



**AGENDA  
ORDINARY MEETING  
OF COUNCIL**

**20 APRIL 2021**

# NOTICE OF MEETING

Please be advised that the next

## Ordinary Meeting of Council

is to be held on

**Tuesday, 20<sup>th</sup> April 2021**

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue

Rob Madson

Chief Executive Officer

16 April 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.

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To the Presiding Member,

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

**Councillor's Names**

**Councillor's Signature**

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

**SHIRE OF CUE  
Ordinary Council Meeting  
AGENDA**

To be held in the Council Chambers, 73 Austin Street Cue on  
Tuesday 20 April 2021 commencing at 6:30pm

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## **1. 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:**

**2. APOLOGIES AND APPROVED LEAVE OF ABSENCE**

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**3. DISCLOSURE OF MEMBERS' INTERESTS**

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**4. PUBLIC QUESTION TIME**

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Questions on Notice

At the Ordinary Meeting of Council held on 16 March 2021, the following question asked by Mr Mitchell Mace was taken on notice:

*What is the cost each time the Shire fogs for mosquitos?*

The Chief Executive Officer responded in correspondence dated 7 April 2021:

*In response to your question at the ordinary meeting of Council held 16 March 2021 regarding costings for mosquito fogging, I advise the following.*

*Taking into account wages, plant operation costs, pesticide and diesel used, a typical nightly fogging operation costs approximately \$326.*

*The Shire is willing to consider alternative methods, however the most cost-effective method of mosquito control for the ratepayer is achieved when all individual property owners contribute by reducing breeding grounds on their own properties.*



**5. CONFIRMATION OF MINUTES**

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**Council Decision:**

**Voting Requirement:** Simple Majority

**MOVED:**

**SECONDED:**

That the Minutes of the Ordinary Meeting 16 March 2021 are confirmed as a true and correct record of the meeting.

**CARRIED:**

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

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**7. DEPUTATIONS**

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**8. PETITIONS**

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**9. ANNOUNCEMENTS WITHOUT DISCUSSION**

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## 10. REPORTS

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### 10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

**APPLICANT:** Shire of Cue  
**DISCLOSURE OF INTEREST:** Nil  
**AUTHOR:** Richard Towell – Deputy Chief Executive Officer  
**DATE:** 16 April 2021

***Matters for Consideration:***

To receive the List of Accounts Due & Submitted to the Ordinary Council Meeting on 20 April 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 month of March 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 March 2021 to 31 March 2021 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.*

March 2021

Municipal Fund Bank	EFTs	9444- 9560	\$ 984,752.15
Direct Debit Fund Transfer			\$ 29,009.59
Payroll			\$ 98,711.29
BPAY			\$ 19,105.23
Cheques			\$ 0.00
Total			\$1,131,578.26

**Council Decision:**

**Voting requirement:** Simple Majority

**MOVED:**

**SECONDED:**

**CARRIED:**



# APPENDIX 1

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>Direct Debit</b>							
1	Direct Debit	02/03/2021	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(29.26)	1	FEE
2	Direct Debit	02/03/2021	1 - CBA MERCHANT FEE	CBA MERCHANT FEE	(49.15)	1	FEE
3	Direct Debit	05/03/2021	2 - BANK FEES	BANK FEES	(144.04)	1	FEE
4	Direct Debit	05/03/2021	2 - BANK FEES	BANK FEES	288.04	1	FEE
5	Direct Debit	05/03/2021	2 - BANK FEES	BANK FEES	0.04	1	FEE
6	Direct Debit	15/03/2021	2 - BANK FEES	BANK FEES	(18.84)	1	FEE
7	Direct Debit	15/03/2021	2 - BANK FEES	BANK FEES	(7.99)	1	FEE
8	Direct Debit	15/03/2021	2 - BANK FEES	BANK FEES	(43.32)	1	FEE
9	Direct Debit	03/02/2021	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel card purchases for the month of February 2021 (\$648.62)	(648.62)	1	CSH
10	Direct Debit	21/02/2021	Superchoice superannuation payment - Feb 2021	Payroll Deduction - Superannuation	(23,971.40)	1	CSH
11	Direct Debit	25/02/2021	Commonwealth Bank	Credit Card purchases for March 2021, Total (\$4,385.05), Diesel water transfer pump (\$1,090.00), 3 x automatic sanitiser stations with sanitiser (\$1,049.99), Meal expenses for MEG Meeting (\$568.00), Accommodation and meal expenses for two employees at conference and training (\$1,336.50), Fuel for P1 62L @ 132.9 c/L (\$82.40), Taxi fares to attend MRWA conference (\$25.21), Change of licence plate fee for P7 (\$28.60), New vehicle licence for P30 (\$204.35)	(4,385.05)	1	CSH
			<b>Total Direct Debit's</b>		<b>(29,009.59)</b>		
<b>EFT</b>							
12	EFT9444	05/03/2021	Australia Post	Postage supply for the period 01/02/21-28/02/21 (\$278.96)	(278.96)	1	CSH
13	EFT9445	05/03/2021	Bethany Michaela McCall	Reimbursement for 5 x meals at the Midwest and Young Professionals event 24/02/21-27/02/21 (\$146.75)	(146.75)	1	CSH
14	EFT9446	05/03/2021	Easifleet	Easifleet vehicle lease expense for February 2021 (\$1,213.27)	(1,213.27)	1	CSH
15	EFT9447	05/03/2021	LO-GO Appointments	Ongoing contract rates officer for the week ending 27/02/21 (\$861.95)	(861.95)	1	CSH

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
16	EFT9448	05/03/2021	Murby Productions Pty Ltd	50% Deposit for The Magicians show in April 2021 (\$4,125.00)	(4,125.00)	1	CSH
17	EFT9449	05/03/2021	Ross William Pigdon	Elected member expense claim for Feb 21 (\$1,688.00)	(1,688.00)	1	CSH
18	EFT9450	05/03/2021	Toll Ipec Pty Ltd	Freight on parts and Tourist Park supplies (\$702.42)	(702.42)	1	CSH
19	EFT9451	05/03/2021	Totally Workwear Geraldton	Assorted shirts with logo for Admin Staff (\$446.55)	(446.55)	1	CSH
20	EFT9452	05/03/2021	Central West Pump Service	2 x 330 watt solar panels for bore pump (\$660.00)	(660.00)	1	CSH
21	EFT9453	05/03/2021	Geraldton Mower & Repair	Parts and supplies for Chainsaw (\$239.40)	(239.40)	1	CSH
22	EFT9454	05/03/2021	Great Northern Rural Services	Parts and supplies for Parks and Reserves, blue line poly pipe, potting mix, fertiliser and assorted couplings. (\$836.64)	(836.64)	1	CSH
23	EFT9455	05/03/2021	Hi Constructions	Building works on the Cue Railway Station, Claim 8 (\$22,905.00)	(22,905.00)	1	CSH
24	EFT9456	05/03/2021	Perth Safety Products	Road signs for Wilgie Mia Road (\$451.00)	(451.00)	1	CSH
25	EFT9457	05/03/2021	Sheddy's Independent Erectors	Erection of industrial units at 30 Heydon Place (\$43,611.70)	(43,611.70)	1	CSH
26	EFT9458	05/03/2021	Statewide Bearings	Parts for various plant and sundry tools, cab filters, air filters and 2 N70 batteries for light vehicles (\$915.23)	(915.23)	1	CSH
27	EFT9459	05/03/2021	Total Tools	Orbital sander parts and Makita chainsaw kit (\$741.00)	(741.00)	1	CSH
28	EFT9460	05/03/2021	URL Networks Pty Ltd	VOIP phone charges for February 2021 (\$185.94)	(185.94)	1	CSH
29	EFT9461	05/03/2021	Willetton Christian Church	Willetton Christian Church Donation for 20/21 CD05122020 (\$4,000.00)	(4,000.00)	1	CSH
30	EFT9462	05/03/2021	Bunnings Building Products Pty	Purchase tools and supplies. Paint, painting supplies, cement, hand sprayers, line trimmer, line trimmer cord, sikaflex sealant, safety equipment and hydraulic door closer for public conveniences, and parks and gardens (\$1,150.10)	(1,150.10)	1	CSH
31	EFT9463	05/03/2021	Countrywide Fridge Lines Pty Ltd	Freight on new ice machine for Depot (\$111.38)	(111.38)	1	CSH
32	EFT9464	05/03/2021	Elite Electrical Contracting	Replace and test RCD's in the bollards at Tourist Park (\$1,060.32)	(1,060.32)	1	CSH
33	EFT9465	05/03/2021	Geraldton Toyota	Service for P1 CEO Landcruiser (\$503.34)	(503.34)	1	CSH
34	EFT9466	05/03/2021	Lawrence Hinrichs	Reimbursement for glass lenses for new lighting tower (\$271.42)	(271.42)	1	CSH
35	EFT9467	05/03/2021	Mammoth Movers Pty Ltd	Site inspection to study if the Great Fingall Office can be transported whole (\$12,045.53)	(12,045.53)	1	CSH
36	EFT9468	05/03/2021	Toll Ipec Pty Ltd	Freight on Wilgie Mia road signs and soil sample for town reseals (\$85.00)	(85.00)	1	CSH

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
37	EFT9469	05/03/2021	ARCUS Australia Pty Ltd	Purchase self-contained ice machine for Work Depot (\$2,750.00)	(2,750.00)	1	CSH
38	EFT9470	05/03/2021	Baba Marda Road Services	Traffic control services for Wilgie Mia Road bitumen sealing project from 09/02/21-15/02/21 (\$19,532.45)	(19,532.45)	1	CSH
39	EFT9471	05/03/2021	City of Greater Geraldton	SirsiDynix Library Management System Subscription 01/01/21-31/03/21 (\$410.31)	(410.31)	1	CSH
40	EFT9472	05/03/2021	Tyrepower Limited	Purchase Maxxis Tyres for P1 CEO Landcruiser (\$1,395.99)	(1,395.99)	1	CSH
41	EFT9473	05/03/2021	Western Independent Foods	Freight on protective clothing and toilet paper (\$62.60)	(62.60)	1	CSH
42	EFT9474	05/03/2021	Bitutek Pty Ltd	Bitumen seal for Wilgie Mia Road (\$279,443.45)	(279,443.45)	1	CSH
43	EFT9475	16/03/2021	AIT Specialists Pty Ltd	Completion of Records and Determination Fuel Tax Credits for February 01-28, 2021 (\$243.32)	(243.32)	1	CSH
44	EFT9476	16/03/2021	Cue Roadhouse & General Store	Miscellaneous expenses purchased for the period 16/02/21-28/02/21 (\$183.45)	(183.45)	1	CSH
45	EFT9477	16/03/2021	Integrity Sampling	Random staff drug and alcohol testing in Cue on 22/02/21 (\$3,113.00)	(3,113.00)	1	CSH
46	EFT9478	16/03/2021	Margaret McCracken	Purchase paint roller set and masking tape for Admin Office (\$25.55)	(25.55)	1	CSH
47	EFT9479	16/03/2021	Mount Magnet Meats	Purchase 10kg beef for Splash Test Dummies event 04/03/21 (\$290.00)	(290.00)	1	CSH
48	EFT9480	16/03/2021	Murchison Club Hotel	1 x large coleslaw for Splash test dummies function (\$25.00)	(25.00)	1	CSH
49	EFT9481	16/03/2021	Sydney ( Ji Hyun) Kim	Pool entrance fee for 14 person (\$33.00)	(33.00)	1	CSH
50	EFT9482	16/03/2021	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue, 03/03/21 (\$1,540.29)	(1,540.29)	1	CSH
51	EFT9483	16/03/2021	Winc Australia Pty Ltd	Purchase various stationery, office supplies and coloring/painting items for youth activities (\$290.26)	(290.26)	1	CSH
52	EFT9484	19/03/2021	Elite Electrical Contracting	Repairs to lighting at public toilet block (\$604.88)	(604.88)	1	CSH
53	EFT9485	19/03/2021	Galvins Plumbing Supplies	Plumbing supplies for GROH Housing (\$1,737.66)	(1,737.66)	1	CSH
54	EFT9486	19/03/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 06/03/21 (\$381.60)	(381.60)	1	CSH
55	EFT9487	19/03/2021	Murchison Club Hotel	Catering for Forum meeting on 09/03/21 (\$45.00)	(45.00)	1	CSH
56	EFT9488	19/03/2021	Northern Consulting Engineers	Concrete design for remedial works at Heydon Place Industrial development (\$440.00)	(440.00)	1	CSH



**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
57	EFT9489	19/03/2021	Rema Tip Top Australia	Assorted parts used for tyre repairs (\$366.95)	(366.95)	1	CSH
58	EFT9490	19/03/2021	Sun City Plumbing	Pre-lay plumbing installation at Heydon Place industrial sheds (\$6,626.95)	(6,626.95)	1	CSH
59	EFT9491	19/03/2021	Truckline - Geraldton	Purchase cam shafts, bearing sets for P45 Iveco Prime Mover CD 788 (\$1,762.63)	(1,762.63)	1	CSH
60	EFT9492	19/03/2021	Westate Hose Supplies	Purchase clamp and air/water hose for P30 Paveline Autopatch (\$97.57)	(97.57)	1	CSH
61	EFT9493	19/03/2021	Airport Lighting Specialists Pty Ltd	3 x White windsock for Airport (\$825.00)	(825.00)	1	CSH
62	EFT9494	19/03/2021	Great Northern Rural Services	Poly pipe, stormwater couplings and barrel union for GROH housing (\$285.64)	(285.64)	1	CSH
63	EFT9495	19/03/2021	JR & A Hersey Pty Ltd	Shovels, rakes, water jugs and workshop supplies for outdoor crew (\$789.51)	(789.51)	1	CSH
64	EFT9496	19/03/2021	Landgate	Mining tenement chargeable schedule No. M2021/2 Dated 16/01/20-16/02/21 (\$41.00)	(41.00)	1	CSH
65	EFT9497	19/03/2021	Stephen Wandmaker	Staff protective clothing and boots (\$452.46)	(452.46)	1	CSH
66	EFT9498	19/03/2021	Toll Ipec Pty Ltd	Freight on soil sample for Cue town resealing (\$52.37)	(52.37)	1	CSH
67	EFT9499	19/03/2021	Total Tools	Replacement chainsaw chain (\$50.94)	(50.94)	1	CSH
68	EFT9500	19/03/2021	Truckline - Geraldton	Foam spray gun for Work Depot (\$119.38)	(119.38)	1	CSH
69	EFT9501	19/03/2021	AIT Specialists Pty Ltd	Review and determine fuel tax credit for Dec 20 (\$472.34)	(472.34)	1	CSH
70	EFT9502	19/03/2021	Australian Taxation Office	February BAS 2021 (\$68,756.00)	(68,756.00)	1	CSH
71	EFT9503	19/03/2021	Stevenson Logistics	Storage of quarantined sweeper truck 01/02/21-28/02/21 (\$7,660.40)	(7,660.40)	1	CSH
72	EFT9504	23/03/2021	ATOM Supply	Paper towel, air freshener and cleaning spray for Public Conveniences (\$362.82)	(362.82)	1	CSH
73	EFT9505	23/03/2021	Bitutek Pty Ltd	Supply of CRS Emulsion for Cue Town resealing (\$1,017.50)	(1,017.50)	1	CSH
74	EFT9506	23/03/2021	Five Star	Konika Minolta C454e Black / Colour meter read 13/03/21 (\$568.96)	(568.96)	1	CSH
75	EFT9507	23/03/2021	Galvins Plumbing Supplies	PVC stormwater threaded coupling and cap for Work Depot (\$47.19)	(47.19)	1	CSH
76	EFT9508	23/03/2021	Glenn William Boyes	Accommodation for Finance Conference and Budget Workshop in Perth 09/03/21-13/03/21 (\$1,197.70)	(1,197.70)	1	CSH

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
77	EFT9509	23/03/2021	Janelle Duncan	Staff house rental for the period 15/03/21-28/06/21 (\$3,750.00)	(3,750.00)	1	CSH
78	EFT9510	23/03/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 13/03/21 (\$320.64)	(320.64)	1	CSH
79	EFT9511	23/03/2021	Meenangu Wajarri Aboriginal Corp	Shire funding towards the Walga Rock proposal (\$4,400.00)	(4,400.00)	1	CSH
80	EFT9512	23/03/2021	Neil William Barnden	Progress claim for landscaping at Tourist Park Managers house and GROH Housing (\$22,000.00)	(22,000.00)	1	CSH
81	EFT9513	23/03/2021	Professional PC Support Pty Ltd	PPS Management services for April 2021 (\$2,314.76)	(2,314.76)	1	CSH
82	EFT9514	23/03/2021	Western Independent Foods	Freight on plumbing supplies for GROH housing (\$120.20)	(120.20)	1	CSH
83	EFT9515	25/03/2021	ATOM Supply	Protective clothing for outside staff (\$194.67)	(194.67)	1	CSH
84	EFT9516	25/03/2021	Elizabeth Houghton	Elected member expenses for March 2021 (\$647.00)	(647.00)	1	CSH
85	EFT9517	25/03/2021	Frederick William Spindler	Elected member expenses for March 2021 (\$647.00)	(647.00)	1	CSH
86	EFT9518	25/03/2021	JMH Mechanical Services	Diagnose clutch failure and replace burnt out clutch on Scania G500 (\$9,545.95)	(9,545.95)	1	CSH
87	EFT9519	25/03/2021	Leonie Fitzpatrick	Elected member expenses for March 2021 (\$647.00)	(647.00)	1	CSH
88	EFT9520	25/03/2021	Murchison Club Hotel	Drinks and meals following council meeting on 16/03/21 (\$424.00)	(424.00)	1	CSH
89	EFT9521	25/03/2021	Polesy	Linen and towels for Tourist Park cottages (\$944.35)	(944.35)	1	CSH
90	EFT9522	25/03/2021	Sigma Chemicals	3 x 20LT Chlorine and DG Poly Drums for Water Park (\$175.73)	(175.73)	1	CSH
91	EFT9523	25/03/2021	Great Northern Rural Services	Sprinklers, couplings and nozzle retic parts for Parks and Reserves / Street Trees (\$1,212.92)	(1,212.92)	1	CSH
92	EFT9524	25/03/2021	LO-GO Appointments	Ongoing contract rates officer for Shire of Cue for the week ending 20/03/21 (\$131.67)	(131.67)	1	CSH
93	EFT9525	25/03/2021	Margaret McCracken	Reimburse electricity bill from 02/06/20-01/02/21 (\$703.19)	(703.19)	1	CSH
94	EFT9526	25/03/2021	Murchison Club Hotel	3 nights accommodation and meals for Midwest Sweeping operator (\$605.50)	(605.50)	1	CSH
95	EFT9527	25/03/2021	Patience Bulk Haulage	Freight for 1,000T of 7mm aggregate blend (\$39,555.30)	(39,555.30)	1	CSH
96	EFT9528	25/03/2021	Perth Safety Products	Cuphead bolts and street blade brackets for road sealing works (\$209.00)	(209.00)	1	CSH
97	EFT9529	25/03/2021	Toll Ipec Pty Ltd	Freight for delivery of signage, windsock, stationery and spare parts (\$168.50)	(168.50)	1	CSH

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
98	EFT9530	25/03/2021	Truck Centre (WA) Pty Ltd	Window regulator, filter kit and parts for P61 - 2009 Mack Trident 6x4 Prime Mover - CD 775 (\$2,102.63)	(2,102.63)	1	CSH
99	EFT9531	25/03/2021	Westate Hose Supplies	Suction hose, strainer and couplings for water pump (\$433.48)	(433.48)	1	CSH
100	EFT9532	25/03/2021	Hi Constructions	Build 6 new jarrah doors for the Old Gaol (\$14,174.10), build new jarrah front door for Old Gaol (\$3,174.44) additional works to railway building kitchen, laundry and office (\$7,544.26), Excavation works at Great Fingall Mine Office for investigative works (\$4,114.00), Refurbishment of windows and sashes at the bank of NSW building (\$5,698.21), Refurbishment of window frames and sills at Bank of NSW building (\$5,814.11), Removal of concrete floor and cement render at Old Gaol (\$11,848.16), Remedial works at Old Gaol building (\$974.44), Remove and build jarrah window hatch at Old Gaol (\$1,414.10), (\$54,755.82)	(54,755.82)	1	CSH
101	EFT9533	25/03/2021	Bunnings Building Products Pty	Maintenance and paint supplies for Public Conveniences, storage shelf, pressure cleaner hose, garden hose, hose reel and hanger, (\$335.46)	(335.46)	1	CSH
102	EFT9534	25/03/2021	Cue Roadhouse & General Store	purchases for the period 01/03/21-15/03/21, 2 x 45kg gas bottles for Shire Hall, lunch for MEG meeting, fuel for fogger, and miscellaneous items for Splash Test Dummies. (\$347.68)	(347.68)	1	CSH
103	EFT9535	25/03/2021	Geraldton Mower & Repair	Repairs and supplies for MS260 and MS251C chainsaw (\$181.00)	(181.00)	1	CSH
104	EFT9536	25/03/2021	Great Northern Rural Services	Vini Poly Pipe PN16 for Parks and Reserves (\$117.02)	(117.02)	1	CSH
105	EFT9537	25/03/2021	Leslie Matthew Price	Elected member expense claim for March 21 (\$1,000.73)	(1,000.73)	1	CSH
106	EFT9538	25/03/2021	Office National	Sneeze guard for tourist park, stationery and office supplies, (\$856.56)	(856.56)	1	CSH
107	EFT9539	25/03/2021	Toll Ipec Pty Ltd	Freight on water samples and spare parts for P61 (\$506.18)	(506.18)	1	CSH
108	EFT9540	25/03/2021	Totally Workwear Geraldton	Embroidered work shirts (\$50.80)	(50.80)	1	CSH
109	EFT9541	25/03/2021	Trephleene Pty Ltd T/A Canine Control	Ranger services for Shire of Cue for the period 17/03/21-18/03/21 (\$1,540.29)	(1,540.29)	1	CSH
110	EFT9542	25/03/2021	WesTrac	Purchase engine air filter for P9 CAT 140H Grader 1999 CD 555 (\$64.76)	(64.76)	1	CSH

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
111	EFT9543	30/03/2021	Badimia Land Aboriginal Corp	Return key and hall bond money (\$595.00)	(595.00)	1	CSH
112	EFT9544	30/03/2021	Galvins Plumbing Supplies	Stormwater PVC pipe fittings for GROH housing (\$85.99)	(85.99)	1	CSH
113	EFT9545	30/03/2021	Greenfield Technical Services	Contract administration of AGRN888 flood damage repairs for the period 01/02/21-28/02/21 (\$2,728.00)	(2,728.00)	1	CSH
114	EFT9546	30/03/2021	Landgate	Mining tenement chargeable schedule No. M2021/3, dated 17/02/21-24/03/21 (\$90.20)	(90.20)	1	CSH
115	EFT9547	30/03/2021	Prestige Communications	2 x Icom IC-A16 VHF Airband Handheld Radios for Airport (\$789.80)	(789.80)	1	CSH
116	EFT9548	30/03/2021	RMS (Aust) Pty Ltd	Google Address Lookup for the Tourist Park between 01/04/21-31/07/21 (\$22.00)	(22.00)	1	CSH
117	EFT9549	30/03/2021	Ross William Pigdon	Elected member expense claim March 21 (\$1,807.00)	(1,807.00)	1	CSH
118	EFT9550	30/03/2021	Shire of Mount Magnet	Contribution to Murchison Geotourism Development Project 2020/2021 (\$7,602.00)	(7,602.00)	1	CSH
119	EFT9551	30/03/2021	Truckline - Geraldton	Copper anti-seize and spring brake chamber for Boomerang Tri Axle Side Tipper (\$601.06)	(601.06)	1	CSH
120	EFT9552	30/03/2021	Western Independent Foods	Freight for delivery of office supplies and protective clothing (\$196.80)	(196.80)	1	CSH
121	EFT9553	30/03/2021	Downer EDI Works Pty Ltd	Microsurfacing town streets progress claim 1 (\$298,468.40)	(298,468.40)	1	CSH
122	EFT9554	30/03/2021	Benarra Nurseries	Purchase assorted trees for Tourist Park (\$698.43)	(698.43)	1	CSH
123	EFT9555	30/03/2021	Bitutek Pty Ltd	CRS emulsion for Beringarra Road pot hole and patching repairs (\$6,105.00)	(6,105.00)	1	CSH
124	EFT9556	30/03/2021	RSM	Accounting services for March 2021 (\$5,677.10)	(5,677.10)	1	CSH
125	EFT9557	30/03/2021	Shire of Mount Magnet	ARO safety officer training for two employees 23/03/21-26/03/21 (\$2,534.00)	(2,534.00)	1	CSH
126	EFT9558	30/03/2021	Truckline - Geraldton	U bolts for P90 Side Tipper, Hose clamp and bearing set for P45 Iveco Prime Mover (\$1,482.66)	(1,482.66)	1	CSH
127	EFT9559	30/03/2021	WesTrac	Parts for P51 - Track Type Dozer, bearing, pulley spacer, air freight and belt set (\$921.90)	(921.90)	1	CSH
128	EFT9560	31/03/2021	Commonwealth Bank	Credit card payment recorded as a direct debit			
			<b>Total EFT's</b>		<b>(984,752.15)</b>		

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>BPAY</b>							
129	BPAY	03/03/2021	Telstra Corporation Ltd	Shire of Cue phone charges for the period 27/01/21-26/02/21 (\$3,166.39)	(3,166.39)	1	CSH
130	BPAY	03/03/2021	Horizon Power	Electric Supply for Cue Street Lights from 01/02/21-28/02/21 (\$2,826.42)	(2,826.42)	1	CSH
131	BPAY	10/03/2021	Telstra Corporation Ltd	Mobile phone usage and charges for the period 27/01/21-26/02/21 (\$429.96)	(429.96)	1	CSH
132	BPAY	08/03/2021	Horizon Power	Electricity supply for 57 days from 07/01/21-04/03/21, 2 Chesson St / Tourist Park (\$2,989.19)	(2,989.19)	1	CSH
133	BPAY	22/03/2021	Shire of Irwin	Long Service leave payable for ex-employee to the Shire of Irwin (\$2,011.82)	(2,011.82)	1	CSH
134	BPAY	22/03/2021	Water Corporation	Relocate water meter application at 28 Dowley Street (\$3,700.56)	(3,700.56)	1	CSH
135	BPAY	25/03/2021	Cannington The Good Guys	Freight for the delivery of goods to Countrywide Fridge Lines (\$75.00)	(75.00)	1	CSH
136	BPAY	29/03/2021	Pivotel Satellite Pty Ltd	Satellite phone charges for March 2021 (\$150.00)	(150.00)	1	CSH
137	BPAY	30/03/2021	Telstra Corporation Ltd	Shire of Cue phone charges for the period 13/03/21-12/04/21 (\$3,166.39)	(3,166.39)	1	CSH
138	BPAY	21/02/2021	DHS Official Administered Receipts CSA	Payroll deductions	(589.50)	1	CSH
					<b>(19,105.23)</b>		

**List of Accounts Paid as of March 2021**

#	Type	Date	Name	Description	Amount	Bank	Type
<b>CHEQUES</b>							
139	CHEQUES		No cheques for the month		0.00	1	CSH
			<b>Total Cheques</b>		<b>0.00</b>		
<b>PAYROLL</b>							
140	PAYROLL		Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(48,562.67)	1	CSH
141	PAYROLL		Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	(50,148.62)	1	CSH
			<b>Total Payroll</b>		<b>(98,711.29)</b>		
				<b>TOTAL PAYMENTS</b>	<b>(1,131,578.26)</b>		
				Total Direct Debits	(29,009.59)		
				Total EFTs	(984,752.15)		
				Total BPAY	(19,105.23)		
				Total Cheque	0.00		
				Total Payroll	(98,711.29)		
				<b>TOTAL PAYMENTS</b>	<b>(1,131,578.26)</b>		

## 10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Glenn Boyes – Manager Finance
DATE:	16 April 2021

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

The Statements of Financial Activity are for the period ended 31 March 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 month of March 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 March 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

(08) 9963 8600

[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

# **SHIRE OF CUE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 March 2021**

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

**Statement of Financial Activity**

Income Statements are presented on pages 6 - 7 showing a surplus as at 31 March 2021 of \$3,284,476

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Current Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Staff Unit Housing Development	0%	1,000,000	749,988	-
Pensioner Housing Development	0%	1,000,000	749,979	-
Great Fingal Mine Office	2%	2,000,000	1,499,994	35,230
Tourist Park House and Office	84%	470,000	352,476	392,675
Airport Runway Resealing	0%	1,400,000	1,049,985	-
	7%	5,870,000	4,402,422	427,906
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	66%	1,444,401	952,398	952,664
Non-operating Grants, Subsidies and Contributions	28%	14,912,604	11,184,399	4,118,734
	31%	16,357,005	12,136,797	5,071,397
<b>Rates Levied</b>	102%	2,393,867	2,443,867	2,432,211

% - Compares current YTD actuals to the Annual Budget

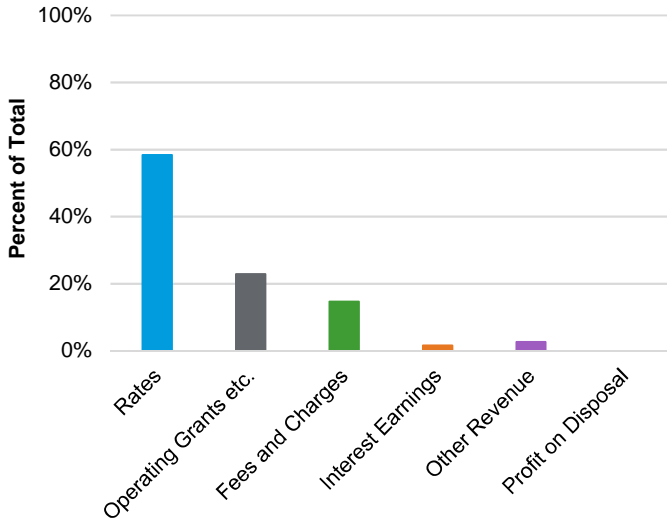
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 Mar 21 \$</b>	<b>Prior Year 31 Mar 20 \$</b>
Adjusted Net Current Assets	64%	3,284,476	5,166,307
Cash and Equivalent - Unrestricted	70%	2,654,947	3,819,383
Cash and Equivalent - Restricted	119%	6,851,861	5,758,643
Receivables - Rates	81%	344,615	425,684
Receivables - Other	24%	253,278	1,044,546
Payables	1,899%	698,785	36,803

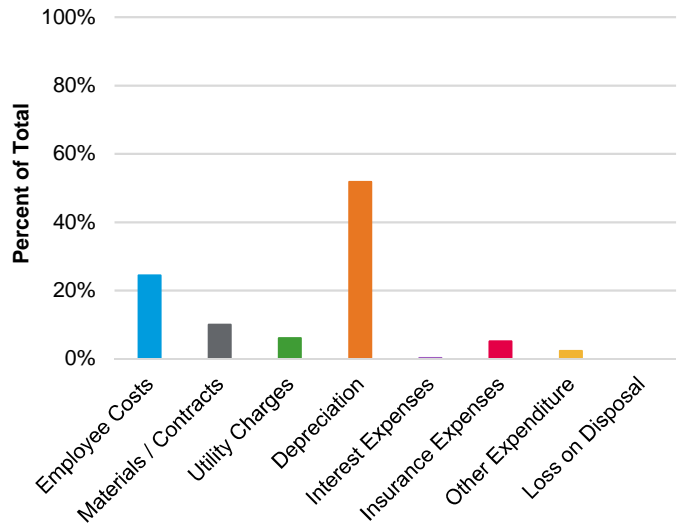
% - Compares current YTD actuals to prior year actuals

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

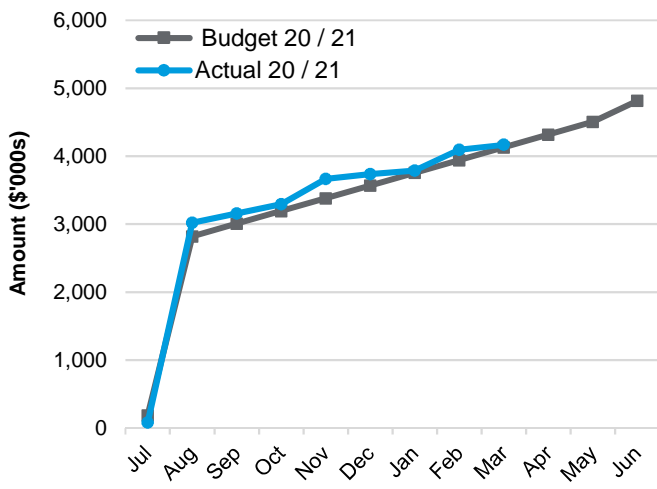
**Operating Revenue**



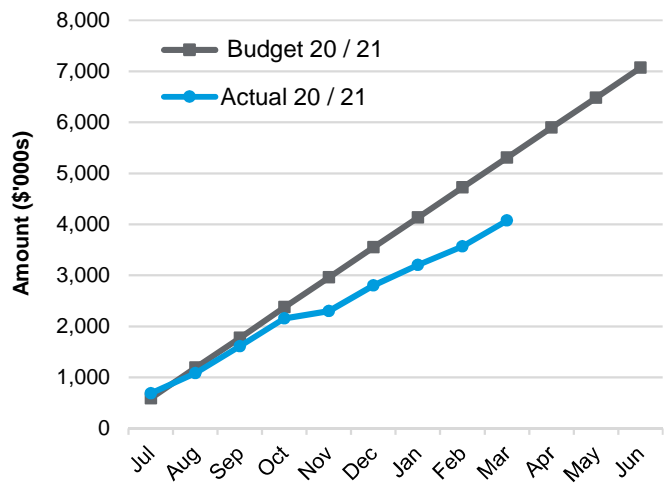
**Operating Expenditure**



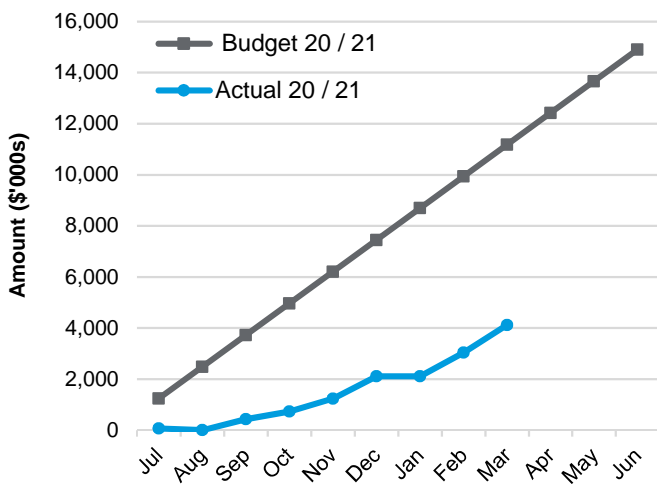
**Operating Revenue**



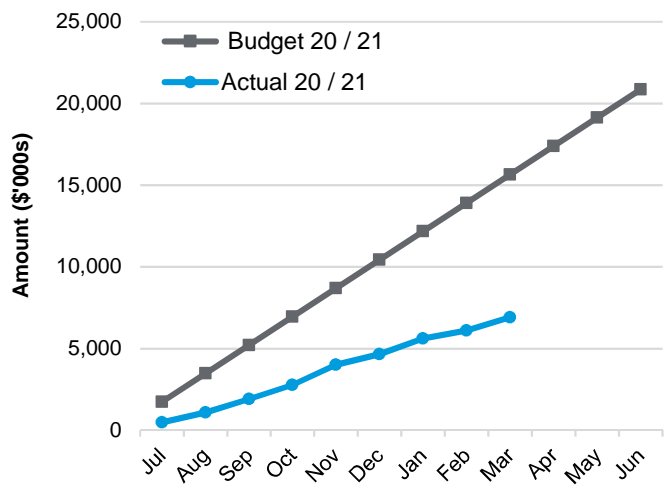
**Operating Expenses**



**Capital Revenue (inc. Flood Damage)**

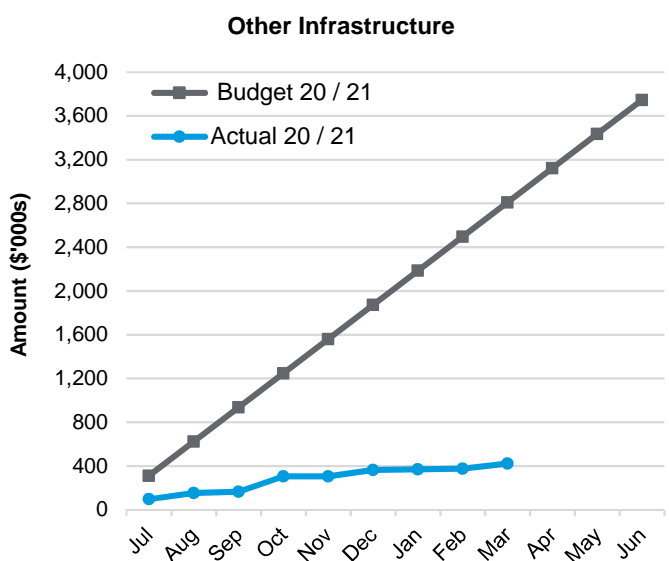
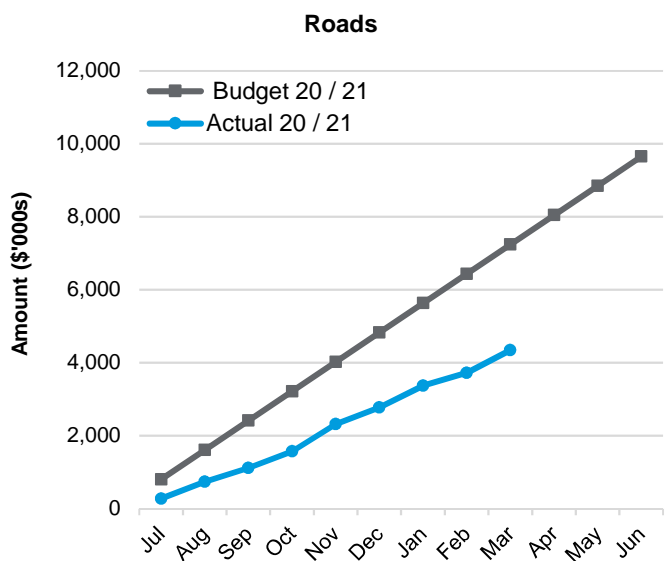
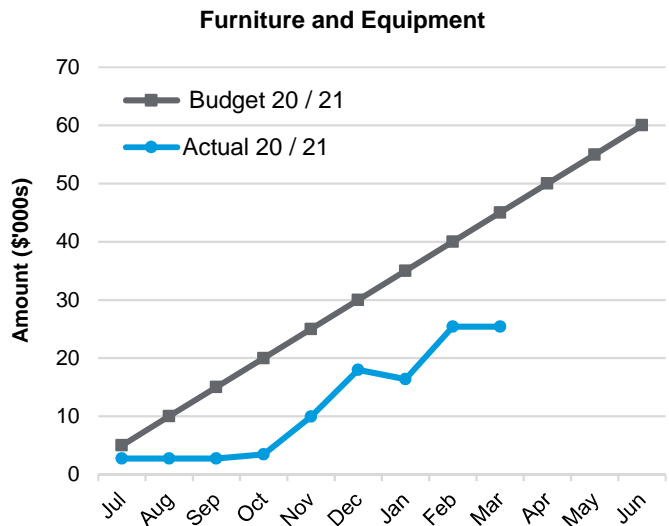
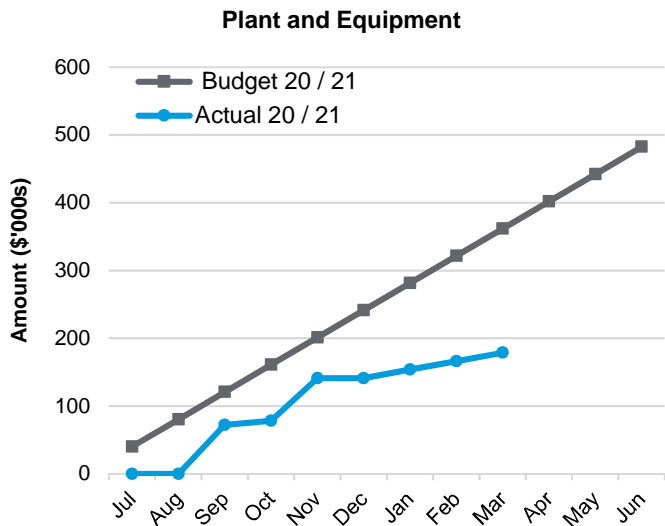
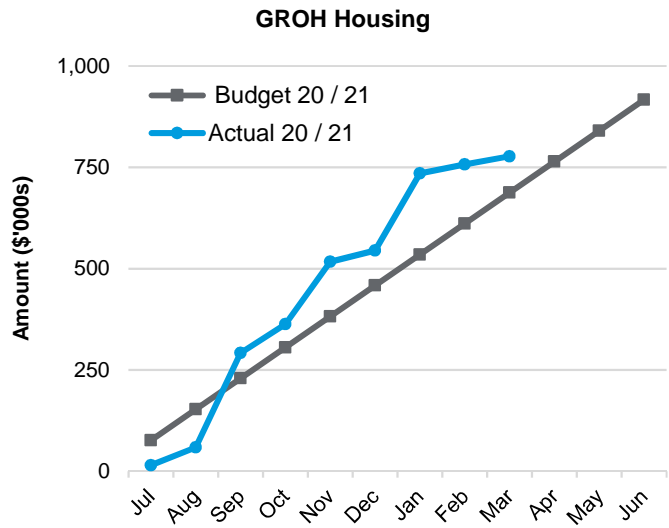
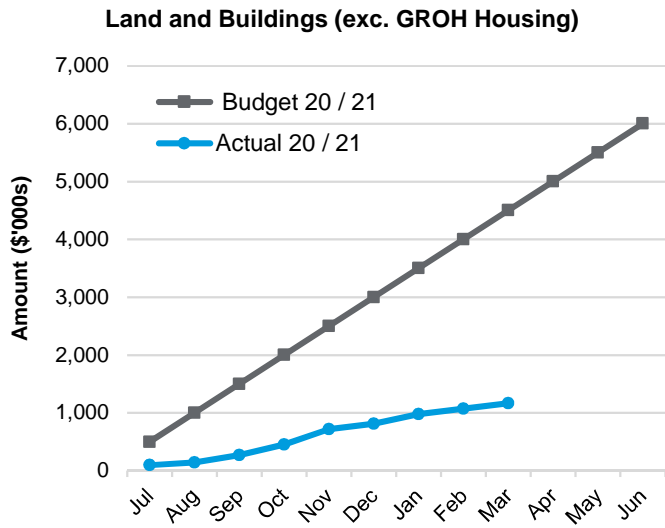


**Capital Expenses (inc. Flood Damage)**



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 March 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 March 2021**  
**NATURE OR TYPE**

	Note	Current Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	4,009,069	4,009,069	4,009,069		
<b>Revenue from Operating Activities</b>						
Rates	10	2,393,867	2,443,867	2,432,211	(11,656)	(0%)
Grants, Subsidies and Contributions	12(a)	1,444,401	952,398	952,664	266	0%
Fees and Charges		712,105	533,925	609,694	75,769	14%
Interest Earnings		97,500	73,116	65,350	(7,766)	(11%)
Other Revenue		112,250	84,168	108,010	23,842	28%
Profit on Disposal of Assets	8	53,700	40,275	-	(40,275)	(100%)
		<b>4,813,823</b>	<b>4,127,749</b>	<b>4,167,928</b>		
<b>Expenditure from Operating Activities</b>						
Employee Costs		(1,999,492)	(1,453,345)	(995,092)	458,253	32%
Materials and Contracts		(1,418,125)	(1,051,131)	(406,637)	644,494	61%
Utility Charges		(377,801)	(285,810)	(247,127)	38,683	14%
Depreciation on Non-current Assets		(2,844,800)	(2,133,513)	(2,109,732)	23,781	1%
Interest Expenses		(22,500)	(16,875)	(11,148)	5,727	34%
Insurance Expenses		(184,005)	(199,135)	(208,035)	(8,900)	(4%)
Other Expenditure		(223,700)	(167,715)	(96,421)	71,294	43%
Loss on Disposal of Assets	8	-	-	-	-	
		<b>(7,070,423)</b>	<b>(5,307,524)</b>	<b>(4,074,192)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		2,844,800	2,133,513	2,109,732		
(Profit) / Loss on Asset Disposal		(53,700)	(40,275)	-		
Movement in Fair Value (LGHT)		-	-	(647)		
<b>Net Amount from Operating Activities</b>		<b>534,500</b>	<b>913,463</b>	<b>2,202,822</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	12(b)	14,912,604	11,184,399	4,118,734	(7,065,665)	(63%)
Proceeds from Disposal of Assets	8	170,000	127,494	-	(127,494)	(100%)
Land and Buildings	9(a)	(6,922,500)	(5,191,704)	(1,945,958)	3,245,746	63%
Plant and Equipment	9(b)	(482,500)	(361,872)	(178,806)	183,066	51%
Furniture and Equipment	9(c)	(60,000)	(44,991)	(25,410)	19,581	44%
Infrastructure Assets - Roads	9(d)	(9,651,941)	(7,238,880)	(4,345,087)	2,893,793	40%
Infrastructure Assets - Other	9(e)	(3,747,126)	(2,810,115)	(422,262)	2,387,853	85%
<b>Net Amount from Investing Activities</b>		<b>(5,781,463)</b>	<b>(4,335,669)</b>	<b>(2,798,789)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(68,382)	(91,176)	(22,794)	(33%)
Transfer to Reserves	7	(85,000)	(45,000)	(37,450)	7,550	17%
<b>Net Amount from Financing Activities</b>		<b>1,237,894</b>	<b>(113,382)</b>	<b>(128,626)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	<b>-</b>	<b>473,481</b>	<b>3,284,476</b>		

\* - 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 March 2021**  
**REPORTING PROGRAM**

	Note	Current Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	4,009,069	4,009,069	4,009,069		
<b>Revenue from Operating Activities</b>						
General Purpose Funding - Rates	10	2,393,867	2,443,867	2,432,211	(11,656)	(0%)
General Purpose Funding - Other		1,124,679	843,489	850,060	6,571	1%
Law, Order and Public Safety		10,000	7,488	6,443	(1,045)	(14%)
Health		1,200	891	920	29	3%
Housing		40,020	29,979	17,724	(12,255)	(41%)
Community Amenities		80,885	60,642	72,965	12,323	20%
Recreation and Culture		28,600	21,429	29,607	8,178	38%
Transport		515,339	255,618	261,479	5,861	2%
Economic Services		461,233	345,879	365,419	19,540	6%
Other Property and Services		158,000	118,467	131,100	12,633	11%
		<b>4,813,823</b>	<b>4,127,749</b>	<b>4,167,928</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(397,697)	(298,197)	(193,082)	105,115	35%
General Purpose Funding		(271,447)	(203,544)	(144,652)	58,892	29%
Law, Order and Public Safety		(113,100)	(84,744)	(43,441)	41,303	49%
Health		(108,411)	(81,261)	(47,544)	33,717	41%
Education and Welfare		(74,556)	(55,863)	(19,585)	36,278	65%
Housing		(285,937)	(214,389)	(158,556)	55,833	26%
Community Amenities		(418,779)	(313,956)	(186,538)	127,418	41%
Recreation and Culture		(945,496)	(708,471)	(456,674)	251,797	36%
Transport		(3,561,806)	(2,671,137)	(2,195,342)	475,795	18%
Economic Services		(866,170)	(655,721)	(607,794)	47,927	7%
Other Property and Services		(27,024)	(20,241)	(20,984)	(743)	(4%)
		<b>(7,070,423)</b>	<b>(5,307,524)</b>	<b>(4,074,192)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		2,844,800	2,133,513	2,109,732		
(Profit) / Loss on Asset Disposal		(53,700)	(40,275)	-		
Movement in Fair Value (LGHT)		-	-	(647)		
<b>Net Amount from Operating Activities</b>		<b>534,500</b>	<b>913,463</b>	<b>2,202,822</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	12(b)	14,912,604	11,184,399	4,118,734	(7,065,665)	(63%)
Proceeds from Disposal of Assets	8	170,000	127,494	-	(127,494)	(100%)
Land and Buildings	9(a)	(6,922,500)	(5,191,704)	(1,945,958)	3,245,746	63%
Plant and Equipment	9(b)	(482,500)	(361,872)	(178,806)	183,066	51%
Furniture and Equipment	9(c)	(60,000)	(44,991)	(25,410)	19,581	44%
Infrastructure Assets - Roads	9(d)	(9,651,941)	(7,238,880)	(4,345,087)	2,893,793	40%
Infrastructure Assets - Other	9(e)	(3,747,126)	(2,810,115)	(422,262)	2,387,853	85%
<b>Net Amount from Investing Activities</b>		<b>(5,781,463)</b>	<b>(4,335,669)</b>	<b>(2,798,789)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	7	1,414,070	-	-	-	
Repayment of Debentures	11	(91,176)	(68,382)	(91,176)	(22,794)	33%
Transfer to Reserves	7	(85,000)	(45,000)	(37,450)	7,550	17%
<b>Net Amount from Financing Activities</b>		<b>1,237,894</b>	<b>(113,382)</b>	<b>(128,626)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	3	-	<b>473,481</b>	<b>3,284,476</b>		

\* - 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 March 2021**  
**CAPITAL ACQUISITIONS**

<b>Asset Group</b>	<b>Note</b>	<b>Current Budget \$</b>	<b>YTD Actual Total \$</b>	<b>Var \$</b>
Land and Buildings	9(a)	6,922,500	<b>1,945,958</b>	<b>(4,976,542)</b>
Plant and Equipment	9(b)	482,500	<b>178,806</b>	<b>(303,694)</b>
Furniture and Equipment	9(c)	60,000	<b>25,410</b>	<b>(34,590)</b>
Infrastructure Assets - Roads	9(d)	9,651,941	<b>4,345,087</b>	<b>(5,306,854)</b>
Infrastructure Assets - Other	9(e)	3,747,126	<b>422,262</b>	<b>(3,324,864)</b>
<b>Total Capital Expenditure</b>		<u>20,864,067</u>	<u><b>6,917,523</b></u>	<b>(13,946,544)</b>
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		14,912,604	<b>4,118,734</b>	<b>(10,793,870)</b>
Borrowings		-	-	-
Other (Disposals and C/Fwd)		170,000	-	<b>(170,000)</b>
Council Contribution - Reserves		1,414,070	-	<b>(1,414,070)</b>
Council Contribution - Operations		4,367,393	<b>2,798,789</b>	<b>(1,568,604)</b>
<b>Total Capital Acquisitions Funding</b>		<u>20,864,067</u>	<u><b>6,917,523</b></u>	<b>(13,946,544)</b>

**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 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: 14 Apr 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.

With the exception of the 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 recognised 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 held 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 March 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.

**(e) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, revenue received in advance, 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 March 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 Property, Plant and Equipment or Infrastructure is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

###### Initial recognition and measurement between mandatory revaluation dates

Assets with a fair value less than \$5,000 at the date of acquisition are not recognised as an asset in accordance with the *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 form a larger asset which exceeds 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 March 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 the revaluation surplus directly in equity. All other decreases are recognised in the Statement of Comprehensive Income.

**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 and road formation costs, 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:

<b>Asset</b>	<b>Years</b>
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
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
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease

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**

*Local Government (Financial Management) Regulations 1996 Regulation 16* prohibits 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 March 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 Shire 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 Shire has an unconditional right to defer settlement of the liability for at least 12 months after the reporting 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 Shire 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**

Refers 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 March 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 whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

All costs associated with the employment of a 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.

**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, 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 March 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 and doctor service.

**EDUCATION AND WELFARE**

Assistance to Cue Primary School, Thoo Thoo Wandu, Senior Citizens and Playgroup. Involvement in work experience programmes.

**HOUSING**

Provision and maintenance of staff and rental housing.

**COMMUNITY AMENITIES**

Rubbish collection services, maintenance of refuse sites, administration of 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 March 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
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
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 March 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy (Continued)**

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
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 March 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.

<b>Reporting Program</b>	<b>Var</b>	<b>Var</b>	<b>Var</b>	<b>Timing /</b>	<b>Explanation of Variance</b>
<b>Operating Revenues</b>	<b>\$</b>	<b>%</b>		<b>Permanent</b>	
No revenue programs have material variances over the threshold					
<b>Operating Expense</b>					
Governance	105,115	35%	▲	Timing	Expenditure less than budgeted
General Purpose Funding	58,892	29%	▲	Timing	Expenditure less than budgeted
Law, Order and Public Safety	41,303	49%	▲	Timing	Expenditure less than budgeted
Health	33,717	41%	▲	Permanent	Expenditure less than budgeted
Education and Welfare	36,278	65%	▲	Permanent	Expenditure less than budgeted
Housing	55,833	26%	▲	Timing	Expenditure less than budgeted
Community Amenities	127,418	41%	▲	Timing	Expenditure less than budgeted
Recreation and Culture	251,797	36%	▲	Timing	Expenditure less than budgeted
Transport	475,795	18%	▲	Timing	Expenditure less than budgeted
Economic Services	47,927	7%	▲	Timing	Expenditure less than budgeted
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(7,065,665)	(63%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Proceeds from Disposal of Assets	(127,494)	(100%)	▼	Timing	Timing of disposals
<b>Capital Expenses</b>					
Land and Buildings	3,245,746	63%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	183,066	51%	▲	Timing	See Note 9 (Timing of plant replacement)
Furniture and Equipment	19,581	44%		Timing	See note 9 (Timing of projects)
Infrastructure - Roads	2,893,793	40%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	2,387,853	85%	▲	Timing	See Note 9 (Timing of projects)
<b>Financing</b>					
No financing activities have material variances over threshold					

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

**2. EXPLANATION OF MATERIAL VARIANCES (Continued)**

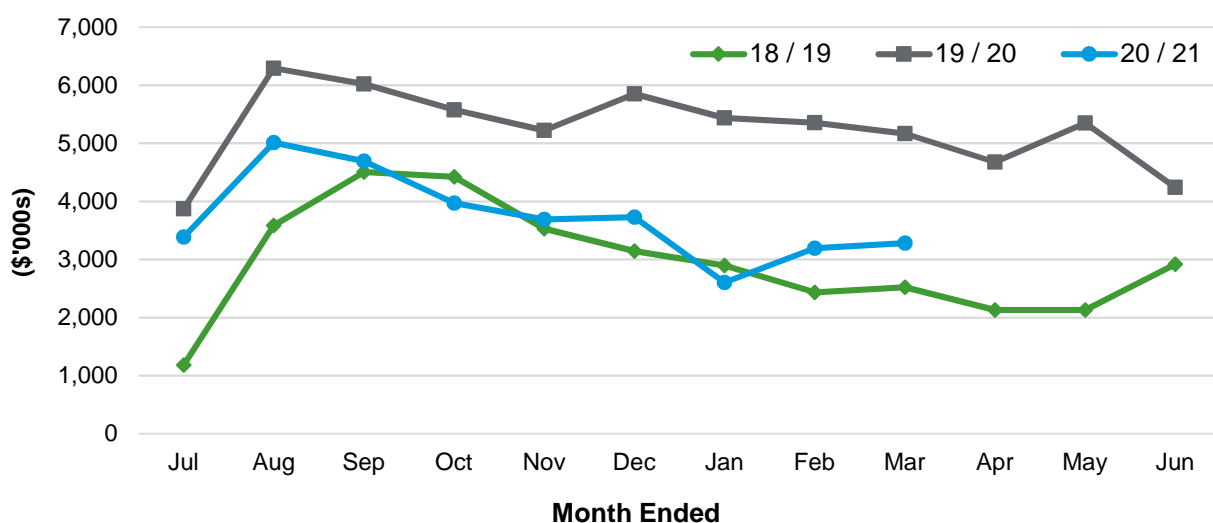
<b>Nature or Type</b>	<b>Var \$</b>	<b>Var %</b>	<b>Var</b>	<b>Timing / Permanent</b>	<b>Explanation of Variance</b>
<b>Operating Revenues</b>					
Fees and Charges	75,769	14%	▲	Permanent	Tourist park and airport fees higher than budgeted, commercial property rentals higher due to invoicing for full year
Profit on Disposal of Assets	(40,275)	(100%)	▼	Timing	Timing of disposals
<b>Operating Expense</b>					
Employee Costs	458,253	32%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	644,494	61%	▲	Timing	Expenditure less than budgeted
Utility Charges	38,683	14%	▲	Timing	Expenditure less than budgeted
Other Expenditure	71,294	43%	▲	Timing	Expenditure less than budgeted

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

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Mar 21 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 31 Mar 20 \$
<b>Current Assets</b>				
Cash Unrestricted	4	2,654,947	2,125,734	3,819,383
Cash Restricted	4	6,851,861	7,799,006	5,758,643
Receivables - Rates	6(a)	344,615	334,508	425,684
Receivables - Other	6(b)	253,278	298,405	1,044,546
ATO Receivable		86,222	122,704	37,163
Provision for Doubtful Debts		(52,260)	(52,260)	(95,173)
Accrued Income / Deposits		24,043	1,063,010	55,583
Inventories		26,523	28,161	24,793
<b>Total Current Assets</b>		<b>10,189,229</b>	<b>11,719,270</b>	<b>11,070,622</b>
<b>Current Liabilities</b>				
Sundry Creditors		(19,954)	(559,515)	2,520
Rates Received in Advance		(2,909)	(2,525)	(1,524)
Revenue Received in Advance		(630,033)	(838,772)	(616)
GST Payable		(5,657)	(9,740)	(29,558)
Payroll Creditors		(31,172)	(32,322)	(7,624)
Deposits and Bonds		(9,060)	(7,960)	-
Loan Liability	11	-	(91,176)	-
Accrued Expenses		-	(67,128)	-
Accrued Salaries and Wages		-	(23,723)	-
<b>Total Payables</b>		<b>(698,785)</b>	<b>(1,632,859)</b>	<b>(36,803)</b>
Provisions		(126,543)	(126,543)	(108,868)
<b>Total Current Liabilities</b>		<b>(825,328)</b>	<b>(1,759,402)</b>	<b>(145,671)</b>
Less: Cash Reserves	7	(6,079,425)	(6,041,975)	(5,758,643)
Less: Loan Liability	11	-	91,176	-
<b>Net Funding Position</b>		<b>3,284,476</b>	<b>4,009,069</b>	<b>5,166,307</b>

**Liquidity over the Year**



**SHIRE OF CUE**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

For the Period Ending 31 March 2021

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total	Category	Institution	Interest	Maturity
	\$	\$	\$	\$			Rate	Date
							%	
<b>Cash and Cash Equivalents</b>								
Cash On Hand	970			970	Cash	N/A	0.00	N/A
Cheque Account	299,836			299,836	Cash	CBA	0.00	N/A
On Call Cash Account	-			-	Cash	CBA	0.01	N/A
Online Saver Account	1,317,327			1,317,327	Cash	CBA	0.20	N/A
Fixed Term Deposit	509,848			509,848	Cash	CBA	0.27	15 Jun 21
Trust Account			2,080	2,080	Trust	CBA	0.00	N/A
<b>Financial Assets at Amortised Cost</b>								
Fixed Term Deposit	225,493	772,436		997,929	Cash	CBA	0.40	24 Sep 21
At Call Term Deposit	301,474	261,975		563,449	Cash / Res	BOQ	0.60	18 May 21
Fixed Term Deposit		1,519,760		1,519,760	Reserve	CBA	0.75	15 Jul 21
Fixed Term Deposit		1,157,518		1,157,518	Reserve	BOQ	0.75	25 Apr 21
Fixed Term Deposit		1,330,374		1,330,374	Reserve	BOQ	0.97	25 Jul 21
Fixed Term Deposit		1,155,399		1,155,399	Reserve	BOQ	0.63	25 Aug 21
Fixed Term Deposit		654,399		654,399	Reserve	BOQ	0.64	11 Jun 21
<b>Total Cash and Financial Assets</b>	<b>2,654,947</b>	<b>6,851,861</b>	<b>2,080</b>	<b>9,508,888</b>				

**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 Mar 21
	\$	\$	\$	\$
Cue LCDC	2,080	-	-	2,080
<b>Total Funds in Trust</b>	<b>2,080</b>	<b>-</b>	<b>-</b>	<b>2,080</b>

**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 March 2021**

**6. RECEIVABLES**

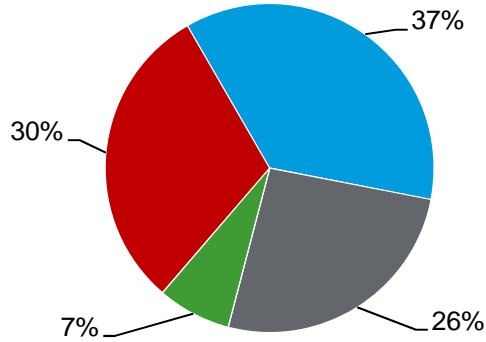
**(a) Rates Receivable**

	<b>31 Mar 21</b>
	<b>\$</b>
Current	124,374.65
Previous Year	88,794
Second Previous Year	24,845
Third Previous Year or Greater	103,692
<b>Total Rates Receivable Outstanding</b>	<b><u>341,705</u></b>

**(b) General Receivables**

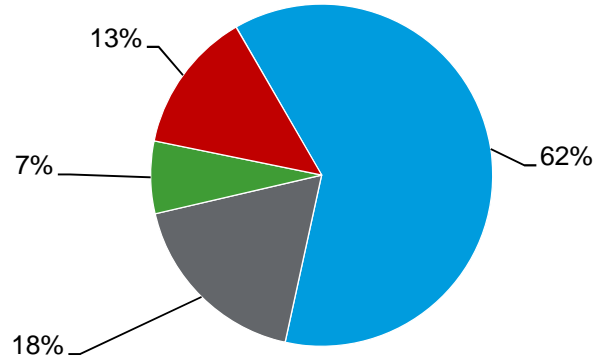
	<b>31 Mar 21</b>
	<b>\$</b>
Current	156,445
30 Days	45,412
60 Days	17,392
90+ Days	34,029
<b>Total General Receivables Outstanding</b>	<b><u>253,278</u></b>

**Rates Receivable**



■ Current  
 ■ Previous Year  
 ■ Second Previous Year  
 ■ Third Previous Year or Greater

**General Receivables**



■ Current ■ 30 Days ■ 60 Days ■ 90+ Days

**Comments / Notes**

**Comments / Notes**

Amounts shown above include GST (where applicable)

SHIRE OF CUE

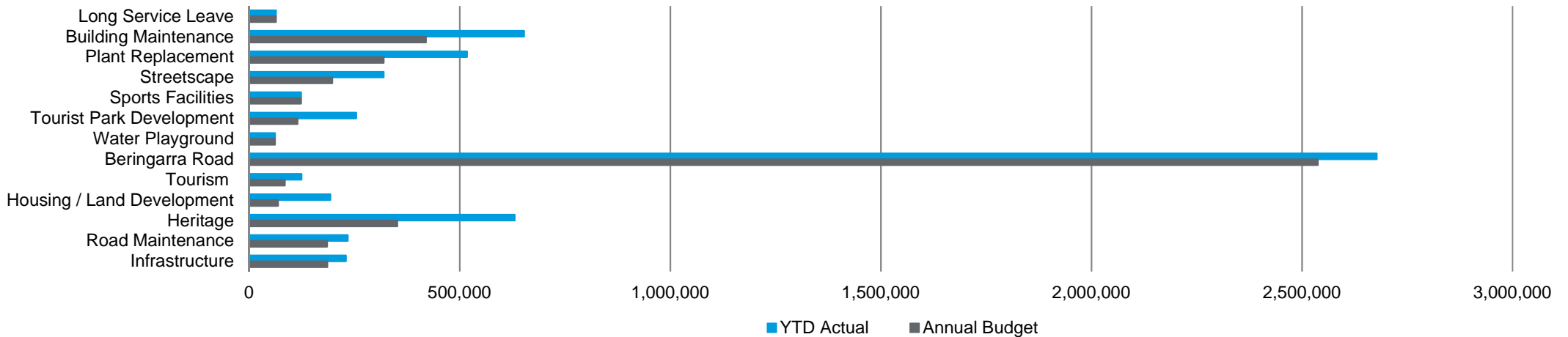
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

7. CASH BACKED RESERVES

Reserve Name	Current 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 Mar 21
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	62,945	-	625	-	63,570	-	389	-	63,334
Building Maintenance	648,556	(235,000)	6,441	-	419,997	-	4,018	-	652,574
Plant Replacement	514,091	(200,000)	5,105	-	319,196	-	3,185	-	517,276
Streetscape	317,311	(123,000)	3,151	-	197,462	-	1,966	-	319,277
Sports Facilities	122,177	-	1,213	-	123,390	-	756	-	122,933
Tourist Park Development	252,361	(140,000)	2,506	-	114,867	-	1,563	-	253,924
Water Playground	60,699	-	603	-	61,302	-	376	-	61,075
Beringarra Road	2,660,835	(150,000)	26,423	-	2,537,258	-	16,503	-	2,677,338
Tourism	123,258	(40,000)	1,224	-	84,482	-	763	-	124,021
Housing / Land Development	191,829	(150,000)	1,905	25,000	68,734	-	1,189	-	193,018
Heritage	626,815	(281,070)	6,225	-	351,970	-	3,884	-	630,699
Road Maintenance	232,939	(50,000)	2,313	-	185,252	-	1,444	-	234,383
Infrastructure	228,160	(45,000)	2,266	-	185,426	-	1,413	-	229,573
<b>Total Cash Backed Reserves</b>	<b>6,041,975</b>	<b>(1,414,070)</b>	<b>60,000</b>	<b>25,000</b>	<b>4,712,905</b>	<b>-</b>	<b>37,450</b>	<b>-</b>	<b>6,079,425</b>

Annual Budget v YTD Actual





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

**8. DISPOSAL OF ASSETS**

**Current Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
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	-
<b>Total Disposal of Assets</b>	<b>116,300</b>	<b>170,000</b>	<b>53,700</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>53,700</b>

**YTD Actual**

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

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

## 9. CAPITAL ACQUISITIONS

## (a) Land and Buildings

	Current Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Housing</b>				
Staff Unit Housing Development	1,000,000	749,988	-	749,988
Pensioner Housing Development	1,000,000	749,979	-	749,979
GROH Housing	917,000	687,735	777,404	(89,669)
Staff Housing	250,000	187,497	128,783	58,714
	<b>3,167,000</b>	<b>2,375,199</b>	<b>906,187</b>	<b>1,469,012</b>
<b>Recreation and Culture</b>				
Great Fingal Mine Office	2,000,000	1,499,994	35,230	1,464,764
Old Railway Building and Youth Centre	560,000	419,994	377,784	42,210
Town Hall Upgrades	190,000	142,479	57,853	84,626
Heritage Building Renovations	230,000	172,485	143,884	28,601
Bowling Green Upgrade	10,000	7,497	-	7,497
	<b>2,990,000</b>	<b>2,242,449</b>	<b>614,751</b>	<b>1,627,698</b>
<b>Transport</b>				
Works Depot Improvements	30,000	22,500	-	22,500
	<b>30,000</b>	<b>22,500</b>	<b>-</b>	<b>22,500</b>
<b>Economic Services</b>				
Tourist Park House and Office	470,000	352,476	392,675	(40,199)
Tourist Park Ablutions	100,000	74,997	-	74,997
Old Gaol Restoration	60,000	45,000	29,941	15,059
Old Municipal Building Improvements	60,000	44,982	-	44,982
Pension Hut Renovation	10,500	7,875	-	7,875
	<b>700,500</b>	<b>525,330</b>	<b>422,616</b>	<b>102,714</b>
<b>Other Property and Services</b>				
Administration Building Improvements	35,000	26,226	2,404	23,822
	<b>35,000</b>	<b>26,226</b>	<b>2,404</b>	<b>23,822</b>
<b>Total Land and Buildings</b>	<b>6,922,500</b>	<b>5,191,704</b>	<b>1,945,958</b>	<b>3,245,746</b>

## (b) Plant and Equipment

	Current Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Transport</b>				
Caterpillar Skid Steer Loader	120,000	89,999	-	89,999
Toyota Landcruiser VX	85,000	63,749	-	63,749
Street Sweeper	50,000	37,500	56,909	(19,410)
Bitumen Patch Truck	50,000	37,500	83,540	(46,041)
Town Crew Tipping Tray Ute	45,000	33,750	-	33,750
Nissan Navarra 2WD	30,000	22,500	-	22,500
Ride-on Mower	25,000	18,750	19,699	(949)
Excavator Grapple	15,000	11,250	-	11,250
Boomerang Tri-axle Side Tipper	12,500	9,375	12,500	(3,125)
Bitumen Sprayer	12,000	9,000	-	9,000
Road Maintenance Equipment	12,000	9,000	6,158	2,842
Workshop Equipment	10,000	7,500	-	7,500
Dual Axle Heavy Duty Bitumen Trailer	10,000	7,500	-	7,500
Town Maintenance Equipment	6,000	4,500	-	4,500
	<b>482,500</b>	<b>361,872</b>	<b>178,806</b>	<b>183,066</b>
<b>Total Plant and Equipment</b>	<b>482,500</b>	<b>361,872</b>	<b>178,806</b>	<b>183,066</b>

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

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Current Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Governance</b>				
Council Furniture and Equipment	10,000	7,497	-	7,497
	<b>10,000</b>	<b>7,497</b>	<b>-</b>	<b>7,497</b>
<b>Housing</b>				
Staff Housing	15,000	11,250	8,135	3,115
	<b>15,000</b>	<b>11,250</b>	<b>8,135</b>	<b>3,115</b>
<b>Economic Services</b>				
Pension Hut Furniture and Equipment	10,000	7,497	-	7,497
	<b>10,000</b>	<b>7,497</b>	<b>-</b>	<b>7,497</b>
<b>Other Property and Services</b>				
Administration Furniture and Equipment	25,000	18,747	17,274	1,473
	<b>25,000</b>	<b>18,747</b>	<b>17,274</b>	<b>1,473</b>
<b>Total Furniture and Equipment</b>	<b>60,000</b>	<b>44,991</b>	<b>25,410</b>	<b>19,581</b>

(d) Infrastructure - Roads

	Current Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>				
Flood Damage Reimbursement (AGRN863)	3,123,336	2,342,493	2,455,101	(112,608)
Flood Damage Reimbursement (AGRN888)	3,150,164	2,362,617	-	2,362,617
Wilgie Mia Road	1,825,000	1,368,738	1,481,744	(113,006)
Roads to Recovery	593,843	445,374	344,306	101,068
Town Footpaths	339,598	254,691	3	254,688
Construction - Muni Funds Roads	190,000	142,479	59,308	83,171
Regional Roads Group	180,000	134,991	-	134,991
Cue-Beringarra Road	150,000	112,500	4,625	107,875
Grid Widening Program	100,000	74,997	-	74,997
	<b>9,651,941</b>	<b>7,238,880</b>	<b>4,345,087</b>	<b>2,893,793</b>
<b>Total Infrastructure - Roads</b>	<b>9,651,941</b>	<b>7,238,880</b>	<b>4,345,087</b>	<b>2,893,793</b>

(e) Other Infrastructure

	Current Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Community Amenities</b>				
Waste Site - Fencing and Improvements	325,000	243,729	-	243,729
Deep Sewerage	240,000	180,000	-	180,000
Cemetery Niche Wall	35,000	26,226	-	26,226
	<b>600,000</b>	<b>449,955</b>	<b>-</b>	<b>449,955</b>
<b>Recreation and Culture</b>				
Playground Equipment	220,000	164,979	-	164,979
Sporting Facilities	100,000	74,988	-	74,988
Oval Infrastructure	50,000	37,494	-	37,494
Walk and Cycle Trails	40,000	29,997	-	29,997
	<b>410,000</b>	<b>307,458</b>	<b>-</b>	<b>307,458</b>

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

**9. CAPITAL ACQUISITIONS (Continued)**

**(e) Other Infrastructure (Continued)**

	<b>Current Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Airport Runway Resealing	1,400,000	1,049,985	-	1,049,985
Artificial Lawn and Retic	45,000	33,732	-	33,732
	<b>1,445,000</b>	<b>1,083,717</b>	<b>-</b>	<b>1,083,717</b>
<b>Economic Services</b>				
Heydon Place Industrial Development	450,000	337,482	396,349	(58,867)
Museum Project	180,000	134,982	19,423	115,559
Austin Street Development	100,000	74,997	-	74,997
Garden Rock Development	100,000	74,997	-	74,997
Streetscape	75,000	56,232	-	56,232
Tourist Park Improvements	40,000	29,979	6,490	23,489
CCTV	33,500	25,119	-	25,119
RV Site	30,000	22,482	-	22,482
Oasis Visitor Parking Project	23,000	17,244	-	17,244
Standpipe Automation	30,000	22,500	-	22,500
	<b>1,061,500</b>	<b>796,014</b>	<b>422,262</b>	<b>373,752</b>
<b>Other Property and Services</b>				
LRCIP Funded Projects	230,626	172,971	-	172,971
	<b>230,626</b>	<b>172,971</b>	<b>-</b>	<b>172,971</b>
<b>Total Infrastructure - Other</b>	<b>3,747,126</b>	<b>2,810,115</b>	<b>422,262</b>	<b>2,387,853</b>
<b>Total Capital Expenditure</b>	<b>20,864,067</b>	<b>15,647,562</b>	<b>6,917,523</b>	<b>8,730,039</b>

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

**10. RATING INFORMATION**

	Rateable Value \$	Valuation \$	Number of Properties #	Current Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
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	332	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
<b>Total General Rates</b>				<b>2,310,493</b>	<b>2,306,249</b>	<b>36,554</b>	<b>(301)</b>	<b>2,342,503</b>
<b>Minimum Rates</b>								
GRV Residential	105,129	451.00	46	20,746	20,746	-	-	20,746
GRV Commercial	-	451.00	0	-	-	-	-	-
GRV Vacant Land	8,780	451.00	41	18,491	17,138	-	-	17,138
GRV M & T Workforce	-	451.00	0	-	-	-	-	-
UV Mining	100,402	451.00	131	59,081	56,375	-	-	56,375
UV Pastoral	12,295	451.00	4	1,804	1,804	-	-	1,804
<b>Total Minimum Rates</b>				<b>100,122</b>	<b>96,063</b>	<b>-</b>	<b>-</b>	<b>96,063</b>
<b>Total General and Minimum Rates</b>				<b>2,410,615</b>	<b>2,402,312</b>	<b>36,554</b>	<b>(301)</b>	<b>2,438,566</b>
<b>Other Rate Revenue</b>								
Rates Written-off				(43,645)				-
Discounts / Concessions				(6,355)				(6,355)
Interim and Back Rates				33,252				-
<b>Total Funds Raised from Rates</b>				<b>2,393,867</b>				<b>2,432,211</b>

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 20 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Current Budget \$	YTD Actual \$	Current Budget \$	YTD Actual \$	Current Budget \$
<b>Housing</b>								
GROH House (WATC)	935,015	-	91,176	91,176	843,839	843,839	11,148	22,500
<b>Total Repayments*</b>	<b>935,015</b>	<b>-</b>	<b>91,176</b>	<b>91,176</b>	<b>843,839</b>	<b>843,839</b>	<b>11,148</b>	<b>22,500</b>

(b) Debenture Terms

	Amount Borrowed \$	Institution	Loan Type	Term Years	Total Interest** \$	Interest Rate %	Amount Used \$	Amount Unspent \$
<b>Housing</b>								
GROH House (WATC)	980,000	WATC	Fixed Rate Annuity	10	94,149	1.78%	849,628	130,372
					<b>94,149</b>		<b>849,628</b>	<b>130,372</b>

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 March 2021**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Operating Grants, Subsidies and Contributions**

	<b>Grant Provider</b>	<b>Current Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
General Commission Grants	WA Government	690,228	517,671	517,716
Roads Commission Grants	WA Government	276,701	207,522	207,526
		<b>966,929</b>	<b>725,193</b>	<b>725,242</b>
<b>Law, Order and Public Safety</b>				
ESL Grant	FESA	7,500	5,625	6,438
		<b>7,500</b>	<b>5,625</b>	<b>6,438</b>
<b>Recreation and Culture</b>				
National Australia Day Council Grant		21,000	15,750	21,000
Donations Received		800	594	-
		<b>21,800</b>	<b>16,344</b>	<b>21,000</b>
<b>Transport</b>				
MRWA RRG Direct Grant	MRWA	117,140	87,849	117,140
Airport Grants and Contributions	RADS	25,000	18,747	3,230
Road Maintenance		174,499	-	4,679
		<b>316,639</b>	<b>106,596</b>	<b>125,049</b>
<b>Economic Services</b>				
Event Contributions		47,533	35,649	-
		<b>47,533</b>	<b>35,649</b>	<b>-</b>
<b>Other Property and Services</b>				
Diesel Fuel Rebate		40,000	29,997	33,302
Sundry Income Admin		44,000	32,994	41,633
		<b>84,000</b>	<b>62,991</b>	<b>74,935</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>1,444,401</b>	<b>952,398</b>	<b>952,664</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

## 12. GRANTS, SUBSIDIES AND CONTRIBUTIONS (Continued)

## (b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Current Budget \$	YTD Budget \$	YTD Actual \$
<b>General Purpose Funding</b>				
Local Roads / Community Infrastructure	Federal	570,626	427,968	154,682
		<b>570,626</b>	<b>427,968</b>	<b>154,682</b>
<b>Housing</b>				
Pensioner Housing Development	WA Government	700,000	524,997	-
Staff Unit Development	WA Government	500,000	374,994	-
		<b>1,200,000</b>	<b>899,991</b>	<b>-</b>
<b>Community Amenities</b>				
Deep Sewerage	Royalties for Regions	160,000	119,997	-
Waste Site Development		100,000	74,997	-
		<b>260,000</b>	<b>194,994</b>	<b>-</b>
<b>Recreation and Culture</b>				
Great Fingall Mine Development	WA Government	1,500,000	1,125,000	-
Great Fingall Mine Development		250,000	187,497	-
Railway Building	WA Government	330,000	247,500	-
Playground	WA Government	110,000	82,494	-
		<b>2,190,000</b>	<b>1,642,491</b>	<b>-</b>
<b>Transport</b>				
Flood Damage Reimbursement (AGRN863)	DFES	3,123,336	2,342,502	2,082,492
Flood Damage Reimbursement (AGRN888)	DFES	3,000,000	2,250,000	-
Wilgie Mia Reimbursement		2,100,000	1,575,000	1,550,000
Airport Grants and Contributions	RADS	1,050,000	787,500	-
Airport Grants and Contributions		350,000	262,494	-
Roads to Recovery	Federal	593,843	445,374	259,427
Town Footpaths		169,799	127,341	-
RRG - RRG Road Project Grant	RRG	120,000	90,000	72,133
		<b>10,506,978</b>	<b>7,880,211</b>	<b>3,964,052</b>
<b>Economic Services</b>				
Heydon Place Industrial Development		135,000	101,250	-
Tourism and Area Promotion		50,000	37,494	-
		<b>185,000</b>	<b>138,744</b>	<b>-</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>14,912,604</b>	<b>11,184,399</b>	<b>4,118,734</b>



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

**13. BUDGET AMENDMENTS**

<b>Code</b>	<b>Description</b>	<b>Resolution / Classification</b>	<b>Increase in Cash \$</b>	<b>Decrease in Cash \$</b>	<b>Running Balance \$</b>
<b>Operating Revenue</b>					
	Opening Surplus - Non-cash Adjustment	Budget Review	84,725		84,725
03104	General Rates Levied	Budget Review	28,252		112,977
03111	Rate Enquiry Fees	Budget Review	1,000		113,977
03112	Recoup Of Debt Collection and Legal Fees	Budget Review	35,750		149,727
03201	Grants Commission Grant Received - General	Budget Review	14,964		164,691
03202	Grants Commission Grant Received - Roads	Budget Review		(821)	163,870
03204	Interest Received - Municipal	Budget Review		(16,000)	147,870
05202	Dog Registration Fees	Budget Review		(500)	147,370
09127	Income From Staff House - 47 Dowley St	Budget Review		(1,340)	146,030
09128	Income From Staff House - 6 Price St	Budget Review		(2,240)	143,790
09221	Income - Other Housing	Budget Review		(29,720)	114,070
10104	Other Income - Refuse Management	Budget Review		(4,000)	110,070
11110	Hall Hire Income	Budget Review		(2,500)	107,570
11111	Reimbursements Sundry	Budget Review	2,000		109,570
11621	Other Culture/Heritage Income	Budget Review	21,000		130,570
12201	Contributions/Reimb - Road Maintenance	Budget Review	173,999		304,569
12212	MRWA RRG Direct Grant - Various Road Mtce	Budget Review	34,640		339,209
13201	Tourist Park Site Fees	Budget Review	75,000		414,209
13301	Building Licenses/Permits	Budget Review	5,500		419,709
13601	Commercial Property Rentals	Budget Review	20,000		439,709
13602	Commercial Property Reimbursements	Budget Review	5,000		444,709
13607	Standpipe Water Sales	Budget Review	10,000		454,709
13613	Event Contributions	Budget Review	47,533		502,242
14404	Diesel Fuel Rebate	Budget Review	5,000		507,242
14512	Sundry Income Admin	Budget Review	39,000		546,242
14542	Insurance Recoveries	Budget Review		(10,000)	536,242
<b>Operating Expenses</b>					
03209	Bad Debts Expense - Non-cash Adjustment	Budget Review		(10,000)	526,242
07405	EHO and BS	Budget Review		(30,000)	496,242
10705	Maintenance - Cemetery	Budget Review	28,000		524,242
10710	Trenton Hill CH6 Mtce	Budget Review		(1,300)	522,942
11510	Library - Book Purchases	Budget Review		(500)	522,442
11602	Community Christmas Show	Budget Review	2,000		524,442
11605	Australia Day	Budget Review		(21,000)	503,442
11607	Volunteers Function	Budget Review		(3,100)	500,342
12203	Maintenance - Muni Fund Roads	Budget Review	120,000		620,342
12240	Admin Allocation	Budget Review		(10,000)	610,342
13200	Tourist Park Maintenance	Budget Review		(62,000)	548,342
13218	Tourist Park Promotion	Budget Review		(2,500)	545,842
13603	Murchison Vermin Council Fees	Budget Review		(7,000)	538,842
13604	Standpipe Costs	Budget Review		(5,551)	533,291
13606	Cue Events	Budget Review		(65,000)	468,291
14290	PWOH Allocated to Works	Budget Review	7,997		476,287
14302	Insurance - Plant	Budget Review		(1,450)	474,837
14303	Fuel and Oils	Budget Review		(15,000)	459,837
14309	Plant Operation Costs Allocated to Works	Budget Review	20,126		479,963
14502	Workers Comp Premiums - Admin	Budget Review		(7,000)	472,963
14506	Legal Expenses - Admin	Budget Review		(10,000)	462,963
14508	Printing and Stationery - Admin	Budget Review		(2,000)	460,963

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

**13. BUDGET AMENDMENTS (Continued)**

<b>Code</b>	<b>Description</b>	<b>Classification</b>	<b>Increase in Cash \$</b>	<b>Decrease in Cash \$</b>	<b>Running Balance \$</b>
<b>Operating Expenses (Continued)</b>					
14515	Subscriptions	Budget Review		(1,500)	459,463
14517	Computing/Consultancy Expenses	Budget Review		(4,500)	454,963
14540	Administration Costs Allocated to Programmes	Budget Review	10,000		464,963
14543	Insurance Claims	Budget Review	15,000		479,963
<b>Capital Income</b>					
03206	Grant - General Purpose Funding	Budget Review	230,626		710,589
12131	Grant - Footpaths	Budget Review	169,799		880,388
12245	Grant - Flood Damage Restoration (AGRN888)	Budget Review	3,000,000		3,880,388
<b>Capital Expenditure</b>					
12302	Road Plant Purchases	CD09092020		(50,000)	3,830,388
11622	Heritage Building - Renovations	Budget Review		(100,000)	3,730,388
11643	Railway Building Development	Budget Review		(165,000)	3,565,388
12104	Construction - Road Sealing Works	Budget Review	275,000		3,840,388
12108	Footpath Construction	Budget Review		(339,598)	3,500,790
12114	Flood Damage Road Restoration (AGRN888)	Budget Review		(3,150,164)	350,626
12302	Road Plant Purchases	Budget Review		(12,500)	338,126
13209	Heydon Place Industrial Development	Budget Review		(77,500)	260,626
13247	Standpipe Automation	Budget Review		(10,000)	250,626
13253	Caravan Park House and Office	Budget Review		(70,000)	180,626
14534	LRCIP - Projects to be Allocated	Budget Review		(230,626)	(50,000)
72350	Plant Reserve	CD09092020	50,000		-
<b>Amended Budget Totals</b>			<b>4,531,910</b>	<b>(4,531,910)</b>	<b>-</b>

### 10.3 PROPOSED MONTHLY REPORTING FORMAT

APPLICANT: Shire of Cue  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Glenn Boyes – Finance Manager  
 DATE: 15 April 2021

***Matters for Consideration:***

To receive the proposed new format of the monthly report – see [Appendix 3](#).

***Background:***

The current format is based on the annual report and includes information which may not be relevant at Council meetings. Some examples include:

- a) Note 1 – nine pages outlining the accounting standards and regulations used by the Shire of Cue
- b) Note 13 – budget amendments already adopted by Council
- c) Note 9 – presenting capital expenditure by program and class

The current report is 33 pages long which could be reduced to 12 while still providing the same level of strategic information. Some of the proposed changes to the format include:

- 1) Removed the Contents Page
- 2) Removed the Executive Summary
- 3) No longer includes the Income Statement by Program
- 4) Removed the Capital Funding note
- 5) Variance reporting by Nature and Type only
- 6) Removed last year’s comparison for the net funding position
- 7) Removed the Annual Budget for Reserves as it shown on the income statement
- 8) Reduced the information regarding the disposal of assets so it only shows the profit or loss on the sale
- 9) Only presents capital acquisitions by class (Land and Buildings etc.)
- 10) Removed the columns for interim and back rates and show the total at the bottom next to the Annual Budget
- 11) Simplifies the information related to borrowings
- 12) No longer shows grants by program
- 13) Removed the Budget Amendments note

***Comments:***

The proposed format will make it more readable for anyone who reads our Agenda while reducing the time taken to prepare and read it.

Council has some discretion on what should be provided in the monthly report. Therefore, any information to be added or removed from the proposed format can be discussed during the meeting.

**Statutory Environment:**

*Local Government (Financial Management Regulations) 1996 – Clause 34(1)*

*A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail:*

- a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
- b) budget estimates to the end of the month to which the statement relates; and*
- c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*
- d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
- e) the net current assets at the end of the month to which the statement relates.*

*Local Government (Financial Management Regulations) 1996 – Clause 34(2)*

Each statement of financial activity is to be accompanied by documents containing:

- a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
- b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
- c) such other supporting information as is considered relevant by the local government.

*Local Government (Financial Management Regulations) 1996 – Clause 34(3)*

The information in a statement of financial activity may be shown:

- a) according to nature and type classification; or
- b) by program; or
- c) by business unit.

**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Shire of Cue 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:**

Rob Madson – Chief Executive Officer

Richard Towell – Deputy Chief Executive Officer

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

That Council endorse the proposed new format which will be used for future monthly reporting.

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



# APPENDIX 3



**Shire of Cue**

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

(08) 9963 8600

[www.cue.wa.gov.au](http://www.cue.wa.gov.au)

# **SHIRE OF CUE**

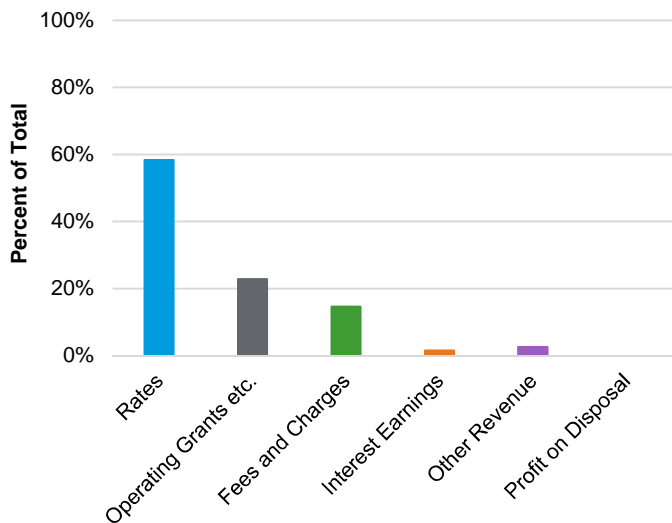
## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 March 2021**

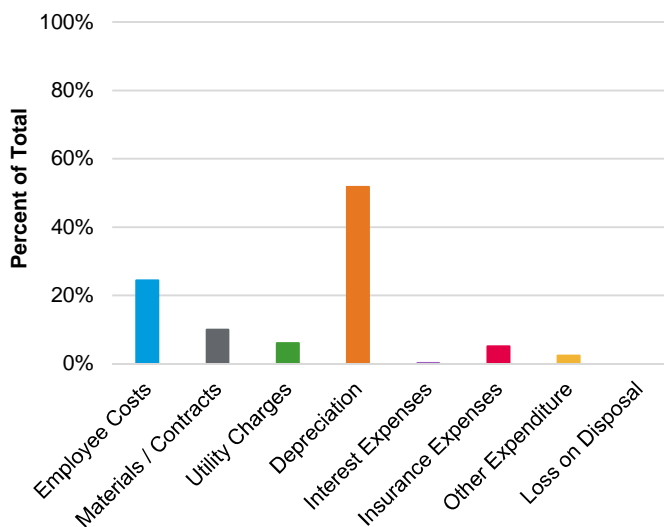


**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 March 2021**  
**SUMMARY GRAPHS - OPERATING**

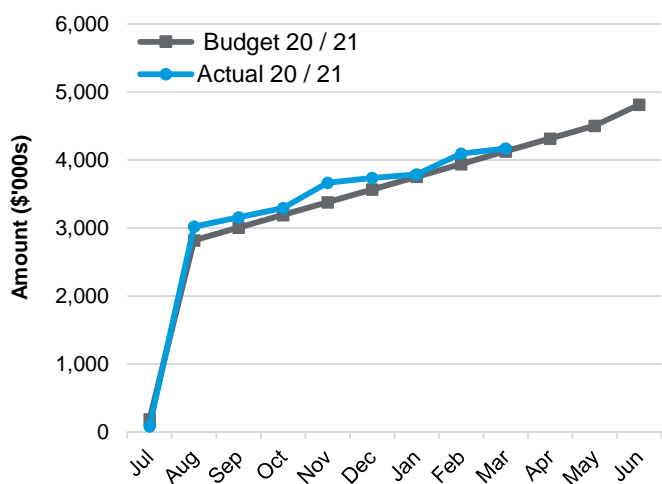
**Operating Revenue**



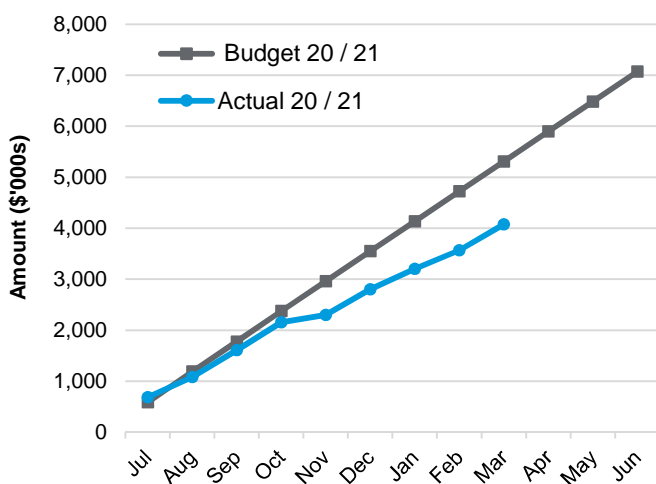
**Operating Expenditure**



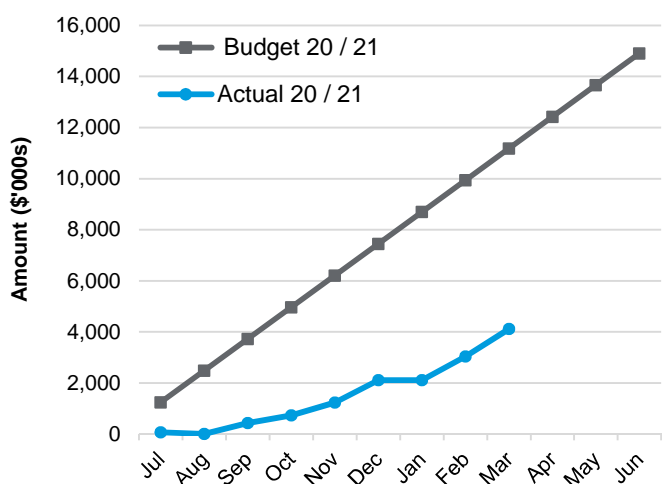
**Operating Revenue**



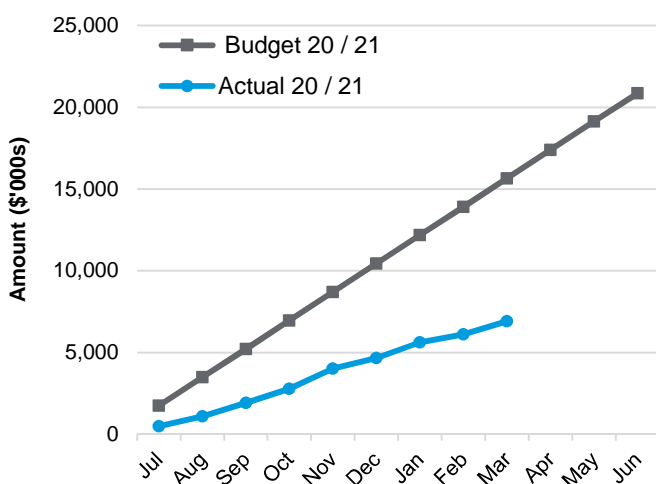
**Operating Expenses**



**Capital Revenue (inc. Flood Damage)**



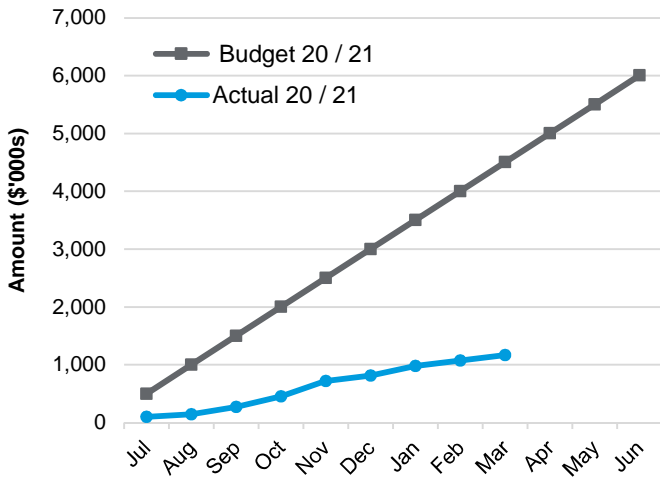
**Capital Expenses (inc. Flood Damage)**



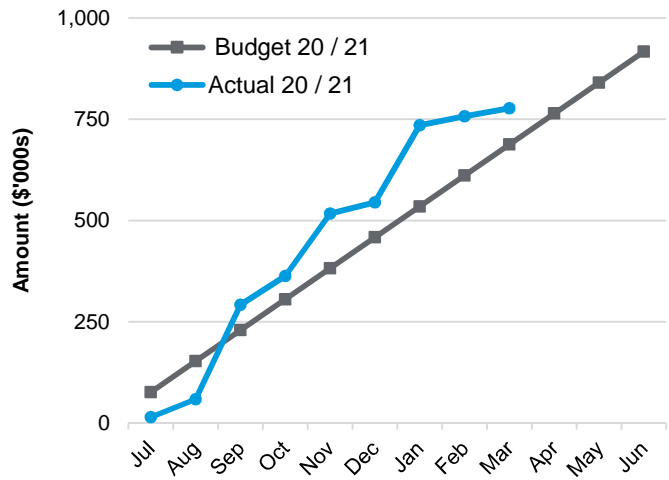
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF CUE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 March 2021**  
**SUMMARY GRAPHS - CAPITAL**

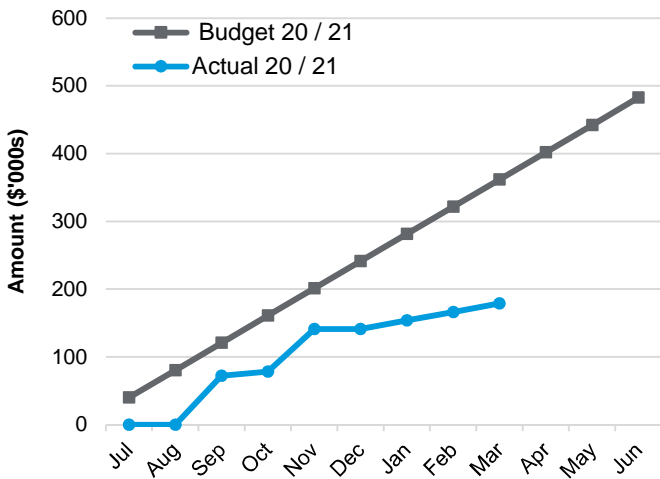
**Land and Buildings (exc. GROH Housing)**



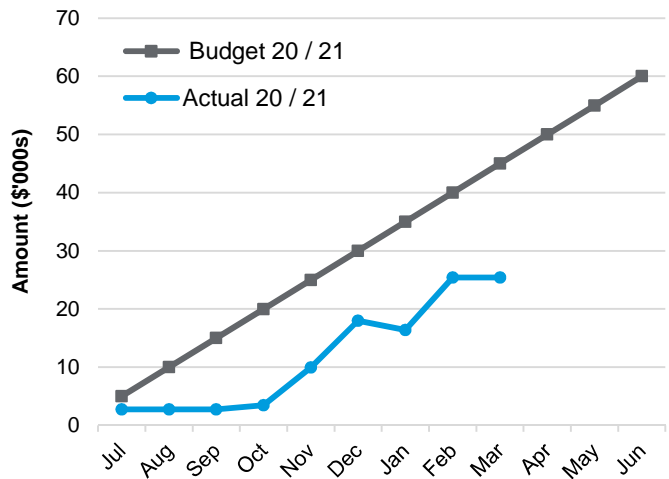
**GROH Housing**



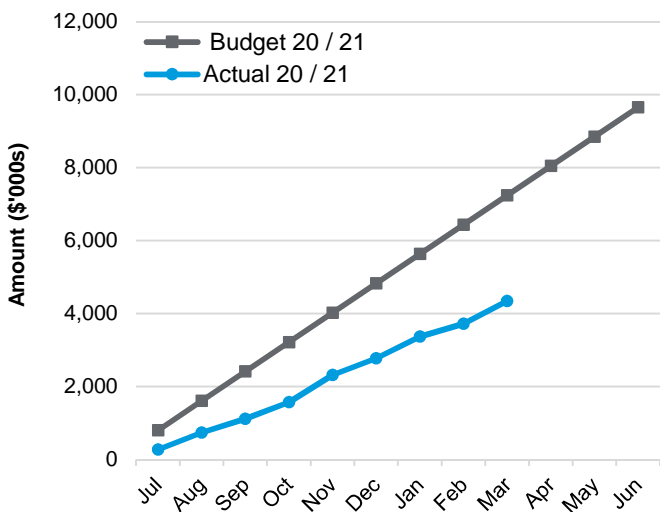
**Plant and Equipment**



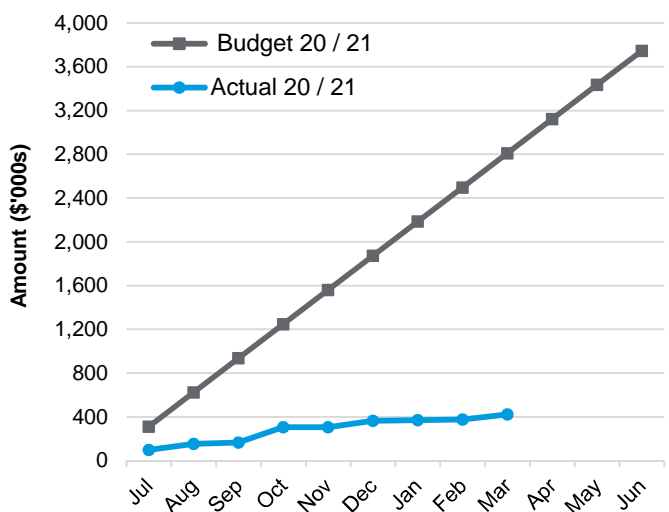
**Furniture and Equipment**



**Roads**



**Other Infrastructure**



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 March 2021**  
**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	2	4,009,069	4,009,069	4,009,069		
<b>Revenue from Operating Activities</b>						
Rates	9	2,393,867	2,443,867	2,432,211	(11,656)	(0%)
Grants, Subsidies and Contributions	10(a)	1,444,401	952,398	952,664	266	0%
Fees and Charges		712,105	533,925	609,694	75,769	14%
Interest Earnings		97,500	73,116	65,350	(7,766)	(11%)
Other Revenue		112,250	84,168	108,010	23,842	28%
Profit on Disposal of Assets	6	53,700	40,275	-	(40,275)	(100%)
		<b>4,813,823</b>	<b>4,127,749</b>	<b>4,167,928</b>		
<b>Expenditure from Operating Activities</b>						
Employee Costs		(1,999,492)	(1,453,345)	(995,092)	458,253	32%
Materials and Contracts		(1,418,125)	(1,051,131)	(406,637)	644,494	61%
Utility Charges		(377,801)	(285,810)	(247,127)	38,683	14%
Depreciation on Non-current Assets		(2,844,800)	(2,133,513)	(2,109,732)	23,781	1%
Interest Expenses		(22,500)	(16,875)	(11,148)	5,727	34%
Insurance Expenses		(184,005)	(199,135)	(208,035)	(8,900)	(4%)
Other Expenditure		(223,700)	(167,715)	(96,421)	71,294	43%
Loss on Disposal of Assets	6	-	-	-	-	
		<b>(7,070,423)</b>	<b>(5,307,524)</b>	<b>(4,074,192)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		2,844,800	2,133,513	2,109,732		
(Profit) / Loss on Asset Disposal		(53,700)	(40,275)	-		
Movement in Fair Value (LGHT)		-	-	(647)		
<b>Net Amount from Operating Activities</b>		<b>534,500</b>	<b>913,463</b>	<b>2,202,822</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	10(b)	14,912,604	11,184,399	4,118,734	(7,065,665)	(63%)
Proceeds from Disposal of Assets		170,000	127,494	-	(127,494)	(100%)
Land and Buildings	8(a)	(6,922,500)	(5,191,704)	(1,945,958)	3,245,746	63%
Plant and Equipment	8(b)	(482,500)	(361,872)	(178,806)	183,066	51%
Furniture and Equipment	8(c)	(60,000)	(44,991)	(25,410)	19,581	44%
Infrastructure Assets - Roads	8(d)	(9,651,941)	(7,238,880)	(4,345,087)	2,893,793	40%
Infrastructure Assets - Other	8(e)	(3,747,126)	(2,810,115)	(422,262)	2,387,853	85%
<b>Net Amount from Investing Activities</b>		<b>(5,781,463)</b>	<b>(4,335,669)</b>	<b>(2,798,789)</b>		
<b>Financing Activities</b>						
Transfer from Reserves	4	1,414,070	-	-	-	
Repayment of Debentures	7	(91,176)	(68,382)	(91,176)	(22,794)	(33%)
Transfer to Reserves	4	(85,000)	(45,000)	(37,450)	7,550	17%
<b>Net Amount from Financing Activities</b>		<b>1,237,894</b>	<b>(113,382)</b>	<b>(128,626)</b>		
<b>Closing Funding Surplus / (Deficit)</b>	2	<b>-</b>	<b>473,481</b>	<b>3,284,476</b>		

\* - Note 1 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**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**For the Period Ending 31 March 2021**

**1. 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.

<b>Reporting Program</b>	<b>Var</b>	<b>Var</b>	<b>Var</b>	<b>Timing / Permanent</b>	<b>Explanation of Variance</b>
	<b>\$</b>	<b>%</b>			
<b>Operating Revenues</b>					
Fees and Charges	75,769	14%	▲	Permanent	Tourist park and airport fees higher than budgeted, commercial property
Profit on Disposal of Assets	(40,275)	(100%)	▼	Timing	Timing of disposals
<b>Operating Expense</b>					
Employee Costs	458,253	32%	▲	Permanent	Employee vacancies and staffing levels
Materials and Contracts	644,494	61%	▲	Timing	Expenditure less than budgeted
Utility Charges	38,683	14%	▲	Timing	Expenditure less than budgeted
Other Expenditure	71,294	43%	▲	Timing	Expenditure less than budgeted
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(7,065,665)	(63%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Proceeds from Disposal of Assets	(127,494)	(100%)	▼	Timing	Timing of disposals
<b>Capital Expenses</b>					
Land and Buildings	3,245,746	63%	▲	Timing	See Note 9 (Timing of projects)
Plant and Equipment	183,066	51%	▲	Timing	See Note 9 (Timing of plant replacement)
Furniture and Equipment	19,581	44%		Timing	See note 9 (Timing of projects)
Infrastructure - Roads	2,893,793	40%	▲	Timing	See Note 9 (Timing of roads projects and flood damage works)
Infrastructure - Other	2,387,853	85%	▲	Timing	See Note 9 (Timing of projects)

**Financing**

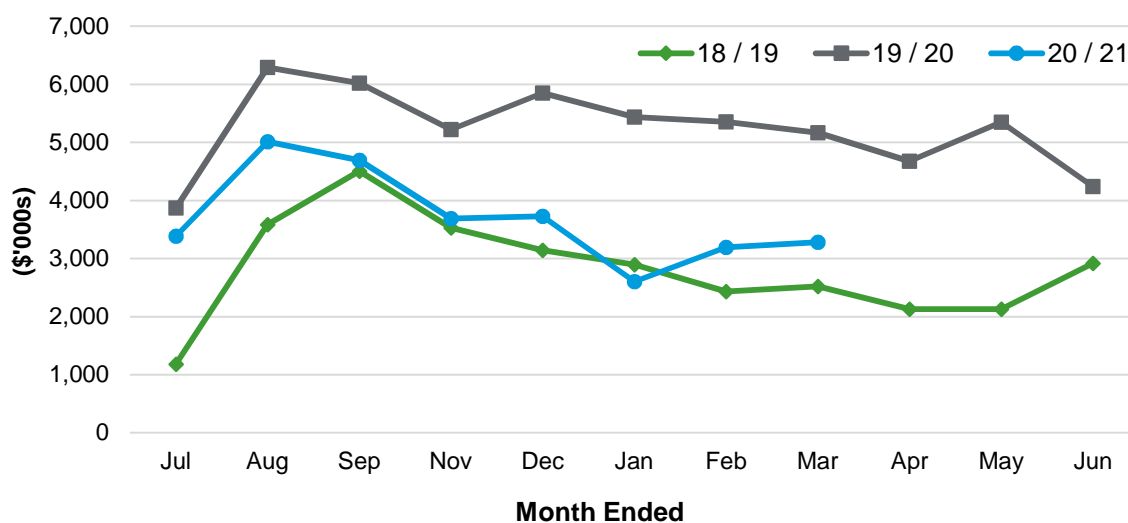
No financing activities have material variances over threshold

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

**2. NET CURRENT FUNDING POSITION**

	Note	31 Mar 21	30 Jun 20
		\$	\$
<b>Current Assets</b>			
Cash Unrestricted	3	2,654,947	2,125,734
Cash Restricted	3	6,851,861	7,799,006
Receivables - Rates	5(a)	344,615	334,508
Receivables - Other	5(b)	253,278	298,405
ATO Receivable		86,222	122,704
Provision for Doubtful Debts		(52,260)	(52,260)
Accrued Income / Deposits		24,043	1,063,010
Inventories		26,523	28,161
<b>Total Current Assets</b>		<b>10,189,229</b>	<b>11,719,270</b>
<b>Current Liabilities</b>			
Sundry Creditors		(19,954)	(559,515)
Rates Received in Advance		(2,909)	(2,525)
Revenue Received in Advance		(630,033)	(838,772)
GST Payable		(5,657)	(9,740)
Payroll Creditors		(31,172)	(32,322)
Deposits and Bonds		(9,060)	(7,960)
Loan Liability	7	-	(91,176)
Accrued Expenses		-	(67,128)
Accrued Salaries and Wages		-	(23,723)
<b>Total Payables</b>		<b>(698,785)</b>	<b>(1,632,859)</b>
Provisions		(126,543)	(126,543)
<b>Total Current Liabilities</b>		<b>(825,328)</b>	<b>(1,759,402)</b>
Less: Cash Reserves	4	(6,079,425)	(6,041,975)
Less: Loan Liability	7	-	91,176
<b>Net Funding Position</b>		<b>3,284,476</b>	<b>4,009,069</b>

**Net Funding Position**



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

**3. CASH AND FINANCIAL ASSETS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Amount</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>	
<b>(a) Cash and Cash Equivalents</b>					
Cash On Hand	970		970	0.00	N/A
Cheque Account	299,836		299,836	0.00	N/A
Online Saver Account	1,317,327		1,317,327	0.20	N/A
Fixed Term Deposit	509,848		509,848	0.27	15 Jun 21
<b>Financial Assets</b>					
Fixed Term Deposit	225,493	772,436	997,929	0.40	24 Sep 21
At Call Term Deposit	301,474	261,975	563,449	0.60	18 May 21
Fixed Term Deposit		1,519,760	1,519,760	0.75	15 Jul 21
Fixed Term Deposit		1,157,518	1,157,518	0.75	25 Apr 21
Fixed Term Deposit		1,330,374	1,330,374	0.97	25 Jul 21
Fixed Term Deposit		1,155,399	1,155,399	0.63	25 Aug 21
Fixed Term Deposit		654,399	654,399	0.64	11 Jun 21
<b>Total Cash / Financial Assets</b>	<b>2,654,947</b>	<b>6,851,861</b>	<b>9,506,808</b>		

**(b) Trust Fund**

<b>Description</b>	<b>Opening Balance 01 Jul 20 \$</b>	<b>Amount Received \$</b>	<b>Amount Paid \$</b>	<b>Closing Balance 31 Mar 21 \$</b>
Cue LCDC	2,080	-	-	2,080
<b>Total Funds in Trust</b>	<b>2,080</b>	<b>-</b>	<b>-</b>	<b>2,080</b>

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

**4. CASH BACKED RESERVES**

**YTD Actual**

<b>Reserve Name</b>	<b>Balance 01 Jul 20 \$</b>	<b>Transfers from \$</b>	<b>Interest Received \$</b>	<b>Transfer to \$</b>	<b>Balance 31 Mar 21 \$</b>
Long Service Leave	62,945	-	389	-	63,334
Building Maintenance	648,556	-	4,018	-	652,574
Plant Replacement	514,091	-	3,185	-	517,276
Streetscape	317,311	-	1,966	-	319,277
Sports Facilities	122,177	-	756	-	122,933
Tourist Park Development	252,361	-	1,563	-	253,924
Water Playground	60,699	-	376	-	61,075
Beringarra Road	2,660,835	-	16,503	-	2,677,338
Tourism	123,258	-	763	-	124,021
Housing / Land Development	191,829	-	1,189	-	193,018
Heritage	626,815	-	3,884	-	630,699
Road Maintenance	232,939	-	1,444	-	234,383
Infrastructure	228,160	-	1,413	-	229,573
<b>Total Cash Backed Reserves</b>	<b>6,041,975</b>	<b>-</b>	<b>37,450</b>	<b>-</b>	<b>6,079,425</b>

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

**5. RECEIVABLES**

**(a) Rates Receivable**

	<b>31 Mar 21</b>
	<b>\$</b>
Current	127,284
Previous Year	88,794
Second Previous Year	24,845
Third Previous Year or Greater	103,692
<b>Total Rates Receivable Outstanding</b>	<b>344,615</b>

**(b) General Receivables\***

	<b>31 Mar 21</b>
	<b>\$</b>
Current	156,445
30 Days	45,412
60 Days	17,392
90+ Days	34,029
<b>Total General Receivables Outstanding</b>	<b>253,278</b>

\* - Amounts may include GST

**6. DISPOSAL OF ASSETS**

	<b>Annual Budget Profit / (Loss)</b>	<b>YTD Actual Profit / (Loss)</b>
<b>Plant and Equipment</b>	<b>\$</b>	<b>\$</b>
Caterpillar Skid Steer Loader	21,300	-
Town Crew Tipping Tray Ute	4,800	-
Toyota Landcruiser VX	22,600	-
Nissan Navarra 2WD	5,000	-
<b>Total Profit or (Loss)</b>	<b>53,700</b>	<b>-</b>

**7. INFORMATION ON BORROWINGS**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>GROH Housing</b>			
Principal Repayments	91,176	91,176	91,176
Interest and Fees	22,500	22,500	11,148
<b>Total Repayments</b>	<b>113,676</b>	<b>113,676</b>	<b>102,324</b>
<b>Principal Outstanding</b>			
Principal Outstanding 01 Jul	935,015	935,015	935,015
Principal Repayments	(91,176)	(91,176)	(91,176)
<b>Principal Outstanding Current Month</b>	<b>843,839</b>	<b>843,839</b>	<b>843,839</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

## 8. CAPITAL ACQUISITIONS

## (a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Staff Unit Housing Development	1,000,000	749,988	-	749,988
Pensioner Housing Development	1,000,000	749,979	-	749,979
GROH Housing	917,000	687,735	777,404	(89,669)
Staff Housing	250,000	187,497	128,783	58,714
Great Fingal Mine Office	2,000,000	1,499,994	35,230	1,464,764
Old Railway Building and Youth Centre	560,000	419,994	377,784	42,210
Town Hall Upgrades	190,000	142,479	57,853	84,626
Heritage Building Renovations	230,000	172,485	143,884	28,601
Bowling Green Upgrade	10,000	7,497	-	7,497
Works Depot Improvements	30,000	22,500	-	22,500
Tourist Park House and Office	470,000	352,476	392,675	(40,199)
Tourist Park Ablutions	100,000	74,997	-	74,997
Old Gaol Restoration	60,000	45,000	29,941	15,059
Old Municipal Building Improvements	60,000	44,982	-	44,982
Pension Hut Renovation	10,500	7,875	-	7,875
Administration Building Improvements	35,000	26,226	2,404	23,822
<b>Total Land and Buildings</b>	<b>6,922,500</b>	<b>5,191,704</b>	<b>1,945,958</b>	<b>3,245,746</b>

## (b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Caterpillar Skid Steer Loader	120,000	89,999	-	89,999
Toyota Landcruiser VX	85,000	63,749	-	63,749
Street Sweeper	50,000	37,500	56,909	(19,410)
Bitumen Patch Truck	50,000	37,500	83,540	(46,041)
Town Crew Tipping Tray Ute	45,000	33,750	-	33,750
Nissan Navarra 2WD	30,000	22,500	-	22,500
Ride-on Mower	25,000	18,750	19,699	(949)
Excavator Grapple	15,000	11,250	-	11,250
Boomerang Tri-axle Side Tipper	12,500	9,375	12,500	(3,125)
Bitumen Sprayer	12,000	9,000	-	9,000
Road Maintenance Equipment	12,000	9,000	6,158	2,842
Workshop Equipment	10,000	7,500	-	7,500
Dual Axle Heavy Duty Bitumen Trailer	10,000	7,500	-	7,500
Town Maintenance Equipment	6,000	4,500	-	4,500
<b>Total Plant and Equipment</b>	<b>482,500</b>	<b>361,872</b>	<b>178,806</b>	<b>183,066</b>

## (c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Council Furniture and Equipment	10,000	7,497	-	7,497
Staff Housing	15,000	11,250	8,135	3,115
Pension Hut Furniture and Equipment	10,000	7,497	-	7,497
Administration Furniture and Equipment	25,000	18,747	17,274	1,473
<b>Total Furniture and Equipment</b>	<b>60,000</b>	<b>44,991</b>	<b>25,410</b>	<b>19,581</b>



## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

## 8. CAPITAL ACQUISITIONS (Continued)

## (d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Flood Damage Reimbursement (AGRN863)	3,123,336	2,342,493	2,455,101	(112,608)
Flood Damage Reimbursement (AGRN888)	3,150,164	2,362,617	-	2,362,617
Wilgie Mia Road	1,825,000	1,368,738	1,481,744	(113,006)
Roads to Recovery	593,843	445,374	344,306	101,068
Town Footpaths	339,598	254,691	3	254,688
Construction - Muni Funds Roads	190,000	142,479	59,308	83,171
Regional Roads Group	180,000	134,991	-	134,991
Cue-Beringarra Road	150,000	112,500	4,625	107,875
Grid Widening Program	100,000	74,997	-	74,997
<b>Total Infrastructure - Roads</b>	<b>9,651,941</b>	<b>7,238,880</b>	<b>4,345,087</b>	<b>2,893,793</b>

## (e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Waste Site - Fencing and Improvements	325,000	243,729	-	243,729
Deep Sewerage	240,000	180,000	-	180,000
Cemetery Niche Wall	35,000	26,226	-	26,226
Playground Equipment	220,000	164,979	-	164,979
Sporting Facilities	100,000	74,988	-	74,988
Oval Infrastructure	50,000	37,494	-	37,494
Walk and Cycle Trails	40,000	29,997	-	29,997
Airport Runway Resealing	1,400,000	1,049,985	-	1,049,985
Artificial Lawn and Retic	45,000	33,732	-	33,732
Heydon Place Industrial Development	450,000	337,482	396,349	(58,867)
Museum Project	180,000	134,982	19,423	115,559
Austin Street Development	100,000	74,997	-	74,997
Garden Rock Development	100,000	74,997	-	74,997
Streetscape	75,000	56,232	-	56,232
Tourist Park Improvements	40,000	29,979	6,490	23,489
CCTV	33,500	25,119	-	25,119
RV Site	30,000	22,482	-	22,482
Oasis Visitor Parking Project	23,000	17,244	-	17,244
Standpipe Automation	30,000	22,500	-	22,500
LRCIP Funded Projects	230,626	172,971	-	172,971
<b>Total Infrastructure - Other</b>	<b>3,747,126</b>	<b>2,810,115</b>	<b>422,262</b>	<b>2,387,853</b>

**Total Capital Expenditure**

<b>20,864,067</b>	<b>15,647,562</b>	<b>6,917,523</b>	<b>8,730,039</b>
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**SHIRE OF CUE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2021**

**9. RATING INFORMATION**

	<b>Rateable Value</b>	<b>Rate in</b>	<b>Number of Properties</b>	<b>Annual Budget Revenue</b>	<b>YTD Actual Revenue</b>
	<b>\$</b>	<b>\$</b>	<b>#</b>	<b>\$</b>	<b>\$</b>
<b>General Rates</b>					
GRV Residential	561,024	0.106200	93	59,581	58,995
GRV Commercial	299,208	0.106200	5	31,776	31,776
GRV Vacant Land	-	0.106200	0	-	-
GRV M & T Workforce	246,750	0.300000	2	74,025	74,025
UV Mining	7,418,800	0.283334	332	2,101,999	2,098,340
UV Pastoral	563,097	0.076564	14	43,112	43,113
<b>Total General Rates</b>				<b>2,310,493</b>	<b>2,306,249</b>
<b>Minimum Rates</b>					
GRV Residential	105,129	451.00	46	20,746	20,746
GRV Commercial	-	451.00	0	-	-
GRV Vacant Land	8,780	451.00	41	18,491	17,138
GRV M & T Workforce	-	451.00	0	-	-
UV Mining	100,402	451.00	131	59,081	56,375
UV Pastoral	12,295	451.00	4	1,804	1,804
<b>Total Minimum Rates</b>				<b>100,122</b>	<b>96,063</b>
<b>Total General and Minimum Rates</b>				<b>2,410,615</b>	<b>2,402,312</b>
<b>Other Rate Revenue</b>					
Rates Written-off				(43,645)	-
Discounts / Concessions				(6,355)	(6,355)
Interim and Back Rates				33,252	36,254
<b>Total Funds Raised from Rates</b>				<b>2,393,867</b>	<b>2,432,211</b>

## SHIRE OF CUE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 March 2021

## 10. GRANTS, SUBSIDIES AND CONTRIBUTIONS

## (a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Commission Grants	WA Government	690,228	517,671	517,716
Roads Commission Grants	WA Government	276,701	207,522	207,526
ESL Grant	FESA	7,500	5,625	6,438
National Australia Day Council Grant		21,000	15,750	21,000
Donations Received		800	594	-
MRWA RRG Direct Grant	MRWA	117,140	87,849	117,140
Airport Grants and Contributions	RADS	25,000	18,747	3,230
Road Maintenance		174,499	-	4,679
Event Contributions		47,533	35,649	-
Diesel Fuel Rebate		40,000	29,997	33,302
Sundry Income Admin		44,000	32,994	41,633
<b>Total Grants, Subsidies and Contributions</b>		<b>1,444,401</b>	<b>952,398</b>	<b>952,664</b>

## (b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Local Roads / Community Infrastructure	Federal	570,626	427,968	154,682
Pensioner Housing Development	WA Government	700,000	524,997	-
Staff Unit Development	WA Government	500,000	374,994	-
Deep Sewerage	Royalties for Regions	160,000	119,997	-
Waste Site Development		100,000	74,997	-
Great Fingall Mine Development	WA Government	1,500,000	1,125,000	-
Great Fingall Mine Development		250,000	187,497	-
Railway Building	WA Government	330,000	247,500	-
Playground	WA Government	110,000	82,494	-
Flood Damage Reimbursement (AGRN863)	DFES	3,123,336	2,342,502	2,082,492
Flood Damage Reimbursement (AGRN888)	DFES	3,000,000	2,250,000	-
Wilgie Mia Reimbursement		2,100,000	1,575,000	1,550,000
Airport Grants and Contributions	RADS	1,050,000	787,500	-
Airport Grants and Contributions		350,000	262,494	-
Roads to Recovery	Federal	593,843	445,374	259,427
Town Footpaths		169,799	127,341	-
RRG - RRG Road Project Grant	RRG	120,000	90,000	72,133
Heydon Place Industrial Development		135,000	101,250	-
Tourism and Area Promotion		50,000	37,494	-
<b>Total Grants, Subsidies and Contributions</b>		<b>14,912,604</b>	<b>11,184,399</b>	<b>4,118,734</b>

## 10.4 CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	14 April 2021

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

Adoption of the Shire of Cue Code of Conduct for Council Members, Committee Members and Candidates

### ***Background:***

On 3 February 2021, the Local Government (Model Code of Conduct) Regulations 2021 (Model Code) introduced a mandatory code of conduct for council members, committee members and candidates.

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.

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.

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 (by 3 May 2021).

### ***Comments:***

The Local Government (Model Code of Conduct) Regulations 2021 (Model Code Regulations) bring into effect sections 48-51 of the Amendment Act by introducing a mandatory code of conduct for council members, committee members and candidates.

The Model Code Regulations provide for:

- overarching principles to guide behaviour
- behaviours which are managed by local governments
- rules of conduct breaches which are considered by the Standards Panel.

The purpose of the Model Code is to guide decisions, actions and behaviours. It also recognises that there is a need for a separate code for council members, committee members and candidates to clearly reflect community expectations of behaviour and ensure consistency between local governments.

Each local government was previously required to develop their own code of conduct and manage behaviour in accordance with that code. These regulations replace these individual codes by introducing a Model Code that applies to all members and candidates. It also provides for a high-level process to deal with complaints to ensure a more consistent approach between local governments and across the sector. The intent of the Model Code is to address behaviour through education rather than sanctions.

If a council member does not comply with any action required by the local government following a breach of the Model Code, the local government may refer the matter to the Standards Panel as an alleged contravention of a rule of conduct. The Standards Panel has the authority to make binding decisions to resolve minor breaches.

Local governments will be required to prepare and adopt the Model Code within three months of these regulations coming into effect (by 3 May 2021). In adopting the Model Code, local governments can include additional behaviours under Division 3 provided these are consistent with the Model Code.

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.

In accordance with the 2021 Local Government Reforms, at the ordinary meeting of Council held on 16 February 2021, Council affirmed the CEO as the person to receive complaints of breaches of the Code of Conduct and approved the form for complaints to be lodged.

The draft Shire of Cue Model Code of Conduct for Council Members, Committee Members and Candidates has been developed from the WALGA template policy and is attached at [Appendix 4](#).

### **Statutory Environment:**

*Local Government Act 1995, Section 5.103 and 5.104*

#### 5.103 . Model code of conduct for council members, committee members and candidates

- (1) *Regulations must prescribe a model code of conduct for council members, committee members and candidates.*
- (2) *The model code of conduct must include —*
  - (a) *general principles to guide behaviour; and*
  - (b) *requirements relating to behaviour; and*
  - (c) *provisions specified to be rules of conduct.*
- (3) *The model code of conduct may include provisions about how the following are to be dealt with —*

- (a) alleged breaches of the requirements referred to in subsection (2)(b);*
- (b) alleged breaches of the rules of conduct by committee members.*
- (4) The model code of conduct cannot include a rule of conduct if contravention of the rule would, in addition to being a minor breach under section 5.105(1)(a), also be a serious breach under section 5.105(3).*
- (5) Regulations may amend the model code of conduct.*

5.104 Adoption of model code of conduct

- (1) Within 3 months after the day on which regulations prescribing the model code come into operation, a local government must prepare and adopt\* a code of conduct to be observed by council members, committee members and candidates that incorporates the model code.*

*\* Absolute majority required.*

- (2) Within 3 months after the day on which regulations amending the model code come into operation, the local government must amend\* the adopted code of conduct to incorporate the amendments made to the model code.*

*\* Absolute majority required.*

- (3) A local government may include in the adopted code of conduct requirements in addition to the requirements referred to in section 5.103(2)(b), but any additional requirements —*

- (a) can only be expressed to apply to council members or committee members; and*

- (b) are of no effect to the extent that they are inconsistent with the model code.*

- (4) A local government cannot include in the adopted code of conduct provisions in addition to the principles referred to in section 5.103(2)(a) or the rules of conduct.*

- (5) The model code is taken to be a local government's adopted code of conduct until the local government adopts a code of conduct.*

- (6) An alleged breach of a local government's adopted code of conduct by a candidate cannot be dealt with under this Division or the adopted code of conduct unless the candidate has been elected as a council member.*

- (7) The CEO must publish an up-to-date version of a local government's adopted code of conduct on the local government's official website.*

Local Government (Model Code of Conduct) Regulations 2021

***Policy Implications:***

Nil

***Financial Implications:***

Nil

***Strategic Implications:***

Shire of Cue 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:***

Rob Madson – Chief Executive Officer

***Officer's Recommendation:***

**Voting Requirement:** Absolute Majority

That Council:

By absolute majority adopt the Shire of Cue Code of Conduct for Council Members, Committee Members and Candidates as presented at [Appendix 4](#).

***Council Decision:***

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**

# APPENDIX 4





# Shire of Cue

## Code of Conduct for Council Members, Committee Members and Candidates

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## Shire of Cue Code of Conduct for Council Members, Committee Members and Candidates

### Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

### DIVISION 1 — PRELIMINARY PROVISIONS

#### 1. CITATION

This is the Shire of Cue Code of Conduct for Council Members, Committee Members and Candidates.

#### 2. TERMS USED

##### (1) In this code —

**Act** means the Local Government Act 1995;

**candidate** means a candidate for election as a council member;

**complaint** means a complaint made under clause 11(1);

**publish** includes to publish on a social media platform.

##### (2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

### DIVISION 2 — GENERAL PRINCIPLES

#### 3. OVERVIEW OF DIVISION

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

#### 4. PERSONAL INTEGRITY

##### (1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

- (c) act lawfully; and
  - (d) identify and appropriately manage any conflict of interest; and
  - (e) avoid damage to the reputation of the local government.
- (2) A council member or committee member should —
- (a) act in accordance with the trust placed in council members and committee members; and
  - (b) participate in decision making in an honest, fair, impartial and timely manner; and
  - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
  - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

## 5. RELATIONSHIP WITH OTHERS

- (1) A council member, committee member or candidate should —
- (a) treat others with respect, courtesy and fairness; and
  - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

## 6. ACCOUNTABILITY

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

## DIVISION 3 — BEHAVIOUR

### 7. OVERVIEW OF DIVISION

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

### 8. PERSONAL INTEGRITY

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

### 9. RELATIONSHIP WITH OTHERS

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

#### 10. COUNCIL OR COMMITTEE MEETINGS

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

#### 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.

#### 12. DEALING WITH COMPLAINT

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
  - (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
  - (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
    - (a) take no further action; or
    - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
  - (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
  - (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
    - (a) engage in mediation;
    - (b) undertake counselling;
    - (c) undertake training;
    - (d) take other action the local government considers appropriate.
  - (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
    - (a) its finding and the reasons for its finding; and
    - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).
13. DISMISSAL OF COMPLAINT
- (1) The local government must dismiss a complaint if it is satisfied that —
    - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
    - (b) either —

- (i) the behaviour was dealt with by the person presiding at the meeting; or
  - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

#### 14. WITHDRAWAL OF COMPLAINT

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
- (a) in writing; and
  - (b) given to a person authorised under clause 11(3).

#### 15. OTHER PROVISIONS ABOUT COMPLAINTS

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

### DIVISION 4 — RULES OF CONDUCT

#### 16. OVERVIEW OF DIVISION

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

#### 17. MISUSE OF LOCAL GOVERNMENT RESOURCES

- (1) In this clause —

***electoral purpose*** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;



**resources** of a local government includes —

- (a) local government property; and
  - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. SECURING PERSONAL ADVANTAGE OR DISADVANTAGING OTHERS

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
  - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. PROHIBITION AGAINST INVOLVEMENT IN ADMINISTRATION

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. RELATIONSHIP WITH LOCAL GOVERNMENT EMPLOYEES

- (1) In this clause —

**local government employee** means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
  - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
  - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
  - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

## 21. DISCLOSURE OF INFORMATION

- (1) In this clause —

**closed meeting** means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;

**confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

**document** includes a part of a document;

**non confidential document** means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
  - (b) acquired at a closed meeting other than information derived from a non confidential document.

- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
  - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
  - (c) that is already in the public domain; or
  - (d) to an officer of the Department; or
  - (e) to the Minister; or
  - (f) to a legal practitioner for the purpose of obtaining legal advice; or
  - (g) if the disclosure is required or permitted by law.

## 22. DISCLOSURE OF INTERESTS

- (1) In this clause —

***interest*** —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
  - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
  - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or
  - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
  - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
- (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
  - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

### 23. COMPLIANCE WITH PLAN REQUIREMENT

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

## 10.5 STANDARDS FOR CEO RECRUITMENT, PERFORMANCE AND TERMINATION

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Richard Towell – Deputy Chief Executive Officer
DATE:	15 April 2021

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

Adoption of the Shire of Cue Standards for CEO Recruitment, Performance and Termination.

### ***Background:***

On 3 February 2021, the Local Government (Administration) Amendment Regulations 2021 (CEO Standards) introduced mandatory minimum standards for the recruitment, selection, performance review and termination of employment in relation to local government Chief Executive Officers (CEOs). The aim of the CEO Standards is to provide local government with a consistent and equitable process for CEO recruitment, performance review and termination across all local governments, in accordance with the principles of merit, equity and transparency.

It is a requirement that local governments prepare and adopt the CEO Standards within three months of the CEO Standards coming into operation (by 3 May 2021). Until such time as a local government prepares and adopts its own CEO Standards, the model CEO Standards in regulations apply. It is important to note that local governments may introduce additional standards where appropriate, however, any additional standards must be consistent with the model standards in the Local Government (Administration) Amendment Regulations 2021.

### ***Comments:***

The draft Shire of Cue Standards for CEO Recruitment, Performance and Termination has been developed from the WALGA template policy and are attached at [Appendix 5](#).

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

*Local Government Act 1995, Section 5.39A and 5.39B*

*5.39A . Model standards for CEO recruitment, performance and termination*

*(1) Regulations must prescribe model standards for local governments in relation to the following —*

*(a) the recruitment of CEOs;*

*(b) the review of the performance of CEOs;*

*(c) the termination of the employment of CEOs.*

*(2) Regulations may amend the model standards.*

**5.39B . Adoption of model standards**

*(1) In this section — model standards means the model standards prescribed under section 5.39A(1).*

*(2) Within 3 months after the day on which regulations prescribing the model standards come into operation, a local government must prepare and adopt\* standards to be observed by the local government that incorporate the model standards.*

*\* Absolute majority required.*

*(3) Within 3 months after the day on which regulations amending the model standards come into operation, the local government must amend\* the adopted standards to incorporate the amendments made to the model standards.*

*\* Absolute majority required.*

*(4) A local government may include in the adopted standards provisions that are in addition to the model standards, but any additional provisions are of no effect to the extent that they are inconsistent with the model standards.*

*(5) The model standards are taken to be a local government's adopted standards until the local government adopts standards under this section.*

*(6) The CEO must publish an up-to-date version of the adopted standards on the local government's official website.*

*(7) Regulations may provide for —*

*(a) the monitoring of compliance with adopted standards; and*

*(b) the way in which contraventions of adopted standards are to be dealt with.*

**Local Government (Administration) Amendment Regulations 2021**

**Policy Implications:**

Shire of Cue Policy Manual

G11 – CEO Performance Review

**Financial Implications:**

Nil

**Strategic Implications:**

Shire of Cue 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:**

Rob Madson – Chief Executive Officer

**Officer's Recommendation:**

**Voting Requirement:** Absolute Majority

That Council:

By absolute majority adopt the Shire of Cue Standards for CEO Recruitment, Performance and Termination as presented at [Appendix 5](#).

**Council Decision:**

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**





# APPENDIX 5



# Shire of Cue

## Standards for CEO Recruitment, Performance and Termination

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## Shire of Cue Standards for CEO Recruitment, Performance and Termination

### Policy Purpose:

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

### DIVISION 1 — PRELIMINARY PROVISIONS

#### 1. CITATION

These are the Shire of Cue Standards for CEO Recruitment, Performance and Termination.

#### 2. TERMS USED

##### (1) In these standards —

**Act** means the Local Government Act 1995;

**additional performance criteria** means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

**applicant** means a person who submits an application to the local government for the position of CEO;

**contract of employment** means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

**contractual performance criteria** means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

**job description form** means the job description form for the position of CEO approved by the local government under clause 5(2);

**local government** means the *Shire of Cue*;

**selection criteria** means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

**selection panel** means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

##### (2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

## DIVISION 2 — STANDARDS FOR RECRUITMENT OF CEOs

### 3. OVERVIEW OF DIVISION

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

### 4. APPLICATION OF DIVISION

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
  - (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
  - (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

### 5. DETERMINATION OF SELECTION CRITERIA AND APPROVAL OF JOB DESCRIPTION FORM

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
  - (a) the duties and responsibilities of the position; and
  - (b) the selection criteria for the position determined in accordance with subclause (1).

### 6. ADVERTISING REQUIREMENTS

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. JOB DESCRIPTION FORM TO BE MADE AVAILABLE BY LOCAL GOVERNMENT

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
  - (i) email a copy of the job description form to an email address provided by the person; or
  - (ii) mail a copy of the job description form to a postal address provided by the person.

8. ESTABLISHMENT OF SELECTION PANEL FOR EMPLOYMENT OF CEO

(1) In this clause —

***independent person*** means a person other than any of the following —

- (a) a council member;
  - (b) an employee of the local government;
  - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
- (a) council members (the number of which must be determined by the local government); and
  - (b) at least 1 independent person.

9. RECOMMENDATION BY SELECTION PANEL

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —

- (a) a summary of the selection panel's assessment of each applicant; and
  - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
- (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
  - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —
- (a) in an impartial and transparent manner; and
  - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
- (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
  - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
  - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.
10. APPLICATION OF CL. 5 WHERE NEW PROCESS CARRIED OUT
- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
  - (a) clause 5 does not apply to the new recruitment and selection process; and
  - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

#### 11. OFFER OF EMPLOYMENT IN POSITION OF CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

#### 12. VARIATIONS TO PROPOSED TERMS OF CONTRACT OF EMPLOYMENT

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).
- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

#### 13. RECRUITMENT TO BE UNDERTAKEN ON EXPIRY OF CERTAIN CEO CONTRACTS

- (1) In this clause —

**commencement day** means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.

- (2) This clause applies if —

- (a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —
  - (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and



- (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

- (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
  - (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

#### 14. CONFIDENTIALITY OF INFORMATION

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

### DIVISION 3 — STANDARDS FOR REVIEW OF PERFORMANCE OF CEOs

#### 15. OVERVIEW OF DIVISION

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

#### 16. PERFORMANCE REVIEW PROCESS TO BE AGREED BETWEEN LOCAL GOVERNMENT AND CEO

- (1) The local government and the CEO must agree on —
  - (a) the process by which the CEO's performance will be reviewed; and
  - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.

(3) The matters referred to in subclause (1) must be set out in a written document.

#### 17. CARRYING OUT A PERFORMANCE REVIEW

(1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.

(2) The local government must —

- (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
- (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

#### 18. ENDORSEMENT OF PERFORMANCE REVIEW BY LOCAL GOVERNMENT

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

#### 19. CEO TO BE NOTIFIED OF RESULTS OF PERFORMANCE REVIEW

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

### DIVISION 4 — STANDARDS FOR TERMINATION OF EMPLOYMENT OF CEOS

#### 20. OVERVIEW OF DIVISION

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

#### 21. GENERAL PRINCIPLES APPLYING TO ANY TERMINATION

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
  - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and

- (b) notifying the CEO of any allegations against the CEO; and
- (c) giving the CEO a reasonable opportunity to respond to the allegations; and
- (d) genuinely considering any response given by the CEO in response to the allegations.

22. ADDITIONAL PRINCIPLES APPLYING TO TERMINATION FOR PERFORMANCE RELATED REASONS

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
  - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
  - (b) informed the CEO of the performance issues; and
  - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
  - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12 month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. DECISION TO TERMINATE

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. NOTICE OF TERMINATION OF EMPLOYMENT

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.

## 10.6 CEO RECRUITMENT

APPLICANT: Shire of Cue  
 DISCLOSURE OF INTEREST: Nil  
 AUTHOR: Rob Madson –Chief Executive Officer  
 DATE: 15 April 2021

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

Adoption of a Job Description Form (JDF), incorporating remuneration package and selection criteria, to be utilised for CEO selection and appointment of a human resources consultant to assist with the process.

### ***Background:***

As Councillors are aware, my contract of employment as Chief Executive Officer ends on 30 June 2021. With the adoption of the Shire of Cue standards for CEO recruitment, performance and termination at item 10.5 of this meeting, the position can now be advertised.

A copy of guidelines for Local Government CEO Recruitment and Selection prepared by the Department of Local Government, Sport and Cultural Industries was distributed to Councillors on 9 April 2021 with papers for the information forum.

### ***Comments:***

Prior to advertising, Council is required to approve, by resolution of an absolute majority of Council, a job description form for the position, incorporating selection criteria. The proposed CEO job description form is attached at [Appendix 6](#). This information is unchanged from when the position was last advertised in 2015, apart from updating the salary band to the current Salary and Allowances Tribunal determination.

Mike Fitz Gerald, of Fitz Gerald Strategies, has advised that he is available to assist Council with the selection process at a cost of \$7,700 including GST.

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

LOCAL GOVERNMENT ACT 1995 - SECT 5.40

5.40 . Principles affecting employment by local governments

The following principles apply to a local government in respect of its employees —

(a) employees are to be selected and promoted in accordance with the principles of merit and equity; and

(b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and

- (c) employees are to be treated fairly and consistently; and
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by a local government on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984 ; and
- (f) such other principles, not inconsistent with this Division, as may be prescribed.

***Policy Implications:***

Nil

***Financial Implications:***

Nil

***Strategic Implications:***

Nil

***Consultation:***

Cr Ross Pigdon – Shire President

***Officer’s Recommendation:***

**Voting Requirement:** Absolute Majority

That Council:

1. Approve the job description form for the position of Chief Executive Officer, incorporating selection criteria and remuneration package details, as presented at [Appendix 6](#).
2. Engage Fitz Gerald Strategies to assist Council with the CEO selection process.

***Council Decision:***

**Voting requirement:** Absolute Majority

**MOVED:**

**SECONDED:**

# APPENDIX 6

## **JOB DESCRIPTION FORM CHIEF EXECUTIVE OFFICER**

### 1. POSITION

Chief Executive Officer

### 2. AWARD CLASSIFICATION

Negotiated Contract Position

### 3. POSITION OBJECTIVES

- To oversee and manage the services and functions of the Shire of Cue
- To ensure compliance with all legislation applicable to local government
- To provide guidance to council and implement its decisions
- To provide strategic directions and leadership to the local authority in delivering the goals of Council
- To identify community needs in conjunction with Council and provide a continuous improvement model of service

### 3. PERFORMANCE STANDARDS

The following performance criteria apply to this contract:

- Effectively and efficiently carry out all the statutory functions required of a CEO
- Ensuring sound administrative and financial controls are in place
- Managing, developing and co-ordinating Council's resources
- Meeting all statutory obligations
- Using sound business practices to deliver programmes and services within budget and in accordance with Council's approved plan
- Making timely and sound decisions
- Fostering the development of a common vision and organisational values
- Willing to challenge the status quo and implement change where appropriate

### 5. REQUIREMENTS OF THE POSITION

- To manage the day to day operations of the local government
- To liaise with the President on the local governments affairs and the performance of the local governments functions
- To provide effective leadership, direction and motivation of human resources, to participate in staff performance review processes, and to ensure that staff are appointed, promoted, demoted and terminated within a culture of equity, fairness and with due consideration of relevant employment legislation and established best practice
- To maximise the use of initiative to capitalise on opportunities which will advance the cause of improved local government and community services in the Shire of Cue
- To foster an environment which encourages and facilitates economic development in the town and district
- To ensure the effective implementation of the Council's budget, policies, programmes and decisions and that all resource are deployed towards these ends
- To fulfil the statutory requirements of Chief Executive Officer and to advise Council on its

compliance with the Local Government Act and other relevant statutes, and, to fulfil the role of Returning Officer

- To brief the President and Councillors on their statutory and community roles and to provide training and development opportunities to assist
- To assist and advise in the development of responsible and appropriate corporate objectives and policies
- To be the principal adviser to Council on matters of policy, and on their statutory powers and limitations
- To ensure that the annual budget and capital works programme are submitted to Council on time for their approval
- To develop a customer service focus throughout the organisation in order to foster excellent community relationships
- To maintain effective administrative procedures and systems
- To promote a positive image of the Council and the organisation by developing and maintaining sound relationships with the general community
- To represent the council on various community bodies to foster effective relationships
- To ensure the Council is properly advised on all matters of relevance and importance, and on any exceptional matters likely to influence the Council's planning or operational activities
- To attend all Council meetings and other official functions as required or deemed necessary
- To undertake or initiate special projects or any other duties required by the Council
- To engage in self-development activities and maintain the highest ethical and managerial standards
- To promote and implement effective occupational health and safety practices
- To ensure that the road infrastructure data base is maintained in a timely manner

## 6. ORGANISATIONAL RELATIONSHIPS

Internal: President

Councillors

Staff

External: General public

Federal, State and Local Governments

Members of Parliament

Government departments, agencies, statutory authorities

Contractors and suppliers

The business community

Mining companies



## SELECTION CRITERIA

### Essential

1. At least 2 years local government experience as a local government CEO or senior manager or senior management experience in the private or public sector with a demonstrated knowledge and understanding of the legislative and operational environment in which local government in Western Australia operates.
2. Well developed management skills including:
  - Demonstrated strong verbal and written communication skills
  - Team development and leadership skills
  - Problem solving and conflict resolution skills
  - Demonstrated knowledge of and competency in, human resource management.
  - Ability to make and implement decisions
  - Demonstrated knowledge of community consultation process, public relations and interpersonal skills
  - Demonstrated negotiating skills
  - Current "C" class drivers licence
  - Detailed knowledge of Local Government law and meeting procedures
  - A working knowledge of Local Government accounting requirements
  - An understanding of outside works in local government, including road construction and maintenance, parks and gardens and waste management.
  - A working knowledge and competency in Word, Microsoft and Excel computer applications.

### Desirable

1. Demonstrated project management skills.
2. A working knowledge of strategic management processes.
3. Innovative skills.

## REMUNERATION PACKAGE

(DEFINED TERM NEGOTIATED CONTRACT POSITION)

A reward package in the range of \$128,226 to \$240,192 (Band 4 SAT determination No1 of 2021) including a negotiable cash component commensurate with qualifications and experience plus generous annual leave, up to 14.5% superannuation, unrestricted business & private use of a vehicle and free housing and utilities, will be negotiated.

The components of the total reward package are:

Cash salary	Negotiable
Regional/Isolation Allowance (\$40000 max)	Negotiable
Superannuation 14.5%	Conditional
Associated FBT (estimate)	\$6,100
Association Membership Fees & LGMA Conference	Paid in full
Clothing allowance	\$600
Telephone & Internet	Paid in full
Utilities allowance (Gas & Electricity)	Paid in full
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TOTAL	Negotiable
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**11. MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

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**12 MOTIONS FOR CONSIDERATION AT THE NEXT MEETING**

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**13. NEW BUSINESS OF AN URGENT NATURE**

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**14 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

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

**15 CLOSURE**

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

<p><b>To be confirmed at Ordinary Meeting on the 18 May 2021.</b></p> <p><b>Signed:</b>.....</p> <p><b>Presiding Member at the Meeting at which time the Minutes were confirmed.</b></p>
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