



SHIRE OF SANDSTONE
SERVE THE PEOPLE

ATTACHMENTS

Ordinary Council Meeting

Thursday 26 October 2023
1:00PM

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BUSHFIRE

3.1 USE OF COUNCIL EQUIPMENT

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

That Council plant and equipment which is suitable for firefighting purposes be made available for firefighting and protective burning as required, subject to consultation with Council's senior management staff and the Chief Bush Fire Control Officer or a person acting in this position.

The operation of this equipment is to be conducted either by a Council employee, or in the case where a Council employee is not available, an operator who has been approved at the time of an incident by Council's Chief Executive Officer, Chief Bush Fire Control Officer, Deputy Chief Bush Fire Control Officer or the Shire President.

3.2 BUSHFIRE INFRINGEMENT NOTICES

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

That the Chief Executive Officer, Chief Bushfire Control Officer and Deputy Chief Bushfire Control Officer be delegated and authorised to issue infringement notices under the Bushfires Act. 1954.

3.3 BURNING TIMES

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

RESTRICTED AND PROHIBITED BURNING TIMES

The Gazetted Restricted and Prohibited Burning Times for each year are as follows:

Restricted burning period: 1 November to 11 December and 20 March to 30 April

Permits to burn during this period are required, and must be obtained from a Fire Control Officer

Prohibited Burning Period: 12 December to 19 March

In accordance with Sections 17 and 18 of the Bush Fires Act 1954, Council may, if it considers that seasonal conditions warrant a variation of the prohibited or restricted burning times in its district, vary the prohibited or restricted burning times in respect of that year in the district or a part of the district by –

- a. shortening, extending, suspending or reimposing a period of prohibited or restricted burning times; or
- b. imposing a further period of prohibited or restricted burning times.

This variation can not exceed more than 14 successive days.

In accordance with Sections 17 (10) and 18 (5) (c) of the Bush Fires Act 1954, Council delegates to the Shire President and the Chief Bush Fire Control Officer, jointly its powers and duties to vary Prohibited and Restricted Burning Times, in accordance with the Bush Fires Act 1954, as highlighted in this Policy.

Burning times are to be advertised in the local newsletter prior to November 1st each year.

2017-18 Budget
2018-19 Budget
2019-20 Budget

FINANCE

1.1 CAPITALISATION & DEPRECIATION OF ASSETS

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Infrastructure Assets

All expenditure relating to Construction and Improvement Works relating to Infrastructure Assets will be capitalised, and detailed in the following categories:

- Infrastructure Roads
- Airport
- Drainage
- Footpaths
- Parks and Ovals
- Refuse Disposal Sites
- Townscape

All Other Assets (Greater than \$5,000 value)

Any material item purchased that is not deemed consumable or disposable, over the value of \$5,000 per item will be capitalised, and detailed in the following categories:

- Land and Buildings
- Plant and Equipment

All Other Assets (Less than \$5,000 value)

Items purchased with a value of less than \$5,000 will be treated as follows:

Land and Buildings

All Land purchases will be capitalised. Building repairs and improvements less than \$5,000 will be treated as operating.

Plant and Equipment

A record of Plant and Equipment purchased with a value between \$1,000 and \$5,000 will be maintained via the 'Inventory of Plant, Equipment and Tools', with this Inventory reviewed annually by Council's Chief Executive Officer to ensure dilapidated/disposed assets are removed from the Inventory.

Depreciation

Depreciation of assets will be in line with the Significant Accounting Policies (Depreciation of Non-Current Assets) as adopted annually by Council via the Annual Financial Statements and Notes to and forming part of the Budget.

1.2 SURPLUS FUNDS INVESTMENT

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

That the Chief Executive Officer and Finance Officer be authorised to invest surplus Council funds to the best advantage of Council, within a recognised Financial Institution, with those officers to negotiate the best possible interest rates at the same time as maintaining a professional banking relationship with the respective Business Banking Managers.

Council recognises the following Financial Institutions as being acceptable for the investment of Council's Funds:

Westpac Banking Corporation

ANZ Banking Group

Commonwealth Bank

National Australia Bank

BankWest

A monthly return is to be furnished to Council giving details of all current investments showing;

- a) place of investment
- b) term of investment
- c) interest rate
- d) name of funds invested (e.g. municipal, trust or reserve)

4.2 RESOURCING EMPLOYEE ENTITLEMENTS

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Council maintains a Long Service Leave Reserve to provide a mechanism to fully cash-back employee entitlements at the 30th June each year.

The value of this Reserve must mirror the value of:

- Current Long Service Leave recognised at year end, anticipated to be taken by the employee during the next reporting period, and;
- Non-Current Long Service Leave

Council acknowledges that funds will be withdrawn from time to time as employees utilise their Long Service Leave entitlements identified within annual budgets. In the event that additional funds are required to meet obligations beyond the budgeted allocation, approval from Council will be sought to fund the shortfall from the Reserve Fund.

It is acknowledged that all Annual Leave is considered 'current' and as such, is calculated as a deficit to the surplus carried forward on 1 July annually.

4.3 RECOVERY OF FINES AND COSTS FROM SUNDRY DEBTORS

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

1. Introduction

This policy is intended to provide guidelines for the timely collection of money owed to the Shire of Sandstone.

Application

This policy applies to all Shire debtors.

2. Policy Intent

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995*, in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- Providing the Shire with a more effective method over the collection of outstanding debtors;
- Ensuring that debt collection procedures are carried out in a fair and equitable manner;
- Making the processes used to recover outstanding debt clear, simple to administer and cost effective;
- Transparency by making clear the obligations of its ratepayers and sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- Equity by having regard to providing the same treatment for ratepayers and sundry debtors with similar circumstances;
- Flexibility by responding where necessary to changes in the local economy;
- Ensuring the Shire of Sandstone is compliant with all regulatory obligations;
- Promoting effective governance and definition of roles and responsibilities;
- Upholding recognition from the public and industry for the Shire's collection practices that withstand probity.

3. Sundry Debtors

Council provides trade debtors and miscellaneous debtors 30 days from invoice date to settle any outstanding accounts.

The Chief Executive Officer may allow persons experiencing financial difficulties to make suitable arrangements for payment of sundry debtor charges.

Where no alternative arrangements have been made, the following actions are to occur:

- (a) After 30 days has expired, contact is to be made by telephone to the sundry debtor seeking a commitment to pay the outstanding debt and a memo to this effect entered on the debtor's record.
- (b) If the debt is still outstanding after a further week, then a letter is to be sent requesting payment of the outstanding balance within seven days of receipt of the letter.
- (c) Where the debt is still not paid, then a final notice letter demanding payment within seven days is to be sent stating that failure to pay will result in the matter being placed in the hands of the Shire's debt collection agency.
- (d) Debtors remaining unpaid after the expiry date for the final notice letter and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ, through Council's debt collection agency, to effect recovery.
The debtor will also cease to have a credit rating with Council and will not be allowed to incur any further debt with Council.
- (e) Where a summons has been issued and remains unsatisfied, action will be taken to pursue that summons by whatever means possible, through Council's solicitors or debt collection agency as the case may be to secure satisfaction of the debt.
- (f) Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a debtor account by payment arrangement will not be refused.

4. Rates Debtors

4.1. Issue of Notices

Rate Notices will be issued as soon as practicable after raising rates, as per Section 6.41 of *the Local Government Act 1995* and will advise the ratepayer of the due date, being not earlier than 35 days after issue of notice.

4.2. Final Notice

Should rates remain outstanding 14 days after the due date and the ratepayer has made no payment or insufficient payment to cover the first instalment, a Final Notice will be issued. This Notice will advise of the total amount outstanding including any penalty interest payable and that legal action may be taken without further notice with all legal costs incurred being added to the ratepayer's account.

4.3 Collection Steps

- (a) Rates Debtors remaining unpaid 14 days after Notice of Intended Legal Action letter date, sent 14 days after Final Notice, and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ, through Council's collection agency, to effect recovery.
- (b) Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a rates debtor account by alternative payment arrangement will not be refused.

4.4. Instalments

A person wishing to participate in the instalment payment method must make at least the first instalment payment in full by the due date and should not have any outstanding rates and / or charges on their account. The instalment payment plan is subject to an administration charge and instalment surcharge as set by Council for that year. Should a person default on payment of instalments, legal proceedings may be instituted to recover any outstanding amount.

4.5. Alternative Payment Arrangements

Should a ratepayer be experiencing difficulty in paying their rates or find the instalment method not suitable, application can be made to Council in writing specifying clearly the amount that can be paid and any reasons that would assist their application. This matter will then be referred to the Chief Executive Officer for determination.

4.6. Back Rates

Council may, under *Section 6.39 of the Local Government Act 1995*, amend the rate record for the five years preceding the current financial year. Should the amount of back rates total less than \$10.00 in respect of one rating year, this charge will not be imposed. Service charges will be included in back rating.

4.7. Unpaid Rates

Where amounts remain outstanding, a Notice of Intended Legal Action letter will be sent.

Rates remaining unpaid after 14 days from the date the letter was sent and not subject to an approved arrangement or an alternative course of recovery action will be pursued through Council's solicitors or collection agency, as the case may be, to secure satisfaction of the debt.

Council will be consulted if this action is proposed for the collection of amounts owed by known pensioners.

Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a rate account by alternative payment arrangement will not be refused:

- (a) Where the owner is resident on the property in a domestic situation, alternative payment arrangements may be available after approval by the Chief Executive Officer (see alternative payment arrangements).
- (b) Where the owner is a non-resident or a company i.e. the property is an investment property, the maximum period over which repayment will be permitted will be three months.

Legal proceeding will continue until payment of rates imposed is secured. This includes the issue of a Warrant of Execution against goods and land if necessary to collect outstanding amounts in respect of all properties without a requirement that these be referred to Council.

In cases where the owner of a leased or rented property on which Municipal Rates are outstanding cannot be located or refuses to settle rates owed, notices may be served on the lessee or tenant under the provisions of *Section 6.60 of the Local Government Act 1995*, requiring the lessee or tenant to pay to the Council the rent due under the lease/tenancy agreement as it becomes due until the amount in arrears has been paid.

4.8. Where Rates or Service Charges Remain Unpaid

Where rates remain outstanding for a period in excess of one year and all attempts to recover the debt have failed then a caveat will be lodged to preclude dealings in respect of the land to protect Council's interest.

Where previous actions to collect outstanding rates and service charges have not been successful and the rates and/or service charges remain unpaid for at least three years, Council will in accordance with *S6.64 of the Local Government Act 1995* take possession of the land and hold the land as against a person having an estate or interest in the land and:

- (a) From time to time lease the land; or
- (b) Sell the land; or
- (c) Cause the land to be transferred to the Crown; or
- (d) Cause the land to be transferred to itself.

The above actions will be reported on a confidential basis to the Council for approval.

4.4 FINANCIAL HARDSHIP

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Introduction

This Policy ensures that the Shire offers fair, equitable, consistent and dignified support to ratepayers suffering genuine financial hardship, while treating all members of the community with respect and understanding.

Objective

To provide guidance to Shire Officers and Members regarding rate relief to ratepayers who are able to evidence financial hardship.

Scope

This policy applies to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc

Policy Statement

Council delegates to the CEO the exercise of its power or the discharge of any of its duties in relation to *Local Government Act 1995, Part 6, Division 6, section 6.49* Agreement as to payment of rates and services charges which states a local government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates, fees and service charges debt.

Financial hardship occurs where a person is unable to pay rates, fees and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants.

2. Financial Hardship Criteria

While evidence of hardship is required, the Shire recognises that not all circumstances are alike. The Shire has a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment;
- Sickness or recovery from sickness;
- Low income or loss of income;
- Unanticipated circumstances such as caring for and supporting extended family.

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment arrangement.

The Shire considers all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying with statutory responsibilities.

3. Payment Arrangements

Payment arrangements are facilitated in accordance with *Section 6.49 of the Act*. Such arrangements are of an agreed frequency and amount, considering the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of Sandstone of any change in circumstance that jeopardises the agreed payment schedule.

4. Deferral of Rates

Deferral of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

5. Debt recovery

The Shire will suspend its debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises the Shire and makes an alternative plan before defaulting on the 3rd due payment, the Shire will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, any rates and charges that remain outstanding will then be subject to the rates debt recovery procedures prescribed in *the Local Government Act 1995, as outlined in Debt Collection policy*. If interest had been held, this will also begin to accrue.

6. Review

Corporate Services establishes a mechanism for review of decisions made under this policy and advises the applicant of their right to seek review and the procedure to be followed.

7. Communication and Confidentiality

The Shire maintains confidential communications and undertakes to communicate with a nominated support person or other third party when requested.

The Shire must ensure that all Workers sign a confidentiality agreement and abide by the Code of Conduct.

The Shire advises Shire debtors of this policy and its application, when communicating in any format (i.e. verbal or written) with a debtor that has an outstanding rates, fees or service charge debt.

The Shire recognises that applicants for hardship consideration are experiencing additional stressors and may have complex needs. The Shire will provide additional time to respond to communication and will communicate in alternative formats where appropriate. The Shire ensures all communication with applicants is clear and respectful.

**4.5 BENCHMARK PERCENTAGE OR VALUE FOR REPORTING OF MATERIAL VARIANCES
IN THE STATEMENT OF FINANCIAL ACTIVITY**

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

In an effort to provide Councillors with confidence and clarity when reviewing the Monthly Statement of Financial Activity, and in accordance with the Local Government (Financial Management) Regulations 1996, Regulation 34 (5), and the following benchmarks will be used by staff for reporting of material variances:

Benchmark percentage	+/- 10%.
Benchmark value	\$10,000

4.5 PURCHASING – QUOTES & TENDERS

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Local Government Act 1995 Clause 3.57(2)

Functions & General Regulation 11

PURCHASING & TENDERING POLICY

OBJECTIVE

To provide clear guidelines to the Council and its officers for procuring goods or services through Direct Purchasing where the value (excluding GST) is expected to be less than \$250,000 and where the value is expected to be \$250,000 or more through Public Tender. This policy is intended to provide a framework within legislative requirements and to further complement statutory requirements.

POLICY

The scope of this policy includes the procurement of goods or services pursuant to Section 3.57 (2) of the *Local Government Act 1995*, and Part 4, 11(1) of the *Local Government (Functions and General) Regulations 1996* as amended from 10th April 2020 where the value of the procurement is, or is expected to be, more, or worth more, than \$250 000 unless subregulation (2) states otherwise.

The Chief Executive Officer will undertake to ensure that compliance with legislative requirements is maintained and that procedures implemented are capable of withstanding scrutiny and provide appropriate transparency of the Shires practices toward the procurement of goods or services.

The Chief Executive Officer will undertake to put in place competent practices to ensure best value for money, best practice in management, transparency, probity, environmental performance, and that appropriately qualified staff and resources, together with training, are provided in support of these practices.

PRINCIPLES

- i. Procurement undertaken by the Shire is carried out in a consistent, efficient, effective and transparent manner.
- ii. Retaining the integrity of the procurement process by maintaining fair and ethical practices and adherence to statutory obligations is a fundamental requirement.
- iii. Value for money will be sought in a way that achieves the most advantageous outcomes for the Shire.
- iv. Where appropriate local suppliers and/or suppliers using significant local resources to be given preferential consideration in order to support the local economy.
- v. Wherever possible, other sustainable benefits such as environmental and social factors will be considered in the overall value for money assessment.
- vi. There should be no conflicts of interest which might compromise equity, probity and integrity and the avoidance of bias in the procurement process.
- vii. Procurement records will be maintained in accordance with the State Records Act and the Shire's Recordkeeping Plan.
- viii. Confidentiality protocols that protect commercial-in-confidence information are applied with information released only where appropriately approved.
- ix. Risks related to the procurement process are identified and managed within the Shire's Risk Management Framework.

PROVISIONS

Ethics & Integrity

All officers and employees of the Shire of Sandstone shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- a) full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- b) all purchasing practices shall comply with the Local Government Act 1995, Local Government (Functions and General) Regulations 1996 and requirements consistent with the Shire's Policies, Procedures and Code of Conduct;
- c) purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- d) all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- e) any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed;
- f) any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation;
- g) Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed.

Value for Money

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Sandstone. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- a) All relevant whole-of-life costs and benefits, whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with

acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.

- b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality.
- c) Financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history).
- d) A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.
- e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from its supply, operation and maintenance.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Sandstone is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Local Government's sustainability objectives.

Practically, sustainable procurement means the Shire shall endeavour at all times to identify and procure products and services that:

Have been determined as necessary.

- a) Demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- b) Demonstrate environmental best practice in water efficiency.
- c) Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage.
- d) Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- e) For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range, contract conditions and work requirements.
- f) For new buildings and refurbishments – where available use renewable energy and technologies.

Local Economic Benefit

The Shire of Sandstone encourages the development of competitive local businesses within the Murchison region.

As much as practicable, the Shire of Sandstone will:

- i. where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage regional businesses.
- ii. consider indirect benefits that have flow on benefits for regional suppliers (i.e. servicing and support).
- iii. ensure that procurement plans address regional business capability and local content.
- iv. explore the capability of regional businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of regional businesses.
- v. avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage regional businesses to bid; and

- vi. provide adequate and consistent information to regional suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy. These criteria will relate to local economic benefits that result from Tender processes.

Local Price Preference

A preference will be applicable to all regional contractors and suppliers with a permanent office and staff located within the Murchison region. This also applies to contractors based outside the Murchison region who use goods, materials or services which are sourced from the Murchison.

A 5% price preference, to a maximum of \$5,000, applies to goods and services, sourced and used in the Murchison.

On major contracts above \$50,000.00 in value, Council is to clearly indicate its preference to use local contractors and sub-contractors and will accept a price of not more than 5%, or \$5,000.00, or above the best price obtainable outside the district and subject to issues of availability, expertise and equipment availability and other relevant issues being considered.

Non-Compliance

Purchasing activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority, and reasonable expectations for performance of their role.

Where a breach is substantiated, it may be treated as:

- an opportunity for additional training to be provided.
- a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*.
- misconduct in accordance with the *Corruption, Crime and Misconduct Act 2003*.

PURCHASE VALUE THRESHOLDS

SHIRE OF SANDSTONE
COUNCIL POLICY MANUAL

Purchase Value Threshold (Excl. GST)	Purchasing Practice
Up to \$10,000	<p style="text-align: center;">No quotations are required.</p> <p>Staff are to use professional judgement and discretion to determine if prices or rates are value for money.</p> <p style="text-align: center;">It is recommended to use professional discretion and occasionally undertake market testing to ensure best value is maintained.</p> <p>For the purchase of simple low value, low risk goods and services or “petty cash” type purchases, accountability is basically proof of purchase by way of a receipt.</p>
\$10,001 – \$20,000	<p>At least 2 written quotations are required for the procurement of goods or services.</p>
\$20,001 - \$100,000	<p>At least 3 written quotations are required for the procurement of goods or services.</p>
\$100,001 - \$249,999	<p>A least 3 written responses from suppliers by invitation under a formal request for quotation.</p> <p>Selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as value for money, sustainability, stock availability, accreditation, time for completion or delivery, warranty conditions, state of the art technology, maintenance requirements, organisation’s capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.</p>

SHIRE OF SANDSTONE
COUNCIL POLICY MANUAL

	Evaluations must be done by at least 2 people.
\$250,000 and over	Tender Exempt arrangements under Functions and General Regulations 11(2) require at least 3 written responses from suppliers by invitation under a formal request for quotation OR Public Tender undertaken in accordance with the Local Government (Functions and General Regulations 1996; Part 4; Division 2; r. 11)

Notes:

- It is recognised that in some cases, it may not be possible to obtain the required quotations in accordance with the above outlined requirements. In this case, officers must attach a file note to the purchase order outlining the details why requirements could not be met e.g. insufficient suppliers.
All file notes are to be signed by both the officer requesting goods / services and the CEO.
- The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any audit and/or record keeping requirements.
- Verbal Quote forms for verbal quotes are to be completed.
- As far as practicable, the price should not be the only criterion for selection of a quote.
- When requesting quotes from a business it is to be made clear that only the original quote will be considered. Under no circumstances are officers to engage in bartering activities playing one business off against the other.
- Officers are to be diligent and professional in their approach to purchasing focusing on the best possible alternative for the Shire. Purchasing from friends, relatives etc. are not allowed without the direct approval of the CEO.

- Invitation under a formal request for quotation (\$50,001 - \$249,999):
 - Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
 - Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
 - Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
 - Respondents should be advised in writing as soon as possible after the final determination is made and approved.

The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

Budget Provisions

Officers cannot issue orders for any goods or services unless the Council budget makes provision for that expenditure.

Where no budget allowance has been made then expenditure would be unauthorised and must go before Council for approval. Full details of the purchase proposal and reasoning must be submitted to Council prior to any action to purchase being considered. Council delegates authority to the Chief Executive Officer to changeover light vehicles in accordance with Council policy without reference to Council provided that where applicable tenders / quotes are called in accordance with Tender Regulations and subject to the net changeover cost being within budget allocations. All other items of plant purchased shall be put before the full Council.

Placement of Orders

All purchases are to have a duly raised purchase order which is to contain a description of the purchase, quantity per item, unit cost, purchase price per line item and GST component. The purchase order is to have the total purchase price annotated on it.

The following purchases where the overall business risk has been assessed as low to medium are exempt from the above Purchase Order Requirement:

- Emergency reactive building maintenance purchases under \$5,000.00;
- Annual memberships / subscriptions;
- Annual licences;
- Reimbursements;
- Provision of utility services;
- Emergency purchases.

NOTE: Emergency purchases not included in the adopted budget must be authorised in advance by the Shire President in accordance with *s6.8 of the Local Government Act 1995*

Procedure for the procurement of goods or services through Public Tendering

Regulatory Compliance

Tender Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- a) An emergency situation as defined by the *Local Government Act 1995*;
- b) The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government; When using a tender exempt panel of pre-qualified suppliers (WALGA preferred Supply contract) the shire must utilise a request for quotation process through eQuotes or in writing direct with the supplier.
- c) The purchase is under auction which has been authorised by Council;
- d) The contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- e) Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

Insufficient suppliers

It is recognised that in some cases, it may not be possible to obtain three quotations in accordance with the above. In this case, officers must attach a file note to the purchase order outlining the details of the companies contacted (date, method, contact details) and their response.

All file notes are to be signed by both the officer requesting goods / services and the CEO.

Anti-Avoidance

The Local Government shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$250,000, thereby avoiding the need to publicly tender.

Tender Criteria

The Local Government shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase.

For Requests with a total estimated (ex GST) price of:

- a) Between \$50,001 and \$249,999, the panel must contain a minimum of 2 members; and
- b) \$250,000 and above, the panel must contain a minimum of 3 members.

Advertising Tenders

Tenders are to be advertised in a state-wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday. The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 **full** days are provided as a minimum.

The notice must include:

- a) A brief description of the goods or services required.
- b) Information as to where and how tenders may be submitted.
- c) The date and time after which tenders cannot be submitted.
- d) Particulars identifying a person from who more detailed information as to tendering may be obtained.
- e) Detailed information shall include:
 - i. such information as the local government decides should be disclosed to those interested in submitting a tender;
 - ii. detailed specifications of the goods or services required;
 - iii. the criteria for deciding which tender should be accepted;
 - iv. whether or not the local government has decided to submit a tender; and
 - v. whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

Issuing Tender Documentation

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential if clarification, addendums or further communication is required prior to the close of tenders. All potential tenderers must have equal access to this information in order for the Local Government not to compromise its Duty to be Fair.

Tender Deadline

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

Opening of Tenders

No tenders are to be removed from the tender box or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tender Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as *commercial-in-confidence* to the Local Government. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Local Government Officers present at the opening of tenders.

No Tenders Received

Where the Local Government has invited tenders, and no compliant submissions have been received, direct purchases can be arranged on the basis of the following:

- a) A sufficient number of quotations are obtained.
- b) The process follows the guidelines for seeking quotations between \$40,000 & \$249,999 (listed above).
- c) The specification for goods and/or services remains unchanged.
- d) Purchasing is arranged within 6 months of the closing date of the lapsed tender.

Tender Evaluation

Tenders that have not been rejected shall be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

Minor Variation

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Local Government and tenderer have entered into a Contract, a minor variation may be made by the Local Government.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution.

Notification shall include:

- a) The name of the successful tenderer
- b) The total value of consideration of the winning offer

The details and total value of consideration for the winning offer must also be entered into the Tender Register at the conclusion of the tender process.

Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained.

For a tender process this includes:

- a) Tender documentation
- b) Internal documentation
- c) Evaluation documentation
- d) Enquiry and response documentation
- e) Notification and award documentation

For a direct purchasing process this includes:

- a) Quotation documentation
- b) Internal documentation
- c) Order forms and requisitions

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Local Government's internal records management policy.

4.6 PURCHASING – CREDIT CARD

COUNCIL MEETING HELD 26 OCTOBER 2023

DATE TO BE REVIEWED OCTOBER 2025

CORPORATE CREDIT CARD POLICY

General Practices

1. Corporate credit cards will only be issued to the Shire of Sandstone CEO, DCEO, Works Supervisor and the Manager of the Post Office Café.
2. The CEO shall approve the issue of all corporate credit cards. In the case of the CEO, Council may (in accordance with this Policy and Management Practice) approve the issuing of a corporate credit card as part of the CEO's contract of employment.
3. The Shire's corporate credit cards shall only be used for Shire business related purchases and within approved budget allocations. *Under no circumstances* are corporate credit cards to be used for personal or private purposes.
4. The cash withdrawal feature on all cards, shall be disabled by arrangement with the Shire's financial institution.
5. The maximum credit limit on the Chief Executive Officer's card not to exceed \$15,000, and all other cards \$5,000.
6. It is the cardholder's responsibility to ensure, prior to any purchase, that there are sufficient funds/credit limit available on their corporate credit card so as not to exceed the card's limit.

Terms of Corporate Credit Card Use by Cardholders

1. An Agreement between the cardholder and the Shire of Sandstone shall be signed which sets out the cardholder's responsibilities, legal obligations, details of goods and services the cardholder has authority to purchase and actions that will be taken in the event that the cardholder fails to comply with the terms of the Agreement.
2. A Register of all corporate credit cards issued/returned/cancelled, will be maintained by the Finance Department.

3. The Register will record the following details:
 - The cardholder's name and position;
 - The card number;
 - The card expiry date;
 - The card credit limit, and
 - The signature of the cardholder to signify they have received the card.
 - The signature of the cardholder to signify they have returned the card.
4. On the cessation of a cardholder's employment, the corporate credit card is to be returned to the CEO who will cancel and destroy the card. The Register will be updated with the cardholder's signature to signify they have returned the card.
5. If a cardholder's corporate credit card is misplaced, damaged or stolen, the cardholder is required to report it immediately to the Shire's financial institution and the CEO.
6. Cardholders are responsible for the purchases made on their corporate credit card and must sign the statement received at the end of each month certifying they have checked that all transactions listed match their purchases for that month. Cardholders are to obtain in all instances a compliant tax invoice or receipt which records an adequate description of the goods or services obtained and shall write on the statement or the supporting documents for each transaction, the applicable expense account budget number for cost allocation purposes.
7. All corporate credit card statements from the Shire's financial institution shall be mailed directly to the Finance Department who will distribute to cardholders.
8. Corporate credit card statements (including supporting documentation of the goods or services acquired) when signed by the cardholder as being true and correct, are to be returned to the Finance Department.
9. The Finance Department will:
 - Reconcile the corporate credit card statements to the total monthly payment made to the Shire's financial institution.
 - Review the transactions and supporting documents on each corporate credit card statement and report any irregularities or discrepancies to the CEO.

SHIRE OF SANDSTONE
COUNCIL POLICY MANUAL

- File all corporate credit card statements and supporting documentation.

4.7 APPROVAL OF EXPENDITURE

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Authority to Make Payments

In accordance with Sections 5.42 and 5.44 of the Local Government Act 1995 and Local Government (Financial Management) Regulations 12 and 13, Council delegates authority to the Chief Executive Officer to make payments from the Shire of Sandstone Municipal, Trust or other Fund.

These payments may be made either by cheque or Direct Debit or credit card as provided in this policy.

When cheques are used, any two of the following should sign:

Chief Executive Officer (or Acting Chief Executive Officer)

Deputy Chief Executive Officer

Works Supervisor

Shire President or Deputy Shire President

Specimen signatures for the persons engaged in the above listed positions are to be retained on file at the Geraldton branch of the Bankwest.

Electronic Funds Transfer (EFT)

Council's preferred method of remitting funds to creditors is EFT as it provides the most cost effective and time efficient method of remitting payment.

EFT processing must be authorised by three individual persons electronically as follows:

Finance Officer (initial approval/uploading)

then

SHIRE OF SANDSTONE
COUNCIL POLICY MANUAL

By two duly authorised persons.

4.8 FRAUD AND CORRUPTION POLICY

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Objective

The objective of this policy is to articulate the Shire of Sandstone's (the Shire) commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

This policy, and the Fraud and Corruption Control Plan, are key components of good governance and will establish the structure to address fraud and corruption risks and to detect and respond to fraud and corruption in accordance with the best practice guidance as set out in the Fraud and Corruption Control Standards (AS 8001-2008).

Policy Scope

This policy applies to:

- Elected Members;
- All workers whether by way of appointment, secondment, contract, temporary arrangement or volunteering, work experience, trainees and interns;
- Any external party involved in providing goods or services to the Shire, such as contractors, consultants, outsourced service providers and suppliers.

Definitions

Fraud is defined by Australian Standard AS8001 – 2008 as:

"Dishonest activity causing actual or potential financial loss to any person or entity including the theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity."

Fraud can take many forms including:

- the misappropriation of assets;

- the manipulation of financial reporting (either internal or external to the Shire); and
- corruption involving abuse of position for personal gain.

Corruption is defined by Australian Standard AS8001 – 2008 as:

“Corruption is dishonest activity in which an employee or contractor of the entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or organisation. The concept of ‘corruption’ can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.”

Corruption is any deliberate or intentional wrongdoing that is improper, dishonest or fraudulent and may include:

- conflict of interest;
- failure to disclose acceptance of gifts or hospitality;
- acceptance of a bribe;
- misuse of internet or email; or
- release of confidential or private information or intellectual property.

Corrupt conduct tends to show a deliberate intent or an improper purpose and motivation and may involve conduct such as the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty.

Policy Statement

The Shire is committed to a strong culture and sound governance that will safeguard public funds and property. The Shire considers fraud, corruption and misconduct to be serious matters. Such behaviours are considered unacceptable and a zero-tolerance approach is adopted by the Shire towards such behaviour.

Fraud and corruption are a risk to the Shire, including in terms of:

- financial loss;
- reputational impact;

- diversion of management energy;
- organisational morale;
- organisational disruption;
- loss of employment;
- reduced performance; and
- diminished safety.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The Shire encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued. All alleged incidences will be investigated thoroughly. Where appropriate, the Shire will protect the anonymity of those reporting the activity.

Detrimental actions are not permitted against anyone who reports suspected or known incidents. The Shire adopts a similar approach to those who maliciously and knowingly create a false allegation.

A Fraud and Corruption Control Plan has been developed to assist the Shire to meet the objectives of this policy by ensuring that it has thorough, up-to-date processes in place to mitigate the risk of fraud or corruption occurring in the Shire.

Fraud and Corruption Management

The Shire will minimise fraud and corruption through:

- adopting the Fraud and Corruption Control Plan, which is aligned with the Fraud and Corruption Control Standards (AS 8001-2008);
- incorporating fraud and corruption risk identification and mitigation strategies as part of the integrated and reporting planning framework;
- using the WALGA's Integrity in Procurement Self-Audit Tool and reporting to Council via the Audit Committee;
- educating employees in accountable conduct and fraud awareness issues, including ongoing performance assessment and counselling; and
- monitoring, auditing and communicating processes.

Fraud and Corruption Control Plan

The objectives of the Fraud and Corruption Control Plan are to:

- reduce the potential for fraud and corruption within and against the Shire;
- build a culture which seeks to prevent fraud and corruption;
- apply resources to the prevention of fraud and corruption;
- explain how suspected fraud and corruption is dealt with through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with.

This Plan is comprised of four stages: planning and resourcing, prevention, detection and response; and details the Shire's intended action in implementing and monitoring the fraud and corruption control initiatives.

The strategies relating to planning and resourcing, prevention, detection and response of fraud and corruption control includes but is not limited to:

- training and awareness;
- pre-employment screening;
- risk assessment;
- internal and external audit;
- whistleblowing; and
- investigation procedures.

Roles and Responsibilities:

1) Council

Council has the responsibility to adopt the Fraud and Corruption policy. Council has the responsibility to adhere to the Fraud and Corruption Policy.

2) Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include:

- reviewing risk management frameworks and associated procedures for the effective

identification and management of fraud risks;

- overseeing development and implementation of the fraud control plan, to provide assurance that the entity has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

3) Chief Executive Officer

The Chief Executive Officer applies the Shire's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire.

The Chief Executive Officer, under the *Corruption, Crime and Misconduct Act 2003* must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

4) Leadership Team (Executive Managers)

The Leadership Team is responsible for implementing the Fraud and Corruption Control Plan. In particular, the Leadership Team must:

- provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- identify high fraud risk areas;
- participate in fraud and corruption risk assessment reviews;
- monitor the continued operation of controls;
- report suspected fraud and corruption promptly, maintaining confidentiality; and
- ensure the protection of complainants who report fraudulent and corrupt activities.

5) Public Interest Disclosure (PID) Officer

Public Interest Disclosure Officers investigate disclosures, and take action following the completion of investigations under the *Public Interest Disclosure Act 2003*.

6) Human Resources

The Human Resources or delegated officer, will manage the grievance and discipline

process.

7) Risk Management Officer

Fraud and corruption are significant business risks. Therefore, the relevant Officer is responsible for:

- coordinating the fraud and corruption risk assessment process;
- developing, and maintaining a Fraud and Corruption Control Plan in consultation with key stakeholders;
- communicating the existence and importance of the Fraud and Corruption Control Plan; and
- delivering and/or coordinating fraud and corruption training.

8) Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies, processes, resisting opportunities to engage in fraudulent or corrupt behaviour and reporting suspected fraudulent or corrupt incidents or behaviour.

9) Internal Audits

The Internal audits provides an independent and objective review and advisory service to:

- provide assurance to the Chief Executive Officer / Council via the Audit Committee, that the financial and operational controls designed to manage the Shire's risks and achieve the Shire's objectives are operating in an efficient, effective and ethical manner; and
- assist management in improving the Shire's business performance.

10) External Auditors

External auditors provide an opinion on whether the Shire's Annual Report represents a true and fair view of the financial position at a certain date.

Annual external audit of the Financial Reports assists in the detection of fraud under

Australian Auditing Standard ASA 240: The Auditors' Responsibility to Consider Fraud in an Audit of a Financial Report.

4.9 FINANCIAL RESERVES

COUNCIL MEETING HELD: 26 OCTOBER 2023

DATE TO BE REVIEWED: OCTOBER 2025

Objective

To establish a framework for the establishment and ongoing management of Reserves.

Policy

Reserves are established to set aside funds for specific projects as determined.

Prior to the creation of a Reserve, Council shall adopt operating parameters in relation to the Reserve which are to set out:

- The purpose of the Reserve;
- The basis of calculation for any transfer to the Reserve;
- The basis of calculation for any transfer from the Reserve; and
- The proposed allocation of any unexpended balance remaining in the Reserve following completion of the project.

Every Reserve created must have a specific purpose, and relate to the adopted 'Strategic Plan/Plan for the Future' of Council.

Expenditure from and transfers to Reserves can only be authorized by resolution of Council, specifying the amount of the transfer.

Each Monthly Financial Report to Council is to include a Schedule of Reserves, showing:

- Closing Balance as at the End of the Month (Actual).

Interest from Investments will be allocated to each of the Reserve Funds on a percentage weighting basis

Authorised Reserves of Sandstone Shire Council

Reserve Name: Employee Entitlements Reserve

Purpose:

To ensure that adequate funds are available to finance Council's liability for employee long service and annual leave entitlements.

Calculation Basis:

Transfers to and from the Reserve will be based upon projected end of year liabilities relating to employees leave entitlements.

The calculation of liabilities will consider such factors as length of service of employees, applicable on-costs and probability of employees to reach applicable service levels.

Target Balance:

Maximum of 75% of the employee leave liabilities as reported in Council's Annual Financial Statements.

Reserve Name: Plant Replacement Reserve

Purpose:

To ensure adequate funds are available to purchase a responsive and modern plant fleet at the optimum replacement point.

Calculation Basis:

Transfers from the Reserve are based plant purchases as per the Plant Replacement program and authorized by resolution of Council.

Target Balance:

Sufficient to ensure adequate funding of appropriate upgrades of Council's plant purchases as per the Plant Replacement Program.

Reserve Name: Building Reserve

Purpose:

To ensure adequate funds are available to fund future building construction and required building maintenance of Shire of Sandstone's Property portfolio.

Calculation Basis:

Transfers to and from the Reserve are based upon the existence of, or proposal for, an annual budget allocation for an identified specific capital project and/or Long Term Building Maintenance Program.

Target Balance:

Sufficient to ensure adequate funding of appropriate capital upgrades of Council's Property Stocks as per the Long Term Building Program

Reserve Name: Community Development Reserve

Purpose:

To ensure adequate funds are available to fund projects that benefit the community as determined from time to time.

Calculation Basis:

Transfers to and from the reserve are based upon an annual budget allocation may be determined by Council.

Target Balance:

Sufficient to ensure adequate funding of Projects as they are developed.

Reserve Name: Airport Reserve

Purpose:

To ensure adequate funds are available to fund future extensions/upgrades of the airport facilities at the Sandstone Airstrip.

Calculation Basis:

Transfers from Reserve to be in accordance with Council Resolution or budgeted expenditure.

Target Balance:

Sufficient to ensure adequate funding of capital extensions/upgrades of the Sandstone Shire's Airport Facilities.

Reserve Name: Road & Flood Damage Reserve

Purpose:

To ensure adequate funds are available to fund infrastructure and rehabilitation of borrow pits, and flood damage.

Calculation Basis:

Transfers to and from the Reserve are based upon an annual budget allocation.

Target Balance:

Meet the needs of Councils Contribution in a major disaster as determined by FESA

Reserve Name: Information Technology Reserve

Purpose:

To ensure adequate funds are available to meet Council's obligation to maintain the Shires Information Technology.

Calculation Basis:

Transfers to Reserve are based on an annual transfer to the reserve.

Target Balance:

Sufficient to ensure adequate funding of future requirements in the field of information technology including cybercrime.

Reserve Name: Refuse Disposal Reserve

Purpose:

To be utilized for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; the provision of receptacles for the temporary deposit of waste; the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.

Calculation Basis:

Transfers to and from Reserve are on the basis of budgeted expenditure or Council resolution in accordance with the purpose of the reserve.

Target Balance:

Sufficient to ensure adequate funding of related projects as per the Shire of Sandstone's Plan for the Future/Strategic Plan.

Reserve Name: Housing Reserve

Purpose:

To be utilized for the funding of maintenance and replacement of employees housing requirements.

Calculation Basis:

Transfers to and from the Reserve are based upon an annual budget allocation for an identified specific capital project.

Target Balance:

Sufficient to ensure adequate funding of related projects as per the Shire of Sandstone's Plan for the Future/Strategic Plan.

Population

The population development of Sandstone as well as related information and services (Wikipedia, Google, images).

Name	Status	Population Estimate 2001-06-30	Population Estimate 2006-06-30	Population Estimate 2011-06-30	Population Estimate 2016-06-30	Population Estimate 2021-06-30
Sandstone	Shire	134	126	109	93	117

Sandstone

- 117 Population [2021] – Estimate
- 32,605 km² Area
- 0.003587/km² Population Density [2021]
- 4.7% Annual Population Change [2016 → 2021]

Shire of Sandstone: local government area in the mid west region of Western Australia – Elevation: 440 m – [Official Website](#)

Australia	Western Australia	19,278,791	20,351,966	20,346,024	24,190,907	25,688,079
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Source: Australian Bureau of Statistics (web).

Explanation: The 2021 estimates are revised. Census figures are not adjusted for underenumeration.

Further information about the population structure:

	<table border="1"> <thead> <tr> <th colspan="2">Gender (C 2021)</th> </tr> </thead> <tbody> <tr> <td>Males</td> <td>70</td> </tr> <tr> <td>Females</td> <td>37</td> </tr> </tbody> </table>	Gender (C 2021)		Males	70	Females	37		<table border="1"> <thead> <tr> <th colspan="2">Age Groups (C 2021)</th> </tr> </thead> <tbody> <tr> <td>18-64 years</td> <td>73</td> </tr> <tr> <td>65+ years</td> <td>31</td> </tr> </tbody> </table>	Age Groups (C 2021)		18-64 years	73	65+ years	31												
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MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 September 2023**

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

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

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,476,975	1,483,203	6,228	0.42%	
Grants, subsidies and contributions	12	144,767	136,517	171,824	35,307	25.86%	▲
Fees and charges		246,275	86,296	148,599	62,303	72.20%	▲
Interest revenue		187,071	48,532	48,613	81	0.17%	
Other revenue		766,450	191,619	336,339	144,720	75.52%	▲
Profit on asset disposals	6	357,334	12,667	0	(12,667)	(100.00%)	▼
		3,183,097	1,952,606	2,188,578	235,972	12.08%	▲
Expenditure from operating activities							
Employee costs		(802,448)	(218,868)	(216,981)	1,887	0.86%	▼
Materials and contracts		(2,931,756)	(687,494)	(911,794)	(224,300)	(32.63%)	▼
Utility charges		(146,800)	(35,911)	(47,354)	(11,443)	(31.86%)	▼
Depreciation		(1,594,347)	(401,867)	(366,279)	35,588	8.86%	▲
Insurance		(162,279)	(81,140)	(68,578)	12,562	15.48%	▲
Other expenditure		(109,775)	(45,525)	(45,821)	(296)	(0.65%)	▼
		(5,747,405)	(1,470,805)	(1,656,807)	(186,002)	(12.65%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	389,200	366,279	(22,921)	(5.89%)	▼
Amount attributable to operating activities		(1,327,295)	871,001	898,050	27,049	3.11%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,509,251	116,667	244,800	128,133	109.83%	▲
Proceeds from disposal of assets	6	495,000	20,000	33,864	13,864	69.32%	▲
		2,004,251	136,667	278,664	141,997	103.90%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,345,000)	(75,000)	(114,382)	(39,382)	(52.51%)	▼
Payments for construction of infrastructure	5	(1,961,683)	(256,822)	(408,914)	(152,092)	(59.22%)	▼
Amount attributable to investing activities		(2,302,432)	(195,155)	(244,632)	(49,477)	(25.35%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,095,000	0	0	0	0.00%	
		1,095,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(34,841)	(34,841)	0.00%	▼
		(440,215)	0	(34,841)	(34,841)	0.00%	
Amount attributable to financing activities		654,785	0	(34,841)	(34,841)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,974,942	2,974,942	3,036,596	61,654	2.07%	▲
Amount attributable to operating activities		(1,327,295)	871,001	898,050	27,049	3.11%	▲
Amount attributable to investing activities		(2,302,432)	(195,155)	(244,632)	(49,477)	(25.35%)	▼
Amount attributable to financing activities		654,785	0	(34,841)	(34,841)	0.00%	▼
Surplus or deficit after imposition of general rates		0	3,650,788	3,655,173	4,385	0.12%	

KEY INFORMATION

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

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

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

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

	Supplementary Information	30 June 2023	30 September 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,267	9,086,023
Trade and other receivables		68,989	644,753
Inventories	8	210,296	186,716
TOTAL CURRENT ASSETS		9,467,552	9,917,492
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment		9,272,896	9,202,018
Infrastructure		53,673,847	53,901,741
TOTAL NON-CURRENT ASSETS		62,967,115	63,124,131
TOTAL ASSETS		72,434,667	73,041,623
CURRENT LIABILITIES			
Trade and other payables	9	712,880	543,270
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,477	1,217,867
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,177	1,234,567
NET ASSETS		71,030,490	71,807,056
EQUITY			
Retained surplus		40,106,269	40,847,998
Reserve accounts	4	5,235,388	5,270,228
Revaluation surplus		25,688,832	25,688,832
TOTAL EQUITY		71,030,489	71,807,058

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening	Closing	30 September 2023
		30 June 2023	30 June 2023	30 September 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,267	9,086,023
Trade and other receivables		119,996	68,989	644,753
Inventories	8	210,296	210,296	186,716
		9,518,379	9,467,552	9,917,492
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,880)	(543,270)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		(1,407,246)	(1,387,477)	(1,217,867)
Net current assets		8,111,133	8,080,075	8,699,625
Less: Total adjustments to net current assets	Note 2(c)	(5,043,479)	(5,043,479)	(5,078,320)
Closing funding surplus / (deficit)		3,067,654	3,036,596	3,621,305

(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	YTD Actual
		(a)	(b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(357,334)	(12,667)
Add: Depreciation		1,594,347	401,867
Total non-cash amounts excluded from operating activities		1,237,013	389,200
			366,279

(c) Current assets and liabilities excluded from budgeted deficiency

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

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening	Closing	30 September 2023
	30 June 2023	30 June 2023	30 September 2023
	\$	\$	\$
Less: Reserve accounts	4	(5,235,388)	(5,235,388)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	4	191,909	191,909
Total adjustments to net current assets	Note 2(a)	(5,043,479)	(5,043,479)
			(5,078,320)

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	35,307	25.86%	▲
Fees and charges	62,303	72.20%	▲
Other revenue	144,720	75.52%	▲
Profit on asset disposals	(12,667)	(100.00%)	▼
Expenditure from operating activities			
Materials and contracts	(224,300)	(32.63%)	▼
Utility charges	(11,443)	(31.86%)	▼
Depreciation	35,588	8.86%	▲
Insurance	12,562	15.48%	▲
Non-cash amounts excluded from operating activities	(22,921)	(5.89%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	128,133	109.83%	▲
Proceeds from disposal of assets	13,864	69.32%	▲
Outflows from investing activities			
Payments for property, plant and equipment	(39,382)	(52.51%)	▼
Payments for construction of infrastructure	(152,092)	(59.22%)	▼
Outflows from financing activities			
Transfer to reserves	(34,841)	0.00%	▼
Surplus or deficit at the start of the financial year	61,654	2.07%	▲
Due to variances described above			

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.97 M	\$2.97 M	\$3.04 M	\$0.06 M
Closing	\$0.00 M	\$3.65 M	\$3.66 M	\$0.00 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.82 M	42.0%
Restricted Cash	\$5.27 M	58.0%

Refer to 3 - Cash and Financial Assets

Payables		\$	% Outstanding
Trade Payables		\$0.17 M	
0 to 30 Days			25.7%
Over 30 Days			74.2%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.59 M	61.3%
Trade Receivable	\$0.06 M	
Over 30 Days		21.1%
Over 90 Days		5.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.33 M)	\$0.87 M	\$0.90 M	\$0.03 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Actual	\$1.48 M	0.4%
YTD Budget	\$1.48 M	

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$	% Variance
YTD Actual	(\$0.17 M)	25.9%
YTD Budget	(\$0.14 M)	

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Actual	\$0.15 M	72.2%
YTD Budget	\$0.09 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.30 M)	(\$0.20 M)	(\$0.24 M)	(\$0.05 M)

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
YTD Actual	\$0.41 M	(79.2%)
Adopted Budget	\$1.96 M	

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.65 M	\$0.00 M	(\$0.03 M)	(\$0.03 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		\$5.27 M
Interest earned		\$0.03 M

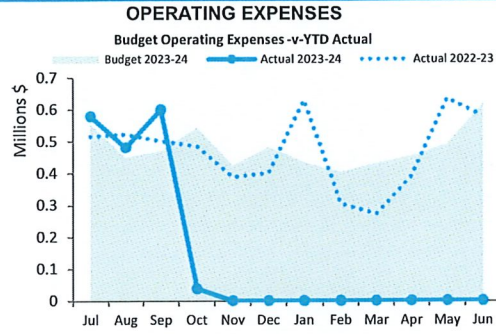
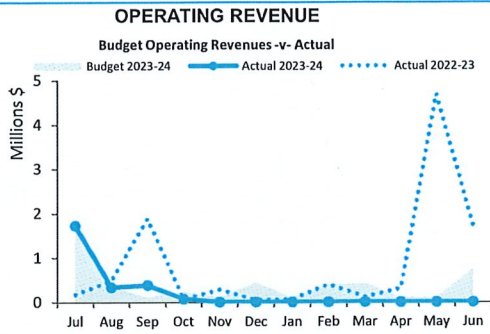
Refer to 4 - Cash Reserves

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

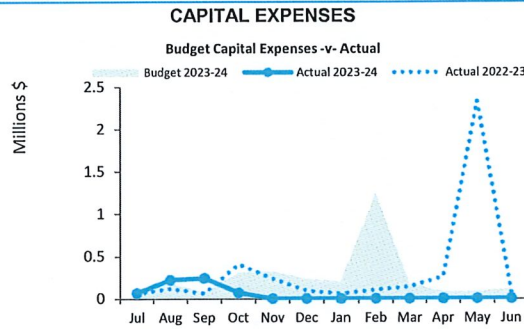
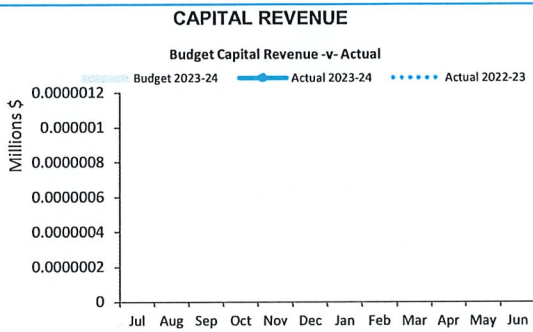
SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



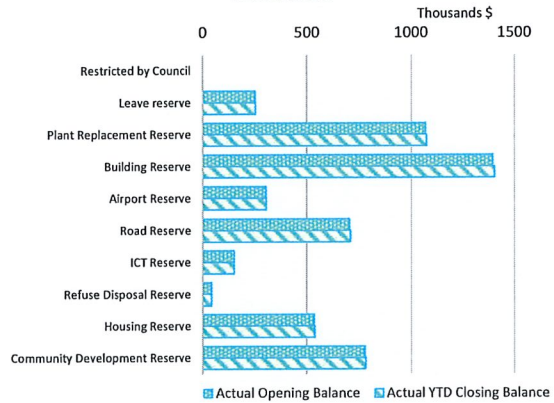
INVESTING ACTIVITIES



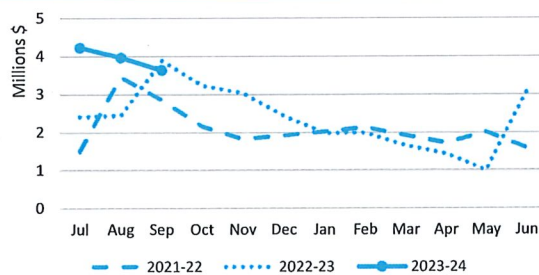
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		1,450		1,450				
Municipal Business Telenet Saver Account		356		356				
Reserve Bank Accounts		0	5,270,228	5,270,228				
Municipal Term Deposit Account		2,686,008		2,686,008				
BankWest Muni Cheque Account		827,727		827,727				
Trust Cash at Bank		300,254		300,254	300,254			
Total		3,815,795	5,270,228	9,086,024	300,254			
Comprising								
Cash and cash equivalents		3,815,795	5,270,228	9,086,024	300,254			
		3,815,795	5,270,228	9,086,024	300,254			

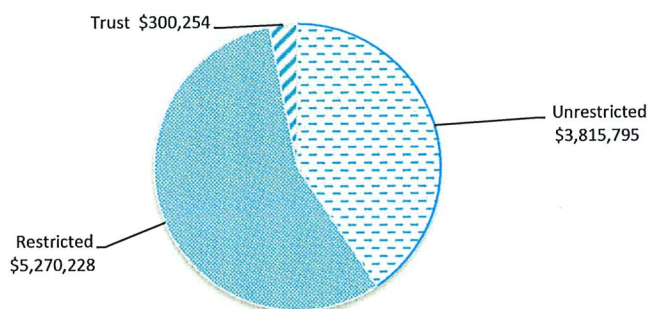
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers In	Transfers	YTD
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	(+)	Out (-)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	251,607	6,530	0	0	258,137	251,607	1,667	0	0	253,274
Plant Replacement Reserve	1,068,988	32,810	250,000	(695,000)	656,798	1,068,988	6,363	0	0	1,075,351
Building Reserve	1,395,692	37,490	0	(200,000)	1,233,182	1,395,692	10,669	0	0	1,406,361
Airport Reserve	303,177	7,860	0	0	311,037	303,177	2,092	0	0	305,269
Road Reserve	707,818	18,365	0	0	726,183	707,818	4,884	0	0	712,702
ICT Reserve	150,914	1,930	50,000	0	202,844	150,914	696	0	0	151,610
Refuse Disposal Reserve	42,755	1,110	0	0	43,865	42,755	295	0	0	43,050
Housing Reserve	535,841	13,900	0	(200,000)	349,741	535,841	3,698	0	0	539,539
Community Development Reserve	778,596	20,220	0	0	798,816	778,596	4,476	0	0	783,072
	5,235,388	140,215	300,000	(1,095,000)	4,580,603	5,235,388	34,841	0	0	5,270,229

5 CAPITAL ACQUISITIONS

		Adopted			
		Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Capital acquisitions					
Buildings - specialised	521	1,120,000	10,000	0	(10,000)
Furniture and equipment	523	35,000	0	0	0
Plant and equipment	525	1,190,000	65,000	114,382	49,382
Acquisition of property, plant and equipment		2,345,000	75,000	114,382	39,382
Acquisition of infrastructure					
Infrastructure - roads	541	1,828,883	246,747	408,914	162,167
Infrastructure Footpaths	543	85,000	0	0	0
Infrastructure Parks & Gardens	547	40,300	10,075	0	(10,075)
Infrastructure Others	549	7,500	0	0	0
Acquisition of infrastructure		1,961,683	256,822	408,914	230,855
Total capital acquisitions		4,306,683	331,822	523,296	270,237
Capital Acquisitions Funded By:					
Capital grants and contributions		1,509,251	116,667	244,800	128,133
Other (disposals & C/Fwd)		495,000	20,000	33,864	13,864
Reserve accounts					
Plant Replacement Reserve		695,000		0	0
Building Reserve		200,000		0	0
Housing Reserve		200,000		0	0
Contribution - operations		1,207,432	195,155	244,632	49,477
Capital funding total		4,306,683	331,822	523,296	191,474

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.

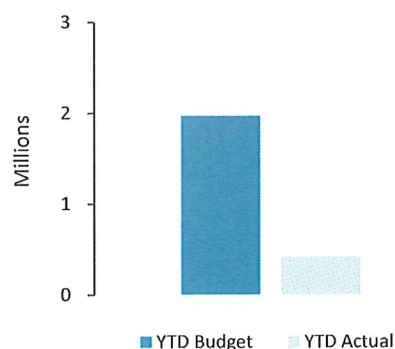
Initial recognition and measurement for assets held at cost

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.

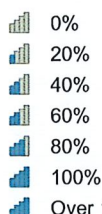
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



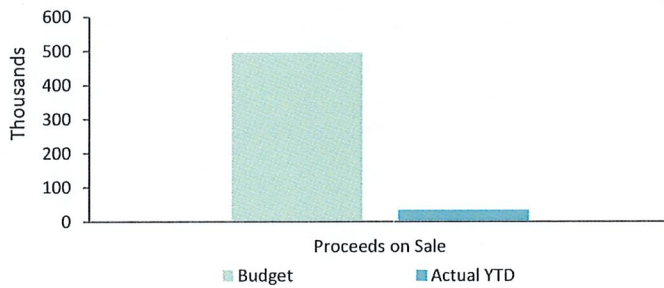
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
09142 Land & Buildings - Staff Housing	\$400,000.00	\$0.00	0	0
10703 Cemetery - Capital Expenses				0
4202 Youanmi Cemetery Const	\$7,500.00	\$0.00	0	0
11103 Purchase Land & Buildings				0
2104 Town Hall Ceiling	\$20,000.00	\$10,000.00	0	10000
11311 Progress Memorial Park - Capital Expenditure	\$40,300.00	\$10,075.00	0	10075
12101 Roads Construction Council				0
C0002E Paynes Find To Sandstone Road Const	\$986,083.00	\$246,522.00	42,356	204165.51
C0004A Sandstone Meekatharra Rd	\$0.00	\$0.00	227,413	-227413.46
C0010 Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	0	0
12103 Regional Road Group				0
RG0002 Paynes Find Sandstone Road	\$458,800.00	\$225.00	138,988	-138763
12104 Roads to Recovery Construction				0
CR0004 Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$0.00	0	0
CR0005 Wiluna Rd	\$0.00	\$0.00	156	-156
12107 Footpath Construction				0
CF0019 Hack Street Footpath	\$85,000.00	\$0.00	0	0
12109 Purchase Furniture & Equipment	\$35,000.00	\$0.00	0	0
12302 Road Plant Purchases	\$1,125,000.00	\$0.00	58,315	-58314.8
13412 Caravan Park Infrastructure	\$700,000.00	\$0.00	0	0
14513 Purchase Plant & Equipment	\$65,000.00	\$65,000.00	56,067	8933.03
	4,306,683	331,822	523,296	(191,474)

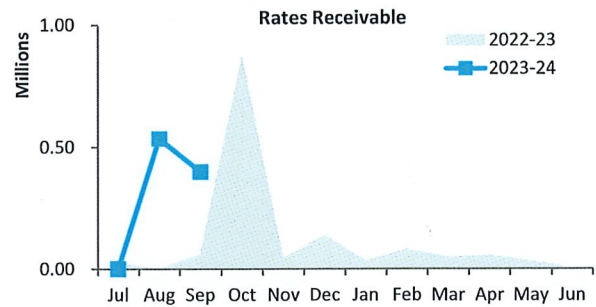
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 Jun 2023	30 Sep 2023
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year		1,483,202
Less - collections to date	845	(927,820)
Gross rates collectable	29,845	585,227
Net rates collectable	29,845	585,227
% Collected	(2.9%)	61.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	26,714	5,227	0	1,913	33,854
Percentage	0.0%	78.9%	15.4%	0.0%	5.7%	
Balance per trial balance						
Trade receivables						7,194
Other receivables						52,332
Total receivables general outstanding						59,526

Amounts shown above include GST (where applicable)

KEY INFORMATION

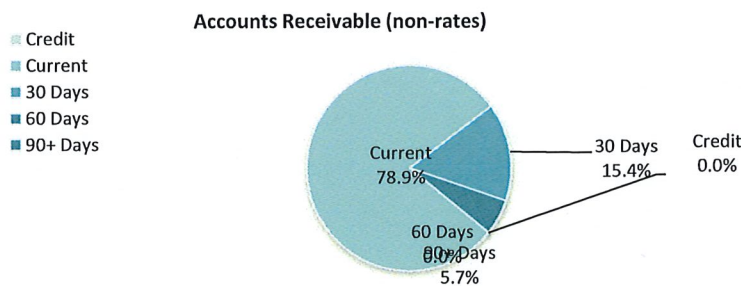
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Inventory				
Fuels & Oils, & Materials	210,296	0	(23,580)	186,716
Total other current assets	210,296	0	(23,580)	186,716

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

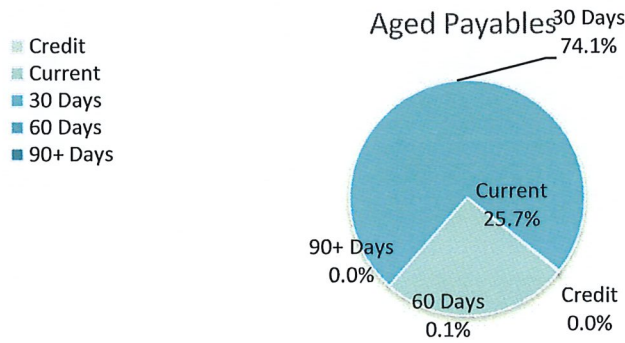
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	73,770	212,447	400	0	286,617
Percentage	0.0%	25.7%	74.1%	0.1%	0.0%	
Balance per trial balance						
Sundry creditors						169,417
ATO liabilities						68,926
Rates in Advance						4,725
Trust Fund						300,202
Total payables general outstanding						543,270

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue	RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Budget		YTD Actual		
						Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue	Total Revenue
Gross rental value										
Townsite		0.0691	34	250,408	17,300		17,300	17,299	250	17,549
Transient Workforce Accom		0.390781	4	66,300	25,910		25,910	25,909		25,909
Unimproved value										
Pastoral		0.0640	19	686,741	43,951		43,951	43,951		43,951
Mining		0.282521	183	4,874,662	1,377,195	5,500	1,382,695	1,377,194	(2,528)	1,374,666
Sub-Total			240	5,878,111	1,464,356	5,500	1,469,856	1,464,354	(2,278)	1,462,075
Minimum payment										
Gross rental value										
Townsite		200	34	14,191	6,800		6,800	6,800		6,800
Transient Workforce Accom		200	0	0	0		0			0
Unimproved value										
Pastoral		400	6	7,933	2,400		2,400	2,400		2,400
Mining		400	67	42,644	26,800		26,800	26,800		26,800
Sub-total			107	64,768	36,000	0	36,000	36,000	0	36,000
Discount							(24,625)			(14,863)
Concession							(30)			(10)
Total general rates							1,481,201			1,483,202

11 OTHER CURRENT LIABILITIES

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

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	30 Sep 2023	30 Sep 2023			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General				0		2,000	(500)	(20,260)
Grants Commission Grant Roads				0		2,000	(500)	(6,750)
Emergency Services Admin Grant				0		4,000	(4,000)	0
ESL Operating Grant				0		7,000	(1,750)	0
Grant - MRWA Direct				0		129,767	(129,767)	(144,814)
	0	0	0	0	0	144,767	(136,517)	(171,824)
TOTALS	0	0	0	0	0	144,767	(136,517)	(171,824)

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2023	Current Liability 30 Sep 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - MRWA Project				0		291,667	116,667	244,800
Grant - Roads to Recovery				0		574,000	0	0
Government Grants	482,000			482,000	482,000	643,584	0	0
	482,000	0	0	482,000	482,000	1,509,251	116,667	244,800

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

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

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

Carrying amount at 1 July
Carrying amount at 30 June

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

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

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

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

15 TRUST FUND

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

Description	Opening	Amount	Amount	Closing
	Balance 1 July 2023	Received	Paid	Balance 30 Sep 2023
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Nomination Deposit	0	300	(300)	0
Housing Bond	8,550	0	(1,100)	7,450
Rates Overpayments & Unknowns	2,648	0	0	2,648
Other Bonds	288,187	1,917	0	290,104
	299,437	2,217	(1,400)	300,254
Other Bonds	Bond	Interest		
APA (Rehabilitation)	33,592	224		33,816
Penny West (Security Bond Road Agreement)	254,495	1,694		256,189
Challenge Drilling (Key Deposit)	100	0		100
	288,187	1,917		290,104

30/09/2023

59,698	-	-	65,915
Amended Budget	YTD Budget	YTD Actual	YTD Actual

Appendix 1	Trade and other receivables - Movement does not agree to sum of description. Please check Appendix 1		-
	Inventories - Movement does not agree to sum of description. Please check Appendix 1		-
	PPE and Infrastructure - Movement does not agree to sum of description. Please check Appendix 1		(12,799.00)
	Liabilities - Movement does not agree to sum of description. Please check Appendix 1		-
	Long term borrowings - Movement does not agree to sum of description. Please check Appendix 1		-
	Provisions - Movement does not agree to sum of description. Please check Appendix 1		-
	Equity - Movement does not agree to sum of description. Please check Appendix 1		(2.00)
Coverindex	Check page numbers are correct.		
	Check Index		
	Check correct Council name		
Statement of Financial Activity	Check all note numbers are relevant (i.e. not changed/deleted) and adjacent totals tie up to totals contained in the relevant note.		
	OPERATING ACTIVITIES		
	Rates agrees to Supplementary Note 10	-	-
	Grants, subsidies and contributions agrees to Supplementary Information 12	-	-
	Profit on asset disposals agrees to Supplementary Information 6	-	21,062
	Share of net profit of associates and joint ventures accounted for using the equity method agrees to Supplementary Information 14	-	-
	Loss on asset disposals agrees to Supplementary Information 6	-	-
	Non-cash amounts excluded from operating activities agrees to Note 2(b)	-	-
	INVESTING ACTIVITIES		
	Proceeds from capital grants, subsidies and contributions agrees to Supplementary Information 13	-	-
	Proceeds from disposal of assets agrees to Supplementary Information 6	-	-
	Distributions from investments in associates agrees to Supplementary Information 14	-	-
	Payments for investments in associates agrees to Supplementary Information 14	-	-
	Payments for property, plant and equipment agrees to Supplementary Information 5	-	-
	Payments for construction of infrastructure agrees to Supplementary Information 5	-	-
	Payments for investment property agrees to Supplementary Information 5	-	-
	Payments for intangible assets agrees to Supplementary Information 5	-	-
	Non-cash amounts excluded from investing activities agrees to Note 2(b)	-	-
	FINANCING ACTIVITIES		
	Proceeds from new debentures agrees to Supplementary Information	-	-
	Transfer from reserves agrees to Supplementary Information 4	-	-
	Repayment of borrowings agrees to Supplementary Information	-	-
	Payments for principal portion of lease liabilities agrees to Supplementary Information	-	-
	Transfer to reserves agrees to Supplementary Information 4	-	-
	Capital Acquisitions equal Supplementary Information 5		
	Capital acquisitions	-	-
	Operating Revenue - check for negative income totals	-	-
	Rates	-	-
	Grants, subsidies and contributions	-	-
	Fees and charges	-	-
	Service charges	-	-
	Interest revenue	-	-
	Other revenue	-	-
	Profit on asset disposals	-	-
	Fair value adjustments to financial assets at fair value through profit or loss	-	-
	Fair value adjustments to investment property	-	-
	Share of net profit of associates and joint ventures accounted for using the equity method	-	-
	Operating Expense - check for positive expenditure totals	-	-
	Employee costs	-	-
	Materials and contracts	-	-
Utility charges	-	-	
Depreciation	-	-	
Finance costs	-	-	
Insurance	-	-	
Other expenditure	-	-	
Loss on asset disposals	-	-	
Loss on revaluation of non-current assets	-	-	
Reversal of prior year loss on revaluation of assets	-	-	
Investing activities - check for negative income	-	-	
Proceeds from capital grants, subsidies and contributions	-	-	
Proceeds from disposal of assets	-	-	
Proceeds from financial assets at amortised cost - self supporting loans	-	-	
Distributions from investments in associates	-	-	
Investing activities - check for positive expenditure	-	-	
Payments for financial assets at amortised cost - self supporting loans	-	-	
Payments for investments in associates	-	-	
Payments for property, plant and equipment	-	-	
Payments for construction of infrastructure	-	-	
Payments for investment property	-	-	
Payments for intangible assets	-	-	
Financing activities - check for negative income	-	-	
Proceeds from new debentures	-	-	
Transfer from reserves	-	-	
Financing activities - check for positive expenditure	-	-	

	Repayment of borrowings	-	-	-
	Payments for principal portion of lease liabilities	-	-	-
	Transfer to reserves	-	-	-
	Self supporting loans repayments	-	-	-
	Opening Fund equals Note 1	-	-	-
	Closing Fund equals Note 1	-	-	33,868
	Budgeted Opening Surplus equals Budget or Budget Amendment	-	-	-
	Budgeted Closing Surplus equals Budget or Budget Amendment	-	-	-
		Last Year Closing		Year to Date
		30 June 2023		30 September 2023
Statement of Financial Position	Check Cash and cash equivalents agrees between SOFP and the supplementary information 3			1
	Check Trade and other receivables agrees between SOFP and the supplementary information			-
	Check Other financial assets agrees between SOFP and the supplementary information	-		-
	Check Inventories agrees between SOFP and the supplementary information 8	-		-
	Check Contract assets agrees between SOFP and the supplementary information 8	-		-
	Check Other assets agrees between SOFP and the supplementary information 8	-		-
	Check Assets classified as held for sale agrees between SOFP and the supplementary information	-		-
	Check Trade and other payables agrees between SOFP and the supplementary information 9	-		-
	Check Other liabilities agrees between SOFP and the supplementary information 11	-		-
	Check current Lease liabilities agrees between SOFP and the supplementary information	-		-
	Check non-current Lease liabilities agrees between SOFP and the supplementary information	-		-
	Check current Borrowings agrees between SOFP and the supplementary information	-		-
	Check non-current Borrowings agrees between SOFP and the supplementary information	-		-
	Check Employee related provisions agrees between SOFP and the supplementary information 11	-		-
	Check Other provisions agrees between SOFP and the supplementary information 11	-		-
	Check Reserve accounts agrees between SOFP and the supplementary information 4	-		1
	Check Investment in associate agrees between SOFP and the supplementary information 14	-		-
	Check Assets and Liabilities agree to Equity	1		2
		Amended Budget	YTD Budget	YTD Actual
Note: 2 Statement of Financial Activity Information	Net current assets used in the Statement of Financial Activity			
	Check Cash and cash equivalents agrees between note 2 and the supplementary information 3			1
	Check Inventories agrees between note 2 and the supplementary information 8			-
	Check Contract assets agrees between note 2 and the supplementary information 8			-
	Check Other assets agrees between note 2 and the supplementary information 8			-
	Check Assets classified as held for sale agrees between note 2 and the supplementary information			-
	Check Trade and other payables agrees between note 2 and the supplementary information 9			-
	Check Other liabilities agrees between note 2 and the supplementary information 11			-
	Check Lease liabilities agrees between note 2 and the supplementary information			-
	Check Borrowings agrees between note 2 and the supplementary information			-
	Check Employee related provisions agrees between note 2 and the supplementary information 11			-
	Check Other provisions agrees between note 2 and the supplementary information 11			-
	Non-cash amounts excluded from operating activities			
	Check Less: Profit on asset disposals agrees between note 2 and the supplementary information 6	-		21,062
	Check Less: Share of associates net profit for the period agrees between note 2 and the supplementary information 14	-		-
	Check Add: Loss on asset disposals agrees between note 2 and the supplementary information 6	-		-
	Current assets and liabilities excluded from budgeted deficiency			
	Check Less: Reserve accounts agrees between note 2 and the supplementary information 4	-		-
	Check Less: Financial assets at amortised cost - self supporting loans agrees between note 2 and the supplementary information 8			-
	Check - Current portion of borrowings agrees between note 2 and the supplementary information			-
	Check - Current portion of lease liabilities agrees between note 2 and the supplementary information			-
	Check - Current portion of employee benefit provisions held in reserve agrees between note 2 and the supplementary information 4	-	59,698	61,365
Supplementary Information 3: Cash and Financial Assets	Check Maturity Dates, Banking Institutions Interest Rates			
	YTD Actual Total agrees to total of Unrestricted, Restricted and Trust totals			-
	Check cash backed/restricted cash against reserve balance	-		1
	Check amount held in Trust against Trust Fund supplementary information 15			0
Supplementary Information 4: Reserve Accounts	Check Budget opening balance agrees to YTD opening balance			-
	Closing balance total agrees to total of opening balance, interest earned, transfers in and transfers out.	-		-
Supplementary Information 5: Capital Acquisitions	Check Capital Grants and Contributions agrees to supplementary information 13	-		-
	Check that contributions from operations are positive	-		-
	Check that proceeds from disposals agrees to Disposal of Assets supplementary information 6	-		-
Supplementary Information 6: Disposal of Assets	Check net book value minus proceeds agrees to profit and loss	-		0
Supplementary Information 7: Receivables	Check amount of rates levied agrees to SFA			(0.89)
Supplementary Information 8: Other Current Assets	Check closing balance of Other financial assets at amortised cost agrees to total of opening balance plus movement during the year			-
	Check closing balance of Inventory agrees to total of opening balance plus movement during the year			-
	Check closing balance of Land held for resale agrees to total of opening balance plus movement during the year			-
	Check closing balance of Other assets agrees to total of opening balance plus movement during the year			-

	Check closing balance of Contract assets agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current assets agrees to total of opening balance plus movement during the year			-
Supplementary Information 10: Rate Revenue	Check GRV total revenue agrees to totals of reassessed rates and rate revenue	-		(0.10)
	Check UV total revenue agrees to totals of reassessed rates and rate revenue	-		1
	Check Minimum Payment GRV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Minimum Payment UV total revenue agrees to totals of reassessed rates and rate revenue	-		-
	Check Specified Area total revenue agrees to totals of reassessed rates and rate revenue	-		-
Supplementary Information 10: Borrowings	Check opening balance, new loans and repayments agrees to closing balance	-		-
	Check whether new loans have been added	-		-
Supplementary Information 10: Lease Liabilities	Check opening balance, new loans and repayments agrees to closing balance	-		-
Supplementary Information 11: Other Current Liabilities	Check closing balance of Other liabilities agrees to total of opening balance plus movement during the year			-
	Check closing balance of Employee Related Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of Other Provisions agrees to total of opening balance plus movement during the year			-
	Check closing balance of all Other current liabilities agrees to total of opening balance plus movement during the year			-
Supplementary Information 12: Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 13: Capital Grants, Subsidies and Contributions	Check current liability is less than total liability			-
	Check closing balance of liability agrees to total of opening balance plus movement during the year			-
Supplementary Information 14: Investment in Associates	Check closing balance agrees to total of opening balance plus movement during the year	-	-	-
Supplementary Information 15: Trust Fund	Check closing balance agrees to total of opening balance plus movement during the year			-

10.2.1 (2)



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

Detailed Statements

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100		ABC's Reallocated	\$121,771.00	\$30,444.00	\$32,750.70
03	031	2	03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$375.00	\$268.65
03	031	2	03103		Debt Collections Costs	\$2,500.00	\$624.00	\$0.00
Operating Expenditure Total						\$125,771.00	\$31,443.00	\$33,019.35
03	031	3	03104		GRV -Sandstone	(\$17,300.00)	(\$17,300.00)	(\$17,299.46)
03	031	3	03105		Interim Rates Raised	(\$5,000.00)	(\$1,251.00)	\$1,431.86
03	031	3	03106		GRV - Transient Workforce Accommodation	(\$25,910.00)	(\$25,910.00)	(\$25,908.78)
03	031	3	03107		UV - Pastoral	(\$43,951.00)	(\$43,951.00)	(\$43,951.42)
03	031	3	03108		UV - Mining	(\$1,377,194.00)	(\$1,377,194.00)	(\$1,377,194.38)
03	031	3	03109		Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110		Minimum UV - Pastoral	(\$2,400.00)	(\$2,400.00)	(\$2,400.00)
03	031	3	03111		Minimum UV - Mining	(\$26,800.00)	(\$26,800.00)	(\$26,800.00)
03	031	3	03112		Discount Allowed	\$24,625.00	\$24,625.00	\$14,862.60
03	031	3	03114		Penalty Interest Raised on Rates	(\$2,750.00)	(\$687.00)	(\$1,133.56)
03	031	3	03115		Rates Written-off	\$30.00	\$6.00	\$10.29
03	031	3	03116		Back Rates Levied	(\$500.00)	\$0.00	\$846.22
03	031	3	03117		Instalment Interest Received	(\$2,356.00)	(\$29.00)	(\$3,977.25)
03	031	3	03118		Instalment Administration Fee	(\$2,285.00)	(\$31.00)	(\$2,270.00)
03	031	3	03119		Rates Legal Fees Reimbursed	(\$2,500.00)	(\$624.00)	\$0.00
03	031	3	03120		Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$115.50)
Operating Income Total						(\$1,491,091.00)	(\$1,478,346.00)	(\$1,490,699.38)
Rate Revenue Total						(\$1,365,320.00)	(\$1,446,903.00)	(\$1,457,680.03)
03	032	2	03200		ABC's Reallocated	\$43,708.00	\$10,926.00	\$11,755.23
Operating Expenditure Total						\$43,708.00	\$10,926.00	\$11,755.23
03	032	3	03201		Grants Commission Grant General	(\$2,000.00)	(\$500.00)	(\$20,259.75)
03	032	3	03202		Grants Commission Grant Roads	(\$2,000.00)	(\$500.00)	(\$6,749.75)
04	033	3	03206		Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.01)
03	032	3	03207		Interest Received - Municipal Funds	(\$39,750.00)	(\$9,936.00)	(\$8,661.06)
03	032	3	03208		Interest Received - Reserve Funds	(\$142,215.00)	(\$35,553.00)	(\$34,840.92)
Operating Income Total						(\$185,965.00)	(\$46,489.00)	(\$70,511.49)
Other General Purpose Funding Total						(\$142,257.00)	(\$35,563.00)	(\$58,756.26)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
General Purpose Funding Total						(\$1,507,577.00)	(\$1,482,466.00)	(\$1,516,436.29)
04	041	2	04100		Members Travelling Expenses paid	\$7,500.00	\$0.00	\$0.00
04	041	2	04101		Members Conference Expenses	\$5,000.00	\$1,251.00	\$1,281.08
04	041	2	04102		Council Election Expenses	\$11,000.00	\$0.00	\$0.00
04	041	2	04103		President's Allowance paid	\$4,375.00	\$0.00	\$0.00
04	041	2	04104		Members Refreshments & Receptions Expense	\$5,500.00	\$1,374.00	\$900.00
04	041	2	04106		Members - Subscriptions, Donations	\$29,650.00	\$29,650.00	\$21,738.29
04	041	2	04107		Members Insurance	\$40,000.00	\$20,000.00	\$23,719.07
04	041	2	04108		Members Telephone Subsidy Paid	\$3,000.00	\$0.00	\$0.00
04	041	2	04109		Members Meeting Fees Paid	\$16,750.00	\$0.00	\$0.00
04	041	2	04110		Public Relations/Presentations	\$5,000.00	\$1,251.00	\$585.48
04	041	2	04111		Training Expenses of Members	\$5,000.00	\$0.00	\$0.00
04	041	2	04113		ABC's Reallocated	\$19,437.00	\$4,860.00	\$5,227.71
04	041	2	04114		Audit Fees expense	\$50,000.00	\$0.00	\$0.00
04	041	2	04117		Reallocation of Housing	\$66,643.00	\$16,662.00	\$12,781.40
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$0.00	\$0.00
Operating Expenditure Total						\$343,855.00	\$75,048.00	\$66,233.03
Members Of Council Total						\$343,855.00	\$75,048.00	\$66,233.03
Governance Total						\$343,855.00	\$75,048.00	\$66,233.03
05	051	2	05100		Depreciation Relating to Fire Prevention	\$2,707.00	\$682.00	\$682.34
05	051	2	05105		ABC's Reallocated	\$132,594.00	\$33,150.00	\$35,661.23
05	051	2	05106		Other Expenses	\$2,500.00	\$624.00	\$0.00
Operating Expenditure Total						\$137,801.00	\$34,456.00	\$36,343.57
Fire Prevention Total						\$137,801.00	\$34,456.00	\$36,343.57
05	052	2	05203		Canine Control	\$6,000.00	\$1,500.00	\$1,800.00
Operating Expenditure Total						\$6,000.00	\$1,500.00	\$1,800.00
05	052	3	05202		Dog Registration Fees	(\$100.00)	\$0.00	(\$50.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	\$0.00	\$0.00
Operating Income Total						(\$150.00)	\$0.00	(\$50.00)
Animal Control Total						\$5,850.00	\$1,500.00	\$1,750.00
05	053	2	05300		ABC's Reallocated	\$14,814.00	\$3,702.00	\$3,984.31

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	053	2	05303		CCTV Expenses	\$12,855.00	\$2,500.00	\$7,888.00
Operating Expenditure Total						\$27,669.00	\$6,202.00	\$11,872.31
Other Law, Order & Public Safety Total						\$27,669.00	\$6,202.00	\$11,872.31
05	054	2	05404		Maintenance of Fire Truck	\$4,000.00	\$999.00	\$0.00
05	054	2	05405		Maintenance of Fire Shed	\$1,000.00	\$249.00	\$143.64
05	054	2	05406		Clothing and Accessories	\$4,000.00	\$999.00	\$62.00
05	054	2	05408		Other Goods and Services	\$1,500.00	\$375.00	\$0.00
05	054	2	05409		Insurances	\$2,979.00	\$1,490.00	\$1,030.99
Operating Expenditure Total						\$13,479.00	\$4,112.00	\$1,236.63
05	054	3	05400		Emergency Services Admin Grant	(\$4,000.00)	(\$4,000.00)	\$0.00
05	054	3	05401		ESL Operating Grant	(\$7,000.00)	(\$1,750.00)	\$0.00
Operating Income Total						(\$11,000.00)	(\$5,750.00)	\$0.00
Emergency Services Levy Total						\$2,479.00	(\$1,638.00)	\$1,236.63
Law, Order & Public Safety Total						\$173,799.00	\$40,520.00	\$51,202.51
07	074	2	07400		ABC's Reallocated	\$14,814.00	\$3,702.00	\$3,984.31
07	074	2	07403		Environmental Health Officer	\$9,000.00	\$2,250.00	\$933.41
07	074	2	07404		Analytical Expenses	\$750.00	\$186.00	\$360.00
Operating Expenditure Total						\$24,564.00	\$6,138.00	\$5,277.72
Preventative Services - Administration & Inspection Total						\$24,564.00	\$6,138.00	\$5,277.72
07	075	2	07502		Other Expenses Preventative	\$4,725.00	\$1,180.00	\$1,402.17
Operating Expenditure Total						\$4,725.00	\$1,180.00	\$1,402.17
Preventative Services - Pest Control Total						\$4,725.00	\$1,180.00	\$1,402.17
07	077	2	07700		ABC's Reallocated	\$11,978.00	\$2,994.00	\$3,221.36
07	077	2	07703		Other Expenses	\$3,500.00	\$1,124.00	\$0.00
Operating Expenditure Total						\$15,478.00	\$4,118.00	\$3,221.36
07	077	3	07701		Income Relating to Other Health	(\$200.00)	\$0.00	(\$50.00)
Operating Income Total						(\$200.00)	\$0.00	(\$50.00)
Other Health Total						\$15,278.00	\$4,118.00	\$3,171.36
Health Total						\$44,567.00	\$11,436.00	\$9,851.25
09	091	2	09100		Depreciation Housing	\$99,859.00	\$25,170.00	\$25,169.98
09	091	2	09102		Mtce - 2A Griffith St (Lot 40A)	\$7,795.00	\$2,200.00	\$1,850.55

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09103	Mtce - 2B Griffith St (Lot 40B)	\$6,445.00	\$1,861.00	\$804.56
09	091	2	09104	Mtce - 8 Griffith St (Lot 37)	\$6,445.00	\$1,858.00	\$2,368.66
09	091	2	09105	Mtce - 12 Griffith Street (Lot 35)	\$7,695.00	\$2,173.00	\$7,008.85
09	091	2	09107	Mtce - 3 Hack Street (Lot 47)	\$7,495.00	\$2,259.00	\$994.13
09	091	2	09108	Mtce - 27 Hack Street (Lot 27)	\$6,445.00	\$1,613.00	\$833.47
09	091	2	09109	Mtce - 29 Hack St (Lot 536)	\$5,795.00	\$1,761.00	\$1,088.01
09	091	2	09111	Mtce - 31 Hack St (Lot 535)	\$5,795.00	\$1,722.00	\$1,389.67
09	091	2	09112	Mtce - 34-36 Hack St (Lot 55/56)	\$8,695.00	\$2,673.00	\$3,342.13
09	091	2	09113	Mtce - Lot 530 Irvine St (Caravan Park)	\$6,395.00	\$1,898.00	\$2,548.79
09	091	2	09114	Mtce - 1 Mingah (Lot 425)	\$7,595.00	\$2,208.00	\$1,324.04
09	091	2	09115	Mtce - 2 Payne St (Lot 120)	\$6,472.00	\$1,866.00	\$2,024.02
09	091	2	09116	Mtce - 6 Hack Street (lot 86)	\$8,872.00	\$2,495.00	\$3,154.35
09	091	2	09117	Mtce - 18 Griffith St (Lot24)	\$6,945.00	\$2,046.00	\$1,704.77
09	091	2	09118	Mtce - 16 Green Street	\$6,518.00	\$1,901.00	\$1,679.72
09	091	2	09119	Mtce - 17 Hack Street	\$4,945.00	\$1,236.00	\$150.65
09	091	2	09120	Specified Building Maintenance			
09	091	2	09120 9106	Specified 21 Griffith St	\$100,000.00	\$24,999.00	\$0.00
09	091	2	09130	Mtce - 10 Griffiths Street	\$1,500.00	\$375.00	(\$46.08)
09	091	2	09180	Reallocation of Housing	(\$351,736.00)	(\$87,933.00)	(\$68,202.52)
09	091	2	09190	ABC's Reallocated	\$40,030.00	\$10,008.00	\$10,766.17
				Operating Expenditure Total	\$0.00	\$4,389.00	(\$46.08)
09	091	4	09142	Land & Buildings - Staff Housing	\$400,000.00	\$0.00	\$0.00
				Capital Expenditure Total	\$400,000.00	\$0.00	\$0.00
				Staff Housing Total	\$400,000.00	\$4,389.00	(\$46.08)
				Housing Total	\$400,000.00	\$4,389.00	(\$46.08)
10	101	2	10100	Other Expenses Sanitation	\$15,560.00	\$3,891.00	\$2,791.74
10	101	2	10103	Tip Maintenance Costs	\$37,010.00	\$9,252.00	\$18,465.76
10	101	2	10105	ABC's Reallocated	\$11,978.00	\$2,994.00	\$3,221.36
10	101	2	10106	Reallocation of Housing	\$13,666.00	\$3,417.00	\$2,620.85
				Operating Expenditure Total	\$78,214.00	\$19,554.00	\$27,099.71
10	101	3	10101	Domestic Collection Fees	(\$8,740.00)	(\$8,740.00)	(\$8,740.00)

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	101	3	10104	Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$760.00)
Operating Income Total					(\$9,480.00)	(\$9,480.00)	(\$9,500.00)
Sanitation - Household Refuse Total					\$68,734.00	\$10,074.00	\$17,599.71
10	102	2	10200	Expenses Relating to Sanitation - Other	\$10,115.00	\$2,529.00	\$2,911.63
10	102	2	10203	Refuse Collection - Public	\$33,900.00	\$8,476.00	\$3,548.60
Operating Expenditure Total					\$44,015.00	\$11,005.00	\$6,460.23
10	102	3	10201	Income Relating to Sanitation - Other	(\$660.00)	(\$660.00)	(\$660.00)
Operating Income Total					(\$660.00)	(\$660.00)	(\$660.00)
Sanitation - Other Total					\$43,355.00	\$10,345.00	\$5,800.23
10	103	2	10300	Expenses Relating to Sewerage	\$3,168.00	\$792.00	(\$380.12)
10	103	2	10300 SEW000	General Costs	\$0.00	\$0.00	\$29.38
10	103	2	10300 SEW010	National Hotel	\$0.00	\$0.00	\$710.33
10	103	2	10300 SEW014	Beth Walton	\$3,168.00	\$792.00	\$359.59
Operating Expenditure Total					(\$1,000.00)	(\$249.00)	\$0.00
10	103	3	10301	Income Relating to Sewerage	(\$1,000.00)	(\$249.00)	\$0.00
Operating Income Total					(\$1,000.00)	(\$249.00)	\$0.00
Sewerage Total					\$2,168.00	\$543.00	\$359.59
10	106	2	10600	ABC's Reallocated	\$16,811.00	\$4,203.00	\$4,521.23
10	106	2	10605	Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$0.00	\$1,730.00
Operating Expenditure Total					\$19,311.00	\$4,203.00	\$6,251.23
Town Planning & Regional Development Total					\$19,311.00	\$4,203.00	\$6,251.23
10	107	2	10700	Expenses Relating to Other Community Amenities	\$0.00	\$0.00	\$2,587.43
10	108	3	10704	Maintenance - Public Conveniences	\$12,390.00	\$3,236.00	\$704.68
10	107	2	10705	Cleaning - Other Community Services	\$28,850.00	\$7,213.00	\$6,356.08
10	107	2	10707	Maintenance - Cemetery	\$5,000.00	\$1,251.00	\$113.04
10	107	2	10708	Depreciation Other Community Amenities	\$1,168.00	\$294.00	\$294.28
Operating Expenditure Total					\$47,408.00	\$11,994.00	\$10,055.51
10	107	4	10703	Cemetery - Capital Expenses	\$7,500.00	\$0.00	\$0.00
10	107	4	10703 4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	\$0.00
Capital Expenditure Total					\$54,908.00	\$11,994.00	\$10,055.51
Other Community Amenities Total							

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	108	2	10802	Community Bus Operations	\$10,000.00	\$2,499.00	\$3,128.18
Operating Expenditure Total					\$10,000.00	\$2,499.00	\$3,128.18
10	108	3	10801	Community Bus Fees	(\$500.00)	\$0.00	\$0.00
Operating Income Total					(\$500.00)	\$0.00	\$0.00
Community Bus Total					\$9,500.00	\$2,499.00	\$3,128.18
Community Amenities Total					\$197,976.00	\$39,658.00	\$43,194.45
11	111	2	11104	Maintenance - Public Hall	\$14,582.00	\$4,582.00	\$5,143.32
11	111	2	11106	Depreciation Public Halls	\$27,982.00	\$7,054.00	\$8,049.40
11	111	2	11107	Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$8,375.00
Operating Expenditure Total					\$47,567.00	\$16,636.00	\$21,567.72
11	111	3	11101	Income Relating to Public Hall	(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
Operating Income Total					(\$5,500.00)	(\$5,000.00)	(\$7,695.42)
11	111	4	11103	Purchase Land & Buildings	\$20,000.00	\$10,000.00	\$0.00
11	111	4	11103 2104	Town Hall Ceiling	\$20,000.00	\$10,000.00	\$0.00
Capital Expenditure Total					\$62,067.00	\$21,636.00	\$13,872.30
Public Halls & Civic Centres Total					\$7,880.00	\$1,971.00	\$2,119.35
11	112	2	11200	ABC's Reallocated	\$34,350.00	\$8,962.00	\$3,459.40
11	112	2	11204	Maintenance Water Playground	\$15,600.00	\$3,932.00	\$3,932.05
11	112	2	11205	Depreciation Water Playground	\$57,830.00	\$14,865.00	\$9,510.80
Operating Expenditure Total					\$57,830.00	\$14,865.00	\$9,510.80
Swimming Areas And Beaches Total					\$89,554.00	\$22,573.00	\$22,568.17
11	113	2	11300	Depreciation Other Recreation & Sport	\$21,340.00	\$6,271.00	\$4,027.48
11	113	2	11304	Maintenance - Recreation Centre	\$15,950.00	\$3,988.00	\$11,465.35
11	113	2	11307	Maintenance - Parks and Reserves	\$7,800.00	\$1,948.00	\$606.91
11	113	2	11307 6151	Oroya Street Gardens	\$7,800.00	\$1,947.00	\$179.49
11	113	2	11307 6152	Hack Street Gardens	\$7,800.00	\$1,947.00	\$1,017.84
11	113	2	11307 6153	Admin Centre Gardens	\$7,800.00	\$1,947.00	\$936.80
11	113	2	11307 6154	Lefroy Park	\$7,800.00	\$1,947.00	\$0.00
11	113	2	11307 6155	Gold & Wool Interpretative Park	\$7,800.00	\$1,947.00	\$986.67
11	113	2	11307 6156	Pioneer Park	\$7,800.00	\$1,947.00	\$0.00
11	113	2	11307 6157	Community Centre Gardens	\$7,800.00	\$1,947.00	\$986.67

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	113	2	11307	6158	Black Range Chapel Gardens	\$7,800.00	\$1,947.00	\$1,097.12
11	113	2	11307	6159	Minors Cottage Gardens	\$7,800.00	\$1,947.00	\$315.92
11	113	2	11307	6160	Irvine Street Gardens	\$7,800.00	\$1,947.00	\$900.63
11	113	2	11307	6161	Camp School Gardens	\$9,100.00	\$2,271.00	\$5,732.20
11	113	2	11307	6162	By Pass Trees	\$9,725.00	\$2,430.00	\$527.12
11	113	2	11308		ABC's Reallocated	\$22,169.00	\$5,541.00	\$5,962.35
11	113	2	11309		Parks and Gardens Tools and Equipment	\$7,500.00	\$1,875.00	\$0.00
11	113	2	11314		Reallocation of Housing	\$30,430.00	\$7,608.00	\$5,836.14
					Operating Expenditure Total	\$275,968.00	\$70,081.00	\$62,160.19
11	113	3	11301		Income Relating to Other Recreation & Sport	(\$20,000.00)	(\$20,000.00)	(\$40,009.09)
					Operating Income Total	(\$20,000.00)	(\$20,000.00)	(\$40,009.09)
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$40,300.00	\$10,075.00	\$0.00
					Capital Expenditure Total	\$40,300.00	\$10,075.00	\$0.00
					Other Recreation & Sport Total	\$296,268.00	\$60,156.00	\$22,151.10
11	114	2	11400		Depreciation Relating to Television and Rebroadcasting	\$4,000.00	\$1,009.00	\$1,008.20
11	114	2	11404		ABC's Reallocated	\$2,942.00	\$735.00	\$791.24
11	114	2	11405		Other Expenses	\$2,000.00	\$501.00	\$0.00
					Operating Expenditure Total	\$8,942.00	\$2,245.00	\$1,799.44
					Television And Rebroadcasting Total	\$8,942.00	\$2,245.00	\$1,799.44
11	115	2	11500		ABC's Reallocated	\$76,173.00	\$19,044.00	\$20,486.89
11	115	2	11502		Other Expenses	\$1,000.00	\$249.00	\$44.20
					Operating Expenditure Total	\$77,173.00	\$19,293.00	\$20,531.09
					Libraries Total	\$77,173.00	\$19,293.00	\$20,531.09
11	116	2	11600		ABC's Reallocated	\$27,843.00	\$6,960.00	\$7,488.30
11	116	2	11604		Maintenance - Historic Buildings	\$12,200.00	\$3,485.00	\$771.62
11	116	2	11604	1750	Black Range Church	\$3,736.00	\$1,181.00	\$318.47
11	116	2	11604	1751	Miners Cottage	\$18,900.00	\$5,359.00	\$6,110.68
11	116	2	11604	1752	Sandstone Post Office Building	\$1,000.00	\$314.00	\$176.63
11	116	2	11604	1753	Old Police Lockup	\$500.00	\$126.00	\$0.00
11	116	2	11604	1754	State Battery	\$10,522.00	\$2,653.00	\$2,652.22
11	116	2	11607		Depreciation Historic Buildings			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total					\$74,701.00	\$20,078.00	\$17,517.92
Other Culture Total					\$74,701.00	\$20,078.00	\$17,517.92
Recreation & Culture Total					\$576,981.00	\$138,273.00	\$85,382.65
12	121	4	12101	Roads Construction Council			
12	121	4	12101 C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$986,083.00	\$246,522.00	\$42,356.49
12	121	4	12101 C0004A	Sandstone Meekatharra Rd	\$0.00	\$0.00	\$227,413.46
12	121	4	12101 C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$0.00	\$0.00
12	121	4	12103	Regional Road Group			
12	121	4	12103 RG0002	Paynes Find Sandstone Road			
12	121	4	12104	Roads to Recovery Construction	\$458,800.00	\$225.00	\$138,988.00
12	121	4	12104 CR0004	Meekatharra - Sandstone Road - Construction (R2R)	\$299,000.00	\$0.00	\$0.00
12	121	4	12104 CR0005	Wiluna Rd	\$0.00	\$0.00	\$156.00
12	121	4	12107	Footpath Construction			
12	121	4	12107 CF0019	Hack Street Footpath	\$85,000.00	\$0.00	\$0.00
12	121	4	12109	Purchase Furniture & Equipment	\$35,000.00	\$0.00	\$0.00
Capital Expenditure Total					\$1,948,883.00	\$246,747.00	\$408,913.95
Streets, Roads, Bridges & Depot Construction Total					\$1,948,883.00	\$246,747.00	\$408,913.95
12	122	2	12200	Depreciation Streets, Roads, Bridges & Depot Maintenance	\$834,169.00	\$210,255.00	\$170,527.51
12	122	2	12202	Power - Street Lighting	\$8,500.00	\$2,124.00	\$1,731.75
12	122	2	12203	Rural Road Maintenance			
12	122	2	12203 M0002	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$88,832.19
12	122	2	12203 M0003	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$53,804.05
12	122	2	12203 M0004	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$29,090.23
12	122	2	12203 M0005	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$44,862.38
12	122	2	12203 M0007	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$6,000.00
12	122	2	12203 M0008	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$13,200.00
12	122	2	12203 M0009	Bulga Downs Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0010	Sandstone - Yeelirrie Rd - Maintenance	\$0.00	\$0.00	\$12,479.70
12	122	2	12203 M0011	Cashmere Downs Access - North - Maintenance	\$0.00	\$0.00	\$2,662.34
12	122	2	12203 M0012	Black Range Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203 M0013	Daly Homestead Access Rd - Maintenance	\$0.00	\$0.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12203	M0014	Dandaraga Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0015	Lake Mason Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$3,000.00
12	122	2	12203	M0017	Altona - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$4,159.90
12	122	2	12203	M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0020	Atley Station Access - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0021	Cogla Downs East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0022	Black Hill Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0023	Kaluwiri Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0024	Yuinmery Station Access - South - Maintenance	\$0.00	\$0.00	\$2,999.70
12	122	2	12203	M0025	Yuinmery Station Access - North - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0026	Cashmere Downs Access - East Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0027	Barrambie Station Access Rd - Maintenance	\$0.00	\$0.00	\$19,956.18
12	122	2	12203	M0028	Lake Mason Station - North Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0037	Rowe St - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0038	Rowe Rd - Youanmi - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0083	Pindaburna Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,320.00
12	122	2	12203	M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$0.00
12	122	2	12203	M0086	Heritage Trail	\$0.00	\$0.00	\$564.65
12	122	2	12203	M9998	Rural Road Maintenance (Budget Purposes)	\$962,000.00	\$240,498.00	\$0.00
12	122	2	12204		Maintenance - Depot	\$32,700.00	\$8,924.00	\$19,982.57
12	122	2	12205		Maintenance - Footpaths	\$5,240.00	\$1,309.00	\$663.30
12	122	2	12206		Traffic Signs Maintenance	\$10,000.00	\$2,499.00	\$5,444.96
12	122	2	12209		Workshop Equipment	\$5,000.00	\$1,251.00	\$94.68
12	122	2	12225		Town Steet Maintenance			
12	122	2	12225	M0019	Hack St - Maintenance	\$0.00	\$0.00	\$367.97
12	122	2	12225	M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$2,374.36
12	122	2	12225	M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$337.54
12	122	2	12225	M0033	Payne St - Maintenance	\$0.00	\$0.00	\$143.95
12	122	2	12225	M0034	Green St - Maintenance	\$0.00	\$0.00	\$264.91
12	122	2	12225	M0035	Rowe St - Maintenance	\$0.00	\$0.00	\$19.72

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12225	M0036	Mingah St - Maintenance	\$0.00	\$203.18
12	122	2	12225	M0081	Thaduna St - Maintenance	\$0.00	\$203.01
12	122	2	12225	M0082	Irvine St - Maintenance	\$0.00	\$39.62
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	\$15,720.00	\$3,930.00
12	122	2	12231	ABC's Reallocated	\$140,894.00	\$35,223.00	\$37,893.58
12	122	2	12232	Reallocation of Housing	\$195,195.00	\$48,798.00	\$38,180.01
				Operating Expenditure Total	\$2,209,418.00	\$554,811.00	\$561,403.94
12	122	3	12212	Grant - MRWA Project	(\$291,667.00)	(\$116,667.00)	(\$244,800.00)
12	122	3	12213	Grant - MRWA Direct	(\$129,767.00)	(\$129,767.00)	(\$144,814.00)
12	122	3	12216	Grant - Roads to Recovery	(\$574,000.00)	\$0.00	\$0.00
				Operating Income Total	(\$995,434.00)	(\$246,434.00)	(\$389,614.00)
				Streets, Roads, Bridges & Depot Maintenance Total	\$1,213,984.00	\$308,377.00	\$171,789.94
12	123	3	12303	Profit on Disposal of Asset - Road Plant	(\$344,667.00)	\$0.00	\$0.00
				Operating Income Total	(\$344,667.00)	\$0.00	\$0.00
12	123	4	12302	Purchase Plant & Equipment - Road Plant Purchases	\$1,125,000.00	\$0.00	\$0.00
				Capital Expenditure Total	\$1,125,000.00	\$0.00	\$0.00
12	123	5	12320	Proceeds on Disposal of Asset - Transport	(\$475,000.00)	\$0.00	\$0.00
12	123	5	12321	Realisation on Disposal of Asset - Transport	\$475,000.00	\$0.00	\$0.00
				Capital Income Total	\$0.00	\$0.00	\$0.00
				Road Plant Purchases Total	\$780,333.00	\$0.00	\$0.00
12	126	2	12604	Airport Maintenance	\$40,400.00	\$10,098.00	\$2,542.80
12	126	2	12605	Cleaning - Aerodromes	\$1,068.00	\$267.00	\$101.70
12	126	2	12606	Building Maintenance	\$1,560.00	\$389.00	\$0.00
				Operating Expenditure Total	\$43,028.00	\$10,754.00	\$2,644.50
				Aerodromes Total	\$43,028.00	\$10,754.00	\$2,644.50
12	127	2	12700	ABC's Reallocated	\$27,843.00	\$6,960.00	\$7,488.30
				Operating Expenditure Total	\$27,843.00	\$6,960.00	\$7,488.30
				Transport Licencing Total	\$27,843.00	\$6,960.00	\$7,488.30
				Transport Total	\$4,014,071.00	\$572,838.00	\$590,836.69
13	130	2	13000	Post Office Agency Expenses	\$1,500.00	\$375.00	\$0.00
13	130	2	13001	Post Office Cost of Sales	\$1,500.00	\$375.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	130	2	13003		ABC's Reallocated	\$65,246.00	\$16,311.00	\$17,548.04
Operating Expenditure Total						\$68,246.00	\$17,061.00	\$17,548.04
13	130	3	13002		Post Office Agency Income	(\$12,000.00)	(\$3,000.00)	(\$2,369.75)
Operating Income Total						(\$12,000.00)	(\$3,000.00)	(\$2,369.75)
Post Office Agency Total						\$56,246.00	\$14,061.00	\$15,178.29
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$249.00	\$0.00
13	131	2	13103		Vermin Control	\$15,000.00	\$15,000.00	\$12,293.00
Operating Expenditure Total						\$16,000.00	\$15,249.00	\$12,293.00
Rural Services Total						\$16,000.00	\$15,249.00	\$12,293.00
13	132	2	13200		Employee Costs	\$85,876.00	\$21,881.00	\$33,691.88
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$1,875.00	\$3,212.00
13	132	2	13204		ABC's Reallocated	\$96,031.00	\$24,009.00	\$25,827.55
13	132	2	13206		Visitor Centre Building Maintenance	\$20,100.00	\$5,677.00	\$7,294.07
13	132	2	13207		Tourism Development	\$31,350.00	\$0.00	\$21,350.00
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$656.00	\$655.33
13	132	2	13214		Old School Building Maintenance	\$11,935.00	\$3,511.00	\$2,793.39
13	132	2	13215		Geo Tourism Costs	\$12,795.00	\$3,689.00	\$0.00
13	132	2	13218		Reallocation of Housing	\$26,072.00	\$6,519.00	\$5,000.18
13	132	2	13219		Stock for Resale	\$12,500.00	\$3,126.00	\$4,601.08
Operating Expenditure Total						\$306,759.00	\$70,943.00	\$104,425.48
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$15,000.00)	(\$3,750.00)	(\$9,711.12)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$249.00)	(\$481.80)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$249.00)	(\$1,429.09)
Operating Income Total						(\$17,000.00)	(\$4,248.00)	(\$11,622.01)
Tourism & Area Promotion Total						\$289,759.00	\$66,695.00	\$92,803.47
13	133	2	13300		ABC's Reallocated	\$17,756.00	\$4,440.00	\$4,775.48
13	133	2	13303		Other Expenses	\$1,500.00	\$375.00	\$0.00
Operating Expenditure Total						\$19,256.00	\$4,815.00	\$4,775.48
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,000.00)	(\$249.00)	\$0.00
Operating Income Total						(\$1,000.00)	(\$249.00)	\$0.00
Building Control Total						\$18,256.00	\$4,566.00	\$4,775.48

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	134	2	13400	Employee Costs	\$137,884.00	\$35,274.00	\$37,995.71
13	134	2	13403	Depreciation Caravan Park	\$36,932.00	\$9,310.00	\$9,356.31
13	134	2	13404	ABC's Reallocated	\$63,775.00	\$15,945.00	\$17,152.45
13	134	2	13405	Caravan Park Maintenance	\$134,450.00	\$33,273.00	\$36,072.94
13	134	2	13407	Reallocation of Housing	\$19,730.00	\$4,932.00	\$3,783.94
				Operating Expenditure Total	\$392,771.00	\$98,734.00	\$104,361.35
13	134	3	13401	Caravan Park Site Fees	(\$150,000.00)	(\$37,500.00)	(\$69,766.04)
13	134	3	13406	Caravan Park - Other Income	(\$5,000.00)	(\$1,251.00)	(\$440.32)
13	134	3	13408	Government Grants	(\$643,584.00)	\$0.00	\$0.00
13	134	3	13409	Camp School Income	(\$500.00)	\$0.00	\$0.00
				Operating Income Total	(\$799,084.00)	(\$38,751.00)	(\$70,206.36)
13	134	4	13412	Caravan Park Infrastructure	\$700,000.00	\$0.00	\$0.00
				Capital Expenditure Total	\$700,000.00	\$0.00	\$0.00
				Caravan Park Total	\$293,687.00	\$59,983.00	\$34,154.99
13	135	2	13506	Plant Nursery Expenses	\$9,120.00	\$2,281.00	\$1,572.96
				Operating Expenditure Total	\$9,120.00	\$2,281.00	\$1,572.96
				Plant Nursery Total	\$9,120.00	\$2,281.00	\$1,572.96
13	136	2	13600	Expenses Relating to Other Economic Services	\$1,500.00	\$626.00	\$0.00
13	136	2	13606	Depreciation Other Economic Services	\$3,670.00	\$926.00	\$924.95
13	136	2	13615	ULP Cost of Sales	\$75,000.00	\$18,750.00	\$23,072.28
13	136	2	13625	Diesel Cost of Sales	\$500,000.00	\$125,001.00	\$223,739.29
13	136	2	13631	Fuel Pump Repairs and Maintenance	\$3,500.00	\$876.00	\$1,076.33
13	136	2	13632	Fuel Pump Utilities	\$900.00	\$225.00	\$594.85
13	136	2	13635	Fuel Pump Licence Fees	\$750.00	\$0.00	\$0.00
13	136	2	13651	Post Office Cafe			
13	136	2	13651 5000	Employee Costs			
13	136	2	13651 5001	Purchase Of Merchandise	\$189,850.00	\$48,624.00	\$52,839.04
13	136	2	13651 5002	Purchase Of Foods Consumables	\$2,000.00	\$501.00	\$2,349.30
13	136	2	13651 5003	Purchase Of Drinks (Soft, Coffee Etc)	\$25,000.00	\$6,249.00	\$14,437.26
13	136	2	13652	Post Office Cafe Other Expenditure	\$25,000.00	\$6,249.00	\$4,851.99
13	136	2	13681	Gas Bottles Purchases	\$5,000.00	\$1,251.00	\$6,568.58
13	136	2	13681		\$10,000.00	\$2,499.00	\$4,054.34

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$842,170.00	\$211,777.00	\$334,508.21
13	136	3	13610		Sales ULP Fuel	(\$86,250.00)	(\$21,564.00)	(\$38,085.39)
13	136	3	13620		Sales Diesel Fuel	(\$557,500.00)	(\$139,374.00)	(\$231,379.11)
13	136	3	13657		Post Office Cafe Income			
13	136	3	13657	5021	Sale Of Merchandise	(\$3,500.00)	(\$879.00)	(\$2,537.53)
13	136	3	13657	5022	Sale Of Foods	(\$31,250.00)	(\$7,815.00)	(\$24,484.31)
13	136	3	13657	5023	Sale Of Drinks	(\$31,250.00)	(\$7,815.00)	(\$19,820.04)
13	136	3	13680		Sale of Gas Bottles	(\$10,000.00)	(\$2,499.00)	(\$3,408.18)
13	136	3	13684		Income from Astro Dome	(\$200.00)	(\$51.00)	\$0.00
13	136	3	13685		Other Income	\$0.00	\$0.00	(\$1,200.00)
Operating Income Total						(\$719,950.00)	(\$179,997.00)	(\$320,914.56)
Other Economic Services Total						\$122,220.00	\$31,780.00	\$13,593.65
Economic Services Total						\$805,288.00	\$194,615.00	\$174,371.84
14	141	2	14111		Private Works Expenditure	\$10,420.00	\$2,606.00	\$0.00
14	141	2	14111	PW000	Private Works	\$0.00	\$0.00	\$1,219.18
14	141	2	14111	PW026	James Allison			\$1,219.18
Operating Expenditure Total						\$10,420.00	\$2,606.00	\$1,219.18
14	141	3	14100		Private Works Income	(\$12,500.00)	(\$3,126.00)	(\$1,913.64)
Operating Income Total						(\$2,080.00)	(\$520.00)	(\$694.46)
Private Works Total						\$168,690.00	\$42,048.00	\$8,585.76
14	142	2	14200		Employee Costs	\$35,150.00	\$8,788.00	\$5,707.43
14	142	2	14202		Sick Leave Expense	\$153,778.00	\$38,445.00	\$15,603.77
14	142	2	14203		Annual & LSL & Bonus Payments	\$5,500.00	\$0.00	\$3,691.34
14	142	2	14204		Protective Clothing - Outside Staff	\$148,500.00	\$37,125.00	\$35,902.86
14	142	2	14205		Superannuation of Workpersons	\$500.00	\$126.00	\$0.00
14	142	2	14206		Medical Examination Costs	(\$640,078.00)	(\$160,020.00)	(\$163,458.96)
14	142	2	14207		Overheads Allocated to Works	\$5,000.00	\$1,251.00	\$493.41
14	142	2	14208		Expendable Stores Expense	\$43,460.00	\$21,730.00	\$35,384.62
14	142	2	14209		Workers Compensation Insurance	\$25,000.00	\$12,500.00	\$0.00
14	142	2	14210		Insurance on Works	\$12,000.00	\$3,000.00	\$2,200.00
14	142	2	14212		Training - Infrastructure Overheads			

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142	2	14214	Infrastructure Consultancy	\$10,000.00	\$2,499.00	\$7,551.33
14	142	2	14215	Other Expenses	\$17,500.00	\$4,374.00	\$17,536.30
14	142	2	14216	RDO Accrual	\$0.00	\$0.00	(\$13,637.81)
14	142	2	14703	Occupational Health and Safety	\$15,000.00	\$3,750.00	\$16,565.31
Operating Expenditure Total					\$0.00	\$15,616.00	(\$27,874.64)
Public Works Overheads Total					\$0.00	\$15,616.00	(\$27,874.64)
14	143	2	14302	Insurance - Plant	\$30,000.00	\$15,000.00	\$12,976.76
14	143	2	14303	Fuel & Oils	\$250,000.00	\$62,499.00	\$98,769.22
14	143	2	14304	Tyres & Tubes	\$12,500.00	\$3,126.00	\$50,390.07
14	143	2	14305	Parts & Repairs	\$120,000.00	\$30,000.00	\$52,530.37
14	143	2	14306	Internal Repair Wages	\$112,300.00	\$28,075.00	\$15,114.58
14	143	2	14307	Licences - Plant	\$11,000.00	\$0.00	\$384.10
14	143	2	14308	Depreciation Plant	\$404,200.00	\$101,880.00	\$105,294.09
14	143	2	14309	Plant Op Costs Allocated to Works	(\$1,019,177.00)	(\$254,794.00)	(\$271,127.01)
14	143	2	14311	ABC's Reallocated	\$74,177.00	\$18,543.00	\$19,949.97
14	143	2	14312	Expendable Tools	\$5,000.00	\$1,251.00	\$0.00
Operating Expenditure Total					\$0.00	\$5,580.00	\$84,282.15
Plant Operation Costs Total					\$0.00	\$5,580.00	\$84,282.15
14	144	3	14404	Diesel Fuel Rebate	(\$30,000.00)	(\$7,500.00)	(\$10,956.00)
Operating Income Total					(\$30,000.00)	(\$7,500.00)	(\$10,956.00)
Stock Fuels & Oils Total					(\$30,000.00)	(\$7,500.00)	(\$10,956.00)
14	145	2	03211	Bank Fees and Charges	\$13,000.00	\$3,249.00	\$4,613.21
14	145	2	14500	Employee Costs	\$645,680.00	\$166,098.00	\$146,363.61
14	145	2	14501	Administration Office Maintenance	\$39,750.00	\$11,565.00	\$18,104.90
14	145	2	14504	Telecommunications	\$12,500.00	\$3,126.00	\$1,612.74
14	145	2	14505	Travel & Accommodation	\$7,500.00	\$1,875.00	\$926.36
14	145	2	14506	Legal Expenses	\$5,000.00	\$1,251.00	\$0.00
14	145	2	14507	Training Expenses	\$10,000.00	\$2,499.00	\$0.00
14	145	2	14508	Printing & Stationery	\$25,000.00	\$6,249.00	\$6,979.24
14	145	2	14509	Fringe Benefits Tax	\$25,000.00	\$6,250.00	\$0.00
14	145	2	14510	Conference Expenses	\$10,000.00	\$0.00	\$0.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14515		ABC's Reallocated	(\$1,050,664.00)	(\$262,665.00)	(\$282,577.11)
14	145	2	14517		Computer Hardware	\$22,750.00	\$22,750.00	\$2,330.00
14	145	2	14518		Computer Software and Support	\$100,000.00	\$24,999.00	\$52,549.46
14	145	2	14520		Cleaning - Shire Offices	\$7,000.00	\$1,749.00	\$1,769.36
14	145	2	14521		Consultancy Services	\$50,000.00	\$12,501.00	\$19,000.00
14	145	2	14522		Depreciation Administration	\$57,484.00	\$14,490.00	\$14,103.44
14	145	2	14523		Other Expenses Relating to Administration	\$20,000.00	\$7,375.00	\$14,224.79
					Operating Expenditure Total	\$0.00	\$23,361.00	(\$0.00)
14	145	3	14512		Income relating to Administration	(\$12,500.00)	(\$247.00)	(\$6,580.80)
14	145	3	14543		Profit on Disposal of Asset - Administration	(\$12,667.00)	(\$12,667.00)	\$0.00
					Operating Income Total	(\$25,167.00)	(\$12,914.00)	(\$6,580.80)
14	145	4	14513		Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$114,381.77
					Capital Expenditure Total	\$65,000.00	\$65,000.00	\$114,381.77
14	145	5	14542		Proceeds on Disposal of Asset - Administration	(\$20,000.00)	(\$20,000.00)	\$0.00
14	145	5	14544		Realisation on Disposal of Asset - Administration	\$20,000.00	\$20,000.00	\$0.00
					Capital Income Total	\$0.00	\$0.00	\$0.00
					Administration Total	\$39,833.00	\$75,447.00	\$107,800.97
14	146	2	14602		Gross Salaries & Wages	\$2,067,109.00	\$516,777.00	\$506,365.66
14	146	2	14603		Less Sal & Wages Alloc to Works	(\$2,067,109.00)	(\$516,777.00)	(\$471,070.85)
14	146	2	14605		Workers Compensation Payments	\$10,000.00	\$2,500.00	\$295.29
					Operating Expenditure Total	\$10,000.00	\$2,500.00	\$35,590.10
14	146	3	14221		Workers Compensation Reimbursements	(\$10,000.00)	(\$2,499.00)	\$0.00
					Operating Income Total	(\$10,000.00)	(\$2,499.00)	\$0.00
					Salaries & Wages Total	\$0.00	\$1.00	\$35,590.10
14	147	2	14705		Project Works	\$305,027.00	\$10,000.00	\$53,992.09
					Operating Expenditure Total	\$305,027.00	\$10,000.00	\$53,992.09
					Unclassified Total	\$305,027.00	\$10,000.00	\$53,992.09
14	149	4	14941		Transfer to Airport Reserve	\$7,860.00	\$1,965.00	\$2,092.16
14	149	4	14942		Transfer to Building Reserve	\$37,490.00	\$9,372.00	\$10,669.22
14	149	4	14945		Transfer to ITC Reserve	\$51,930.00	\$483.00	\$696.39
14	149	4	14946		Transfer to Employee Entitlements Reserve	\$6,530.00	\$1,632.00	\$1,667.37

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149	4	14948	Transfer to Plant Reserve	\$282,810.00	\$8,202.00	\$6,362.72
14	149	4	14949	Transfer to Refuse Disposal Reserve	\$1,110.00	\$276.00	\$295.04
14	149	4	14950	Transfer to Road and Flood Damage Reserve	\$18,365.00	\$4,590.00	\$4,884.48
14	149	4	14951	Transfer to Housing Reserve	\$13,900.00	\$3,474.00	\$3,697.72
14	149	4	14952	Transfer to Community Development Projects Reserve	\$20,220.00	\$5,055.00	\$4,475.82
Capital Expenditure Total					\$440,215.00	\$35,049.00	\$34,840.92
14	149	5	14902	Transfer From Building Reserve	(\$200,000.00)	\$0.00	\$0.00
14	149	5	14908	Transfer From Plant Reserve	(\$695,000.00)	\$0.00	\$0.00
14	149	5	14911	Transfer From Housing Reserve	(\$200,000.00)	\$0.00	\$0.00
Capital Income Total					(\$1,095,000.00)	\$0.00	\$0.00
Reserve Transfers Total					(\$654,785.00)	\$35,049.00	\$34,840.92
Other Property & Services Total					(\$342,005.00)	\$133,673.00	\$276,981.13
Grand Total					\$4,706,955.00	(\$272,016.00)	(\$218,428.82)

10.2.1 (5) Monthly Investment Register

Compliance

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

For the Period Ended: September 2023

Date of Compilation: 30/09/2023

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
BTS	1/09/2023	Bankwest	366	1/09/2024	1.30%	5					356	356
967603	31/08/2023	Bankwest	61	31/10/2023	4.05%	18,180		2,686,008				2,686,008
						18,185	0	2,686,008	0	0	356	2,686,364
Reserve												
966592	31/08/2023	Bankwest	61	31/10/2023	4.05%	35,672		5,270,288				5,270,288
						35,672	0	5,270,288	0	0	0	5,270,288
Trust												
Trust Investment	31/08/2023	Bankwest	61	31/10/2023	4.05%	1,963		290,004				290,004
						1,963	0	290,004	0	0	0	290,004
Total Funds Invested							0	8,246,300	0	0	356	8,246,657



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of September 2023

EFT	Date	Name	Description	Amount	Bank
EFT9691	08/09/2023	Blackwoods	Workshop Supplies - Lens Cleaner (wall disp); cotton shirt rags; vehicle tree, fresheners	-634.44	7
EFT9692	08/09/2023	McMahon Burnett Transport	Freight charges - Consumables for Post Office Cafe	-1019.57	7
EFT9693	08/09/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel for Shire cars	-1389.69	7
EFT9694	08/09/2023	Coates Hire Operations Pty Limited	hire of Knuckle Boom - Water Tank Mural	-5276.26	7
EFT9695	08/09/2023	Vicki McQuie	Sales on Commission August 2023	-5.10	7
EFT9696	08/09/2023	Remote Area Mechanical Services	Maintenance Grading Lake Barlee Road and Sandstone - Paynes Find Road	-33880.00	7
EFT9697	08/09/2023	M & M Halsall	Reimbursement of rates paid in error	-419.26	7
EFT9698	08/09/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Tyre repair materials	-1322.81	7
EFT9699	08/09/2023	Joanne Brown	Sales on Commission August 2023	-491.30	7
EFT9700	08/09/2023	Herseys Safety Pty Ltd	Safety Bags for Depot - PPE	-2112.00	7
EFT9701	08/09/2023	Marie Kristine Verdurmen	Council Meeting catering July / August 2023 and Sales on Commission August 2023	-372.00	7
EFT9702	08/09/2023	Tegan Brown	Sales on Commission August 2023	-178.50	7
EFT9703	08/09/2023	Kevills Electrical Contracting Pty Ltd	Grid Cleaning on Meekatharra - Sandstone Road; Rabbit Prrof Rence grid removal; dif up steel culvert across Sandstone - Wiluna Rd; Repair fault on Caravan Park Bore Pump; Repair fault on tyre machine control circuit	-14473.50	7
EFT9704	08/09/2023	JH Computer Services WA	Computer back-up batteries; Wireless internet set-up; monthly charges	-9889.00	7
EFT9705	08/09/2023	Team Global Express Pty Ltd	Freight Charges - Stationery	-158.52	7
EFT9706	08/09/2023	Thinkwater Geraldton	2 x Hunter pro-C Module 3 stations; 10 x SS hose clamps 10-16mm; 10 x SS hose clamps 12-20mm.	-227.75	7
EFT9707	08/09/2023	CID Equipment Pty Ltd	Parts and materials for truck repairs	-1455.39	7
EFT9708	08/09/2023	Bunnings Building Supplies	Depot materials and consumables	-407.84	7
EFT9709	08/09/2023	Canine Control	Ranger Services for August and September	-990.00	7
EFT9710	08/09/2023	Bobbie O'Brien	Sales on Commission August 2023	-13.60	7
EFT9711	08/09/2023	Landgate	Valuation Services	-172.35	7
EFT9712	08/09/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel for Town and Depot Bowser; Oils and lubricants for Workshop	-91791.28	7
EFT9713	08/09/2023	WesTrac Pty Ltd	Parts and consumables for Plant / Vehicles	-6053.15	7
EFT9714	08/09/2023	Geraldton Toyota	Parts for Toyota Service	-329.54	7
EFT9715	08/09/2023	Margaret Isobel Duhig	Sales on Commission August 2023	-221.00	7
EFT9716	08/09/2023	IT Vision Australia Pty Ltd	Monthly Financial Processing Service - Rates - August 2023	-1650.00	7
EFT9717	08/09/2023	Hema Maps Pty Ltd	Maps for Resale at Visitor Centre	-259.10	7
EFT9718	08/09/2023	Friends of Great Victoria Desert Parks	Books for resale at Visitor Centre	-72.89	7



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

EFT Payments for the Month of September 2023

EFT	Date	Name	Description	Amount	Bank
EFT9719	08/09/2023	Murchison Hardware t/as Murchison Emporium	Hardware / Water Purchases	-40.00	7
EFT9720	08/09/2023	Fifth Street Furniture Mart	Furniture Purchases - 12 Griffith Street	-3000.00	7
EFT9721	08/09/2023	Mural Nomad (Patrycja Hannagan)	Final Payment for Water Tank Project	-40920.00	7
EFT9722	08/09/2023	Transaction Network Services Australia Pty Limited	Monthly Service Fee - Town Bowser	-287.21	7
EFT9723	08/09/2023	PFDFood Services Pty Ltd	Consumables for Post Office Cafe	-1750.25	7
EFT9724	08/09/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-861.30	7
EFT9725	08/09/2023	Midwest Visual	Signage - CHANNE 38	-575.00	7
EFT9726	08/09/2023	Medelect	Defibrillator service / battery	-439.45	7
EFT9727	13/09/2023	Margie Dixon	2023 Sandstone Art Show	-409.00	7
EFT9728	13/09/2023	Vicki McQuie	2023 Sandstone Art Show	-115.00	7
EFT9729	13/09/2023	Karan Heath	2023 Sandstone Art Show	-951.00	7
EFT9730	13/09/2023	Isabel Carn	2023 Sandstone Art Show	-925.00	7
EFT9731	13/09/2023	Annie Firley	2023 Sandstone Art Show	-345.00	7
EFT9732	13/09/2023	Jan Fisher	2023 Sandstone Art Show	-25.00	7
EFT9733	13/09/2023	Sandy Jubb	2023 Sandstone Art Show	-480.00	7
EFT9734	13/09/2023	Joanne Brown	2023 Sandstone Art Show	-620.00	7
EFT9735	13/09/2023	Marie Kristine Verdurmen	2023 Sandstone Art Show	-315.00	7
EFT9736	13/09/2023	Lana Lefroy	2023 Sandstone Art Show	-2955.00	7
EFT9737	13/09/2023	Helen Cavallaro	2023 Sandstone Art Show	-415.00	7
EFT9738	13/09/2023	Margaret Mary Adams	2023 Sandstone Art Show	-160.00	7
EFT9739	13/09/2023	Mural Nomad (Patrycja Hannagan)	2023 Sandstone Art Show	-480.00	7
EFT9740	13/09/2023	A Class Auto Electrical	Shire Fleet Maintenance	-8558.25	7
EFT9741	13/09/2023	Action Bay Pty Ltd T/a Goldfields Toyota	Purchase of W/shop Supervisor Ute - Toyota Hilux D/C/SR5. PS013	-64331.88	7
EFT9742	13/09/2023	Desert Design Art	2023 Sandstone Art Show	-180.00	7
EFT9743	18/09/2023	A&K Building and Property Maintenance	Repair to Administration Building	-4620.00	7
EFT9744	18/09/2023	Australian Taxation Office	ATO Activity Statement August 2023	-26850.00	7
EFT9745	18/09/2023	Brian Haggarty	Reimbursement of Returned Super	-199.18	7
EFT9746	22/09/2023	McMahon Burnett Transport	Freight Charges - Consumables for Post Office Cafe	-493.69	7
EFT9747	22/09/2023	Kulbardi Hill Consulting	Welcome to Sandstone - brochure reprint	-3091.00	7
EFT9748	22/09/2023	Shire of Mt Magnet	EHO / Building Surveyor Services August 2023	-205.35	7
EFT9749	22/09/2023	Wren Oil	Oil Waste Disposal	-16.50	7
EFT9750	22/09/2023	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Plant / Machinery Tyres	-16004.68	7
EFT9751	22/09/2023	Corsign WA Pty Ltd	Road Signage Paynes Find-Sandstone Road	-432.85	7
EFT9752	22/09/2023	Truckline	Hand ratchet assembly for low loader.	-123.20	7
EFT9753	22/09/2023	Purewater Pool Services	Water Park - CRS-1 YooVee Housing	-775.50	7



Shire of Sandstone

EFT Payments for the Month of September 2023

SHIRE OF SANDSTONE
SERVE THE PEOPLE

EFT	Date	Name	Description	Amount	Bank
EFT9754	22/09/2023	Prompt Safety Solutions	WHS Service Quarter 1	-2420.00	7
EFT9755	22/09/2023	Kevills Electrical Contracting Pty Ltd	Install IT to Community Hall and Shire Office; Grid Cleaning on Menzies Rd; Grid maintenance on Youanmi-Mount Magnet Rd, grid cleaning and SLK markers on Youinmery South Access Rd; grid cleaning and install SLK marker on Wiluna Rd.	-29165.79	7
EFT9756	22/09/2023	Statewide Cleaning Supplies	Cleaning hand towels	-104.38	7
EFT9757	22/09/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel Purchases - Town / Depot	-67309.04	7
EFT9758	22/09/2023	BOC Limited	Container service charges and expendable gas parts / accessories for Workshop	-424.59	7
EFT9759	22/09/2023	Outback Gems	Stock for Resale - Visitor Centre	-439.80	7
EFT9760	22/09/2023	Halsall & Associates	Town Planning - Leasehold plan for LIA	-770.00	7
EFT9761	22/09/2023	Australia Post	Australia Post Charges for August	-207.46	7
EFT9762	22/09/2023	AIT Specialists	Fuel Tax Credit Review August 2023	-680.02	7
EFT9763	22/09/2023	Fifth Street Furniture Mart	Furniture - Staff 6 Hack Street and 2A Griffith Street	-2145.00	7
EFT9764	22/09/2023	PFD Food Services Pty Ltd	Consumables for Post Office Cafe	-1980.65	7
EFT9765	22/09/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-761.75	7
EFT9766	22/09/2023	A Class Auto Electrical	Depot Plant / Machinery A/C servicing	-5196.40	7
EFT9767	22/09/2023	Windsocks Australia Pty Ltd	Airport Maintenance - Purchase of windsocks	-1791.14	7
EFT9768	22/09/2023	Vanguard Publishing	Visitor Centre Road Planner Participation	-2024.00	7
REPORT TOTALS				-\$472,636.15	

Bank Code 7
Bank Name Bankwest Muni Account

Total
-\$472,636.15

-\$472,636.15



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Direct Debits for the Month of September 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6155.1	12/09/2023	Hostplus	Payroll deductions	-1594.667	
DD6155.2	12/09/2023	Mercer Super Trust	Payroll deductions	-941.817	
DD6155.3	12/09/2023	AWARE Super	Superannuation contributions	-3829.977	
DD6155.4	12/09/2023	Rest Industry Super	Payroll deductions	-2315.187	
DD6155.5	12/09/2023	Australian Super	Superannuation contributions	-1044.807	
DD6155.6	12/09/2023	MTAA Super	Superannuation contributions	-534.967	
DD6155.7	12/09/2023	MyNorth Super Plan	Superannuation contributions	-852.567	
DD6155.8	12/09/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.427	
DD6155.9	12/09/2023	Colonial First State	Superannuation contributions	-365.907	
DD6169.1	26/09/2023	Hostplus	Payroll deductions	-1701.137	
DD6169.2	26/09/2023	AWARE Super	Superannuation contributions	-3813.497	
DD6169.3	26/09/2023	Mercer Super Trust	Payroll deductions	-706.367	
DD6169.4	26/09/2023	Rest Industry Super	Payroll deductions	-2262.037	
DD6169.5	26/09/2023	Australian Super	Superannuation contributions	-1094.567	
DD6169.6	26/09/2023	Prime Super	Superannuation contributions	-798.337	
DD6169.7	26/09/2023	MTAA Super	Superannuation contributions	-534.997	
DD6169.8	26/09/2023	MyNorth Super Plan	Superannuation contributions	-947.207	
DD6169.9	26/09/2023	MLC Masterkey Superannuation	Superannuation contributions	-762.427	
DD6169.10	26/09/2023	Colonial First State	Superannuation contributions	-365.907	
			TOTAL	-25,228.67	
DD6149.1	05/09/2023	Water Corporation	Water Usage / Service Charges	-2617.277	
DD6149.2	05/09/2023	Telstra Corporation Ltd	Telephone Charges	-831.717	
DD6150.1	08/09/2023	Water Corporation	Water usage / Service charges	-2131.337	
DD6171.1	20/09/2023	Water Corporation	Water credited - paid with Credit Card	46.087	
DD6172.1	12/09/2023	Water Corporation	Water Use / Service Charges	-50.877	



SHIRE OF SANDSTONE
SERVE THE PEOPLE

Shire of Sandstone

Direct Debits for the Month of September 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6172.2	13/09/2023	Water Corporation	Water Usage / Service Charges	-2494.17	7
DD6172.4	28/09/2023	Telstra Corporation Ltd	Telephone Charges	-279.72	7
DD6172.3	20/09/2023	Horizon Power	Streetlight Charges	-838.61	7
DD6172.6	27/09/2023	Horizon Power	Electricity Charges	-10069.66	7
			TOTAL	-19,267.26	
			REPORT TOTALS	-44,495.93	

Bank Code 7 Bank Name Bankwest Muni Account Total -\$44,495.93



Shire of Sandstone

Cheque Payments for the Month of September 2023

Direct Debit	Date	Name	Description	Amount	Bank
105586	18/09/2023	Royal Flying Doctor Service	Donation Tin 16369	-508.45	7
105587	22/09/2023	Department Of Transport	DoT Transactions August / September 2023	-488.15	7
			TOTAL	-996.60	
205165	26/09/2023	Vicki McQuie	REFUND OF COUNCILLORS 2023 ELECTION DEPOSIT	-100.00	2
205166	26/09/2023	Bethell Lillian Walton	REFUND OF COUNCILLORS 2023 ELECTION DEPOSIT	-100.00	2
205167	26/09/2023	James Allison	REFUND OF COUNCILLORS 2023 ELECTION DEPOSIT	-100.00	2
			TOTAL	-300.00	
			REPORT TOTALS	-1296.60	

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

Total
 Total
 -\$996.60
 -\$300.00
-\$1,296.60

Shire of Sandstone Business Credit Card Reconciliation - September 2023

10.2.2D

Creditor 20725 DD6172

Business Credit Card - Charlie Brown

Date	Description	GL Accounts	Item Description	GST	Amount
11/08/2023	Shire of Sandstone	1136250.520	Diesel fuel purchased at bowser for customer	\$9.09	\$ 100.00
15/08/2023	Belair Gardens Caravan Park	1145050.521	J Hargrave to Geraldton with truck 15/8/23	\$17.64	\$ 194.00
20/08/2023	Coles Online	5002 296 4016	Consumables for Post Office Café	\$2.88	\$ 259.70
21/08/2023	Shire of Sandstone	1136150.520	ULP fuel purchased at bowser for customer	\$4.55	\$ 50.00
25/08/2023	Online Workwear	1145000.502	Uniform shirts for L Bracknell and T Weiss	\$46.09	\$ 507.01
26/08/2023	Shire of Sandstone	1136150.520	ULP fuel purchased at bowser for customer	\$1.82	\$ 20.00
27/08/2023	Coles Online	5002 296 4016	Consumables for Post Office Café	\$12.22	\$ 330.00
29/08/2023	Temple & Webster online	6154 296 4016	Swing seat replacement at waterpark	\$9.58	\$ 105.35
30/08/2023	Nightcap Wintersun Geraldton	1145050.521	P Herl / S O'Keefe to Geraldton with Truck 30/8/23	\$34.18	\$ 376.00
30/08/2023	Shire of Sandstone	1136150.520	ULP fuel purchased at bowser for customer	\$3.64	\$ 40.00
31/08/2023	Nightcap Wintersun Geraldton	1145050.521	P Herl / S O'Keefe Meals in Geraldton 30/8/23	\$6.18	\$ 68.00
2/09/2023	Retravision Kalgoorlie	1091120.521	1 Vacuum Cleaner - CEO	\$31.64	\$ 348.00
4/09/2023	Booktopia	1132190.520	Books for resale at Visitor Centre	\$31.23	\$ 343.52
5/09/2023	Spotlight Online	1091180.520	Towels / Bed linen for 16 Green St	\$22.91	\$ 252.00
5/09/2023	Vandermuros Pty Ltd	1145050.521	D Humphries to Geraldton 7/9/23	\$13.64	\$ 150.00
5/09/2023	Shire of Sandstone	1136150.520	ULP fuel purchased at bowser for customer	\$1.82	\$ 20.00
			Total	\$249.09	\$ 3,163.58

Total Credit Card Purchases

1301000 Municipal Cash at Bank GEN

\$ 3,163.58

Authorised by Shire President: _____

Date: _____

Authorised By CEO: _____

Date: _____

**Alice Atkinson Caravan Park Income
For the Period Ended 30 September 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<i>July</i>	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
<i>August</i>	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
<i>September</i>	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
<i>October</i>	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55	0.00
<i>November</i>	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49	0.00
<i>December</i>	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09	0.00
<i>January</i>	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72	0.00
<i>February</i>	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38	0.00
<i>March</i>	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	7,303.28	0.00
<i>April</i>	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	14,562.22	0.00
<i>May</i>	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
<i>June</i>	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	69,766.04

<i>July</i>	11,287.28	27,762.49	24,056.37	26,050.20	108.29%
<i>August</i>	27,983.60	54,972.93	47,919.09	50,166.03	104.69%
<i>September</i>	45,368.60	81,492.93	69,829.35	69,766.04	99.91%
<i>October</i>	53,459.06	96,911.99	80,539.90	69,766.04	86.62%
<i>November</i>	56,589.98	101,093.80	86,128.39	69,766.04	81.00%
<i>December</i>	59,038.63	103,608.36	89,927.48	69,766.04	77.58%
<i>January</i>	61,726.84	106,043.83	92,950.20	69,766.04	75.06%
<i>February</i>	63,324.12	109,878.38	95,156.58	69,766.04	73.32%
<i>March</i>	67,391.42	115,903.85	102,459.86	69,766.04	68.09%
<i>April</i>	79,360.54	128,549.30	117,022.08	69,766.04	59.62%
<i>May</i>	101,226.37	146,783.42	136,161.57	69,766.04	51.24%
<i>June</i>	124,524.32	167,287.49	160,773.48	69,766.04	43.39%

**Fuel Income Town Fuel Sales
For the Period Ended 30 September 2023**

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

134.23%
127.81%
126.07%
98.80%
83.40%
77.51%
72.91%
65.85%
61.44%
54.68%
48.57%
41.86%

**Rates Outstanding Report
For the Period Ended 09 October 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$582,290.57		\$582,290.57
30202	Rubbish Debtors	\$1,930.01		\$1,930.01
30204	ESL Rates Debtors	\$4,379.42		\$4,379.42
40105	Excess Rates	(\$5,125.04)		(\$5,125.04)
		<u>\$583,474.96</u>		<u>\$583,474.96</u>

2/10/2023

Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,500,354.04	\$25,075.70	\$577,715.97
5	Legal Charges			\$2,003.70
7	Penalty Surcharge			\$2,554.49
A01	Emergency Services Levy	\$14,798.00	\$596.51	\$4,302.49
B22/23	Back Rates			\$16.41
	Back Rates			\$0.00
EX	Excess Receipts			(\$5,125.04)
S01	Rubbish Domestic	\$8,740.00		\$1,600.01
S02	Rubbish Domestic	\$760.00		\$0.00
S03	Rubbish Domestic	\$660.00		\$330.00
S97	Legal Fees with GST			\$76.93
		<u>\$1,525,312.04</u>	<u>\$25,672.21</u>	<u>\$583,474.96</u>

