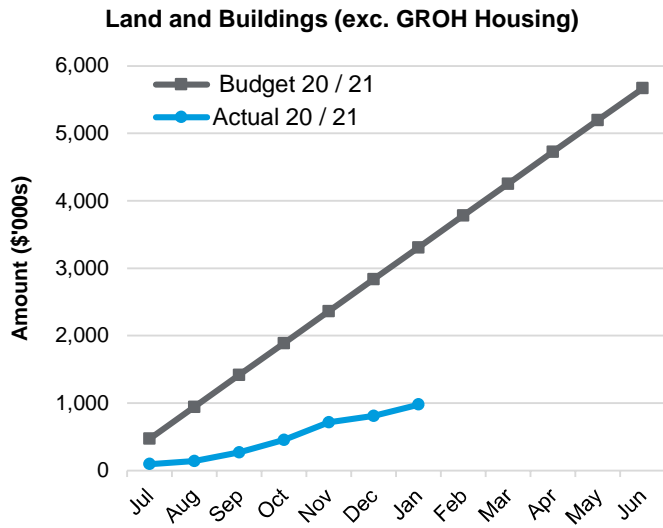


Capital Expenses (inc. Flood Damage)



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 January 2021
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 January 2021
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	2,394,777	2,432,211	37,434	2%
Grants, Subsidies and Contributions	12(a)	1,109,086	601,923	698,174	96,251	16%
Fees and Charges		640,905	426,856	506,923	80,067	19%
Interest Earnings		113,500	66,199	54,047	(12,152)	(18%)
Other Revenue		79,500	55,118	94,973	39,855	72%
Profit on Disposal of Assets	8	53,700	8,950	-	(8,950)	(100%)
		4,362,306	3,553,823	3,786,328		
Expenditure from Operating Activities						
Employee Costs		(2,021,738)	(1,091,948)	(743,838)	348,110	32%
Materials and Contracts		(1,342,851)	(804,054)	(344,720)	459,334	57%
Utility Charges		(342,750)	(207,074)	(169,489)	37,585	18%
Depreciation on Non-current Assets		(2,844,800)	(1,659,399)	(1,648,007)	11,392	1%
Interest Expenses		(22,500)	(11,250)	(11,148)	102	1%
Insurance Expenses		(210,805)	(210,805)	(208,035)	2,770	1%
Other Expenditure		(228,700)	(122,952)	(75,148)	47,804	39%
Loss on Disposal of Assets	8	-	-	-	-	
		(7,014,145)	(4,107,482)	(3,200,385)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	1,659,399	1,648,007		
(Profit) / Loss on Asset Disposal		(53,700)	(8,950)	-		
Movement in Fair Value (LGHT)		-	-	(647)		
Net Amount from Operating Activities		139,261	1,096,790	2,233,303		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	11,512,179	3,243,946	2,113,959	(1,129,987)	(35%)
Proceeds from Disposal of Assets	8	170,000	28,333	-	(28,333)	(100%)
Land and Buildings	9(a)	(6,587,500)	(3,842,573)	(1,715,842)	2,126,731	55%
Plant and Equipment	9(b)	(470,000)	(274,169)	(153,708)	120,461	44%
Furniture and Equipment	9(c)	(60,000)	(34,993)	(16,370)	18,623	53%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(3,754,982)	(3,371,734)	383,248	10%
Infrastructure Assets - Other	9(e)	(3,429,000)	(2,000,068)	(369,729)	1,630,339	82%
Net Amount from Investing Activities		(5,301,500)	(6,634,506)	(3,513,424)		
Financing Activities						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(91,176)	(91,176)	0	0%
Transfer to Reserves		(85,000)	(35,000)	(32,521)	2,479	7%
Net Amount from Financing Activities		1,237,894	(126,176)	(123,696)		
Closing Funding Surplus / (Deficit)	3	-	(1,739,548)	2,605,252		

* - 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 January 2021
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	2,394,777	2,432,211	37,434	2%
General Purpose Funding - Other		1,089,786	565,049	596,890	31,841	6%
Law, Order and Public Safety		10,500	6,118	6,768	650	11%
Health		1,200	693	920	227	33%
Housing		73,320	24,335	13,384	(10,951)	(45%)
Community Amenities		84,885	75,283	69,147	(6,136)	(8%)
Recreation and Culture		8,100	4,711	23,753	19,042	404%
Transport		306,700	190,899	230,455	39,556	21%
Economic Services		298,200	219,648	307,693	88,045	40%
Other Property and Services		124,000	72,310	105,108	32,798	45%
		4,362,306	3,553,823	3,786,328		
Expenditure from Operating Activities						
Governance		(397,697)	(242,975)	(149,073)	93,902	39%
General Purpose Funding		(261,447)	(152,481)	(119,486)	32,995	22%
Law, Order and Public Safety		(113,100)	(67,162)	(36,303)	30,859	46%
Health		(78,411)	(45,703)	(38,484)	7,219	16%
Education and Welfare		(74,556)	(17,640)	(5,402)	12,238	69%
Housing		(285,937)	(168,997)	(126,009)	42,988	25%
Community Amenities		(445,479)	(260,733)	(154,843)	105,890	41%
Recreation and Culture		(922,896)	(539,335)	(353,433)	185,902	34%
Transport		(3,671,806)	(2,143,183)	(1,734,322)	408,861	19%
Economic Services		(724,119)	(446,516)	(480,056)	(33,540)	(8%)
Other Property and Services		(38,696)	(22,757)	(2,974)	19,783	87%
		(7,014,145)	(4,107,482)	(3,200,385)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,844,800	1,659,399	1,648,007		
(Profit) / Loss on Asset Disposal		(53,700)	(8,950)	-		
Movement in Fair Value (LGHT)		-	-	(647)		
Net Amount from Operating Activities		139,261	1,096,790	2,233,303		
Investing Activities						
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Proceeds from Disposal of Assets	8	170,000	28,333	-	(28,333)	(100%)
Land and Buildings	9(a)	(6,587,500)	(3,842,573)	(1,715,842)	2,126,731	55%
Plant and Equipment	9(b)	(470,000)	(274,169)	(153,708)	120,461	44%
Furniture and Equipment	9(c)	(60,000)	(34,993)	(16,370)	18,623	53%
Infrastructure Assets - Roads	9(d)	(6,437,179)	(3,754,982)	(3,371,734)	383,248	10%
Infrastructure Assets - Other	9(e)	(3,429,000)	(2,000,068)	(369,729)	1,630,339	82%
Net Amount from Investing Activities		(5,301,500)	(6,634,506)	(3,513,424)		
Financing Activities						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(91,176)	(91,176)	0	(0%)
Transfer to Reserves		(85,000)	(35,000)	(32,521)	2,479	(7%)
Net Amount from Financing Activities		1,237,894	(126,176)	(123,696)		
Closing Funding Surplus / (Deficit)	3	-	(1,739,548)	2,605,252		

* - 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 January 2021
CAPITAL ACQUISITIONS

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	6,587,500	1,715,842	(4,871,658)
Plant and Equipment	9(b)	470,000	153,708	(316,292)
Furniture and Equipment	9(c)	60,000	16,370	(43,630)
Infrastructure Assets - Roads	9(d)	6,437,179	3,371,734	(3,065,445)
Infrastructure Assets - Other	9(e)	3,429,000	369,729	(3,059,271)
Total Capital Expenditure		<u>16,983,679</u>	<u>5,627,383</u>	(11,356,296)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,512,179	2,113,959	(9,398,220)
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	3,513,424	(374,006)
Total Capital Acquisitions Funding		<u>16,983,679</u>	<u>5,627,383</u>	

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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: 12 Feb 21

(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(i).

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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) 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.

(e) 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(f).

(f) Financial Instruments

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Financial Instruments (Continued)

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.

(g) 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.

(h) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) 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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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.

(k) 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. Cash flows 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.

(l) 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.

(m) 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.

(n) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(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 January 2021

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, 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 January 2021

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

Activities 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 town planning scheme, control and co-ordination of cemeteries, and maintenance of and 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 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund if event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund if event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(r) Revenue Recognition Policy (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2021

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 / Permanent	Explanation of Variance
	\$	%			
Operating Revenues					
General Purpose Funding - Rates	37,434	2%	▲	Permanent	Rates revenue higher than expected
General Purpose Funding - Other	31,841	6%	▲	Timing	Recoup of Debt Collection and Legal Fees
Transport	39,556	21%	▲	Timing	Main Roads direct roads grant received
Economic Services	88,045	40%	▲	Permanent	Tourist park fees higher than budgeted, commercial property rentals higher due to invoicing for full year
Other Property and Services	32,798	45%	▲	Permanent	Long service leave reimbursement from Shire of Morawa
Operating Expense					
Governance	93,902	39%	▲	Timing	Expenditure less than budgeted
General Purpose Funding	32,995	22%	▲	Timing	Expenditure less than budgeted
Housing	42,988	25%	▲	Permanent	Expenditure less than budgeted
Community Amenities	105,890	41%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	185,902	34%	▲	Timing	Expenditure less than budgeted
Transport	408,861	19%	▲	Timing	Expenditure less than budgeted
Economic Services	(33,540)	(8%)	▼	Timing	Adam Brand concert (grant funded)
Capital Revenues					
Grants, Subsidies and Contributions	(1,129,987)	(35%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Capital Expenses					
Land and Buildings	2,126,731	55%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	120,461	44%	▲	Timing	See Note 9 (Timing of plant replacement)
Infrastructure - Roads	383,248	10%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	1,630,339	82%	▲	Timing	See Note 9 (Timing of projects)

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

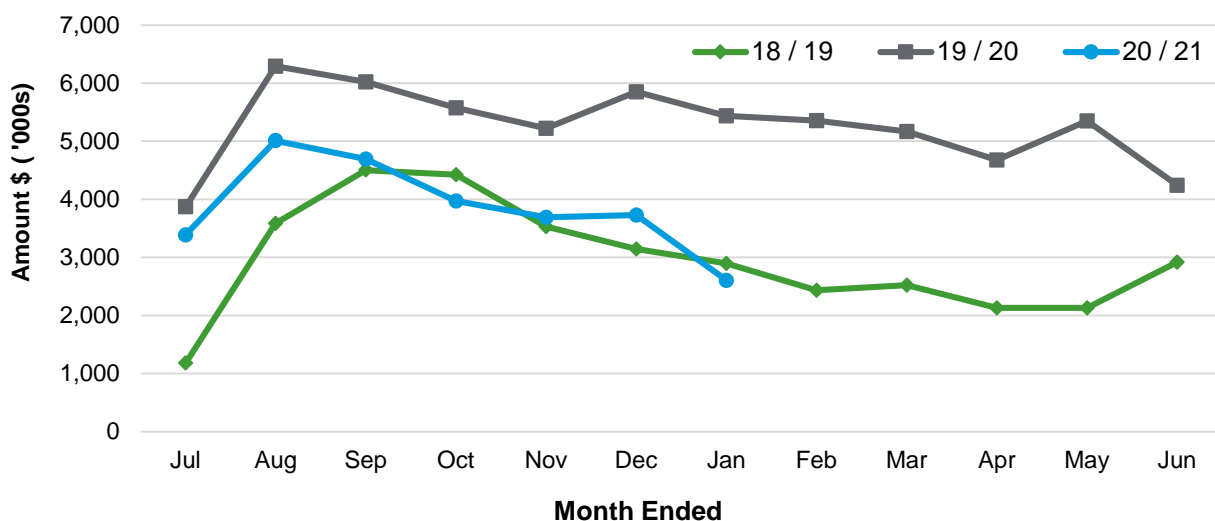
Nature or Type	Var	Var	Var	Timing /	Explanation of Variance
	\$	%		Permanent	
Operating Revenues					
Rates	37,434	2%	▲	Permanent	Rates revenue higher than expected
Grants, Subsidies and Contributions	96,251	16%	▲	Timing	Timing of grants
Fees and Charges	80,067	19%	▲	Permanent	Tourist park and airport fees higher than budgeted, commercial property rentals higher due to invoicing for full year
Other Revenue	39,855	72%	▲	Permanent	Recoup of Debt Collection and Legal Fees
Operating Expense					
Employee Costs	348,110	32%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	459,334	57%	▲	Timing	Expenditure less than budgeted
Utility Charges	37,585	18%	▲	Timing	Expenditure less than budgeted
Other Expenditure	47,804	39%	▲	Timing	Expenditure less than budgeted

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 21 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 31 Jan 20 \$
Current Assets				
Cash Unrestricted	4	2,036,635	2,125,734	4,096,053
Cash Restricted	4	7,374,267	7,799,006	5,753,186
Receivables - Rates		398,136	334,508	516,189
Receivables - Other	6(b)	105,147	298,405	1,043,783
ATO Receivable		89,348	122,704	23,755
Provision for Doubtful Debts		(52,260)	(52,260)	(95,173)
Accrued Income / Deposits		24,444	1,063,010	42,575
Inventories		20,988	28,161	24,679
Total Current Assets		9,996,704	11,719,270	11,405,048
Current Liabilities				
Sundry Creditors		(158)	(559,515)	(53,538)
Rates Received in Advance		(2,305)	(2,525)	(512)
Revenue Received in Advance		(1,112,109)	(838,772)	-
GST Payable		(4,224)	(9,740)	(10,807)
Payroll Creditors		(59,169)	(32,322)	(31,947)
Deposits and Bonds		(12,449)	(7,960)	(7,226)
Loan Liability	11	(92,806)	(91,176)	-
Accrued Expenses		-	(67,128)	-
Accrued Salaries and Wages		-	(23,723)	-
Total Payables		(1,283,220)	(1,632,859)	(104,029)
Provisions		(126,543)	(126,543)	(108,868)
Total Current Liabilities		(1,409,763)	(1,759,402)	(212,897)
Less: Cash Reserves	7	(6,074,495)	(6,041,975)	(5,753,186)
Less: Loan Liability (Non-current)	11	92,806	91,176	-
Net Funding Position		2,605,252	4,009,069	5,438,965

Liquidity over the Year



SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2021

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	613,526			613,526	CBA	0.00	N/A
On Call Cash Account	786,539	130,736		917,274	CBA	0.20	N/A
Trust Account			2,080	2,080	CBA	0.00	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit		996,128		996,128	CBA	0.55	26 Feb 21
Fixed Term Deposit	507,035			507,035	CBA	0.75	15 Mar 21
At Call Term Deposit	301,474	261,975		563,449	BOQ	0.60	18 May 21
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		654,399		654,399	BOQ	0.64	11 Jun 21
Total Cash and Financial Assets	2,209,543	7,201,359	2,080	9,412,982			

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 Jan 21 \$
Cue LCDC	2,080	-	-	2,080
Total Funds in Trust	2,080	-	-	2,080

Comments / Notes

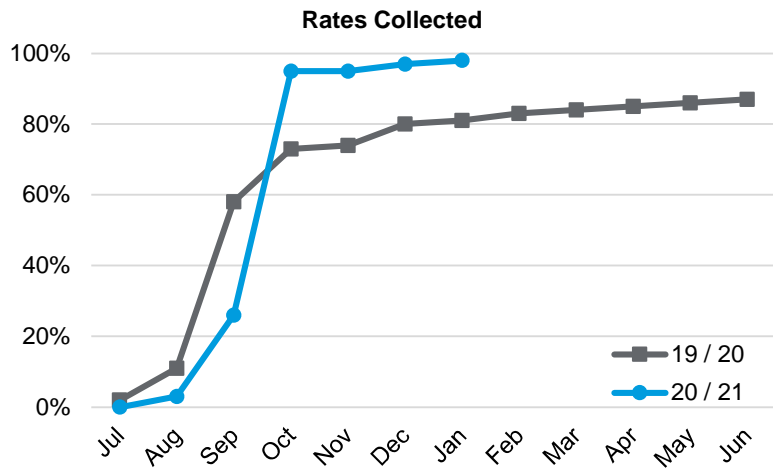
The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

6. RECEIVABLES

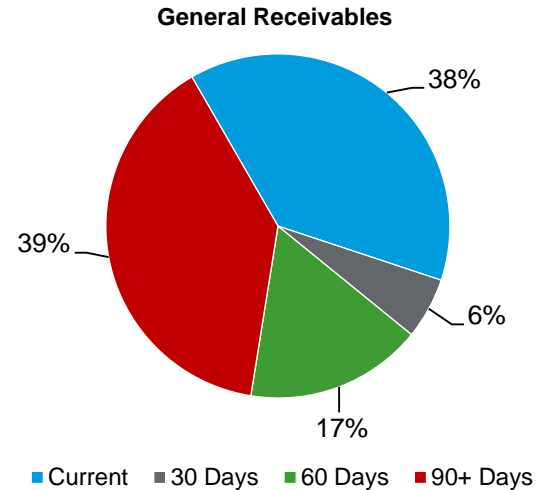
(a) Rates Receivable	31 Jan 21
	\$
Rates Receivable - Current Year	49,638
Pensioner Deferred Rates	7,701
Total Rates Receivable Outstanding	<u>57,339</u>

Closing Balances - Current Month	57,339
Rates Levied this Year	(2,432,211)
Other Rate Revenue Levied this Year	(8,992)
Total Rates Collected to Date	<u>(2,383,864)</u>
<i>Percentage Collected</i>	<i>98%</i>



Comments / Notes

(b) General Receivables	31 Jan 21
	\$
Current	40,430
30 Days	6,050
60 Days	17,509
90+ Days	41,157
Total General Receivables Outstanding	<u>105,147</u>



Comments / Notes

Amounts shown above include GST (where applicable)

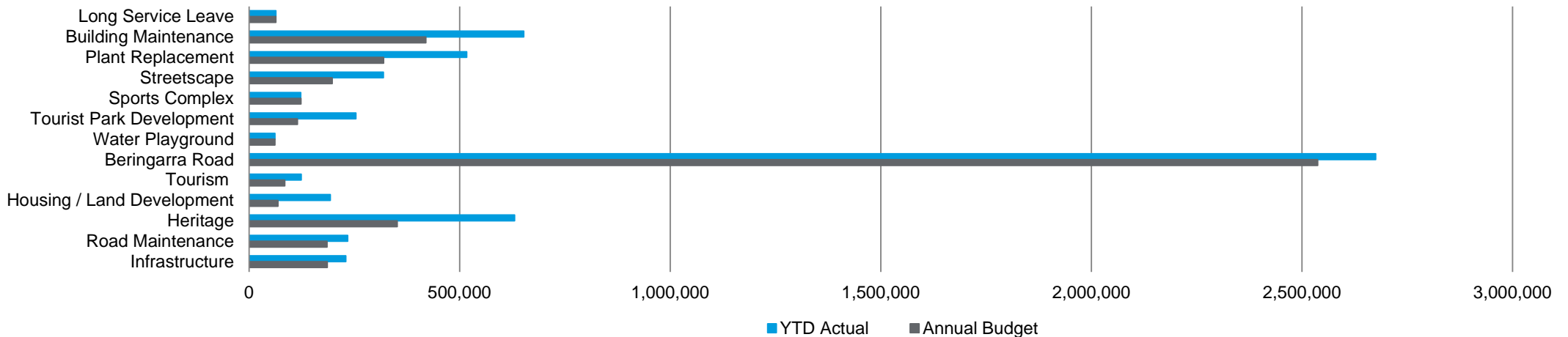
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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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 Jan 21 \$
Long Service Leave	62,945	-	625	-	63,570	-	338	-	63,283
Building Maintenance	648,556	(235,000)	6,441	-	419,997	-	3,489	-	652,045
Plant Replacement	514,091	(200,000)	5,105	-	319,196	-	2,766	-	516,857
Streetscape	317,311	(123,000)	3,151	-	197,462	-	1,707	-	319,018
Sports Complex	122,177	-	1,213	-	123,390	-	656	-	122,833
Tourist Park Development	252,361	(140,000)	2,506	-	114,867	-	1,357	-	253,718
Water Playground	60,699	-	603	-	61,302	-	326	-	61,025
Beringarra Road	2,660,835	(150,000)	26,423	-	2,537,258	-	14,333	-	2,675,167
Tourism	123,258	(40,000)	1,224	-	84,482	-	662	-	123,920
Housing / Land Development	191,829	(150,000)	1,905	25,000	68,734	-	1,032	-	192,861
Heritage	626,815	(281,070)	6,225	-	351,970	-	3,373	-	630,188
Road Maintenance	232,939	(50,000)	2,313	-	185,252	-	1,254	-	234,193
Infrastructure	228,160	(45,000)	2,266	-	185,426	-	1,227	-	229,387
Total Cash Backed Reserves	6,041,975	(1,414,070)	60,000	25,000	4,712,905	-	32,521	-	6,074,495

Annual Budget v YTD Actual



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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 January 2021

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Housing				
Staff Unit Housing Development	1,000,000	583,324	-	583,324
Pensioner Housing Development	1,000,000	583,317	-	583,317
GROH Housing	917,000	534,905	734,867	(199,962)
Staff Housing	250,000	145,831	117,473	28,358
	3,167,000	1,847,377	852,340	995,037
Recreation and Culture				
Great Fingal Mine Office	2,000,000	1,166,662	20,540	1,146,122
Old Railway Building and Youth Centre	395,000	230,412	282,734	(52,322)
Town Hall Upgrades	190,000	110,817	57,853	52,964
Heritage Building Renovations	130,000	75,817	131,112	(55,295)
Bowling Green Upgrade	10,000	5,831	-	5,831
	2,725,000	1,589,539	492,239	1,097,300
Transport				
Works Depot Improvements	30,000	17,500	-	17,500
	30,000	17,500	-	17,500
Economic Services				
Tourist Park House and Office	400,000	233,317	370,144	(136,827)
Tourist Park Ablutions	100,000	58,331	-	58,331
Old Gaol Restoration	60,000	35,000	1,119	33,881
Old Municipal Building Improvements	60,000	34,986	-	34,986
Pension Hut Renovation	10,500	6,125	-	6,125
	630,500	367,759	371,263	(3,504)
Other Property and Services				
Admininstration Building Improvements	35,000	20,398	-	20,398
	35,000	20,398	-	20,398
Total Land and Buildings	6,587,500	3,842,573	1,715,842	2,126,731

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Caterpillar Skid Steer Loader	120,000	70,001	-	70,001
Toyota Landcruiser VX	85,000	49,584	-	49,584
Street Sweeper	50,000	29,167	49,900	(20,733)
Bitumen Patch Truck	50,000	29,167	78,200	(49,033)
Town Crew Tipping Tray Ute	45,000	26,250	-	26,250
Nissan Navarra 2WD	30,000	17,500	-	17,500
Ride-on Mower	25,000	14,583	19,699	(5,115)
Excavator Grapple	15,000	8,750	-	8,750
Bitumen Sprayer	12,000	7,000	-	7,000
Road Maintenance Equipment	12,000	7,000	5,909	1,091
Workshop Equipment	10,000	5,833	-	5,833
Dual Axle Heavy Duty Bitumen Trailer	10,000	5,833	-	5,833
Town Maintenance Equipment	6,000	3,500	-	3,500
	470,000	274,169	153,708	120,461
Total Plant and Equipment	470,000	274,169	153,708	120,461

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 January 2021

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Furniture and Equipment	10,000	5,831	-	5,831
	10,000	5,831	-	5,831
Housing				
Staff Housing	15,000	8,750	8,135	615
	15,000	8,750	8,135	615
Economic Services				
Pension Hut Furniture and Equipment	10,000	5,831	-	5,831
	10,000	5,831	-	5,831
Other Property and Services				
Administration Furniture and Equipment	25,000	14,581	8,234	6,347
	25,000	14,581	8,234	6,347
Total Furniture and Equipment	60,000	34,993	16,370	18,623

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Flood Damage Restoration	3,123,336	1,821,939	2,434,683	(612,744)
Wilgie Mia Road	2,100,000	1,225,000	851,282	373,718
Roads to Recovery	593,843	346,402	28,907	317,495
Construction - Muni Funds Roads	190,000	110,817	56,863	53,954
Regional Roads Group	180,000	104,993	-	104,993
Cue-Beringarra Road	150,000	87,500	-	87,500
Grid Widening Program	100,000	58,331	-	58,331
	6,437,179	3,754,982	3,371,734	383,248
Total Infrastructure - Roads	6,437,179	3,754,982	3,371,734	383,248

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Waste Site - Fencing and Improvements	325,000	189,567	-	189,567
Deep Sewerage	240,000	140,000	-	140,000
Cemetery Niche Wall	35,000	20,398	-	20,398
	600,000	349,965	-	349,965
Recreation and Culture				
Playground Equipment	220,000	128,317	-	128,317
Sporting Facilities	100,000	58,324	-	58,324
Oval Infrastructure	50,000	29,162	-	29,162
Walk and Cycle Trails	40,000	23,331	-	23,331
	410,000	239,134	-	239,134

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure (Continued)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Airport Runway Resealing	1,400,000	816,655	-	816,655
Artificial Lawn and Retic	45,000	26,236	-	26,236
	1,445,000	842,891	-	842,891
Economic Services				
Heydon Place Industrial Development	372,500	217,280	343,816	(126,536)
Museum Project	180,000	104,986	19,423	85,563
Austin Street Development	100,000	58,331	-	58,331
Garden Rock Development	100,000	58,331	-	58,331
Streetscape	75,000	43,736	-	43,736
Tourist Park Improvements	40,000	23,317	6,490	16,827
CCTV	33,500	19,537	-	19,537
RV Site	30,000	17,486	-	17,486
Oasis Visitor Parking Project	23,000	13,412	-	13,412
Standpipe Automation	20,000	11,662	-	11,662
	974,000	568,078	369,729	198,349
Total Infrastructure - Other	3,429,000	2,000,068	369,729	1,630,339
Total Capital Expenditure	16,983,679	9,906,785	5,627,383	4,279,402

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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	-	75	59,071
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	359	2,101,999	2,098,340	36,554	(376)	2,134,519
UV Pastoral	563,097	0.076564	14	43,112	43,113	-	-	43,113
Total General Rates				2,310,493	2,306,249	36,554	(301)	2,342,503
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	121	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	36,554	(301)	2,438,566
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				2,432,211

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2021

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	-	91,176	91,176	843,839	843,839	11,148	22,500
Total Repayments*	935,015	-	91,176	91,176	843,839	843,839	11,148	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%	807,092	172,908
					94,149		807,092	172,908

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 January 2021

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	337,632	345,144
Roads Commission Grants	WA Government	277,522	138,762	138,351
		952,786	476,394	483,495
Law, Order and Public Safety				
ESL Grant	FESA	7,500	4,375	6,438
		7,500	4,375	6,438
Recreation and Culture				
National Australia Day Council Grant		-	-	20,000
Donations Received		800	462	-
		800	462	20,000
Transport				
MRWA RRG Direct Grant	MRWA	82,500	82,500	117,140
Airport Grants and Contributions	RADS	25,000	14,581	3,230
Road Maintenance		500	287	4,679
		108,000	97,368	125,049
Other Property and Services				
Diesel Fuel Rebate		35,000	20,412	26,701
Sundry Income Admin		5,000	2,912	36,491
		40,000	23,324	63,192
Total Grants, Subsidies and Contributions		1,109,086	601,923	698,174

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2021

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	127,500	-
		340,000	127,500	-
Housing				
Pensioner Housing Development	WA Government	700,000	116,667	-
Staff Unit Development	WA Government	500,000	83,333	-
		1,200,000	200,000	-
Community Amenities				
Deep Sewerage	Royalties for Regions	160,000	26,667	-
Waste Site Development		100,000	16,667	-
		260,000	43,334	-
Recreation and Culture				
Great Fingall Mine Development	WA Government	1,500,000	250,000	-
Great Fingall Mine Development		250,000	41,667	-
Railway Building	WA Government	330,000	55,000	-
Playground	WA Government	110,000	18,333	-
		2,190,000	365,000	-
Transport				
Flood Damage Reimbursement	DFES	3,123,336	1,821,946	1,041,826
Wilgie Mia Reimbursement		2,100,000	350,000	1,000,000
Airport Grants and Contributions	RADS	1,050,000	175,000	-
Airport Grants and Contributions		350,000	58,333	-
Roads to Recovery	Federal	593,843	-	-
RRG - RRG Road Project Grant	RRG	120,000	72,000	72,133
		7,337,179	2,477,279	2,113,959
Economic Services				
Heydon Place Industrial Development		135,000	22,500	-
Tourism and Area Promotion		50,000	8,333	-
		185,000	30,833	-
Total Grants, Subsidies and Contributions		11,512,179	3,243,946	2,113,959

SHIRE OF CUE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 January 2021

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 2021 LOCAL GOVERNMENT ELECTION

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Rob Madson –Chief Executive Officer
 DATE: 12 January 2021

Matters for Consideration:

To engage the Western Australian Electoral Commission to carry out the October 2021 election and determine the method of election.

Background:

In October 2021, the bi-annual election cycle for elected members falls due. At this election, the Shire of Cue will have three Councillor positions become vacant, with terms expiring for Councillors Ian Dennis, Fred Spindler and Liz Houghton.

Comments:

While Local Government elections may be conducted in-house, it has been the practice of the Shire of Cue in recent times for elections to be conducted by the WA Electoral Commissioner. This ensures that there can be no question of the independence of the process.

An in person election conducted in Cue would tend to limit the number of electors able to vote, it is therefore recommended that the election be conducted as a postal election.

Statutory Environment:

LOCAL GOVERNMENT ACT 1995 - SECT 4.20

4.20 . CEO to be returning officer unless other arrangements made

(1) Subject to this section the CEO is the returning officer of a local government

(2) A local government may, having first obtained the written agreement of the person concerned and the written approval of the Electoral Commissioner, appoint a person other than the CEO to be the returning officer of the local government for —*

(a) an election; or

(b) all elections held while the appointment of the person subsists.

** Absolute majority required.*

(3) An appointment under subsection (2) —

(a) is to specify the term of the person’s appointment; and

(b) has no effect if it is made after the 80th day before an election day.

(4) A local government may, having first obtained the written agreement of the Electoral Commissioner, declare the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such a declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.*

** Absolute majority required.*

LOCAL GOVERNMENT ACT 1995 - SECT 4.61

4.61 Choice of methods of conducting election

(1) The election can be conducted as a —

postal election which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or

voting in person election which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be cast in person before election day, or posted or delivered, in accordance with regulations.

(2) The local government may decide to conduct the election as a postal election.*

** Absolute majority required.*

(3) A decision under subsection (2) has no effect if it is made after the 80th day before election day unless a declaration has already been made in respect of an election for the local government and the declaration is in respect of an additional election for the same local government.

(4) A decision under subsection (2) has no effect unless it is made after a declaration is made under section 4.20(4) that the Electoral Commissioner is to be responsible for the conduct of the election or in conjunction with such a declaration.

(5) A decision made under subsection (2) on or before the 80th day before election day cannot be rescinded after that 80th day.

(6) For the purposes of this Act, the poll for an election is to be regarded as having been held on election day even though the election is conducted as a postal election.

(7) Unless a resolution under subsection (2) has effect, the election is to be conducted as a voting in person election.

Policy Implications:

Nil.

Financial Implications:

An estimate of \$11,000 has been provided for the conduct of a postal election by the WA Electoral Commission. The 2021/2022 budget will contain an allocation of \$23,000 for election expenses to allow for the annual and one potential extraordinary election.

Strategic Implications:

Nil.

Consultation:

Nil.

Officer's Recommendation:

Voting Requirement: Absolute Majority

That Council:

1. Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the WA Electoral Commissioner to be responsible for the conduct of the 2021 ordinary election together with any other elections or polls which may be required.
2. Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

Council Decision:

Voting requirement: Absolute Majority

MOVED:

SECONDED:

CARRIED:

10.4 FEBRUARY 2021 LOCAL GOVERNMENT REFORMS

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Rob Madson –Chief Executive Officer
 DATE: 11 February 2021

Matters for Consideration:

Action to fulfil certain obligations required by the introduction of new Local Government regulations to be completed by 24 February.

Background:

On 27 June 2019 the *Local Government Legislation Amendment Act 2019* was passed by Parliament. This Act addresses the following key areas:

- elected member training
- the treatment of gifts
- a new code of conduct
- changes to the Standards Panel
- best practice standards for CEO recruitment, performance review and early termination
- greater transparency through more information being made more easily accessible online.

The reforms that have already come into operation include:

- new gift framework
- universal training for council members
- online induction course for prospective local candidates
- changes to the Standards Panel
- greater transparency easier access to information (partly in place).

The following regulations were published in the WA Government Gazette on 2 February 2021 and took effect on 3 February 2021, implementing the remaining parts of the Amendment Act:

- *Local Government (Administration) Amendment Regulations 2021.*
- *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021.*
- *Local Government (Model Code of Conduct) Regulations 2021.*

The Department of Local Government has acknowledged that there will be an implementation phase of up to three months where local governments must undertake a series of actions to operationalise these regulatory amendments. Local governments are required to take specific initial actions within three weeks of the regulations taking effect (i.e. by 24 February 2021), these are dealt with by this item.

Comments:

The Model Code replaces the previous statutory requirement for local governments to develop and implement an individual code of conduct for their council members, committee members and employees.

The purpose of the Model Code is to guide decisions, actions and behaviours of council members, elected and unelected committee members, and candidates in local elections. The intent of the Model Code is that local governments will address behaviour through education rather than sanctions.

Section 5.104 of the Act requires that local governments adopt the Model Code as their Code of Conduct within three months of the Regulations coming into operation (i.e. by 3 May 2021).

In accordance with section 5.104(5), the Model Code applies until the local government adopts it as their Code. This means that the principles, behaviour requirements and rules of conduct of the Regulations apply to council members, committee members and candidates even if their local government has not yet adopted the Model Code.

Until such time as a local government adopts a new Code of Conduct based on the Model Code of Conduct, the Model Code of Conduct applies. A copy of the Model Code is included with the agenda papers for Councillors' information. To begin implementation of the Model Code, as soon as practical (by 24 February 2021), local governments must:

- appoint a person to receive complaints by either affirming the current complaint officers or appoint a new or additional officer(s), and
- approve a form for complaints to be lodged.

The Shire's current Complaints Officer is the CEO. A complaint form has been prepared utilising the template provided by the department and is attached at [Appendix 3](#).

Statutory Environment:

Local Government (Model Code of Conduct) Regulations 2021.

11. Complaint about alleged breach

(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made —

- (a) in writing in the form approved by the local government; and
- (b) to a person authorised under subclause (3); and
- (c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

Policy Implications:

The Shire’s current complaints policy relates to complaints of a general nature and does not deal specifically with complaints of breaches of the Code of Conduct.

Financial Implications:

Nil.

Strategic Implications:

The proposed action addresses the following objectives contained in the Shire’s Strategic Community Plan 2017-2027:

Leadership Objective

Outcome 2.1 A strategically focused and unified Council functioning efficiently

2.1.3 Maintain accountability and financial responsibility

Consultation:

Nil.

Officer’s Recommendation:

Voting Requirement: Simple Majority

That Council:

1. affirm the Chief Executive Officer as the person to receive complaints of breaches of the Code of Conduct, and
2. approve the form contained at [Appendix 3](#) for complaints to be lodged.

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

APPENDIX 3

State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:

_____ / _____ / 20_____

SIGNED:

Complainant's signature:

Date of signing: _____ / _____ / 20_____

Received by Authorised Officer

Authorised Officer's Name:

Authorised Officer's Signature:

Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

**Chief Executive Officer
Shire of Cue
PO Box 84
CUE WA 6640
or
ceo@cue.wa.gov.au**

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

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

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

CARRIED:

14.1 OFFER TO PURCHASE LOT 561 (6) PRICE STREET

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Rob Madson –Chief Executive Officer
DATE: 11 February 2021

Matters for Consideration:

Offer to purchase Lot 561 (6) Price Street, Cue.

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

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

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 16 March 2021.

Signed:.....

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