



SHIRE OF SANDSTONE
SERVE THE PEOPLE

ATTACHMENTS

Ordinary Council Meeting

Thursday 14 December 2023
1:00PM



WESTERN AUSTRALIAN
Electoral Commission
LGE 028

Peter Money
Acting Chief Executive Officer
Shire of Sandstone
23 Hack Street
SANDSTONE WA 6639

Dear Mr Money,

**Councillor vacancy – Local Government Extraordinary Election –
Written Agreement**

I refer to your email dated 5th December 2023 in which you accept the WAEC's Cost Estimate for the 2024 Local Government Extraordinary Election and commit to take it to your next council meeting.

For the purposes of section 4.20(4) of the *Local Government Act 1995*, this letter constitutes my written agreement to be responsible for the conduct of the local government extraordinary election for the Shire of Sandstone **subject to** your Council passing the following two motions (**unchanged**):

1. declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the extraordinary election;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the extraordinary election will be as a Postal election.

For the Commission to conduct the extraordinary election as a Postal election, your Council will then need to pass the above two motions (**unchanged**) by an absolute majority upon receipt of this letter.

Once the Council passes the abovementioned motions, please forward confirmation to the Commission to the email address below.

If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R Kennedy'.

Robert Kennedy
ELECTORAL COMMISSIONER

5th December 2023

MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 October 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,477,390	1,493,001	15,611	1.06%	▲
Grants, subsidies and contributions	12	154,767	139,017	176,695	37,678	27.10%	▲
Fees and charges		246,275	102,660	159,143	56,483	55.02%	▲
Interest revenue		187,071	63,924	103,209	39,285	61.46%	▲
Other revenue		766,450	255,492	425,285	169,793	66.46%	▲
Profit on asset disposals	6	357,334	39,056	21,062	(17,994)	(46.07%)	▼
		3,193,097	2,077,539	2,378,395	300,856	14.48%	▲
Expenditure from operating activities							
Employee costs		(802,448)	(247,871)	(327,006)	(79,135)	(31.93%)	▼
Materials and contracts		(2,941,756)	(921,460)	(1,223,547)	(302,087)	(32.78%)	▼
Utility charges		(146,800)	(47,599)	(57,212)	(9,613)	(20.20%)	▼
Depreciation		(1,594,347)	(537,279)	(489,929)	47,350	8.81%	▲
Insurance		(162,279)	(162,280)	(133,088)	29,192	17.99%	▲
Other expenditure		(109,775)	(49,150)	(49,520)	(370)	(0.75%)	▼
		(5,757,405)	(1,965,639)	(2,280,302)	(314,663)	(16.01%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	498,223	468,867	(29,356)	(5.89%)	▼
Amount attributable to operating activities		(1,327,295)	610,123	566,960	(43,163)	(7.07%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,509,251	233,334	244,800	11,466	4.91%	▲
Proceeds from disposal of assets	6	495,000	20,000	33,864	13,864	69.32%	▲
		2,004,251	253,334	278,664	25,330	10.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,345,000)	(175,000)	(120,382)	54,618	31.21%	▲
Payments for construction of infrastructure	5	(1,961,683)	(654,238)	(552,911)	101,327	15.49%	▲
Amount attributable to investing activities		(2,302,432)	(575,904)	(394,629)	181,275	31.48%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,095,000	0	0	0	0.00%	
		1,095,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(70,512)	(70,512)	0.00%	▼
		(440,215)	0	(70,512)	(70,512)	0.00%	
Amount attributable to financing activities		654,785	0	(70,512)	(70,512)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year							
Amount attributable to operating activities		2,974,942	2,974,942	3,036,596	61,654	2.07%	▲
Amount attributable to investing activities		(1,327,295)	610,123	566,960	(43,163)	(7.07%)	▼
Amount attributable to financing activities		(2,302,432)	(575,904)	(394,629)	181,275	31.48%	▲
Amount attributable to financing activities		654,785	0	(70,512)	(70,512)	0.00%	▼
Surplus or deficit after imposition of general rates		0	3,009,161	3,138,414	129,253	4.30%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

	Supplementary Information	30 June 2023	31 October 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,267	8,703,286
Trade and other receivables		68,989	532,475
Inventories	8	210,296	464,668
TOTAL CURRENT ASSETS		9,467,552	9,700,429
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment		9,272,896	9,132,561
Infrastructure		53,674,725	53,985,621
TOTAL NON-CURRENT ASSETS		62,967,993	63,138,554
TOTAL ASSETS		72,435,545	72,838,983
CURRENT LIABILITIES			
Trade and other payables	9	712,880	773,425
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,477	1,448,022
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,177	1,464,722
NET ASSETS		71,031,368	71,374,261
EQUITY			
Retained surplus		40,106,269	40,378,650
Reserve accounts	4	5,235,388	5,305,899
Revaluation surplus		25,689,709	25,689,709
TOTAL EQUITY		71,031,366	71,374,258

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 OCTOBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

**SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening	Closing	Date
		30 June 2023	30 June 2023	31 October 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,267	8,703,286
Trade and other receivables		119,996	68,989	532,475
Inventories	8	210,296	210,296	464,668
		9,518,379	9,467,552	9,700,429
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,880)	(773,425)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		(1,407,246)	(1,387,477)	(1,448,022)
Net current assets		8,111,133	8,080,075	8,252,407
Less: Total adjustments to net current assets	Note 2(c)	(5,043,479)	(5,043,479)	(5,113,991)
Closing funding surplus / (deficit)		3,067,654	3,036,596	3,138,416

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(357,334)	(39,056)
Add: Depreciation		1,594,347	537,279
Total non-cash amounts excluded from operating activities		1,237,013	468,867

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening	Closing	Date
	30 June 2023	30 June 2023	31 October 2023
	\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	191,909	191,909
Total adjustments to net current assets	Note 2(a)	(5,043,479)	(5,043,479)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023**

3 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 actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Rates	15,611	1.06%	▲
Grants, subsidies and contributions	37,678	27.10%	▲
Fees and charges	56,483	55.02%	▲
Interest revenue	39,285	61.46%	▲
Other revenue	169,793	66.46%	▲
Profit on asset disposals	(17,994)	(46.07%)	▼
Expenditure from operating activities			
Employee costs	(79,135)	(31.93%)	▼
Materials and contracts	(302,087)	(32.78%)	▼
Utility charges	(9,613)	(20.20%)	▼
Depreciation	47,350	8.81%	▲
Insurance	29,192	17.99%	▲
Non-cash amounts excluded from operating activities	(29,356)	(5.89%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	11,466	4.91%	▲
Proceeds from disposal of assets	13,864	69.32%	▲
Outflows from investing activities			
Payments for property, plant and equipment	54,618	31.21%	▲
Payments for construction of infrastructure	101,327	15.49%	▲
Outflows from financing activities			
Transfer to reserves	(70,512)	0.00%	▼
Surplus or deficit at the start of the financial year	61,654	2.07%	▲
Surplus or deficit after imposition of general rates	129,253	4.30%	▲
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Other Current Liabilities	19
12	Grants and contributions	20
13	Capital grants and contributions	21
14	Investment in Associates	22
15	Trust Fund	23

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.97 M	\$2.97 M	\$3.04 M	\$0.06 M
Closing	\$0.00 M	\$3.01 M	\$3.14 M	\$0.13 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.40 M	39.0%
Restricted Cash	\$5.31 M	61.0%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.50 M	
0 to 30 Days		16.8%
Over 30 Days		83.2%
Over 90 Days		0.1%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.53 M	65.4%
Trade Receivable	\$0.01 M	
Over 30 Days		21.1%
Over 90 Days		5.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.33 M)	\$0.61 M	\$0.57 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.49 M	
YTD Budget	\$1.48 M	1.1%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	(\$0.18 M)	
YTD Budget	(\$0.14 M)	27.1%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.16 M	
YTD Budget	\$0.10 M	55.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.30 M)	(\$0.58 M)	(\$0.39 M)	\$0.18 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.03 M	
Adopted Budget	\$0.50 M	(93.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.55 M	
Adopted Budget	\$1.96 M	(71.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.24 M	
Adopted Budget	\$1.51 M	(83.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.65 M	\$0.00 M	(\$0.07 M)	(\$0.07 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.31 M
Interest earned	\$0.07 M

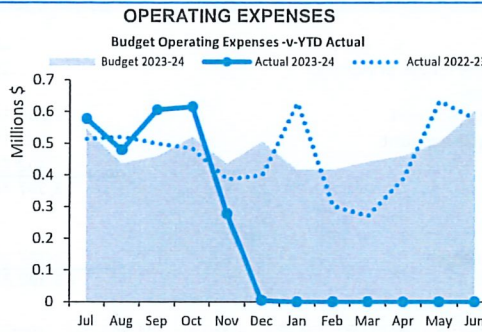
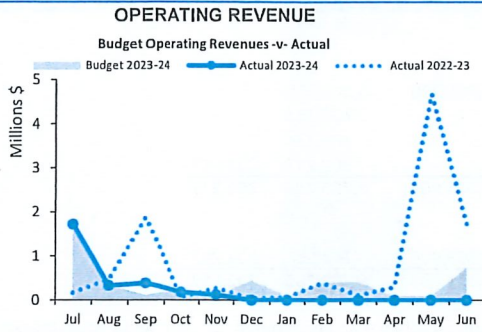
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

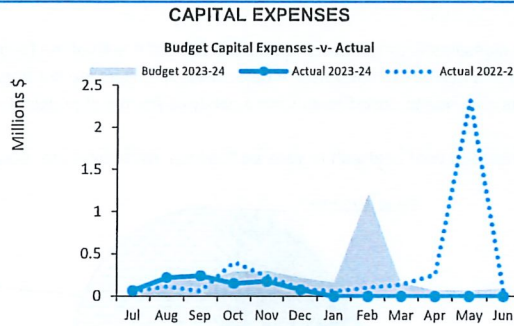
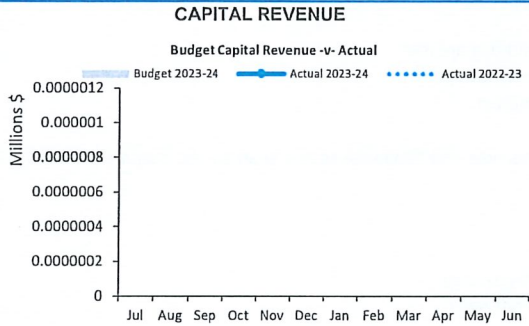
**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



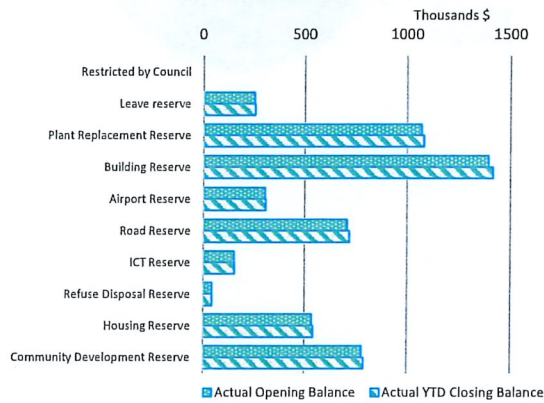
INVESTING ACTIVITIES



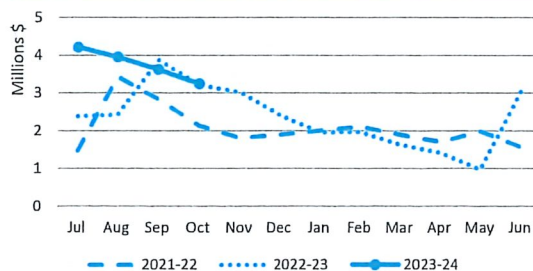
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		1,450		1,450				
Municipal Business Telenet Saver Account		357		357				
Reserve Bank Accounts		0	5,305,900	5,305,900				
Municipal Term Deposit Account		2,704,188		2,704,188				
BankWest Muni Cheque Account		389,174		389,174				
Trust Cash at Bank		302,217		302,217	302,217			
Total		3,397,386	5,305,900	8,703,286	302,217			
Comprising								
Cash and cash equivalents		3,397,386	5,305,900	8,703,286	302,217			
		3,397,386	5,305,900	8,703,286	302,217			

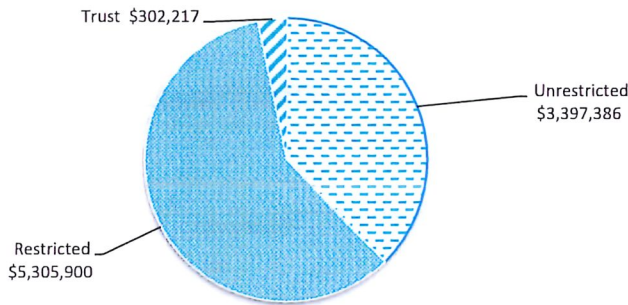
KEY INFORMATION

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

The local government 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 cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers In	Transfers	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	(+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	251,607	6,530	0	0	258,137	251,607	3,374	0	0	254,981
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	12,877	0	0	1,081,865
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	21,593	0	0	1,417,285
Airport Reserve	303,177	7,860	0	0	311,037	303,177	4,234	0	0	307,411
Road Reserve	707,818	18,365	0	0	726,183	707,818	9,885	0	0	717,703
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	1,409	0	0	152,323
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	597	0	0	43,352
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	7,484	0	0	543,325
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	9,058	0	0	787,654
	5,235,388	140,215	300,000	(1,095,000)	4,580,603	5,235,388	70,512	0	0	5,305,900

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Capital acquisitions					
Buildings - specialised	521	1,120,000	10,000	6,000	(4,000)
Furniture and equipment	523	35,000	35,000	0	(35,000)
Plant and equipment	525	1,190,000	130,000	114,382	(15,618)
Acquisition of property, plant and equipment		2,345,000	175,000	120,382	(54,618)
Infrastructure - roads	541	1,828,883	633,335	552,911	(80,424)
Infrastructure Footpaths	543	85,000	0	0	0
Infrastructure Parks & Gardens	547	40,300	13,403	0	(13,403)
Infrastructure Others	549	7,500	7,500	0	(7,500)
Acquisition of infrastructure		1,961,683	654,238	552,911	(210,563)
Total capital acquisitions		4,306,683	829,238	673,293	(265,182)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,509,251	233,334	244,800	11,466
Other (disposals & C/Fwd)		495,000	20,000	33,864	13,864
Reserve accounts					
Plant Replacement Reserve		695,000		0	0
Building Reserve		200,000		0	0
Housing Reserve		200,000		0	0
Contribution - operations		1,207,432	575,904	394,629	(181,275)
Capital funding total		4,306,683	829,238	673,293	(155,945)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

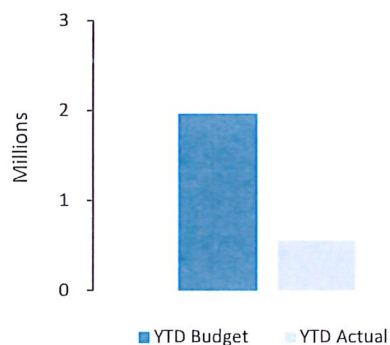
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

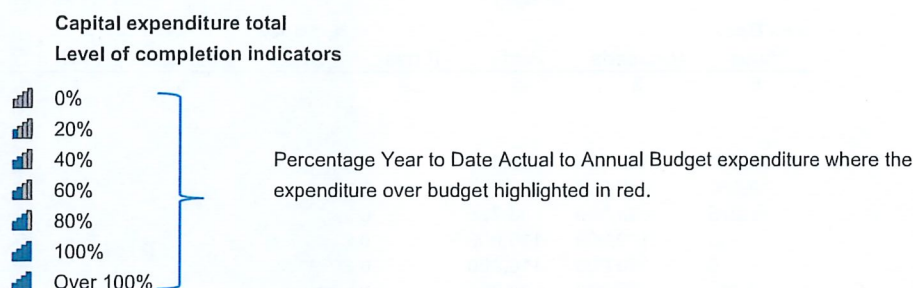
mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, 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.

Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

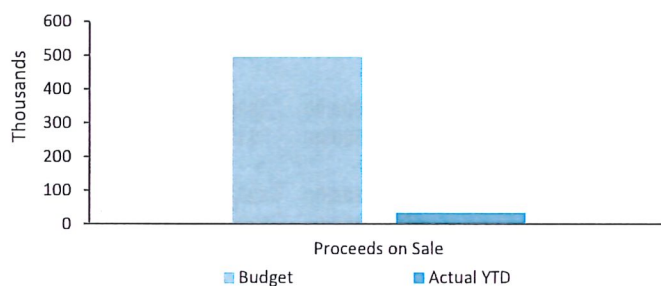


Level of completion indicator, please see table at the end of this note for further data

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
09142 Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0	0
10703 Cemetery - Capital Expenses				0
4202 Youanmi Cemetery Const	\$7,500.00	\$7,500.00	0	7500
11103 Purchase Land & Buildings				0
2104 Town Hall Ceiling	\$20,000.00	\$10,000.00	0	10000
11311 Progress Memorial Park - Capital Expenditure	\$40,300.00	\$13,403.00	0	13403
12101 Roads Construction Council				0
C0002E Paynes Find To Sandstone Road Const	\$758,525.00	\$252,844.00	42,356	210487.51
C0004A Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	227,413	144.54
C0010 Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	0	0
12103 Regional Road Group				0
RG0002 Paynes Find Sandstone Road	\$458,800.00	\$152,933.00	282,985	-130052.13
12104 Roads to Recovery Construction				0
CR0004 Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$0.00	0	0
CR0005 Wiluna Rd	\$0.00	\$0.00	156	-156
12107 Footpath Construction				0
CF0019 Hack Street Footpath	\$85,000.00	\$0.00	0	0
12109 Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	0	35000
12302 Road Plant Purchases	\$1,125,000.00	\$65,000.00	58,315	6685.2
13412 Caravan Park Infrastructure	\$700,000.00	\$0.00	6,000	-6000
14513 Purchase Plant & Equipment	\$65,000.00	\$65,000.00	56,067	8933.03
	4,306,683	829,238	673,293	155,945

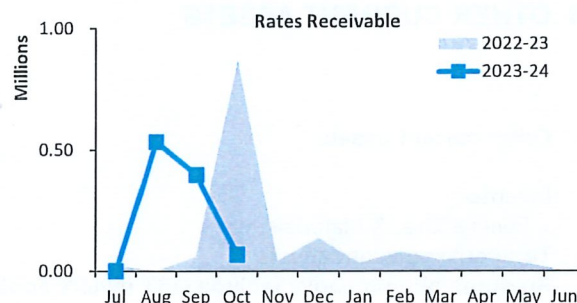
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
PC002A	Komatsu FEL	53,984	120,000	66,016	0			0	0
PS015	Steele Wheeled Roller	49,463	75,000	25,537	0			0	0
PS016	Bobcat Copact	18,275	25,000	6,725	0			0	0
PC019	Wester Star	0	110,000	110,000	0			0	0
PC020	Wester Star	0	110,000	110,000	0			0	0
5001	Toyota Hilux 4x4	8,611	35,000	26,389	0			0	0
PS013B	Toyota Hilux 4x4	7,333	20,000	12,667	0	12,802	33,864	21,062	0
		137,666	495,000	357,334	0	12,802	33,864	21,062	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Oct 2023
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year		1,493,001
Less - collections to date	845	(995,586)
Gross rates collectable	29,845	527,260
Net rates collectable	29,845	527,260
% Collected	(2.9%)	65.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	26,714	5,227	0	1,913	33,854
Percentage	0.0%	78.9%	15.4%	0.0%	5.7%	
Balance per trial balance						
Trade receivables						5,159
Other receivables						56
Total receivables general outstanding						5,215

Amounts shown above include GST (where applicable)

KEY INFORMATION

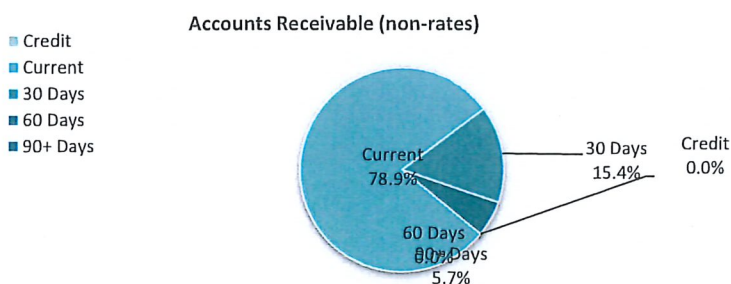
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 October 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuels & Oils, & Materials	210,296	254,371	0	464,668
Total other current assets	210,296	254,371	0	464,668
Amounts shown above include GST (where applicable)	Opening balance plus movement doesn't equal closing balance			

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

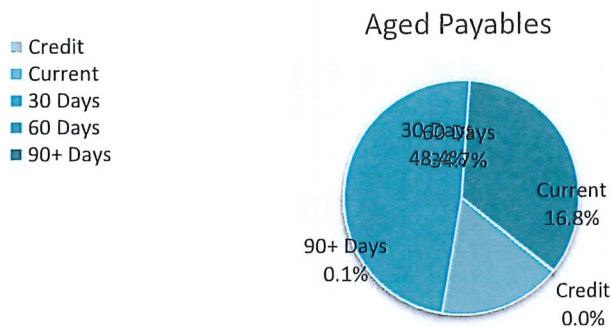
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,770	212,447	152,227	400	438,845
Percentage	0.0%	16.8%	48.4%	34.7%	0.1%	
Balance per trial balance						
Sundry creditors						495,393
ATO liabilities						(28,928)
Rates in Advance						4,795
Trust Fund						302,165
Total payables general outstanding						773,425

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 OCTOBER 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual	
					Rate Revenue	Rate Revenue	Rate Revenue	Rate Revenue
					\$	\$	\$	\$
Gross rental value								
Townsite		0.0691	34	250,408	17,300	17,300	17,299	17,267
Transient Workforce Accom		0.390781	4	66,300	25,910	25,910	25,909	25,909
Unimproved value								
Pastoral		0.0640	19	686,741	43,951	43,951	43,951	43,951
Mining		0.282521	183	4,874,662	1,377,195	1,382,695	1,377,194	1,384,768
Sub-Total			240	5,878,111	1,464,356	1,469,856	1,464,354	1,471,895
Minimum payment								
Gross rental value								
Townsite		200	34	14,191	6,800	6,800	6,800	6,800
Transient Workforce Accom		200	0	0	0	0	0	0
Unimproved value								
Pastoral		400	6	7,933	2,400	2,400	2,400	2,400
Mining		400	67	42,644	26,800	26,800	26,800	26,800
Sub-total			107	64,768	36,000	36,000	36,000	36,000
Discount								
Concession								
Total general rates						(24,625)		(14,863)
						(30)		(31)
						1,481,201		1,493,001

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		482,688	0			482,688
Total other liabilities		482,688	0	0	0	482,688
Employee Related Provisions						
Provision for annual leave		126,382	0			126,382
Provision for long service leave		65,527	0			65,527
Total Provisions		191,909	0	0	0	191,909
Total other current liabilities		674,597	0	0	0	674,597

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	31 Oct 2023	31 Oct 2023			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General				0		12,000	(3,000)	(20,260)
Grants Commission Grant Roads				0		2,000	(500)	(6,750)
Emergency Services Admin Grant				0		4,000	(4,000)	0
ESL Operating Grant				0		7,000	(1,750)	(4,872)
Grant - MRWA Direct				0		129,767	(129,767)	(144,814)
	0	0	0	0	0	154,767	(139,017)	(176,695)
TOTALS	0	0	0	0	0	154,767	(139,017)	(176,695)

SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 OCTOBER 2023

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2023	Current Liability 31 Oct 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project				0		291,667	233,334	244,800
Grant - Roads to Recovery				0		574,000	0	0
Government Grants	482,000			482,000	482,000	643,584	0	0
	482,000	0	0	482,000	482,000	1,509,251	233,334	244,800

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
20,372		20,372
20,372	0	20,372

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 OCTOBER 2023**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening	Amount	Amount	Closing
	Balance			Received
	1 July 2023			31 Oct 2023
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Nomination Deposit	0	300	(300)	0
Housing Bond	8,550	0	(1,700)	6,850
Rates Overpayments & Unknowns	2,648	0	0	2,648
Other Bonds	288,187	3,880	0	292,067
	299,437	4,180	(2,000)	301,617
Other Bonds		Bond	Interest	
APA (Rehabilitation)	33,592	224		33,816
Penny West (Security Bond Road Agreement)	254,495	1,694		256,189
Challenge Drilling (Key Deposit)	100	0		100
	288,187	1,917		290,104

31/10/2023

- 59,698 - - 63,071
Amended YTD YTD
Budget Budget Actual

		Amended Budget	YTD Budget	YTD Actual
Appendix 1	Trade and other receivables - Movement does not agree to sum of description. Please check Appendix 1			-
	Inventories - Movement does not agree to sum of description. Please check Appendix 1			-
	PPE and Infrastructure - Movement does not agree to sum of description. Please check Appendix 1			-
	Liabilities - Movement does not agree to sum of description. Please check Appendix 1			-
	Long term borrowings - Movement does not agree to sum of description. Please check Appendix 1			-
	Provisions - Movement does not agree to sum of description. Please check Appendix 1			-
	Equity - Movement does not agree to sum of description. Please check Appendix 1			-
Coverindex	Check page numbers are correct.			
	Check Index			
	Check correct Council name			
Statement of Financial Activity	Check all note numbers are relevant (i.e. not changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	OPERATING ACTIVITIES			
	Rates agrees to Supplementary Note 10	-	-	-
	Grants, subsidies and contributions agrees to Supplementary Information 12	-	-	-
	Profit on asset disposals agrees to Supplementary Information 6	-	-	-
	Share of net profit of associates and joint ventures accounted for using the equity method agrees to Supplementary Information 14	-	-	-
	Loss on asset disposals agrees to Supplementary Information 6	-	-	-
	Non-cash amounts excluded from operating activities agrees to Note 2(b)	-	-	-
	INVESTING ACTIVITIES			
	Proceeds from capital grants, subsidies and contributions agrees to Supplementary Information 13	-	-	-
	Proceeds from disposal of assets agrees to Supplementary Information 6	-	-	-
	Distributions from investments in associates agrees to Supplementary Information 14	-	-	-
	Payments for investments in associates agrees to Supplementary Information 14	-	-	-
	Payments for property, plant and equipment agrees to Supplementary Information 5	-	-	-
	Payments for construction of infrastructure agrees to Supplementary Information 5	-	-	-
	Payments for investment property agrees to Supplementary Information 5	-	-	-
	Payments for intangible assets agrees to Supplementary Information 5	-	-	-
	Non-cash amounts excluded from investing activities agrees to Note 2(b)	-	-	-
	FINANCING ACTIVITIES			
	Proceeds from new debentures agrees to Supplementary Information	-	-	-
	Transfer from reserves agrees to Supplementary Information 4	-	-	-
	Repayment of borrowings agrees to Supplementary Information	-	-	-
	Payments for principal portion of lease liabilities agrees to Supplementary Information	-	-	-
	Transfer to reserves agrees to Supplementary Information 4	-	-	-
	Capital Acquisitions equal Supplementary Information 5			
	Capital acquisitions	-	-	-
	Operating Revenue - check for negative income totals			
	Rates	-	-	-
	Grants, subsidies and contributions	-	-	-
	Fees and charges	-	-	-
	Service charges	-	-	-
	Interest revenue	-	-	-
	Other revenue	-	-	-
	Profit on asset disposals	-	-	-
	Fair value adjustments to financial assets at fair value through profit or loss	-	-	-
	Fair value adjustments to investment property	-	-	-
	Share of net profit of associates and joint ventures accounted for using the equity method	-	-	-
	Operating Expense - check for positive expenditure totals			
	Employee costs	-	-	-
	Materials and contracts	-	-	-
	Utility charges	-	-	-
	Depreciation	-	-	-
	Finance costs	-	-	-
	Insurance	-	-	-
	Other expenditure	-	-	-
	Loss on asset disposals	-	-	-
	Loss on revaluation of non-current assets	-	-	-
	Reversal of prior year loss on revaluation of assets	-	-	-
	Investing activities - check for negative income			
	Proceeds from capital grants, subsidies and contributions	-	-	-
	Proceeds from disposal of assets	-	-	-
	Proceeds from financial assets at amortised cost - self supporting loans	-	-	-
	Distributions from investments in associates	-	-	-
	Investing activities - check for positive expenditure			
	Payments for financial assets at amortised cost - self supporting loans	-	-	-
	Payments for investments in associates	-	-	-
	Payments for property, plant and equipment	-	-	-
	Payments for construction of infrastructure	-	-	-
	Payments for investment property	-	-	-
	Payments for intangible assets	-	-	-
	Financing activities - check for negative income			
	Proceeds from new debentures	-	-	-
	Transfer from reserves	-	-	-
	Financing activities - check for positive expenditure			

	Repayment of borrowings	-	-	-
	Payments for principal portion of lease liabilities	-	-	-
	Transfer to reserves	-	-	-
	Self supporting loans repayments	-	-	-
	Opening Fund equals Note 1	-	-	-
	Closing Fund equals Note 1	-	-	-
	Budgeted Opening Surplus equals Budget or Budget Amendment	-	-	-
	Budgeted Closing Surplus equals Budget or Budget Amendment	-	-	-
		Last Year Closing		Year to Date
		30 June 2023		31 October 2023
Statement of Financial Position	Check Cash and cash equivalents agrees between SOFP and the supplementary information 3	-	-	-
	Check Trade and other receivables agrees between SOFP and the supplementary information	-	-	-
	Check Other financial assets agrees between SOFP and the supplementary information	-	-	-
	Check Inventories agrees between SOFP and the supplementary information 8	-	-	-
	Check Contract assets agrees between SOFP and the supplementary information 8	-	-	-
	Check Other assets agrees between SOFP and the supplementary information 8	-	-	-
	Check Assets classified as held for sale agrees between SOFP and the supplementary information	-	-	-
	Check Trade and other payables agrees between SOFP and the supplementary information 9	-	-	-
	Check Other liabilities agrees between SOFP and the supplementary information 11	-	-	-
	Check current Lease liabilities agrees between SOFP and the supplementary information	-	-	-
	Check non-current Lease liabilities agrees between SOFP and the supplementary information	-	-	-
	Check current Borrowings agrees between SOFP and the supplementary information	-	-	-
	Check non-current Borrowings agrees between SOFP and the supplementary information	-	-	-
	Check Employee related provisions agrees between SOFP and the supplementary information 11	-	-	-
	Check Other provisions agrees between SOFP and the supplementary information 11	-	-	-
	Check Reserve accounts agrees between SOFP and the supplementary information 4	-	-	-
	Check Investment in associate agrees between SOFP and the supplementary information 14	-	-	-
	Check Assets and Liabilities agree to Equity	-	-	-
		Amended Budget	YTD Budget	YTD Actual
Note: 2 Statement of Financial Activity Information	Net current assets used in the Statement of Financial Activity			
	Check Cash and cash equivalents agrees between note 2 and the supplementary information 3	-	-	-
	Check Inventories agrees between note 2 and the supplementary information 8	-	-	-
	Check Contract assets agrees between note 2 and the supplementary information 8	-	-	-
	Check Other assets agrees between note 2 and the supplementary information 8	-	-	-
	Check Assets classified as held for sale agrees between note 2 and the supplementary information	-	-	-
	Check Trade and other payables agrees between note 2 and the supplementary information 9	-	-	-
	Check Other liabilities agrees between note 2 and the supplementary information 11	-	-	-
	Check Lease liabilities agrees between note 2 and the supplementary information	-	-	-
	Check Borrowings agrees between note 2 and the supplementary information	-	-	-
	Check Employee related provisions agrees between note 2 and the supplementary information 11	-	-	-
	Check Other provisions agrees between note 2 and the supplementary information 11	-	-	-
	Non-cash amounts excluded from operating activities			
	Check Less: Profit on asset disposals agrees between note 2 and the supplementary information 6	-	-	-
	Check Less: Share of associates net profit for the period agrees between note 2 and the supplementary information 14	-	-	-
	Check Add: Loss on asset disposals agrees between note 2 and the supplementary information 6	-	-	-
	Current assets and liabilities excluded from budgeted deficiency			
	Check Less: Reserve accounts agrees between note 2 and the supplementary information 4	-	-	-
	Check Less: Financial assets at amortised cost - self supporting loans agrees between note 2 and the supplementary information 8	-	-	-
	Check - Current portion of borrowings agrees between note 2 and the supplementary information	-	-	-
	Check - Current portion of lease liabilities agrees between note 2 and the supplementary information	-	-	-
	Check - Current portion of employee benefit provisions held in reserve agrees between note 2 and the supplementary information 4	-	-	-
		59,698		63,072
Supplementary Information 3: Cash and Financial Assets	Check Maturity Dates, Banking Institutions Interest Rates			
	YTD Actual Total agrees to total of Unrestricted, Restricted and Trust totals	-	-	-
	Check cash backed/restricted cash against reserve balance	-	-	-
	Check amount held in Trust against Trust Fund supplementary information 15	-	-	-
Supplementary Information 4: Reserve Accounts	Check Budget opening balance agrees to YTD opening balance			
	Closing balance total agrees to total of opening balance, interest earned, transfers in and transfers out.	-	-	-
Supplementary Information 5: Capital Acquisitions	Check Capital Grants and Contributions agrees to supplementary information 13	-	-	-
	Check that contributions from operations are positive	-	-	-
	Check that proceeds from disposals agrees to Disposal of Assets supplementary information 6	-	-	-
Supplementary Information 6: Disposal of Assets	Check net book value minus proceeds agrees to profit and loss	-	-	-
Supplementary Information 7: Receivables	Check amount of rates levied agrees to SFA			
Supplementary Information 8: Other Current Assets	Check closing balance of Other financial assets at amortised cost agrees to total of opening balance plus movement during the year			
	Check closing balance of Inventory agrees to total of opening balance plus movement during the year			
	Check closing balance of Land held for resale agrees to total of opening balance plus movement during the year			
	Check closing balance of Other assets agrees to total of opening balance plus movement during the year			

	Check closing balance of Contract assets agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current assets agrees to total of opening balance plus movement during the year			-
Supplementary Information 10: Rate Revenue	Check GRV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check UV total revenue agrees to totals of reassessed rates and rate revenue	-		1
	Check Minimum Payment GRV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Minimum Payment UV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Specified Area total revenue agrees to totals of reassessed rates and rate revenue	-		-
Supplementary Information 10: Borrowings	Check opening balance, new loans and repayments agrees to closing balance	-		-
	Check whether new loans have been added	-		-
Supplementary Information 10: Lease Liabilities	Check opening balance, new loans and repayments agrees to closing balance	-		-
Supplementary Information 11: Other Current Liabilities	Check closing balance of Other liabilities agrees to total of opening balance plus movement during the year			-
	Check closing balance of Employee Related Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of Other Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current liabilities agrees to total of opening balance plus movement during the year			-
Supplementary Information 12: Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 13: Capital Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 14: Investment in Associates	Check closing balance agrees to total of opening balance plus movement during the year	-	-	-
Supplementary Information 15: Trust Fund	Check closing balance agrees to total of opening balance plus movement during the year			-

MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,477,805	1,491,234	13,429	0.91%	▲
Grants, subsidies and contributions	12	154,767	144,267	203,705	59,438	41.20%	▲
Fees and charges		246,275	119,339	211,499	92,160	77.23%	▲
Interest revenue		187,071	79,316	129,072	49,756	62.73%	▲
Other revenue		766,450	319,365	475,538	156,173	48.90%	▲
Profit on asset disposals	6	357,334	39,056	21,062	(17,994)	(46.07%)	▼
		3,193,097	2,179,148	2,532,110	352,962	16.20%	▲
Expenditure from operating activities							
Employee costs		(802,448)	(319,643)	(440,395)	(120,752)	(37.78%)	▼
Materials and contracts		(2,941,756)	(1,137,525)	(1,372,770)	(235,245)	(20.68%)	▼
Utility charges		(146,800)	(61,616)	(70,098)	(8,482)	(13.77%)	▼
Depreciation		(1,594,347)	(668,322)	(609,591)	58,731	8.79%	▲
Insurance		(162,279)	(162,280)	(133,088)	29,192	17.99%	▲
Other expenditure		(109,775)	(52,775)	(52,153)	622	1.18%	▲
		(5,757,405)	(2,402,161)	(2,678,095)	(275,934)	(11.49%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	629,266	588,529	(40,737)	(6.47%)	▼
Amount attributable to operating activities		(1,327,295)	406,253	442,544	36,291	8.93%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,509,251	233,334	244,800	11,466	4.91%	▲
Proceeds from disposal of assets	6	495,000	20,000	33,864	13,864	69.32%	▲
		2,004,251	253,334	278,664	25,330	10.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,345,000)	(175,000)	(120,382)	54,618	31.21%	▲
Payments for construction of infrastructure	5	(1,961,683)	(1,043,485)	(726,916)	316,569	30.34%	▲
Amount attributable to investing activities		(2,302,432)	(965,151)	(568,635)	396,516	41.08%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,095,000	0	0	0	0.00%	
		1,095,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(88,393)	(88,393)	0.00%	▼
		(440,215)	0	(88,393)	(88,393)	0.00%	
Amount attributable to financing activities		654,785	0	(88,393)	(88,393)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,974,942	2,974,942	3,036,596	61,654	2.07%	▲
Amount attributable to operating activities		(1,327,295)	406,253	442,544	36,291	8.93%	▲
Amount attributable to investing activities		(2,302,432)	(965,151)	(568,635)	396,516	41.08%	▲
Amount attributable to financing activities		654,785	0	(88,393)	(88,393)	0.00%	▼
Surplus or deficit after imposition of general rates		0	2,416,044	2,822,113	406,069	16.81%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Supplementary Information	30 June 2023	30 November 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,267	8,326,523
Trade and other receivables		68,989	378,908
Inventories	8	210,296	449,089
TOTAL CURRENT ASSETS		9,467,552	9,154,520
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment Infrastructure		9,272,896	9,071,927
		53,674,725	54,100,598
TOTAL NON-CURRENT ASSETS		62,967,993	63,192,897
TOTAL ASSETS		72,435,545	72,347,417
CURRENT LIABILITIES			
Trade and other payables	9	712,880	525,942
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,477	1,200,539
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,177	1,217,239
NET ASSETS		71,031,368	71,130,178
EQUITY			
Retained surplus		40,106,269	40,116,690
Reserve accounts	4	5,235,388	5,323,780
Revaluation surplus		25,689,709	25,689,709
TOTAL EQUITY		71,031,366	71,130,179

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

**SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,267	8,326,523
Trade and other receivables		119,996	68,989	378,908
Inventories	8	210,296	210,296	449,089
		9,518,379	9,467,552	9,154,520
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,880)	(525,942)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		(1,407,246)	(1,387,477)	(1,200,539)
Net current assets		8,111,133	8,080,075	7,953,981
Less: Total adjustments to net current assets	Note 2(c)	(5,043,479)	(5,043,479)	(5,131,872)
Closing funding surplus / (deficit)		3,067,654	3,036,596	2,822,109

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(357,334)	(39,056)	(21,062)
Add: Depreciation		1,594,347	668,322	609,591
Total non-cash amounts excluded from operating activities		1,237,013	629,266	588,529

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation*

32 to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 November 2023
		\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)	(5,323,781)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	191,909	191,909	191,909
Total adjustments to net current assets	Note 2(a)	(5,043,479)	(5,043,479)	(5,131,872)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 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 actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Rates	13,429	0.91%	▲
Grants, subsidies and contributions	59,438	41.20%	▲
Fees and charges	92,160	77.23%	▲
Interest revenue	49,756	62.73%	▲
Other revenue	156,173	48.90%	▲
Profit on asset disposals	(17,994)	(46.07%)	▼
Expenditure from operating activities			
Employee costs	(120,752)	(37.78%)	▼
Materials and contracts	(235,245)	(20.68%)	▼
Utility charges	(8,482)	(13.77%)	▼
Depreciation	58,731	8.79%	▲
Insurance	29,192	17.99%	▲
Non-cash amounts excluded from operating activities	(40,737)	(6.47%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	11,466	4.91%	▲
Proceeds from disposal of assets	13,864	69.32%	▲
Outflows from investing activities			
Payments for property, plant and equipment	54,618	31.21%	▲
Payments for construction of infrastructure	316,569	30.34%	▲
Outflows from financing activities			
Transfer to reserves	(88,393)	0.00%	▼
Surplus or deficit at the start of the financial year	61,654	2.07%	▲
Surplus or deficit after imposition of general rates	406,069	16.81%	▲
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Rate Revenue	18
11	Other Current Liabilities	19
12	Grants and contributions	20
13	Capital grants and contributions	21
14	Investment in Associates	22
15	Trust Fund	23

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.97 M	\$2.97 M	\$3.04 M	\$0.06 M
Closing	\$0.00 M	\$2.42 M	\$2.82 M	\$0.41 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.00 M	36.1%
Restricted Cash	\$5.32 M	63.9%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.16 M	
0 to 30 Days		25.6%
Over 30 Days		74.4%
Over 90 Days		0.4%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.35 M	76.8%
Trade Receivable	\$0.03 M	
Over 30 Days		21.1%
Over 90 Days		5.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.33 M)	\$0.41 M	\$0.44 M	\$0.04 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.49 M	
YTD Budget	\$1.48 M	0.9%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	(\$0.20 M)	
YTD Budget	(\$0.14 M)	41.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.21 M	
YTD Budget	\$0.12 M	77.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.30 M)	(\$0.97 M)	(\$0.57 M)	\$0.40 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.03 M	
Adopted Budget	\$0.50 M	(93.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.73 M	
Adopted Budget	\$1.96 M	(62.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.24 M	
Adopted Budget	\$1.51 M	(83.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.65 M	\$0.00 M	(\$0.09 M)	(\$0.09 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves	
Reserves balance	\$5.32 M
Interest earned	\$0.09 M

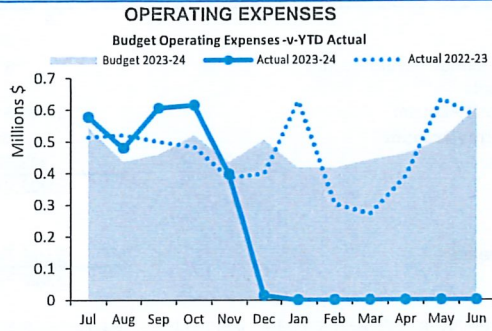
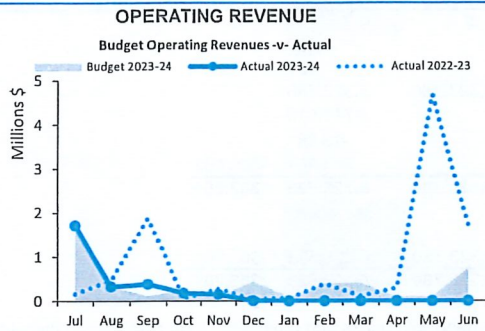
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

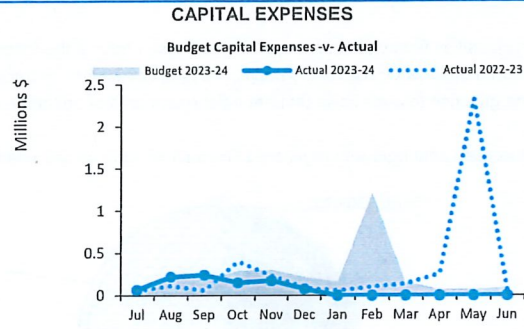
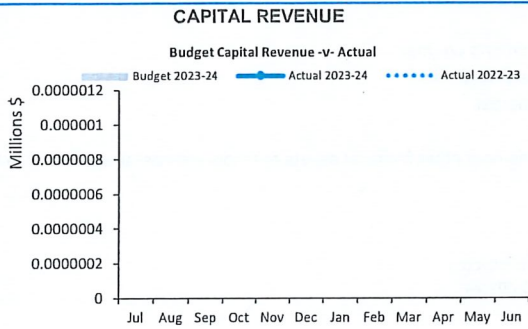
**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



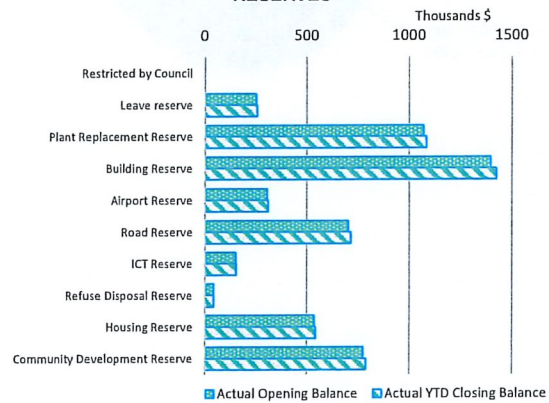
INVESTING ACTIVITIES



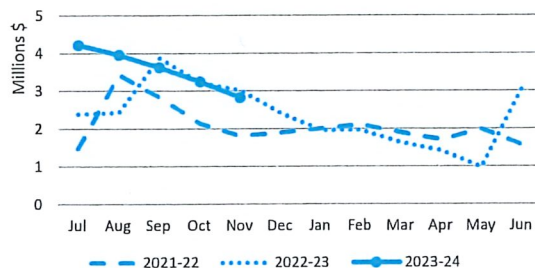
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
Cash On Hand		\$ 1,450	\$	\$ 1,450	\$			
Municipal Business Telenet Saver Account		357		357				
Reserve Bank Accounts		0	5,323,780	5,323,780				
Municipal Term Deposit Account		2,711,616		2,711,616				
BankWest Muni Cheque Account		(13,881)		-13,881				
Trust Cash at Bank		303,201		303,201	303,201			
Total		3,002,743	5,323,780	8,326,523	303,201			
Comprising								
Cash and cash equivalents		3,002,743	5,323,780	8,326,523	303,201			
		3,002,743	5,323,780	8,326,523	303,201			

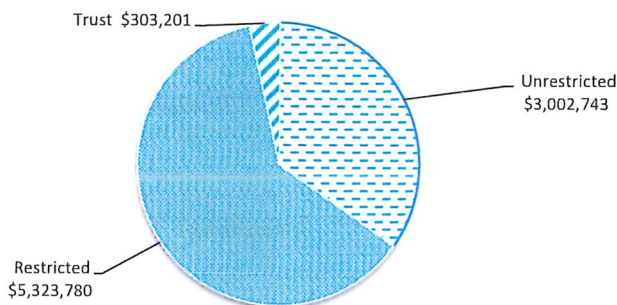
KEY INFORMATION

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

The local government 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 cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	251,607	6,530	0	0	258,137	251,607	4,230	0	0	255,837
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	16,142	0	0	1,085,130
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	27,068	0	0	1,422,760
Airport Reserve	303,177	7,860	0	0	311,037	303,177	5,308	0	0	308,485
Road Reserve	707,818	18,365	0	0	726,183	707,818	12,392	0	0	720,210
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	1,767	0	0	152,681
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	749	0	0	43,504
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	9,381	0	0	545,222
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	11,355	0	0	789,951
	5,235,388	140,215	300,000	(1,095,000)	4,580,603	5,235,388	88,393	0	0	5,323,781

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Capital acquisitions					
Buildings - specialised	521	1,120,000	10,000	6,000	(4,000)
Furniture and equipment	523	35,000	35,000	0	(35,000)
Plant and equipment	525	1,190,000	130,000	114,382	(15,618)
Acquisition of property, plant and equipment		2,345,000	175,000	120,382	(54,618)
Infrastructure - roads	541	1,828,883	934,254	726,916	(207,338)
Infrastructure Footpaths	543	85,000	85,000	0	(85,000)
Infrastructure Parks & Gardens	547	40,300	16,731	0	(16,731)
Infrastructure Others	549	7,500	7,500	0	(7,500)
Acquisition of infrastructure		1,961,683	1,043,485	726,916	(425,805)
Total capital acquisitions		4,306,683	1,218,485	847,298	(480,423)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,509,251	233,334	244,800	11,466
Other (disposals & C/Fwd)		495,000	20,000	33,864	13,864
Reserve accounts					
Plant Replacement Reserve		695,000		0	0
Building Reserve		200,000		0	0
Housing Reserve		200,000		0	0
Contribution - operations		1,207,432	965,151	568,635	(396,516)
Capital funding total		4,306,683	1,218,485	847,298	(371,187)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

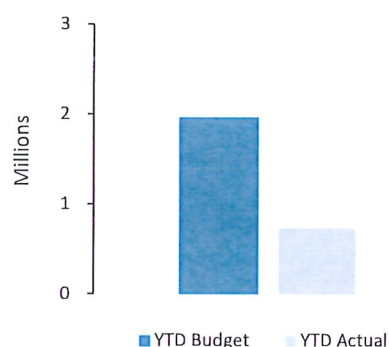
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, 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.

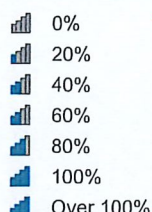
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



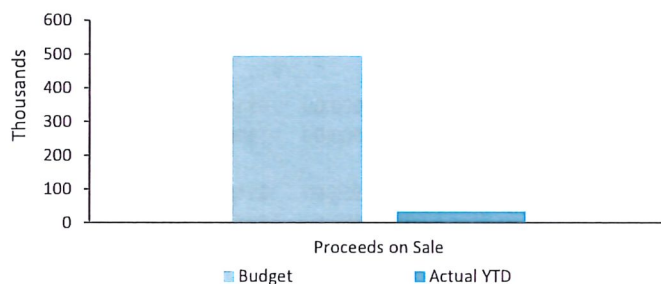
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further data

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
09142	Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0	0
10703	Cemetery - Capital Expenses				0
4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	0	7500
11103	Purchase Land & Buildings				0
2104	Town Hall Ceiling	\$20,000.00	\$10,000.00	0	10000
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$16,731.00	0	16731
12101	Roads Construction Council				0
C0002E	Paynes Find To Sandstone Road Const	\$758,525.00	\$316,055.00	42,356	273698.51
C0004A	Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	227,413	144.54
C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$85,000.00	0	85000
12103	Regional Road Group				0
RG0002	Paynes Find Sandstone Road	\$458,800.00	\$305,641.00	456,990	-151349.49
12104	Roads to Recovery Construction				0
CR0004	Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$0.00	0	0
CR0005	Wiluna Rd	\$0.00	\$0.00	156	-156
12107	Footpath Construction				0
CF0019	Hack Street Footpath	\$85,000.00	\$85,000.00	0	85000
12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	0	35000
12302	Road Plant Purchases	\$1,125,000.00	\$65,000.00	58,315	6685.2
13412	Caravan Park Infrastructure	\$700,000.00	\$0.00	6,000	-6000
14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	56,067	8933.03
		4,306,683	1,218,485	847,298	371,187

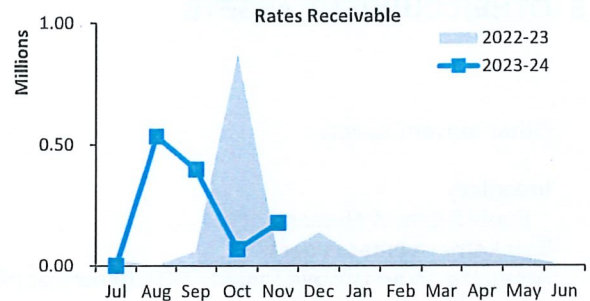
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
PC002A	Komatsu FEL	53,984	120,000	66,016	0			0	0
PS015	Steele Wheeled Roller	49,463	75,000	25,537	0			0	0
PS016	Bobcat Copact	18,275	25,000	6,725	0			0	0
PC019	Wester Star	0	110,000	110,000	0			0	0
PC020	Wester Star	0	110,000	110,000	0			0	0
5001	Toyota Hilux 4x4	8,611	35,000	26,389	0			0	0
PS013B	Toyota Hilux 4x4	7,333	20,000	12,667	0	12,802	33,864	21,062	0
		137,666	495,000	357,334	0	12,802	33,864	21,062	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	30 Nov 2023
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year		1,491,234
Less - collections to date	845	(1,168,610)
Gross rates collectable	29,845	352,469
Net rates collectable	29,845	352,469
% Collected	(2.9%)	76.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	26,714	5,227	0	1,913	33,854
Percentage	0.0%	78.9%	15.4%	0.0%	5.7%	
Balance per trial balance						
Trade receivables						10,494
Other receivables						15,726
GST receivable						219
Total receivables general outstanding						26,439

Amounts shown above include GST (where applicable)

KEY INFORMATION

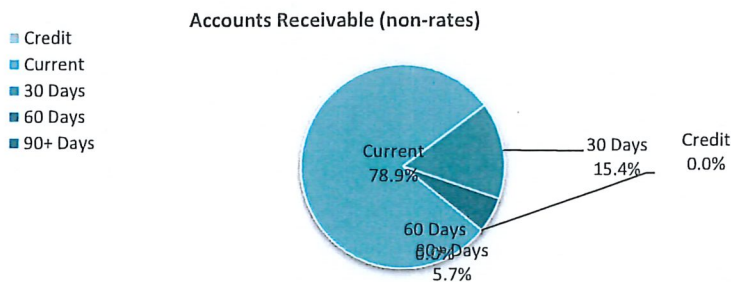
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 November 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuels & Oils, & Materials	210,296	238,793	0	449,089
Total other current assets	210,296	238,793	0	449,089

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

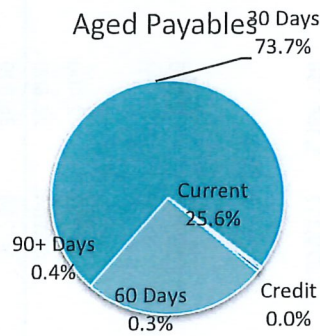
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,770	212,447	1,000	1,200	288,417
Percentage	0.0%	25.6%	73.7%	0.3%	0.4%	
Balance per trial balance						
Sundry creditors						155,113
ATO liabilities						60,561
Rates in Advance						7,719
Trust Fund						302,549
Total payables general outstanding						525,942

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Budget		YTD Actual	
					Reassessed Rate Revenue	Total Revenue	Reassessed Rate Revenue	Total Revenue
	\$		\$	\$	\$	\$	\$	\$
Gross rental value								
Townsite	0.0691	34	250,408	17,300	17,300	17,299	17,267	
Transient Workforce Accom	0.390781	4	66,300	25,910	25,910	25,909	25,909	(33)
Unimproved value								
Pastoral	0.0640	19	686,741	43,951	43,951	43,951	43,951	
Mining	0.282521	183	4,874,662	1,377,195	1,382,695	1,377,194	1,383,019	5,825
Sub-Total		240	5,878,111	1,464,356	1,469,856	1,464,354	1,470,146	5,792
Minimum payment								
Gross rental value								
Townsite	200	34	14,191	6,800	6,800	6,800	6,800	
Transient Workforce Accom	200	0	0	0	0	0	0	
Unimproved value								
Pastoral	400	6	7,933	2,400	2,400	2,400	2,400	
Mining	400	67	42,644	26,800	26,800	26,800	26,800	
Sub-total		107	64,768	36,000	36,000	36,000	36,000	0
Discount								
Concession					(24,625)		(14,863)	
Total general rates					1,481,201		1,491,234	(50)

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		482,688	0			482,688
Total other liabilities		482,688	0	0	0	482,688
Employee Related Provisions						
Provision for annual leave		126,382	0			126,382
Provision for long service leave		65,527	0			65,527
Total Provisions		191,909	0	0	0	191,909
Total other current liabilities		674,597	0	0	0	674,597

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	30 Nov 2023	30 Nov 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies								
Grants Commission Grant General				0		12,000	(6,000)	(40,520)
Grants Commission Grant Roads				0		2,000	(1,000)	(13,500)
Emergency Services Admin Grant				0		4,000	(4,000)	0
ESL Operating Grant				0		7,000	(3,500)	(4,872)
Grant - MRWA Direct				0		129,767	(129,767)	(144,814)
	0	0	0	0	0	154,767	(144,267)	(203,705)
TOTALS	0	0	0	0	0	154,767	(144,267)	(203,705)

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2023	Current Liability 30 Nov 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project				0		291,667	233,334	244,800
Grant - Roads to Recovery				0		574,000	0	0
Government Grants	482,000			482,000	482,000	643,584	0	0
	482,000	0	0	482,000	482,000	1,509,251	233,334	244,800

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
20,372		20,372
20,372	0	20,372

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening	Amount	Amount	Closing
	Balance			Received
	1 July 2023			30 Nov 2023
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Nomination Deposit	0	300	(300)	0
Housing Bond	8,550	0	(1,100)	7,450
Rates Overpayments & Unknowns	2,648	0	0	2,648
Other Bonds	288,187	4,864	0	293,051
	299,437	5,164	(1,400)	303,201
Other Bonds		Bond	Interest	
APA (Rehabilitation)	33,592	224		33,816
Penny West (Security Bond Road Agreement)	254,495	1,694		256,189
Challenge Drilling (Key Deposit)	100	0		100
	288,187	1,917		290,104

30/11/2023

- 59,698 - - 63,932
 Amended YTD YTD
 Budget Budget Actual

Appendix 1	Trade and other receivables - Movement does not agree to sum of description. Please check Appendix 1			-
	Inventories - Movement does not agree to sum of description. Please check Appendix 1			-
	PPE and Infrastructure - Movement does not agree to sum of description. Please check Appendix 1			1.00
	Liabilities - Movement does not agree to sum of description. Please check Appendix 1			-
	Long term borrowings - Movement does not agree to sum of description. Please check Appendix 1			-
	Provisions - Movement does not agree to sum of description. Please check Appendix 1			-
	Equity - Movement does not agree to sum of description. Please check Appendix 1			(1.00)
Coverindex	Check page numbers are correct.			
	Check Index			
	Check correct Council name			
Statement of Financial Activity	Check all note numbers are relevant (i.e. not changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	OPERATING ACTIVITIES			
	Rates agrees to Supplementary Note 10	-	-	-
	Grants, subsidies and contributions agrees to Supplementary Information 12	-	-	1
	Profit on asset disposals agrees to Supplementary Information 6	-	-	-
	Share of net profit of associates and joint ventures accounted for using the equity method agrees to Supplementary Information 14	-	-	-
	Loss on asset disposals agrees to Supplementary Information 6	-	-	-
	Non-cash amounts excluded from operating activities agrees to Note 2(b)	-	-	-
	INVESTING ACTIVITIES			
	Proceeds from capital grants, subsidies and contributions agrees to Supplementary Information 13	-	-	-
	Proceeds from disposal of assets agrees to Supplementary Information 6	-	-	-
	Distributions from investments in associates agrees to Supplementary Information 14	-	-	-
	Payments for investments in associates agrees to Supplementary Information 14	-	-	-
	Payments for property, plant and equipment agrees to Supplementary Information 5	-	-	-
	Payments for construction of infrastructure agrees to Supplementary Information 5	-	-	-
	Payments for investment property agrees to Supplementary Information 5	-	-	-
	Payments for intangible assets agrees to Supplementary Information 5	-	-	-
	Non-cash amounts excluded from investing activities agrees to Note 2(b)	-	-	-
	FINANCING ACTIVITIES			
	Proceeds from new debentures agrees to Supplementary Information	-	-	-
	Transfer from reserves agrees to Supplementary Information 4	-	-	-
	Repayment of borrowings agrees to Supplementary Information	-	-	-
	Payments for principal portion of lease liabilities agrees to Supplementary Information	-	-	-
	Transfer to reserves agrees to Supplementary Information 4	-	-	-
	Capital Acquisitions equal Supplementary Information 5			
	Capital acquisitions	-	-	-
	Operating Revenue - check for negative income totals			
	Rates	-	-	-
	Grants, subsidies and contributions	-	-	-
	Fees and charges	-	-	-
	Service charges	-	-	-
	Interest revenue	-	-	-
	Other revenue	-	-	-
	Profit on asset disposals	-	-	-
	Fair value adjustments to financial assets at fair value through profit or loss	-	-	-
	Fair value adjustments to investment property	-	-	-
	Share of net profit of associates and joint ventures accounted for using the equity method	-	-	-
	Operating Expense - check for positive expenditure totals			
	Employee costs	-	-	-
	Materials and contracts	-	-	-
	Utility charges	-	-	-
	Depreciation	-	-	-
	Finance costs	-	-	-
	Insurance	-	-	-
	Other expenditure	-	-	-
	Loss on asset disposals	-	-	-
	Loss on revaluation of non-current assets	-	-	-
	Reversal of prior year loss on revaluation of assets	-	-	-
	Investing activities - check for negative income			
	Proceeds from capital grants, subsidies and contributions	-	-	-
	Proceeds from disposal of assets	-	-	-
	Proceeds from financial assets at amortised cost - self supporting loans	-	-	-
	Distributions from investments in associates	-	-	-
	Investing activities - check for positive expenditure			
	Payments for financial assets at amortised cost - self supporting loans	-	-	-
	Payments for investments in associates	-	-	-
	Payments for property, plant and equipment	-	-	-
	Payments for construction of infrastructure	-	-	-
	Payments for investment property	-	-	-
	Payments for intangible assets	-	-	-
	Financing activities - check for negative income			
	Proceeds from new debentures	-	-	-
	Transfer from reserves	-	-	-
	Financing activities - check for positive expenditure			

Repayment of borrowings	-	-	-
Payments for principal portion of lease liabilities	-	-	-
Transfer to reserves	-	-	-
Self supporting loans repayments	-	-	-
Opening Fund equals Note 1	-	-	-
Closing Fund equals Note 1	-	-	4
Budgeted Opening Surplus equals Budget or Budget Amendment	-	-	-
Budgeted Closing Surplus equals Budget or Budget Amendment	-	-	-

Last Year Closing	Year to Date
30 June 2023	30 November 2023

Statement of Financial Position	Check Cash and cash equivalents agrees between SOFP and the supplementary information 3	-	-	-
	Check Trade and other receivables agrees between SOFP and the supplementary information	-	-	-
	Check Other financial assets agrees between SOFP and the supplementary information	-	-	-
	Check Inventories agrees between SOFP and the supplementary information 8	-	-	-
	Check Contract assets agrees between SOFP and the supplementary information 8	-	-	-
	Check Other assets agrees between SOFP and the supplementary information 8	-	-	-
	Check Assets classified as held for sale agrees between SOFP and the supplementary information	-	-	-
	Check Trade and other payables agrees between SOFP and the supplementary information 9	-	-	-
	Check Other liabilities agrees between SOFP and the supplementary information 11	-	-	-
	Check current Lease liabilities agrees between SOFP and the supplementary information	-	-	-
	Check non-current Lease liabilities agrees between SOFP and the supplementary information	-	-	-
	Check current Borrowings agrees between SOFP and the supplementary information	-	-	-
	Check non-current Borrowings agrees between SOFP and the supplementary information	-	-	-
	Check Employee related provisions agrees between SOFP and the supplementary information 11	-	-	-
	Check Other provisions agrees between SOFP and the supplementary information 11	-	-	-
	Check Reserve accounts agrees between SOFP and the supplementary information 4	-	-	-
	Check Investment in associate agrees between SOFP and the supplementary information 14	-	-	-
	Check Assets and Liabilities agree to Equity	-	-	4

Amended Budget	TD Budget	YTD Actual
----------------	-----------	------------

Note: 2 Statement of Financial Activity Information	Net current assets used in the Statement of Financial Activity			
	Check Cash and cash equivalents agrees between note 2 and the supplementary information 3	-	-	-
	Check Inventories agrees between note 2 and the supplementary information 8	-	-	-
	Check Contract assets agrees between note 2 and the supplementary information 8	-	-	-
	Check Other assets agrees between note 2 and the supplementary information 8	-	-	-
	Check Assets classified as held for sale agrees between note 2 and the supplementary information	-	-	-
	Check Trade and other payables agrees between note 2 and the supplementary information 9	-	-	-
	Check Other liabilities agrees between note 2 and the supplementary information 11	-	-	-
	Check Lease liabilities agrees between note 2 and the supplementary information	-	-	-
	Check Borrowings agrees between note 2 and the supplementary information	-	-	-
	Check Employee related provisions agrees between note 2 and the supplementary information 11	-	-	-
	Check Other provisions agrees between note 2 and the supplementary information 11	-	-	-
	Non-cash amounts excluded from operating activities			
	Check Less: Profit on asset disposals agrees between note 2 and the supplementary information 6	-	-	-
	Check Less: Share of associates net profit for the period agrees between note 2 and the supplementary information 14	-	-	-
	Check Add: Loss on asset disposals agrees between note 2 and the supplementary information 6	-	-	-
	Current assets and liabilities excluded from budgeted deficiency			
	Check Less: Reserve accounts agrees between note 2 and the supplementary information 4	-	-	-
	Check Less: Financial assets at amortised cost - self supporting loans agrees between note 2 and the supplementary information 8	-	-	-
	Check - Current portion of borrowings agrees between note 2 and the supplementary information	-	-	-
	Check - Current portion of lease liabilities agrees between note 2 and the supplementary information	-	-	-
	Check - Current portion of employee benefit provisions held in reserve agrees between note 2 and the supplementary information 4	-	-	-
		59,698	-	63,928
Supplementary Information 3: Cash and Financial Assets	Check Maturity Dates, Banking Institutions Interest Rates			
	YTD Actual Total agrees to total of Unrestricted, Restricted and Trust totals	-	-	-
	Check cash backed/restricted cash against reserve balance	-	-	-
	Check amount held in Trust against Trust Fund supplementary information 15	-	-	-
Supplementary Information 4: Reserve Accounts	Check Budget opening balance agrees to YTD opening balance			
	Closing balance total agrees to total of opening balance, interest earned, transfers in and transfers out.	-	-	-
Supplementary Information 5: Capital Acquisitions	Check Capital Grants and Contributions agrees to supplementary information 13	-	-	-
	Check that contributions from operations are positive	-	-	-
	Check that proceeds from disposals agrees to Disposal of Assets supplementary information 6	-	-	-
Supplementary Information 6: Disposal of Assets	Check net book value minus proceeds agrees to profit and loss	-	-	-
Supplementary Information 7: Receivables	Check amount of rates levied agrees to SFA			
Supplementary Information 8: Other Current Assets	Check closing balance of Other financial assets at amortised cost agrees to total of opening balance plus movement during the year			
	Check closing balance of Inventory agrees to total of opening balance plus movement during the year			1
	Check closing balance of Land held for resale agrees to total of opening balance plus movement during the year			-
	Check closing balance of Other assets agrees to total of opening balance plus movement during the year			-

	Check closing balance of Contract assets agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current assets agrees to total of opening balance plus movement during the year			1
Supplementary Information 10: Rate Revenue	Check GRV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check UV total revenue agrees to totals of reassessed rates and rate revenue	-		1
	Check Minimum Payment GRV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Minimum Payment UV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Specified Area total revenue agrees to totals of reassessed rates and rate revenue	-		-
Supplementary Information 10: Borrowings	Check opening balance, new loans and repayments agrees to closing balance	-		-
	Check whether new loans have been added	-		-
Supplementary Information 10: Lease Liabilities	Check opening balance, new loans and repayments agrees to closing balance	-		-
Supplementary Information 11: Other Current Liabilities	Check closing balance of Other liabilities agrees to total of opening balance plus movement during the year			-
	Check closing balance of Employee Related Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of Other Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current liabilities agrees to total of opening balance plus movement during the year			-
Supplementary Information 12: Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 13: Capital Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 14: Investment in Associates	Check closing balance agrees to total of opening balance plus movement during the year	-	-	-
Supplementary Information 15: Trust Fund	Check closing balance agrees to total of opening balance plus movement during the year			-

10.2.1 (2)



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

Detailed Statements

FOR THE PERIOD ENDED 31 OCTOBER 2023

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100		ABC's Reallocated	\$121,771.00	\$40,592.00	\$42,297.34
03	031	2	03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$500.00	\$321.45
03	031	2	03103		Debt Collections Costs	\$2,500.00	\$832.00	\$0.00
					Operating Expenditure Total	\$125,771.00	\$41,924.00	\$42,618.79
03	031	3	03104		GRV - Sandstone	(\$17,300.00)	(\$17,300.00)	(\$17,299.46)
03	031	3	03105		Interim Rates Raised	(\$5,000.00)	(\$1,668.00)	(\$8,469.63)
03	031	3	03106		GRV - Transient Workforce Accommodation	(\$25,910.00)	(\$25,910.00)	(\$25,908.78)
03	031	3	03107		UV - Pastoral	(\$43,951.00)	(\$43,951.00)	(\$43,951.42)
03	031	3	03108		UV - Mining	(\$1,377,194.00)	(\$1,377,194.00)	(\$1,377,194.38)
03	031	3	03109		Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110		Minimum UV - Pastoral	(\$2,400.00)	(\$2,400.00)	(\$2,400.00)
03	031	3	03111		Minimum UV - Mining	(\$26,800.00)	(\$26,800.00)	(\$26,800.00)
03	031	3	03112		Discount Allowed	\$24,625.00	\$24,625.00	\$14,862.60
03	031	3	03114		Penalty Interest Raised on Rates	(\$2,750.00)	(\$916.00)	(\$1,877.92)
03	031	3	03115		Rates Written-off	\$30.00	\$8.00	\$31.41
03	031	3	03116		Back Rates Levied	(\$500.00)	\$0.00	\$928.96
03	031	3	03117		Instalment Interest Received	(\$2,356.00)	(\$2,356.00)	(\$3,977.25)
03	031	3	03118		Instalment Administration Fee	(\$2,285.00)	(\$2,285.00)	(\$2,270.00)
03	031	3	03119		Rates Legal Fees Reimbursed	(\$2,500.00)	(\$832.00)	\$0.00
03	031	3	03120		Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$115.50)
					Operating Income Total	(\$1,491,091.00)	(\$1,483,779.00)	(\$1,501,241.37)
					Rate Revenue Total	(\$1,365,320.00)	(\$1,441,855.00)	(\$1,458,622.58)
03	032	2	03200		ABC's Reallocated	\$43,708.00	\$14,568.00	\$15,181.82
					Operating Expenditure Total	\$43,708.00	\$14,568.00	\$15,181.82
03	032	3	03201		Grants Commission Grant General	(\$2,000.00)	(\$500.00)	(\$20,259.75)
03	032	3	03202		Grants Commission Grant Roads	(\$2,000.00)	(\$500.00)	(\$6,749.75)
04	033	3	03206		Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.01)
03	032	3	03207		Interest Received - Municipal Funds	(\$39,750.00)	(\$13,248.00)	(\$26,841.70)
03	032	3	03208		Interest Received - Reserve Funds	(\$142,215.00)	(\$47,404.00)	(\$70,512.43)
					Operating Income Total	(\$185,965.00)	(\$61,652.00)	(\$124,363.64)
					Other General Purpose Funding Total	(\$142,257.00)	(\$47,084.00)	(\$109,181.82)

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
General Purpose Funding Total					(\$1,507,577.00)	(\$1,488,939.00)	(\$1,567,804.40)
04	041	2	04100	Members Travelling Expenses paid	\$7,500.00	\$0.00	\$0.00
04	041	2	04101	Members Conference Expenses	\$5,000.00	\$1,668.00	\$1,281.08
04	041	2	04102	Council Election Expenses	\$11,000.00	\$11,000.00	\$0.00
04	041	2	04103	President's Allowance paid	\$4,375.00	\$0.00	\$0.00
04	041	2	04104	Members Refreshments & Receptions Expense	\$5,500.00	\$1,832.00	\$1,510.00
04	041	2	04106	Members - Subscriptions, Donations	\$29,650.00	\$29,650.00	\$21,738.29
04	041	2	04107	Members Insurance	\$40,000.00	\$40,000.00	\$23,719.07
04	041	2	04108	Members Telephone Subsidy Paid	\$3,000.00	\$0.00	\$0.00
04	041	2	04109	Members Meeting Fees Paid	\$16,750.00	\$0.00	\$0.00
04	041	2	04110	Public Relations/Presentations	\$5,000.00	\$1,668.00	\$585.48
04	041	2	04111	Training Expenses of Members	\$5,000.00	\$0.00	\$0.00
04	041	2	04113	ABC's Reallocated	\$19,437.00	\$6,480.00	\$6,751.56
04	041	2	04114	Audit Fees expense	\$50,000.00	\$0.00	\$98.00
04	041	2	04117	Reallocation of Housing	\$66,643.00	\$22,216.00	\$16,675.99
04	041	2	04118	Strategic Planning Development Expenses	\$75,000.00	\$0.00	\$0.00
Operating Expenditure Total					\$343,855.00	\$114,514.00	\$72,359.47
Members Of Council Total					\$343,855.00	\$114,514.00	\$72,359.47
Governance Total					\$343,855.00	\$114,514.00	\$72,359.47
05	051	2	05100	Depreciation Relating to Fire Prevention	\$2,707.00	\$912.00	\$912.26
05	051	2	05105	ABC's Reallocated	\$132,594.00	\$44,200.00	\$46,056.26
05	051	2	05106	Other Expenses	\$2,500.00	\$832.00	\$0.00
Operating Expenditure Total					\$137,801.00	\$45,944.00	\$46,968.52
Fire Prevention Total					\$137,801.00	\$45,944.00	\$46,968.52
05	052	2	05203	Canine Control	\$6,000.00	\$2,000.00	\$1,800.00
Operating Expenditure Total					\$6,000.00	\$2,000.00	\$1,800.00
05	052	3	05202	Dog Registration Fees	(\$100.00)	(\$100.00)	(\$50.00)
05	052	3	05205	Cat Registration Fees	(\$50.00)	(\$50.00)	\$0.00
Operating Income Total					(\$150.00)	(\$150.00)	(\$50.00)
Animal Control Total					\$5,850.00	\$1,850.00	\$1,750.00
05	053	2	05300	ABC's Reallocated	\$14,814.00	\$4,936.00	\$5,145.73

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	053	2	05303		CCTV Expenses	\$12,855.00	\$5,000.00	\$22,789.64
Operating Expenditure Total						\$27,669.00	\$9,936.00	\$27,935.37
Other Law, Order & Public Safety Total						\$27,669.00	\$9,936.00	\$27,935.37
05	054	2	05404		Maintenance of Fire Truck	\$4,000.00	\$1,332.00	\$0.00
05	054	2	05405		Maintenance of Fire Shed	\$1,000.00	\$332.00	\$291.07
05	054	2	05406		Clothing and Accessories	\$4,000.00	\$1,332.00	\$62.00
05	054	2	05408		Other Goods and Services	\$1,500.00	\$500.00	\$0.00
05	054	2	05409		Insurances	\$2,979.00	\$2,980.00	\$1,030.99
Operating Expenditure Total						\$13,479.00	\$6,476.00	\$1,384.06
05	054	3	05400		Emergency Services Admin Grant	(\$4,000.00)	(\$4,000.00)	\$0.00
05	054	3	05401		ESL Operating Grant	(\$7,000.00)	(\$1,750.00)	(\$4,871.50)
Operating Income Total						(\$11,000.00)	(\$5,750.00)	(\$4,871.50)
Emergency Services Levy Total						\$2,479.00	\$726.00	(\$3,487.44)
Law, Order & Public Safety Total						\$173,799.00	\$58,456.00	\$73,166.45
07	074	2	07400		ABC's Reallocated	\$14,814.00	\$4,936.00	\$5,145.73
07	074	2	07403		Environmental Health Officer	\$9,000.00	\$3,000.00	\$933.41
07	074	2	07404		Analytical Expenses	\$750.00	\$248.00	\$360.00
Operating Expenditure Total						\$24,564.00	\$8,184.00	\$6,439.14
Preventative Services - Administration & Inspection Total						\$24,564.00	\$8,184.00	\$6,439.14
07	075	2	07502		Other Expenses Preventative	\$4,725.00	\$1,543.00	\$1,402.17
Operating Expenditure Total						\$4,725.00	\$1,543.00	\$1,402.17
Preventative Services - Pest Control Total						\$4,725.00	\$1,543.00	\$1,402.17
07	077	2	07700		ABC's Reallocated	\$11,978.00	\$3,992.00	\$1,402.17
07	077	2	07703		Other Expenses	\$3,500.00	\$1,832.00	\$98.00
Operating Expenditure Total						\$15,478.00	\$5,824.00	\$4,258.37
07	077	3	07701		Income Relating to Other Health	(\$200.00)	\$0.00	(\$50.00)
Operating Income Total						(\$200.00)	\$0.00	(\$50.00)
Other Health Total						\$15,278.00	\$5,824.00	\$4,208.37
Health Total						\$44,567.00	\$15,551.00	\$12,049.68
09	091	2	09100		Depreciation Housing	\$99,859.00	\$33,651.00	\$33,651.17
09	091	2	09102		Mtce - 2A Griffith St (Lot 40A)	\$7,795.00	\$3,260.00	\$2,328.23

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09103	Mtce - 2B Griffith St (Lot 40B)	\$6,445.00	\$2,808.00	\$853.56
09	091	2	09104	Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$2,804.00	\$2,689.50
09	091	2	09105	Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$3,224.00	\$7,636.57
09	091	2	09107	Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$3,522.00	\$1,179.73
09	091	2	09108	Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$2,144.00	\$1,218.09
09	091	2	09109	Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$2,758.00	\$1,186.01
09	091	2	09111	Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$2,656.00	\$1,487.67
09	091	2	09112	Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$4,224.00	\$4,201.55
09	091	2	09113	Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$2,924.00	\$3,117.07
09	091	2	09114	Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$3,354.00	\$2,899.29
09	091	2	09115	Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$2,818.00	\$3,709.14
09	091	2	09116	Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$3,690.00	\$3,660.82
09	091	2	09117	Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$3,138.00	\$2,441.26
09	091	2	09118	Mtce - 16 Green Street	\$6,518.00	\$2,892.00	\$2,669.60
09	091	2	09119	Mtce - 17 Hack Street	\$4,945.00	\$1,648.00	\$150.65
09	091	2	09120	Specified Building Maintenance			
09	091	2	09120 9106	Specified 21 Griffith St	\$100,000.00	\$33,332.00	\$0.00
09	091	2	09130	Mtce - 10 Griffiths Street	\$1,500.00	\$500.00	\$0.33
09	091	2	09180	Reallocation of Housing	(\$351,736.00)	(\$128,691.00)	(\$88,984.36)
09	091	2	09190	ABC's Reallocated	\$40,030.00	\$13,344.00	\$13,904.45
				Operating Expenditure Total	\$0.00	\$0.00	\$0.33
09	091	4	09142	Land & Buildings - Staff Housing	\$400,000.00	\$0.00	\$0.00
				Capital Expenditure Total	\$400,000.00	\$0.00	\$0.00
				Staff Housing Total	\$400,000.00	\$0.00	\$0.33
				Housing Total	\$400,000.00	\$0.00	\$0.33
10	101	2	10100	Other Expenses Sanitation	\$15,560.00	\$5,108.00	\$3,561.97
10	101	2	10103	Tip Maintenance Costs	\$37,010.00	\$12,131.00	\$21,686.55
10	101	2	10105	ABC's Reallocated	\$11,978.00	\$3,992.00	\$4,160.37
10	101	2	10106	Reallocation of Housing	\$13,666.00	\$4,556.00	\$3,419.45
				Operating Expenditure Total	\$78,214.00	\$25,787.00	\$32,828.34
10	101	3	10101	Domestic Collection Fees	(\$8,740.00)	(\$8,740.00)	(\$8,550.00)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	101	3	10104		Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$760.00)
					Operating Income Total	(\$9,480.00)	(\$9,480.00)	(\$9,310.00)
					Sanitation - Household Refuse Total	\$68,734.00	\$16,307.00	\$23,518.34
10	102	2	10200		Expenses Relating to Sanitation - Other	\$10,115.00	\$3,307.00	\$3,759.92
10	102	2	10203		Refuse Collection - Public	\$33,900.00	\$11,116.00	\$4,674.30
					Operating Expenditure Total	\$44,015.00	\$14,423.00	\$8,434.22
10	102	3	10201		Income Relating to Sanitation - Other	(\$660.00)	(\$660.00)	(\$1,250.91)
					Operating Income Total	(\$660.00)	(\$660.00)	(\$1,250.91)
					Sanitation - Other Total	\$43,355.00	\$13,763.00	\$7,183.31
10	103	2	10300		Expenses Relating to Sewerage	\$3,168.00	\$1,042.00	(\$380.12)
10	103	2	10300	SEW000	General Costs	\$0.00	\$0.00	\$29.38
10	103	2	10300	SEW010	National Hotel	\$0.00	\$0.00	\$710.33
10	103	2	10300	SEW014	Beth Walton	\$3,168.00	\$1,042.00	\$359.59
					Operating Expenditure Total	(\$1,000.00)	(\$332.00)	\$0.00
10	103	3	10301		Income Relating to Sewerage	(\$1,000.00)	(\$332.00)	\$0.00
					Operating Income Total	(\$1,000.00)	(\$332.00)	\$0.00
					Sewerage Total	\$2,168.00	\$710.00	\$359.59
10	106	2	10600		ABC's Reallocated	\$16,811.00	\$5,604.00	\$5,839.13
10	106	2	10605		Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$0.00	\$1,996.00
					Operating Expenditure Total	\$19,311.00	\$5,604.00	\$7,835.13
					Town Planning & Regional Development Total	\$19,311.00	\$5,604.00	\$7,835.13
10	107	2	10700		Expenses Relating to Other Community Amenities	\$0.00	\$0.00	\$2,587.43
10	108	3	10704		Maintenance - Public Conveniences	\$12,390.00	\$4,426.00	\$704.68
10	107	2	10705		Cleaning - Other Community Services	\$28,850.00	\$9,436.00	\$7,517.97
10	107	2	10707		Maintenance - Cemetery	\$5,000.00	\$1,668.00	\$113.04
10	107	2	10708		Depreciation Other Community Amenities	\$1,168.00	\$393.00	\$393.44
					Operating Expenditure Total	\$47,408.00	\$15,923.00	\$11,316.56
10	107	4	10703		Cemetery - Capital Expenses	\$7,500.00	\$7,500.00	\$0.00
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00
					Capital Expenditure Total	\$54,908.00	\$23,423.00	\$11,316.56
					Other Community Amenities Total			

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	108	2	10802		Community Bus Operations	\$10,000.00	\$3,332.00	\$4,233.49
					Operating Expenditure Total	\$10,000.00	\$3,332.00	\$4,233.49
10	108	3	10801		Community Bus Fees	(\$500.00)	\$0.00	\$0.00
					Operating Income Total	(\$500.00)	\$0.00	\$0.00
					Community Bus Total	\$9,500.00	\$3,332.00	\$4,233.49
					Community Amenities Total	\$197,976.00	\$63,139.00	\$54,446.42
11	111	2	11104		Maintenance - Public Hall	\$14,585.00	\$7,341.00	\$5,819.01
11	111	2	11106		Depreciation Public Halls	\$27,982.00	\$9,431.00	\$10,761.70
11	111	2	11107		Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$8,375.00
					Operating Expenditure Total	\$47,567.00	\$21,772.00	\$24,955.71
11	111	3	11101		Income Relating to Public Hall	(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
					Operating Income Total	(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
11	111	4	11103		Purchase Land & Buildings	\$20,000.00	\$10,000.00	\$0.00
11	111	4	11103 2104		Town Hall Ceiling	\$20,000.00	\$10,000.00	\$0.00
					Capital Expenditure Total	\$62,067.00	\$26,772.00	\$17,260.29
					Public Halls & Civic Centres Total	\$7,880.00	\$2,628.00	\$2,737.13
11	112	2	11200		ABC's Reallocated	\$34,350.00	\$12,268.00	\$5,158.28
11	112	2	11204		Maintenance Water Playground	\$15,600.00	\$5,257.00	\$5,256.98
11	112	2	11205		Depreciation Water Playground	\$57,830.00	\$20,153.00	\$13,152.39
					Operating Expenditure Total	\$57,830.00	\$20,153.00	\$13,152.39
					Swimming Areas And Beaches Total	\$89,554.00	\$30,179.00	\$30,172.65
11	113	2	11300		Depreciation Other Recreation & Sport	\$21,340.00	\$9,597.00	\$16,669.21
11	113	2	11304		Maintenance - Recreation Centre	\$15,950.00	\$5,247.00	\$13,182.32
11	113	2	11307		Maintenance - Parks and Reserves	\$7,800.00	\$2,567.00	\$1,800.82
11	113	2	11307 6151		Oroya Street Gardens	\$7,800.00	\$2,580.00	\$179.49
11	113	2	11307 6152		Hack Street Gardens	\$7,800.00	\$2,580.00	\$1,176.83
11	113	2	11307 6153		Admin Centre Gardens	\$7,800.00	\$2,580.00	\$1,321.99
11	113	2	11307 6154		Lefroy Park	\$7,800.00	\$2,580.00	\$0.00
11	113	2	11307 6155		Gold & Wool Interpretative Park	\$7,800.00	\$2,580.00	\$1,321.99
11	113	2	11307 6156		Pioneer Park	\$7,800.00	\$2,580.00	\$0.00
11	113	2	11307 6157		Community Centre Gardens	\$7,800.00	\$2,580.00	\$1,545.70

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	113	2	11307 6158	Black Range Chapel Gardens	\$7,800.00	\$2,580.00	\$1,097.12
11	113	2	11307 6159	Minors Cottage Gardens	\$7,800.00	\$2,580.00	\$474.91
11	113	2	11307 6160	Irvine Street Gardens	\$7,800.00	\$2,580.00	\$1,060.64
11	113	2	11307 6161	Camp School Gardens	\$9,100.00	\$3,012.00	\$6,289.69
11	113	2	11307 6162	By Pass Trees	\$9,725.00	\$3,224.00	\$527.12
11	113	2	11308	ABC's Reallocated	\$22,169.00	\$7,388.00	\$7,700.34
11	113	2	11309	Parks and Gardens Tools and Equipment	\$7,500.00	\$2,500.00	\$0.00
11	113	2	11314	Reallocation of Housing	\$30,430.00	\$10,144.00	\$7,614.44
			Operating Expenditure Total		\$275,968.00	\$94,498.00	\$90,813.27
11	113	3	11301	Income Relating to Other Recreation & Sport	(\$20,000.00)	(\$20,000.00)	(\$40,009.09)
			Operating Income Total		(\$20,000.00)	(\$20,000.00)	(\$40,009.09)
11	113	4	11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$13,403.00	\$0.00
			Capital Expenditure Total		\$40,300.00	\$13,403.00	\$0.00
			Other Recreation & Sport Total		\$296,268.00	\$87,901.00	\$50,804.18
11	114	2	11400	Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$1,349.00	\$1,347.92
11	114	2	11404	ABC's Reallocated	\$2,942.00	\$980.00	\$1,021.88
11	114	2	11405	Other Expenses	\$2,000.00	\$668.00	\$98.00
			Operating Expenditure Total		\$8,942.00	\$2,997.00	\$2,467.80
			Television And Rebroadcasting Total		\$8,942.00	\$2,997.00	\$2,467.80
11	115	2	11500	ABC's Reallocated	\$76,173.00	\$25,392.00	\$26,458.68
11	115	2	11502	Other Expenses	\$1,000.00	\$332.00	\$194.20
			Operating Expenditure Total		\$77,173.00	\$25,724.00	\$26,652.88
			Libraries Total		\$77,173.00	\$25,724.00	\$26,652.88
11	116	2	11600	ABC's Reallocated	\$27,843.00	\$9,280.00	\$9,671.10
11	116	2	11604	Maintenance - Historic Buildings	\$12,200.00	\$5,214.00	\$8,249.23
11	116	2	11604 1750	Black Range Church	\$3,736.00	\$1,906.00	\$416.47
11	116	2	11604 1751	Miners Cottage	\$18,900.00	\$7,982.00	\$7,861.97
11	116	2	11604 1752	Sandstone Post Office Building	\$1,000.00	\$502.00	\$274.63
11	116	2	11604 1753	Old Police Lockup	\$500.00	\$168.00	\$98.00
11	116	2	11604 1754	State Battery	\$10,522.00	\$3,547.00	\$3,545.90
11	116	2	11607	Depreciation Historic Buildings			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total					\$74,701.00	\$28,599.00	\$30,117.30
Other Culture Total					\$74,701.00	\$28,599.00	\$30,117.30
Recreation & Culture Total					\$576,981.00	\$192,146.00	\$140,454.84
12	121	4	12101	Roads Construction Council			
12	121	4	12101 C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$758,525.00	\$252,844.00	\$42,356.49
12	121	4	12101 C0004A	Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	\$227,413.46
12	121	4	12101 C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	\$0.00
12	121	4	12103	Regional Road Group			
12	121	4	12103 RG0002	Paynes Find Sandstone Road	\$458,800.00	\$152,933.00	\$282,985.13
12	121	4	12104	Roads to Recovery Construction			
12	121	4	12104 CR0004	Meekatharra - Sandstone Road - Construction (R2R)	\$299,000.00	\$0.00	\$0.00
12	121	4	12104 CR0005	Wiluna Rd	\$0.00	\$0.00	\$156.00
12	121	4	12107	Footpath Construction			
12	121	4	12107 CF0019	Hack Street Footpath	\$85,000.00	\$0.00	\$0.00
12	121	4	12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	\$0.00
Capital Expenditure Total					\$1,948,883.00	\$668,335.00	\$552,911.08
Streets, Roads, Bridges & Depot Construction Total					\$1,948,883.00	\$668,335.00	\$552,911.08
12	122	2	12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$281,102.00	\$227,987.87
12	122	2	12202	Power - Street Lighting	\$8,500.00	\$2,832.00	\$2,469.52
12	122	2	12203	Rural Road Maintenance			
12	122	2	12203 M0002	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$185,612.19
12	122	2	12203 M0003	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$67,950.35
12	122	2	12203 M0004	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$29,090.23
12	122	2	12203 M0005	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$56,514.25
12	122	2	12203 M0007	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$6,000.00
12	122	2	12203 M0008	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$30,700.00
12	122	2	12203 M0009	Bulga Downs Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0010	Sandstone - Yeelirrie Rd - Maintenance	\$0.00	\$0.00	\$12,479.70
12	122	2	12203 M0011	Cashmere Downs Access - North - Maintenance	\$0.00	\$0.00	\$2,662.34
12	122	2	12203 M0012	Black Range Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0013	Daly Homestead Access Rd - Maintenance	\$0.00	\$0.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12203 M0014	Dandaraga Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0015	Lake Mason Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$3,000.00
12	122	2	12203 M0017	Altona - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$4,159.90
12	122	2	12203 M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0020	Atley Station Access - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0021	Cogla Downs East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0022	Black Hill Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0023	Kaluwiri Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0024	Yuinmery Station Access - South - Maintenance	\$0.00	\$0.00	\$2,999.70
12	122	2	12203 M0025	Yuinmery Station Access - North - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0026	Cashmere Downs Access - East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0027	Barrambie Station Access Rd - Maintenance	\$0.00	\$0.00	\$19,956.18
12	122	2	12203 M0028	Lake Mason Station - North Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0037	Rowe St - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0038	Rowe Rd - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0083	Pindabunna Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,320.00
12	122	2	12203 M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0086	Heritage Trail	\$0.00	\$0.00	\$644.15
12	122	2	12203 M9998	Rural Road Maintenance (Budget Purposes)	\$962,000.00	\$320,023.00	\$0.00
12	122	2	12204	Maintenance - Depot	\$32,700.00	\$12,832.00	\$26,951.55
12	122	2	12205	Maintenance - Footpaths	\$5,240.00	\$1,712.00	\$663.30
12	122	2	12206	Traffic Signs Maintenance	\$10,000.00	\$3,332.00	\$5,532.19
12	122	2	12209	Workshop Equipment	\$5,000.00	\$1,668.00	\$94.68
12	122	2	12225	Town Steet Maintenance			
12	122	2	12225 M0019	Hack St - Maintenance	\$0.00	\$0.00	\$367.97
12	122	2	12225 M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$2,851.10
12	122	2	12225 M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$337.54
12	122	2	12225 M0033	Payne St - Maintenance	\$0.00	\$0.00	\$143.95
12	122	2	12225 M0034	Green St - Maintenance	\$0.00	\$0.00	\$264.91
12	122	2	12225 M0035	Rowe St - Maintenance	\$0.00	\$0.00	\$19.72

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12225	M0036	Mingah St - Maintenance	\$0.00	\$203.18
12	122	2	12225	M0081	Thaduna St - Maintenance	\$0.00	\$203.01
12	122	2	12225	M0082	Irvine St - Maintenance	\$0.00	\$39.62
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	\$15,720.00	\$5,168.00
12	122	2	12231		ABC's Reallocated	\$140,894.00	\$48,939.35
12	122	2	12232		Reallocation of Housing	\$195,195.00	\$49,813.76
				Operating Expenditure Total	\$2,209,418.00	\$740,697.00	\$789,972.21
12	122	3	12212		Grant - MRWA Project	(\$291,667.00)	(\$244,800.00)
12	122	3	12213		Grant - MRWA Direct	(\$129,767.00)	(\$144,814.00)
12	122	3	12216		Grant - Roads to Recovery	\$0.00	\$0.00
				Operating Income Total	(\$995,434.00)	(\$363,101.00)	(\$389,614.00)
				Streets, Roads, Bridges & Depot Maintenance Total	\$1,213,984.00	\$377,596.00	\$400,358.21
12	123	3	12303		Profit on Disposal of Asset - Road Plant	(\$344,667.00)	\$0.00
				Operating Income Total	(\$344,667.00)	(\$26,389.00)	\$0.00
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$58,314.80
				Capital Expenditure Total	\$1,125,000.00	\$65,000.00	\$58,314.80
12	123	5	12320		Proceeds on Disposal of Asset - Transport	(\$475,000.00)	\$0.00
12	123	5	12321		Realisation on Disposal of Asset - Transport	\$475,000.00	\$0.00
				Capital Income Total	\$0.00	\$0.00	\$0.00
				Road Plant Purchases Total	\$780,333.00	\$38,611.00	\$58,314.80
12	126	2	12604		Airport Maintenance	\$40,400.00	\$3,311.44
12	126	2	12605		Cleaning - Aerodromes	\$1,068.00	\$349.00
12	126	2	12606		Building Maintenance	\$1,560.00	\$512.00
				Operating Expenditure Total	\$43,028.00	\$14,233.00	\$3,435.41
				Aerodromes Total	\$43,028.00	\$14,233.00	\$3,435.41
12	127	2	12700		ABC's Reallocated	\$27,843.00	\$9,671.10
				Operating Expenditure Total	\$27,843.00	\$9,280.00	\$9,671.10
				Transport Licencing Total	\$27,843.00	\$9,280.00	\$9,671.10
				Transport Total	\$4,014,071.00	\$1,108,055.00	\$1,024,690.60
13	130	2	13000		Post Office Agency Expenses	\$1,500.00	\$0.00
13	130	2	13001		Post Office Cost of Sales	\$1,500.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	130	2	13003		ABC's Reallocated	\$65,246.00	\$21,748.00	\$22,663.18
Operating Expenditure Total						\$68,246.00	\$22,748.00	\$22,663.18
13	130	3	13002		Post Office Agency Income	(\$12,000.00)	(\$4,000.00)	(\$3,082.74)
Operating Income Total						(\$12,000.00)	(\$4,000.00)	(\$3,082.74)
Post Office Agency Total						\$56,246.00	\$18,748.00	\$19,580.44
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$332.00	\$0.00
13	131	2	13103		Vermis Control	\$15,000.00	\$15,000.00	\$12,293.00
Operating Expenditure Total						\$16,000.00	\$15,332.00	\$12,293.00
Rural Services Total						\$16,000.00	\$15,332.00	\$12,293.00
13	132	2	13200		Employee Costs	\$85,876.00	\$29,531.00	\$42,111.03
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$2,500.00	\$3,489.00
13	132	2	13204		ABC's Reallocated	\$96,031.00	\$32,012.00	\$33,356.13
13	132	2	13206		Visitor Centre Building Maintenance	\$20,100.00	\$8,436.00	\$8,001.49
13	132	2	13207		Tourism Development	\$31,350.00	\$0.00	\$21,350.00
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$877.00	\$876.15
13	132	2	13214		Old School Building Maintenance	\$11,935.00	\$5,363.00	\$3,601.80
13	132	2	13215		Geo Tourism Costs	\$12,795.00	\$5,676.00	\$0.00
13	132	2	13218		Reallocation of Housing	\$26,072.00	\$8,692.00	\$6,523.78
13	132	2	13219		Stock for Resale	\$12,500.00	\$4,168.00	\$6,654.98
Operating Expenditure Total						\$306,759.00	\$97,255.00	\$125,964.36
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$15,000.00)	(\$5,000.00)	(\$10,664.24)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$332.00)	(\$523.35)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$332.00)	(\$1,429.09)
Operating Income Total						(\$17,000.00)	(\$5,664.00)	(\$12,616.68)
Tourism & Area Promotion Total						\$289,759.00	\$91,591.00	\$113,347.68
13	133	2	13300		ABC's Reallocated	\$17,756.00	\$5,920.00	\$6,167.45
13	133	2	13303		Other Expenses	\$1,500.00	\$500.00	\$0.00
Operating Expenditure Total						\$19,256.00	\$6,420.00	\$6,167.45
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,000.00)	(\$332.00)	\$0.00
Operating Income Total						(\$1,000.00)	(\$332.00)	\$0.00
Building Control Total						\$18,256.00	\$6,088.00	\$6,167.45

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	134	2	13400		Employee Costs	\$137,884.00	\$47,586.00	\$50,320.13
13	134	2	13403		Depreciation Caravan Park	\$36,932.00	\$12,447.00	\$12,508.98
13	134	2	13404		ABC's Reallocated	\$63,775.00	\$21,260.00	\$22,152.29
13	134	2	13405		Caravan Park Maintenance	\$134,450.00	\$44,665.00	\$38,795.55
13	134	2	13407		Reallocation of Housing	\$19,730.00	\$6,576.00	\$4,936.94
					Operating Expenditure Total	\$392,771.00	\$132,534.00	\$128,713.89
13	134	3	13401		Caravan Park Site Fees	(\$150,000.00)	(\$50,000.00)	(\$78,565.92)
13	134	3	13406		Caravan Park - Other Income	(\$5,000.00)	(\$1,668.00)	(\$440.32)
13	134	3	13408		Government Grants	(\$643,584.00)	\$0.00	\$0.00
13	134	3	13409		Camp School Income	(\$500.00)	\$0.00	\$0.00
					Operating Income Total	(\$799,084.00)	(\$51,668.00)	(\$79,006.24)
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00	\$6,000.00
					Capital Expenditure Total	\$700,000.00	\$0.00	\$6,000.00
					Caravan Park Total	\$293,687.00	\$80,866.00	\$55,707.65
13	135	2	13506		Plant Nursery Expenses	\$9,120.00	\$3,023.00	\$3,375.04
					Operating Expenditure Total	\$9,120.00	\$3,023.00	\$3,375.04
					Plant Nursery Total	\$9,120.00	\$3,023.00	\$3,375.04
13	136	2	13600		Expenses Relating to Other Economic Services	\$1,500.00	\$1,168.00	\$98.00
13	136	2	13606		Depreciation Other Economic Services	\$3,670.00	\$1,238.00	\$1,236.62
13	136	2	13615		ULP Cost of Sales	\$75,000.00	\$25,000.00	\$33,755.17
13	136	2	13625		Diesel Cost of Sales	\$500,000.00	\$166,668.00	\$284,336.16
13	136	2	13631		Fuel Pump Repairs and Maintenance	\$3,500.00	\$1,168.00	\$1,262.26
13	136	2	13632		Fuel Pump Utilities	\$900.00	\$300.00	\$841.80
13	136	2	13635		Fuel Pump Licence Fees	\$750.00	\$0.00	\$0.00
13	136	2	13651		Post Office Cafe			
13	136	2	13651	5000	Employee Costs	\$189,850.00	\$65,712.00	\$66,086.30
13	136	2	13651	5001	Purchase Of Merchandise	\$2,000.00	\$668.00	\$2,436.57
13	136	2	13651	5002	Purchase Of Foods Consumables	\$25,000.00	\$8,332.00	\$19,223.87
13	136	2	13651	5003	Purchase Of Drinks (Soft, Coffee Etc)	\$25,000.00	\$8,332.00	\$5,528.97
13	136	2	13652		Post Office Cafe Other Expenditure	\$5,000.00	\$1,668.00	\$8,263.10
13	136	2	13681		Gas Bottles Purchases	\$10,000.00	\$3,332.00	\$3,949.43

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$842,170.00	\$283,586.00	\$427,018.25
13	136	3	13610		Sales ULP Fuel	(\$86,250.00)	(\$28,752.00)	(\$42,999.93)
13	136	3	13620		Sales Diesel Fuel	(\$557,500.00)	(\$185,832.00)	(\$294,449.41)
13	136	3	13657		Post Office Cafe Income			
13	136	3	13657 5021		Sale Of Merchandise	(\$3,500.00)	(\$1,172.00)	(\$2,712.08)
13	136	3	13657 5022		Sale Of Foods	(\$31,250.00)	(\$10,420.00)	(\$30,470.24)
13	136	3	13657 5023		Sale Of Drinks	(\$31,250.00)	(\$10,420.00)	(\$23,747.76)
13	136	3	13680		Sale of Gas Bottles	(\$10,000.00)	(\$3,332.00)	(\$3,783.40)
13	136	3	13684		Income from Astro Dome	(\$200.00)	(\$68.00)	\$0.00
13	136	3	13685		Other Income	\$0.00	\$0.00	(\$1,200.00)
Operating Income Total						(\$719,950.00)	(\$239,996.00)	(\$399,362.82)
Other Economic Services Total						\$122,220.00	\$43,590.00	\$27,655.43
Economic Services Total						\$805,288.00	\$259,238.00	\$238,126.69
14	141	2	14111		Private Works Expenditure	\$10,420.00	\$3,408.00	\$0.00
14	141	2	14111 PW000		Private Works	\$0.00	\$0.00	\$1,219.18
14	141	2	14111 PW026		James Allison	\$0.00	\$0.00	\$8,535.19
14	141	2	14111 PW027		Paul Mackie			\$9,754.37
Operating Expenditure Total						\$10,420.00	\$3,408.00	(\$1,913.64)
14	141	3	14100		Private Works Income	(\$12,500.00)	(\$4,168.00)	(\$1,913.64)
Operating Income Total						(\$2,080.00)	(\$760.00)	\$7,840.73
Private Works Total						\$168,690.00	\$54,986.00	\$9,760.77
14	142	2	14200		Employee Costs	\$35,150.00	\$11,492.00	\$10,567.67
14	142	2	14202		Sick Leave Expense	\$153,778.00	\$50,274.00	\$26,595.26
14	142	2	14203		Annual & LSL & Bonus Payments	\$5,500.00	\$0.00	\$3,691.34
14	142	2	14204		Protective Clothing - Outside Staff	\$148,500.00	\$48,548.00	\$48,742.98
14	142	2	14205		Superannuation of Workpersons	\$500.00	\$168.00	\$0.00
14	142	2	14206		Medical Examination Costs	(\$640,078.00)	(\$209,257.00)	(\$212,042.21)
14	142	2	14207		Overheads Allocated to Works	\$5,000.00	\$1,668.00	\$596.18
14	142	2	14208		Expendable Stores Expense	\$43,460.00	\$43,460.00	\$35,384.62
14	142	2	14209		Workers Compensation Insurance	\$25,000.00	\$25,000.00	\$0.00
14	142	2	14210		Insurance on Works			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142	2	14212	Training - Infrastructure Overheads	\$12,000.00	\$4,000.00	\$2,200.00
14	142	2	14214	Infrastructure Consultancy	\$10,000.00	\$3,332.00	\$7,551.33
14	142	2	14215	Other Expenses	\$17,500.00	\$5,832.00	\$17,987.20
14	142	2	14216	RDO Accrual	\$0.00	\$0.00	(\$873.11)
14	142	2	14703	Occupational Health and Safety	\$15,000.00	\$4,962.00	\$17,251.11
Operating Expenditure Total					\$0.00	\$44,465.00	(\$32,586.86)
Public Works Overheads Total					\$0.00	\$44,465.00	(\$32,586.86)
14	143	2	14302	Insurance - Plant	\$30,000.00	\$30,000.00	\$12,976.76
14	143	2	14303	Fuel & Oils	\$250,000.00	\$83,332.00	\$132,521.19
14	143	2	14304	Tyres & Tubes	\$12,500.00	\$4,168.00	\$51,844.62
14	143	2	14305	Parts & Repairs	\$120,000.00	\$40,000.00	\$69,265.72
14	143	2	14306	Internal Repair Wages	\$112,300.00	\$36,713.00	\$20,156.57
14	143	2	14307	Licences - Plant	\$11,000.00	\$0.00	\$412.37
14	143	2	14308	Depreciation Plant	\$404,200.00	\$136,209.00	\$141,077.58
14	143	2	14309	Plant Op Costs Allocated to Works	(\$1,019,177.00)	(\$333,192.00)	(\$361,889.53)
14	143	2	14310	Plant Depreciation Costs Allocated to Works	\$0.00	\$0.00	(\$18.70)
14	143	2	14311	ABC's Reallocated	\$74,177.00	\$24,724.00	\$25,765.26
14	143	2	14312	Expendable Tools	\$5,000.00	\$1,668.00	\$7,975.00
Operating Expenditure Total					\$0.00	\$23,622.00	\$100,086.84
Plant Operation Costs Total					\$0.00	\$23,622.00	\$100,086.84
14	144	3	14404	Diesel Fuel Rebate	(\$30,000.00)	(\$10,000.00)	(\$15,465.00)
Operating Income Total					(\$30,000.00)	(\$10,000.00)	(\$15,465.00)
Stock Fuels & Oils Total					(\$30,000.00)	(\$10,000.00)	(\$15,465.00)
14	145	2	03211	Bank Fees and Charges	\$13,000.00	\$4,332.00	\$7,888.94
14	145	2	14500	Employee Costs	\$645,680.00	\$224,374.00	\$192,053.17
14	145	2	14501	Administration Office Maintenance	\$39,750.00	\$17,582.00	\$19,910.93
14	145	2	14504	Telecommunications	\$12,500.00	\$4,168.00	\$2,213.50
14	145	2	14505	Travel & Accommodation	\$7,500.00	\$2,500.00	\$1,544.54
14	145	2	14506	Legal Expenses	\$5,000.00	\$1,668.00	\$0.00
14	145	2	14507	Training Expenses	\$10,000.00	\$3,332.00	\$0.00
14	145	2	14508	Printing & Stationery	\$25,000.00	\$8,332.00	\$8,428.24

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14509	Fringe Benefits Tax	\$25,000.00	\$12,500.00	\$7,806.24
14	145	2	14510	Conference Expenses	\$10,000.00	\$0.00	\$0.00
14	145	2	14515	ABC's Reallocated	(\$1,050,664.00)	(\$410,923.00)	(\$364,946.65)
14	145	2	14517	Computer Hardware	\$22,750.00	\$22,750.00	\$2,330.00
14	145	2	14518	Computer Software and Support	\$100,000.00	\$58,050.00	\$55,199.40
14	145	2	14520	Cleaning - Shire Offices	\$7,000.00	\$2,294.00	\$2,464.24
14	145	2	14521	Consultancy Services	\$50,000.00	\$16,668.00	\$31,954.55
14	145	2	14522	Depreciation Administration	\$57,484.00	\$19,373.00	\$18,782.19
14	145	2	14523	Other Expenses Relating to Administration	\$20,000.00	\$13,000.00	\$14,370.71
				Operating Expenditure Total	\$0.00	\$0.00	(\$0.00)
14	145	3	14512	Income relating to Administration	(\$12,500.00)	(\$253.00)	(\$6,723.71)
14	145	3	14543	Profit on Disposal of Asset - Administration	(\$12,667.00)	(\$12,667.00)	(\$21,061.57)
				Operating Income Total	(\$25,167.00)	(\$12,920.00)	(\$27,785.28)
14	145	4	14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$56,066.97
				Capital Expenditure Total	\$65,000.00	\$65,000.00	\$56,066.97
14	145	5	14542	Proceeds on Disposal of Asset - Administration	(\$20,000.00)	(\$20,000.00)	(\$33,863.64)
14	145	5	14544	Realisation on Disposal of Asset - Administration	\$20,000.00	\$20,000.00	\$33,863.64
				Capital Income Total	\$0.00	\$0.00	\$0.00
				Administration Total	\$39,833.00	\$52,080.00	\$28,281.69
14	146	2	14602	Gross Salaries & Wages	\$2,067,109.00	\$675,785.00	\$658,308.86
14	146	2	14603	Less Sal & Wages Alloc to Works	(\$2,067,109.00)	(\$675,785.00)	(\$623,014.05)
14	146	2	14605	Workers Compensation Payments	\$10,000.00	\$3,269.00	\$295.29
				Operating Expenditure Total	\$10,000.00	\$3,269.00	\$35,590.10
14	146	3	14221	Workers Compensation Reimbursements	(\$10,000.00)	(\$3,332.00)	\$0.00
				Operating Income Total	(\$10,000.00)	(\$3,332.00)	\$0.00
				Salaries & Wages Total	\$0.00	(\$63.00)	\$35,590.10
14	147	2	14705	Project Works	\$305,027.00	\$55,000.00	\$54,649.45
				Operating Expenditure Total	\$305,027.00	\$55,000.00	\$54,649.45
				Unclassified Total	\$305,027.00	\$55,000.00	\$54,649.45
14	149	4	14941	Transfer to Airport Reserve	\$7,860.00	\$2,620.00	\$4,234.20
14	149	4	14942	Transfer to Building Reserve	\$37,490.00	\$12,496.00	\$21,592.82

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149	4	14945		Transfer to ITC Reserve	\$51,930.00	\$644.00	\$1,409.38
14	149	4	14946		Transfer to Employee Entitlements Reserve	\$6,530.00	\$2,176.00	\$3,374.40
14	149	4	14948		Transfer to Plant Reserve	\$282,810.00	\$10,936.00	\$12,877.14
14	149	4	14949		Transfer to Refuse Disposal Reserve	\$1,110.00	\$368.00	\$597.12
14	149	4	14950		Transfer to Road and Flood Damage Reserve	\$18,365.00	\$6,120.00	\$9,885.43
14	149	4	14951		Transfer to Housing Reserve	\$13,900.00	\$4,632.00	\$7,483.57
14	149	4	14952		Transfer to Community Development Projects Reserve	\$20,220.00	\$6,740.00	\$9,058.37
					Capital Expenditure Total	\$440,215.00	\$46,732.00	\$70,512.43
14	149	5	14902		Transfer From Building Reserve	(\$200,000.00)	\$0.00	\$0.00
14	149	5	14908		Transfer From Plant Reserve	(\$695,000.00)	\$0.00	\$0.00
14	149	5	14911		Transfer From Housing Reserve	(\$200,000.00)	\$0.00	\$0.00
					Capital Income Total	(\$1,095,000.00)	\$0.00	\$0.00
					Reserve Transfers Total	(\$654,785.00)	\$46,732.00	\$70,512.43
					Other Property & Services Total	(\$342,005.00)	\$211,076.00	\$248,909.38
					Grand Total	\$4,706,955.00	\$533,236.00	\$296,399.46

10.2.1 (2)



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

Detailed Statements

FOR THE PERIOD ENDED 30 NOVEMBER 2023

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100		ABC's Reallocated	\$121,771.00	\$50,740.00	\$54,240.11
03	031	2	03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$625.00	\$321.45
03	031	2	03103		Debt Collections Costs	\$2,500.00	\$1,040.00	\$0.00
					Operating Expenditure Total	\$125,771.00	\$52,405.00	\$54,561.56
03	031	3	03104		GRV - Sandstone	(\$17,300.00)	(\$17,300.00)	(\$17,299.46)
03	031	3	03105		Interim Rates Raised	(\$5,000.00)	(\$2,085.00)	(\$6,721.16)
03	031	3	03106		GRV - Transient Workforce Accommodation	(\$25,910.00)	(\$25,910.00)	(\$25,908.78)
03	031	3	03107		UV - Pastoral	(\$43,951.00)	(\$43,951.00)	(\$43,951.42)
03	031	3	03108		UV - Mining	(\$1,377,194.00)	(\$1,377,194.00)	(\$1,377,194.38)
03	031	3	03109		Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110		Minimum UV - Pastoral	(\$2,400.00)	(\$2,400.00)	(\$2,400.00)
03	031	3	03111		Minimum UV - Mining	(\$26,800.00)	(\$26,800.00)	(\$26,800.00)
03	031	3	03112		Discount Allowed	\$24,625.00	\$24,625.00	\$14,862.60
03	031	3	03114		Penalty Interest Raised on Rates	(\$2,750.00)	(\$1,145.00)	(\$2,431.87)
03	031	3	03115		Rates Written-off	\$30.00	\$10.00	\$49.60
03	031	3	03116		Back Rates Levied	(\$500.00)	\$0.00	\$928.96
03	031	3	03117		Instalment Interest Received	(\$2,356.00)	(\$2,356.00)	(\$3,977.25)
03	031	3	03118		Instalment Administration Fee	(\$2,285.00)	(\$2,285.00)	(\$2,270.00)
03	031	3	03119		Rates Legal Fees Reimbursed	(\$2,500.00)	(\$1,040.00)	\$0.00
03	031	3	03120		Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$115.50)
					Operating Income Total	(\$1,491,091.00)	(\$1,484,631.00)	(\$1,500,028.66)
					Rate Revenue Total	(\$1,365,320.00)	(\$1,432,226.00)	(\$1,445,467.10)
03	032	2	03200		ABC's Reallocated	\$43,708.00	\$18,210.00	\$19,468.45
					Operating Expenditure Total	\$43,708.00	\$18,210.00	\$19,468.45
03	032	3	03201		Grants Commission Grant General	(\$12,000.00)	(\$6,000.00)	(\$40,519.50)
03	032	3	03202		Grants Commission Grant Roads	(\$2,000.00)	(\$1,000.00)	(\$13,499.50)
04	033	3	03206		Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.01)
03	032	3	03207		Interest Received - Municipal Funds	(\$39,750.00)	(\$16,560.00)	(\$34,269.91)
03	032	3	03208		Interest Received - Reserve Funds	(\$142,215.00)	(\$59,255.00)	(\$88,392.59)
					Operating Income Total	(\$195,965.00)	(\$82,815.00)	(\$176,681.51)
					Other General Purpose Funding Total	(\$152,257.00)	(\$64,605.00)	(\$157,213.06)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
General Purpose Funding Total						(\$1,517,577.00)	(\$1,496,831.00)	(\$1,602,680.16)
04	041	2	04100		Members Travelling Expenses paid	\$7,500.00	\$0.00	\$0.00
04	041	2	04101		Members Conference Expenses	\$5,000.00	\$2,085.00	\$1,281.08
04	041	2	04102		Council Election Expenses	\$11,000.00	\$11,000.00	\$0.00
04	041	2	04103		President's Allowance paid	\$4,375.00	\$0.00	\$0.00
04	041	2	04104		Members Refreshments & Receptions Expense	\$5,500.00	\$2,290.00	\$1,510.00
04	041	2	04106		Members - Subscriptions, Donations	\$29,650.00	\$29,650.00	\$21,738.29
04	041	2	04107		Members Insurance	\$40,000.00	\$40,000.00	\$43,732.93
04	041	2	04108		Members Telephone Subsidy Paid	\$3,000.00	\$0.00	\$0.00
04	041	2	04109		Members Meeting Fees Paid	\$16,750.00	\$0.00	\$0.00
04	041	2	04110		Public Relations/Presentations	\$5,000.00	\$2,085.00	\$637.48
04	041	2	04111		Training Expenses of Members	\$5,000.00	\$0.00	\$0.00
04	041	2	04113		ABC's Reallocated	\$19,437.00	\$8,100.00	\$8,657.89
04	041	2	04114		Audit Fees expense	\$50,000.00	\$0.00	\$1,598.00
04	041	2	04117		Reallocation of Housing	\$66,643.00	\$27,770.00	\$16,675.99
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$0.00	\$0.00
Operating Expenditure Total						\$343,855.00	\$122,980.00	\$95,831.66
Members Of Council Total						\$343,855.00	\$122,980.00	\$95,831.66
Governance Total						\$343,855.00	\$122,980.00	\$95,831.66
05	051	2	05100		Depreciation Relating to Fire Prevention	\$2,707.00	\$1,134.00	\$1,134.76
05	051	2	05105		ABC's Reallocated	\$132,594.00	\$55,250.00	\$59,060.41
05	051	2	05106		Other Expenses	\$2,500.00	\$1,040.00	\$0.00
Operating Expenditure Total						\$137,801.00	\$57,424.00	\$60,195.17
Fire Prevention Total						\$137,801.00	\$57,424.00	\$60,195.17
05	052	2	05203		Canine Control	\$6,000.00	\$2,500.00	\$2,700.00
Operating Expenditure Total						\$6,000.00	\$2,500.00	\$2,700.00
05	052	3	05202		Dog Registration Fees	(\$100.00)	(\$100.00)	(\$50.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	(\$50.00)	\$0.00
Operating Income Total						(\$150.00)	(\$150.00)	(\$50.00)
Animal Control Total						\$5,850.00	\$2,350.00	\$2,650.00
05	053	2	05300		ABC's Reallocated	\$14,814.00	\$6,170.00	\$6,598.65

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	053	2	05303	CCTV Expenses	\$12,855.00	\$5,000.00	\$22,921.14
Operating Expenditure Total					\$27,669.00	\$11,170.00	\$29,519.79
Other Law, Order & Public Safety Total					\$27,669.00	\$11,170.00	\$29,519.79
05	054	2	05404	Maintenance of Fire Truck	\$4,000.00	\$1,665.00	\$0.00
05	054	2	05405	Maintenance of Fire Shed	\$1,000.00	\$415.00	\$496.07
05	054	2	05406	Clothing and Accessories	\$4,000.00	\$1,665.00	\$62.00
05	054	2	05408	Other Goods and Services	\$1,500.00	\$625.00	\$572.73
05	054	2	05409	Insurances	\$2,979.00	\$2,980.00	\$2,061.98
Operating Expenditure Total					\$13,479.00	\$7,350.00	\$3,192.78
05	054	3	05400	Emergency Services Admin Grant	(\$4,000.00)	(\$4,000.00)	\$0.00
05	054	3	05401	ESL Operating Grant	(\$7,000.00)	(\$3,500.00)	(\$4,871.50)
Operating Income Total					(\$11,000.00)	(\$7,500.00)	(\$4,871.50)
Emergency Services Levy Total					\$2,479.00	(\$150.00)	(\$1,678.72)
Law, Order & Public Safety Total					\$173,799.00	\$70,794.00	\$90,686.24
07	074	2	07400	ABC's Reallocated	\$14,814.00	\$6,170.00	\$6,598.65
07	074	2	07403	Environmental Health Officer	\$9,000.00	\$3,750.00	\$980.08
07	074	2	07404	Analytical Expenses	\$750.00	\$310.00	\$360.00
Operating Expenditure Total					\$24,564.00	\$10,230.00	\$7,938.73
Preventative Services - Administration & Inspection Total					\$24,564.00	\$10,230.00	\$7,938.73
07	075	2	07502	Other Expenses Preventative	\$4,725.00	\$1,906.00	\$1,753.14
Operating Expenditure Total					\$4,725.00	\$1,906.00	\$1,753.14
Preventative Services - Pest Control Total					\$4,725.00	\$1,906.00	\$1,753.14
07	077	2	07700	ABC's Reallocated	\$11,978.00	\$4,990.00	\$5,335.07
07	077	2	07703	Other Expenses	\$3,500.00	\$2,040.00	\$98.00
Operating Expenditure Total					\$15,478.00	\$7,030.00	\$5,433.07
07	077	3	07701	Income Relating to Other Health	(\$200.00)	(\$200.00)	(\$50.00)
Operating Income Total					(\$200.00)	(\$200.00)	(\$50.00)
Other Health Total					\$15,278.00	\$6,830.00	\$5,383.07
Health Total					\$44,567.00	\$18,966.00	\$15,074.94
09	091	2	09100	Depreciation Housing	\$99,859.00	\$41,859.00	\$41,858.77
09	091	2	09102	Mitce - 2A Griffith St (Lot 40A)	\$7,795.00	\$3,820.00	\$3,113.36

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09103		Mtce - 2B Griffith St (Lot 40B)	\$6,445.00	\$3,255.00	\$1,688.68
09	091	2	09104		Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$3,250.00	\$3,648.97
09	091	2	09105		Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$3,775.00	\$8,523.78
09	091	2	09107		Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$4,010.00	\$2,305.71
09	091	2	09108		Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$2,675.00	\$2,379.98
09	091	2	09109		Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$3,130.00	\$2,162.83
09	091	2	09111		Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$3,040.00	\$2,357.27
09	091	2	09112		Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$4,775.00	\$8,390.76
09	091	2	09113		Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$3,350.00	\$5,092.76
09	091	2	09114		Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$3,875.00	\$3,862.53
09	091	2	09115		Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$3,270.00	\$4,803.56
09	091	2	09116		Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$4,335.00	\$4,750.03
09	091	2	09117		Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$3,605.00	\$3,412.93
09	091	2	09118		Mtce - 16 Green Street	\$6,518.00	\$3,333.00	\$3,437.73
09	091	2	09119		Mtce - 17 Hack Street	\$4,945.00	\$2,060.00	\$343.15
09	091	2	09120		Specified Building Maintenance			
09	091	2	09120	9106	Specified 21 Griffith St	\$100,000.00	\$41,665.00	\$0.00
09	091	2	09130		Mtce - 10 Griffiths Street	\$1,500.00	\$625.00	\$0.33
09	091	2	09180		Reallocation of Housing	(\$351,736.00)	(\$156,387.00)	(\$88,984.36)
09	091	2	09190		ABC's Reallocated	\$40,030.00	\$16,680.00	\$17,830.42
					Operating Expenditure Total	\$0.00	\$0.00	\$30,979.19
09	091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00	\$0.00
					Capital Expenditure Total	\$400,000.00	\$0.00	\$0.00
					Staff Housing Total	\$400,000.00	\$0.00	\$30,979.19
					Housing Total	\$400,000.00	\$0.00	\$30,979.19
10	101	2	10100		Other Expenses Sanitation	\$15,560.00	\$6,325.00	\$4,687.98
10	101	2	10103		Tip Maintenance Costs	\$37,010.00	\$15,010.00	\$24,787.23
10	101	2	10105		ABC's Reallocated	\$11,978.00	\$4,990.00	\$5,335.07
10	101	2	10106		Reallocation of Housing	\$13,666.00	\$5,695.00	\$3,419.45
					Operating Expenditure Total	\$78,214.00	\$32,020.00	\$38,229.73
10	101	3	10101		Domestic Collection Fees	(\$8,740.00)	(\$8,740.00)	(\$8,550.00)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	101	3	10104		Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$760.00)
10	101	3	10107		Reimbursements/Contributions	\$0.00	\$0.00	(\$117.00)
					Operating Income Total	(\$9,480.00)	(\$9,480.00)	(\$9,427.00)
					Sanitation - Household Refuse Total	\$68,734.00	\$22,540.00	\$28,919.73
10	102	2	10200		Expenses Relating to Sanitation - Other	\$10,115.00	\$4,085.00	\$4,754.33
10	102	2	10203		Refuse Collection - Public	\$33,900.00	\$13,756.00	\$6,269.18
					Operating Expenditure Total	\$44,015.00	\$17,841.00	\$11,023.51
10	102	3	10201		Income Relating to Sanitation - Other	(\$660.00)	(\$660.00)	(\$1,250.91)
					Operating Income Total	(\$660.00)	(\$660.00)	(\$1,250.91)
					Sanitation - Other Total	\$43,355.00	\$17,181.00	\$9,772.60
10	103	2	10300		Expenses Relating to Sewerage	\$3,168.00	\$1,292.00	(\$380.12)
10	103	2	10300	SEW000	General Costs	\$0.00	\$0.00	\$29.38
10	103	2	10300	SEW010	National Hotel	\$0.00	\$0.00	\$710.33
10	103	2	10300	SEW014	Beth Walton	\$3,168.00	\$1,292.00	\$359.59
					Operating Expenditure Total	(\$1,000.00)	(\$415.00)	\$0.00
10	103	3	10301		Income Relating to Sewerage	(\$1,000.00)	(\$415.00)	\$0.00
					Operating Income Total	\$2,168.00	\$877.00	\$359.59
					Sewerage Total	\$16,811.00	\$7,005.00	\$7,487.86
10	106	2	10600		ABC's Reallocated	\$2,500.00	\$0.00	\$1,996.00
10	106	2	10605		Expenses Relating to T/Planning and Regional Dev	\$19,311.00	\$7,005.00	\$9,483.86
					Operating Expenditure Total	\$19,311.00	\$7,005.00	\$9,483.86
					Town Planning & Regional Development Total	\$0.00	\$0.00	\$2,957.90
10	107	2	10700		Expenses Relating to Other Community Amenities	\$12,390.00	\$5,341.00	\$784.68
10	108	3	10704		Maintenance - Public Conveniences	\$28,850.00	\$11,659.00	\$8,454.62
10	107	2	10705		Cleaning - Other Community Services	\$5,000.00	\$2,085.00	\$113.04
10	107	2	10707		Maintenance - Cemetery	\$1,168.00	\$489.00	\$489.40
10	107	2	10708		Depreciation Other Community Amenities	\$47,408.00	\$19,574.00	\$12,799.64
					Operating Expenditure Total	\$7,500.00	\$7,500.00	\$0.00
10	107	4	10703		Cemetery - Capital Expenses	\$7,500.00	\$7,500.00	\$0.00
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00
					Capital Expenditure Total	\$0.00	\$0.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Other Community Amenities Total							
10	108	2	10802	Community Bus Operations	\$54,908.00	\$27,074.00	\$12,799.64
Operating Expenditure Total					\$10,000.00	\$4,165.00	\$5,189.90
10	108	3	10801	Community Bus Fees	\$10,000.00	\$4,165.00	\$5,189.90
Operating Income Total					(\$500.00)	\$0.00	\$0.00
Community Bus Total					(\$500.00)	\$0.00	\$0.00
Community Amenities Total					\$9,500.00	\$4,165.00	\$5,189.90
11	111	2	11104	Maintenance - Public Hall	\$197,976.00	\$78,842.00	\$66,408.32
11	111	2	11106	Depreciation Public Halls	\$14,585.00	\$8,225.00	\$7,748.86
11	111	2	11107	Art Exhibition Payments to Artists	\$27,982.00	\$11,731.00	\$13,386.50
Operating Expenditure Total					\$5,000.00	\$5,000.00	\$8,375.00
11	111	3	11101	Income Relating to Public Hall	\$47,567.00	\$24,956.00	\$29,510.36
Operating Income Total					(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
11	111	4	11103	Purchase Land & Buildings	(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
11	111	4	11103 2104	Town Hall Ceiling	\$20,000.00	\$10,000.00	\$0.00
Capital Expenditure Total					\$20,000.00	\$10,000.00	\$0.00
Public Halls & Civic Centres Total					\$62,067.00	\$29,956.00	\$21,814.94
11	112	2	11200	ABC's Reallocated	\$7,880.00	\$3,285.00	\$3,509.96
11	112	2	11204	Maintenance Water Playground	\$34,350.00	\$14,824.00	\$5,783.85
11	112	2	11205	Depreciation Water Playground	\$15,600.00	\$6,539.00	\$6,539.17
Operating Expenditure Total					\$57,830.00	\$24,648.00	\$15,832.98
Swimming Areas And Beaches Total					\$57,830.00	\$24,648.00	\$15,832.98
11	113	2	11300	Depreciation Other Recreation & Sport	\$89,554.00	\$37,540.00	\$37,531.86
11	113	2	11304	Maintenance - Recreation Centre	\$21,340.00	\$11,048.00	\$19,582.63
11	113	2	11307	Maintenance - Parks and Reserves	\$15,950.00	\$6,506.00	\$14,375.96
11	113	2	11307 6151	Oroya Street Gardens	\$7,800.00	\$3,186.00	\$2,743.35
11	113	2	11307 6152	Hack Street Gardens	\$7,800.00	\$3,213.00	\$179.49
11	113	2	11307 6153	Admin Centre Gardens	\$7,800.00	\$3,213.00	\$1,552.45
11	113	2	11307 6154	Lefroy Park	\$7,800.00	\$3,213.00	\$2,105.16
11	113	2	11307 6155	Gold & Wool Interpretative Park	\$7,800.00	\$3,213.00	\$2,105.16
11	113	2	11307 6156	Pioneer Park	\$7,800.00	\$3,213.00	\$224.10

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	113	2	11307 6157	Community Centre Gardens	\$7,800.00	\$3,213.00	\$1,545.70
11	113	2	11307 6158	Black Range Chapel Gardens	\$7,800.00	\$3,213.00	\$1,303.54
11	113	2	11307 6159	Minors Cottage Gardens	\$7,800.00	\$3,213.00	\$716.91
11	113	2	11307 6160	Irvine Street Gardens	\$7,800.00	\$3,213.00	\$1,060.64
11	113	2	11307 6161	Camp School Gardens	\$9,100.00	\$3,753.00	\$6,906.80
11	113	2	11307 6162	By Pass Trees	\$9,725.00	\$4,018.00	\$527.12
11	113	2	11308	ABC's Reallocated	\$22,169.00	\$9,235.00	\$9,874.56
11	113	2	11309	Parks and Gardens Tools and Equipment	\$7,500.00	\$3,125.00	\$0.00
11	113	2	11314	Reallocation of Housing	\$30,430.00	\$12,680.00	\$7,614.44
			Operating Expenditure Total		\$275,968.00	\$116,795.00	\$107,844.71
11	113	3	11301	Income Relating to Other Recreation & Sport	(\$20,000.00)	(\$20,000.00)	(\$60,009.09)
			Operating Income Total		(\$20,000.00)	(\$20,000.00)	(\$60,009.09)
11	113	4	11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$16,731.00	\$0.00
			Capital Expenditure Total		\$40,300.00	\$16,731.00	\$0.00
			Other Recreation & Sport Total		\$296,268.00	\$113,526.00	\$47,835.62
11	114	2	11400	Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$1,678.00	\$1,676.68
11	114	2	11404	ABC's Reallocated	\$2,942.00	\$1,225.00	\$1,310.40
11	114	2	11405	Other Expenses	\$2,000.00	\$835.00	\$98.00
			Operating Expenditure Total		\$8,942.00	\$3,738.00	\$3,085.08
			Television And Rebroadcasting Total		\$8,942.00	\$3,738.00	\$3,085.08
11	115	2	11500	ABC's Reallocated	\$76,173.00	\$31,740.00	\$33,929.36
11	115	2	11502	Other Expenses	\$1,000.00	\$415.00	\$238.40
			Operating Expenditure Total		\$77,173.00	\$32,155.00	\$34,167.76
			Libraries Total		\$77,173.00	\$32,155.00	\$34,167.76
11	116	2	11600	ABC's Reallocated	\$27,843.00	\$11,600.00	\$12,401.77
11	116	2	11604	Maintenance - Historic Buildings			
11	116	2	11604 1750	Black Range Church	\$12,200.00	\$6,068.00	\$16,512.40
11	116	2	11604 1751	Miners Cottage	\$3,736.00	\$2,131.00	\$909.94
11	116	2	11604 1752	Sandstone Post Office Building	\$18,900.00	\$9,345.00	\$9,633.77
11	116	2	11604 1753	Old Police Lockup	\$1,000.00	\$565.00	\$581.50
11	116	2	11604 1754	State Battery	\$500.00	\$210.00	\$98.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	116	2	11607	Depreciation Historic Buildings	\$10,522.00	\$4,412.00	\$4,410.76
Operating Expenditure Total					\$74,701.00	\$34,331.00	\$44,548.14
Other Culture Total					\$74,701.00	\$34,331.00	\$44,548.14
Recreation & Culture Total					\$576,981.00	\$238,354.00	\$167,284.52
12	121	4	12101	Roads Construction Council			
12	121	4	12101	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$758,525.00	\$316,055.00	\$42,356.49
12	121	4	12101	Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	\$227,413.46
12	121	4	12101	Yeelirrie Road - Construction (Council)	\$85,000.00	\$85,000.00	\$0.00
12	121	4	12103	Regional Road Group			
12	121	4	12103	Paynes Find Sandstone Road	\$458,800.00	\$305,641.00	\$456,990.49
12	121	4	12104	Roads to Recovery Construction			
12	121	4	12104	Meekatharra - Sandstone Road - Construction (RZR)	\$299,000.00	\$0.00	\$0.00
12	121	4	12104	Wiluna Rd	\$0.00	\$0.00	\$156.00
12	121	4	12107	Footpath Construction			
12	121	4	12107	Hack Street Footpath	\$85,000.00	\$85,000.00	\$0.00
12	121	4	12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	\$0.00
Capital Expenditure Total					\$1,948,883.00	\$1,054,254.00	\$726,916.44
Streets, Roads, Bridges & Depot Construction Total					\$1,948,883.00	\$1,054,254.00	\$726,916.44
12	122	2	12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$349,663.00	\$283,594.66
12	122	2	12202	Power - Street Lighting	\$8,500.00	\$3,540.00	\$3,231.89
12	122	2	12203	Rural Road Maintenance			
12	122	2	12203	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$236,260.47
12	122	2	12203	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$124,509.13
12	122	2	12203	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$29,090.23
12	122	2	12203	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$56,514.25
12	122	2	12203	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$6,000.00
12	122	2	12203	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$30,700.00
12	122	2	12203	Bulga Downs Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	Sandstone - Yeelirrie Rd - Maintenance	\$0.00	\$0.00	\$12,479.70
12	122	2	12203	Cashmere Downs Access - North - Maintenance	\$0.00	\$0.00	\$2,662.34
12	122	2	12203	Black Range Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12203 M0013	Daly Homestead Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0014	Dandaraga Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0015	Lake Mason Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$3,000.00
12	122	2	12203 M0017	Altona - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$4,159.90
12	122	2	12203 M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0020	Atley Station Access - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0021	Cogla Downs East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0022	Black Hill Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0023	Kaluwiri Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0024	Yuinmery Station Access - South - Maintenance	\$0.00	\$0.00	\$2,999.70
12	122	2	12203 M0025	Yuinmery Station Access - North - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0026	Cashmere Downs Access - East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0027	Barrambie Station Access Rd - Maintenance	\$0.00	\$0.00	\$19,956.18
12	122	2	12203 M0028	Lake Mason Station - North Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0037	Rowe St - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0038	Rowe Rd - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0083	Pindabunna Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,320.00
12	122	2	12203 M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0086	Heritage Trail	\$0.00	\$0.00	\$1,255.65
12	122	2	12203 M9998	Rural Road Maintenance (Budget Purposes)	\$962,000.00	\$399,548.00	\$0.00
12	122	2	12204	Maintenance - Depot	\$32,700.00	\$15,240.00	\$31,888.39
12	122	2	12205	Maintenance - Footpaths	\$5,240.00	\$2,115.00	\$782.48
12	122	2	12206	Traffic Signs Maintenance	\$10,000.00	\$4,165.00	\$5,532.19
12	122	2	12209	Workshop Equipment	\$5,000.00	\$2,085.00	\$1,783.88
12	122	2	12225	Town Steet Maintenance			
12	122	2	12225 M0019	Hack St - Maintenance	\$0.00	\$0.00	\$367.97
12	122	2	12225 M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$2,851.10
12	122	2	12225 M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$337.54
12	122	2	12225 M0033	Payne St - Maintenance	\$0.00	\$0.00	\$143.95
12	122	2	12225 M0034	Green St - Maintenance	\$0.00	\$0.00	\$264.91

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12225	M0035 Rowe St - Maintenance	\$0.00	\$0.00	\$19.72
12	122	2	12225	M0036 Mingah St - Maintenance	\$0.00	\$0.00	\$203.18
12	122	2	12225	M0081 Thaduna St - Maintenance	\$0.00	\$0.00	\$203.01
12	122	2	12225	M0082 Irvine St - Maintenance	\$0.00	\$0.00	\$39.62
12	122	2	12225	M9999 Town Street Maintenance (Budget Purposes)	\$15,720.00	\$6,406.00	\$0.00
12	122	2	12231	ABC's Reallocated	\$140,894.00	\$58,705.00	\$62,757.53
12	122	2	12232	Reallocation of Housing	\$195,195.00	\$81,330.00	\$49,813.76
				Operating Expenditure Total	\$2,209,418.00	\$922,797.00	\$974,723.33
12	122	3	12212	Grant - MRWA Project	(\$291,667.00)	(\$233,334.00)	(\$244,800.00)
12	122	3	12213	Grant - MRWA Direct	(\$129,767.00)	(\$129,767.00)	(\$144,814.00)
12	122	3	12216	Grant - Roads to Recovery	(\$574,000.00)	\$0.00	\$0.00
				Operating Income Total	(\$995,434.00)	(\$363,101.00)	(\$389,614.00)
				Streets, Roads, Bridges & Depot Maintenance Total	\$1,213,984.00	\$559,696.00	\$585,109.33
12	123	3	12303	Profit on Disposal of Asset - Road Plant	(\$344,667.00)	(\$26,389.00)	\$0.00
				Operating Income Total	(\$344,667.00)	(\$26,389.00)	\$0.00
12	123	4	12302	Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$65,000.00	\$58,314.80
				Capital Expenditure Total	\$1,125,000.00	\$65,000.00	\$58,314.80
12	123	5	12320	Proceeds on Disposal of Asset - Transport	(\$475,000.00)	(\$35,000.00)	\$0.00
12	123	5	12321	Realisation on Disposal of Asset - Transport	\$475,000.00	\$35,000.00	\$0.00
				Capital Income Total	\$0.00	\$0.00	\$0.00
				Road Plant Purchases Total	\$780,333.00	\$38,611.00	\$58,314.80
12	126	2	12604	Airport Maintenance	\$40,400.00	\$16,646.00	\$3,651.72
12	126	2	12605	Cleaning - Aerodromes	\$1,068.00	\$431.00	\$146.29
12	126	2	12606	Building Maintenance	\$1,560.00	\$635.00	\$0.00
				Operating Expenditure Total	\$43,028.00	\$17,712.00	\$3,798.01
				Aerodromes Total	\$43,028.00	\$17,712.00	\$3,798.01
12	127	2	12700	ABC's Reallocated	\$27,843.00	\$11,600.00	\$12,401.77
				Operating Expenditure Total	\$27,843.00	\$11,600.00	\$12,401.77
				Transport Licencing Total	\$27,843.00	\$11,600.00	\$12,401.77
				Transport Total	\$4,014,071.00	\$1,681,873.00	\$1,386,540.35
13	130	2	13000	Post Office Agency Expenses	\$1,500.00	\$625.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	130	2	13001		Post Office Cost of Sales	\$1,500.00	\$625.00	\$0.00
13	130	2	13003		ABC's Reallocated	\$65,246.00	\$27,185.00	\$29,062.22
Operating Expenditure Total						\$68,246.00	\$28,435.00	\$29,062.22
13	130	3	13002		Post Office Agency Income	(\$12,000.00)	(\$5,000.00)	(\$3,825.67)
Operating Income Total						(\$12,000.00)	(\$5,000.00)	(\$3,825.67)
Post Office Agency Total						\$56,246.00	\$23,435.00	\$25,236.55
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$415.00	\$0.00
13	131	2	13103		Vermin Control	\$15,000.00	\$15,000.00	\$12,293.00
Operating Expenditure Total						\$16,000.00	\$15,415.00	\$12,293.00
Rural Services Total						\$16,000.00	\$15,415.00	\$12,293.00
13	132	2	13200		Employee Costs	\$85,876.00	\$35,856.00	\$44,626.11
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$3,125.00	\$3,489.00
13	132	2	13204		ABC's Reallocated	\$96,031.00	\$40,015.00	\$42,774.34
13	132	2	13206		Visitor Centre Building Maintenance	\$20,100.00	\$9,895.00	\$9,889.01
13	132	2	13207		Tourism Development	\$31,350.00	\$0.00	\$21,350.00
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$1,091.00	\$1,089.84
13	132	2	13214		Old School Building Maintenance	\$11,935.00	\$6,165.00	\$4,845.56
13	132	2	13215		Geo Tourism Costs	\$12,795.00	\$6,433.00	\$0.00
13	132	2	13218		Reallocation of Housing	\$26,072.00	\$10,865.00	\$6,523.78
13	132	2	13219		Stock for Resale	\$12,500.00	\$5,210.00	\$6,742.31
Operating Expenditure Total						\$306,759.00	\$118,655.00	\$141,329.95
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$15,000.00)	(\$6,250.00)	(\$10,708.78)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$415.00)	(\$523.35)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$415.00)	(\$1,429.09)
Operating Income Total						(\$17,000.00)	(\$7,080.00)	(\$12,661.22)
Tourism & Area Promotion Total						\$289,759.00	\$111,575.00	\$128,668.73
13	133	2	13300		ABC's Reallocated	\$17,756.00	\$7,400.00	\$7,908.83
13	133	2	13303		Other Expenses	\$1,500.00	\$625.00	\$0.00
Operating Expenditure Total						\$19,256.00	\$8,025.00	\$7,908.83
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,000.00)	(\$415.00)	\$0.00
Operating Income Total						(\$1,000.00)	(\$415.00)	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Building Control Total						\$18,256.00	\$7,610.00	\$7,908.83
13	134	2	13400		Employee Costs	\$137,884.00	\$57,791.00	\$62,169.51
13	134	2	13403		Depreciation Caravan Park	\$36,932.00	\$15,483.00	\$15,559.95
13	134	2	13404		ABC's Reallocated	\$63,775.00	\$26,575.00	\$28,407.06
13	134	2	13405		Caravan Park Maintenance	\$134,450.00	\$57,511.00	\$47,184.36
13	134	2	13407		Reallocation of Housing	\$19,730.00	\$8,220.00	\$4,936.94
Operating Expenditure Total						\$392,771.00	\$165,580.00	\$158,257.82
13	134	3	13401		Caravan Park Site Fees	(\$150,000.00)	(\$62,500.00)	(\$84,498.85)
13	134	3	13406		Caravan Park - Other Income	(\$5,000.00)	(\$2,085.00)	(\$440.32)
13	134	3	13408		Government Grants	(\$643,584.00)	\$0.00	\$0.00
13	134	3	13409		Camp School Income	(\$500.00)	\$0.00	\$0.00
Operating Income Total						(\$799,084.00)	(\$64,585.00)	(\$84,939.17)
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00	\$6,000.00
Capital Expenditure Total						\$700,000.00	\$0.00	\$6,000.00
Caravan Park Total						\$293,687.00	\$100,995.00	\$79,318.65
13	135	2	13506		Plant Nursery Expenses	\$9,120.00	\$3,765.00	\$3,375.04
Operating Expenditure Total						\$9,120.00	\$3,765.00	\$3,375.04
Plant Nursery Total						\$9,120.00	\$3,765.00	\$3,375.04
13	136	2	13600		Expenses Relating to Other Economic Services	\$1,500.00	\$1,210.00	\$98.00
13	136	2	13606		Depreciation Other Economic Services	\$3,670.00	\$1,540.00	\$1,538.23
13	136	2	13615		ULP Cost of Sales	\$75,000.00	\$31,250.00	\$40,841.71
13	136	2	13625		Diesel Cost of Sales	\$500,000.00	\$208,335.00	\$310,784.02
13	136	2	13631		Fuel Pump Repairs and Maintenance	\$3,500.00	\$1,460.00	\$2,263.25
13	136	2	13632		Fuel Pump Utilities	\$900.00	\$375.00	\$1,032.75
13	136	2	13635		Fuel Pump Licence Fees	\$750.00	\$750.00	\$0.00
13	136	2	13651		Post Office Cafe			
13	136	2	13651	5000	Employee Costs	\$189,850.00	\$79,728.00	\$77,098.43
13	136	2	13651	5001	Purchase Of Merchandise	\$2,000.00	\$835.00	\$2,436.57
13	136	2	13651	5002	Purchase Of Foods Consumables	\$25,000.00	\$10,415.00	\$19,466.47
13	136	2	13651	5003	Purchase Of Drinks (Soft, Coffee Etc)	\$25,000.00	\$10,415.00	\$5,668.06
13	136	2	13652		Post Office Cafe Other Expenditure	\$15,000.00	\$2,085.00	\$9,543.16

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	136	2	13681	Gas Bottles Purchases	\$10,000.00	\$4,165.00	\$3,949.43
Operating Expenditure Total					\$852,170.00	\$352,563.00	\$474,720.08
13	136	3	13610	Sales ULP Fuel	(\$86,250.00)	(\$35,940.00)	(\$47,369.92)
13	136	3	13620	Sales Diesel Fuel	(\$557,500.00)	(\$232,290.00)	(\$332,153.55)
13	136	3	13657	Post Office Cafe Income	(\$3,500.00)	(\$1,465.00)	(\$2,943.91)
13	136	3	13657 5021	Sale Of Merchandise	(\$31,250.00)	(\$13,025.00)	(\$34,453.41)
13	136	3	13657 5022	Sale Of Foods	(\$31,250.00)	(\$13,025.00)	(\$26,450.93)
13	136	3	13657 5023	Sale Of Drinks	(\$10,000.00)	(\$4,165.00)	(\$4,011.75)
13	136	3	13680	Sale of Gas Bottles	(\$200.00)	(\$85.00)	\$0.00
13	136	3	13684	Income from Astro Dome	\$0.00	\$0.00	(\$1,600.00)
13	136	3	13685	Other Income	(\$719,950.00)	(\$299,995.00)	(\$448,983.47)
Operating Income Total					\$132,220.00	\$52,568.00	\$25,736.61
Other Economic Services Total					\$815,288.00	\$315,363.00	\$282,537.41
Economic Services Total					\$10,420.00	\$4,210.00	\$0.00
14	141	2	14111	Private Works Expenditure	\$0.00	\$0.00	\$1,219.18
14	141	2	14111 PW000	Private Works	\$0.00	\$0.00	\$8,666.69
14	141	2	14111 PW026	James Allison	\$0.00	\$0.00	\$9,885.87
14	141	2	14111 PW027	Paul Mackie	\$10,420.00	\$4,210.00	(\$11,504.55)
Operating Expenditure Total					(\$12,500.00)	(\$5,210.00)	(\$11,504.55)
14	141	3	14100	Private Works Income	(\$2,080.00)	(\$1,000.00)	(\$1,618.68)
Operating Income Total					\$168,690.00	\$67,924.00	\$17,353.50
Private Works Total					\$35,150.00	\$14,196.00	\$10,567.67
14	142	2	14202	Employee Costs	\$153,778.00	\$62,103.00	\$123,356.37
14	142	2	14202	Sick Leave Expense	\$5,500.00	\$0.00	\$4,155.09
14	142	2	14203	Annual & LSL & Bonus Payments	\$148,500.00	\$59,971.00	\$60,778.12
14	142	2	14204	Protective Clothing - Outside Staff	\$500.00	\$210.00	\$0.00
14	142	2	14205	Superannuation of Workpersons	(\$640,078.00)	(\$258,494.00)	(\$272,433.75)
14	142	2	14206	Medical Examination Costs	\$5,000.00	\$2,085.00	\$702.39
14	142	2	14207	Overheads Allocated to Works	\$43,460.00	\$43,460.00	\$59,527.72
14	142	2	14208	Expendable Stores Expense			
14	142	2	14209	Workers Compensation Insurance			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142	2	14210	Insurance on Works	\$25,000.00	\$25,000.00	\$0.00
14	142	2	14212	Training - Infrastructure Overheads	\$12,000.00	\$5,000.00	\$2,200.00
14	142	2	14214	Infrastructure Consultancy	\$10,000.00	\$4,165.00	\$7,551.33
14	142	2	14215	Other Expenses	\$17,500.00	\$7,290.00	\$17,987.20
14	142	2	14216	RDO Accrual	\$0.00	\$0.00	(\$12,125.30)
14	142	2	14703	Occupational Health and Safety	\$15,000.00	\$6,174.00	\$17,251.11
Operating Expenditure Total					\$0.00	\$39,084.00	\$36,871.45
Public Works Overheads Total					\$0.00	\$39,084.00	\$36,871.45
14	143	2	14302	Insurance - Plant	\$30,000.00	\$30,000.00	\$25,591.27
14	143	2	14303	Fuel & Oils	\$250,000.00	\$104,165.00	\$162,832.41
14	143	2	14304	Tyres & Tubes	\$12,500.00	\$5,210.00	\$55,085.53
14	143	2	14305	Parts & Repairs	\$120,000.00	\$50,000.00	\$84,342.45
14	143	2	14306	Internal Repair Wages	\$112,300.00	\$45,351.00	\$34,733.04
14	143	2	14307	Licences - Plant	\$11,000.00	\$0.00	\$412.37
14	143	2	14308	Depreciation Plant	\$404,200.00	\$169,431.00	\$175,706.81
14	143	2	14309	Plant Op Costs Allocated to Works	(\$1,019,177.00)	(\$411,590.00)	(\$482,115.33)
14	143	2	14310	Plant Depreciation Costs Allocated to Works	\$0.00	\$0.00	(\$18.70)
14	143	2	14311	ABC's Reallocated	\$74,177.00	\$30,905.00	\$33,040.14
14	143	2	14312	Expendable Tools	\$5,000.00	\$2,085.00	\$7,975.00
Operating Expenditure Total					\$0.00	\$25,557.00	\$97,584.99
Plant Operation Costs Total					\$0.00	\$25,557.00	\$97,584.99
14	144	3	14404	Diesel Fuel Rebate	(\$30,000.00)	(\$12,500.00)	(\$20,933.00)
Operating Income Total					(\$30,000.00)	(\$12,500.00)	(\$20,933.00)
Stock Fuels & Oils Total					(\$30,000.00)	(\$12,500.00)	(\$20,933.00)
14	145	2	03211	Bank Fees and Charges	\$13,000.00	\$5,415.00	\$9,129.25
14	145	2	14500	Employee Costs	\$645,680.00	\$274,295.00	\$269,971.69
14	145	2	14501	Administration Office Maintenance	\$39,750.00	\$20,349.00	\$23,069.64
14	145	2	14504	Telecommunications	\$12,500.00	\$5,210.00	\$2,536.64
14	145	2	14505	Travel & Accommodation	\$7,500.00	\$3,125.00	\$1,753.63
14	145	2	14506	Legal Expenses	\$5,000.00	\$2,085.00	\$0.00
14	145	2	14507	Training Expenses	\$10,000.00	\$4,165.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14508		Printing & Stationery	\$25,000.00	\$10,415.00	\$9,628.00
14	145	2	14509		Fringe Benefits Tax	\$25,000.00	\$12,500.00	\$7,806.24
14	145	2	14510		Conference Expenses	\$10,000.00	\$0.00	\$0.00
14	145	2	14515		ABC's Reallocated	(\$1,050,664.00)	(\$485,405.00)	(\$467,990.52)
14	145	2	14517		Computer Hardware	\$22,750.00	\$22,750.00	\$2,330.00
14	145	2	14518		Computer Software and Support	\$100,000.00	\$63,450.00	\$58,227.34
14	145	2	14520		Cleaning - Shire Offices	\$7,000.00	\$2,839.00	\$2,998.43
14	145	2	14521		Consultancy Services	\$50,000.00	\$20,835.00	\$32,501.35
14	145	2	14522		Depreciation Administration	\$57,484.00	\$24,097.00	\$23,310.02
14	145	2	14523		Other Expenses Relating to Administration	\$20,000.00	\$13,875.00	\$24,728.29
					Operating Expenditure Total	\$0.00	\$0.00	\$0.00
14	145	3	14512		Income relating to Administration	(\$12,500.00)	(\$524.00)	(\$23,283.02)
14	145	3	14543		Profit on Disposal of Asset - Administration	(\$12,667.00)	(\$12,667.00)	(\$21,061.57)
					Operating Income Total	(\$25,167.00)	(\$13,191.00)	(\$44,344.59)
14	145	4	14513		Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$56,066.97
					Capital Expenditure Total	\$65,000.00	\$65,000.00	\$56,066.97
14	145	5	14542		Proceeds on Disposal of Asset - Administration	(\$20,000.00)	(\$20,000.00)	(\$33,863.64)
14	145	5	14544		Realisation on Disposal of Asset - Administration	\$20,000.00	\$20,000.00	\$33,863.64
					Capital Income Total	\$0.00	\$0.00	\$0.00
					Administration Total	\$39,833.00	\$51,809.00	\$11,722.38
14	146	2	14602		Gross Salaries & Wages	\$2,067,109.00	\$834,793.00	\$912,991.86
14	146	2	14603		Less Sal & Wages Alloc to Works	(\$2,067,109.00)	(\$834,793.00)	(\$877,697.05)
14	146	2	14605		Workers Compensation Payments	\$10,000.00	\$4,038.00	\$295.29
					Operating Expenditure Total	\$10,000.00	\$4,038.00	\$35,590.10
14	146	3	14221		Workers Compensation Reimbursements	(\$10,000.00)	(\$4,165.00)	\$0.00
					Operating Income Total	(\$10,000.00)	(\$4,165.00)	\$0.00
					Salaries & Wages Total	\$0.00	(\$127.00)	\$35,590.10
14	147	2	14705		Project Works	\$305,027.00	\$75,000.00	\$56,644.74
					Operating Expenditure Total	\$305,027.00	\$75,000.00	\$56,644.74
					Unclassified Total	\$305,027.00	\$75,000.00	\$56,644.74
14	149	4	14941		Transfer to Airport Reserve	\$7,860.00	\$3,275.00	\$5,307.88

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149	4	14942		Transfer to Building Reserve	\$37,490.00	\$15,620.00	\$27,068.22
14	149	4	14945		Transfer to ITC Reserve	\$51,930.00	\$805.00	\$1,766.76
14	149	4	14946		Transfer to Employee Entitlements Reserve	\$6,530.00	\$2,720.00	\$4,230.05
14	149	4	14948		Transfer to Plant Reserve	\$282,810.00	\$13,670.00	\$16,142.46
14	149	4	14949		Transfer to Refuse Disposal Reserve	\$1,110.00	\$460.00	\$748.53
14	149	4	14950		Transfer to Road and Flood Damage Reserve	\$18,365.00	\$7,650.00	\$12,392.13
14	149	4	14951		Transfer to Housing Reserve	\$13,900.00	\$5,790.00	\$9,381.22
14	149	4	14952		Transfer to Community Development Projects Reserve	\$20,220.00	\$8,425.00	\$11,355.34
					Capital Expenditure Total	\$440,215.00	\$58,415.00	\$88,392.59
14	149	5	14902		Transfer From Building Reserve	(\$200,000.00)	\$0.00	\$0.00
14	149	5	14908		Transfer From Plant Reserve	(\$695,000.00)	\$0.00	\$0.00
14	149	5	14911		Transfer From Housing Reserve	(\$200,000.00)	\$0.00	\$0.00
					Capital Income Total	(\$1,095,000.00)	\$0.00	\$0.00
					Reserve Transfers Total	(\$654,785.00)	\$58,415.00	\$88,392.59
					Other Property & Services Total	(\$342,005.00)	\$236,238.00	\$304,254.57
					Grand Total	\$4,706,955.00	\$1,266,579.00	\$836,917.04



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 OCTOBER 2023**

Variance Reported at Sub Program Level

Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$	\$	\$	\$	%	
031	Rate Revenue	1,491,091.00	1,483,779.00	1,501,241.37	17,462	1%	
032	Other General Purpose Funding	195,965.00	64,152.00	124,363.64	60,212	94%	▲ Fed Assistance Grants Greater Than Budgeted.
052	Animal Control	150.00	150.00	50.00	(100)	(67%)	
054	Emergency Services Levy	11,000.00	5,750.00	4,871.50	(879)	(15%)	
091	Staff Housing	0.00	0.00	0.00	0		
101	Sanitation - Household Refuse	9,480.00	9,480.00	9,310.00	(170)	(2%)	
102	Sanitation - Other	660.00	660.00	1,250.91	591	90%	
103	Sewerage	1,000.00	332.00	0.00	(332)	(100%)	
108	Community Bus	500.00	0.00	0.00	0		
111	Public Halls & Civic Centres	5,500.00	5,000.00	7,695.42	2,695	54%	
113	Other Recreation & Sport	20,000.00	20,000.00	40,009.09	20,009	100%	▲ APC extended their stay
122	Streets, Roads, Bridges & Depot Maintenance	129,767.00	129,767.00	144,814.00	15,047	12%	▲ Direct Road Grant Exceeds expected.
123	Road Plant Purchases	344,667.00	26,389.00	0.00	(26,389)	(100%)	▼ S000 still to be Disposed of
127	Transport Licencing	0.00	0.00	0.00	0		
130	Post Office Agency	12,000.00	4,000.00	3,082.74	(917)	(23%)	
132	Tourism & Area Promotion	17,000.00	5,664.00	12,616.68	6,953	123%	
133	Building Control	1,000.00	332.00	0.00	(332)	(100%)	
134	Caravan Park	155,500.00	51,668.00	79,006.24	27,338	53%	▲ Income greater than anticipated
136	Other Economic Services	719,950.00	239,996.00	399,362.82	159,367	66%	▲ Fuel Sales greater than anticipated
141	Private Works	12,500.00	4,168.00	1,913.64	(2,254)	(54%)	
142	Public Works Overheads	0.00	0.00	0.00	0		
143	Plant Operation Costs	0.00	0.00	0.00	0		
144	Stock Fuels & Oils	30,000.00	10,000.00	15,465.00	5,465	55%	
145	Administration	25,167.00	12,920.00	27,785.28	14,865	115%	▲ Income from sale of S177 vehicle more than anticipated
146	Salaries & Wages	10,000.00	3,332.00	0.00	(3,332)	(100%)	
147	Unclassified	0.00	0.00	14.45	14		
		3,192,897.00	2,077,539.00	2,372,852.78	295,314	14%	

Code	NAME	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$	\$	\$	\$	%	
031	Rate Revenue	(125,771.00)	(41,924.00)	(42,618.79)	(695)	(2%)	
032	Other General Purpose Funding	(43,708.00)	(14,568.00)	(15,181.82)	(614)	(4%)	
041	Members of Council	(343,855.00)	(114,514.00)	(92,373.33)	22,141	19%	▲ Election Expenses & Insurance Under Budget at this s
051	Fire Prevention	(137,801.00)	(45,944.00)	(46,968.52)	(1,025)	(2%)	
052	Animal Control	(6,000.00)	(2,000.00)	(1,800.00)	200	10%	
053	Other Law, Order & Public Safety	(27,669.00)	(9,936.00)	(27,935.37)	(17,999)	(181%)	▼ Installation of CCTV Camera's
054	Emergency Services Levy	(13,479.00)	(6,476.00)	(2,415.05)	4,061	63%	
074	Preventative Services - Administration & Inspection	(24,564.00)	(8,184.00)	(6,439.14)	1,745	21%	
075	Preventative Services - Pest Control	(4,725.00)	(1,543.00)	(1,753.14)	(210)	(14%)	
077	Other Health	(15,478.00)	(5,824.00)	(4,258.37)	1,566	27%	
091	Staff Housing	0.00	0.00	(10,685.66)	(10,686)		▼ ABC's Reallocation. Will balance over time
101	Sanitation - Household Refuse	(78,214.00)	(25,787.00)	(32,828.34)	45,386	(27%)	
102	Sanitation - Other	(44,015.00)	(14,423.00)	(8,434.22)	5,989	42%	
103	Sewerage	(3,168.00)	(1,042.00)	(359.59)	682	65%	
105	Protection Of Environment	0.00	0.00	0	0		
106	Town Planning & Regional Development	(19,311.00)	(5,604.00)	(7,835.13)	(2,231)	(40%)	
107	Other Community Amenities	(47,408.00)	(15,923.00)	(11,687.03)	4,236	27%	
108	Community Bus	(10,000.00)	(3,332.00)	(4,233.49)	(901)	(27%)	
111	Public Halls & Civic Centres	(47,567.00)	(21,772.00)	(26,710.56)	(4,939)	(23%)	
112	Swimming Areas and Beaches	(57,830.00)	(20,153.00)	(13,737.34)	6,416	32%	
113	Other Recreation & Sport	(275,968.00)	(94,498.00)	(92,815.10)	1,683	2%	
114	Television and Rebroadcasting	(8,942.00)	(2,997.00)	(2,467.80)	529	18%	
115	Libraries	(77,173.00)	(25,724.00)	(26,697.08)	(973)	(4%)	
116	Other Culture	(74,701.00)	(28,599.00)	(31,852.61)	(3,254)	(11%)	
117	New Civic Centre	0.00	0.00	0	0		
122	Streets, Roads, Bridges & Depot Maintenance	(2,209,418.00)	(740,697.00)	(791,464.47)	(50,767)	(7%)	
123	Road Plant Purchases	0.00	0.00	0	0		
124	Profit on Private Works	0.00	0.00	0	0		
126	Aerodromes	(43,028.00)	(14,233.00)	(3,670.69)	10,562	74%	▲ Airport maintenance lower than anticipated
127	Transport Licencing	(27,843.00)	(9,280.00)	(9,671.10)	(391)	(4%)	
130	Post Office Agency	(68,246.00)	(22,748.00)	(22,663.18)	85	0%	
131	Rural Services	(16,000.00)	(15,332.00)	(12,293.00)	3,039	20%	
132	Tourism & Area Promotion	(306,759.00)	(97,255.00)	(129,529.32)	(32,274)	(33%)	▼ Geotourism Subs paid early.
133	Building Control	(19,256.00)	(6,420.00)	(6,167.45)	253	4%	
134	Caravan Park	(392,771.00)	(132,534.00)	(131,730.81)	803	1%	
135	Plant Nursery	(9,120.00)	(3,023.00)	(3,375.04)	(352)	(12%)	
136	Other Economic Services	(852,170.00)	(283,586.00)	(430,896.03)	(147,310)	(52%)	▼ Purchase of fuel higher than anticipated
141	Private Works	(10,420.00)	(3,408.00)	(9,754.37)	(6,346)	(186%)	
142	Public Works Overheads	0.00	(44,465.00)	8,443.76	52,909	119%	▲ Will Balance over time
143	Plant Operation Costs	0.00	(23,622.00)	(112,701.35)	(89,079)	(377%)	▲ Will Balance over time
145	Administration	0.00	0.00	(22,501.90)	(22,502)		▲ Will Balance over time
146	Salaries & Wages	(10,000.00)	(3,269.00)	(35,590.10)	(32,321)	(989%)	▲ 22/23 Accruals.
147	Unclassified	(305,027.00)	(55,000.00)	(54,649.45)	351	1%	
		(5,757,405.00)	(1,965,639.00)	(2,280,301.98)	(314,663)	(16%)	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 30 NOVEMBER 2023**

Variance Reported at Sub Program Level

Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$ (a)	\$ (a)	\$ (b)	\$	%	
031	Rate Revenue	1,491,091.00	1,484,631.00	1,500,028.66	15,398	1%	
032	Other General Purpose Funding	195,965.00	82,815.00	176,681.51	93,867	113%	▲ Fed Assistance Grants Greater Than Budgeted.
052	Animal Control	150.00	150.00	50.00	(100)	(67%)	
054	Emergency Services Levy	11,000.00	7,500.00	4,871.50	(2,629)	(35%)	
091	Staff Housing	0.00	0.00	0.00	0		
101	Sanitation - Household Refuse	9,480.00	9,480.00	9,427.00	(53)	(1%)	
102	Sanitation - Other	660.00	660.00	1,250.91	591	90%	
103	Sewerage	1,000.00	415.00	0.00	(415)	(100%)	
108	Community Bus	500.00	0.00	0.00	0		
111	Public Halls & Civic Centres	5,500.00	5,000.00	7,695.42	2,695	54%	
113	Other Recreation & Sport	20,000.00	20,000.00	60,009.09	40,009	200%	▲ APC extended their stay
122	Streets, Roads, Bridges & Depot Maintenance	129,767.00	129,767.00	144,814.00	15,047	12%	▲ Direct Road Grant Exceeds expected.
123	Road Plant Purchases	344,667.00	26,389.00	0.00	(26,389)	(100%)	▼ S000 still to be Disposed of
127	Transport Licencing	0.00	0.00	0.00	0		
130	Post Office Agency	12,000.00	5,000.00	3,825.67	(1,174)	(23%)	
132	Tourism & Area Promotion	17,000.00	7,080.00	12,661.22	5,581	79%	
133	Building Control	1,000.00	415.00	0.00	(415)	(100%)	
134	Caravan Park	155,500.00	64,585.00	84,939.17	20,354	32%	▲ Income greater than anticipated
136	Other Economic Services	719,950.00	299,995.00	448,983.47	148,988	50%	▲ Fuel Sales greater than anticipated
141	Private Works	12,500.00	5,210.00	11,504.55	6,295	121%	
142	Public Works Overheads	0.00	0.00	0.00	0		
143	Plant Operation Costs	0.00	0.00	0.00	0		
144	Stock Fuels & Oils	30,000.00	12,500.00	20,933.00	8,433	67%	
145	Administration	25,167.00	13,191.00	44,344.59	31,154	236%	▲ Income from sale of S177 vehicle more than anticipated
146	Salaries & Wages	10,000.00	4,165.00	0.00	(4,165)	(100%)	
147	Unclassified	0.00	0.00	14.45	14		
		3,192,897.00	2,178,948.00	2,532,034.21	353,086	16%	▲

Code	NAME	Amended Annual Budget	Recommended Budget	Actual	Var. #	Var. %	Comments
		(a)	(b)	(b)-(a)	(b)-(a)/(a)		
		\$	\$	\$		%	
031	Rate Revenue	(125,771.00)	(52,405.00)	(54,561.56)	(2,157)	(4%)	
032	Other General Purpose Funding	(43,708.00)	(18,210.00)	(19,468.45)	(1,258)	(7%)	
041	Members Of Council	(343,855.00)	(122,980.00)	(95,831.66)	27,148	22%	▲ Election Expenses & Insurance Under Budget at this
051	Fire Prevention	(137,801.00)	(57,424.00)	(60,195.17)	(2,771)	(5%)	
052	Animal Control	(6,000.00)	(2,500.00)	(2,700.00)	(200)	(8%)	
053	Other Law, Order & Public Safety	(27,669.00)	(11,170.00)	(29,519.79)	(18,350)	(164%)	▼ Installation of CCTV Camera's
054	Emergency Services Levy	(13,479.00)	(7,350.00)	(3,192.78)	4,157	57%	
074	Preventative Services - Administration & Inspection	(24,564.00)	(10,230.00)	(7,938.73)	2,291	22%	
075	Preventative Services - Pest Control	(4,725.00)	(1,906.00)	(1,753.14)	153	8%	
077	Other Health	(15,478.00)	(7,030.00)	(5,433.07)	1,597	23%	
091	Staff Housing	0.00	0.00	(30,979.19)	(30,979)		▼ ABC's Reallocation. Will balance over time
101	Sanitation - Household Refuse	(78,214.00)	(32,020.00)	(38,229.73)	39,984	(19%)	
102	Sanitation - Other	(44,015.00)	(17,841.00)	(11,023.51)	6,817	38%	
103	Sewerage	(3,168.00)	(1,292.00)	(359.59)	932	72%	
105	Protection Of Environment	0.00	0.00	0.00	0		
106	Town Planning & Regional Development	(19,311.00)	(7,005.00)	(9,483.86)	(2,479)	(35%)	
107	Other Community Amenities	(47,408.00)	(19,574.00)	(12,799.64)	6,774	35%	
108	Community Bus	(10,000.00)	(4,165.00)	(5,189.90)	(1,025)	(25%)	
111	Public Halls & Civic Centres	(47,567.00)	(24,956.00)	(29,510.36)	(4,554)	(18%)	
112	Swimming Areas and Beaches	(57,830.00)	(24,648.00)	(15,832.98)	8,815	36%	
113	Other Recreation & Sport	(275,968.00)	(116,795.00)	(107,844.71)	8,950	8%	
114	Television and Rebroadcasting	(8,942.00)	(3,738.00)	(3,085.08)	653	17%	
115	Libraries	(77,173.00)	(32,155.00)	(34,167.76)	(2,013)	(6%)	
116	Other Culture	(74,701.00)	(34,331.00)	(44,548.14)	(10,217)	(30%)	▼ More expenses for Church than anticipated
117	New Civic Centre	0.00	0.00	0.00	0		
122	Streets, Roads, Bridges & Depot Maintenance	(2,209,418.00)	(922,797.00)	(974,723.33)	(51,926)	(6%)	
123	Road Plant Purchases	0.00	0.00	0.00	0		
124	Profit on Private Works	0.00	0.00	0.00	0		
126	Aerodromes	(43,028.00)	(17,712.00)	(3,798.01)	13,914	79%	▲ Airport maintenance lower than anticipated
127	Transport Licencing	(27,843.00)	(11,600.00)	(12,401.77)	(802)	(7%)	
130	Post Office Agency	(68,246.00)	(28,435.00)	(29,062.22)	(627)	(2%)	
131	Rural Services	(16,000.00)	(15,415.00)	(12,293.00)	3,122	20%	
132	Tourism & Area Promotion	(306,759.00)	(118,655.00)	(141,329.95)	(22,675)	(19%)	▼ Geotourism Subs paid early.
133	Building Control	(19,256.00)	(8,025.00)	(7,908.83)	116	1%	
134	Caravan Park	(392,771.00)	(165,580.00)	(158,257.82)	7,322	4%	
135	Plant Nursery	(9,120.00)	(3,765.00)	(3,375.04)	390	10%	
136	Other Economic Services	(852,170.00)	(352,563.00)	(474,720.08)	(122,157)	(35%)	▼ Purchase of fuel higher than anticipated
141	Private Works	(10,420.00)	(4,210.00)	(9,885.87)	(5,676)	(135%)	
142	Public Works Overheads	0.00	(39,084.00)	(36,871.45)	2,213	6%	
143	Plant Operation Costs	0.00	(25,557.00)	(97,584.99)	(72,028)	(282%)	▼ Will Balance over time
145	Administration	0.00	0.00	0.00	0		
146	Salaries & Wages	(10,000.00)	(4,038.00)	(35,590.10)	(31,552)	(781%)	▼ 22/23 Accruals.
147	Unclassified	(305,027.00)	(75,000.00)	(56,644.74)	18,355	24%	▲ Less project works than anticipated
		(5,757,405.00)	(2,402,161.00)	(2,678,096.00)	(275,935)	(11%)	

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Actual	< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%	
09	091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0.00%											
10	107	4	10703		Cemetery - Capital Expenses		\$0.00	0.00%											
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	0.00%											
11	111	4	11103		Purchase Land & Buildings		\$0.00	0.00%											
11	111	4	11103	2104	Town Hall Ceiling	\$20,000.00	\$0.00	0.00%											
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$40,300.00	\$0.00	0.00%											
12	121	4	12101		Roads Construction Council		\$0.00	0.00%											
12	121	4	12101	C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$758,525.00	\$42,356.49	5.58%											
12	121	4	12101	C0004A	Sandstone Meekatharra Rd	\$227,558.00	\$227,413.46	99.94%											
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	0.00%											
12	121	4	12103		Regional Road Group			0.00%											
12	121	4	12103	RG0002	Paynes Find Sandstone Road	\$458,800.00	\$282,985.13	61.68%											
12	121	4	12104		Roads to Recovery Construction		\$0.00	0.00%											
12	121	4	12104	CR0004	Meekatharra - Sandstone Road - Construction (R2R)	\$299,000.00	\$0.00	0.00%											
12	121	4	12104	CR0005	Willuna Rd	\$0.00	\$156.00	0.00%											
12	121	4	12107		Footpath Construction			0.00%											
12	121	4	12107	CF0019	Hack Street Footpath	\$85,000.00	\$0.00	0.00%											
12	121	4	12109		Purchase Furniture & Equipment	\$35,000.00	\$0.00	0.00%											
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$58,314.80	5.18%											
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$6,000.00	0.86%											
14	145	4	14513		Purchase Plant & Equipment	\$65,000.00	\$56,066.97	86.26%											
						\$4,306,683.00	\$673,292.85		15.63%										
520					Land	\$0.00	\$0.00												
521					Buildings	\$1,120,000.00	\$6,000.00	0.54%											
523					Furniture & Equipment	\$35,000.00	\$0.00	0.00%											
525					Plant & Equipment	\$1,190,000.00	\$114,381.77	9.61%											
541					Roads	\$1,828,883.00	\$552,911.08												
543					Footpaths	\$85,000.00	\$0.00	0.00%											
545					Aerodrome	\$0.00	\$0.00	0.00%											
547					Parks & Ovals	\$40,300.00	\$0.00	0.00%											
549					Other Infrastructure	\$7,500.00	\$0.00	0.00%											
						\$4,306,683.00	\$673,292.85		15.63%										

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Actual	< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%	
09	091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0.00%											
10	107	4	10703		Cemetery - Capital Expenses	\$0.00	\$0.00	0.00%											
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	0.00%											
11	111	4	11103		Purchase Land & Buildings	\$20,000.00	\$0.00	0.00%											
11	111	4	11103	2104	Town Hall Ceiling	\$40,300.00	\$0.00	0.00%											
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$758,525.00	\$42,356.49	5.58%											
12	121	4	12101		Roads Construction Council	\$227,558.00	\$227,413.46	0.00%											
12	121	4	12101	C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 Slik	\$85,000.00	\$0.00	0.00%											
12	121	4	12101	C0004A	Sandstone Meekatharra Rd	\$458,800.00	\$456,990.49	99.94%											
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$299,000.00	\$0.00	0.00%											
12	121	4	12103	RG0002	Regional Road Group	\$0.00	\$156.00	0.00%											
12	121	4	12103	RG0002	Paynes Find Sandstone Road	\$0.00	\$0.00	0.00%											
12	121	4	12104		Roads to Recovery Construction	\$299,000.00	\$0.00	0.00%											
12	121	4	12104	CR0004	Meekatharra - Sandstone Road - Construction (R2R)	\$0.00	\$0.00	0.00%											
12	121	4	12104	CR0005	Willuna Rd	\$85,000.00	\$0.00	0.00%											
12	121	4	12107		Footpath Construction	\$35,000.00	\$0.00	0.00%											
12	121	4	12107	CF0019	Hack Street Footpath	\$1,125,000.00	\$58,314.80	5.18%											
12	123	4	12109		Purchase Furniture & Equipment	\$700,000.00	\$6,000.00	0.86%											
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$65,000.00	\$56,066.97	86.26%											
13	134	4	13412		Caravan Park Infrastructure	\$4,306,683.00	\$847,298.21	19.67%											
14	145	4	14513		Purchase Plant & Equipment	\$0.00	\$0.00	0.00%											
						\$1,120,000.00	\$6,000.00	0.54%											
						\$35,000.00	\$0.00	0.00%											
						\$1,190,000.00	\$114,381.77	9.61%											
						\$1,828,883.00	\$726,916.44	39.75%											
						\$85,000.00	\$0.00	0.00%											
						\$0.00	\$0.00	0.00%											
						\$40,300.00	\$0.00	0.00%											
						\$7,500.00	\$0.00	0.00%											
						\$4,306,683.00	\$847,298.21	19.67%											

520	Land	\$0.00	\$0.00	
521	Buildings	\$1,120,000.00	\$6,000.00	0.54%
523	Furniture & Equipment	\$35,000.00	\$0.00	0.00%
525	Plant & Equipment	\$1,190,000.00	\$114,381.77	9.61%
541	Roads	\$1,828,883.00	\$726,916.44	39.75%
543	Footpaths	\$85,000.00	\$0.00	0.00%
545	Aerodrome	\$0.00	\$0.00	0.00%
547	Parks & Ovals	\$40,300.00	\$0.00	0.00%
549	Other Infrastructure	\$7,500.00	\$0.00	0.00%
		\$4,306,683.00	\$847,298.21	19.67%

10.2.1 (5) Monthly Investment Register

Compliance

The investments outlined below have been undertaken in accordance with Council Policy

For the Period Ended: **October 2023**
 Date of Compilation: **31/10/2023**

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
BTS	2/10/2023	Bankwest	366	2/10/2024	1.30%	5					357	357
0967603	31/10/2023	Bankwest	61	31/12/2023	4.05%	18,303		2,704,188				2,704,188
Reserve							0	2,704,188	0	0	357	2,704,545
0966592	31/10/2023	Bankwest	61	31/12/2023	4.05%	35,913		5,305,900				5,305,900
Trust							0	5,305,900	0	0	0	5,305,900
1964835	31/10/2023	Bankwest	61	31/12/2023	4.05%	1,976		291,967				291,967
Total Funds Invested							0	291,967	0	0	0	291,967
							0	8,302,055	0	0	357	8,302,412

10.2.1 (5) Monthly Investment Register

Compliance

The investments outlined below have been undertaken in accordance with Council Policy

For the Period Ended: November 2023
Date of Compilation: 30/11/2023

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
BTS	1/11/2023	Bankwest	366	1/11/2024	1.30%	5					357	357
0967603	30/11/2023	Bankwest	61	30/01/2024	4.05%	11,585		1,711,616				1,711,616
Reserve							0	1,711,616	0	0	357	1,711,973
0966592	30/11/2023	Bankwest	61	30/01/2024	4.05%	36,034		5,323,780				5,323,780
Trust							0	5,323,780	0	0	0	5,323,780
1964835	30/11/2023	Bankwest	61	30/01/2024	4.05%	1,983		292,951				292,951
Total Funds Invested							0	292,951	0	0	0	292,951
							0	7,328,347	0	0	357	7,328,704

Shire of Sandstone

EFT Payments for the Month of October 2023



EFT	Date	Name	Description	Amount	Bank
EFT9769	09/10/2023	McMahon Burnett Transport	Freight Charges for Post Office Café and Workshop	-1113.76 7	
EFT9770	09/10/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Motorpass Fuel charges for September	-1637.01 7	
EFT9771	09/10/2023	Natures Botanical Products	Items for resale at Visitor Centre	-504.13 7	
EFT9772	09/10/2023	Major Motors	Parts for Plant maintenance - Service Trucks and Tipper Truck	-1308.99 7	
EFT9773	09/10/2023	Coral Petkovich	Sales On Commission	-12.75 7	
EFT9774	09/10/2023	Vicki McQuie	Sale of stock on consignment	-15.30 7	
EFT9775	09/10/2023	Totally Workwear	Uniforms	-409.17 7	
EFT9776	09/10/2023	Murchison Earthmoving and Rehabilitation Pty Ltd	Dozer Hire / Gravel Pushing various test pits and turkey nest at bore	-32721.25 7	
EFT9777	09/10/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Tyres for Prime Mover and Community Bus; repair tyres for grader	-3697.78 7	
EFT9778	09/10/2023	Joanne Brown	Sale of stock on consignment	-233.75 7	
EFT9779	09/10/2023	Geraldton Ag Services	Diesel Air Compressors for Hino Service Truck and Isuzu Truck	-17200.00 7	
EFT9780	09/10/2023	Tegan Brown	Sale of stock on consignment	-124.52 7	
EFT9781	09/10/2023	Kevills Electrical Contracting Pty Ltd	Grid Cleaning Gidgee Meekatharra Road Boundary; dig up and remove grids at Paynes Find Road	-6050.00 7	
EFT9782	09/10/2023	JH Computer Services WA	IT Service Contract SEPTEMBER 2023	-3033.73 7	
EFT9783	09/10/2023	Team Global Express Pty Ltd	Freight Charges - parts for vehicle maintenance and PPE	-3625.81 7	
EFT9784	09/10/2023	WINC Australia Pty Ltd	Photocopier charges	-2261.83 7	
EFT9785	09/10/2023	CJD Equipment Pty Ltd	Truck Maintenance	-1526.28 7	
EFT9786	09/10/2023	Bunnings Building Supplies	Building Maintenance Caravan Park, Camp School, 12 Griffith Street, Post Office Café	-491.02 7	
EFT9787	09/10/2023	Bethell Lillian Walton	Travel / Accommodation reimbursement	-1409.19 7	
EFT9788	09/10/2023	Landgate	Landgate Valuation Services	-52.80 7	
EFT9789	09/10/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel Purchases for Town Bowser and Depot	-43178.00 7	
EFT9790	09/10/2023	Surefire Resources NL (Holding company for wholly owned Subsidiary Unaly Hill Pty Ltd)	Rates Credit refund	-674.27 7	
EFT9791	09/10/2023	Lgis Workcare / Public Liability/Motor Vehicle	LGIS WA Scheme - Workers Compensation and Actual Wages	-12365.67 7	
EFT9792	09/10/2023	WesTrac Pty Ltd	Plant Air Con repair	-5675.51 7	
EFT9793	09/10/2023	(Lana Lefroy) Ocean to Outback Design	Sale of stock on Consignment	-110.50 7	
EFT9794	09/10/2023	Wesfarmers Kleenheat Gas Pty Ltd	Purchase of Gas Bottle Refills	-4459.77 7	
EFT9795	09/10/2023	Margaret Isobel Duhig	Sale of stock on consignment	-34.00 7	
EFT9796	09/10/2023	Halsall & Associates	Town Planning Services	-605.00 7	
EFT9797	09/10/2023	Australia Post	Postage charges for September	-82.76 7	



Shire of Sandstone

SHIRE OF SANDSTONE
SERVE THE PEOPLE

EFT Payments for the Month of October 2023

EFT	Date	Name	Description	Amount	Bank
EFT9798	09/10/2023	Mt Magnet Meat Supply	Meat for Community BBQ	-106.00	7
EFT9799	09/10/2023	WA Hino Sales & Service	Hino Truck Service	-583.76	7
EFT9800	09/10/2023	Murchison Hardware t/as Murchison Emporium	Water for Admin	-90.00	7
EFT9801	09/10/2023	Murchison Jandamarra Groceries PVT LTD	Water for Admin; consumables for Post Office Café, Caravan Park, Admin	-379.36	7
EFT9802	09/10/2023	PFD Food Services Pty Ltd	Food consumables for Post Office Cafe	-660.40	7
EFT9803	09/10/2023	Segafredo Zanetti Australia Pty Ltd	Consumables for Post Office Cafe	-1409.77	7
EFT9804	09/10/2023	Trend Holdings P/L t/a Baked Provisions	Food consumables for Post Office Cafe	-773.91	7
EFT9805	09/10/2023	Omnicom Media Group Australia Pty Ltd	Advertising Works Manager position and CEO position	-4199.38	7
EFT9806	09/10/2023	Datacom Solutions (AU) Pty Ltd	Contract Sign Off new website	-3300.00	7
EFT9807	09/10/2023	Ensyntex Australasia Pty Ltd	Pesticide	-1156.32	7
EFT9808	20/10/2023	Blackwoods	Rehydration for Works Crew	-754.38	7
EFT9809	20/10/2023	Horizon Power Regional Power Corporation	Non Energy Tax Invoice Horizon Green Street	-6600.00	7
EFT9810	20/10/2023	McMahon Burnett Transport	Freight charges for Post Office Café	-380.89	7
EFT9811	20/10/2023	Gateway Mining Limited	Rates credit refund	-91.42	7
EFT9812	20/10/2023	Remote Area Mechanical Services	Maintenance Grading Sandstone-Paynes find road and Lake Barlee Road	-32890.00	7
EFT9813	20/10/2023	Murchison Earthmoving and Rehabilitation Pty Ltd	Water Truck Hire	-17820.00	7
EFT9814	20/10/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Tyre/Tube for Roller	-1600.00	7
EFT9815	20/10/2023	Geraldton Ag Services	Parts for workshop/plant maintenance; revolving amber light for Isuzu truck	-3404.66	7
EFT9816	20/10/2023	Aprilla Grids Pty Ltd	Complete Grids with base slab for gravel roads	-150997.00	7
EFT9817	20/10/2023	Keவில் Electrical Contracting Pty Ltd	Grid Maintenance	-50600.00	7
EFT9818	20/10/2023	Team Global Express Pty Ltd	Freight Charges for depot and Visitor Centre	-522.13	7
EFT9819	20/10/2023	Department of Fire & Emergency Services	ESL 2023/24 Emergency Services levy	-3136.00	7
EFT9820	20/10/2023	Bunnings Building Supplies	Hardware / parts for maintenance	-1984.86	7
EFT9821	20/10/2023	Australian Taxation Office	ATO Activity Statement September 2023	-24441.00	7
EFT9822	20/10/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel for town bowser	-11572.20	7
EFT9823	20/10/2023	BOC Limited	Gas Cylinder Monthly Charge for September	-113.05	7
EFT9824	20/10/2023	Watermark Publishing Pty Ltd	Post Cards for Visitor Centre	-108.35	7
EFT9825	20/10/2023	Tudor House	Banner for Post Office Cafe	-283.50	7
EFT9826	20/10/2023	FITZ GERALD STRATEGIES	Recruitment Works Manager	-4900.00	7
EFT9827	20/10/2023	Lana Lefroy	Sales on Commission	-110.50	7
EFT9828	20/10/2023	Murchison Jandamarra Groceries PVT LTD	Bread for Caravan Park; consumables for Post Office Café	-64.73	7



Shire of Sandstone

EFT Payments for the Month of October 2023

SHIRE OF SANDSTONE
SERVE THE PEOPLE

EFT	Date	Name	Description	Amount	Bank
EFT9829	20/10/2023	Transaction Network Services Australia Pty Limited	Monthly Card Service Fee / Charges	-242.667	
EFT9830	20/10/2023	PFD Food Services Pty Ltd	Consumables for Post office cafe	-2186.807	
EFT9831	20/10/2023	Just Pizza Company	Consumables for Post Office Cafe	-302.207	
EFT9832	20/10/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-281.337	
EFT9833	20/10/2023	Omnicom Media Group Australia Pty Ltd	Advertising - Recruitment	-4199.387	
EFT9834	20/10/2023	Action Bay Pty Ltd T/a Goldfields Toyota	Service parts for Community Bus	-1083.597	
EFT9835	20/10/2023	Westate Mining Supplies Pty Ltd	50% Deposit on Tyre Inflation Cage	-8772.507	
REPORT TOTALS				-\$486,716.58	

Bank Code Bank Name

7

Bankwest Muni Account

Total

-\$486,716.58

-\$486,716.58



Shire of Sandstone

SHIRE OF SANDSTONE
SERVE THE PEOPLE

EFT Payments for the Month of November 2023

EFT	Date	Name	Description	Amount	Bank
EFT9836	03/11/2023	LGIS	LGIS Insurance Scheme 2023/2024 (2nd payment)	-118123.86	7
EFT9837	03/11/2023	Vicki McQuie	Sales on Commission October 2023	-10.20	7
EFT9838	03/11/2023	Corsign WA Pty Ltd	Road signage	-198.00	7
EFT9839	03/11/2023	Joanne Brown	Sales on Commission J Brown October 2023	-55.25	7
EFT9840	03/11/2023	Marie Kristine Verdurmen	Catering - Council Meetings Sept / Oct 2023	-346.50	7
EFT9841	03/11/2023	Tegan Brown	Sales On Commission October 2023	-29.75	7
EFT9842	03/11/2023	Team Global Express Pty Ltd	Freight Charges for Depot	-241.71	7
EFT9843	03/11/2023	WINC Australia Pty Ltd	Monthly Photocopier Charges	-1293.62	7
EFT9844	03/11/2023	Shmick Auto Electrics	Plant Repairs (Aircon)	-2671.62	7
EFT9845	03/11/2023	WesTrac Pty Ltd	Parts for Plant Repair; filter kits for Grader	-4463.79	7
EFT9846	03/11/2023	Margaret Isobel Duhig	Sales on Commission October 2023	-68.00	7
EFT9847	03/11/2023	Haulmore Trailer Sales	Parts for Water Tanker	-1072.50	7
EFT9848	03/11/2023	AIT Specialists	Fuel Tax Credit Review September 2023	-495.99	7
EFT9849	03/11/2023	Public Libraries WA inc	Public Libraries WA Annual Membership 2023/24	-150.00	7
EFT9850	03/11/2023	WA Hino Sales & Service	Spare Parts for Hino Truck	-497.81	7
EFT9851	03/11/2023	Battery Mart	1 x AC Delco Battery SU1-60 for Toro Mower.	-104.50	7
EFT9852	03/11/2023	Lana Lefroy	Sales on Commission October 2023	-72.25	7
EFT9853	03/11/2023	Murchison Hardware t/as Murchison Emporium	Hardware Purchases	-92.75	7
EFT9854	03/11/2023	Murchison Jandamarra Groceries PVT LTD	Consumables for Caravan Park and Admin	-79.85	7
EFT9855	03/11/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-294.36	7
EFT9856	03/11/2023	Independent Parts	Parts for Prime Mover	-430.12	7
EFT9857	03/11/2023	QMW(WA)	Tyre Carrier for CAT Grader	-2018.50	7
EFT9858	03/11/2023	Id Athletic	Stock for resale at Visitor Centre	-2013.00	7
EFT9859	03/11/2023	Nisbets Australia	Hot Plates for Recreation Centre	-11894.76	7
EFT9860	06/11/2023	McMahon Burnett Transport	Freight Charges for Post Office café	-911.99	7
EFT9861	06/11/2023	Redfish Technologies Pty Ltd	CCTV Camera Installation	-16391.80	7
EFT9862	06/11/2023	Remote Area Mechanical Services	Maintenance Grading Sandstone - Paynes Find Road	-35420.00	7
EFT9863	06/11/2023	Officeworks	Stationery Charges	-300.28	7
EFT9864	06/11/2023	Aprilla Grids Pty Ltd	New Grids including bas slabs	-150997.00	7
EFT9865	06/11/2023	Kevills Electrical Contracting Pty Ltd	Grid Cleaning - Lake Barlee road	-6600.00	7
EFT9866	06/11/2023	JH Computer Services WA	Computer Services October 2023	-2964.43	7
EFT9867	06/11/2023	Landgate	Valuation Services	-52.80	7
EFT9868	06/11/2023	Refuel Australia - Geraldton Fuel - Caltex	Diesel for Town bowser and Depot	-109990.57	7
EFT9869	06/11/2023	IT Vision Australia Pty Ltd	Monthly Rates Processing September 2023	-1650.00	7
EFT9870	06/11/2023	Halsall & Associates	Town Planning Consultation	-292.60	7
EFT9871	06/11/2023	Australia Post	Postal Charges October 2023	-95.61	7



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of November 2023

EFT	Date	Name	Description	Amount	Bank
EFT9872	06/11/2023	FITZ GERALD STRATEGIES	Recruitment Charges - CEO	-7700.00	7
EFT9873	06/11/2023	PFDF Food Services Pty Ltd	Consumables for Post Office Cafe	-735.60	7
EFT9874	06/11/2023	Just Pizza Company	Consumables for Post Office Cafe	-302.20	7
EFT9875	07/11/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel Card Charges October 2023	-1255.57	7
EFT9876	17/11/2023	Blackwoods	Workshop Equipment	-478.70	7
EFT9877	17/11/2023	Shire of Mt Magnet	EHO/Building Surveyor Services October 2023	-51.34	7
EFT9878	17/11/2023	Penske Power Systems Pty Ltd	Repairs Prime Mover	-711.22	7
EFT9879	17/11/2023	Totally Workwear	Hats for outside crew	-167.86	7
EFT9880	17/11/2023	Kevills Electrical Contracting Pty Ltd	Repairs at Visitor Centre, Bore Boss, tree removal and clean up at Water Corp Water Tanks; Smoke alarm 27 Hack Street	-4859.55	7
EFT9881	17/11/2023	Instant Racking	Shelving / Cabinet for Post Office Cafe	-1330.00	7
EFT9882	17/11/2023	Team Global Express Pty Ltd	Freight Charges for Admin and Depot	-1379.94	7
EFT9883	17/11/2023	Midwest Windscreens Pty Ltd	Supply and fit windscreens plant	-2627.00	7
EFT9884	17/11/2023	WINC Australia Pty Ltd	Photocopier Installation	-613.80	7
EFT9885	17/11/2023	BOC Limited	Gas Container Rental October 2023	-116.83	7
EFT9886	17/11/2023	WesTrac Pty Ltd	Supplies for Plant Maintenance	-3657.80	7
EFT9887	17/11/2023	Central West Pump Service - BJ & LJ Mardon	Diagnose Sykes CP 1001 Diesel driven pump.	-891.00	7
EFT9888	17/11/2023	Pest-a-kill WA	Pest Management all Shire Properties	-5665.00	7
EFT9889	17/11/2023	Mt Magnet Meat Supply	Supplies for Staff BBQ	-52.00	7
EFT9890	17/11/2023	Transaction Network Services Australia Pty Limited	Transaction Charges - Fuel Bowser	-181.06	7
EFT9891	17/11/2023	Medelect	Preventative Maintenance - Defibrillators	-1753.95	7
EFT9892	17/11/2023	Goldfields Auto Spares Pty Ltd	Part for Plant repairs	-682.72	7
EFT9893	17/11/2023	Dry Kirkness (Audit) Pty Ltd	R2R Audit Acquittal FYE June 2023	-1650.00	7
			REPORT TOTALS	-\$509,248.91	

Bank Code 7
Bank Name Bankwest Muni Account

Total
-\$509,248.91

-\$509,248.91

Shire of Sandstone

Direct Debits for the Month of October 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6177.1	10/10/2023	Hostplus	Payroll deductions	-1443.017	
DD6177.2	10/10/2023	CBUS Super Fund	Payroll deductions	-165.137	
DD6177.3	10/10/2023	AWARE Super	Superannuation contributions	-3823.667	
DD6177.4	10/10/2023	Mercer Super Trust	Payroll deductions	-941.817	
DD6177.5	10/10/2023	Rest Industry Super	Payroll deductions	-2390.467	
DD6177.6	10/10/2023	Australian Super	Superannuation contributions	-1094.567	
DD6177.7	10/10/2023	Prime Super	Superannuation contributions	-798.337	
DD6177.8	10/10/2023	MTAA Super	Superannuation contributions	-534.997	
DD6177.9	10/10/2023	MyNorth Super Plan	Superannuation contributions	-818.157	
DD6185.1	24/10/2023	Hostplus	Payroll deductions	-1516.747	
DD6185.2	24/10/2023	CBUS Super Fund	Payroll deductions	-645.287	
DD6185.3	24/10/2023	AWARE Super	Superannuation contributions	-3835.847	
DD6185.4	24/10/2023	Mercer Super Trust	Payroll deductions	-941.817	
DD6185.5	24/10/2023	Rest Industry Super	Payroll deductions	-2368.857	
DD6185.6	24/10/2023	Australian Super	Superannuation contributions	-1094.567	
DD6185.7	24/10/2023	Prime Super	Superannuation contributions	-798.337	
DD6177.10	10/10/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.427	
DD6177.11	10/10/2023	Colonial First State	Superannuation contributions	-487.877	
DD6185.10	24/10/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.427	
DD6185.11	24/10/2023	Colonial First State	Superannuation contributions	-487.877	
			TOTAL	-25712.09	
DD6179.2	05/10/2023	Horizon Power	Electricity Charges October 2023	-8140.907	
DD6179.3	04/10/2023	Telstra Corporation Ltd	Telephone Charges October 2023	-566.577	
DD6179.4	02/10/2023	Horizon Power	Electricity Charges October 2023	-1533.287	
DD6179.1	03/10/2023	Telstra Corporation Ltd	Telephone Charges October 2023	-280.847	



Shire of Sandstone

SHIRE OF SANDSTONE
SERVE THE PEOPLE

Direct Debits for the Month of October 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6185.8	24/10/2023	MTAA Super	Superannuation contributions	-571.82	7
DD6185.9	24/10/2023	MyNorth Super Plan	Superannuation contributions	-818.14	7
DD6187.1	19/10/2023	Horizon Power	Horizon Power October 2023	-521.26	7
DD6187.3	27/10/2023	Telstra Corporation Ltd	Telephone Charges October 2023	-330.31	7
			TOTAL	-12,763.12	
			REPORT TOTALS	-38,475.21	

Bank Code 7 Bank Name Bankwest Muni Account Total -\$38,475.21

Shire of Sandstone

Direct Debits for the Month of November 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6194.1	07/11/2023	Hostplus	Payroll deductions	-1195.697	
DD6194.2	07/11/2023	CBUS Super Fund	Payroll deductions	-645.277	
DD6194.3	07/11/2023	AWARE Super	Superannuation contributions	-3358.517	
DD6194.4	07/11/2023	Mercer Super Trust	Payroll deductions	-941.817	
DD6194.5	07/11/2023	Rest Industry Super	Payroll deductions	-2385.587	
DD6194.6	07/11/2023	Australian Super	Superannuation contributions	-1094.567	
DD6194.7	07/11/2023	Prime Super	Superannuation contributions	-798.337	
DD6194.8	07/11/2023	MTAA Super	Superannuation contributions	-608.107	
DD6194.9	07/11/2023	MyNorth Super Plan	Superannuation contributions	-818.157	
DD6200.1	21/11/2023	Hostplus	Payroll deductions	-941.497	
DD6200.2	21/11/2023	MLC Masterkey Superannuation	Payroll deductions	-762.427	
DD6200.3	21/11/2023	CBUS Super Fund	Payroll deductions	-645.307	
DD6200.4	21/11/2023	AWARE Super	Superannuation contributions	-6539.987	
DD6200.5	21/11/2023	Mercer Super Trust	Payroll deductions	-941.817	
DD6200.6	21/11/2023	Rest Industry Super	Payroll deductions	-2581.117	
DD6200.7	21/11/2023	Australian Super	Superannuation contributions	-1094.567	
DD6200.8	21/11/2023	Prime Super	Superannuation contributions	-798.337	
DD6200.9	21/11/2023	MTAA Super	Superannuation contributions	-617.307	
DD6200.10	21/11/2023	MLC Super Fund	Superannuation contributions	-1549.237	
DD6200.11	21/11/2023	MyNorth Super Plan	Superannuation contributions	-818.157	
DD6200.12	21/11/2023	Colonial First State	Superannuation contributions	-207.587	
DD6194.10	07/11/2023	Colonial First State	Superannuation contributions	-391.267	
DD6194.11	07/11/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.427	
			TOTAL	-30496.94	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Direct Debits for the Month of November 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6196.1	02/11/2023	Telstra Corporation Ltd	Telephone Charges November 2023	-267.917	
DD6196.2	07/11/2023	Water Corporation	Water Charges November 2023	-2560.137	
DD6196.3	03/11/2023	Telstra Corporation Ltd	Telephone Charges November 2023	-557.667	
DD6196.4	10/11/2023	Water Corporation	Water Charges November 2023	-3967.097	
DD6204.1	18/11/2023	Horizon Power	Horizon Power November 2023	-838.617	
DD6204.2	24/11/2023	Horizon Power	Horizon Power November 2023	-5975.487	
DD6204.3	28/11/2023	Telstra Corporation Ltd	Telstra Account November 2023	-332.007	
			TOTAL	-14,498.88	
			REPORT TOTALS	-44,995.82	

Bank Code 7 Bank Name Bankwest Muni Account

Total -\$44,995.82



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Cheque Payments for the Month of October 2023

Direct Debit	Date	Name	Description	Amount	Bank
105588	20/10/2023	Shire of Sandstone - Petty Cash	Post Office Cafe Petty Cash	-289.80	7
			TOTAL	-289.80	
			REPORT TOTALS	-289.80	

Bank Code	Bank Name
7	Bankwest Muni Account
2	Bankwest Trust Account
	Total

Total
-\$289.80
\$0.00
-\$289.80



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Cheque Payments for the Month of November 2023

Direct Debit	Date	Name	Description	Amount	Bank
REPORT TOTALS				0.00	

Bank Code	Bank Name
7	Bankwest Muni Account
2	Bankwest Trust Account
Total	

Total
\$0.00
\$0.00
\$0.00

Shire of Sandstone Business Credit Card Reconciliation - October 2023

10.2.2D

Creditor 20725 DD6187

Business Credit Card - Charlie Brown

Date	Description	GL Accounts	Item Description	GST	Amount
6/09/2023	Shire of Sandstone	1136250.520	\$50 diesel purchased at bowser for customer	\$4.55	\$ 50.00
6/09/2023	Shire of Sandstone	1136250.520	\$50 diesel purchased at bowser for customer	\$4.55	\$ 50.00
7/09/2023	Shire of Sandstone	1136250.520	\$118.59 diesel purchased at bowser for customer	\$10.78	\$ 118.59
9/09/2023	Caltex Glenfield	PL001	Diesel purchased for CEO Vehicle	\$16.65	\$ 183.20
9/09/2023	House in Geraldton	1091050.521	Crockery / cutlery for 12 Griffith St	\$0.00	\$ 399.30
		1091170.521	Crockery / cutlery for 18 Griffith St	\$0.00	\$ 399.30
		1091120.521	Crockery / cutlery for 34-36 Hack St	\$0.00	\$ 399.30
11/09/2023	Vandemuros (Pty Ltd) - Zebras	1145050.521	Accommodation in Geraldton J Day	\$12.73	\$ 140.00
12/09/2023	Shire of Sandstone	PL111	Plate change (DoT fee) old DCEO ute	\$2.83	\$ 31.10
13/09/2023	Quest Midland	PL111	Accommodation in Perth C Brown - taking old DCEO ute for auction	\$22.64	\$ 249.00
14/09/2023	Danish Patisserie	5002	Food consumables for Post Office Café	\$32.02	\$ 352.22
14/09/2023	Mount Magnet Meats	1041040	Sausages for BBQ - Tidy Towns	\$0.00	\$ 100.00
15/09/2023	Shire of Sandstone	1136150.521	\$39.98 ULP purchased at bowser for customer	\$3.63	\$ 39.98
15/09/2023	Shire of Sandstone	1136150.521	\$70 ULP purchased at bowser for customer	\$6.36	\$ 70.00
18/09/2023	Shire of Sandstone	1136150.521	\$30 ULP purchased at bowser for customer	\$2.73	\$ 30.00
18/09/2023	Shire of Sandstone	1136150.520	\$39 ULP purchased at bowser for customer	\$3.55	\$ 39.00
19/09/2023	Water Corporation	1091300.542	1st Water Corp bill for 10 Griffith Street	\$0.00	\$ 46.41
21/09/2023	Danish Patisserie	5002	Food consumables for Post Office Café	\$43.78	\$ 481.58
21/09/2023	Geraldton Accommodation (Sails)	1145050.521	Accommodation in Geraldton S Burrows	\$11.82	\$ 130.00
		1145050.521	Accommodation in Geraldton P Herl	\$14.09	\$ 155.00
25/09/2023	Liberty Roadhouse	PL001	Diesel purchased for CEO Vehicle	\$13.67	\$ 150.32
25/09/2023	Coles Online	5002/5003/13652	Consumables (food/drinks/cleaning) for Post Office Café	\$34.22	\$ 607.15
29/09/2023	WOTIF (Accommodation -Quest Kalgoorlie)	1145050.521	Accommodation in Kalgoorlie D Humphries	\$23.18	\$ 255.00
6/10/2023	Interest and other charges	1032110.580	Interest and other charges relating to credit card	\$9.00	\$ 99.00
			Total	\$272.76	\$ 4,575.45

Total Credit Card Purchases

1301000 Municipal Cash at Bank GEN

\$ 4,575.45

Authorised by Shire President: _____

Date: _____

Authorised By CEO: _____

Date: _____

Shire of Sandstone Business Credit Card Reconciliation - November 2023						10.2.2D
Creditor 20725 DD6204						
Business Credit Card - Charlie Brown						
Date	Description	GL Accounts	Item Description	GST	Amount	
	CAFE					
12/10/2023	Bunzl Australia	13652	Cups and Lids for take-away drinks at Post Office Café	\$43.49	\$ 478.32	
22/10/2023	Coles Online	5003	Drinks for Post Office Café	\$13.91	\$ 153.00	
		5002	Food for Post Office Café	\$0.00	\$ 82.60	
26/10/2023	Danish Patisserie	13652	Cockroach bait; insect killer; dish liquid for Post Office Café	\$3.39	\$ 37.25	
		5002	Large Croissants for Post office Café	\$16.00	\$ 176.00	
			TOTAL	\$76.79	\$ 927.17	
	ADMINISTRATION					
16/10/2023	Wintersun Hotel	1145050	J Paterson - 1 night accommodation + \$200 deposit (Geraldton)	\$20.91	\$ 389.00	
17/10/2023	Wintersun Hotel	1145050	J Paterson - Meal in Geraldton	\$3.73	\$ 41.00	
17/10/2023	M&B Sales Geraldton	1750	Skirting for Church Product Works	\$14.17	\$ 155.83	
18/10/2023	Wintersun Hotel	1145050	Credit of Deposit for accommodation in Geraldton	-\$18.18	\$ (200.00)	
18/10/2023	AGWest Geraldton	PC015	Part for Bore Boss (Part was incorrect)	\$30.02	\$ 330.19	
24/10/2023	Shire of Sandstone	1136250	Cash sale for Diesel paid for with C/Card	\$9.09	\$ 100.00	
24/10/2023	Shire of Sandstone	1136150	Cash sale for ULP paid for with C/Card	\$2.73	\$ 30.00	
6/11/2023	AGWest Geraldton	PC015	Credit for Part for Bore Boss (Part was incorrect)	-\$30.02	\$ (330.19)	
			TOTAL	\$32.45	\$ 515.83	
					\$ 1,443.00	
					\$ -	
					\$ -	
					\$ 1,443.00	
	Total Credit Card Purchases	1301000	Municipal Cash at Bank GEN			
	Authorised by Shire President:					
	Date:					
	Authorised By CEO:					
	Date:					

Alice Atkinson Caravan Park Income
For the Period Ended 07 November 2023

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37	26,050.20
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72	24,115.83
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26	19,600.01
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55	8,799.88
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49	0.00
December	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09	0.00
January	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72	0.00
February	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38	0.00
March	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	7,303.28	0.00
April	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	14,562.22	0.00
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	19,139.49	0.00
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	24,611.91	0.00
	133,996.02	153,455.59	136,465.50	126,511.74	123,053.30	77,029.26	124,524.32	167,287.49	160,773.48	78,565.92
July							11,287.28	27,762.49	24,056.37	26,050.20
August							27,983.60	54,972.93	47,919.09	50,166.03
September							45,368.60	81,492.93	69,829.35	69,766.04
October							53,459.06	96,911.99	80,539.90	78,565.92
November							56,589.98	101,093.80	86,128.39	78,565.92
December							59,038.63	103,608.36	89,927.48	78,565.92
January							61,726.84	106,043.83	92,950.20	78,565.92
February							63,324.12	109,878.38	95,156.58	78,565.92
March							67,391.42	115,903.85	102,459.86	78,565.92
April							79,360.54	128,549.30	117,022.08	78,565.92
May							101,226.37	146,783.42	136,161.57	78,565.92
June							124,524.32	167,287.49	160,773.48	78,565.92

Alice Atkinson Caravan Park Income
For the Period Ended 05 December 2023

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37	26,050.20
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72	24,115.83
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26	19,600.01
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55	8,799.88
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49	4,411.11
December	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09	0.00
January	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72	0.00
February	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38	0.00
March	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	7,303.28	0.00
April	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	14,562.22	0.00
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	19,139.49	0.00
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	24,611.91	0.00
	133,996.02	153,455.59	136,465.50	126,511.74	123,053.30	77,029.26	124,524.32	167,287.49	160,773.48	82,977.03
July							11,287.28	27,762.49	24,056.37	26,050.20
August							27,983.60	54,972.93	47,919.09	50,166.03
September							45,368.60	81,492.93	69,829.35	69,766.04
October							53,459.06	96,911.99	80,539.90	78,565.92
November							56,589.98	101,093.80	86,128.39	82,977.03
December							59,038.63	103,608.36	89,927.48	82,977.03
January							61,726.84	106,043.83	92,950.20	82,977.03
February							63,324.12	109,878.38	95,156.58	82,977.03
March							67,391.42	115,903.85	102,459.86	82,977.03
April							79,360.54	128,549.30	117,022.08	82,977.03
May							101,226.37	146,783.42	136,161.57	82,977.03
June							124,524.32	167,287.49	160,773.48	82,977.03

**Fuel Income Town Fuel Sales
For the Period Ended 07 November 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<i>July</i>	41,263.96	50,939.78	39,075.10	55,704.51	48,979.12	56,168.05	64,883.03	80,491.25	84,140.10	112,941.40
<i>August</i>	37,407.46	38,632.96	44,613.64	55,757.86	45,682.83	71,189.96	78,012.77	65,526.00	72,064.88	86,709.65
<i>September</i>	25,910.32	23,186.43	47,618.57	65,107.58	54,266.51	45,894.60	53,027.65	63,274.16	57,528.74	69,813.45
<i>October</i>	18,971.66	20,692.40	32,569.00	41,844.12	39,110.50	37,514.36	42,635.15	51,300.63	59,016.74	67,984.84
<i>November</i>	11,392.14	15,434.05	24,804.85	54,432.02	18,652.83	23,349.11	53,535.93	32,376.33	50,336.04	0.00
<i>December</i>	9,755.01	16,511.07	21,542.96	33,328.07	14,660.87	23,971.03	54,381.80	18,836.34	24,560.40	0.00
<i>January</i>	10,397.25	8,747.95	19,604.18	19,899.18	14,010.36	23,527.89	39,526.68	23,904.86	21,959.27	0.00
<i>February</i>	8,228.65	9,674.37	14,865.81	18,041.82	17,779.41	40,139.88	22,545.37	33,069.62	39,592.67	0.00
<i>March</i>	9,058.38	16,669.54	19,912.57	27,745.89	19,029.69	44,538.00	28,708.51	39,892.26	29,361.99	0.00
<i>April</i>	24,081.02	23,719.17	32,477.99	41,489.51	29,127.88	24,783.26	45,195.37	56,977.11	54,227.13	0.00
<i>May</i>	32,577.22	32,980.86	49,949.19	38,782.66	42,613.52	25,615.14	41,617.33	74,720.65	62,024.95	0.00
<i>June</i>	31,478.66	34,996.72	47,074.31	41,564.04	37,940.25	48,480.77	58,959.46	65,343.51	88,940.58	0.00
	260,521.73	292,185.30	394,108.17	493,697.26	381,853.77	465,172.05	583,029.05	605,712.72	643,753.49	337,449.34
<i>July</i>							64,883.03	80,491.25	84,140.10	112,941.40
<i>August</i>							142,895.80	146,017.25	156,204.98	199,651.05
<i>September</i>							195,923.45	209,291.41	213,733.72	269,464.50
<i>October</i>							238,558.60	260,592.04	272,750.46	337,449.34
<i>November</i>							292,094.53	292,968.37	323,086.50	337,449.34
<i>December</i>							346,476.33	311,804.71	347,646.90	337,449.34
<i>January</i>							386,003.01	335,709.57	369,606.17	337,449.34
<i>February</i>							408,548.38	368,779.19	409,198.84	337,449.34
<i>March</i>							437,256.89	408,671.45	438,560.83	337,449.34
<i>April</i>							482,452.26	465,648.56	492,787.96	337,449.34
<i>May</i>							524,069.59	540,369.21	554,812.91	337,449.34
<i>June</i>							583,029.05	605,712.72	643,753.49	337,449.34

**Fuel Income Town Fuel Sales
For the Period Ended 05 December 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<i>July</i>	41,263.96	50,939.78	39,075.10	55,704.51	48,979.12	56,168.05	64,883.03	80,491.25	84,140.10	112,941.40
<i>August</i>	37,407.46	38,632.96	44,613.64	55,757.86	45,682.83	71,189.96	78,012.77	65,526.00	72,064.88	86,709.65
<i>September</i>	25,910.32	23,186.43	47,618.57	65,107.58	54,266.51	45,894.60	53,027.65	63,274.16	57,528.74	69,813.45
<i>October</i>	18,971.66	20,692.40	32,569.00	41,844.12	39,110.50	37,514.36	42,635.15	51,300.63	59,016.74	67,984.84
<i>November</i>	11,392.14	15,434.05	24,804.85	54,432.02	18,652.83	23,349.11	53,535.93	32,376.33	50,336.04	42,074.13
<i>December</i>	9,755.01	16,511.07	21,542.96	33,328.07	14,660.87	23,971.03	54,381.80	18,836.34	24,560.40	2,128.63
<i>January</i>	10,397.25	8,747.95	19,604.18	19,899.18	14,010.36	23,527.89	39,526.68	23,904.86	21,959.27	0.00
<i>February</i>	8,228.65	9,674.37	14,865.81	18,041.82	17,779.41	40,139.88	22,545.37	33,069.62	39,592.67	0.00
<i>March</i>	9,058.38	16,669.54	19,912.57	27,745.89	19,029.69	44,538.00	28,708.51	39,892.26	29,361.99	0.00
<i>April</i>	24,081.02	23,719.17	32,477.99	41,489.51	29,127.88	24,783.26	45,195.37	56,977.11	54,227.13	0.00
<i>May</i>	32,577.22	32,980.86	49,949.19	38,782.66	42,613.52	25,615.14	41,617.33	74,720.65	62,024.95	0.00
<i>June</i>	31,478.66	34,996.72	47,074.31	41,564.04	37,940.25	48,480.77	58,959.46	65,343.51	88,940.58	0.00
	260,521.73	292,185.30	394,108.17	493,697.26	381,853.77	465,172.05	583,029.05	605,712.72	643,753.49	381,652.10
<i>July</i>							64,883.03	80,491.25	84,140.10	112,941.40
<i>August</i>							142,895.80	146,017.25	156,204.98	199,651.05
<i>September</i>							195,923.45	209,291.41	213,733.72	269,464.50
<i>October</i>							238,558.60	260,592.04	272,750.46	337,449.34
<i>November</i>							292,094.53	292,968.37	323,086.50	379,523.47
<i>December</i>							346,476.33	311,804.71	347,646.90	381,652.10
<i>January</i>							386,003.01	335,709.57	369,606.17	381,652.10
<i>February</i>							408,548.38	368,779.19	409,198.84	381,652.10
<i>March</i>							437,256.89	408,671.45	438,560.83	381,652.10
<i>April</i>							482,452.26	465,648.56	492,787.96	381,652.10
<i>May</i>							524,069.59	540,369.21	554,812.91	381,652.10
<i>June</i>							583,029.05	605,712.72	643,753.49	381,652.10

**Rates Outstanding Report
For the Period Ended 07 November 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$522,646.97		\$522,646.97
30202	Rubbish Debtors	\$849.46		\$849.46
30204	ESL Rates Debtors	\$3,175.23		\$3,175.23
40105	Excess Rates	(\$4,795.03)		(\$4,795.03)
		<u>\$521,876.63</u>		<u>\$521,876.63</u>

30/06/2024

Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,500,354.04	\$25,075.70	\$518,152.66
5	Legal Charges			\$2,003.70
7	Penalty Surcharge			\$2,474.20
A01	Emergency Services Levy	\$14,798.00	\$596.51	\$3,101.99
B22/23	Back Rates			\$16.41
	Back Rates			\$0.00
EX	Excess Receipts			(\$4,795.03)
S01	Rubbish Domestic	\$8,740.00		\$849.46
S02	Rubbish Domestic	\$760.00		
S03	Rubbish Domestic	\$660.00		
S97	Legal Fees with GST			\$73.24
		<u>\$1,525,312.04</u>	<u>\$25,672.21</u>	<u>\$521,876.63</u>

**Rates Outstanding Report
For the Period Ended 05 December 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$375,754.50		\$375,754.50
30202	Rubbish Debtors	\$190.00		\$190.00
30204	ESL Rates Debtors	\$2,401.63		\$2,401.63
40105	Excess Rates	(\$7,719.00)		(\$7,719.00)
		<u>\$370,627.13</u>		<u>\$370,627.13</u>

30/06/2024

Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,500,354.04	\$25,075.70	\$370,913.72
5	Legal Charges			\$2,003.70
7	Penalty Surcharge			\$2,820.67
A01	Emergency Services Levy	\$14,798.00	\$596.51	\$2,317.99
B22/23	Back Rates			\$16.41
	Back Rates			\$0.00
EX	Excess Receipts			(\$7,719.00)
S01	Rubbish Domestic	\$8,740.00		\$190.00
S02	Rubbish Domestic	\$760.00		
S03	Rubbish Domestic	\$660.00		
S97	Legal Fees with GST			\$83.64
		<u>\$1,525,312.04</u>	<u>\$25,672.21</u>	<u>\$370,627.13</u>

