

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2024**

***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 MARCH 2024

	Supplementary	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Information	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)		
	\$	\$	\$	\$	%		
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,479,965	1,478,204	(1,761)	(0.12%)	
Grants, subsidies and contributions	12	248,767	220,017	233,034	13,017	5.92%	▲
Fees and charges		246,275	192,650	269,337	76,687	39.81%	▲
Interest revenue		196,656	148,076	173,590	25,514	17.23%	▲
Other revenue		796,450	597,357	612,190	14,833	2.48%	▲
Profit on asset disposals	6	357,334	357,334	21,062	(336,272)	(94.11%)	▼
		3,326,682	2,995,399	2,787,417	(207,982)	(6.94%)	▼
Expenditure from operating activities							
Employee costs		(891,260)	(684,683)	(448,570)	236,113	34.49%	▲
Materials and contracts		(2,896,794)	(1,994,072)	(1,907,144)	86,928	4.36%	▲
Utility charges		(162,950)	(123,806)	(133,033)	(9,227)	(7.45%)	▼
Depreciation		(1,594,347)	(1,196,864)	(1,121,611)	75,253	6.29%	▼
Insurance		(162,279)	(162,280)	(133,088)	29,192	17.99%	▲
Other expenditure		(109,775)	(67,275)	(69,938)	(2,663)	(3.96%)	▲
		(5,817,405)	(4,228,980)	(3,813,384)	415,596	9.83%	▲
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	839,530	1,100,549	261,019	31.09%	▲
Amount attributable to operating activities		(1,253,710)	(394,051)	74,582	468,633	118.93%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,786,019	1,142,435	582,768	(559,667)	(48.99%)	▼
Proceeds from disposal of assets	6	495,000	20,000	33,864	13,864	69.32%	▲
		2,281,019	1,162,435	616,632	(545,803)	(46.95%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,469,000)	(2,469,000)	(190,577)	2,278,423	92.28%	▲
Payments for construction of infrastructure	5	(2,238,450)	(1,811,352)	(1,813,514)	(2,162)	(0.12%)	
		(4,707,450)	(4,280,352)	(2,004,091)	2,276,261	53.18%	
Non-cash amounts excluded from investing activities	Note 2(c)	0	0	65,057	65,057	0.00%	▲
Amount attributable to investing activities		(2,426,431)	(3,117,917)	(1,322,402)	1,795,515	57.59%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,155,000	0	0	0	0.00%	
		1,155,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(111,988)	(111,988)	0.00%	▼
		(440,215)	0	(111,988)	(111,988)	0.00%	
Amount attributable to financing activities		714,785	0	(111,988)	(111,988)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,965,356	2,965,356	3,036,596	71,240	2.40%	▲
Amount attributable to operating activities		(1,253,710)	(394,051)	74,582	468,633	118.93%	▲
Amount attributable to investing activities		(2,426,431)	(3,117,917)	(1,322,402)	1,795,515	57.59%	▼
Amount attributable to financing activities		714,785	0	(111,988)	(111,988)	0.00%	▼
Surplus or deficit after imposition of general rates		0	(546,612)	1,676,785	2,223,397	406.76%	▲

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 MARCH 2024**

	Supplementary Information	30 June 2024	31 March 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,215	7,293,908
Trade and other receivables		68,989	129,773
Inventories	8	210,296	483,974
TOTAL CURRENT ASSETS		9,467,500	7,907,655
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment		9,272,896	8,877,597
Infrastructure		53,674,725	54,939,700
TOTAL NON-CURRENT ASSETS		62,967,993	63,837,669
TOTAL ASSETS		72,435,493	71,745,324
CURRENT LIABILITIES			
Trade and other payables	9	712,828	465,863
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,425	1,140,460
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,125	1,157,160
NET ASSETS		71,031,368	70,588,164
EQUITY			
Retained surplus		40,106,269	39,551,082
Reserve accounts	4	5,235,388	5,347,374
Revaluation surplus		25,689,709	25,689,709
TOTAL EQUITY		71,031,366	70,588,165

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

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 March 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,215	7,293,908
Trade and other receivables		119,996	68,989	129,773
Inventories	8	210,296	210,296	483,974
		<u>9,518,379</u>	<u>9,467,500</u>	<u>7,907,655</u>
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,828)	(465,863)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		<u>(1,407,246)</u>	<u>(1,387,425)</u>	<u>(1,140,460)</u>
Net current assets		<u>8,111,133</u>	<u>8,080,075</u>	<u>6,767,195</u>
Less: Total adjustments to net current assets	Note 2(d)	(4,983,781)	(5,043,479)	(5,090,410)
Closing funding surplus / (deficit)		<u>3,127,352</u>	<u>3,036,596</u>	<u>1,676,785</u>

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(357,334)	(357,334)
Add: Depreciation		1,594,347	1,196,864
Total non-cash amounts excluded from operating activities		<u>1,237,013</u>	<u>839,530</u>
		<u>1,237,013</u>	<u>1,100,549</u>

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash			65,057
Total non-cash amounts excluded from investing activities		<u>0</u>	<u>0</u>
		<u>0</u>	<u>65,057</u>

(d) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 March 2024
	\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of other provisions held in reserve		59,698	65,057
- Current portion of employee benefit provisions held in reserve	4	191,909	191,909
Total adjustments to net current assets	Note 2(a)	<u>(4,983,781)</u>	<u>(5,043,479)</u>
		<u>(4,983,781)</u>	<u>(5,090,410)</u>

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 MARCH 2024

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			
Grants, subsidies and contributions	13,017	5.92%	▲
Increase in Financial Assistance Grants (FAGS)			
Fees and charges	76,687	39.81%	▲
Income Related to other Rec and Sport higher than budget prediction YTD.			
Interest revenue	25,514	17.23%	▲
Reserves and Muni Fund interest received higher than budgeted YTD.			
Other revenue	14,833	2.48%	▲
Diesel Fuel Sales and Post Office Income higher than budgeted YTD.			
Profit on asset disposals	(336,272)	(94.11%)	▼
Disposal of Plant still pending creating the variance between Actuals & Budget YTD.			
Expenditure from operating activities			
Employee costs	236,113	34.49%	▲
Employee costs are slightly below YTD budget predictions.			
Materials and contracts	86,928	4.36%	▲
This expenditure category is slightly higher budget YTD. This is predicted to be a timing issue to date with the completion of budgeted projects still pending.			
Utility charges	(9,227)	(7.45%)	▼
Utility costs are tracking higher budget YTD. This appears to be a timing issue			
Depreciation	75,253	6.29%	▲
This expenditure category is tracking below budget YTD pending purchase of new plant items which were budgeted for but as yet have not been purchased.			
Insurance	29,192	17.99%	▲
This expenditure is slightly lower than budget YTD expenditure is expected to still be incurred throughout the financial year to date.			
Non-cash amounts excluded from operating activities	261,019	31.09%	▲
The budget item relates to items which are excluded from operating activities and is items like proceeds on sale. There are still a number of items as per the budget which are still pending and so therefore this is a timing issue.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(559,667)	(48.99%)	▼
This variance relates to projects still to be determined due to the structure of the funding and should be as per the budget at years end.			
Proceeds from disposal of assets	13,864	69.32%	▲
Proceeds from disposals are slightly higher than expected on sales.			
Payments for property, plant and equipment	2,278,423	92.28%	▲
Budget allocation YTD is higher than predicted due to purchase of plant and ongoing capital work to buildings still pending.			
Non-cash amounts excluded from investing activities	65,057	0.00%	▲
Transfer to reserves	(111,988)	0.00%	▼
Surplus or deficit at the start of the financial year	71,240	2.40%	▲
Surplus or deficit after imposition of general rates	2,223,397	406.76%	▲
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
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SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

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	\$0.07 M
Closing	\$0.00 M	(\$0.55 M)	\$1.68 M	\$2.22 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.95 M	26.7%
Restricted Cash	\$5.35 M	73.3%

Refer to 3 - Cash and Financial Assets

Payables		% Outstanding
	\$	
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		100.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.07 M	95.5%
Trade Receivable	\$0.06 M	% Outstanding
Over 30 Days		77.4%
Over 90 Days		71.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.25 M)	(\$0.39 M)	\$0.07 M	\$0.47 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.48 M	
YTD Budget	\$1.48 M	(0.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	(\$0.23 M)	
YTD Budget	(\$0.22 M)	5.9%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.27 M	
YTD Budget	\$0.19 M	39.8%

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)
(\$2.43 M)	(\$3.12 M)	(\$1.32 M)	\$1.80 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.81 M	
Adopted Budget	\$2.24 M	(19.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.58 M	
Adopted Budget	\$1.79 M	(67.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.71 M	\$0.00 M	(\$0.11 M)	(\$0.11 M)

Refer to Statement of Financial Activity

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

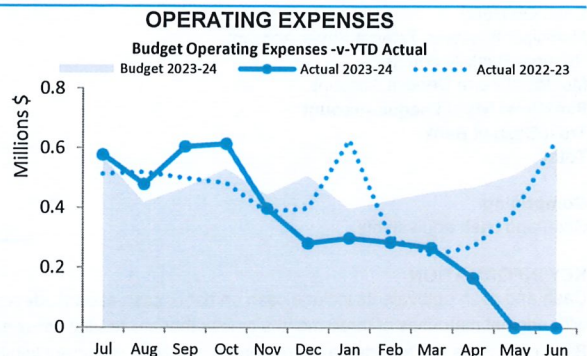
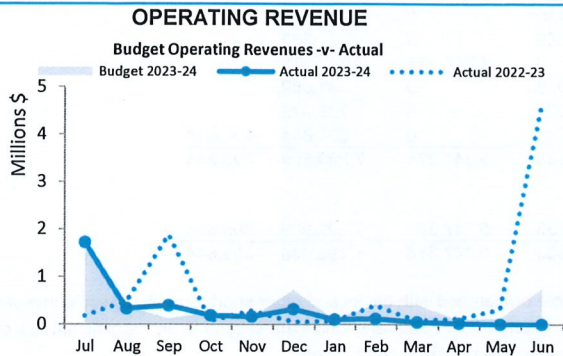
Reserves	
	\$
Reserves balance	\$5.35 M
Interest earned	\$0.11 M

Refer to 4 - Cash Reserves

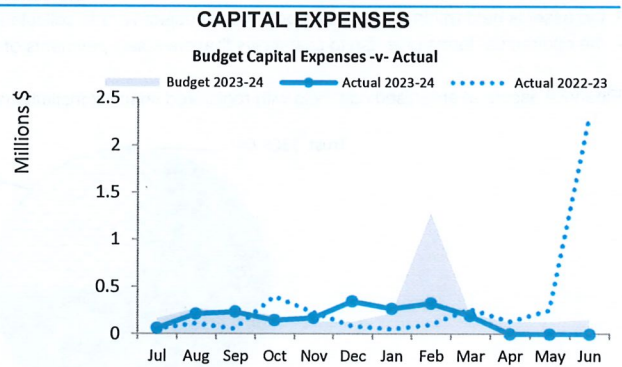
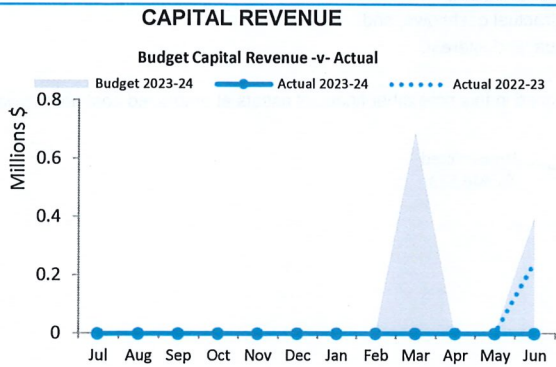
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

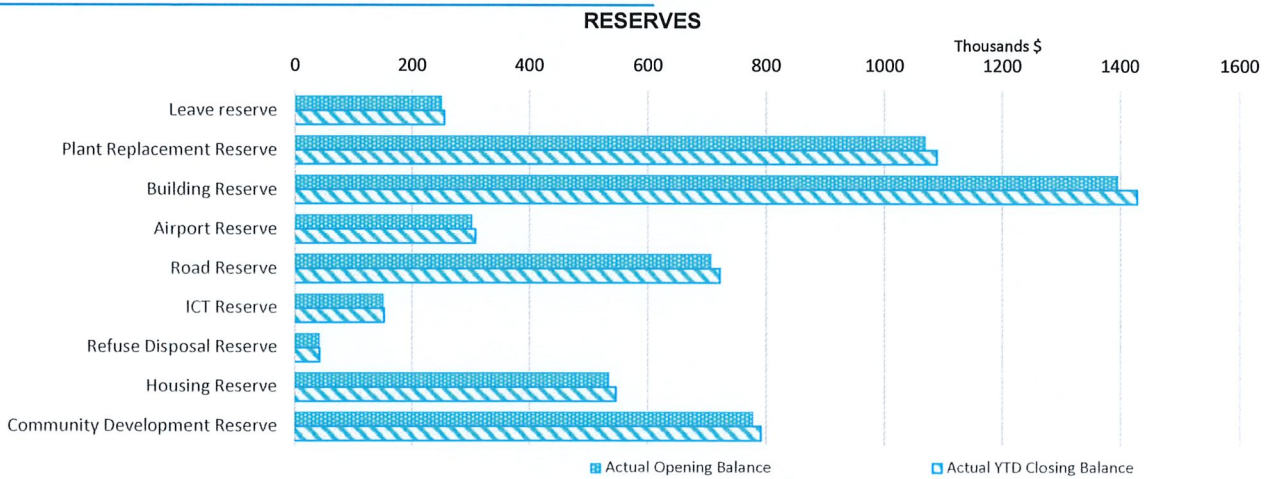
OPERATING ACTIVITIES



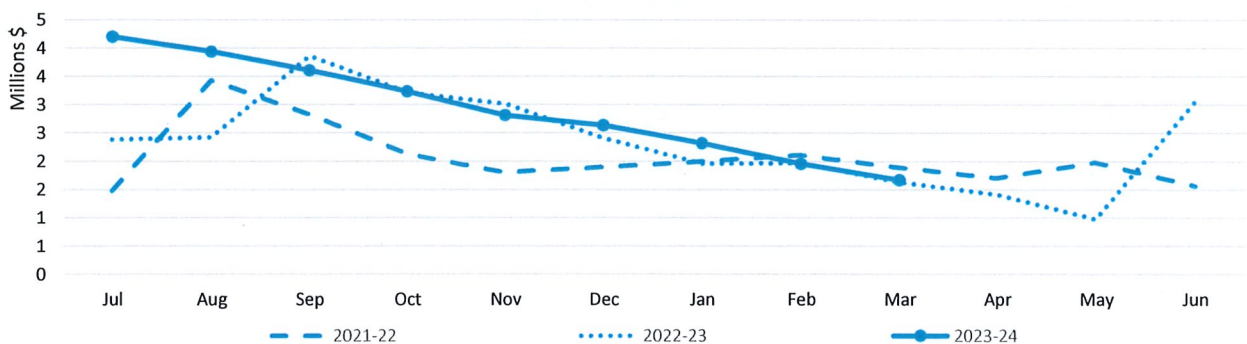
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		1,450	0	1,450				
Municipal Business Telenet Saver Account		359	0	359				
Reserve Bank Accounts		0	5,347,375	5,347,375				
Municipal Term Deposit Account		931,059	0	931,059				
BankWest Muni Cheque Account		708,022	0	708,022				
Trust Cash at Bank		305,644	0	305,644	305,644			
Total		1,946,533	5,347,375	7,293,909	305,644			
Comprising								
Cash and cash equivalents		1,946,533	5,347,375	7,293,909	305,644			
		1,946,533	5,347,375	7,293,908	305,644			

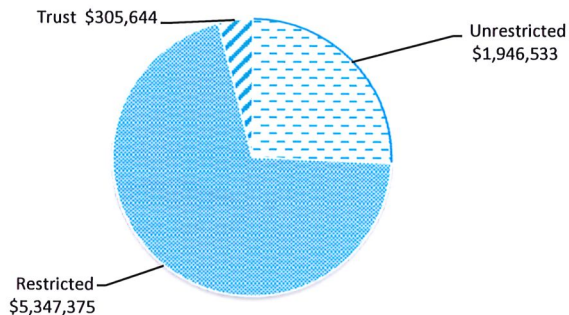
KEY INFORMATION

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 a



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	251,607	6,530	0	(60,000)	198,137	251,607	5,359	0	0	256,966
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	20,452	0	0	1,089,440
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	34,294	0	0	1,429,986
Airport Reserve	303,177	7,860	0	0	311,037	303,177	6,725	0	0	309,902
Road Reserve	707,818	18,365	0	0	726,183	707,818	15,700	0	0	723,518
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	2,238	0	0	153,152
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	948	0	0	43,703
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	11,885	0	0	547,726
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	14,387	0	0	792,983
	5,235,388	140,215	300,000	(1,155,000)	4,520,603	5,235,388	111,988	0	0	5,347,376

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Capital acquisitions					
Buildings - specialised	521	1,244,000	1,244,000	76,195	(1,167,805)
Furniture and equipment	523	35,000	35,000	0	(35,000)
Plant and equipment	525	1,190,000	1,190,000	114,382	(1,075,618)
Acquisition of property, plant and equipment		2,469,000	2,469,000	190,577	(2,278,423)
Infrastructure - roads	541	2,105,650	1,688,627	1,813,514	124,887
Infrastructure Footpaths	543	85,000	85,000	0	(85,000)
Infrastructure Parks & Gardens	547	40,300	30,225	0	(30,225)
Infrastructure Others	549	7,500	7,500	0	(7,500)
Acquisition of infrastructure		2,238,450	1,811,352	1,813,514	(4,554,684)
Total capital acquisitions		4,707,450	4,280,352	2,004,091	(6,833,107)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,786,019	1,142,435	582,768	(559,667)
Other (disposals & C/Fwd)		495,000	20,000	33,864	13,864
Reserve accounts					
Leave reserve		(60,000)		0	0
Plant Replacement Reserve		695,000	0	0	0
Building Reserve		200,000	0	0	0
Housing Reserve		200,000	0	0	0
Contribution - operations		1,391,431	3,117,917	1,387,459	(1,730,458)
Capital funding total		4,707,450	4,280,352	2,004,091	(2,276,261)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

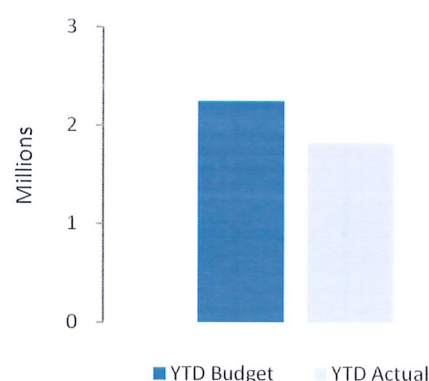
Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

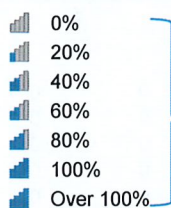
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



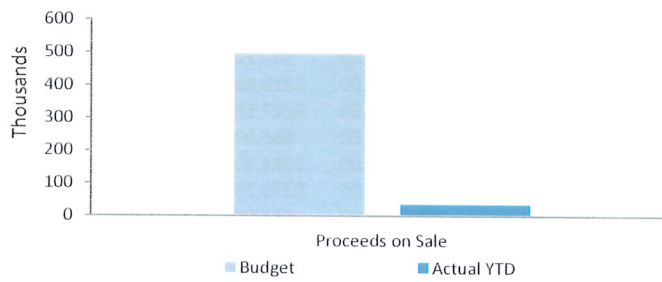
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
09142	Land & Buildings - Staff Housing	\$524,000.00	\$524,000.00	\$ -	\$ 524,000.00
4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$ -	\$ 7,500.00
2104	Town Hall Ceiling	\$20,000.00	\$20,000.00	\$ -	\$ 20,000.00
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$30,225.00	\$ -	\$ 30,225.00
C0002E	Paynes Find To Sandstone Road Const	\$438,525.00	\$328,896.00	\$ 482,070.84	-\$ 153,174.84
C0004A	Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	\$ 227,413.46	\$ 144.54
C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$85,000.00	\$ -	\$ 85,000.00
RG0002	Paynes Find Sandstone Road	\$778,800.00	\$584,100.00	\$ 1,090,469.38	-\$ 506,369.38
CR0004	Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$276,750.00	\$ 12,161.78	\$ 264,588.22
CF0019	Hack Street Footpath	\$85,000.00	\$85,000.00	\$ -	\$ 85,000.00
12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	\$ -	\$ 35,000.00
12302	Road Plant Purchases	\$1,125,000.00	\$1,125,000.00	\$ 58,314.80	\$1,066,685.20
13412	Caravan Park Infrastructure	\$700,000.00	\$700,000.00	\$ 76,195.36	\$ 623,804.64
14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$ 56,066.97	\$ 8,933.03
		4,430,683	4,094,029	2,002,693	2,091,336

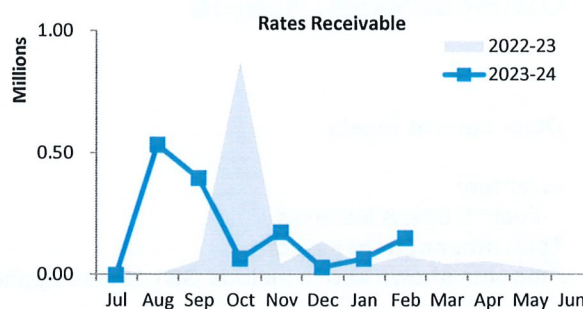
6 DISPOSAL OF ASSETS

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	0	0
PS015	Steele Wheeled Roller	49,463	75,000	25,537	0	0	0	0	0
PS016	Bobcat Copact	18,275	25,000	6,725	0	0	0	0	0
PC019	Wester Star	0	110,000	110,000	0	0	0	0	0
PC020	Wester Star	0	110,000	110,000	0	0	0	0	0
5001	Toyota Hilux 4x4	8,611	35,000	26,389	0	0	0	0	0
PS013B	Toyota Hilux 4x4	7,333	20,000	12,667	0	12,802	33,864	21,062	0
		137,666	495,000	357,334	0	12,802	33,864	21,062	0



7 RECEIVABLES

Rates receivable	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year	0	1,478,204
Less - collections to date	845	(1,440,938)
Gross rates collectable	29,845	67,111
Net rates collectable	29,845	67,111
% Collected	(2.9%)	95.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	3,476	0	908	11,008	15,392
Percentage	0.0%	22.6%	0.0%	5.9%	71.5%	
Balance per trial balance						
Trade receivables						16,636
Other receivables						45,468
GST receivable						558
Total receivables general outstanding						62,662

Amounts shown above include GST (where applicable)

KEY INFORMATION

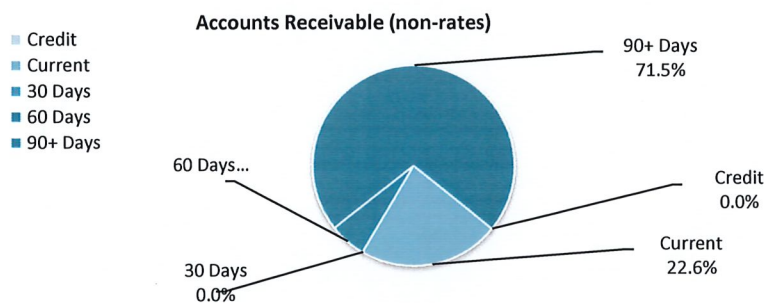
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Inventory				
Fuels & Oils, & Materials	210,296	273,678	0	483,974
Total other current assets	210,296	273,678	0	483,974
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.

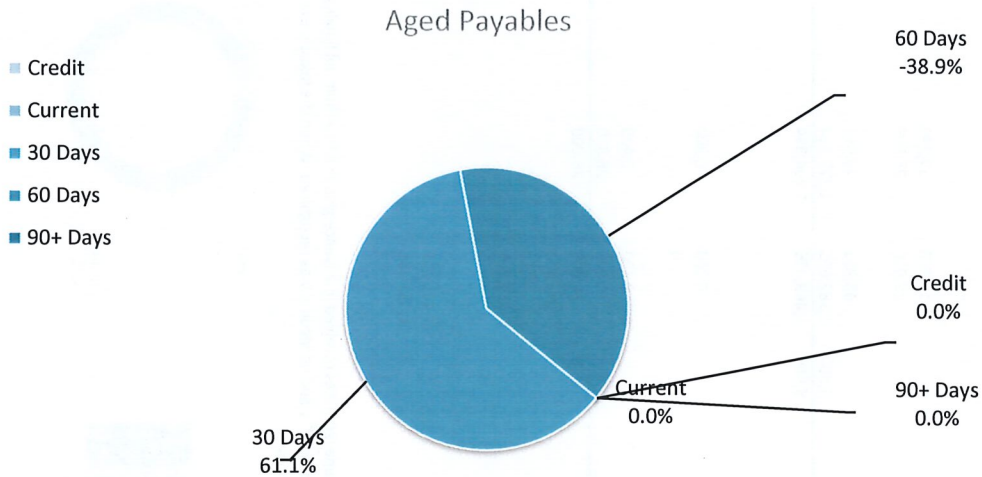
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	602	(383)	0	219
Percentage	0.0%	0.0%	274.6%	-174.6%	0.0%	
Balance per trial balance						
Sundry creditors						2,748
ATO liabilities						131,712
Rates in Advance						25,759
Trust Fund						305,644
Total payables general outstanding						465,863

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.



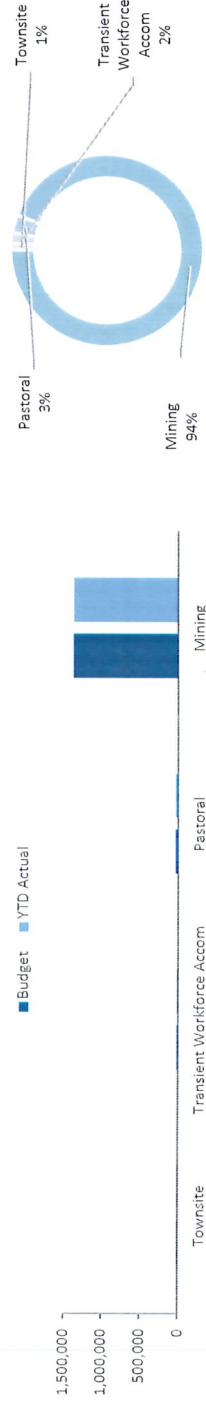
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		
					Reassessed Rate Revenue \$	Total Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$	
Gross rental value									
Townsite	0.0691	34	250,408	17,300	17,300	17,299	17,299	17,299	17,299
Transient Workforce Accom	0.390781	4	66,300	25,910	25,910	25,909	25,909	25,909	25,909
Unimproved value									
Pastoral	0.0640	19	686,741	43,951	43,951	43,951	43,951	43,951	43,951
Mining	0.282521	183	4,874,662	1,377,195	5,500	1,382,695	1,377,194	1,377,194	1,377,194
Sub-Total		240	5,878,111	1,464,356	5,500	1,469,856	1,464,354	1,464,353	1,464,353
Minimum payment									
Gross rental value									
Townsite	200	34	14,191	6,800	6,800	6,800	6,800	6,800	6,800
Transient Workforce Accom	200	0	0	0	0	0	0	0	0
Unimproved value									
Pastoral	400	6	7,933	2,400	2,400	2,400	2,400	2,400	2,400
Mining	400	67	42,644	26,800	26,800	26,800	26,800	26,800	26,800
Sub-total		107	64,768	36,000	0	36,000	36,000	36,000	36,000
Discount						(24,625)	(14,863)	(14,863)	(14,863)
Concession						(30)	(65)	(65)	(65)
Amount from general rates						1,481,201	1,485,426	1,485,426	1,485,426
Interim Rates							(6,294)	(6,294)	(6,294)
Back Rates							(929)	(929)	(929)
Total general rates						1,481,201	1,478,204	1,478,204	1,478,204
Total						1,481,201	1,481,201	1,478,204	1,478,204

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2024
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		482,688	0	0	0	482,688
Total other liabilities		482,688	0	0	0	482,688
Employee Related Provisions						
Provision for annual leave		126,382	0	0	0	126,382
Provision for long service leave		65,527	0	0	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 Mar 2024	Liability	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General	0	0	0	0	0	81,000	(60,750)	(60,779)
Grants Commission Grant Roads	0	0	0	0	0	27,000	(20,250)	(20,249)
Emergency Services Admin Grant	0	0	0	0	0	4,000	(4,000)	(2,320)
ESL Operating Grant	0	0	0	0	0	7,000	(5,250)	(4,872)
Grant - MRWA Direct	0	0	0	0	0	129,767	(129,767)	(144,814)
	0	0	0	0	0	248,767	(220,017)	(233,034)
TOTALS	0	0	0	0	0	248,767	(220,017)	(233,034)

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 Mar 2024	Current Liability 31 Mar 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project	0	0	0	0	0	291,667	291,667	306,000
Grant - Roads to Recovery	0	0	0	0	0	574,000	574,000	0
Government Grants	482,000	0	0	482,000	482,000	643,584	0	0
LRCIP Funding - Stage 4	0	0	0	0	0	276,768	276,768	276,768
	482,000	0	0	482,000	482,000	1,786,019	1,142,435	582,768

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

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	0	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 MARCH 2024**

15 TRUST FUND

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

Description	Opening	Amount	Amount	Closing
	Balance			Received
	1 July 2023			31 Mar 2024
	\$	\$	\$	\$
BCTIF Training Levy	52	0	(52)	0
Housing Bond	8,550	0	(2,200)	6,350
Rates Overpayments & Unknowns	2,648	0	0	2,648
Interest Received on Bonds	288,187	8,192	0	296,379
Bus Hire	0	267	0	267
	299,437	8,458	(2,252)	305,644
Other Bonds	Bond	Interest		
APA (Rehabilitation)	33,592	955		34,547
Penny West (Security Bond Road Agreement)	254,495	7,237		261,732
Challenge Drilling (Key Deposit)	100	0		100
	288,187	8,192		296,379

SHIRE OF SANDSTONE
 Financial Activity for the Period ended 31st March 2024

GENERAL PURPOSE FUNDING	Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Operating Income					
03104 GRV -Sandstone	-\$17,300.00	-\$17,300.00	-\$17,299.46	\$0.54	0.00%
03105 Interim Rates Raised	-\$5,000.00	-\$3,753.00	\$6,293.76	\$10,046.76	-267.70%
03106 GRV - Transient Workforce Accommodation	-\$25,910.00	-\$25,910.00	-\$25,908.78	\$1.22	0.00%
03107 UV - Pastoral	-\$43,951.00	-\$43,951.00	-\$43,951.42	-\$0.42	0.00%
03108 UV - Mining	-\$1,377,194.00	-\$1,377,194.00	-\$1,377,194.38	-\$0.38	0.00%
03109 Minimum GRV - Sandstone	-\$6,800.00	-\$6,800.00	-\$6,800.00	\$0.00	0.00%
03110 Minimum UV - Pastoral	-\$2,400.00	-\$2,400.00	-\$2,400.00	\$0.00	0.00%
03111 Minimum UV - Mining	-\$26,800.00	-\$26,800.00	-\$26,800.00	\$0.00	0.00%
03112 Discount Allowed	\$24,625.00	\$24,625.00	\$14,862.60	-\$9,762.40	-39.64%
03114 Penalty Interest Raised on Rates	-\$2,750.00	-\$2,061.00	-\$3,902.57	-\$1,841.57	89.35%
03115 Rates Written-off	\$30.00	\$18.00	\$64.50	\$46.50	258.33%
03116 Back Rates Levied	-\$500.00	-\$500.00	\$928.96	\$1,428.96	-285.79%
03117 Instalment Interest Received	-\$2,356.00	-\$2,357.00	-\$3,984.79	-\$1,627.79	69.06%
03118 Instalment Administration Fee	-\$2,285.00	-\$2,285.00	-\$2,290.00	-\$5.00	0.22%
03119 Rates Legal Fees Reimbursed	-\$2,500.00	-\$1,872.00	\$0.00	\$1,872.00	-100.00%
03120 Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	-\$231.00	-\$231.00	
03201 Grants Commission Grant General	-\$81,000.00	-\$60,750.00	-\$60,779.25	-\$29.25	0.05%
03202 Grants Commission Grant Roads	-\$27,000.00	-\$20,250.00	-\$20,249.25	\$0.75	0.00%
03206 Other General Purpose funding Rounding	\$0.00	\$0.00	-\$0.01	-\$0.01	
03207 Municipal Interest Received	-\$49,335.00	-\$36,999.00	-\$53,714.99	-\$16,715.99	45.18%
03208 Reserve Fund Interest Received	-\$142,215.00	-\$106,659.00	-\$111,987.97	-\$5,328.97	5.00%
Operating Income Total	-\$1,790,641.00	-\$1,713,198.00	-\$1,735,344.05	-\$22,146.05	
Operating Expenditure					
03103 Debt Collections Costs	\$2,500.00	\$1,872.00	\$0.00	-\$1,872.00	-100.00%
03100 ABC's Reallocated	\$121,771.00	\$91,332.00	\$95,520.44	\$4,188.44	4.59%
03102 Valuation & Title Search Expense	\$1,500.00	\$1,125.00	\$566.85	-\$558.15	-49.61%
03200 ABC's Reallocated	\$43,708.00	\$32,778.00	\$34,285.23	\$1,507.23	4.60%
Operating Expenditure Total	\$169,479.00	\$127,107.00	\$130,372.52	\$5,137.52	
Total Program Operating Income	-\$1,790,641.00	-\$1,713,198.00	-\$1,735,344.05		
Total Program Operating Expenditure	\$169,479.00	\$127,107.00	\$130,372.52		
Total Program Operating	-\$1,621,162.00	-\$1,586,091.00	-\$1,604,971.53		
Total Program Capital Income	\$0.00	\$0.00	\$0.00		
Total Program Capital Expenditure	\$0.00	\$0.00	\$0.00		
Total Program Capital	\$0.00	\$0.00	\$0.00		

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

GOVERNANCE		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Operating Income		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure						
04100	Members Travelling Expenses paid	\$7,500.00	\$0.00	\$0.00	\$0.00	
04101	Members Conference Expenses	\$5,000.00	\$3,753.00	\$1,281.08	-\$2,471.92	-65.87%
04102	Council Election Expenses	\$11,000.00	\$11,000.00	\$6,810.56	-\$4,189.44	-38.09%
04103	President's Allowance paid	\$4,375.00	\$0.00	\$0.00	\$0.00	
04104	Members Refreshments & Receptions Expense	\$5,500.00	\$4,122.00	\$2,673.93	-\$1,448.07	-35.13%
04106	Members - Subscriptions, Donations	\$29,650.00	\$29,650.00	\$21,738.29	-\$7,911.71	-26.68%
04107	Members Insurance	\$40,000.00	\$40,000.00	\$43,732.93	\$3,732.93	9.33%
04108	Members Telephone Subsidy Paid	\$3,000.00	\$0.00	\$0.00	\$0.00	
04109	Members Meeting Fees Paid	\$16,750.00	\$0.00	\$0.00	\$0.00	
04110	Public Relations/Presentations	\$5,000.00	\$3,753.00	\$1,744.14	-\$2,008.86	-53.53%
04111	Training Expenses of Members	\$5,000.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
04112	Maintenance - Council Chambers	\$0.00	\$0.00	\$151.55	\$151.55	
04113	ABC's Reallocated	\$19,437.00	\$14,580.00	\$15,247.07	\$667.07	4.58%
04114	Audit Fees expense	\$50,000.00	\$0.00	\$35,688.00	\$35,688.00	
04117	Reallocation of Housing	\$66,643.00	\$49,986.00	\$42,274.40	-\$7,711.60	-15.43%
04118	Strategic Planning Development Expenses	\$75,000.00	\$29,000.00	\$0.00	-\$29,000.00	-100.00%
Operating Expenditure Total		\$343,855.00	\$190,844.00	\$171,341.95	-\$19,502.05	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

LAW, ORDER & PUBLIC SAFETY		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Animal Control						
<i>Operating Income</i>						
05202	Dog Registration Fees	-\$100.00	-\$100.00	-\$250.00	-\$150.00	150.00%
05205	Cat Registration Fees	-\$50.00	-\$50.00	\$0.00	\$50.00	-100.00%
Operating Income Total		-\$150.00	-\$150.00	-\$250.00	-\$100.00	
<i>Operating Expenditure</i>						
05203	Canine Control	\$6,000.00	\$4,500.00	\$3,600.00	-\$900.00	-40.00%
Operating Expenditure Total		\$6,000.00	\$4,500.00	\$3,600.00	-\$900.00	
Fire Prevention						
<i>Operating Income</i>						
05400	Emergency Services Admin Grant	-\$4,000.00	-\$4,000.00	-\$2,320.00	\$1,680.00	-42.00%
05401	ESL Operating Grant	-\$7,000.00	-\$5,250.00	-\$4,871.50	\$378.50	-30.41%
Operating Expenditure Total		-\$11,000.00	-\$9,250.00	-\$7,191.50	\$2,058.50	
<i>Operating Expenditure</i>						
05404	Maintenance of Fire Truck	\$4,000.00	\$2,997.00	\$770.07	-\$2,226.93	-80.75%
05405	Maintenance of Fire Shed	\$1,000.00	\$747.00	\$852.48	\$105.48	-14.75%
05406	Clothing and Accessories	\$4,000.00	\$2,997.00	\$62.00	-\$2,935.00	-98.45%
05408	Other Goods and Services	\$1,500.00	\$1,125.00	\$572.73	-\$552.27	-61.82%
05409	Insurances	\$2,979.00	\$2,980.00	\$2,061.98	-\$918.02	-30.78%
05100	Depreciation - Fire Prevention	\$2,707.00	\$2,032.00	\$2,032.19	\$0.19	-24.93%
05105	ABC's Reallocated	\$132,594.00	\$99,450.00	\$104,009.31	\$4,559.31	-21.56%
05106	Other Expenses	\$2,500.00	\$1,872.00	\$0.00	-\$1,872.00	-100.00%
Operating Expenditure Total		\$151,280.00	\$114,200.00	\$110,360.76	-\$3,839.24	
Other Law & Order Public Safety						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
05300	ABC's Reallocated	\$14,814.00	\$11,106.00	\$11,620.68	\$514.68	-21.56%
05303	CCTV Expenses	\$0.00	\$5,000.00	\$23,291.21	\$18,291.21	365.82%
Operating Expenditure Total		\$14,814.00	\$16,106.00	\$34,911.89	\$18,805.89	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

HEALTH		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Preventative Services - Administration & Inspection						
<i>Operating Income</i>		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Income Total</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
<i>Operating Expenditure</i>						
07400	ABC's Reallocated	\$14,814.00	\$11,106.00	\$11,620.68	\$514.68	4.63%
07403	Environmental Health Officer	\$9,000.00	\$6,750.00	\$1,260.12	-\$5,489.88	-81.33%
07404	Analytical Expenses	\$750.00	\$558.00	\$360.00	-\$198.00	-35.48%
<i>Operating Income Total</i>		<u>\$24,564.00</u>	<u>\$18,414.00</u>	<u>\$13,240.80</u>	<u>-\$5,173.20</u>	
Pest Control						
<i>Operating Income</i>		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Income Total</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
<i>Operating Expenditure</i>						
07502	Other Expenses Preventative	\$4,725.00	\$3,540.00	\$1,753.14	-\$1,786.86	-50.48%
<i>Operating Income Total</i>		<u>\$4,725.00</u>	<u>\$3,540.00</u>	<u>\$1,753.14</u>	<u>-\$1,786.86</u>	
Other Health						
<i>Operating Income</i>						
07701	Income Relating to Other Health	-\$200.00	-\$200.00	-\$50.00	\$150.00	-75.00%
<i>Operating Income Total</i>		<u>-\$200.00</u>	<u>-\$200.00</u>	<u>-\$50.00</u>	<u>\$150.00</u>	
<i>Operating Expenditure</i>						
07700	ABC's Reallocated	\$11,978.00	\$8,982.00	\$9,395.43	\$413.43	4.60%
07703	Other Expenses	\$3,500.00	\$2,872.00	\$98.00	-\$2,774.00	-96.59%
<i>Operating Income Total</i>		<u>\$15,478.00</u>	<u>\$11,854.00</u>	<u>\$9,493.43</u>	<u>-\$2,360.57</u>	

SHIRE OF SANDSTONE

Financial Activity for the Period ended 31st March 2024

HOUSING		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Operating Income						
09135	All Other Revenue Staff Housing	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure						
09100	Depreciation Housing	\$99,859.00	\$74,962.00	\$76,564.24	-\$23,294.76	-35.86%
09102	Mtce - 2A Griffith St (Lot 40A)	\$7,795.00	\$6,097.00	\$4,999.63	-\$2,795.37	-41.89%
09103	Mtce - 2B Griffith St (Lot 40B)	\$6,445.00	\$5,080.00	\$3,745.31	-\$2,699.69	-29.12%
09104	Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$5,071.00	\$4,568.28	-\$1,876.72	39.47%
09105	Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$6,016.00	\$10,732.18	\$3,037.18	-45.64%
09107	Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$5,999.00	\$4,074.01	-\$3,420.99	2.56%
09108	Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$4,836.00	\$6,610.18	\$165.18	-39.48%
09109	Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$4,655.00	\$3,506.95	-\$2,288.05	-37.21%
09111	Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$4,613.00	\$3,638.95	-\$2,156.05	101.12%
09112	Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$7,016.00	\$17,487.16	\$8,792.16	96.51%
09113	Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$5,091.00	\$12,566.54	\$6,171.54	-37.83%
09114	Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$5,996.00	\$4,721.93	-\$2,873.07	26.65%
09115	Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$5,097.00	\$8,196.91	\$1,724.91	-17.65%
09116	Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$6,934.00	\$7,306.27	-\$1,565.73	-27.24%
09117	Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$5,510.00	\$5,053.41	-\$1,891.59	24.03%
09118	Mtce - 16 Green Street	\$6,518.00	\$5,152.00	\$8,084.45	\$1,566.45	-93.06%
09119	Mtce - 17 Hack Street	\$4,945.00	\$3,708.00	\$343.15	-\$4,601.85	-85.13%
09120	Specified Building Maintenance	\$100,000.00	\$74,997.00	\$14,874.55	-\$85,125.45	-99.98%
09130	Mtce - 10 Griffiths Street	\$1,500.00	\$1,125.00	\$0.33	-\$1,499.67	-35.87%
09180	Reallocation of Housing	-\$351,736.00	-\$267,979.00	-\$225,580.84	\$126,155.16	-21.56%
09190	ABC's Reallocated	\$40,030.00	\$30,024.00	\$31,400.59	-\$8,629.41	-21.56%
Operating Expenditure Total		\$0.00	\$0.00	\$2,894.18	\$2,894.18	
Capital Income						
Capital Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure						
09142	Land & Buildings - Staff Housing	\$524,000.00	\$524,000.00	\$0.00	-\$524,000.00	-100.00%
Capital Expenditure Total		\$524,000.00	\$524,000.00	\$0.00	-\$524,000.00	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

COMMUNITY AMENITIES		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Sanitation - Household Refuse						
<i>Operating Income</i>						
10101	Domestic Collection Fees	-\$8,740.00	-\$8,740.00	-\$8,550.00	\$190.00	-2.17%
10104	Domestic Collection (Additional)	-\$740.00	-\$740.00	-\$760.00	-\$20.00	2.70%
10107	Reimbursements/Contributions	\$0.00	\$0.00	-\$117.00	-\$117.00	
Operating Income Total		-\$9,480.00	-\$9,480.00	-\$9,427.00	\$53.00	
<i>Operating Expenditure</i>						
10100	Other Expenses Sanitation	\$15,560.00	\$11,676.00	\$6,781.87	-\$4,894.13	-41.92%
10103	Tip Maintenance Costs	\$37,010.00	\$27,757.00	\$37,829.70	\$10,072.70	36.29%
10105	ABC's Reallocated	\$11,978.00	\$8,982.00	\$9,395.43	\$413.43	4.60%
10106	Reallocation of Housing	\$13,666.00	\$10,251.00	\$8,668.51	-\$1,582.49	-15.44%
Operating Expenditure Total		\$78,214.00	\$58,666.00	\$62,675.51	\$4,009.51	
Sanitation - Other						
<i>Operating Income</i>						
10201	Sanitation Income - Other	-\$660.00	-\$660.00	-\$1,832.73	-\$1,172.73	177.69%
Operating Income Total		-\$660.00	-\$660.00	-\$1,832.73	-\$1,172.73	
<i>Operating Expenditure</i>						
10200	Expenses Relating to Sanitation - Other	\$10,115.00	\$7,586.00	\$7,440.97	-\$145.03	-1.91%
10203	Refuse Collection - Public	\$33,900.00	\$25,428.00	\$7,875.42	-\$17,552.58	-69.03%
Operating Expenditure Total		\$44,015.00	\$33,014.00	\$15,316.39	-\$17,697.61	
Sewerage						
<i>Operating Income</i>						
10301	Income Relating to Sewerage	-\$1,000.00	-\$747.00	\$0.00	\$747.00	-100.00%
Operating Income Total		-\$1,000.00	-\$747.00	\$0.00	\$747.00	
<i>Operating Expenditure</i>						
10300	Sewerage Expenditure	\$3,168.00	\$2,376.00	\$1,400.93	-\$975.07	-41.04%
Operating Expenditure Total		\$3,168.00	\$2,376.00	\$1,400.93	-\$975.07	
Town Planning & Regional Development						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
10600	ABC's Reallocated	\$16,811.00	\$12,609.00	\$13,186.60	\$577.60	4.58%
10605	Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$2,500.00	\$2,378.00	-\$122.00	-4.88%
Operating Expenditure Total		\$19,311.00	\$15,109.00	\$15,564.60	\$455.60	
Other Community Amenities						
<i>Operating Income</i>						
10701	Income Relating to Other Community Amenities	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
10700	Other Community Amenities - Expenses	\$0.00	\$0.00	\$2,957.90	\$2,957.90	
10704	Maintenance - Public Conveniences	\$12,390.00	\$9,436.00	\$1,964.54	-\$7,471.46	-79.18%
10705	Cleaning - Other Community Services	\$28,850.00	\$21,641.00	\$11,993.09	-\$9,647.91	-44.58%
10707	Maintenance - Cemetery	\$5,000.00	\$3,753.00	\$113.04	-\$3,639.96	-96.99%
10708	Depreciation Other Community Amenities	\$1,168.00	\$876.00	\$876.44	\$0.44	0.05%
Operating Expenditure Total		\$47,408.00	\$35,706.00	\$17,905.01	-\$17,800.99	
<i>Capital Expenditure</i>						
10703	Cemetery - Capital Expenses	\$7,500.00	\$7,500.00	\$0.00	-\$7,500.00	-100.00%
Capital Expenditure		\$7,500.00	\$7,500.00	\$0.00	-\$7,500.00	
Community Bus						
<i>Operating Income</i>						
10801	Community Bus Fees	-\$500.00	-\$500.00	-\$708.91	-\$208.91	41.78%
Operating Income Total		-\$500.00	-\$500.00	-\$708.91	-\$208.91	
<i>Operating Expenditure</i>						
10802	Community Bus Operations	\$10,000.00	\$7,497.00	\$7,549.98	\$52.98	0.71%
Operating Expenditure Total		\$10,000.00	\$7,497.00	\$7,549.98	\$52.98	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

RECREATION & CULTURE		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Public Halls						
<i>Operating Income</i>						
11101	Income Relating to Public Hall	-\$5,500.00	-\$5,500.00	-\$7,695.42	-\$2,195.42	39.92%
Operating Income Total		-\$5,500.00	-\$5,500.00	-\$7,695.42	-\$2,195.42	
<i>Operating Expenditure</i>						
11104	Maintenance - Public Hall	\$14,585.00	\$11,870.00	\$9,909.57	-\$1,960.43	-32.06%
11106	Depreciation Public Halls	\$27,982.00	\$21,009.00	\$23,973.22	\$2,964.22	-14.33%
11107	Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$8,375.00	\$3,375.00	67.50%
Operating Expenditure Total		\$47,567.00	\$37,879.00	\$42,257.79	\$4,378.79	
<i>Capital Expenditure</i>						
11103	Purchase Land & Buildings	\$20,000.00	\$20,000.00	\$0.00	-\$20,000.00	-100.00%
Capital Expenditure Total		\$20,000.00	\$20,000.00	\$0.00	-\$20,000.00	
Swimming Areas						
<i>Operating Income</i>						
Operating Income Total		\$ -	\$ -	\$ -	\$0.00	
<i>Operating Expenditure</i>						
11200	ABC's Reallocated	\$7,880.00	\$5,913.00	\$6,181.27	\$268.27	4.54%
11204	Maintenance Water Playground	\$34,350.00	\$26,138.00	\$8,806.50	-\$17,331.50	-66.31%
11205	Depreciation Water Playground	\$15,600.00	\$11,711.00	\$11,710.67	-\$0.33	0.00%
Operating Expenditure Total		\$57,830.00	\$43,762.00	\$26,698.44	-\$17,063.56	
Other Rec & Sport						
<i>Operating Income</i>						
11301	Income Relating to Other Recreation & Sport	-\$50,000.00	-\$37,503.00	-\$65,009.09	-\$27,506.09	73.34%
11313	Income from Grants Parks & Gardens	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$50,000.00	-\$37,503.00	-\$65,009.09	-\$27,506.09	
<i>Operating Expenditure</i>						
11300	Depreciation Other Recreation & Sport	\$89,554.00	\$67,228.00	\$66,913.48	-\$314.52	-0.47%
11304	Maintenance - Recreation Centre	\$21,340.00	\$16,943.00	\$23,039.54	\$6,096.54	35.98%
11305	Domestic Services	\$0.00	\$0.00	\$1,066.89	\$1,066.89	
11307	Maintenance - Parks and Reserves	\$104,975.00	\$78,638.00	\$58,857.59	-\$19,780.41	-25.15%
11308	ABC's Reallocated	\$22,169.00	\$16,623.00	\$17,389.80	\$766.80	4.61%
11309	Parks and Gardens Tools and Equipment	\$7,500.00	\$5,625.00	\$879.38	-\$4,745.62	-84.37%
11314	Reallocation of Housing	\$30,430.00	\$22,824.00	\$19,302.67	-\$3,521.33	-15.43%
Operating Expenditure Total		\$275,968.00	\$207,881.00	\$187,449.35	-\$20,431.65	
<i>Capital Expenditure</i>						
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$30,225.00	\$0.00	-\$30,225.00	-100.00%
Capital Expenditure Total		\$40,300.00	\$30,225.00	\$0.00	-\$30,225.00	
Television & Rebradcasting						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
11400	Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$3,005.00	\$3,002.68	-\$2.32	-0.08%
11404	ABC's Reallocated	\$2,942.00	\$2,205.00	\$2,307.70	\$102.70	4.66%
11405	Other Expenses	\$2,000.00	\$1,503.00	\$188.00	-\$1,315.00	-87.49%
Operating Expenditure Total		\$8,942.00	\$6,713.00	\$5,498.38	-\$1,214.62	
Libraries						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
11500	ABC's Reallocated	\$76,173.00	\$57,132.00	\$59,751.87	\$2,619.87	4.59%
11502	Other Expenses	\$1,000.00	\$747.00	\$238.40	-\$508.60	-68.09%
Operating Expenditure Total		\$77,173.00	\$57,879.00	\$59,990.27	\$2,111.27	
Other Culture						
<i>Operating Income</i>						
11601	Income Relating to Other Culture	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
11600	ABC's Reallocated	\$27,843.00	\$20,880.00	\$21,840.34	\$960.34	4.60%
11604	Maintenance - Historic Buildings	\$36,336.00	\$28,623.00	\$42,560.47	\$13,937.47	48.69%
11607	Depreciation Historic Buildings	\$10,522.00	\$7,901.00	\$7,899.00	-\$2.00	-0.03%
Operating Expenditure Total		\$74,701.00	\$57,404.00	\$72,299.81	\$14,895.81	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

TRANSPORT		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Streets, Roads, Bridges & Depot Maintenance						
<i>Operating Income</i>						
12201	Other Income Roads	\$0.00	\$0.00	\$0.00	\$0.00	
12212	Grant - MRWA Project	-\$291,667.00	-\$291,667.00	-\$306,000.00	-\$14,333.00	4.91%
12213	Grant - MRWA Direct	-\$129,767.00	-\$129,767.00	-\$144,814.00	-\$15,047.00	11.60%
Operating Income Total		-\$421,434.00	-\$421,434.00	-\$450,814.00	-\$29,380.00	
<i>Operating Expenditure</i>						
12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$626,194.00	\$525,671.51	-\$100,522.49	-16.05%
12202	Power - Street Lighting	\$8,500.00	\$6,372.00	\$5,733.70	-\$638.30	-10.02%
12203	Rural Road Maintenance	\$962,000.00	\$721,494.00	\$808,653.28	\$87,159.28	12.08%
12204	Maintenance - Depot	\$32,700.00	\$25,273.00	\$47,378.79	\$22,105.79	87.47%
12205	Maintenance - Footpaths	\$5,240.00	\$3,928.00	\$1,234.57	-\$2,693.43	-68.57%
12206	Traffic Signs Maintenance	\$10,000.00	\$7,497.00	\$6,303.24	-\$1,193.76	-15.92%
12207	Crossover Maintenance	\$0.00	\$0.00	\$81.11	\$81.11	
12209	Workshop Equipment	\$5,000.00	\$3,753.00	\$8,844.16	\$5,091.16	135.66%
12216	Grant - Roads to Recovery	-\$574,000.00	-\$574,000.00	\$0.00	\$574,000.00	-100.00%
12225	Town Street Maintenance	\$15,720.00	\$11,793.00	\$7,652.41	-\$4,140.59	-35.11%
12226	Flood Damage Works	\$0.00	\$0.00	\$254.65	\$254.65	
12231	ABC's Reallocated	\$140,894.00	\$105,669.00	\$110,520.21	\$4,851.21	4.59%
12232	Reallocation of Housing	\$195,195.00	\$146,394.00	\$126,280.65	-\$20,113.35	-13.74%
Operating Expenditure Total		\$1,635,418.00	\$1,084,367.00	\$1,648,608.28	\$564,241.28	
<i>Capital Expenditure</i>						
12101	Roads Construction Council	\$1,027,850.00	\$827,777.00	\$710,882.70	-\$116,894.30	-14.12%
12103	Regional Road Group	\$778,800.00	\$584,100.00	\$1,090,469.38	\$506,369.38	86.69%
12104	Roads to Recovery Construction	\$299,000.00	\$276,750.00	\$12,161.78	-\$264,588.22	-95.61%
12107	Footpath Construction	\$85,000.00	\$85,000.00	\$0.00	-\$85,000.00	-100.00%
12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	\$0.00	-\$35,000.00	-100.00%
Capital Expenditure Total		\$2,225,650.00	\$1,808,627.00	\$1,813,513.86	\$4,886.86	
Road Plant Purchases						
<i>Operating Income</i>						
12303	Profit on Disposal of Road Plant	-\$344,667.00	-\$344,667.00	\$0.00	\$344,667.00	-100.00%
Operating Income Total		-\$344,667.00	-\$344,667.00	\$0.00	\$344,667.00	
<i>Operating Expenditure</i>						
12302	Road Plant Purchases	\$1,125,000.00	\$1,125,000.00	\$58,314.80	-\$1,066,685.20	-94.82%
12320	Proceeds on Disposal of Asset - Transport	-\$475,000.00	-\$475,000.00	\$0.00	\$475,000.00	-100.00%
12321	Realisation on Disposal of Asset - Transport	\$475,000.00	\$475,000.00	\$0.00	-\$475,000.00	-100.00%
Operating Expenditure Total		\$1,125,000.00	\$1,125,000.00	\$58,314.80	-\$1,066,685.20	
Aeordrome						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
12604	Airport Maintenance	\$40,400.00	\$30,297.00	\$4,679.47	-\$25,617.53	-84.55%
12605	Cleaning - Aerodromes	\$1,068.00	\$800.00	\$236.98	-\$563.02	-70.38%
12606	Airport Building Maintenance	\$1,560.00	\$1,164.00	\$0.00	-\$1,164.00	-100.00%
Operating Expenditure Total		\$43,028.00	\$32,261.00	\$4,916.45	-\$27,344.55	
Transport Licensing						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
12700	ABC's Reallocated	\$27,843.00	\$20,880.00	\$21,840.34	\$960.34	4.60%
Operating Expenditure Total		\$27,843.00	\$20,880.00	\$21,840.34	\$960.34	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

ECONOMIC SERVICES		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Post Office Agency						
<i>Operating Income</i>						
13002	Post Office Agency Income	-\$12,000.00	-\$9,000.00	-\$6,429.12	\$2,570.88	-28.57%
Operating Income Total		-\$12,000.00	-\$9,000.00	-\$6,429.12	\$2,570.88	
<i>Operating Expenditure</i>						
13000	Post Office Agency Expenses	\$1,500.00	\$1,125.00	\$0.00	-\$1,125.00	-100.00%
13001	Post Office Cost of Sales	\$1,500.00	\$1,125.00	\$160.72	-\$964.28	-85.71%
13003	ABC's Reallocated	\$65,246.00	\$48,933.00	\$51,180.49	\$2,247.49	4.59%
Operating Expenditure Total		\$68,246.00	\$51,183.00	\$51,341.21	\$158.21	
Rural Services						
<i>Operating Income</i>						
13101	Income Relating to Rural Services	\$0.00	\$0.00	-\$24.55	-\$24.55	
Operating Income Total		\$0.00	\$0.00	-\$24.55	-\$24.55	
<i>Operating Expenditure</i>						
13102	Noxious Weed Control	\$1,000.00	\$747.00	\$0.00	-\$747.00	-100.00%
13103	Vermin Control	\$15,000.00	\$15,000.00	\$12,293.00	-\$2,707.00	-18.05%
Operating Expenditure Total		\$16,000.00	\$15,747.00	\$12,293.00	-\$3,454.00	
Tourism & Area Promotion						
<i>Operating Income</i>						
13201	Income Relating to Tourism & Area Promotion	-\$15,000.00	-\$11,250.00	-\$10,787.98	\$462.02	-4.11%
13203	Commission received on Goods Sold	-\$1,000.00	-\$747.00	-\$523.35	\$223.65	-29.94%
13209	Income from Grants	-\$276,768.00	-\$276,768.00	-\$276,768.18	-\$0.18	0.00%
13217	Geo Tourism Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
13220	Income from Camp School	-\$1,000.00	-\$747.00	-\$1,429.09	-\$682.09	91.31%
Operating Income Total		-\$293,768.00	-\$289,512.00	-\$289,508.60	\$3.40	
<i>Operating Expenditure</i>						
13200	Employee Costs	\$85,876.00	\$64,318.00	\$44,626.11	-\$19,691.89	-30.62%
13202	Disbursement of consignment stock	\$7,500.00	\$5,625.00	\$3,489.00	-\$2,136.00	-37.97%
13204	ABC's Reallocated	\$96,031.00	\$72,027.00	\$75,328.47	\$3,301.47	4.58%
13206	Visitor Centre Building Maintenance	\$20,100.00	\$15,731.00	\$12,210.40	-\$3,520.60	-22.38%
13207	Tourism Development	\$31,350.00	\$31,350.00	\$21,350.00	-\$10,000.00	-31.90%
13208	Depreciation Tourism	\$2,600.00	\$1,953.00	\$1,951.75	-\$1.25	-0.06%
13214	Old School Building Maintenance	\$11,935.00	\$9,482.00	\$5,349.67	-\$4,132.33	-43.58%
13215	Geo Tourism Costs	\$12,795.00	\$10,339.00	\$0.00	-\$10,339.00	-100.00%
13218	Reallocation of Housing	\$26,072.00	\$19,557.00	\$16,536.57	-\$3,020.43	-15.44%
13219	Stock for Resale	\$12,500.00	\$9,378.00	\$6,742.31	-\$2,635.69	-28.11%
14705	Project Works	\$305,027.00	\$120,000.00	\$63,648.49	-\$56,351.51	-46.96%
Operating Expenditure Total		\$611,786.00	\$359,760.00	\$251,232.77	-\$108,527.23	
Building Control						
<i>Operating Income</i>						
13301	Income Relating to Building Control (GST Free)	-\$1,000.00	-\$747.00	\$0.00	\$747.00	-100.00%
13304	Income Relating to Building Control (GST Inc)	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$1,000.00	-\$747.00	\$0.00	\$747.00	
<i>Operating Expenditure</i>						
13300	ABC's Reallocated	\$17,756.00	\$13,320.00	\$13,928.07	\$608.07	4.57%
13303	Other Expenses	\$1,500.00	\$1,125.00	\$0.00	-\$1,125.00	-100.00%
13305	Building Control Others	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$19,256.00	\$14,445.00	\$13,928.07	-\$516.93	
Caravan Park						
<i>Operating Income</i>						
13401	Caravan Park Site Fees	-\$150,000.00	-\$112,500.00	-\$103,135.04	\$9,364.96	-8.32%
13406	Caravan Park - Other Income	-\$5,000.00	-\$3,753.00	-\$746.91	\$3,006.09	-80.10%
13408	Government Grants	-\$643,584.00	\$0.00	\$0.00	\$0.00	
13409	Camp School Income	-\$500.00	-\$500.00	\$0.00	\$500.00	-100.00%
Operating Income Total		-\$799,084.00	-\$116,753.00	-\$103,881.95	\$12,871.05	
<i>Operating Expenditure</i>						
13400	Employee Costs	\$137,884.00	\$104,714.00	\$98,617.15	-\$6,096.85	-5.82%
13403	Depreciation Caravan Park	\$36,932.00	\$27,727.00	\$27,865.54	\$138.54	0.50%
13404	ABC's Reallocated	\$63,775.00	\$47,835.00	\$50,026.71	\$2,191.71	4.58%
13405	Caravan Park Maintenance	\$134,450.00	\$102,903.00	\$100,730.38	-\$2,172.62	-2.11%
13407	Reallocation of Housing	\$19,730.00	\$14,796.00	\$12,518.04	-\$2,277.96	-15.40%
Operating Expenditure Total		\$392,771.00	\$297,975.00	\$289,757.82	-\$8,217.18	
<i>Capital Expenditure</i>						
13412	Caravan Park Infrastructure	\$700,000.00	\$700,000.00	\$76,195.36	-\$623,804.64	-89.11%

Capital Expenditure Total		\$700,000.00	\$700,000.00	\$76,195.36	-\$623,804.64	
Plant Nursery						
<i>Operating Income</i>		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
13506	Plant Nursery Expenses	\$9,120.00	\$6,842.00	\$3,525.38	-\$3,316.62	-48.47%
Operating Expenditure Total		\$9,120.00	\$6,842.00	\$3,525.38	-\$3,316.62	
Other Economic Services						
<i>Operating Income</i>						
13610	Sales ULP Fuel	-\$86,250.00	-\$64,692.00	-\$63,709.63	\$982.37	-1.52%
13620	Sales Diesel Fuel	-\$557,500.00	-\$418,122.00	-\$418,055.63	\$66.37	-0.02%
13630	Cash Fuel Purchases (INC)	\$0.00	\$0.00	\$0.00	\$0.00	
13657	Post Office Cafe Income	-\$66,000.00	-\$49,527.00	-\$89,398.31	-\$39,871.31	80.50%
13680	Sale of Gas Bottles	-\$10,000.00	-\$7,497.00	-\$6,348.00	\$1,149.00	-15.33%
13684	Income from Astro Dome	-\$200.00	-\$153.00	\$0.00	\$153.00	-100.00%
13685	Other Income	\$0.00	\$0.00	-\$3,200.00	-\$3,200.00	
Operating Income Total		-\$719,950.00	-\$539,991.00	-\$580,711.57	-\$40,720.57	
<i>Operating Expenditure</i>						
13600	Expenses Relating to Other Economic Services	\$1,500.00	\$1,378.00	\$238.00	-\$1,140.00	-82.73%
13606	Depreciation Other Economic Services	\$3,670.00	\$2,758.00	\$13,241.48	\$10,483.48	380.11%
13615	ULP Cost of Sales	\$75,000.00	\$56,250.00	\$50,462.55	-\$5,787.45	-10.29%
13625	Diesel Cost of Sales	\$500,000.00	\$375,003.00	\$424,942.49	\$49,939.49	13.32%
13631	Fuel Pump Repairs and Maintenance	\$3,500.00	\$2,628.00	\$9,498.02	\$6,870.02	261.42%
13632	Fuel Pump Utilities	\$900.00	\$675.00	\$1,607.09	\$932.09	138.09%
13635	Fuel Pump Licence Fees	\$750.00	\$750.00	\$0.00	-\$750.00	-100.00%
13638	Cash Fuel Purchases (EXP)	\$0.00	\$0.00	\$0.00	\$0.00	
13651	Post Office Cafe	\$236,850.00	\$179,544.00	\$148,413.91	-\$31,130.09	-17.34%
13652	Post Office Cafe Other Expenditure	\$20,000.00	\$17,506.00	\$19,394.80	\$1,888.80	10.79%
13681	Gas Bottles Purchases	\$10,000.00	\$7,497.00	\$3,949.43	-\$3,547.57	-47.32%
Operating Expenditure Total		\$852,170.00	\$643,989.00	\$671,747.77	\$27,758.77	

SHIRE OF SANDSTONE
Financial Activity for the Period ended 31st March 2024

OTHER PROPERTY & SERVICES		Original Budget	YTD Budget	YTD Actual	Variance (\$)	Variance (%)
Private Works						
<i>Operating Income</i>						
14100	Private Works Income	-\$12,500.00	-\$9,378.00	-\$15,531.82	-\$6,153.82	65.62%
Operating Income Total		-\$12,500.00	-\$9,378.00	-\$15,531.82	-\$6,153.82	
<i>Operating Expenditure</i>						
14111	Private Works Expenditure	\$10,420.00	\$7,818.00	\$10,017.37	\$2,199.37	28.13%
Operating Expenditure Total		\$10,420.00	\$7,818.00	\$10,017.37	\$2,199.37	
Public Works Overheads						
<i>Operating Income</i>						
14201	Income Relating to Public Works Overheads	\$0.00	\$0.00	\$0.00	\$0.00	
14221	Workers Compensation Reimbursements	-\$10,000.00	-\$7,497.00	\$0.00	\$7,497.00	-100.00%
Operating Income Total		-\$10,000.00	-\$7,497.00	\$0.00	\$7,497.00	
<i>Operating Expenditure</i>						
14200	Employee Costs	\$168,690.00	\$126,645.00	\$52,192.88	-\$74,452.12	-58.79%
14202	Sick Leave Expense	\$35,150.00	\$26,364.00	\$19,980.81	-\$6,383.19	-24.21%
14203	Annual & LSL & Bonus Payments	\$153,778.00	\$115,334.00	\$208,683.89	\$93,349.89	80.94%
14204	Protective Clothing - Outside Staff	\$5,500.00	\$4,122.00	\$6,355.00	\$2,233.00	54.17%
14205	Superannuation of Workpersons	\$148,500.00	\$111,375.00	\$114,402.82	\$3,027.82	2.72%
14206	Medical Examination Costs	\$500.00	\$378.00	\$0.00	-\$378.00	-100.00%
14207	Overheads Allocated to Works	-\$640,078.00	-\$480,060.00	-\$537,768.70	-\$57,708.70	12.02%
14208	Expendable Stores Expense	\$5,000.00	\$3,753.00	\$2,187.63	-\$1,565.37	-41.71%
14209	Workers Compensation Insurance	\$43,460.00	\$43,460.00	\$59,527.72	\$16,067.72	36.97%
14210	Insurance on Works	\$25,000.00	\$25,000.00	\$0.00	-\$25,000.00	-100.00%
14211	Depot Freight Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
14212	Training - Infrastructure Overheads	\$12,000.00	\$9,000.00	\$12,355.34	\$3,355.34	37.28%
14214	Infrastructure Consultancy	\$10,000.00	\$7,497.00	\$7,551.33	\$54.33	0.72%
14215	Other Expenses	\$17,500.00	\$13,122.00	\$17,987.20	\$4,865.20	37.08%
14216	RDO Accrual	\$0.00	\$0.00	-\$15,459.97	-\$15,459.97	
14703	Occupational Health and Safety	\$15,000.00	\$11,252.00	\$17,393.67	\$6,141.67	54.58%
Operating Expenditure Total		\$0.00	\$17,242.00	-\$34,610.38	-\$51,852.38	
Plant Operation Costs						
<i>Operating Income</i>						
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
<i>Operating Expenditure</i>						
14302	Insurance - Plant	\$30,000.00	\$30,000.00	\$25,591.27	-\$4,408.73	-14.70%
14303	Fuel & Oils	\$250,000.00	\$187,497.00	\$184,535.81	-\$2,961.19	-1.58%
14304	Tyres & Tubes	\$12,500.00	\$9,378.00	\$60,459.30	\$51,081.30	544.69%
14305	Parts & Repairs	\$120,000.00	\$90,000.00	\$165,776.59	\$75,776.59	84.20%
14306	Internal Repair Wages	\$112,300.00	\$84,223.00	\$68,275.04	-\$15,947.96	-18.94%
14307	Licences - Plant	\$11,000.00	\$0.00	\$718.55	\$718.55	
14308	Depreciation Plant	\$404,200.00	\$303,425.00	\$315,377.86	\$11,952.86	3.94%
14309	Plant Op Costs Allocated to Works	-\$1,019,177.00	-\$764,381.00	-\$1,054,009.51	-\$289,628.51	37.89%
14310	Plant Depreciation Costs Allocated to Works	\$0.00	\$0.00	-\$18.70	-\$18.70	
14311	ABC's Reallocated	\$74,177.00	\$55,629.00	\$58,185.90	\$2,556.90	4.60%
14312	Expendable Tools	\$5,000.00	\$3,753.00	\$15,950.00	\$12,197.00	324.99%
14403	Diesel Allocated to Works and Plant	\$0.00	\$0.00	-\$188,445.38	-\$188,445.38	
Operating Expenditure Total		\$0.00	-\$476.00	-\$347,603.27	-\$347,127.27	
Stock Fuel & Oils						
<i>Operating Income</i>						
14404	Diesel Fuel Rebate	-\$30,000.00	-\$22,500.00	-\$37,986.00	-\$15,486.00	68.83%
Operating Income Total		-\$30,000.00	-\$22,500.00	-\$37,986.00	-\$15,486.00	
<i>Operating Expenditure</i>						
14402	Purchase of Diesel Stock	\$0.00	\$0.00	\$190,247.92	\$190,247.92	
14408	Purchase of Materials Stock (Except Fuel)	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$0.00	\$0.00	\$190,247.92	\$190,247.92	

Administration

Operating Income

14512	Miscellaneous Income - Administration	-\$12,500.00	-\$12,500.00	-\$36,227.13	-\$23,727.13	189.82%
14526	Bonds Income Received	\$0.00	\$0.00	-\$500.00	-\$500.00	
14542	Proceeds on Disposal of Asset - Administration	-\$20,000.00	-\$20,000.00	-\$33,863.64	-\$13,863.64	69.32%
14543	Profit on Disposal of Asset - Administration	-\$12,667.00	-\$12,667.00	-\$21,061.57	-\$8,394.57	66.27%
Operating Income Total		-\$45,167.00	-\$45,167.00	-\$91,652.34	-\$46,485.34	

Operating Expenditure

03211	Bank Fees and Charges	\$13,000.00	\$9,747.00	\$12,820.59	\$3,073.59	31.53%
14500	Employee Costs	\$705,680.00	\$534,937.00	\$548,709.79	\$13,772.79	2.57%
14501	Administration Office Maintenance	\$39,750.00	\$31,446.00	\$29,911.15	-\$1,534.85	-4.88%
14504	Telecommunications	\$12,500.00	\$9,378.00	\$4,938.07	-\$4,439.93	-47.34%
14505	Travel & Accommodation	\$7,500.00	\$5,625.00	\$2,154.53	-\$3,470.47	-61.70%
14506	Legal Expenses	\$5,000.00	\$3,753.00	\$0.00	-\$3,753.00	-100.00%
14507	Training Expenses	\$10,000.00	\$7,497.00	\$1,340.13	-\$6,156.87	-82.12%
14508	Printing & Stationery	\$25,000.00	\$18,747.00	\$12,307.97	-\$6,439.03	-34.35%
14509	Fringe Benefits Tax	\$25,000.00	\$18,750.00	\$15,612.24	-\$3,137.76	-16.73%
14510	Conference Expenses	\$10,000.00	\$0.00	\$0.00	\$0.00	
14511	Staff Uniform	\$0.00	\$0.00	\$347.85	\$347.85	
14515	ABC's Reallocated	-\$1,050,664.00	-\$805,866.00	-\$824,162.63	-\$18,296.63	2.27%
14516	Freight Charges	\$0.00	\$0.00	\$0.00	\$0.00	
14517	Computer Hardware	\$22,750.00	\$22,750.00	\$11,622.00	-\$11,128.00	-48.91%
14518	Computer Software and Support	\$100,000.00	\$84,950.00	\$70,356.10	-\$14,593.90	-17.18%
14520	Cleaning - Shire Offices	\$7,000.00	\$5,249.00	\$4,603.71	-\$645.29	-12.29%
14521	Consultancy Services	\$50,000.00	\$37,503.00	\$42,411.35	\$4,908.35	13.09%
14522	Depreciation Administration	\$57,484.00	\$43,156.00	\$41,372.11	-\$1,783.89	-4.13%
14523	Administration - Other Expenses	\$20,000.00	\$17,375.00	\$26,686.40	\$9,311.40	53.59%
14544	Realisation on Disposal of Asset - Administration	\$20,000.00	\$20,000.00	\$33,863.64	\$13,863.64	69.32%
14545	Loss on Disposal of Asset	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$80,000.00	\$64,997.00	\$34,895.00	-\$30,102.00	

Capital Expenditure

14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$56,066.97	-\$8,933.03	-13.74%
Capital Expenditure		\$65,000.00	\$65,000.00	\$56,066.97	-\$8,933.03	

Salary & Wages

Operating Expenditure

14602	Gross Salaries & Wages	\$2,067,109.00	\$1,550,330.00	\$1,697,967.31	\$147,637.31	9.52%
14603	Less Sal & Wages Alloc to Works	-\$2,067,109.00	-\$1,550,330.00	-\$1,662,672.50	-\$112,342.50	7.25%
14605	Workers Compensation Payments	\$10,000.00	\$7,499.00	\$295.29	-\$7,203.71	-96.06%
Operating Expenditure Total		\$10,000.00	\$7,499.00	\$35,590.10	\$28,091.10	

Capital Income

Transfer from Reserve

14902	Transfer From Building Reserve	-\$200,000.00	\$0.00	\$0.00	\$0.00	
14906	Transfer From Employee Entitlements Reserve	-\$60,000.00	\$0.00	\$0.00	\$0.00	
14908	Transfer From Plant Reserve	-\$695,000.00	-\$695,000.00	\$0.00	\$695,000.00	-100.00%
14911	Transfer From Housing Reserve	-\$200,000.00	\$0.00	\$0.00	\$0.00	
Transfer from Reserve Total		-\$1,155,000.00	-\$695,000.00	\$0.00	\$695,000.00	-100.00%

Capital Expenditure

Transfer to Reserve

14941	Transfer to Airport Reserve	\$7,860.00	\$5,895.00	\$6,724.76	\$829.76	14.08%
14942	Transfer to Building Reserve	\$37,490.00	\$28,116.00	\$34,293.77	\$6,177.77	21.97%
14945	Transfer to ITC Reserve	\$51,930.00	\$51,449.00	\$2,238.37	-\$49,210.63	-95.65%
14946	Transfer to Employee Entitlements Reserve	\$6,530.00	\$4,896.00	\$5,359.19	\$463.19	9.46%
14948	Transfer to Plant Reserve	\$282,810.00	\$149,606.00	\$20,451.51	-\$129,154.49	-86.33%
14949	Transfer to Refuse Disposal Reserve	\$1,110.00	\$828.00	\$948.34	\$120.34	14.53%
14950	Transfer to Road and Flood Damage Reserve	\$18,365.00	\$13,770.00	\$15,700.07	\$1,930.07	14.02%
14951	Transfer to Housing Reserve	\$13,900.00	\$10,422.00	\$11,885.44	\$1,463.44	14.04%
14952	Transfer to Community Development Projects Reserve	\$20,220.00	\$15,165.00	\$14,386.52	-\$778.48	-5.13%
Transfer to Reserve Total		\$440,215.00	\$280,147.00	\$111,987.97	-\$168,159.03	

Total Program Operating Income	-\$97,667.00	-\$84,542.00	-\$145,170.16
Total Program Operating Expenditure	\$100,420.00	\$97,080.00	-\$301,711.18
Total Operating	\$2,753.00	\$12,538.00	-\$446,881.34

Total Program Capital Income	-\$1,155,000.00	-\$695,000.00	\$0.00
Total Program Capital Expenditure	\$440,215.00	\$280,147.00	\$111,987.97
Total	-\$714,785.00	-\$414,853.00	\$111,987.97

Sub Program Totals

Private Works	-\$2,080.00	-\$1,560.00	-\$5,514.45
Public Works Overheads	-\$10,000.00	\$9,745.00	-\$34,610.38
Plant Op Costs	\$0.00	-\$476.00	-\$347,603.27
Stock Fuel	-\$30,000.00	-\$22,500.00	-\$37,986.00
Administration	\$34,833.00	\$19,830.00	-\$56,757.34
Salary & Wages	\$10,000.00	\$7,499.00	\$35,590.10
Total	\$2,753.00	\$12,538.00	-\$446,881.34



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of March 2024

10.2.2A

EFT	Date	Name	Description	Amount	Bank
EFT10019	06/03/2024	Shire of Mt Magnet	EHO Services January 2024	-\$ 205.36	7
EFT10020	06/03/2024	Tourism Council Western Australia Ltd	2024 Membership Renewal -Visitor Centre	-\$ 440.00	7
EFT10021	06/03/2024	Remote Area Mechanical Services	Maintenance grading of the Sandstone-Paynes Find Road	-\$ 17,710.00	7
EFT10022	06/03/2024	Totally Workwear	Crew Workwear.	-\$ 124.29	7
EFT10023	06/03/2024	Geraldton Trophy Centre	Engraved Name/Date tags	-\$ 76.50	7
EFT10024	06/03/2024	Murchison Earthmoving and Rehabilitation Pty Ltd	Dozer hire	-\$ 36,652.00	7
EFT10025	06/03/2024	Goodyear & Dunlop Tyres (Aust) Pty Ltd	2 x tyres for fuel trailer	-\$ 444.36	7
EFT10026	06/03/2024	Officeworks	Stationary	-\$ 283.94	7
EFT10027	06/03/2024	Geraldton Ag Services	AD Blue pump kit	-\$ 1,662.99	7
EFT10028	06/03/2024	Harvey Norman Electrics Geraldton	2 x freezers & 1 x fridge for the Cafe	-\$ 4,892.00	7
EFT10029	06/03/2024	Market Creations Agency	IT SSL Certificate renewals to May 2025	-\$ 198.00	7
EFT10030	06/03/2024	Team Global Express Pty Ltd	Freight - parts for the workshop	-\$ 1,013.53	7
EFT10031	06/03/2024	WINC Australia Pty Ltd	Photocopier Charges	-\$ 822.61	7
EFT10032	06/03/2024	Bunnings Building Supplies	Hardware	-\$ 1,352.86	7
EFT10033	06/03/2024	Refuel Australia - Geraldton Fuel - Caltex	Fuel Purchases	-\$ 32,357.88	7
EFT10034	06/03/2024	Shmick Auto Electrics	Indicator parts for Western Star Prime mover	-\$ 164.07	7
EFT10035	06/03/2024	BOC Limited	Gas bottle rental 29/12/2023 to 28/01/2024	-\$ 116.83	7
EFT10036	06/03/2024	Paynes Find Roadhouse & Tavern	Accommodation for road crew 7/02/24 to 19/02/24	-\$ 12,329.20	7
EFT10037	06/03/2024	Haulmore Trailer Sales	Hose, coupling's & fittings for vehicles	-\$ 5,645.75	7
EFT10038	06/03/2024	Mitchell & Brown Retravision	175L Vertical Freezer - 3 Hack Street	-\$ 698.00	7
EFT10039	06/03/2024	AIT Specialists	Fuel tax credit review January 2024	-\$ 913.99	7
EFT10040	06/03/2024	Murchison Hardware t/as Murchison Emporium	Water. Parts for 3 Hack st	-\$ 107.45	7
EFT10041	06/03/2024	Murchison Jandamarra Groceries PVT LTD	Groceries for Cafe	-\$ 49.49	7
EFT10042	06/03/2024	Datacom Solutions (AU) Pty Ltd	Website Design Completion	-\$ 3,300.00	7
EFT10043	06/03/2024	John R Wallis Engineering	Parts for Howard Porter Tri Axle Water Tanker	-\$ 1,383.99	7

EFT	Date	Name	Description	Amount	Bank
EFT10044	12/03/2024	Department of Human Services -Payroll Deduction	Payroll deductions	-\$ 638.86	7
EFT10045	20/03/2024	Rox (Murchison) Pty Ltd	Rates refund for assessment A1936 E57/01209 EXPLORATION LICENCE SANDSTONE WA 6639	-\$ 2,883.97	7
EFT10046	22/03/2024	McMahon Burnett Transport	Freight	-\$ 1,471.41	7
EFT10047	22/03/2024	Shire of Mt Magnet	Environmental Health Officer - Inquiries	-\$ 102.68	7
EFT10048	22/03/2024	Department of Water & Environmental Regulation	Controlled Waste Driver Licence Renewal 2024/25	-\$ 60.00	7
EFT10049	22/03/2024	Remote Area Mechanical Services	Grading Shire Roads	-\$ 25,553.00	7
EFT10050	22/03/2024	Totally Workwear	Work boots	-\$ 321.42	7
EFT10051	22/03/2024	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Tyres for Shire Vehicles	-\$ 2,358.41	7
EFT10052	22/03/2024	Communication Systems Geraldton	CEL FI mobile phone booster - Hilux S.000	-\$ 2,626.70	7
EFT10053	22/03/2024	Repco Geraldton	UHF CB-5W S/Compact Radio - S004	-\$ 257.40	7
EFT10054	22/03/2024	Felton International Group Pty Ltd	Park Setting for the Caravan Park	-\$ 3,055.80	7
EFT10055	22/03/2024	Herseys Safety Pty Ltd	Protective work wear	-\$ 588.05	7
EFT10056	22/03/2024	Market Creations Agency	SSL Certificate renewal 2024/25	-\$ 198.00	7
EFT10057	22/03/2024	JH Computer Services WA	IT Services	-\$ 6,990.50	7
EFT10058	22/03/2024	Thinkwater Geraldton	Garden Reticulation	-\$ 363.00	7
EFT10059	22/03/2024	Geraldton Mower & Repair Specialists	Service whipper snipper	-\$ 525.80	7
EFT10060	22/03/2024	Department of Fire & Emergency Services	2023/24 ESLB Quarter 3 contribution	-\$ 4,439.40	7
EFT10061	22/03/2024	WINC Australia Pty Ltd	Stationery	-\$ 173.27	7
EFT10062	22/03/2024	Landgate	SLIP subscription services annual charge	-\$ 2,576.50	7
EFT10063	22/03/2024	Refuel Australia - Geraldton Fuel - Caltex	Fuel	-\$ 52,296.30	7
EFT10064	22/03/2024	BOC Limited	Gas bottle hire	-\$ 109.29	7
EFT10065	22/03/2024	WesTrac Pty Ltd	Parts for Caterpillar Grader	-\$ 2,011.65	7
EFT10066	22/03/2024	Geraldton Toyota	10 000km Service S.000	-\$ 359.95	7
EFT10067	22/03/2024	Wesfarmers Kleenheat Gas Pty Ltd	Yearly Gas equipment service charges	-\$ 306.35	7
EFT10068	22/03/2024	IT Vision Australia Pty Ltd	Monthly financial processing service, January 2024	-\$ 4,950.00	7
EFT10069	22/03/2024	Outback Accommodation Business Advantage	Cleaning of Shire Properties	-\$ 2,865.50	7
EFT10070	22/03/2024	Paynes Find Roadhouse & Tavern	Accommodation & meals for the Road Crew	-\$ 10,500.00	7
EFT10071	22/03/2024	Halsall & Associates	Advice on reserves for use by Truck Companies	-\$ 420.20	7
EFT10072	22/03/2024	Australia Post	Postage charges	-\$ 40.87	7
EFT10073	22/03/2024	Mitchell & Brown Retravision	Mobile Phone Galaxy A25 5G	-\$ 1,115.00	7

EFT	Date	Name	Description	Amount	Bank
EFT10074	22/03/2024	AIT Specialists	Review Fuel Tax Credits February 2024	-\$ 775.17	7
EFT10075	22/03/2024	All-Ways Caravan Hire	Parts for Grader Caravan	-\$ 309.31	7
EFT10076	22/03/2024	Mt Magnet Meat Supply	Meat for Community BBQ February 2024	-\$ 95.00	7
EFT10077	22/03/2024	WA Hino Sales & Service	Parts for Hino Service Truck	-\$ 2,166.54	7
EFT10078	22/03/2024	Murchison Hardware t/as Murchison Emporium	Gardening equipment	-\$ 113.30	7
EFT10079	22/03/2024	Milmar Distributors	Thermal rolls for EFTPOS machines	-\$ 130.00	7
EFT10080	22/03/2024	Mark Phillip Kevill	Refund of Candidate Deposit	-\$ 100.00	7
EFT10081	22/03/2024	Fifth Street Furniture Mart	Furniture for Caravan Park Residence	-\$ 2,450.00	7
EFT10082	22/03/2024	Murchison Jandamarra Groceries PVT LTD	Community BBQ - February 2024	-\$ 293.76	7
EFT10083	22/03/2024	Transaction Network Services Australia Pty Limited	Total credit card transaction for January 2024	-\$ 270.60	7
EFT10084	22/03/2024	PFD Food Services Pty Ltd	Food / drinks for the Cafe	-\$ 1,903.15	7
EFT10085	22/03/2024	Segafredo Zanetti Australia Pty Ltd	Coffee for the Cafe	-\$ 690.61	7
EFT10086	22/03/2024	Just Pizza Company	Chicken meat for the Cafe	-\$ 452.20	7
EFT10087	22/03/2024	Trend Holdings P/L t/a Baked Provisions	Consumables for the Cafe	-\$ 506.22	7
EFT10088	22/03/2024	Woodlake Holdings Pty Ltd T/a Geraldton Parts	Parts for the workshop	-\$ 296.57	7
EFT10089	22/03/2024	D & L Studio Pty Ltd T/as Metal Artwork Badges	Name Plaque	-\$ 90.20	7
EFT10090	22/03/2024	Department of Human Services -Payroll Deduction	Payroll deductions	-\$ 319.43	7
EFT10091	27/03/2024	Department of Human Services -Payroll Deduction	Payroll deductions	-\$ 327.12	7
EFT10092	27/03/2024	Pique Mod Pty Ltd t/a Fox	Caravan Park Units deposit	-\$ 10,000.00	7
			REPORT TOTAL	-\$ 274,393.55	



Shire of Sandstone

10.2.2B

Direct Debit Payments for the Month of March 2024

SHIRE OF SANDSTONE
SERVE THE PEOPLE

DD	Date	Name	Description	Amount	Bank
DD6272.1	12/03/2024	AWARE Super	Payroll deductions	-4023.90	7
DD6272.2	12/03/2024	MLC Masterkey Superannuation	Payroll deductions	-968.28	7
DD6272.3	12/03/2024	CBUS Super Fund	Payroll deductions	-645.27	7
DD6272.4	12/03/2024	Mercer Super Trust	Payroll deductions	-1207.87	7
DD6272.5	12/03/2024	Hostplus	Superannuation contributions	-635.35	7
DD6272.6	12/03/2024	Rest Industry Super	Superannuation contributions	-1546.03	7
DD6272.7	12/03/2024	Australian Super	Superannuation contributions	-1281.34	7
DD6272.8	12/03/2024	Prime Super	Superannuation contributions	-1103.69	7
DD6272.9	12/03/2024	MTAA Super	Superannuation contributions	-25.30	7
DD6279.1	02/03/2024	Thinkwater Geraldton	Equipment for town gardens	-363.00	7
DD6280.1	02/03/2024	Thinkwater Geraldton	Reversal of Payment - DD in error Batch 6279	363.00	7
DD6284.1	06/03/2024	Telstra Corporation Ltd	Telephone Charges March 2024	-856.15	7
DD6284.2	19/03/2024	Water Corporation	Water Charges March 2024	-3988.77	7
DD6284.3	22/03/2024	Water Corporation	Water Charges March 2024	-5371.30	7
DD6284.4	21/03/2024	Horizon Power	Electricity Charges March 2024	-784.49	7
DD6284.5	27/03/2024	Horizon Power	Electricity Charges March 2024	-5478.90	7
DD6288.1	26/03/2024	AWARE Super	Payroll deductions	-3805.11	7
DD6288.2	26/03/2024	CBUS Super Fund	Payroll deductions	-645.25	7
DD6288.3	26/03/2024	Mercer Super Trust	Payroll deductions	-941.81	7
DD6288.4	26/03/2024	Hostplus	Superannuation contributions	-1033.36	7
DD6288.5	26/03/2024	Rest Industry Super	Superannuation contributions	-765.91	7
DD6288.6	26/03/2024	Australian Super	Superannuation contributions	-1281.34	7
DD6288.7	26/03/2024	MTAA Super	Superannuation contributions	-424.32	7
DD6288.8	26/03/2024	MyNorth Super Plan	Superannuation contributions	-818.14	7
DD6288.9	26/03/2024	Brighter Super - Optimiser	Superannuation contributions	-951.43	7
DD6295.1	28/03/2024	Telstra Corporation Ltd	Telephone Charges March 2024	-288.30	7

DD	Date	Name	Description	Amount	Bank
DD6295.2	27/03/2024	Credit Cards	Credit Card Purchases March 2024	-1626.50	7
DD6272.10	12/03/2024	MyNorth Super Plan	Superannuation contributions	-886.38	7
DD6272.11	12/03/2024	Brighter Super - Optimiser	Superannuation contributions	-951.43	7
DD6272.12	12/03/2024	Colonial First State	Superannuation contributions	-82.44	7
DD6288.10	26/03/2024	Colonial First State	Superannuation contributions	-58.01	7
DD6288.11	26/03/2024	MLC Masterkey Superannuation	Superannuation contributions	-762.42	7
			REPORT TOTAL	-\$ 43,238.79	



Shire of Sandstone

10.2.2C

Cheque Payments for the Month of March 2024

Chq/EFT	Date	Name	Description	Amount	Bank
105592	06/03/2024	Department Of Transport	Department of Transport - Transactions January 2024	-68.90	7
105593	06/03/2024	Commissioner of Police	Renewal of Firearms Licence	-166.00	7
105595	28/03/2024	Department Of Transport	DoT Transactions Feb/Mar 2024	-6298.20	7
205171	20/03/2024	Selina Sergeant	HOUSING BOND REIMBURSEMENT - \$500 - SELINA SERGEANT	-500.00	2
			REPORT TOTAL	-\$ 7,033.10	

**Alice Atkinson Caravan Park Income
For the Period 29th February 2024**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37	26,050.20
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72	24,115.83
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26	19,600.01
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55	8,799.88
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49	5,932.93
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	7,186.94
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	6,294.41
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	2,380.97
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	2,773.87
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	2,548.41
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	19,139.49	0.00
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	24,611.91	0.00
	133,996.02	153,455.59	136,465.50	126,511.74	123,053.30	77,029.26	124,524.32	167,287.49	160,773.48	105,683.45

July	11,287.28	27,762.49	24,056.37	26,050.20	108.29%
August	27,983.60	54,972.93	47,919.09	50,166.03	104.69%
September	45,368.60	81,492.93	69,829.35	69,766.04	99.91%
October	53,459.06	96,911.99	80,539.90	78,565.92	97.55%
November	56,589.98	101,093.80	86,128.39	84,498.85	98.11%
December	59,038.63	103,608.36	89,927.48	91,685.79	101.96%
January	61,726.84	106,043.83	92,950.20	97,980.20	105.41%
February	63,324.12	109,878.38	95,156.58	100,361.17	105.47%
March	67,391.42	115,903.85	102,459.86	103,135.04	100.66%
April	79,360.54	128,549.30	117,022.08	105,683.45	90.31%
May	101,226.37	146,783.42	136,161.57	105,683.45	77.62%
June	124,524.32	167,287.49	160,773.48	105,683.45	65.73%

**Fuel Income Town Fuel Sales
For the Period Ended 29th February 2024**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<i>July</i>	41,263.96	50,939.78	39,075.10	55,704.51	48,979.12	56,168.05	64,883.03	80,491.25	84,140.10	112,941.40
<i>August</i>	37,407.46	38,632.96	44,613.64	55,757.86	45,682.83	71,189.96	78,012.77	65,526.00	72,064.88	86,709.65
<i>September</i>	25,910.32	23,186.43	47,618.57	65,107.58	54,266.51	45,894.60	53,027.65	63,274.16	57,528.74	69,813.45
<i>October</i>	18,971.66	20,692.40	32,569.00	41,844.12	39,110.50	37,514.36	42,635.15	51,300.63	59,016.74	67,984.84
<i>November</i>	11,392.14	15,434.05	24,804.85	54,432.02	18,652.83	23,349.11	53,535.93	32,376.33	50,336.04	44,796.45
<i>December</i>	9,755.01	16,511.07	21,542.96	33,328.07	14,660.87	23,971.03	54,381.80	18,836.34	24,560.40	24,499.90
<i>January</i>	10,397.25	8,747.95	19,604.18	19,899.18	14,010.36	23,527.89	39,526.68	23,904.86	21,959.27	25,721.89
<i>February</i>	8,228.65	9,674.37	14,865.81	18,041.82	17,779.41	40,139.88	22,545.37	33,069.62	39,592.67	26,368.18
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	22,929.50
<i>April</i>	24,081.02	23,719.17	32,477.99	41,489.51	29,127.88	24,783.26	45,195.37	56,977.11	54,227.13	19,175.30
<i>May</i>	32,577.22	32,980.86	49,949.19	38,782.66	42,613.52	25,615.14	41,617.33	74,720.65	62,024.95	0.00
<i>June</i>	31,478.66	34,996.72	47,074.31	41,564.04	37,940.25	48,480.77	58,959.46	65,343.51	88,940.58	0.00
	260,521.73	292,185.30	394,108.17	493,697.26	381,853.77	465,172.05	583,029.05	605,712.72	643,753.49	500,940.56

<i>July</i>	64,883.03	80,491.25	84,140.10	112,941.40	134.23%
<i>August</i>	142,895.80	146,017.25	156,204.98	199,651.05	127.81%
<i>September</i>	195,923.45	209,291.41	213,733.72	269,464.50	126.07%
<i>October</i>	238,558.60	260,592.04	272,750.46	337,449.34	123.72%
<i>November</i>	292,094.53	292,968.37	323,086.50	382,245.79	118.31%
<i>December</i>	346,476.33	311,804.71	347,646.90	406,745.69	117.00%
<i>January</i>	386,003.01	335,709.57	369,606.17	432,467.58	117.01%
<i>February</i>	408,548.38	368,779.19	409,198.84	458,835.76	112.13%
<i>March</i>	437,256.89	408,671.45	438,560.83	481,765.26	109.85%
<i>April</i>	482,452.26	465,648.56	492,787.96	500,940.56	101.65%
<i>May</i>	524,069.59	540,369.21	554,812.91	500,940.56	90.29%
<i>June</i>	583,029.05	605,712.72	643,753.49	500,940.56	77.82%

Rates Ledger to General Ledger Reconciliation 04.04.2024

Rates Outstanding Debtors Report			GL Contra		
Alloc Code	Description	Balance	Account	Balance	Variance
1	Rates	\$ 59,698.74	1302000 - Rates Debtors	\$ 65,801.52	
5	Legal Charges	\$ 2,003.70			
7	Penalty Surcharges	\$ 4,099.08			
B22/23	Back Rates 2022/2023	\$ -			
B21/22	Back Rates 2021/2022	\$ -			
B20/21	Back Rates 2020/2021	\$ -			
B19/20	Back Rates 2019/2020	\$ -			
S98	Instalment Interest	\$ -			
S99	Instalment Admin	\$ -			
	Total Rates	\$ 65,801.52		\$ 65,801.52	0.00
S01	Refuse Collection - Domestic	\$ 190.00	1302020 - Rubbish Debtors	\$ 190.00	
S02	Refuse Collection - Additional	\$ -			
S03	Refuse Collection - Non Rate	\$ -			
S04	Refuse- N/R Additional Current	\$ -			
	Total Rubbish	\$ 190.00		\$ 190.00	0.00
A01	Emergency Services Levy	\$ 1,008.82	1302040 - ESL Debtors	\$ 1,119.42	
S97	ESL Penalty Interest	\$ 110.60			
	Total ESL	\$ 1,119.42		\$ 1,119.42	0.00
EX	Excess	-\$ 25,758.89	1401050 - Excess Rates	-\$ 25,758.89	0.00
	Rates Outstanding Debtors Total	\$ 41,352.05	Grand Total	\$ 41,352.05	0.00

1302010 - Refund Suspense

Rates Summary Trial Balance	\$ 41,352.05	GL Detail Trial Balance	\$ 41,352.05
Overdue Rates Report	\$ 41,352.05	Variance	\$ -
Variance:	\$ -	Prior Month Closing Balance	\$ 130,249.94
		Prior Month Movement	\$ 88,897.89

