



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

ATTACHMENTS

Ordinary Council Meeting

Thursday 24 August 2023
1:00 PM

COUNCIL

1.1. CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

Policy Purpose:

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

Division 1 — Preliminary provisions

1. Citation

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

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

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

publish includes to publish on a social media platform.

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

Division 2 — General principles

3. Overview of Division

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

4. Personal integrity

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

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

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

5. Relationship with others

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

6. Accountability

A council member or committee member should —

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

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

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

8. Personal integrity

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

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

(2) A council member or committee member —

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

9. Relationship with others

A council member, committee member or candidate —

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

10. Council or committee meetings

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

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

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

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

15. Other provisions about complaints

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

WALGA Note: Section 5.104(3) of the Local Government Act 1995 provides that the Local Government may include in the adopted Code of Conduct provisions that are in addition to those specified in the Model Code of Conduct, but any additional provision:

- (a) *can only be expressed to apply to council members or committee members; and*
- (b) *are of no effect to the extent that they are inconsistent with the Model Code.*

Subsection 5.104(4) provides that a Local Government cannot include in the adopted Code an additional provision related to:

- *Division 1 General Principles to Guide Behaviour; or*
- *Division 4 Rules of Conduct.*

Local Governments may wish to insert additional provisions under Division 3 of their adopted Code of Conduct that will therefore be subject to the Division 3 complaints procedures.

Division 4 — Rules of conduct

Notes for this Division:

1. *Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.*
2. *A minor breach is dealt with by a standards panel under section 5.110 of the Act.*

16. Overview of Division

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

17. Misuse of local government resources

(1) In this clause —

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

resources of a local government includes —

- (a) local government property; and
- (b) services provided, or paid for, by a local government.

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

18. Securing personal advantage or disadvantaging others

(1) A council member must not make improper use of their office —

- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
- (b) to cause detriment to the local government or any other person.

(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

(1) In this clause —

local government employee means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

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

21. Disclosure of information

- (1) In this clause —

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

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

document includes a part of a document;

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

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or

- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

(1) In this clause —

interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
- (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

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

1.2. PRESS STATEMENTS

DATE ADOPTED: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2023

That media statements made on behalf of the Shire of Sandstone are only to be made by the Shire President and, with permission from the Shire President, the Chief Executive Officer.

1.3. DEPUTATIONS TO COUNCIL MEETINGS

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

That deputations/delegation's wishing to meet with Council, are firstly to meet with CEO to consider the delegation's request and resolve any problems where possible. Should staff consider it necessary for the delegation to meet with Council, then the request will be referred to the Shire President for consideration.

1.4. LEAVE OF ABSENCE

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

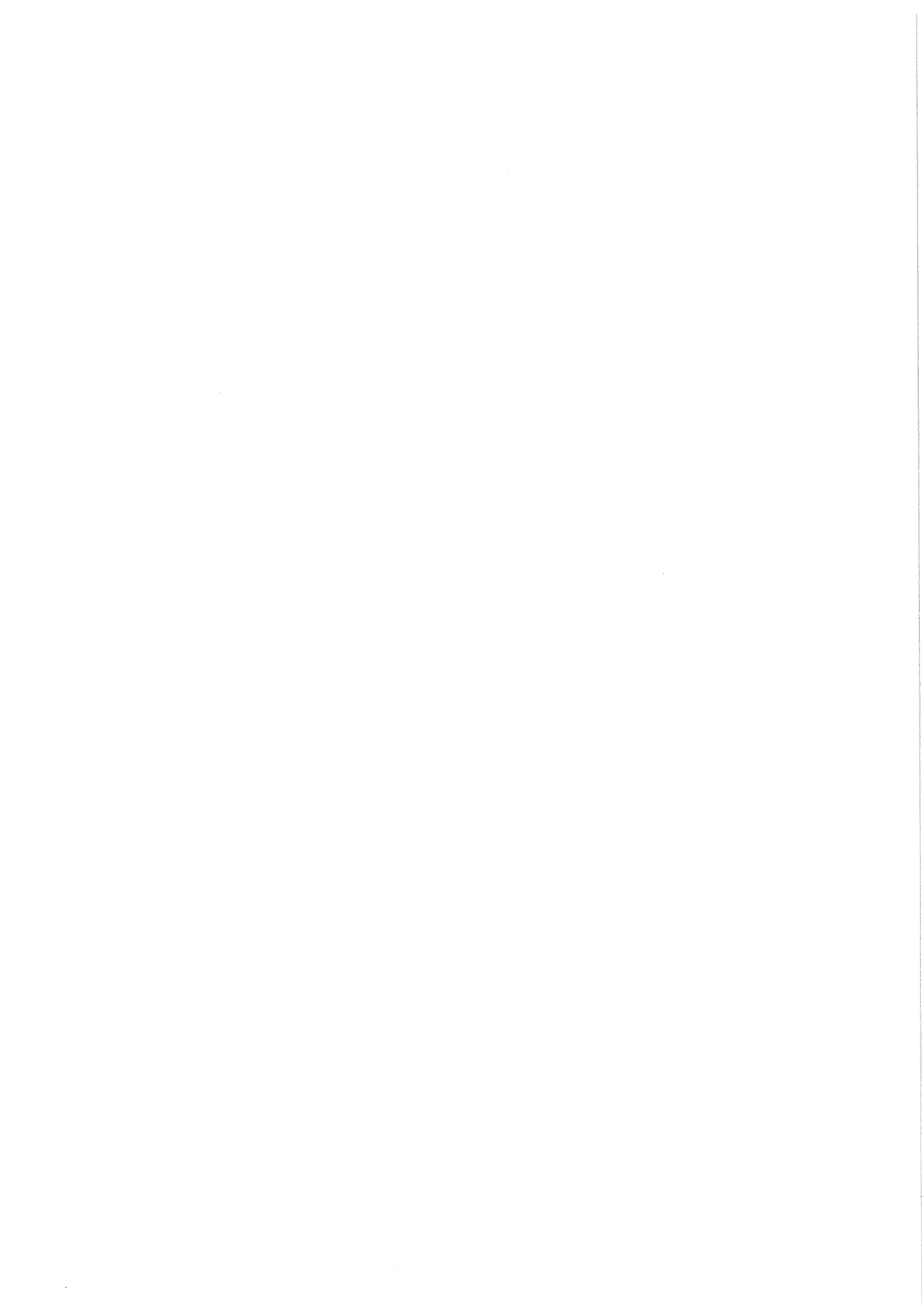
That leave of absence is not to be granted unless applied for.

Section of the *Local Government Act 1995* –

Disqualification for failure to attend meetings

- (1) A Council may, by resolution, grant leave of absence to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the Council without the approval of the Minister.
- (3) The granting of leave is to be recorded in the minutes of the meeting.

- (4) A member who is absent, without first obtaining leave of the Council, throughout 3 consecutive ordinary meetings of the Council is disqualified from continuing his or her membership of the Council.
- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of Council does not constitute absence from an ordinary meeting of Council –
 - (a) if no meeting of the Council at which a quorum is present is actually held on that day; or
 - (b) if the non-attendance occurs while –
 - (i) the member has ceased to act as a member after written notice has been given to the member under section 2.27 (3) and before written notice has been given to the member under section 2.27 (5).
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.



1.5. POLICY MANUAL

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

That a Policy Manual for recording Policy Decisions of Council be kept, and that to retain this as a live document, annual reviews of the manual be undertaken by informal meetings of Council with recommendations for change being submitted to full Council. Manual to be given to Councillors 1 month prior to informal meetings for review.

1.6. DELEGATES MOVING MOTIONS AT ASSOCIATION CONFERENCES

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

That delegates representing Council at Zone Conferences shall vote and move motions as they see fit and as they believe reflects the views of Council. This authority is granted subject to the delegates reporting back to Council the proceedings of the Conferences at the next Ordinary Meeting.

1.7. TRAVELLING EXPENSES

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

That where there is a Council delegation requiring members to travel to any part of the State, Shire vehicles may be provided and no mileage paid to members who travel in other vehicles, unless: -

1. A Council vehicle is not available; or
2. There is insufficient room to convey all members of the deputation; or
3. Council has agreed by resolution to pay mileage; or
4. Unless there are special circumstances which have been authorised by the Chief Executive Officer.
5. The Rate of reimbursement is as per rates mentioned in the Local Government Officers Award 2021.

Refer to the Local Government (Administration) Regulations, Section 31 & 32

1.8. WALGA NOMINATIONS TO BOARDS & COMMITTEES

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

Where WALGA seeks nominations from Council for various Boards and Committees and the turnaround period for nominations does not coincide with Council meetings, Council supports the nomination of Council members or serving officers without such approval having to advance through the normal Council meeting process.

1.9. USE OF COUNCIL'S COMMON SEAL

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

Where a Council approved or authorised activity or occurrence requires the common seal to be affixed (or where the Shire President and Chief Executive Officer determine it would be appropriate to so affix the seal) the Shire President and Chief Executive Officer shall be authorised to sign and seal the document or item, on Council's behalf.

1. For official documents which require the common seal of the Shire to be affixed, the seal shall be accompanied by the following wording: -

"The Common Seal of the Shire of Sandstone was hereto affixed by authority of Council."

Shire President

Chief Executive Officer

(Noting that the Deputy Shire President and Acting Chief Executive Officer can proxy in the absence of the respective principal person)

That when the Common Seal is used for official documents, it be referred to Council for endorsement.

2. For use on ceremonial occasions (ie: Certificates of Appreciation, etc) or where there is no legal requirement to affix the seal to a document, the Shire President and Chief Executive Officer are authorised to decide how best to affix the seal and (if need be) sign the document on the Shire's behalf.

1.10. RETIREMENT OF COUNCILLORS GIFT & FUNCTION

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

Upon Retirement of a Councillor, after completion of a full term (4 years), an official presentation and function shall be held to recognise the Councillors service to the Council. A gift shall be presented to the councillor, as follows.

1. Suitably inscribed with the council crest (or another presentation of similar value) and a presentation plaque.
2. In the event a Councillor has also served as a President, an additional presentation as considered appropriate by Council.

Where possible, a function be held together with the Shire's Annual Christmas Party to recognise retiring Councillors, and this be held in conjunction with a function to welcome newly elected councillors following the biennial local government elections.

1.11. COUNCIL BIENNIAL DINNER FUNCTION

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

That council hold a function, incorporated into the Shire's Annual Christmas Party, every two years following the local government elections,

1. To formally recognise the contribution of all councillors to the Shire of Sandstone.
2. To farewell and acknowledge retiring Councillors; and
3. To welcome newly elected Councillors.

The invitation list is to include:

1. Retiring Councillors and partner/guest.
2. Newly elected Councillor and partner/guest.
3. CEO and partner/guest

1.12. COUNCILLORS INDUCTION

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

To induct newly elected Councillors to assist them in transitioning into the elected member's role inclusive of a fundamental understanding of their new responsibilities.

In the week following their election, new Councillors will be given an induction by the Shire President and CEO. Part of that induction will include information on, but not be limited to:

- Fundamental roles and responsibilities of an Elected Members under the Local Government Act,1995, including declaration of Interests and Gifts
- The Shire of Sandstone's Code of Conduct for Elected Members
- Compulsory Elected Member training courses within the first 12 months
- The Integrated Planning Framework
- Copy of this Policy Manual and other Strategic Documents of relevance
- An understanding of matters in progress

1.13. COUNCIL MEETINGS

COUNCIL MEETING HELD: 24 AUGUST

DATE TO BE REVIEWED: AUGUST 2025

Ordinary meetings of Council shall be held on the fourth Thursday of each month with January being the exception where no ordinary meeting will be held.

Details of the following years meeting dates will be determined by council in November and advertised.

The order of business on a meeting day is as follows.

1. Briefing session commencing at 10.30AM
2. Ordinary meeting of Council commencing at 1.000PM

Lunch is scheduled from 12:30 to 1:00 PM

In addition, briefing sessions may be held by the Council from time to time, bearing in mind amount of travel that is required by some councillors, these will be kept to a minimum.

1.14. HONORARY FREEMAN OF THE SHIRE OF SANDSTONE

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

Policy Objective

This policy sets out the circumstances under which the Shire of Sandstone Council may bestow the title of “Honorary Freeman of the Shire of Sandstone” upon individuals who have made an outstanding and exceptional contribution to the Shire or community.

Policy Scope

This policy covers matters relating to the nomination and conferring of the honour.

Policy Statement Introduction

From time-to-time members of the Sandstone community may demonstrate outstanding commitment and contribution to the Shire of community and it is recognised that this contribution should be acknowledged. The Council will do this by, in special circumstances that meet the criteria of this policy, awarding to an individual the title of “Honorary Freeman of the Shire of Sandstone”. The Council will recognise, under appropriate circumstances, individuals who have demonstrated an outstanding contribution. It is the highest honour available to the Shire.

Principles

- (a) Outstanding contributions should be recognised by the community and the Shire.
- (b) The status of the honour should be protected over time.

Provisions

1. General

1.1 The conferring of the honour of the Freeman of the Shire of Sandstone will occur only in rare and exceptional circumstances to maintain both the significance and prestige of the title.

1.2 The nominee must have given extensive and distinguished service to the Shire or community in a largely voluntary capacity. The nominee must have made an outstanding contribution to the Shire or community such that the nominee's contribution can be seen to stand above the contributions made by most other people.

1.3 Bestowing the title of Honorary Freeman of the Shire will only by an absolute majority decision of the Council and in accordance with this policy.

2. Nomination Criteria

2.1 The following shall be taken into account when consideration is being given to the conferring of the title of Honorary Freeman of the Shire of Sandstone:

- (a) the nominee's exceptional service must be recognised as a matter of public record,
- (b) the nominee must have lived in, worked or served the Shire of Sandstone for a significant number of years
- (c) the nominee must have identifiable and long-standing connections with the community in the Shire of Sandstone
- (d) the nominee must have provided long and distinguished service to the local community,
- (e) the nominee's endeavours must have clearly benefited the Shire of Sandstone Community,
- (f) the nominee must have demonstrated both outstanding leadership and personal integrity,
- (g) preference shall be given to a person who performs in a voluntary capacity, but this should not preclude the honour being awarded to a person whose dedication and contribution is significantly above that expected from their occupation,
- (h) the contribution to the welfare of the community must involve one or more of the following factors:
 - significant contribution of the nominee's time in serving members of the Community for the improvement of their welfare,

- the promotion, achievement and/or delivery of community services in which a real personal role and contribution is made,
- while difficult to define, the contribution must be outstanding in that it can be seen to stand above the contributions of most other persons; and
- the title shall not be bestowed on anyone who is holding the office of Council Member of the Shire of Sandstone.

3. Nomination Procedure

3.1 Formal nominations for the honour may only be made by a Councillor of the Shire of Sandstone. A Councillor may make a nomination on his or her own cognisance or act as a sponsor for a wider community desire to honour a person.

3.2 A nomination for the honour may be submitted at any time provided that the nomination is in writing and clearly addresses the nomination criteria.

3.3 The nomination must clearly outline the history of the nominee in chronological order, outlining their history of the community service.

3.4 Nominations must be made in the strictest confidence without the nominee's knowledge and be sponsored by a Councillor and supported in writing by at least two other Councillors.

3.5 Nominations are to be submitted to the Chief Executive Officer. The Chief Executive Officer will submit a confidential report to a Council Meeting with details of the nomination. The confidential report for the Council Meeting shall be delivered at least two weeks prior to the meeting date to all Councillors.

3.6 If a Councillor expresses an objection to the nomination, that Councillor must give their reasons for the objection in writing to the Chief Executive Officer, at least one week before the Council Meeting. The Chief Executive Officer shall submit all objections (together with any other relevant information) to the Council Meeting.

3.7 Deliberations on the matter will take place behind closed doors. No record of the nominee's name shall be recorded in the Minutes of the Council Meeting, whether supported or not by the Council

3.8 In the event Council approves the nomination, it shall be by an Absolute Majority decision.

3.9 Prior to any announcement, the Chief Executive Officer shall make personal contact with the nominee to confirm their acceptance of the honour.

4. Entitlements

4.1 Any person declared an Honorary Freeman of the Shire of Sandstone:

- (a) may designate themselves as an "Honorary Freeman of the Shire of Sandstone",
- (b) will be invited to all civic events and functions and be acknowledged as a dignitary,
- (c) will have their photograph hung in the Shire's Council Chambers,
- (d) will be provided with a plaque to commemorate receipt of their Award; and will be conferred at an appropriate civic ceremony for the purpose hosted by the Shire of Sandstone.

5. Limitations on Holders of the Award

5.1 At any one time, a maximum of four living persons only, unless otherwise decided by an Absolute Majority decision of the Council, may hold the title 'Honorary Freeman of the Shire of Sandstone'.

5.2 For avoidance of doubt, the honour shall not be awarded posthumously.

6. Personal Conduct

6.1 A person who has been conferred with the honour of "Honorary Freeman of the Shire of Sandstone' shall display high standards of personal conduct and behaviour at all times and shall not bring the Shire of Sandstone into disrepute.

6.2 The Council reserves the right to cancel the honour, in the event that the holder is convicted of a serious criminal offense or brings the Shire into disrepute. (Any such decision shall be by an absolute majority decision).

1.15. COUNCILLOR TRAINING & PROFESSIONAL DEVELOPMENT

COUNCIL MEETING HELD: 24 AUGUST 2023

DATE TO BE REVIEWED: AUGUST 2025

1. POLICY PURPOSE

Provide a framework for councillors to meet their statutory obligations for training and to undertake professional development to enhance their effectiveness.

2. POLICY SCOPE

This policy applies to all Councillors.

3. POLICY

3.1 Mandatory Training

A Councillor must complete the course Council Member Essentials training which consists of five modules, within a period of twelve months beginning on the day on which the Councillor is elected. A Councillor is exempt from the requirements if they have passed the following courses within a period of five years ending immediately before the day on which the Councillor commences their term of office:

- Council Member Essentials,
- 52756WA Diploma of Local Government (Council Member); Or
- The Councillor passed the course LGASS00002 Council Member Skill Set before 1 July 2019 and within a period of five years ending immediately before the day on which the Councillor commences their term of office.

The mandatory training is valid for five years so a Councillor will only be required to undertake the training at every second election. If a Councillor completes the Diploma of Local Government and as part of that, completed the five modules of the Council Member Essentials, they meet the requirements of the Act. They are still required to undertake the Council Member Essentials training at every second election.

If a Councillor is undertaking the Diploma of Local Government and they do not complete all five modules of the Council Member Essentials as part of that study, they will need to

complete those units not covered in addition to the Diploma to meet the requirements of the Act. They are still required to undertake the Council Member Essentials training at every second election. Councillors have a responsibility to complete training in accordance with legislation. Non-compliance is an offence under the Local Government Act 1995 and punishable by a fine not exceeding \$5,000. The Shire must prepare a report for each financial year on the mandatory training completed by Councillors during the financial year. The report must be published on the Shire's website within one month after the end of the financial year to which the report relates.

3.2 Professional Development

In addition to mandatory training, Councillors are encouraged to identify their individual continuing professional development needs to enhance their effectiveness and address skill gaps as required. When determining their professional development activities, the Councillor should consider the current or future strategic direction and activities of the Shire and its priorities and the skills that will be needed to assist with decision making. Council supports the training and professional development activities of Councillors to be able to attend,

- The annual WA Local Government Association Local Government Week Convention; and
- Up to three separate training events including training courses, seminars, or workshops with accumulative total of up to three days per financial year.

Councillors are encouraged to share with Council learning and insights from training and conferences. For the purposes of this policy, the following are not classed as training:

- Advocacy and lobbying,
- Invitations for the Shire to accept or present an award; and
- Invitations to the Shire from partnership organisations.

(a) WA Local Government Association Local Government Week Convention

Council supports the attendance of Councillors and partners to the annual WA Local Government Association Local Government Week Convention. All costs for Councillors and an accompanying person for accommodation, meals, Partners Program and Conference dinner will be met by Council.

(b) Shire President Development

The role of Shire President is involved in advancing community cohesion and promoting civic awareness, as well as promoting partnerships with other stakeholders.

To enable the skill development of the Shire President in this role, Council supports additional training and professional development activities.

(c) Advocacy and Lobbying

The Council recognises the importance of advocacy and lobbying to higher levels of government and other stakeholders to increase the Shire's funding eligibility and opportunities, and to highlight priority projects. The Shire President (and CEO) will represent the Shire in advocacy and lobbying activities. The Shire President may delegate another Councillor to attend where appropriate.

(d) Interstate events

The Council will consider attendance at interstate events where there are demonstrable benefits to the Shire.

A proposal should be lodged with the Chief Executive Officer who will submit a report to the Council for consideration.

Unless otherwise resolved by Council, a maximum of two Councillors shall attend an interstate professional development event.

(e) International events

In general, the Shire does not support international travel. The Council will however consider proposals where there is demonstrable benefit to the Shire in so doing.

All proposals for overseas travel are to be considered at an open meeting of Council and a resolution made as to whether the travel is to take place.

Proposals are to include:

- Who is planned to take part in the travel?
- Proposed itinerary and expected duration,

- Objectives for undertaking the travel, including an explanation of what benefits will accrue from the exercise with an approximate budget; and
- Detailed costs, including a statement of any amount expected to be reimbursed by the participants.

After returning from the trip, a detailed report is to be provided to Council outlining the achievement of objectives and the benefits to the community that have occurred because of the travel.

3.3 Approved training providers

Mandatory Council Member Essentials training is required by the Local Government (Administration).

Regulations to be proved by:

- North Metropolitan TAFE
- South Metropolitan TAFE
- WA Local Government Association (WALGA)

Other training and professional development activities shall generally be limited to the following:

- WA Local Government Association (WALGA) conferences,
- Australian Local Government Association (ALGA) conferences,
- Australian Institute of Management,
- Australian Institute of Company Directors,
- Institute of Public Administration Australia
- Special 'one off' conferences called for or sponsored by WALGA or ALGA on important issues,
- Accredited organisations offering training relevant to the role and responsibilities of Councillors,
- Other local government specific training courses, workshops and forums, relating to topics on understanding the roles and responsibilities of Councillors, meeting procedures, decision making etc,
- Professional Industry training and conferences that would be of benefit to Council; and

3.4 Approval for training and professional development

The CEO is to approve Councillor's training and professional development applications where:

- The application complies,
 - An application is forwarded to the CEO for approval in a reasonable time to meet the registration deadline.
 - Training and development is to be held within Australia;
 - There are sufficient funds available in the Councillor allocation to meet the costs of attendance,
- And
- Approval of attendance at an event does not impede a quorum at any scheduled Council or Committee meetings.

An absolute majority resolution is required to approve a Councillor request to attend training or professional development where:

- The application does not comply; and
- Sufficient funds are not available in the Shire's budget for this purpose.

3.5 Funding

The Shire will provide sufficient funds in the annual budget for Councillors to comply with their mandatory training requirements as elected members.

Funding will include actual costs, including registration, accommodation, meal, travel and incidentals which have been incurred.

Additional funding covering discretionary training and development together with expenses for internal workshops, strategic planning days, whole of Council training and development and internal training programs will be included in the Council training and professional development budget.

3.6 Allowable expenses Private vehicle

Councillors, who use their private vehicle for conference travel, will be reimbursed for vehicle

costs in accordance with the Local Government Officers (Western Australia) Interim Award 2021. Where a vehicle is used instead of air travel, reimbursement will be to a maximum amount equivalent to what it would have cost to travel by air.

(a) Air travel

Where air travel is required, travel requests should be provided at least one month prior to the travel date to allow adequate time for bookings to be made. This will allow the Shire to take advantage of any available discounts for early purchase. The cost of air travel to and from destinations is to be by the shortest most practical route unless additional travel is contemplated before or after a conference.

All air travel is to be by Economy Class, unless otherwise provided for by Council resolution. For trips in excess of six hours, Premium Economy Class can be used if available for those travel legs. Any costs incurred to allocate a seat in Economy Class will be at the expense of the Shire. The cost of any upgrade to Business Class is to be paid for by the Councillor. Councillors must not receive any personal frequent flyer loyalty points for air travel booked and paid for by the Shire.

(b) Accommodation

Accommodation will be booked, where practicable, at the associated venue or, if unavailable, at premises in close proximity to the venue. Accommodation charges, including breakfast, are not to exceed the allowance under the annual Commissioner of Taxation Determination for reasonable expense amounts Table 3 of for accommodation, unless specifically approved by Council.

Hire cars will only be paid for by the Shire if the CEO considers it the most effective means of travel when attending a conference or professional training. Standard taxi fares, or similar, or public transport for reasonable travel requirements, will be reimbursed upon return, on the production of receipts to verify the expense.

If a Councillor decides to extend a stay outside the approved times for the event, or varies the travel arrangements for personal purposes, all additional costs are at the Councillors

expense. Councillors must not receive any personal accommodation loyalty points for accommodation booked and paid for by the Shire.

(c) Meals and incidentals

Councillor costs for meals, refreshments and incidentals is not to exceed the annual Commissioner of Taxation Determination for reasonable expense amounts Table 2 Food and Drink and Incidentals.

(d) Accompanying person expenses

Where a Councillor is accompanied by another person, costs for or incurred by the accompanying person including, but not limited to travel, meals, registration and/ or participation in any event program, are to be borne by the Councillor and will not be paid for by the Shire.

3.7 Claiming expenses

Councillors are advised that care needs to be taken in making application for claims for reimbursement of expenses and to differentiate between expenditure incurred in their private capacity and expenditure necessary to fulfil their role as a Councillor.

Reimbursement of expenses is conditional upon adequate evidence of such expenditure in the form of invoices or receipts. All claims for reimbursement must be submitted to the Shire President on the expenses claim form within two weeks of completion of the training. Final claims relating to the financial year must be submitted by 31 July of that year. No back payment of claims relating to prior financial years will be permitted.

3.8 Travel insurance

Travel insurance for Shire related business trips including cover for expenses for overseas medical treatment, emergency medical evacuation, flight cancellations, lost baggage and personal effects will be paid for by the Shire. Councillors must determine whether the benefits and endorsements of the above insurance cover is adequate. Councillors may wish to obtain their own insurance cover, at their own cost, to ensure the benefits and endorsements are adequate for their individual needs.

3.9 Training register

In accordance with the Act the Shire will publish a report on the Shire's website within one month of the end of the financial year detailing the training completed by Councillors. In order to complete the register, Councillors shall, following completion of the training, provide evidence of completion of the training to the CEO. Councillors will be asked to confirm their completion or attendance as applicable prior to the publication of the register.

The register will state:

- Councillor name,
- Each training course or module completed,
- The cost of training and any associated travel and accommodation paid for by the Shire; and
- The training provider or conference name. For reporting purposes, the costs of training completed as a group will be apportioned to each Councillor that was registered to attend

4. Definitions

- Incidentals, Includes snacks/food that is consumed outside of main meals, official telephone calls, internet and valet parking where public parking is not available.
- Private expenses: laundry, movies, magazines etc.

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

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

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	1,500,770	1,500,354	(416)	(0.03%)	
Grants, subsidies and contributions	12	144,767	0	0	0	0.00%	
Fees and charges		246,275	36,157	61,614	25,457	70.41%	▲
Interest revenue		187,071	15,392	18,197	2,805	18.22%	▲
Other revenue		766,450	63,873	135,279	71,406	111.79%	▲
Profit on asset disposals	6	357,334	0	0	0	0.00%	
		3,183,097	1,616,192	1,715,444	99,252	6.14%	▲
Expenditure from operating activities							
Employee costs		(802,448)	(93,631)	(115,870)	(22,239)	(23.75%)	▼
Materials and contracts		(2,931,756)	(198,248)	(227,995)	(29,747)	(15.00%)	▼
Utility charges		(146,800)	(11,688)	(16,972)	(5,284)	(45.21%)	▼
Depreciation		(1,594,347)	(135,412)	(122,262)	13,150	9.71%	▲
Insurance		(162,279)	(81,140)	(68,578)	12,562	15.48%	▲
Other expenditure		(109,775)	(33,275)	(25,154)	8,121	24.41%	▲
		(5,747,405)	(553,394)	(576,831)	(23,437)	(4.24%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	135,412	122,262	(13,150)	(9.71%)	▼
Amount attributable to operating activities		(1,327,295)	1,198,210	1,260,875	62,665	5.23%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,509,251	0	0	0	0.00%	
Proceeds from disposal of assets	6	495,000	0	0	0	0.00%	
		2,004,251	0	0	0	0.00%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,345,000)	0	0	0	0.00%	
Payments for construction of infrastructure	5	(1,961,683)	(68,383)	(67,191)	1,192	1.74%	
Amount attributable to investing activities		(2,302,432)	(68,383)	(67,191)	1,192	1.74%	
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	(17,442)	(17,442)	0.00%	▼
		(440,215)	0	(17,442)	(17,442)	0.00%	
Amount attributable to financing activities		654,785	0	(17,442)	(17,442)	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)	1,198,210	1,260,875	62,665	5.23%	▲
Amount attributable to investing activities		(2,302,432)	(68,383)	(67,191)	1,192	1.74%	
Amount attributable to financing activities		654,785	0	(17,442)	(17,442)	0.00%	▼
Surplus or deficit after imposition of general rates		0	4,104,769	4,212,838	108,069	2.63%	▲

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 JULY 2023**

	Supplementary Information	30 June 2023 \$	31 July 2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,267	8,819,210
Trade and other receivables		68,989	1,596,810
Inventories	8	210,296	192,135
TOTAL CURRENT ASSETS		9,467,552	10,608,155
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment Infrastructure		9,272,896	9,211,630
		53,673,847	53,680,044
TOTAL NON-CURRENT ASSETS		62,967,115	62,912,046
TOTAL ASSETS		72,434,667	73,520,201
CURRENT LIABILITIES			
Trade and other payables	9	712,880	659,800
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,477	1,334,397
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,177	1,351,097
NET ASSETS		71,030,490	72,169,104
EQUITY			
Retained surplus		40,106,269	41,227,441
Reserve accounts	4	5,235,388	5,252,830
Revaluation surplus		25,688,832	25,688,832
TOTAL EQUITY		71,030,489	72,169,103

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 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 POLICIES

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 JULY 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 31 July 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,267	8,819,210
Trade and other receivables		119,996	68,989	1,596,810
Inventories	8	210,296	210,296	192,135
		9,518,379	9,467,552	10,608,155
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,880)	(659,800)
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)	(1,334,397)
Net current assets		8,111,133	8,080,075	9,273,758
Less: Total adjustments to net current assets	Note 2(c)	(5,043,479)	(5,043,479)	(5,060,921)
Closing funding surplus / (deficit)		3,067,654	3,036,596	4,212,837

(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*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(357,334)	0
Add: Depreciation		1,594,347	122,262
Total non-cash amounts excluded from operating activities		1,237,013	122,262

(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.

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)	(5,252,830)
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)	(5,060,921)

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 JULY 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			
Fees and charges	25,457	70.41%	▲
Interest revenue	2,805	18.22%	▲
Other revenue	71,406	111.79%	▲
Expenditure from operating activities			
Employee costs	(22,239)	(23.75%)	▼
Materials and contracts	(29,747)	(15.00%)	▼
Utility charges	(5,284)	(45.21%)	▼
Depreciation	13,150	9.71%	▲
Insurance	12,562	15.48%	▲
Other expenditure	8,121	24.41%	▲
Non-cash amounts excluded from operating activities	(13,150)	(9.71%)	▼
Outflows from financing activities			
Transfer to reserves	(17,442)	0.00%	▼
Surplus or deficit at the start of the financial year	61,654	2.07%	▲
Surplus or deficit after imposition of general rates	108,069	2.63%	▲
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
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SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JULY 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	\$4.10 M	\$4.21 M	\$0.11 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.57 M	40.4%
Restricted Cash	\$5.25 M	59.6%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.31 M	
0 to 30 Days		25.8%
Over 30 Days		74.2%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$1.53 M	0.2%
Trade Receivable	\$0.07 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)	\$1.20 M	\$1.26 M	\$0.06 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.50 M	
YTD Budget	\$1.50 M	(0.0%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.00 M	
YTD Budget	\$0.00 M	0.0%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.06 M	
YTD Budget	\$0.04 M	70.4%

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)	(\$0.07 M)	(\$0.07 M)	\$0.00 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.50 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.07 M	
Adopted Budget	\$1.96 M	(96.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.00 M	
Adopted Budget	\$1.51 M	(100.0%)

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	(\$0.02 M)	(\$0.02 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	\$5.25 M
Interest earned	\$0.02 M

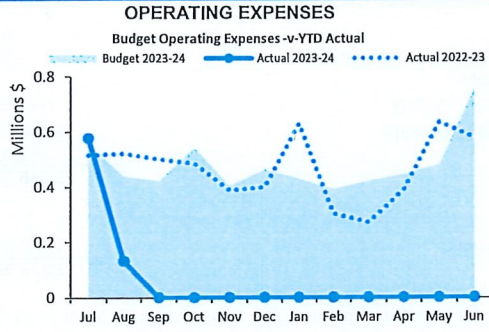
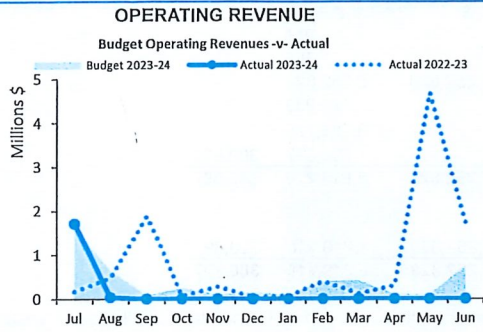
Refer to 4 - Cash Reserves

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

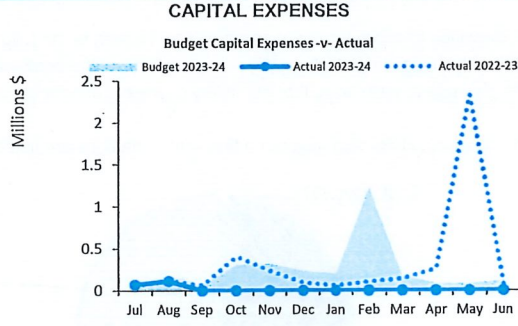
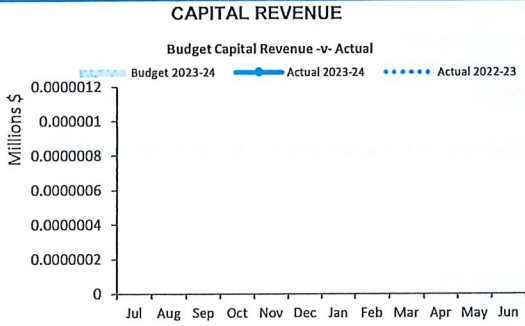
**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



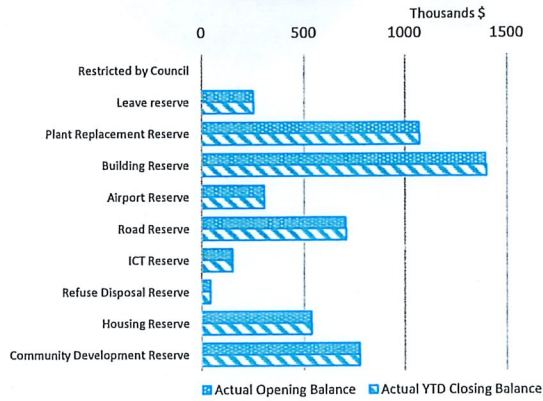
INVESTING ACTIVITIES



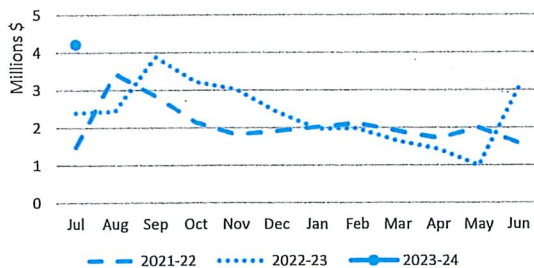
FINANCING ACTIVITIES

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 JULY 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		915		915				
Municipal Business Telenet Saver Account		355		355				
Reserve Bank Accounts		0	5,252,829	5,252,829				
Municipal Term Deposit Account		177,939		177,939				
BankWest Muni Cheque Account		3,086,775		3,086,775				
Trust Cash at Bank		300,397		300,397	300,397			
Total		3,566,381	5,252,829	8,819,210	300,397			
Comprising								
Cash and cash equivalents		3,566,381	5,252,829	8,819,210	300,397			
		3,566,381	5,252,829	8,819,210	300,397			

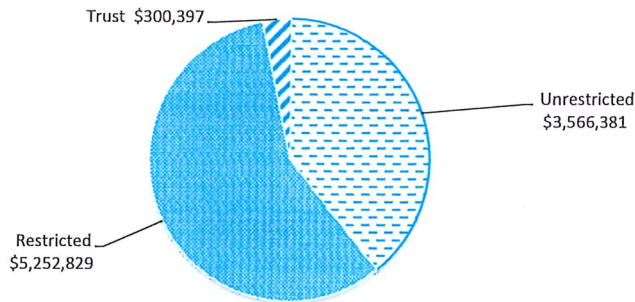
KEY INFORMATION

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 JULY 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	835	0	0	252,442
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	3,185	0	0	1,072,173
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	5,341	0	0	1,401,033
Airport Reserve	303,177	7,860	0	0	311,037	303,177	1,047	0	0	304,224
Road Reserve	707,818	18,365	0	0	726,183	707,818	2,445	0	0	710,263
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	349	0	0	151,263
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	148	0	0	42,903
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	1,851	0	0	537,692
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	2,241	0	0	780,837
	5,235,388	140,215	300,000	(1,095,000)	4,580,603	5,235,388	17,442	0	0	5,252,830

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
Capital acquisitions		\$	\$	\$	\$
Buildings - specialised	521	1,120,000	0	0	0
Furniture and equipment	523	35,000	0	0	0
Plant and equipment	525	1,190,000	0	0	0
Acquisition of property, plant and equipment		2,345,000	0	0	0
Infrastructure - roads	541	1,828,883	65,146	67,191	2,045
Infrastructure Footpaths	543	85,000	0	0	0
Infrastructure Parks & Gardens	547	40,300	3,237	0	(3,237)
Infrastructure Others	549	7,500	0	0	0
Acquisition of infrastructure		1,961,683	68,383	67,191	(1,192)
Total capital acquisitions		4,306,683	68,383	67,191	(1,192)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,509,251	0	0	0
Other (disposals & C/Fwd)		495,000	0	0	0
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	68,383	67,191	(1,192)
Capital funding total		4,306,683	68,383	67,191	(1,192)

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.

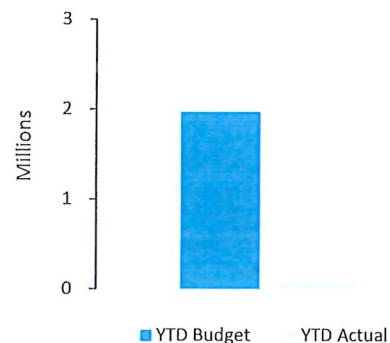
Initial recognition and measurement for assets held at cost

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 recognised 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.

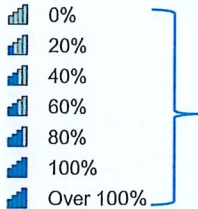
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



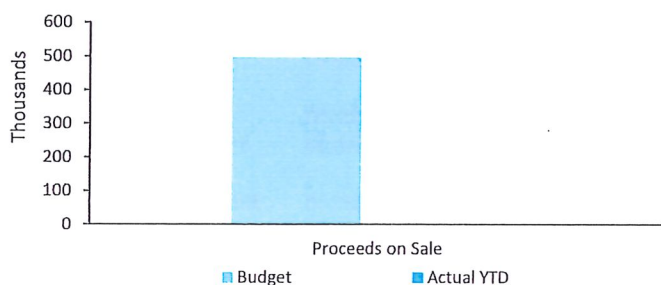
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

	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	\$0.00	0	0
11103	Purchase Land & Buildings				0
2104	Town Hall Ceiling	\$20,000.00	\$0.00	0	0
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$3,237.00	0	3237
12101	Roads Construction Council				0
C0002E	Paynes Find To Sandstone Road Const	\$986,083.00	\$65,071.00	0	65071
C0004A	Sandstone Meekatharra Rd	\$0.00	\$0.00	67,035	-67035.2
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	\$75.00	0	75
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	\$0.00	0	0
12302	Road Plant Purchases	\$1,125,000.00	\$0.00	0	0
13412	Caravan Park Infrastructure	\$700,000.00	\$0.00	0	0
14513	Purchase Plant & Equipment	\$65,000.00	\$0.00	0	0
		4,306,683	68,383	67,191	1,192

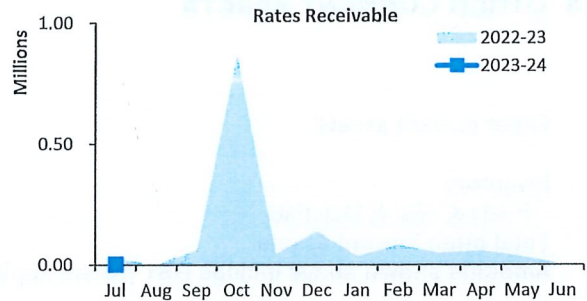
6 DISPOSAL OF ASSETS

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	AA 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			0	0
		137,666	495,000	357,334	0	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year		1,500,353
Less - collections to date	845	(3,059)
Gross rates collectable	29,845	1,527,139
Net rates collectable	29,845	1,527,139
% Collected	(2.9%)	0.2%



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						36,265
Other receivables						33,406
Total receivables general outstanding						69,671

Amounts shown above include GST (where applicable)

KEY INFORMATION

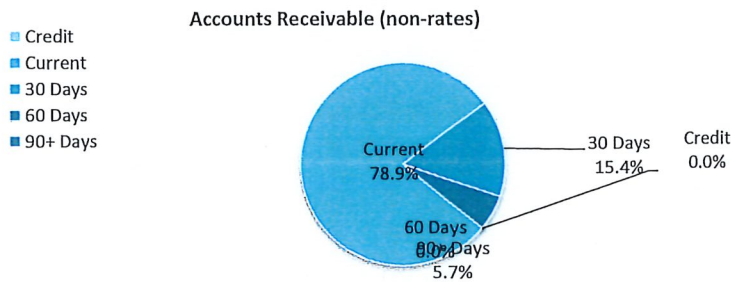
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
	\$	\$	\$	\$
Inventory				
Fuels & Oils, & Materials	210,296	0	(18,161)	192,135
Total other current assets	210,296	0	(18,161)	192,135

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.

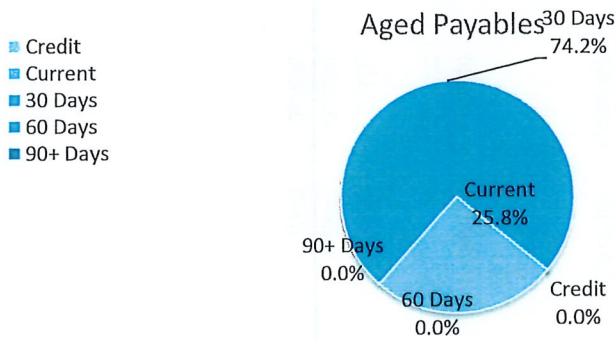
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,770	212,447	0	0	286,217
Percentage	0.0%	25.8%	74.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						306,005
ATO liabilities						50,255
Rates in Advance						3,195
Trust Fund						300,345
Total payables general outstanding						659,800

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 JULY 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual	
					Rate Revenue	Reassessed Rate Revenue	Rate Revenue	Reassessed Rate Revenue
		\$		\$	\$	\$	\$	Total Revenue
Gross rental value								
Townsite		0.0691	34	250,408	17,300	17,300	17,299	17,299
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	1,377,194
Sub-Total			240	5,878,111	1,464,356	1,469,856	1,464,354	1,464,353
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						(24,625)		0
Total general rates						1,481,201		1,500,353

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD Revenue
	1 July 2023	Liability	Liability	31 Jul 2023	Liability	Budget	Budget	Actual
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General				0		2,000	0	0
Grants Commission Grant Roads				0		2,000	0	0
Emergency Services Admin Grant				0		4,000	0	0
ESL Operating Grant				0		7,000	0	0
Grant - MRWA Direct				0		129,767	0	0
	0	0	0	0	0	144,767	0	0

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 Jul 2023	Current Liability 31 Jul 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project				0		291,667	0	0
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	0	0

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 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 JULY 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 Balance	Amount	Amount	Closing Balance
	1 July 2023	Received	Paid	31 Jul 2023
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Housing Bond	8,550	0	0	8,550
Rates Overpayments & Unknowns	2,648	0	0	2,648
Other Bonds	288,187	960	0	289,147
	299,437	960	0	300,397
Other Bonds	Bond	Interest		
APA (Rehabilitation)	33,592	112		33,704
Penny West (Security Bond Road Agreement)	254,495	848		255,343
Challenge Drilling (Key Deposit)	100	0		100
	288,187			289,147

31/07/2023

- 59,697 - - 60,534
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			(1.80)
	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	1	-	1
	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	-	-	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 July 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	-	-	0
	Check Investment in associate agrees between SOFP and the supplementary information 14	-	-	-
	Check Assets and Liabilities agree to Equity	1	-	1
		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	-
				60,533
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	-	-	1
	Check amount held in Trust against Trust Fund supplementary information 15			0
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			(1.00)
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	-		(0.24)
	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 JULY 2023

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100		ABC's Reallocated	\$121,771.00	\$10,148.00	\$11,259.90
03	031	2	03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$125.00	\$0.00
03	031	2	03103		Debt Collections Costs	\$2,500.00	\$208.00	\$0.00
Operating Expenditure Total						\$125,771.00	\$10,481.00	\$11,259.90
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)	(\$417.00)	\$0.00
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	\$0.00	\$0.00
03	031	3	03114		Penalty Interest Raised on Rates	(\$2,750.00)	(\$229.00)	(\$163.65)
03	031	3	03115		Rates Written-off	\$30.00	\$2.00	\$0.00
03	031	3	03116		Back Rates Levied	(\$500.00)	\$0.00	\$0.00
03	031	3	03117		Instalment Interest Received	(\$2,356.00)	\$0.00	\$0.00
03	031	3	03118		Instalment - Administration Fee	(\$2,285.00)	\$0.00	\$0.00
03	031	3	03119		Rates Legal Fees Reimbursed	(\$2,500.00)	(\$208.00)	\$0.00
Operating Income Total						(\$1,491,091.00)	(\$1,501,207.00)	(\$1,500,517.69)
Rate Revenue Total						(\$1,365,320.00)	(\$1,490,726.00)	(\$1,489,257.79)
03	032	2	03200		ABC's Reallocated	\$43,708.00	\$3,642.00	\$4,041.51
Operating Expenditure Total						\$43,708.00	\$3,642.00	\$4,041.51
03	032	3	03201		Grants Commission Grant General	(\$2,000.00)	\$0.00	\$0.00
03	032	3	03202		Grants Commission Grant Roads	(\$2,000.00)	\$0.00	\$0.00
04	033	3	03206		Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.02)
03	032	3	03207		Interest Received - Municipal Funds	(\$39,750.00)	(\$3,312.00)	(\$591.26)
03	032	3	03208		Interest Received - Reserve Funds	(\$142,215.00)	(\$11,851.00)	(\$17,441.73)
Operating Income Total						(\$185,965.00)	(\$15,163.00)	(\$18,033.01)
Other General Purpose Funding Total						(\$142,257.00)	(\$11,521.00)	(\$13,991.50)
General Purpose Funding Total						(\$1,507,577.00)	(\$1,502,247.00)	(\$1,503,249.29)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
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	\$417.00	\$0.00
04	041	2	04102		Council Election Expenses	\$11,000.00	\$0.00	\$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	\$458.00	\$585.00
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	\$20,000.00	\$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	\$417.00	\$0.00
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	\$1,620.00	\$1,797.32
04	041	2	04114		Audit Fees expense	\$50,000.00	\$0.00	\$0.00
04	041	2	04117		Reallocation of Housing	\$66,643.00	\$5,554.00	\$3,184.35
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$0.00	\$0.00
Operating Expenditure Total						\$343,855.00	\$58,116.00	\$51,024.03
Members Of Council Total						\$343,855.00	\$58,116.00	\$51,024.03
Governance Total						\$343,855.00	\$58,116.00	\$51,024.03
05	051	2	05100		Depreciation Relating to Fire Prevention	\$2,707.00	\$230.00	\$229.92
05	051	2	05105		ABC's Reallocated	\$132,594.00	\$11,050.00	\$12,260.55
05	051	2	05106		Other Expenses	\$2,500.00	\$208.00	\$0.00
Operating Expenditure Total						\$137,801.00	\$11,488.00	\$12,490.47
Fire Prevention Total						\$137,801.00	\$11,488.00	\$12,490.47
05	052	2	05203		Canine Control	\$6,000.00	\$500.00	\$900.00
Operating Expenditure Total						\$6,000.00	\$500.00	\$900.00
05	052	3	05202		Dog Registration Fees	(\$100.00)	\$0.00	(\$50.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	\$0.00	\$0.00
Operating Income Total						(\$150.00)	\$0.00	(\$50.00)
Animal Control Total						\$5,850.00	\$500.00	\$850.00
05	053	2	05300		ABC's Reallocated	\$14,814.00	\$1,234.00	\$1,369.84
05	053	2	05303		CCTV Expenses	\$12,855.00	\$2,500.00	\$7,888.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total					\$27,669.00	\$3,734.00	\$9,257.84
Other Law, Order & Public Safety Total					\$27,669.00	\$3,734.00	\$9,257.84
05	054	2	05404	Maintenance of Fire Truck	\$4,000.00	\$333.00	\$0.00
05	054	2	05405	Maintenance of Fire Shed	\$1,000.00	\$83.00	\$0.00
05	054	2	05406	Clothing and Accessories	\$4,000.00	\$333.00	\$62.00
05	054	2	05408	Other Goods and Services	\$1,500.00	\$125.00	\$0.00
05	054	2	05409	Insurances	\$2,979.00	\$1,490.00	\$1,030.99
Operating Expenditure Total					\$13,479.00	\$2,364.00	\$1,092.99
05	054	3	05400	Emergency Services Admin Grant	(\$4,000.00)	\$0.00	\$0.00
05	054	3	05401	ESL Operating Grant	(\$7,000.00)	\$0.00	\$0.00
Operating Income Total					(\$11,000.00)	\$0.00	\$0.00
Emergency Services Levy Total					\$2,479.00	\$2,364.00	\$1,092.99
Law, Order & Public Safety Total					\$173,799.00	\$18,086.00	\$23,691.30
07	074	2	07400	ABC's Reallocated	\$14,814.00	\$1,234.00	\$1,369.84
07	074	2	07403	Environmental Health Officer	\$9,000.00	\$750.00	\$0.00
07	074	2	07404	Analytical Expenses	\$750.00	\$62.00	\$360.00
Operating Expenditure Total					\$24,564.00	\$2,046.00	\$1,729.84
Preventative Services - Administration & Inspection Total					\$24,564.00	\$2,046.00	\$1,729.84
07	075	2	07502	Other Expenses Preventative	\$4,725.00	\$272.00	\$350.97
Operating Expenditure Total					\$4,725.00	\$272.00	\$350.97
Preventative Services - Pest Control Total					\$4,725.00	\$272.00	\$350.97
07	077	2	07700	ABC's Reallocated	\$11,978.00	\$998.00	\$1,107.52
07	077	2	07703	Other Expenses	\$3,500.00	\$708.00	\$0.00
Operating Expenditure Total					\$15,478.00	\$1,706.00	\$1,107.52
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	\$1,706.00	\$1,057.52
Health Total					\$44,567.00	\$4,024.00	\$3,138.33
09	091	2	09100	Depreciation Housing	\$99,859.00	\$8,481.00	\$8,481.19
09	091	2	09102	Mitce - 2A Griffith St (Lot 40A)	\$7,795.00	\$1,043.00	\$536.67
09	091	2	09103	Mitce - 2B Griffith St (Lot 40B)	\$6,445.00	\$930.00	\$659.37

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09104	Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$929.00	\$997.94
09	091	2	09105	Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$1,034.00	\$1,406.81
09	091	2	09107	Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$1,246.00	\$862.44
09	091	2	09108	Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$514.00	\$283.76
09	091	2	09109	Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$980.00	\$918.27
09	091	2	09111	Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$917.00	\$1,217.85
09	091	2	09112	Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$1,534.00	\$1,976.19
09	091	2	09113	Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$1,009.00	\$1,150.27
09	091	2	09114	Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$1,129.00	\$850.20
09	091	2	09115	Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$943.00	\$542.65
09	091	2	09116	Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$1,186.00	\$779.01
09	091	2	09117	Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$1,075.00	\$680.56
09	091	2	09118	Mtce - 16 Green Street	\$6,518.00	\$964.00	\$610.82
09	091	2	09119	Mtce - 17 Hack Street	\$4,945.00	\$412.00	\$0.00
09	091	2	09120	Specified Building Maintenance			
09	091	2	09120 9106	Specified 21 Griffith St	\$100,000.00	\$8,333.00	\$0.00
09	091	2	09130	Mtce - 10 Griffiths Street	\$1,500.00	\$125.00	\$0.00
09	091	2	09180	Reallocation of Housing	(\$351,736.00)	(\$29,311.00)	(\$16,991.88)
09	091	2	09190	ABC's Reallocated	\$40,030.00	\$3,336.00	\$3,701.48
			Operating Expenditure Total		\$0.00	\$6,809.00	\$8,663.60
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	\$6,809.00	\$8,663.60
			Housing Total		\$400,000.00	\$6,809.00	\$8,663.60
10	101	2	10100	Other Expenses Sanitation	\$15,560.00	\$974.00	\$563.61
10	101	2	10103	Tip Maintenance Costs	\$37,010.00	\$2,263.00	\$2,706.30
10	101	2	10105	ABC's Reallocated	\$11,978.00	\$998.00	\$1,107.52
10	101	2	10106	Reallocation of Housing	\$13,666.00	\$1,139.00	\$652.95
			Operating Expenditure Total		\$78,214.00	\$5,374.00	\$5,030.38
10	101	3	10101	Domestic Collection Fees	(\$8,740.00)	\$0.00	(\$8,740.00)
10	101	3	10104	Domestic Collection (Additional)	(\$740.00)	\$0.00	(\$760.00)

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
				Operating Income Total			
				Sanitation - Household Refuse Total	(\$9,480.00)		(\$9,500.00)
10	102	2	10200	Expenses Relating to Sanitation - Other	\$68,734.00	\$5,374.00	\$640.20
10	102	2	10203	Refuse Collection - Public	\$10,115.00	\$584.00	\$666.68
				Operating Expenditure Total	\$44,015.00	\$2,668.00	\$1,306.88
10	102	3	10201	Income Relating to Sanitation - Other	(\$660.00)	\$0.00	(\$660.00)
				Operating Income Total	(\$660.00)	\$0.00	(\$660.00)
				Sanitation - Other Total	\$43,355.00	\$2,668.00	\$646.88
10	103	2	10300	Expenses Relating to Sewerage	\$3,168.00	\$208.00	\$0.00
10	103	2	10300 SEW000	General Costs	\$0.00	\$0.00	\$29.38
10	103	2	10300 SEW010	National Hotel	\$3,168.00	\$208.00	\$29.38
				Operating Expenditure Total	(\$1,000.00)	(\$83.00)	\$0.00
10	103	3	10301	Income Relating to Sewerage	(\$1,000.00)	(\$83.00)	\$0.00
				Operating Income Total	\$2,168.00	\$125.00	\$29.38
				Sewerage Total	\$16,811.00	\$1,401.00	\$1,554.43
10	106	2	10600	ABC's Reallocated	\$2,500.00	\$0.00	\$0.00
10	106	2	10605	Expenses Relating to T/Planning and Regional Dev	\$19,311.00	\$1,401.00	\$1,554.43
				Operating Expenditure Total	\$19,311.00	\$1,401.00	\$1,554.43
				Town Planning & Regional Development Total	\$0.00	\$0.00	\$1,870.47
10	107	2	10700	Expenses Relating to Other Community Amenities	\$12,390.00	\$971.00	\$209.07
10	108	3	10704	Maintenance - Public Conveniences	\$28,850.00	\$1,677.00	\$3,342.33
10	107	2	10705	Cleaning - Other Community Services	\$5,000.00	\$417.00	\$0.00
10	107	2	10707	Maintenance - Cemetery	\$1,168.00	\$99.00	\$99.16
10	107	2	10708	Depreciation Other Community Amenities	\$47,408.00	\$3,164.00	\$5,521.03
				Operating Expenditure Total	\$7,500.00	\$0.00	\$0.00
10	107	4	10703	Cemetery - Capital Expenses	\$7,500.00	\$0.00	\$0.00
10	107	4	10703 4202	Youanmi Cemetery Const	\$54,908.00	\$3,164.00	\$5,521.03
				Capital Expenditure Total	\$10,000.00	\$833.00	\$853.88
				Other Community Amenities Total	\$10,000.00	\$833.00	\$853.88
10	108	2	10802	Community Bus Operations	\$10,000.00	\$833.00	\$853.88
				Operating Expenditure Total	\$10,000.00	\$833.00	\$853.88

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	108	3	10801		Community Bus Fees		\$0.00	\$0.00
					Operating Income Total	(\$500.00)	\$0.00	\$0.00
					Community Bus Total	(\$500.00)	\$0.00	\$0.00
					Community Amenities Total	\$9,500.00	\$833.00	\$853.88
11	111	2	11104		Maintenance - Public Hall	\$197,976.00	\$13,565.00	\$4,135.98
11	111	2	11106		Depreciation Public Halls	\$14,585.00	\$2,705.00	\$1,767.91
11	111	2	11107		Art Exhibition Payments to Artists	\$27,982.00	\$2,377.00	\$2,712.30
					Operating Expenditure Total	\$5,000.00	\$0.00	\$0.00
11	111	3	11101		Income Relating to Public Hall	\$47,567.00	\$5,082.00	\$4,480.21
					Operating Income Total	(\$5,500.00)	\$0.00	\$0.00
					Operating Income Total	(\$5,500.00)	\$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	\$20,000.00	\$0.00	\$0.00
					Capital Expenditure Total	\$62,067.00	\$5,082.00	\$4,480.21
					Public Halls & Civic Centres Total	\$7,880.00	\$657.00	\$728.65
11	112	2	11200		ABC's Reallocated	\$34,350.00	\$2,760.00	\$1,006.16
11	112	2	11204		Maintenance Water Playground	\$15,600.00	\$1,325.00	\$1,324.93
11	112	2	11205		Depreciation Water Playground	\$57,830.00	\$4,742.00	\$3,059.74
					Operating Expenditure Total	\$57,830.00	\$4,742.00	\$3,059.74
					Swimming Areas And Beaches Total	\$89,554.00	\$7,606.00	\$7,604.48
11	113	2	11300		Depreciation Other Recreation & Sport	\$21,340.00	\$3,284.00	\$2,243.62
11	113	2	11304		Maintenance - Recreation Centre	\$15,950.00	\$1,049.00	\$2,206.60
11	113	2	11307		Maintenance - Parks and Reserves	\$7,800.00	\$528.00	\$35.60
11	113	2	11307 6151		Oroya Street Gardens	\$7,800.00	\$585.00	\$100.86
11	113	2	11307 6152		Hack Street Gardens	\$7,800.00	\$585.00	\$0.00
11	113	2	11307 6153		Admin Centre Gardens	\$7,800.00	\$585.00	\$293.96
11	113	2	11307 6154		Lefroy Park	\$7,800.00	\$585.00	\$0.00
11	113	2	11307 6155		Gold & Wool Interpretative Park	\$7,800.00	\$585.00	\$293.96
11	113	2	11307 6156		Pioneer Park	\$7,800.00	\$585.00	\$0.00
11	113	2	11307 6157		Community Centre Gardens	\$7,800.00	\$585.00	\$318.54
11	113	2	11307 6158		Black Range Chapel Gardens	\$7,800.00	\$585.00	\$546.34
11	113	2	11307 6159		Minors Cottage Gardens	\$7,800.00	\$585.00	\$79.51

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	113	2	11307 6160	Irvine Street Gardens	\$7,800.00	\$585.00	\$273.14
11	113	2	11307 6161	Camp School Gardens	\$9,100.00	\$693.00	\$2,615.07
11	113	2	11307 6162	By Pass Trees	\$9,725.00	\$746.00	\$251.64
11	113	2	11308	ABC's Reallocated	\$22,169.00	\$1,847.00	\$2,049.89
11	113	2	11309	Parks and Gardens Tools and Equipment	\$7,500.00	\$625.00	\$0.00
11	113	2	11314	Reallocation of Housing	\$30,430.00	\$2,536.00	\$1,453.99
			Operating Expenditure Total		\$275,968.00	\$23,594.00	\$20,073.24
11	113	3	11301	Income Relating to Other Recreation & Sport	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)
			Operating Income Total		(\$20,000.00)	(\$20,000.00)	(\$20,000.00)
11	113	4	11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$3,237.00	\$0.00
			Capital Expenditure Total		\$40,300.00	\$3,237.00	\$0.00
			Other Recreation & Sport Total		\$296,268.00	\$6,831.00	\$73.24
11	114	2	11400	Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$340.00	\$339.72
11	114	2	11404	ABC's Reallocated	\$2,942.00	\$245.00	\$272.03
11	114	2	11405	Other Expenses	\$2,000.00	\$167.00	\$0.00
			Operating Expenditure Total		\$8,942.00	\$752.00	\$611.75
			Television And Rebroadcasting Total		\$8,942.00	\$752.00	\$611.75
11	115	2	11500	ABC's Reallocated	\$76,173.00	\$6,348.00	\$7,043.53
11	115	2	11502	Other Expenses	\$1,000.00	\$83.00	\$44.20
			Operating Expenditure Total		\$77,173.00	\$6,431.00	\$7,087.73
			Libraries Total		\$77,173.00	\$6,431.00	\$7,087.73
11	116	2	11600	ABC's Reallocated	\$27,843.00	\$2,320.00	\$2,574.51
11	116	2	11604	Maintenance - Historic Buildings			
11	116	2	11604 1750	Black Range Church	\$12,200.00	\$1,681.00	\$662.94
11	116	2	11604 1751	Miners Cottage	\$3,736.00	\$719.00	\$318.47
11	116	2	11604 1752	Sandstone Post Office Building	\$18,900.00	\$2,623.00	\$1,140.57
11	116	2	11604 1753	Old Police Lockup	\$1,000.00	\$188.00	\$103.99
11	116	2	11604 1754	State Battery	\$500.00	\$42.00	\$0.00
11	116	2	11607	Depreciation Historic Buildings	\$10,522.00	\$894.00	\$893.68
			Operating Expenditure Total		\$74,701.00	\$8,467.00	\$5,694.16
			Other Culture Total		\$74,701.00	\$8,467.00	\$5,694.16

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Recreation & Culture Total					\$576,981.00	\$32,305.00	\$21,006.83
12	121	4	12101	Roads Construction Council			
12	121	4	12101 C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 SIK	\$986,083.00	\$65,071.00	\$0.00
12	121	4	12101 C0004A	Sandstone Meekatharra Rd	\$0.00	\$0.00	\$67,035.20
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	\$75.00	\$0.00
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	\$0.00	\$0.00
Capital Expenditure Total					\$1,948,883.00	\$65,146.00	\$67,191.20
Streets, Roads, Bridges & Depot Construction Total					\$1,948,883.00	\$65,146.00	\$67,191.20
12	122	2	12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$70,847.00	\$57,460.36
12	122	2	12202	Power - Street Lighting	\$8,500.00	\$708.00	\$696.68
12	122	2	12203	Rural Road Maintenance			
12	122	2	12203 M0002	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$30,412.00
12	122	2	12203 M0003	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$3,323.39
12	122	2	12203 M0004	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$15,590.23
12	122	2	12203 M0005	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$12,972.33
12	122	2	12203 M0007	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0008	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
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	\$0.00
12	122	2	12203 M0011	Cashmere Downs Access - North - Maintenance	\$0.00	\$0.00	\$0.00
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
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

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12203 M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0017	Altona - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$0.00
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	\$6,727.98
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	\$13,227.90
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	\$0.00
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	\$0.00
12	122	2	12203 M9998	Rural Road Maintenance (Budget Purposes)	\$962,000.00	\$77,602.00	\$0.00
12	122	2	12204	Maintenance - Depot	\$32,700.00	\$3,707.00	\$3,424.67
12	122	2	12205	Maintenance - Footpaths	\$5,240.00	\$302.00	\$245.57
12	122	2	12206	Traffic Signs Maintenance	\$10,000.00	\$833.00	\$110.80
12	122	2	12209	Workshop Equipment	\$5,000.00	\$417.00	\$0.00
12	122	2	12225	Town Steet Maintenance			
12	122	2	12225 M0019	Hack St - Maintenance	\$0.00	\$0.00	\$65.41
12	122	2	12225 M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$326.71
12	122	2	12225 M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$45.53
12	122	2	12225 M0033	Payne St - Maintenance	\$0.00	\$0.00	\$45.53
12	122	2	12225 M0034	Green St - Maintenance	\$0.00	\$0.00	\$127.15
12	122	2	12225 M0036	Mingah St - Maintenance	\$0.00	\$0.00	\$65.41
12	122	2	12225 M0081	Thaduna St - Maintenance	\$0.00	\$0.00	\$65.33
12	122	2	12225 M9999	Town Street Maintenance (Budget Purposes)	\$15,720.00	\$1,019.00	\$0.00

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12231	ABC's Reallocated	\$140,894.00	\$11,741.00	\$13,028.07
12	122	2	12232	Reallocation of Housing	\$195,195.00	\$16,266.00	\$9,512.11
			Operating Expenditure Total		\$2,209,418.00	\$183,442.00	\$167,473.16
12	122	3	12212	Grant - MRWA Project	(\$291,667.00)	\$0.00	\$0.00
12	122	3	12213	Grant - MRWA Direct	(\$129,767.00)	\$0.00	\$0.00
12	122	3	12216	Grant - Roads to Recovery	(\$574,000.00)	\$0.00	\$0.00
			Operating Income Total		(\$995,434.00)	\$0.00	\$0.00
			Streets, Roads, Bridges & Depot Maintenance Total		\$1,213,984.00	\$183,442.00	\$167,473.16
12	123	3	12303	Profit on Disposal of Asset - Road Plant	(\$344,667.00)	\$0.00	\$0.00
			Operating Income Total		(\$344,667.00)	\$0.00	\$0.00
12	123	4	12302	Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$0.00	\$0.00
			Capital Expenditure Total		\$1,125,000.00	\$0.00	\$0.00
12	123	5	12320	Proceeds on Disposal of Asset - Transport	(\$475,000.00)	\$0.00	\$0.00
12	123	5	12321	Realisation on Disposal of Asset - Transport	\$475,000.00	\$0.00	\$0.00
			Capital Income Total		\$0.00	\$0.00	\$0.00
			Road Plant Purchases Total		\$780,333.00	\$0.00	\$0.00
12	126	2	12604	Airport Maintenance	\$40,400.00	\$2,995.00	\$235.28
12	126	2	12605	Cleaning - Aerodromes	\$1,068.00	\$62.00	\$12.79
12	126	2	12606	Building Maintenance	\$1,560.00	\$106.00	\$0.00
			Operating Expenditure Total		\$43,028.00	\$3,163.00	\$248.07
			Aerodromes Total		\$43,028.00	\$3,163.00	\$248.07
12	127	2	12700	ABC's Reallocated	\$27,843.00	\$2,320.00	\$2,574.51
			Operating Expenditure Total		\$27,843.00	\$2,320.00	\$2,574.51
			Transport Licencing Total		\$27,843.00	\$2,320.00	\$2,574.51
			Transport Total		\$4,014,071.00	\$254,071.00	\$237,486.94
13	130	2	13000	Post Office Agency Expenses	\$1,500.00	\$125.00	\$0.00
13	130	2	13001	Post Office Cost of Sales	\$1,500.00	\$125.00	\$0.00
13	130	2	13003	ABC's Reallocated	\$65,246.00	\$5,437.00	\$6,033.10
			Operating Expenditure Total		\$68,246.00	\$5,687.00	\$6,033.10
13	130	3	13002	Post Office Agency Income	(\$12,000.00)	(\$1,000.00)	(\$836.21)
			Operating Income Total		(\$12,000.00)	(\$1,000.00)	(\$836.21)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Post Office Agency Total						\$56,246.00	\$4,687.00	\$5,196.89
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$83.00	\$0.00
13	131	2	13103		Vermin Control	\$15,000.00	\$0.00	\$0.00
Operating Expenditure Total						\$16,000.00	\$83.00	\$0.00
Rural Services Total						\$16,000.00	\$83.00	\$0.00
13	132	2	13200		Employee Costs	\$85,876.00	\$6,069.00	\$8,842.69
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$625.00	\$1,487.50
13	132	2	13204		ABC's Reallocated	\$96,031.00	\$8,003.00	\$8,879.67
13	132	2	13206		Visitor Centre Building Maintenance	\$20,100.00	\$2,759.00	\$1,560.74
13	132	2	13207		Tourism Development	\$31,350.00	\$0.00	\$21,350.00
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$221.00	\$220.82
13	132	2	13214		Old School Building Maintenance	\$11,935.00	\$1,798.00	\$1,309.83
13	132	2	13215		Geo Tourism Costs	\$12,795.00	\$1,797.00	\$0.00
13	132	2	13218		Reallocation of Housing	\$26,072.00	\$2,173.00	\$1,245.75
13	132	2	13219		Stock for Resale	\$12,500.00	\$1,042.00	\$801.35
Operating Expenditure Total						\$306,759.00	\$24,487.00	\$45,698.35
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$15,000.00)	(\$1,250.00)	(\$3,828.81)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$83.00)	(\$223.12)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$83.00)	(\$340.00)
Operating Income Total						(\$17,000.00)	(\$1,416.00)	(\$4,391.93)
Tourism & Area Promotion Total						\$289,759.00	\$23,071.00	\$41,306.42
13	133	2	13300		ABC's Reallocated	\$17,756.00	\$1,480.00	\$1,641.90
13	133	2	13303		Other Expenses	\$1,500.00	\$125.00	\$0.00
Operating Expenditure Total						\$19,256.00	\$1,605.00	\$1,641.90
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,000.00)	(\$83.00)	\$0.00
Operating Income Total						(\$1,000.00)	(\$83.00)	\$0.00
Building Control Total						\$18,256.00	\$1,522.00	\$1,641.90
13	134	2	13400		Employee Costs	\$137,884.00	\$9,761.00	\$10,607.95
13	134	2	13403		Depreciation Caravan Park	\$36,932.00	\$3,137.00	\$3,152.67
13	134	2	13404		ABC's Reallocated	\$63,775.00	\$5,315.00	\$5,897.11
13	134	2	13405		Caravan Park Maintenance	\$134,450.00	\$11,392.00	\$19,221.52

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	134	2	13407		Reallocation of Housing	\$19,730.00	\$1,644.00	\$942.73
					Operating Expenditure Total	\$392,771.00	\$31,249.00	\$39,821.98
13	134	3	13401		Caravan Park Site Fees	(\$150,000.00)	(\$12,500.00)	(\$26,050.20)
13	134	3	13406		Caravan Park - Other Income	(\$5,000.00)	(\$417.00)	(\$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)	(\$12,917.00)	(\$26,490.52)
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00	\$0.00
					Capital Expenditure Total	\$700,000.00	\$0.00	\$0.00
					Caravan Park Total	\$293,687.00	\$18,332.00	\$13,331.46
13	135	2	13506		Plant Nursery Expenses	\$9,120.00	\$688.00	\$818.55
					Operating Expenditure Total	\$9,120.00	\$688.00	\$818.55
					Plant Nursery Total	\$9,120.00	\$688.00	\$818.55
13	136	2	13600		Expenses Relating to Other Economic Services	\$1,500.00	\$542.00	\$0.00
13	136	2	13606		Depreciation Other Economic Services	\$3,670.00	\$312.00	\$311.67
13	136	2	13615		ULP Cost of Sales	\$75,000.00	\$6,250.00	\$5,824.99
13	136	2	13625		Diesel Cost of Sales	\$500,000.00	\$41,667.00	\$49,082.18
13	136	2	13631		Fuel Pump Repairs and Maintenance	\$3,500.00	\$292.00	\$464.08
13	136	2	13632		Fuel Pump Utilities	\$900.00	\$75.00	\$26.35
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	\$13,584.00	\$13,679.63
13	136	2	13651	5001	Purchase Of Merchandise	\$2,000.00	\$167.00	\$0.00
13	136	2	13651	5002	Purchase Of Foods Consumables	\$25,000.00	\$2,083.00	\$3,623.16
13	136	2	13651	5003	Purchase Of Drinks (Soft, Coffee Etc)	\$25,000.00	\$2,083.00	\$1,942.64
13	136	2	13652		Post Office Cafe Other Expenditure	\$5,000.00	\$417.00	\$1,894.95
13	136	2	13681		Gas Bottles Purchases	\$10,000.00	\$833.00	\$0.00
					Operating Expenditure Total	\$842,170.00	\$68,305.00	\$76,849.65
13	136	3	13610		Sales ULP Fuel	(\$86,250.00)	(\$7,188.00)	(\$9,019.96)
13	136	3	13620		Sales Diesel Fuel	(\$557,500.00)	(\$46,458.00)	(\$103,921.44)
13	136	3	13657		Post Office Cafe Income			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	136	3	13657 5021	Sale Of Merchandise	(\$3,500.00)	(\$293.00)	(\$1,182.30)
13	136	3	13657 5022	Sale Of Foods	(\$31,250.00)	(\$2,605.00)	(\$8,672.25)
13	136	3	13657 5023	Sale Of Drinks	(\$31,250.00)	(\$2,605.00)	(\$7,087.71)
13	136	3	13680	Sale of Gas Bottles	(\$10,000.00)	(\$833.00)	(\$993.06)
13	136	3	13684	Income from Astro Dome	(\$200.00)	(\$17.00)	\$0.00
13	136	3	13685	Other Income	\$0.00	\$0.00	(\$400.00)
Operating Income Total					(\$719,950.00)	(\$59,999.00)	(\$131,276.72)
Other Economic Services Total					\$122,220.00	\$8,306.00	(\$54,427.07)
Economic Services Total					\$805,288.00	\$56,689.00	\$7,868.15
14	141	2	14111	Private Works Expenditure	\$10,420.00	\$602.00	\$0.00
14	141	2	14111 PW000	Private Works	\$0.00	\$0.00	\$522.13
14	141	2	14111 PW026	James Allison	\$10,420.00	\$602.00	\$522.13
Operating Expenditure Total					(\$12,500.00)	(\$1,042.00)	\$0.00
14	141	3	14100	Private Works Income	(\$12,500.00)	(\$1,042.00)	\$0.00
Operating Income Total					(\$2,080.00)	(\$440.00)	\$522.13
Private Works Total					\$168,690.00	\$9,703.00	\$6,848.45
14	142	2	14200	Employee Costs	\$35,150.00	\$2,028.00	\$341.43
14	142	2	14202	Sick Leave Expense	\$153,778.00	\$8,872.00	\$4,709.73
14	142	2	14203	Annual & LSL & Bonus Payments	\$5,500.00	\$0.00	\$0.00
14	142	2	14204	Protective Clothing - Outside Staff	\$148,500.00	\$8,567.00	\$9,688.62
14	142	2	14205	Superannuation of Workpersons	\$500.00	\$42.00	\$0.00
14	142	2	14206	Medical Examination Costs	(\$640,078.00)	(\$36,928.00)	(\$29,150.43)
14	142	2	14207	Overheads Allocated to Works	\$5,000.00	\$417.00	\$0.00
14	142	2	14208	Expendable Stores Expense	\$43,460.00	\$21,730.00	\$24,143.10
14	142	2	14209	Workers Compensation Insurance	\$25,000.00	\$12,500.00	\$0.00
14	142	2	14210	Insurance on Works	\$12,000.00	\$1,000.00	\$0.00
14	142	2	14212	Training - Infrastructure Overheads	\$10,000.00	\$833.00	\$7,551.33
14	142	2	14214	Infrastructure Consultancy	\$17,500.00	\$1,458.00	\$580.70
14	142	2	14215	Other Expenses	\$15,000.00	\$1,096.00	\$0.00
14	142	2	14703	Occupational Health and Safety	\$0.00	\$31,318.00	\$24,712.93
Operating Expenditure Total					\$0.00	\$31,318.00	\$24,712.93

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Public Works Overheads Total					\$0.00	\$31,318.00	\$24,712.93
14	143	2	14302	Insurance - Plant	\$30,000.00	\$15,000.00	\$12,976.76
14	143	2	14303	Fuel & Oils	\$250,000.00	\$20,833.00	\$30,861.38
14	143	2	14304	Tyres & Tubes	\$12,500.00	\$1,042.00	\$0.00
14	143	2	14305	Parts & Repairs	\$120,000.00	\$10,000.00	\$3,998.63
14	143	2	14306	Internal Repair Wages	\$112,300.00	\$6,479.00	\$724.73
14	143	2	14307	Licences - Plant	\$11,000.00	\$0.00	\$0.00
14	143	2	14308	Depreciation Plant	\$404,200.00	\$34,329.00	\$34,286.43
14	143	2	14309	Plant Op Costs Allocated to Works	(\$1,019,177.00)	(\$58,799.00)	(\$70,355.85)
14	143	2	14311	ABC's Reallocated	\$74,177.00	\$6,181.00	\$6,858.91
14	143	2	14312	Expendable Tools	\$5,000.00	\$417.00	\$0.00
Operating Expenditure Total					\$0.00	\$35,482.00	\$19,350.99
Plant Operation Costs Total					\$0.00	\$35,482.00	\$19,350.99
14	144	3	14404	Diesel Fuel Rebate	(\$30,000.00)	(\$2,500.00)	\$0.00
Operating Income Total					(\$30,000.00)	(\$2,500.00)	\$0.00
Stock Fuels & Oils Total					(\$30,000.00)	(\$2,500.00)	\$0.00
14	145	2	03211	Bank Fees and Charges	\$13,000.00	\$1,083.00	\$1,228.08
14	145	2	14500	Employee Costs	\$645,680.00	\$46,295.00	\$35,587.85
14	145	2	14501	Administration Office Maintenance	\$39,750.00	\$6,002.00	\$6,181.88
14	145	2	14504	Telecommunications	\$12,500.00	\$1,042.00	\$590.73
14	145	2	14505	Travel & Accommodation	\$7,500.00	\$625.00	\$0.00
14	145	2	14506	Legal Expenses	\$5,000.00	\$417.00	\$0.00
14	145	2	14507	Training Expenses	\$10,000.00	\$833.00	\$0.00
14	145	2	14508	Printing & Stationery	\$25,000.00	\$2,083.00	\$3,487.46
14	145	2	14509	Fringe Benefits Tax	\$25,000.00	\$6,250.00	\$0.00
14	145	2	14510	Conference Expenses	\$10,000.00	\$0.00	\$0.00
14	145	2	14515	ABC's Reallocated	(\$1,050,664.00)	(\$87,555.00)	(\$97,151.79)
14	145	2	14517	Computer Hardware	\$22,750.00	\$0.00	\$0.00
14	145	2	14518	Computer Software and Support	\$100,000.00	\$8,333.00	\$700.00
14	145	2	14520	Cleaning - Shire Offices	\$7,000.00	\$429.00	\$367.53
14	145	2	14521	Consultancy Services	\$50,000.00	\$4,167.00	\$35,063.52

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14522	Depreciation Administration	\$57,484.00	\$4,883.00	\$4,787.66
14	145	2	14523	Other Expenses Relating to Administration	\$20,000.00	\$5,625.00	\$9,157.08
			Operating Expenditure Total		\$0.00	\$512.00	\$0.00
14	145	3	14512	Income relating to Administration	(\$12,500.00)	\$51.00	(\$3,612.55)
14	145	3	14543	Profit on Disposal of Asset - Administration	(\$12,667.00)	\$0.00	\$0.00
			Operating Income Total		(\$25,167.00)	\$51.00	(\$3,612.55)
14	145	4	14513	Purchase Plant & Equipment	\$65,000.00	\$0.00	\$0.00
			Capital Expenditure Total		\$65,000.00	\$0.00	\$0.00
14	145	5	14542	Proceeds on Disposal of Asset - Administration	(\$20,000.00)	\$0.00	\$0.00
14	145	5	14544	Realisation on Disposal of Asset - Administration	\$20,000.00	\$0.00	\$0.00
			Capital Income Total		\$0.00	\$0.00	\$0.00
			Administration Total		\$39,833.00	\$563.00	(\$3,612.55)
14	146	2	14602	Gross Salaries & Wages	\$2,067,109.00	\$119,256.00	\$144,069.35
14	146	2	14603	Less Sal & Wages Alloc to Works	(\$2,067,109.00)	(\$119,256.00)	(\$110,205.93)
14	146	2	14605	Workers Compensation Payments	\$10,000.00	\$577.00	\$0.00
			Operating Expenditure Total		\$10,000.00	\$577.00	\$0.00
14	146	3	14221	Workers Compensation Reimbursements	(\$10,000.00)	(\$833.00)	\$0.00
			Operating Income Total		(\$10,000.00)	(\$833.00)	\$0.00
			Salaries & Wages Total		\$0.00	(\$256.00)	\$33,863.42
14	147	2	14705	Project Works	\$305,027.00	\$0.00	\$0.00
			Operating Expenditure Total		\$305,027.00	\$0.00	\$0.00
			Unclassified Total		\$305,027.00	\$0.00	\$0.00
14	149	4	14941	Transfer to Airport Reserve	\$7,860.00	\$655.00	\$1,047.36
14	149	4	14942	Transfer to Building Reserve	\$37,490.00	\$3,124.00	\$5,341.14
14	149	4	14945	Transfer to ITC Reserve	\$51,930.00	\$161.00	\$348.62
14	149	4	14946	Transfer to Employee Entitlements Reserve	\$6,530.00	\$544.00	\$834.66
14	149	4	14948	Transfer to Plant Reserve	\$282,810.00	\$2,734.00	\$3,185.25
14	149	4	14949	Transfer to Refuse Disposal Reserve	\$1,110.00	\$92.00	\$147.70
14	149	4	14950	Transfer to Road and Flood Damage Reserve	\$18,365.00	\$1,530.00	\$2,445.23
14	149	4	14951	Transfer to Housing Reserve	\$13,900.00	\$1,158.00	\$1,851.12
14	149	4	14952	Transfer to Community Development Projects Reserve	\$20,220.00	\$1,685.00	\$2,240.65

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Capital Expenditure Total					\$440,215.00	\$11,683.00	\$17,441.73
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)	\$11,683.00	\$17,441.73
Other Property & Services Total					(\$342,005.00)	\$75,850.00	\$92,278.65
Grand Total					\$4,706,955.00	(\$982,732.00)	(\$1,053,955.48)



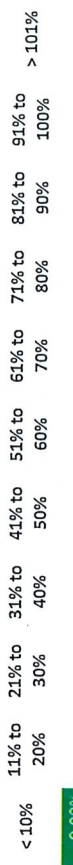
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED, 31 JULY 2023**

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	1,501,207.00	1,500,517.69	(689)	(0%)	
032	Other General Purpose Funding	185,965.00	15,163.00	18,033.01	2,870	19%	
052	Animal Control	150.00	0.00	50.00	50		
054	Emergency Services Levy	11,000.00	0.00	0.00	0		
091	Staff Housing	0.00	0.00	0.00	0		
101	Sanitation - Household Refuse	9,480.00	0.00	9,500.00	9,500		
102	Sanitation - Other	660.00	0.00	660.00	660		
103	Sewerage	1,000.00	83.00	0.00	(83)	(100%)	
108	Community Bus	500.00	0.00	0.00	0		
111	Public Halls & Civic Centres	5,500.00	0.00	0.00	0		
113	Other Recreation & Sport	20,000.00	20,000.00	20,000.00	0	0%	
122	Streets, Roads, Bridges & Depot Maintenance	129,767.00	0.00	0.00	0		
123	Road Plant Purchases	344,667.00	0.00	0.00	0		
127	Transport Licencing	0.00	0.00	0.00	0		
130	Post Office Agency	12,000.00	1,000.00	836.21	(164)	(16%)	
132	Tourism & Area Promotion	17,000.00	1,416.00	4,391.93	2,976	210%	
133	Building Control	1,000.00	83.00	0.00	(83)	(100%)	
134	Caravan Park	155,500.00	12,917.00	26,490.52	13,574	105%	▲ Income greater than anticipated
136	Other Economic Services	719,950.00	59,999.00	131,276.72	71,278	119%	▲ Fuel Sales greater than anticipated
141	Private Works	12,500.00	1,042.00	0.00	(1,042)	(100%)	
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	2,500.00	0.00	(2,500)	(100%)	
145	Administration	25,167.00	-51.00	3,612.55	3,664	(7183%)	
146	Salaries & Wages	10,000.00	833.00	0.00	(833)	(100%)	
147	Unclassified	0.00	0.00	0.00	0		
		3,182,897.00	1,616,192.00	1,715,368.63	99,177	6%	

Code	NAME	Amended Annual Budget		TUD		Var. %		Comments
		Amended Annual Budget	Budget	Actual	Actual	(b)-(a)	(b)-(a)/(a)	
		\$	(a)	(b)	\$	\$	%	
031	Rate Revenue	(125,771.00)	(10,481.00)	(11,259.90)	(779)	(7%)		
032	Other General Purpose Funding	(43,708.00)	(3,642.00)	(4,041.51)	(400)	(11%)		
041	Members Of Council	(343,855.00)	(58,116.00)	(51,024.03)	7,092	12%		
051	Fire Prevention	(137,801.00)	(11,488.00)	(12,490.47)	(1,002)	(9%)		
052	Animal Control	(6,000.00)	(500.00)	(900.00)	(400)	(80%)		
053	Other Law, Order & Public Safety	(27,669.00)	(3,734.00)	(9,257.84)	(5,524)	(148%)		
054	Emergency Services Levy	(13,479.00)	(2,364.00)	(1,092.99)	1,271	54%		
074	Preventative Services - Administration & Inspection	(24,564.00)	(2,046.00)	(1,729.84)	316	15%		
075	Preventative Services - Pest Control	(4,725.00)	(272.00)	(350.97)	(79)	(29%)		
077	Other Health	(15,478.00)	(1,706.00)	(1,107.52)	598	35%		
091	Staff Housing	0.00	(6,809.00)	(8,663.60)	(8,664)	(27%)		
101	Sanitation - Household Refuse	(78,214.00)	(5,374.00)	(5,030.38)	344	6%		
102	Sanitation - Other	(44,015.00)	(2,668.00)	(1,306.88)	1,361	51%		
103	Sewerage	(3,168.00)	(208.00)	(29.38)	179	86%		
105	Protection Of Environment	0.00	0.00	0.00	0			
106	Town Planning & Regional Development	(19,311.00)	(1,401.00)	(1,554.43)	(153)	(11%)		
107	Other Community Amenities	(47,408.00)	(3,164.00)	(5,521.03)	(2,357)	(74%)		
108	Community Bus	(10,000.00)	(833.00)	(853.88)	(21)	(3%)		
111	Public Halls & Civic Centres	(47,567.00)	(5,082.00)	(4,480.21)	602	12%		
112	Swimming Areas and Beaches	(57,830.00)	(4,742.00)	(3,059.74)	1,682	35%		
113	Other Recreation & Sport	(275,968.00)	(23,594.00)	(20,073.24)	3,521	15%		
114	Television and Rebroadcasting	(8,942.00)	(752.00)	(611.75)	140	19%		
115	Libraries	(77,173.00)	(6,431.00)	(7,087.73)	(657)	(10%)		
116	Other Culture	(74,701.00)	(8,467.00)	(5,694.16)	2,773	33%		
117	New Civic Centre	0.00	0.00	0.00	0			
122	Streets, Roads, Bridges & Depot Maintenance	(2,209,418.00)	(183,442.00)	(167,473.16)	15,969	9%		
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)	(3,163.00)	(248.07)	2,915	92%		
127	Transport Licencing	(27,843.00)	(2,320.00)	(2,574.51)	(255)	(11%)		
130	Post Office Agency	(68,246.00)	(5,687.00)	(6,033.10)	(346)	(6%)		
131	Rural Services	(16,000.00)	(83.00)	0.00	83	100%		
132	Tourism & Area Promotion	(306,759.00)	(24,487.00)	(45,698.35)	(21,211)	(87%)	Geotourism Subs paid early.	
133	Building Control	(19,256.00)	(1,605.00)	(1,641.90)	(37)	(2%)		
134	Caravan Park	(392,771.00)	(31,249.00)	(39,821.98)	(8,573)	(27%)		
135	Plant Nursery	(9,120.00)	(688.00)	(818.55)	(131)	(19%)		
136	Other Economic Services	(842,170.00)	(68,305.00)	(76,849.65)	(8,545)	(13%)		
141	Private Works	(10,420.00)	(602.00)	(522.13)	80	13%		
142	Public Works Overheads	0.00	(31,318.00)	(24,712.93)	6,605	21%		
143	Plant Operation Costs	0.00	(35,482.00)	(19,350.99)	16,131	45%	Will Balance as time goes by.	
145	Administration	0.00	(512.00)	0.00	512	100%		
146	Salaries & Wages	(10,000.00)	(577.00)	(33,863.42)	(33,286)	(5769%)	22/23 Accruals.	
147	Unclassified	(305,027.00)	0.00	0.00	0			
		(5,747,405.00)	(553,394.00)	(576,830.22)	(23,436)	(4%)		

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Actual
09	091	4	09142		Land & Buildings - Staff Housing	\$400,000.00	\$0.00
10	107	4	10703		Cemetery - Capital Expenses		
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$0.00
11	111	4	11103		Purchase Land & Buildings		
11	111	4	11103	2104	Town Hall Ceiling	\$20,000.00	\$0.00
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$40,300.00	\$0.00
12	121	4	12101		Roads Construction Council		
12	121	4	12101	C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 SIK	\$986,083.00	\$0.00
12	121	4	12101	C0004A	Sandstone Meekatharra Rd	\$0.00	\$67,035.20
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00
12	121	4	12103	RG0002	Regional Road Group	\$458,800.00	\$0.00
12	121	4	12104		Paynes Find Sandstone Road		
12	121	4	12104	CR0004	Roads to Recovery Construction	\$299,000.00	\$0.00
12	121	4	12104	CR0005	Meekatharra - Sandstone Road - Construction (R2R)	\$0.00	\$1,156.00
12	121	4	12107		Footpath Construction		
12	121	4	12107	CF0019	Hack Street Footpath	\$85,000.00	\$0.00
12	121	4	12109		Purchase Furniture & Equipment	\$35,000.00	\$0.00
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$0.00
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00
14	145	4	14513		Purchase Plant & Equipment	\$65,000.00	\$0.00
						\$4,306,683.00	\$67,191.20
<hr/>							
520					Land	\$0.00	\$0.00
521					Buildings	\$1,120,000.00	\$0.00
523					Furniture & Equipment	\$35,000.00	\$0.00
525					Plant & Equipment	\$1,190,000.00	\$0.00
541					Roads	\$1,828,883.00	\$67,191.20
543					Footpaths	\$85,000.00	\$0.00
545					Aerodrome	\$0.00	\$0.00
547					Parks & Ovals	\$40,300.00	\$0.00
549					Other Infrastructure	\$7,500.00	\$0.00
						\$4,306,683.00	\$67,191.20



10.2.1 (5) Monthly Investment Register

Compliance

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

July 2023

Date of Compilation: 31/07/2023

For the Period Ended:

Date of Compilation:

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	1/08/2023	Bankwest	366	1/08/2024	0.92%	3					356	356
967603	31/07/2023	Bankwest	31	31/08/2023	3.30%	499	177,939					177,939
							<u>177,939</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>356</u>	<u>178,295</u>
Reserve												
966592	31/07/2023	Bankwest	31	31/08/2023	3.30%	14,722	5,252,829					5,252,829
							<u>5,252,829</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,252,829</u>
Trust												
Trust Investment	31/07/2023	Bankwest	31	31/08/2023	2.00%	491					289,047	289,047
							<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>289,047</u>	<u>289,047</u>
							<u>5,430,768</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>289,403</u>	<u>5,720,171</u>
Total Funds Invested												



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of July 2023

EFT	Date	Name	Description	Amount	Bank
EFT9562	10/07/2023	Caroleann Hodshon	Member Meeting Attendance Allowance 2023	-4062.05 7	
EFT9563	10/07/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Motorpass Fuel for Shire Cars - June 2023	-895.94 7	
EFT9564	10/07/2023	David Lefroy	Member Meeting Allowance 2023	-4488.76 7	
EFT9565	10/07/2023	Coral Petkovich	Sales on Commission May and June 2023	-25.50 7	
EFT9566	10/07/2023	Vicki McQuie	Member Meeting Allowance 2023 and Goods on consignment June	-4043.69 7	
EFT9567	10/07/2023	James Allison	Member Meeting Allowance 2023	-2250.00 7	
EFT9568	10/07/2023	Joanne Brown	Sales on Commission June 2023	-481.95 7	
EFT9569	10/07/2023	Marie Kristine Verdurmen	Sales on Commission June 2023	-12.75 7	
EFT9570	10/07/2023	Tegan Brown	Sales on Commission June 2023	-286.45 7	
EFT9571	10/07/2023	Bunnings Building Supplies	Seeds/Hardware for Post Office Cafe Yard	-171.35 7	
EFT9572	10/07/2023	Bethell Lillian Walton	Member Meeting Attendance Allowance 2023	-8190.00 7	
EFT9573	10/07/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel for Town Bowser and Depot	-69977.26 7	
EFT9574	10/07/2023	Margaret Isobel Duhig	Sales on Commission June 2023	-289.00 7	
EFT9575	10/07/2023	Yamaji Language Centre	Books for Resale at Visitor Centre	-370.00 7	
EFT9576	10/07/2023	Murchison Hardware t/as Murchison Emporium	Hardware Purchases	-267.80 7	
EFT9577	10/07/2023	Segafredo Zanetti Australia Pty Ltd	Coffee and milk jug for Post Office Cafe	-942.40 7	
EFT9578	14/07/2023	McMahon Burnett Transport	Freight for Post Office Cafe Consumables	-726.00 7	
EFT9579	14/07/2023	Marketforce	Employment Advertisements: Mechanic and Workshop Manager	-2776.35 7	
EFT9580	14/07/2023	Officeworks	Stationery Supplies	-691.27 7	
EFT9581	14/07/2023	JH Computer Services WA	Computer purchases, contract charges for May and June	-9757.00 7	
EFT9582	14/07/2023	Team Global Express Pty Ltd	Freight Charges for Workshop and Admin	-1221.28 7	
EFT9583	14/07/2023	CJD Equipment Pty Ltd	Plant Repairs to Prime Mover	-487.17 7	
EFT9584	14/07/2023	BOC Limited	BOC Container Service for June	-114.35 7	
EFT9585	14/07/2023	WesTrac Pty Ltd	Parts for Grader	-465.00 7	
EFT9586	14/07/2023	Wesfarmers Kleenheat Gas Pty Ltd	45kg and 8.5kg Gas Bottles	-4652.11 7	
EFT9587	14/07/2023	IT Vision Australia Pty Ltd	Monthly Financial Processing Service June 2023	-1650.00 7	
EFT9588	14/07/2023	MTF Mine Maintenance Pty Ltd	Repairs to Water Cart	-2288.00 7	
EFT9589	14/07/2023	Australia Post	Postal Service June 2023	-92.47 7	
EFT9590	14/07/2023	Transaction Network Services Australia Pty Limited	Service Fee / Subscription - Town Bowser	-270.82 7	



Shire of Sandstone

EFT Payments for the Month of July 2023

10.2.2A

EFT	Date	Name	Description	Amount	Bank
EFT9591	14/07/2023	Scavenger Supplies Pty Ltd	Protective Clothing for Bush Fire Brigade	-5970.80	7
EFT9592	24/07/2023	James Allison	Council Meeting Allowance FY 2022/23 - Original Payment returned into bank account	-2250.00	7
EFT9593	24/07/2023	Kevills Electrical Contracting Pty Ltd	Repairs to bore boss on Paynes Find Rd; dig new trench at Caravan park; repairs to Kubota Genset; install new School Bore Pump.	-3517.30	7
EFT9594	24/07/2023	Australian Taxation Office	BAS June 2023	-15071.00	7
EFT9595	24/07/2023	Hesperian Press	Books for resale at Visitor Centre	-1016.52	7
EFT9596	24/07/2023	Mark Clancy Taylor	Member Meeting Attendance Allowance 2023	-2670.82	7
EFT9597	27/07/2023	LGIS	LGIS membership contribution 2023/24 - Insurance	-118123.86	7
EFT9598	27/07/2023	McMahon Burnett Transport	Freight Services - Supplies Bush Fire Brigade	-712.40	7
EFT9599	27/07/2023	Shire of Mt Magnet	Murchison Geotourism Development Project Contribution 2023/24	-21350.00	7
EFT9600	27/07/2023	thinkproject Australia Pty Ltd	RAMM Transport Asset Annual Support & Maintenance Fee 2023/24	-8306.46	7
EFT9601	27/07/2023	LGIS - Motor Vehicle	Marine Cargo Insurance 2023/24	-398.48	7
EFT9602	27/07/2023	LGIS Travel / Personal Accident	Salary Continuance Annual Renewal 2023/24	-4075.72	7
EFT9603	27/07/2023	IT Vision User Group Inc	IT Vision User Group Membership Subscription 2023/24	-770.00	7
EFT9604	27/07/2023	Redfish Technologies Pty Ltd	Service Contract SLA # 292 2023/24 - CCTV	-8676.80	7
EFT9605	27/07/2023	Sun City Batteries	Batteries for LWB Isuzu	-460.80	7
EFT9606	27/07/2023	Officeworks	Stationery Supplies	-324.78	7
EFT9607	27/07/2023	Kevills Electrical Contracting Pty Ltd	Repairs to washing machines at Caravan Park; install new pipe with bore at School	-1270.50	7
EFT9608	27/07/2023	Statewide Cleaning Supplies	Cleaning Supplies Caravan Park and for general cleaning	-8193.41	7
EFT9609	27/07/2023	Murchison Country Zone WALGA	Murchison Country Zone Subscription (WALGA) 2023/24	-2800.00	7
EFT9610	27/07/2023	Canine Control	Ranger Services 06/07/2023	-990.00	7
EFT9611	27/07/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel Purchased for Town Bowser and Depot	-73727.55	7
EFT9612	27/07/2023	WesTrac Pty Ltd	Plant / Machinery parts for CAT	-601.50	7
EFT9613	27/07/2023	Outback Gems	Merchandise for Visitor Centre	-801.35	7
EFT9614	27/07/2023	Local Health Authorities Analytical Committee	Analytical Services 2023/24	-396.00	7
EFT9615	27/07/2023	IT Vision Australia Pty Ltd	IT Vision Annual Licence Fee SynergySoft 2023/24	-38569.87	7
EFT9616	27/07/2023	McQuie & Sons	Equipment / Shot Firer Hire	-1650.00	7
EFT9617	27/07/2023	AIT Specialists	Professional Services - Fuel Tax June	-638.77	7



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of July 2023

EFT	Date	Name	Description	Amount	Bank
EFT9618	27/07/2023	Milmar Distributors	EFTPOS rolls	-83.00	7
EFT9619	27/07/2023	Murchison Jandamarra Groceries PVT LTD	Bread for Caravan Park and sugar and milk for Admin	-41.74	7
EFT9620	27/07/2023	PFD Food Services Pty Ltd	Consumables for Post Office Cafe	-3045.00	7
EFT9621	27/07/2023	Segaffredo Zanetti Australia Pty Ltd	Consumables for Post Office Cafe	-1035.00	7
EFT9622	27/07/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-313.72	7
			REPORT TOTALS	-\$449,799.87	

Bank Code 7 Bank Name Bankwest Muni Account

Total -\$449,799.87

-\$449,799.87



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Direct Debits for the Month of July 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6075.1	04/07/2023	Hostplus	Payroll deductions	-1,579.84	7
DD6075.2	04/07/2023	AWARE Super	Superannuation contributions	-3,713.37	7
DD6075.3	04/07/2023	Mercer Super Trust	Payroll deductions	-761.60	7
DD6075.4	04/07/2023	Rest Industry Super	Payroll deductions	-2,302.25	7
DD6075.5	04/07/2023	MTAA Super	Superannuation contributions	-481.58	7
DD6075.6	04/07/2023	Australian Super	Superannuation contributions	-1,691.28	7
DD6075.7	04/07/2023	MyNorth Super Plan	Superannuation contributions	-931.07	7
DD6075.8	04/07/2023	MLC Masterkey Superannuation	Superannuation contributions	-761.60	7
DD6087.1	18/07/2023	Hostplus	Payroll deductions	-1,426.70	7
DD6087.2	18/07/2023	AWARE Super	Superannuation contributions	-3,684.62	7
DD6087.3	18/07/2023	Rest Industry Super	Payroll deductions	-2,335.59	7
DD6087.4	18/07/2023	Australian Super	Superannuation contributions	-667.89	7
DD6087.5	18/07/2023	MTAA Super	Superannuation contributions	-619.94	7
DD6087.6	18/07/2023	MyNorth Super Plan	Superannuation contributions	-874.16	7
DD6087.7	18/07/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.42	7
DD6087.8	18/07/2023	Mercer Super Trust	Superannuation contributions	-762.42	7
			TOTAL	-23,356.33	
DD6089.4	01/07/2023	Horizon Power	Street lights	-766.35	7
DD6101.1	04/07/2023	Water Corporation	Water usage / Service Charges June 2023	-95.61	7
DD6108.1	26/07/2023	Horizon Power	Electricity Charges 5 May - 6 July 2023	-11,592.77	7
DD6108.2	28/07/2023	Telstra Corporation Ltd	Telephone Service July 2023	-275.00	7
			TOTAL	-12,729.73	
			REPORT TOTALS	-36,086.06	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Direct Debits for the Month of July 2023

Direct Debit	Date	Name	Description	Amount	Bank
	Bank Code	Bank Name			
	7	Bankwest Muni Account	Total	-\$36,086.06	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Cheque Payments for the Month of July 2023

Direct Debit	Date	Name	Description	Amount	Bank
105581	24/07/2023	Shire Of Sandstone	Rates Refund	-215.317	
105582	24/07/2023	Shire of Sandstone - Petty Cash	Petty Cash to June 2023	-435.007	
REPORT TOTALS				-650.31	

Bank Code	Bank Name	Total
7	Bankwest Muni Account	-\$650.31
2	Bankwest Trust Account	\$0.00
	Total	-\$650.31

Shire of Sandstone Business Credit Card Reconciliation - July 2023

10.2.2 (D)

Creditor 20725 DD611.1.1

Business Credit Card - Charlie Brown

Date	Description	GL Accounts	Item Description	GST	Amount
7/06/2023	Spotlight Online	M0034	Sheets for Green street	\$10.73	\$ 118.00
7/06/2023	Shire of Sandstone	1136150	ULP fuel for customer	\$7.27	\$ 80.00
8/06/2023	Caterlink	5001	Sandwich Press	\$55.55	\$ 611.05
9/06/2023	Shire of Sandstone	1136150	ULP fuel for customer	\$0.80	\$ 8.84
9/06/2023	Shire of Sandstone	1136150	ULP fuel for customer	\$7.27	\$ 80.00
11/06/2023	Coles Online	5002	Consumables for Café	\$6.09	\$ 261.64
17/06/2023	Mitchell & Brown	1145231	2 x HDMI cables for admin computer	\$8.00	\$ 88.00
18/06/2023	Coles Online	5002	Consumables for Café	\$0.86	\$ 158.64
19/06/2023	Ink Station	1145231	Printer cartridges	\$44.09	\$ 484.99
22/06/2023	Danish Patisserie	5002	Consumables for Café	\$98.64	\$ 1,085.04
23/06/2023	Wintersun Geraldton	PC014	Accommodation in Geraldton	\$33.27	\$ 366.00
27/06/2023	Brumby Pumps	6161	Pump for School bore	\$54.08	\$ 594.90
27/06/2023	Shire of Sandstone	PS003	ULP fuel for customer	\$4.49	\$ 49.39
1/07/2023	Coles Online	5002 / 5003	Consumables for Café	\$13.37	\$ 271.56
5/07/2023	Kmart	1136520.520	Equipment for Café	\$6.86	\$ 75.50
6/07/2023	Danish Patisserie	5002.000	Consumables for Café	\$16.00	\$ 176.00
			TOTAL		\$ 4,509.55

Authorised by Shire President: _____
Date: _____

Authorised By CEO: _____
Date: _____

10.2.2E

Alice Atkinson Caravan Park Income
For the Period Ended 01 August 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	21,982.87
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	0.00
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	0.00
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	0.00
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
Total	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	21,982.87

Month	2020/21	2021/22	2022/23	2023/24
July	11,287.28	27,762.49	24,056.37	21,982.87
August	27,983.60	54,972.93	47,919.09	21,982.87
September	45,368.60	81,492.93	69,829.35	21,982.87
October	53,459.06	96,911.99	80,539.90	21,982.87
November	56,589.98	101,093.80	86,128.39	21,982.87
December	59,038.63	103,608.36	89,927.48	21,982.87
January	61,726.84	106,043.83	92,950.20	21,982.87
February	63,324.12	109,878.38	95,156.58	21,982.87
March	67,391.42	115,903.85	102,459.86	21,982.87
April	79,360.54	128,549.30	117,022.08	21,982.87
May	101,226.37	146,783.42	136,161.57	21,982.87
June	124,524.32	167,287.49	160,773.48	21,982.87

**Fuel Income Town Fuel Sales
For the Period Ended 01 August 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	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	93,422.03
August	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	0.00
September	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	0.00
October	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	0.00
November	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
December	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
January	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
February	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
March	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
April	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
May	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
June	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	93,422.03
July							64,883.03	80,491.25	84,140.10	93,422.03
August							142,895.80	146,017.25	156,204.98	93,422.03
September							195,923.45	209,291.41	213,733.72	93,422.03
October							238,558.60	260,592.04	272,750.46	93,422.03
November							292,094.53	292,968.37	323,086.50	93,422.03
December							346,476.33	311,804.71	347,646.90	93,422.03
January							386,003.01	335,709.57	369,606.17	93,422.03
February							408,548.38	368,779.19	409,198.84	93,422.03
March							437,256.89	408,671.45	438,560.83	93,422.03
April							482,452.26	465,648.56	492,787.96	93,422.03
May							524,069.59	540,369.21	554,812.91	93,422.03
June							583,029.05	605,712.72	643,753.49	93,422.03

**Rates Outstanding Report
For the Period Ended 01 August 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$1,502,812.35		\$1,502,812.35
30202	Rubbish Debtors	\$9,381.35		\$9,381.35
30204	ESL Rates Debtors	\$14,944.80		\$14,944.80
40105	Excess Rates	(\$3,194.72)		(\$3,194.72)
		<u>\$1,523,943.78</u>		<u>\$1,523,943.78</u>

Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,346,143.10	\$24,951.71	\$1,498,892.71
5	Legal Charges			\$2,003.70
7	Penalty Surcharge		\$4,002.97	\$1,915.94
A01	Emergency Services Levy	\$15,435.00	\$898.75	\$14,891.17
B20/21	Back Rates			\$0.00
	Back Rates			\$0.00
EX	Excess Receipts		(\$3,228.16)	(\$3,194.72)
S01	Rubbish Domestic	\$8,510.00		\$7,961.35
S02	Rubbish Domestic	\$740.00		\$760.00
S03	Rubbish Domestic	\$620.00		\$660.00
S97	Legal Fees with GST		\$107.61	\$53.63
		<u>\$1,371,448.10</u>	<u>\$26,732.88</u>	<u>\$1,523,943.78</u>

30/06/2024

