



**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

# **ATTACHMENTS**

Ordinary Council Meeting

Thursday 23 March 2023  
1:00PM





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<b>POLICY:</b>	<b>STAFF ATTRACTION AND RETENTION BENEFITS</b>
<b>POLICY NO:</b>	<b>2.03</b>
<b>SECTION:</b>	<b>ADMINISTRATION</b>
<b>COUNCIL MEETING HELD:</b>	23 March 2023
<b>DATE TO BE REVIEWED:</b>	<b>March 2025</b>

### Over Award Payments

Non-Contract Staff are engaged by the Shire of Sandstone in accordance with the Local Government Officers Award or Municipal Employees Award that clearly stipulates classifications with minimum weekly rates effective from time to time. Any wage adjustment is to take effect from the first pay period of any new financial year unless otherwise directed by the WA Industrial Relations Commission.

In recognising the need to attract quality personnel to Sandstone, but at the same time, recognising the responsibilities associated with each level, an over-award payment percentage is to be loaded to the minimum rates applicable.

Furthermore, in recognition of the responsibilities associated with conducting the role of Leading-Hand within the Construction Crew, a Leading Hand Allowance is applicable.

The Shire of Sandstone Over-Award Payment Percentage is:	45%
The Shire of Sandstone Leading Hand Allowance (per week) is:	\$125

Both the Over-Award Percentage and Leading Hand Allowance will be reviewed annually in accordance with the review of the full Policy Manual and prior to the setting of the annual budget.

### Performance and Service Recognition Scheme

To provide an incentive for staff to remain with the Shire of Sandstone, a system recognising a combination of exemplary performance and longevity of service applies to all full-time, part-time, casual and contract staff, with part-time and casual employees being entitled to a pro-rata See Attachment II

The following amounts will be paid to employees in the first pay period after 1 December annually, based on the following thresholds being reached:

First year of employment up to 30 November (qualification period)	
will attract a pro-rata entitlement of up to	\$3,000
First full year after qualification:	\$4,000
Second full year after qualification:	\$5,000
Third full year after qualification:	\$6,000
Fourth full year after qualification:	\$7,000
Subsequent years:	\$7,500

Employees forfeit their entitlement to any performance or service recognition payment where they part Council's employ at any time during the period after the 1<sup>st</sup> December and before the next payment is due on the 30<sup>th</sup> November.

**The bonus is paid to an employee, subject to their overall performance over the year as well as their adhering to the Shire of Sandstones “Code of Conduct for Employees”.**

**Any non-performance issues, or code of conduct matters, must be issued in writing and be attached the employee’s employment records.**

A pro-rata entitlement of the applicable Performance and Service Recognition payment will be payable to employees if their service forms part of the calendar period 1 December to 29 November and their performance warrants the payment.

See Attachment 2 for Pro Rata Calculations

### **Superannuation Contributions**

That Councils contribution for Superannuation will be as follows: -

- That Council contributes 5% for the first 12 months service and 5% thereafter of an employee’s gross pay to those employees contributing 1% or greater of their own gross pay to the WA Local Government Superannuation Voluntary Scheme.
- Contributions to the Compulsory Occupational Superannuation Scheme will be at the rate set from time to time in line with the Superannuation Guarantee Component (SGC), currently representing 10.5% (as of 1 July 2022) of an employee’s gross salary.
- Council reserves the right to negotiate alternative contributions for employees engaged on a negotiated contract of employment.

### **Annual Leave**

In recognition of the isolation employees within the Sandstone community face, Council will provide all staff with an additional one week of Annual Leave plus Leave Loading over and above the award or contract provisions for all employees.

Annual Leave is provided to staff to allow them to take a break and recuperate from the rigors of work and as such they are encouraged to take leave annually. Staff will not be allowed to accrue more than 2 years accruals of annual leave unless they are planning an extended holiday and then only with the permission of the Chief Executive Officer.

### **Cashing Out of Annual Leave.**

Cashing out annual leave means an employee receives payment instead of taking time off work.

Some awards and registered agreements allow annual leave to be cashed out, so check the award or registered agreement that covers your employee. Award and agreement-free employees may agree with their employer to cash out annual leave at any time. In all cases when cashing out is allowed, the following applies:

- the employee must retain at least 4 weeks annual leave.
- the payment for cashed out annual leave must be the same as what the employee would have been paid if they took the leave.
- an employer can’t force or pressure an employee to cash out annual leave.
- there must be a written agreement with the employer.

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An award or registered agreement may also limit the amount of annual leave an employee can cash out or the timeframe in which it can be cashed out.

If the award says that employees can cash out annual leave, employers and employees must make a record about the agreement to cash out annual leave on each occasion. This agreement must:

- be signed by both the employee and the employer.
- say the amount of leave being cashed out.
- say the amount that will be paid for the leave.
- say the date this will be paid, and
- if the employee is under 18, then it must be signed by their parent or guardian.

Employers must keep a copy of this agreement with the employee's records.

#### ***Application to Cash out see Attachment 1***

#### **Travel Leave**

In recognition of the isolation employees within the Sandstone community face, Council will provide staff with two days additional Sick Leave for the purpose of travelling for medical and dental attention for the employee or an immediate family member who is domiciled with the employee. This leave is to be non-cumulative.

#### **Removal/Relocation Expenses**

That Council, in an effort to encourage quality staff to the Shire of Sandstone, contributes to removal/relocation expenses up to a maximum of \$4,500.00 Reimbursement of the removal/relocation expenses will be as follows: -

- 50% of the cost being repaid to the employee immediately after commencement.
- The balance to be repaid following 6 months service.

In respect to prospective employees that will be negotiating a contract of employment with the Shire of Sandstone, Council reserves the right to negotiate individually with the prospective employee regarding removal/relocation expenses.

If an employee leaves the employment of the Shire within 12 months of commencement 50% of any relocation costs are to be reimbursed to the Shire of Sandstone.

#### **Purchase of FBT Exempt Equipment**

The Shire of Sandstone supports staff in their purchase of Fringe Benefits Tax exempt work-related items such as a portable electronic device, an item of computer software, item of protective clothing, briefcase or tool of trade through salary sacrifice, subject to persons satisfying the Australian Tax Office requirements. Salary cannot be sacrificed to purchase desktop Personal Computers or peripherals such as monitors, scanners, etc.

Staff have the option to either purchase a product and seek reimbursement or Council will remit payment to the supplier directly. Staff will be provided with the opportunity to repay this balance via payroll

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deductions over a period of up to twelve months. Staff members leaving the employ of Council prior to their full balance being recovered will be required to remit the balance automatically via their termination payment.

### **Staff Training**

That Council allows appropriate accommodation (including meals) and travel expenses to be incurred by Staff when attending Training Seminars and Courses. Accommodation is to be arranged only by the relevant Executive Manager. Payment for private accommodation shall not be granted unless approved by the Chief Executive Officer.

### **Retirement Seminars**

Within 24 months of an employee approaching retirement, application may be made to the employees' appropriate Manager for the employee to attend a seminar on retirement planning at shared cost. Council's contribution may be to a maximum of \$1,000.00.

### **Office Uniform Policy**

To maintain Council's corporate image administration staff are encouraged to wear a uniform or appropriate non-corporate attire. To support the wearing of uniforms and corporate attire Council will contribute up to \$500 per employee per year. Any additional cost is to be incurred by the employee.

### **Camping Out Allowance**

The Maintenance Grader Driver will be required to camp out Monday to Thursday nights in the caravan provided when working more than 50 kilometres from the shire depot. While camping out a \$30 per day allowance will be paid.

The shire road construction crew may be required to camp out Monday to Thursday nights when working more than 100 kilometres from the shire depot. Where possible full board and lodgings will be provided at the shires expense and no allowance will be paid. Where full board and lodgings are not available negotiated camping arrangements will be made and the payment of an allowance will be discussed as a part of those negotiations and in accordance with award provisions.

### **Staff Housing**

All tenancies of Shire residences are subject to the requirements of the Residential Tenancies Act 1987 [referred to hereafter as the Act], and the Shire of Sandstone Tenancy Agreement attached hereto and as from time to time amended by Council. The Agreement shall provide for the termination of the tenancy on termination of employment with the Shire.

Persons other than the tenant and direct family of the tenant are only permitted to stay in the house for a maximum of two weeks after which direct Chief Executive Officer (CEO) approval is required.

Unless otherwise stipulated in their employment contract, a security bond, currently \$1,000, as set by Council in the annual budget current at the time of employment, is to be paid. The CEO bond will be the same as other employees. Where a tenant intends to keep pets particularly dogs and cats, an additional bond of \$250 is to be paid. All bonds will be held in the Shire of Sandstone Trust Account.

The security bond may be paid by payroll deduction out of the first 6 full pays, and the pet bond (where applicable) taken out of the 7<sup>th</sup> pay.

CEO approval, in writing, is required for other than the designated tenant to stay in the house whilst the designated tenant is away on leave.

Housing will only be provided to employees in cases where the position involves a minimum of 20 hours or greater per week.

Shire housing will only be provided if a vacant residence is available, and the provision or non-provision will be negotiated in each separate engagement of employees. This is to cover circumstances when housing is not available, or the CEO determines for any reason not to provide housing for a particular employee or position. Nothing in this policy document should infer an obligation on behalf of the Shire to provide housing to all its employees.

Shire housing cannot be utilised for any purpose other than as a dwelling without the express permission of Council.

Shire housing will not be provided to an employee who owns a house in Sandstone.

All rentals will be subject to a standard Residential Tenancy Agreement with vacation of the property no later than 14 days from employment with the Shire of Sandstone ceasing.

All tenancies will be subject to regular housing inspections – Quarterly in January, April, July and October or more frequently if the need is so determined.

Utilities: Council will pay the cost of the utility's connections and usage.

No smoking is permitted in any Council property allocated for Staff Housing.

#### Water Charges in Staff Houses (Council Owned)

That Council will pay all water accounts for staff residences as part of its operating maintenance to a maximum of \$2,500.00. accounts over and beyond that amount will become the responsibility of the tenant.

#### Power Charges in Staff Houses (Council Owned)

That Council will pay all power accounts for staff residences as part of its operating maintenance.

### **Housing Incentive Payments**

Housing Incentive Payments be granted to all Shire Employees not residing in accommodation provided by Council at the rate of \$160.00 per week. Housing Incentive Payments provided to employees engaged on a permanent part-time basis will be applied on a pro-rata basis.

Where Council accommodation is provided, it is done so on a rent-free basis.

Where employees provide their own caravan no caravan park fees are payable, provided they work the minimum hours required. (See Staff Housing Minimum Hours)

### **Utility cost channelling**

Utility costs (Electricity, and Gas) for all non-contract staff are paid by Council. Due to some houses having solar panels and some having reticulation giving tenants of those houses an unfair advantage over others Council will pay all electricity and water consumption costs.

The Chief Executive Officer has authority to negotiate Council contributions to these expenses within budget provisions as required to assist in attracting and retaining employees.

#### **EMPLOYEES/RECOGNITION OF LONG AND OUTSTANDING SERVICE**

That for the purpose of section 5.50 (1) of the Act, the following maximum amounts be spent on a presentation gift to employees who retire or resign after a period of satisfactory service, at the CEO's discretion –

where an employee leaves prior to 5 years' service – up to a value not exceeding \$20 for each year (or part) of service.

5 – 10 years – up to a value not exceeding \$100, plus \$25 for each year (or part) of service over 5 years

10 – 15 years – up to a value not exceeding \$250 plus \$40 for each year (or part) of service over 10 years

15 – 20 years – up to a value not exceeding \$500 plus \$55 for each year (or part) of service over 15 years

20 years plus– up to a value not exceeding \$800 plus \$70 for each year (or part) of service over 20 years.

The Council reserves the right to pay an additional amount to that set out in this policy, where it considers circumstances warrant, in which event local public notice will be given.

**Attachment 1*****Application to Cash out Annual Leave.***

Name of employee:

Name of employer:

**The employer and employee agree to the employee cashing out a particular amount of the employee's accrued paid annual leave:**

The amount of leave to be cashed out is: \_\_\_ hours.

The payment to be made to the employee for the leave is: \$ \_\_\_\_\_ subject to deduction of income tax.

The payment will be made to the employee on: \_\_\_/\_\_\_/\_\_\_\_

Signature of employee:

Date signed: \_\_\_/\_\_\_/\_\_\_\_

Name of employer representative:

Signature of employer representative:

Date signed: \_\_\_/\_\_\_/\_\_\_\_

## Attachment 2

### Calculation for Pro Rata Bonus

30/11/Current Year  
Less Start Date

#### Example.

Current Year	30/11/2022.
Start Date	01/02/2022.
Number of Days	302

#### Calculation

Bonus \$3,000 x Number of Days (302) divided by 365 = \$2,482.19

#### Leave Without Pay.

Worker who has completed 1<sup>st</sup> year and take LWOP the number of days LWOP to be deducted from 260 and calculated pro rata. (260 Being 52 Week x 5)



**2.33 MASTER KEYS**

**COUNCIL MEETING HELD:** 23/03/2023

**DATE TO BE REVIEWED:** March 20XX

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**Policy**

Council staff and Councillors, depending on their role, are issued with keys allowing varying degree of accessibility to Council owned buildings and structures.

Where practical, Council owned buildings have been fitted with locks on a master key system. This allows master key holders with efficient and quick access to any building particularly in the event of an emergency.

Misuse of master keys to gain unauthorised access to Shire property i.e. where there is no situation that justifies an emergency, will result in disciplinary action.

Any master key issues to other than those listed below must be returned at the end of the day or on completion of the work when handed to Council staff or contractors for the completion of work requiring access to several Council buildings e.g., for the maintenance of air conditioners at all Shire properties.

A register of all keys and their holders is to be maintained and updated as appropriate.

Accessibility is to be reviewed from time to time to ensure access to buildings is in line with the best interest of Council operations.

The creation of any new keys is to be authorised by the Chief Executive Officer, or in their absence, the Deputy Chief Executive Officer.

**Master Key Holders**

Chief Executive Officer

Deputy Chief Executive Officer

Works Supervisor

Shire President.



**2.34 PRIVATE WORKS**

**COUNCIL MEETING HELD: September 2020**

**DATE TO BE REVIEWED: SEPTEMBER 2022**

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**Policy Statement**

Private works will only be carried out where:

- (a) the person requesting such work has demonstrated that they have endeavoured to source a private contractor to undertake such works;
- (b) the Shire of Sandstone's works and maintenance program will not be adversely affected unless the Chief Executive Officer is of the opinion that the advantages of carrying out the private works justifies some reassessment of the works program;
- (c) full costs including supervision, is to be assessed and included in the hourly charge out rates as listed in councils Fees and Charges and reviewed annually.
- (d) agreements for private works are made in writing by completing a Request for Private Works form, signed by the person requesting the works.  
Where deemed necessary payment may be required before the commencement of work;
- (e) All private works must be approved / accepted by a relevant Manager before commencement of the works;
- (f) No plant or equipment will be hired out on a 'dry hire' basis.
- (g) Private works only to be delivered within Shire of Sandstone boundaries



## 2.35 COMMUNITY BUS HIRE

**COUNCIL MEETING HELD:**

**DATE TO BE REVIEWED:**

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### **Purpose**

The purpose of this policy is to ensure consistency regarding bus hire.

### **Scope**

This policy is applied to the Shire of Sandstone Community, ratepayers and electors.

### **Policy Statement**

#### Vehicle Bookings

All bookings are to be made at the Shire Office.

#### Hire Rate

Hire rate for the bus is as listed in councils current Fees & Charges.

The hirer will complete the logbook prior to and at the end of each hire period.  
Dependent on the type of hire will dictate the need for additional insurance by the hirer,  
which the cover note must be provided prior to the bus leaving the depot.

#### Vehicle Keys

The keys are to be picked up and returned at the Shire Office, along with a logbook.  
Keys are to be returned at the first available opportunity during office hours.

#### Usage

The hirer shall certify that the Bus shall only be used on gazetted public roads, or formed gravel roads, within a radius of 750 kilometres of Sandstone.

### Hire Bond

A \$500.00 bond will be charged and must be paid before the hire date. The bond may be retained in the event that non-payment occurs and/or the cleanliness of the bus is not satisfactory (Council's decision on cleanliness of the bus upon return is final).

When the bus gets hired on a regular basis, the \$500.00 bond can be paid at the beginning of the hire term, to be reimbursed at the end of the hire term.

### Hirer

The hirer shall provide evidence that they and or other persons that may drive the Bus hold the requisite drivers licence to drive the Bus and certifies that they have not had an application to hire a vehicle, from any other source, refused in the past.

Office staff to verify log book entries prior to and on return of bus hire.

### Insurance

Current Insurance cover is as follows.

#### **Community Groups**

Either a Shire Employee or volunteer driver COVERED by council's insurance

#### **Profit Making Groups, Organisations or Businesses**

Their own Driver. NOT COVERED by council's insurance

A Shire Employee or Volunteer Driver, COVERED by council's insurance.

If the hirer is a profit-making group, organisation, or business, using their own driver, then the hirer must insure the bus under their own motor vehicle policy.

### Vehicle Cleanliness & Vehicle Condition

The hirer shall inspect the Bus before taking delivery and shall sign a form of certification that the Bus was in a clean and good serviceable operating condition, containing a full tank of fuel on commencement of the hire.

The Hirer is to make sure the inside and outside of the bus is clean and tidy before returning the keys.

If not clean, the hirer will be asked to clean the Bus, or a cleaning fee as per current fees & charges will be deducted from the bond.

Council's decision on cleanliness of the bus upon return is final.

### Vehicle Safety & Security

Hirer ensures that the Community Bus is parked in a safe and secure environment / property. Damage to and theft from the Vehicle shall be assessed once the Council has been notified and further consideration by the Council will be given to full recoup of costs associated with replacement/repairs of the vehicle and/or accessories due to theft and/or unwanted actions.

An Incident/Accident Report must be completed and presented to Council and in addition to normal reporting procedures to Police.

### Vehicle damages & Repairs

- (a) The hirer shall immediately report to the Shire of Sandstone, details of any mechanical failure or accident that renders the bus unserviceable and shall comply with instructions provided by the Shire as to what action should be taken to repair and/or secure the vehicle.
- (b) The hirer shall undertake, at the point of hire, to meet any insurance excess payable by the Shire, should the bus sustain damage during the term of hire.
- (c) Should the bus be damaged, and the Shires insurance is rendered void due to the driver's negligence e.g. being found to be under the influence of drugs or alcohol at the time of the damage occurring, the hirer shall pay the full cost of all replacement and / or repairs to the bus

Repairs arising from normal usage are the responsibility of Council.

### Motor Vehicle Accident

The hirer shall sign a form indemnifying the Shire against accidents, injuries, errors and / or omissions that may arise from the hirer's negligence in using the Bus.

An Incident/Accident Report must be completed and presented to Council and in addition to normal reporting procedures to Police in the case of a motor vehicle accident.

### Passenger Safety

The hirer is responsible for the safety of all passengers during the hire term.

### Vehicle Smoking Ban

Smoking is not permitted in the bus at any time.

### Vehicle Breakdown

In the case of breakdowns of the bus, the hirer is to make every endeavour to safely return the bus to Sandstone. The alternative transport of passengers becomes the sole responsibility of the hirer.

### Vehicle/Engine Checks

During use the hirer shall check the oil, water and tyres daily.

### Full Fuel Tank

When picked up, the bus will have a full tank of diesel fuel. The Hirer is to ensure that they fill up the tank on returning the bus.

The cost to fill the tank will be deducted from the bond if the tank is not full upon return to the Shire.

The Shire of Sandstone retains the right to change, alter or adopt new rules as they wish, and also to refuse use of the Bus if they wish.



**2.36            CLOSED CIRQUIT TELEVISION SYSTEM**  
**(New Section: Law, Order and Public Safety)**

**COUNCIL MEETING HELD:**

**DATE TO BE REVIEWED:**

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**Objective**

The Shire of Sandstone conducts CCTV operation in order to:

- (a) Assist in deterring, detecting and responding to criminal offences against people of property within the Shire of Sandstone.
- (b) Record evidence to support investigations and prosecutions by Police in relation to offences; and
- (c) Address Community safety concerns of residents, workers, business proprietors, visitors and employees of the Shire of Sandstone.

The CCTV systems may be installed anywhere throughout the Shire of Sandstone, within the local government boundaries.

**Policy Statement**

This policy will apply to all persons who are authorised to manage or use the CCTV units within the Shire of Sandstone.

**Definitions**

“Authorised Person” means a person appointed by the Chief Executive Officer (CEO) to manage, maintain, view and have access to the Shire’s CCTV system.

“CEO” means the Chief Executive Officer of the Shire of Sandstone.

“CCTV” means Closed Circuit Television System.

“WAPOL” means the Western Australian Police and where the context requires any person duly sworn as a member of the WA Police.

“Ownership and Control of CCTV Units”

The CCTV unit is owned by and is the sole property of the Shire of Sandstone.

## **Signage**

Prominent and appropriate signage will be permanently displayed in the general location of the camera coverage advising of the presence of CCTV cameras.

## **Surveillance**

- (a) Authorised Persons may scan and monitor all cameras routinely for the purpose stated on the record.
- (b) Members of the public going about their normal and lawful business shall not be the subject of undue or illegal surveillance.

## **CCTV System Control**

### Recording of Images and Still Photographs

- (a) Images and still photographs may only be recorded by an Authorised Person.
- (b) Copying images or still photographs shall only occur if the Shire of Sandstone authorised Person is of the opinion that a situation of concern is being or is likely to be committed.
- (c) At no time shall copying of images or still photographs be undertaken of the public going about their lawful business.
- (d) At no time shall the CCTV units be used to provided surveillance of individuals or groups engaging in rallies, protests or other political behaviour unless there is a well-founded belief that an offence against statute law is likely to or is taking place.
- (e) All information recorded, collected and collated by means of the CCTV units shall remain the sole property of the Shire of Sandstone.
- (f) Any incident recorded or still photograph taken shall be recorded in a register kept for that purpose, including date, time and category of incident.
- (g) All original recordings shall be erased and still photographs shredded after twenty eight (28) days after the date of the recording unless a request is made in writing for it to be held.
- (h) Authorised Persons may view any recording on a random basis.

### View of Recorded Footage

- (a) WAPOL, Lawyers acting on behalf of individuals engaged in legal proceedings related to a recorded incident, or individuals acting as their own legal counsel in relation to a recorded incident may request to view the footage of that incident.
- (b) Any person requesting a copy of any CCTV records must specify the subject, date, time and location of the incident and outline the reasons for such request.
- (a) Requests by lawyers and individuals shall be made in writing and lodged with the CEO.

### Joint operation with WA Police

Members of the WA Police may request the cooperation of the Shire of Sandstone CCTV Surveillance systems for the purpose of covert surveillance of WA Police operations. Such requests shall be made by the WA Police officer responsible for coordinating the operation.

The request shall detail the times and general purposes for which surveillance support is requested.

### **Record Keeping**

The CEO shall be responsible for the keeping of records relating to the CCTV units including recorded footage and still photographs.

### **Legislation and Other References:**

Local Government Act 1195  
WA Criminal Code Act Compilation Act 1913  
Criminal Procedures Act 2004  
State Records Act 2000  
Surveillance Devices Act 1998 (WA)





**Hon John Carey MLA**  
**Minister for Housing; Lands; Homelessness; Local Government**

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Our ref: 78-11008

3 February 2023

Dear Local Government Chief Executive Officers

**MEMORANDUM TO CHIEF EXECUTIVE OFFICERS**  
**ARRANGEMENTS FOR THE UPCOMING OCTOBER 2023 ORDINARY ELECTIONS**

As you know, the State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly-elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

In September 2022, I wrote to all local governments to outline the implications of the reforms for each council, and pathways for implementing required changes. Since then, the majority of impacted councils have been working to consider how best to transition in changes. Many councils have since completed Ward and Representation Reviews, while others will have more substantial changes implemented through reform elections, or minor changes made to apply by default.

I would like to acknowledge and thank local governments for the constructive and proactive way they have approached this forward planning.

Further to my previous letter, the State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of the council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest-polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest-polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Together, these reforms will greatly reduce the need for extraordinary elections, saving costs for ratepayers and administrative burden for local governments in the longer term.

However, these changes will require specific attention on election night, and returning officers will need to identify the candidates who are next in line to fill further vacancies for inclusion on the declaration of results. Accordingly, I am writing to encourage all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

As you would know, the council may declare the Electoral Commissioner as responsible to conduct postal elections under sections 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if council decides that the CEO (or other appointee) is to be the returning officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers. This provides for preferences to be counted and re-counted using the software.

If a local government decides to license the software instead of appointing the Electoral Commissioner to conduct the election, the CEO (or other appointee) will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions, and dealing with any disputes or complaints. The WAEC will only be able to provide general assistance on accessing and using the software.

The WAEC will shortly be writing to all local governments to provide information for each council. The WAEC can also provide further information on each of these options. Please contact Phil Richards, Manager Election Events on 9214 0443 or at [Phillip.Richards@waec.wa.gov.au](mailto:Phillip.Richards@waec.wa.gov.au) if you have any queries.


It is strongly recommended that the decision for whether to declare the Electoral Commissioner as responsible for your Ordinary Elections is put to Council at its March meeting. This will allow sufficient time for the WAEC to work with you to deliver the election, or provide you with a software licence, if preferred.

In considering potential arrangements, local governments should be mindful that the WAEC will require sufficient lead time to plan ahead. Accordingly, I strongly urge all local governments to make arrangements as early as possible, and consider the appointment of the WAEC to conduct the elections.

The Department of Local Government, Sport and Cultural Industries (DLGSC) is working closely with the WAEC to prepare further materials to assist local governments with the implementation of reforms. The DLGSC will provide further updates through LG Alerts to the sector and on the DLGSC's website. The DLGSC is also available to assist with any queries, including by email at [lghotline@dlgsc.wa.gov.au](mailto:lghotline@dlgsc.wa.gov.au) or by phone on 1300 762 511.

I have also written a letter to the Mayor or President of your local government, which contains the same information as this memorandum. That letter should be received shortly.

Yours sincerely



HON JOHN CAREY MLA  
MINISTER FOR LOCAL GOVERNMENT



WESTERN AUSTRALIAN  
Electoral Commission

LGE 028

Mr Charlie Brown  
Chief Executive Officer  
Shire of Sandstone  
23 Hack Street  
SANDSTONE WA 6639

Dear Mr Brown

**Local Government Ordinary Election: 2023**

I refer to your email of 7 March 2023 in which you request a cost estimate for the Shire of Sandstone 2023 Local Government Election to be conducted as a postal election.

The estimated cost for the 2023 election if conducted as a postal ballot is \$11,000 inc GST, which has been based on the following assumptions:

- 70 electors
- response rate of approximately 60%
- 3 vacancies
- count to be conducted at the offices of the Shire of Sandstone
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$15 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. These include increased costs from the Commission arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Sandstone in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Sandstone also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March 2023 council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Sandstone in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy  
ELECTORAL COMMISSIONER

8 March 2023





# Monthly Financial Report

For the Period Ended 28 February 2023





**SHIRE OF SANDSTONE**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 28 February 2023**

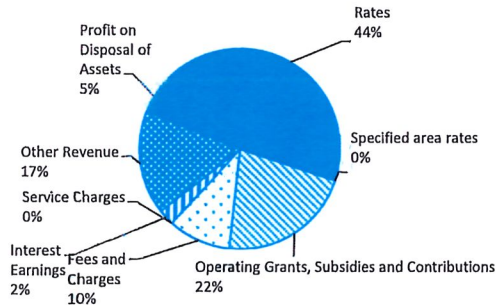
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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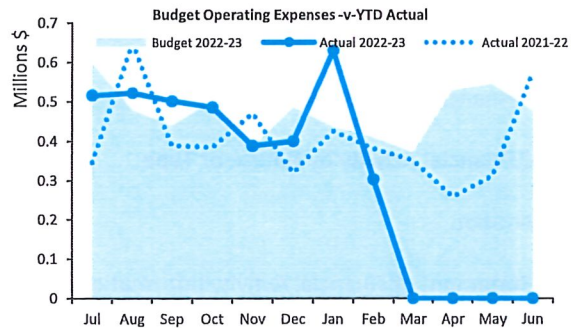
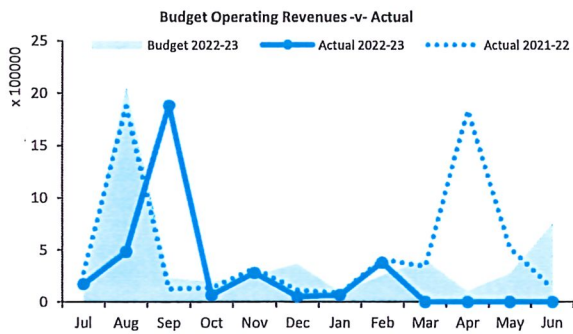
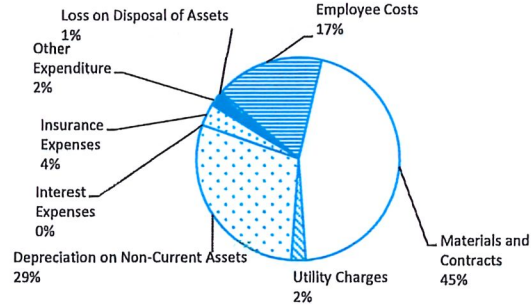
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OPERATING ACTIVITIES

OPERATING REVENUE

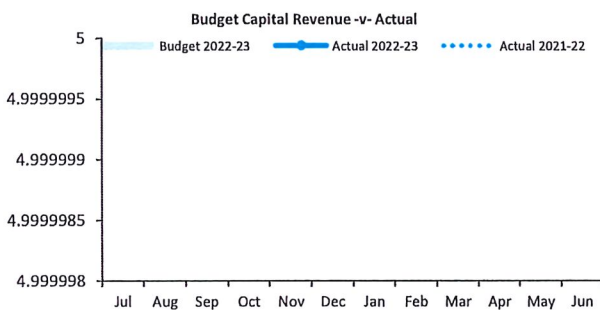


OPERATING EXPENSES

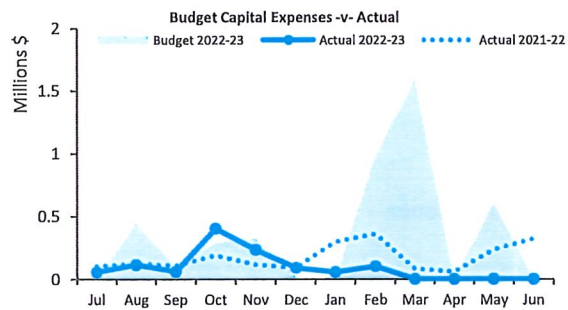


INVESTING ACTIVITIES

CAPITAL REVENUE



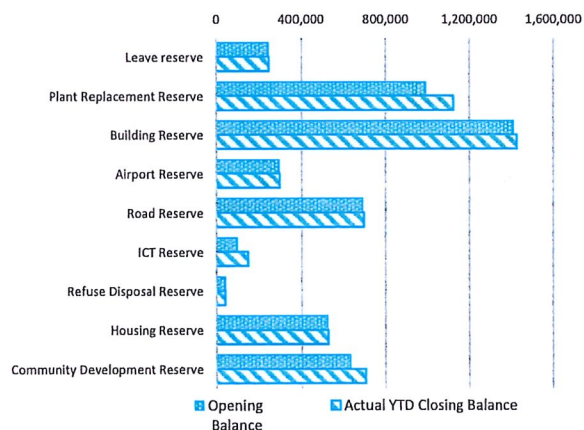
CAPITAL EXPENSES



FINANCING ACTIVITIES

BORROWINGS

RESERVES



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



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.60 M	\$2.60 M	\$2.62 M	\$0.02 M
Closing	\$0.03 M	\$1.71 M	\$1.97 M	\$0.26 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$7.61 M	27.5%
Restricted Cash	\$5.52 M	72.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.44 M	
0 to 30 Days	\$0.08 M	100.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.30 M	89.4%
Trade Receivable	\$0.14 M	
30 to 90 Days	\$0.15 M	3.6%
Over 90 Days		7.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.51 M)	\$0.32 M	\$0.26 M	(\$0.06 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.33 M	
YTD Budget	\$1.33 M	0.2%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.66 M	
YTD Budget	\$0.67 M	(2.3%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.31 M	
YTD Budget	\$0.30 M	2.9%

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)
(\$2.68 M)	(\$0.99 M)	(\$0.62 M)	\$0.37 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.21 M	
Adopted Budget	\$0.47 M	(56.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% UnSpent
YTD Actual	\$1.15 M	
Adopted Budget	\$4.44 M	(74.0%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Outstanding
YTD Actual	\$0.33 M	
Adopted Budget	\$1.29 M	(74.2%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.62 M	(\$0.22 M)	(\$0.29 M)	(\$0.08 M)

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$5.22 M
Interest earned	\$0.05 M

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
<b>HOUSING</b> To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<b>TRANSPORT</b> To provide safe, effective and efficient transport To help promote the Shire and its economic wellbeing.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
<b>ECONOMIC SERVICES</b> To help promote the Shire and its economic wellbeing.	Tourism and area promotion Provision of rural services including weed control, vermin control and standpipes. Building Control.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control Shire overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.



STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,596,852	2,596,852	2,620,798	23,946	0.92%	
<b>Revenue from operating activities</b>							
General purpose funding - general rates	6	1,329,584	1,326,247	1,328,284	2,037	0.15%	
General purpose funding - other		762,558	564,176	564,452	276	0.05%	
Law, order and public safety		11,150	9,400	8,331	(1,069)	(11.37%)	
Health		200	200	200	0	0.00%	
Housing		230	230	227	(3)	(1.30%)	
Community amenities		61,065	35,393	62,019	26,626	75.23%	▲
Recreation and culture		190,500	145,000	144,749	(251)	(0.17%)	
Transport		480,134	480,098	274,577	(205,521)	(42.81%)	▼
Economic services		900,200	595,048	540,656	(54,392)	(9.14%)	
Other property and services		122,321	96,821	115,875	19,054	19.68%	▲
		<b>3,857,942</b>	<b>3,252,613</b>	<b>3,039,370</b>	<b>(213,243)</b>	<b>(6.56%)</b>	
<b>Expenditure from operating activities</b>							
Governance		(318,788)	(149,362)	(135,440)	13,922	9.32%	
General purpose funding		(158,579)	(105,720)	(104,262)	1,458	1.38%	
Law, order and public safety		(194,165)	(121,964)	(109,953)	12,011	9.85%	
Health		(43,744)	(26,824)	(18,074)	8,750	32.62%	
Housing		(13,448)	(18,792)	(26,622)	(7,830)	(41.67%)	
Community amenities		(219,976)	(150,241)	(124,074)	26,167	17.42%	▲
Recreation and culture		(748,476)	(571,705)	(524,060)	47,645	8.33%	
Transport		(2,100,965)	(1,486,812)	(1,534,303)	(47,491)	(3.19%)	
Economic services		(1,512,394)	(1,034,303)	(925,316)	108,987	10.54%	▲
Other property and services		(340,000)	(65,723)	(238,376)	(172,653)	(262.70%)	▼
		<b>(5,650,535)</b>	<b>(3,731,446)</b>	<b>(3,740,480)</b>	<b>(9,034)</b>	<b>(0.24%)</b>	
Non-cash amounts excluded from operating activities	1(a)	1,280,705	797,254	961,492	164,238	20.60%	▲
Amount attributable to operating activities		<b>(511,888)</b>	<b>318,421</b>	<b>260,382</b>	<b>(58,039)</b>		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	1,285,572	354,988	331,050	(23,938)	(6.74%)	
Proceeds from disposal of assets	7	472,000	162,000	207,364	45,364	28.00%	▲
Payments for property, plant and equipment and infrastructure	8	(4,441,162)	(1,506,137)	(1,154,687)	351,450	23.33%	▲
Amount attributable to investing activities		<b>(2,683,590)</b>	<b>(989,149)</b>	<b>(616,273)</b>	<b>372,876</b>		
<b>Financing Activities</b>							
Transfer from reserves	9	1,135,000	100,000	0	(100,000)	(100.00%)	▼
Transfer to reserves	9	(510,612)	(315,416)	(291,360)	24,056	7.63%	
Amount attributable to financing activities		<b>624,388</b>	<b>(215,416)</b>	<b>(291,360)</b>	<b>(75,944)</b>		
Closing funding surplus / (deficit)	1(c)	25,762	1,710,708	1,973,547			

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2023

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

#### EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref Note	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		Adopted Budget				
		\$	\$	\$	\$	%
Opening funding surplus / (deficit)	1(c)	2,596,852	2,596,852	2,620,798	23,946	0.92%
<b>Revenue from operating activities</b>						
Rates	6	1,329,584	1,326,247	1,328,284	2,037	0.15%
Operating grants, subsidies and contributions	11	842,254	671,352	655,647	(15,705)	(2.34%)
Fees and charges		425,915	299,271	307,847	8,576	2.87%
Interest earnings		111,638	75,700	77,864	2,164	2.86%
Other revenue		785,730	517,222	508,523	(8,699)	(1.68%)
Profit on disposal of assets	7	362,821	362,821	161,205	(201,616)	(55.57%)
		<b>3,857,942</b>	<b>3,252,613</b>	<b>3,039,370</b>	<b>(213,243)</b>	<b>(6.56%)</b>
<b>Expenditure from operating activities</b>						
Employee costs		(387,231)	(275,015)	(647,386)	(372,371)	(135.40%)
Materials and contracts		(3,202,469)	(1,988,568)	(1,686,474)	302,094	15.19%
Utility charges		(150,283)	(102,494)	(88,110)	14,384	14.03%
Depreciation on non-current assets		(1,614,835)	(1,131,384)	(1,096,932)	34,452	3.05%
Insurance expenses		(152,151)	(150,844)	(128,564)	22,280	14.77%
Other expenditure		(114,875)	(54,450)	(67,249)	(12,799)	(23.51%)
Loss on disposal of assets	7	(28,691)	(28,691)	(25,765)	2,926	10.20%
		<b>(5,650,535)</b>	<b>(3,731,446)</b>	<b>(3,740,480)</b>	<b>(9,034)</b>	<b>0.24%</b>
Non-cash amounts excluded from operating activities	1(a)	1,280,705	797,254	961,492	164,238	20.60%
Amount attributable to operating activities		<b>(511,888)</b>	<b>318,421</b>	<b>260,382</b>	<b>(58,039)</b>	<b>(18.23%)</b>
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	12	1,285,572	354,988	331,050	(23,938)	(6.74%)
Proceeds from disposal of assets	7	472,000	162,000	207,364	45,364	28.00%
Payments for property, plant and equipment	8	(4,441,162)	(1,506,137)	(1,154,687)	351,450	23.33%
		<b>(2,683,590)</b>	<b>(989,149)</b>	<b>(616,273)</b>	<b>372,876</b>	<b>(37.70%)</b>
Amount attributable to investing activities		<b>(2,683,590)</b>	<b>(989,149)</b>	<b>(616,273)</b>	<b>372,876</b>	<b>(37.70%)</b>
<b>Financing Activities</b>						
Transfer from reserves	9	1,135,000	100,000	0	(100,000)	(100.00%)
Transfer to reserves	9	(510,612)	(315,416)	(291,360)	24,056	7.63%
Amount attributable to financing activities		<b>624,388</b>	<b>(215,416)</b>	<b>(291,360)</b>	<b>(75,944)</b>	<b>35.25%</b>
Closing funding surplus / (deficit)	1(c)	25,762	1,710,708	1,973,547		

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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



**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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.

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING 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 that are 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.

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 07 May 2022



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items 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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(362,821)	(362,821)	(161,205)
Add: Loss on asset disposals	7	28,691	28,691	25,765
Add: Depreciation on assets		1,614,835	1,131,384	1,096,932
<b>Total non-cash items excluded from operating activities</b>		<b>1,280,705</b>	<b>797,254</b>	<b>961,492</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30 June 2022	This Time Last Year 28 February 2022	Year to Date 28 February 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(4,933,489)		(5,224,849)
Add: Provisions - employee	10	120,684		120,684
<b>Total adjustments to net current assets</b>		<b>(4,812,805)</b>	<b>0</b>	<b>(5,104,165)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	8,177,237		7,609,212
Rates receivables	3	29,961		143,731
Receivables	3	20,276		152,883
Other current assets	4	305,705		232,754
<b>Less: Current liabilities</b>				
Payables	5	(476,204)		(437,496)
Contract liabilities	10	(502,688)		(502,688)
Provisions	10	(120,684)		(120,684)
<b>Less: Total adjustments to net current assets</b>	<b>1(b)</b>	<b>(4,812,805)</b>	<b>0</b>	<b>(5,104,165)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,620,798</b>	<b>0</b>	<b>1,973,547</b>

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Interest Rate	Maturity Date
		\$	\$	\$	\$		
<b>Cash on hand</b>							
Cash On Hand		950		950			
Municipal Business Telenet Saver Account		354		354			
Reserve Bank Accounts		0	5,224,850	5,224,850			
Municipal Term Deposit Account		1,909,157		1,909,157			
<b>BankWest Muni Cheque Account</b>		182,216		182,216			
Trust Cash at Bank		0	291,684	291,684	291,684		
<b>Total</b>		<b>2,092,677</b>	<b>5,516,535</b>	<b>7,609,211</b>	<b>291,684</b>		
<b>Comprising</b>							
Cash and cash equivalents		2,092,677	5,516,535	7,609,211	291,684		
		<b>2,092,677</b>	<b>5,516,535</b>	<b>7,609,211</b>	<b>291,684</b>		

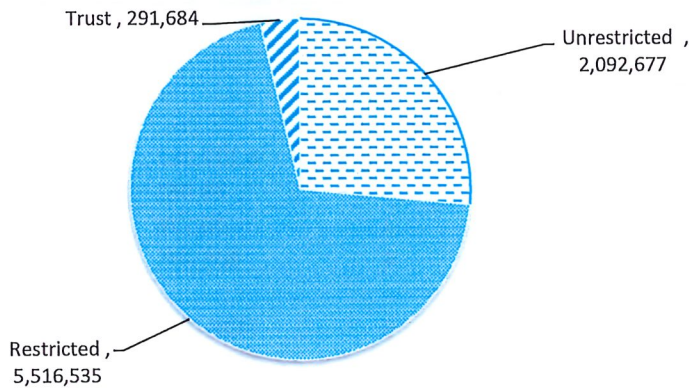
KEY INFORMATION

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 overdrafts. 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.

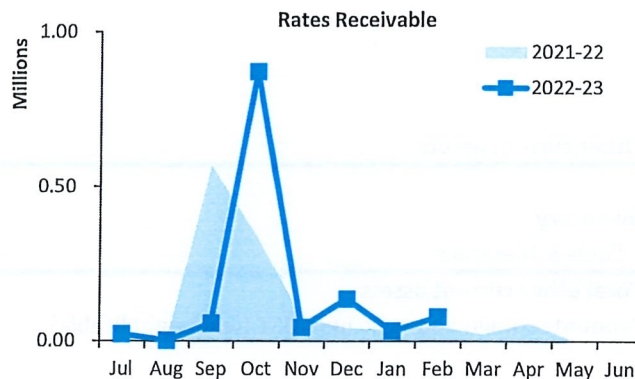
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening arrears previous years	33,668	29,961
Levied this year	1,189,230	1,328,284
Less - collections to date	(1,192,937)	(1,214,514)
Equals current outstanding	29,961	143,731
<b>Net rates collectable</b>	<b>29,961</b>	<b>143,731</b>
% Collected	97.6%	89.4%

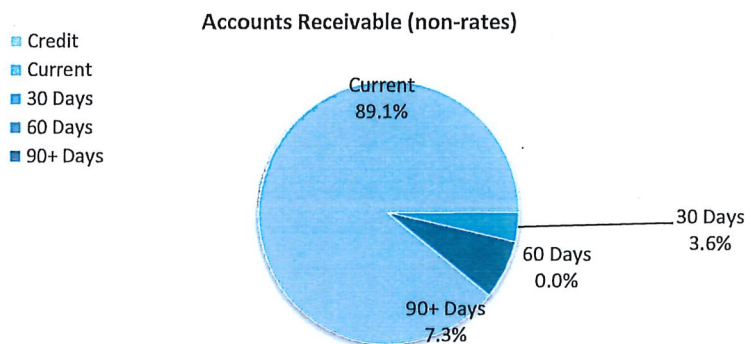


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	120,148	4,890	0	9,809	134,847
Percentage	0.0%	89.1%	3.6%	0%	7.3%	
<b>Balance per trial balance</b>						
Sundry receivable						134,847
GST receivable						18,036
<b>Total receivables general outstanding</b>						<b>152,883</b>

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 sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 February 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuels & Materials	305,705	0	(72,951)	232,754
<b>Total other current assets</b>	<b>305,705</b>	<b>0</b>	<b>(72,951)</b>	<b>232,754</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

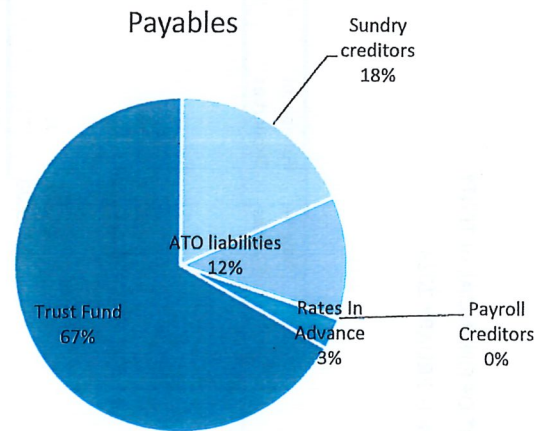
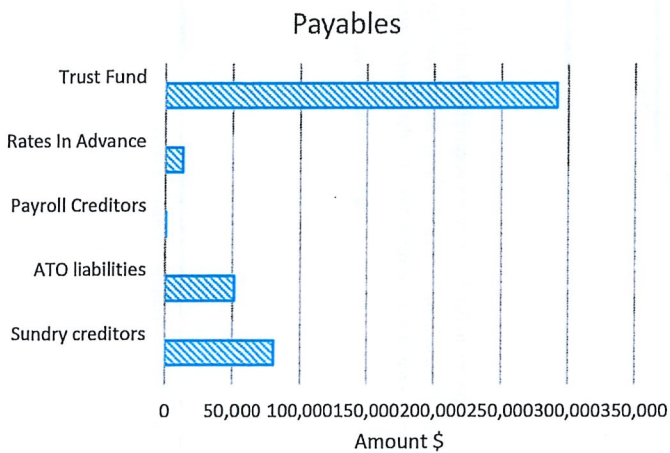
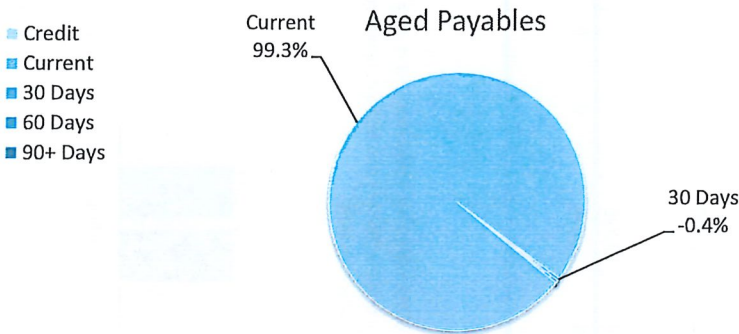
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	74,385	(268)	268	0	74,385
Percentage	0%	100%	-0.4%	0.4%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						80,059
ATO liabilities						51,442
Payroll Creditors						457
Rates In Advance						13,405
Trust Fund						292,133
<b>Total payables general outstanding</b>						<b>437,496</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



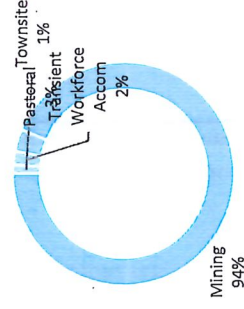
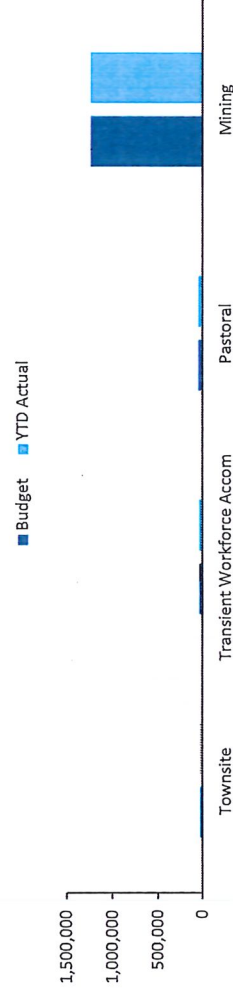
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

RATE TYPE	Rate in \$ (cents)	Number of Properties	Budget			YTD Actual			Total Revenue \$
			Rateable Value	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Interim Rates \$	
<b>General rate revenue</b>									
Gross rental value									
Townsite	0.0674	34	252,800	17,040		17,040	41	(151)	16,930
Transient Workforce Accom	0.381250	4	66,300	25,277		25,277			25,277
Unimproved value									
Pastoral	0.0624	19	685,741	42,791		42,791	0		42,792
Mining	0.275630	174	4,456,381	1,228,326	10,000	1,237,826	6,943	(313)	1,236,015
Sub-Total		231	5,461,222	1,313,434	10,000	1,322,934	6,984	(464)	1,321,014
Minimum payment									
Gross rental value									
Townsite	200	34	14,191	6,800		6,800			6,800
Unimproved value									
Pastoral	355	6	7,933	2,130		2,130			2,130
Mining	355	64	42,644	22,720		22,720			22,720
Sub-total		104	64,768	31,650	0	31,650	0	0	31,650
Discount						(25,000)			(24,361)
Concession						0			(19)
<b>Total general rates</b>						<b>1,329,584</b>			<b>1,328,284</b>

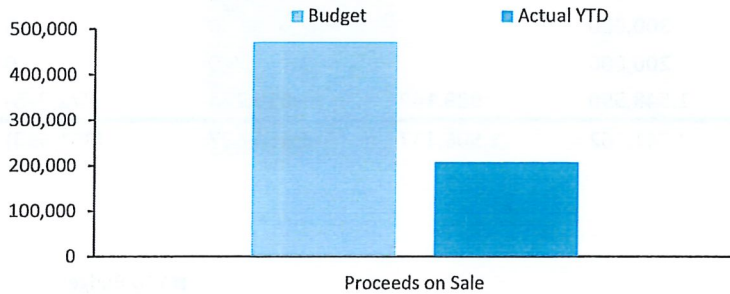
KEY INFORMATION

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





Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land &amp; Buildings</b>								
LND410	Lot 410 Thaduna Street	0		0	0	11,000	11,000	0	0
	<b>Plant and equipment</b>								
	<b>Transport</b>								
2013	Toyota Landcruiser Utility	0	52,000	52,000	0	0	55,000	55,000	0
2016	Toyota Landcruiser Utility	0	45,000	45,000	0	8,236	62,045	53,810	0
	Cat Steel Drum Roller	62,926	60,000	0	(2,926)			0	0
PC019	Western Star Prime Mover	0	110,000	110,000	0			0	0
PC020	Western Star Prime Mover	0	110,000	110,000	0			0	0
	<b>Other property and services</b>								
PL001D	PL001 Toyota Landcruiser	28,173	65,000	36,827	0	26,923	79,318	52,395	0
PS013B	PL002 Toyota Utility	21,006	30,000	8,994	0			0	0
	As Per OMC September 2022	25,765	0	0	(25,765)	25,765	0	0	(25,765)
		<b>137,870</b>	<b>472,000</b>	<b>362,821</b>	<b>(28,691)</b>	<b>71,924</b>	<b>207,364</b>	<b>161,205</b>	<b>(25,765)</b>



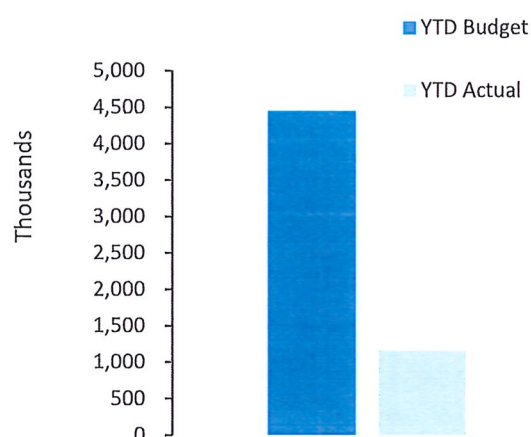
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

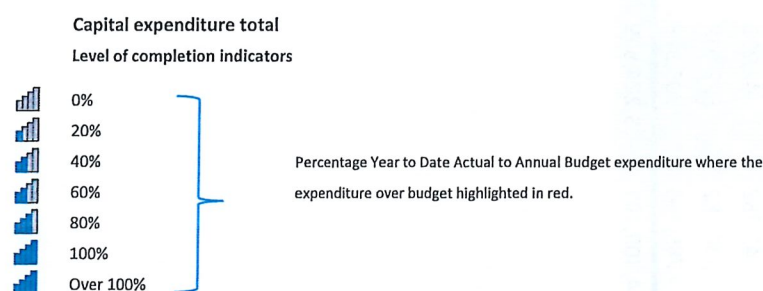
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital acquisitions		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Buildings - specialised	521	1,652,500	152,500	200,749	48,249
Furniture and equipment	523	36,500	36,500	36,523	23
Plant and equipment	525	1,035,000	204,001	90,348	(113,653)
Infrastructure - roads	541	1,605,162	1,007,800	823,154	(184,646)
Infrastructure - Footpaths	543	65,000	65,000	0	(65,000)
Infrastructure - Parks & Gardens	547	39,500	32,836	3,913	(28,923)
Infrastructure - Others	549	7,500	7,500	0	(7,500)
<b>Payments for Capital Acquisitions</b>		<b>4,441,162</b>	<b>1,506,137</b>	<b>1,154,687</b>	<b>(351,450)</b>
<b>Total Capital Acquisitions</b>		<b>4,441,162</b>	<b>1,506,137</b>	<b>1,154,687</b>	<b>(351,450)</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions		1,285,572	354,988	331,050	(23,938)
Other (disposals & C/Fwd)		472,000	162,000	207,364	45,364
Cash backed reserves					
Plant Replacement Reserve		635,000		0	0
Building Reserve		300,000		0	0
Housing Reserve		200,000		0	0
Contribution - operations		1,548,590	989,149	616,274	(372,875)
<b>Capital funding total</b>		<b>4,441,162</b>	<b>1,506,137</b>	<b>1,154,687</b>	<b>(351,450)</b>

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.





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

		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
1091420	Land & Buildings - Staff Housing	\$800,000.00	\$0.00	\$155,069.01	155,069
4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00	(7,500)
2104	Town Hall Ceiling	\$100,000.00	\$100,000.00	\$2,949.77	(97,050)
11311	Progress Memorial Park - Capital Expenditure	\$20,000.00	\$13,336.00	\$0.00	(13,336)
3502	Wall & Mural Lefroy Park	\$7,500.00	\$7,500.00	\$3,913.28	(3,587)
1852	Sandstone Post Office Building	\$15,000.00	\$15,000.00	\$0.00	(15,000)
C0002D	Paynes Find to Sandstone Road Const 44.5 - 45.1Slk	\$276,606.00	\$276,606.00	\$178,053.32	(98,553)
C0002E	Paynes Find to Sandstone Road const 181 - 182.3 Slk	\$200,302.00	\$200,302.00	\$3,531.80	(196,770)
C0007	Mt Magnet Youanmi Road - Construction (Council)	\$0.00	\$0.00	\$0.00	0
CR0005	Wiluna Road	\$597,362.00	\$0.00	\$174,972.10	174,972
CF0019	Hack Street Footpath	\$65,000.00	\$65,000.00	\$0.00	(65,000)
12108	Land & Building Depot	\$20,000.00		\$20,000.00	
RG0002	Paynes Find Sandstone Road 216.5Slk To 224.98Slk	\$442,400.00	\$442,400.00	\$442,596.81	197
12302	Purchase Plant & Equipment - Road Plant Purchases	\$860,000.00	\$860,000.00	\$0.00	(860,000)
2002	Fuel Tanks 30,000 Lts	\$10,000.00	\$0.00	\$0.00	0
1134120	Caravan Park Infrastructure	\$700,000.00	\$0.00	\$5,650.00	5,650
14513	Purchase Plant & Equipment	\$165,000.00	\$100,000.00	\$90,347.80	(9,652)
14725	Purchase Land & Buildings	\$17,500.00	\$17,500.00	\$17,079.82	(420)
12109	Purchase Furniture & Equipment	\$36,500.00	\$36,500.00	\$36,523.00	23
		<b>4,441,162</b>	<b>2,242,136</b>	<b>1,154,687</b>	<b>(1,262,518)</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance	SOPP
Cash backed reserve										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Leave reserve	246,086	3,375	2,458			0		249,461	248,544	248,544
Plant Replacement Reserve	990,990	13,598	9,379	250,000	125,000	(635,000)	0	619,588	1,125,369	1,125,370
Building Reserve	1,410,762	19,354	15,728	0	0	(300,000)	0	1,130,116	1,426,490	1,426,490
Airport Reserve	296,249	4,057	3,084	0	0	0	0	300,306	299,333	299,333
Road Reserve	691,644	9,489	7,200	0	0	0	0	701,133	698,844	698,844
ICT Reserve	98,608	1,352	1,027	50,000	50,000	0	0	149,960	149,635	149,635
Refuse Disposal Reserve	41,778	574	435	0	0	0	0	42,352	42,213	42,213
Housing Reserve	523,597	7,185	5,451			(200,000)	0	330,782	529,048	529,048
Community Development Reserve	633,775	21,628	6,598	130,000	65,000	0	0	785,403	705,373	705,373
	<b>4,933,489</b>	<b>80,612</b>	<b>51,360</b>	<b>430,000</b>	<b>240,000</b>	<b>(1,135,000)</b>	<b>0</b>	<b>4,309,101</b>	<b>5,224,849</b>	<b>5,224,850</b>

KEY INFORMATION

Transfers to Reserve	December	May
Plant Replacement	125,000	125,000
ICT Reserve	50,000	0
Community Development	65,000	65,000
	<b>240,000</b>	<b>190,000</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		502,688	0	502,688	(502,688)	502,688
<b>Total other liabilities</b>		502,688	0	502,688	(502,688)	502,688
<b>Provisions</b>						
Provision for annual leave		102,791				102,791
Provision for long service leave		17,893	0			17,893
<b>Total Provisions</b>		120,684	0	0	0	120,684
<b>Total other current liabilities</b>		<b>623,372</b>	<b>0</b>	<b>502,688</b>	<b>(502,688)</b>	<b>623,372</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

#### 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 benefits

###### 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 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. 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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	28 Feb 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission General Grant				0		539,720	404,790	404,592
Grants Commission Road Grant				0		103,400	77,550	77,367
<b>Law, order, public safety</b>								
ESL Grant				0		7,000	5,250	4,062
ESL Admin Grant				0		4,000	4,000	3,860
<b>Transport</b>								
MRDWA Direct Grant				0		127,034	127,034	129,767
Income Relating to Rds Mtce				0		36,000	36,000	36,000
Income Relating to Licensing				0		100	64	0
<b>Economic services</b>								
Area Promotions	0	0		0		25,000	16,664	0
	0	0	0	0	0	842,254	671,352	655,647

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	28 Feb 2023	28 Feb 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Recreation and culture</b>								
Queens Jubilee Tree Planting	20,000	0	0	20,000	20,000	20,000	20,000	0
<b>Transport</b>								
MRDWA Regional Roadworks				0		291,667	291,667	291,667
Roads to Recovery				0		287,000	0	0
<b>Economic services</b>								
LRCI Grant Phase II Fuel				0		43,321	43,321	39,383
LRCI Grant Caravan Park	482,688	0		482,688	482,688	643,584	0	
	<b>502,688</b>	<b>0</b>	<b>0</b>	<b>502,688</b>	<b>502,688</b>	<b>1,285,572</b>	<b>354,988</b>	<b>331,050</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 13  
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	28 Feb 2023
	\$	\$	\$	\$
BCTIF Training Levy	0	52	0	52
Building Levy	0	227	(227)	0
Nomination Deposit	0	80	(80)	0
Housing Bond	5,600	2,300	(1,700)	6,200
Rates Overpayments & Unknowns	2,433	0	0	2,433
Other Bonds	33,000	250,500	(500)	283,000
	<b>41,033</b>	<b>253,158</b>	<b>(2,507)</b>	<b>291,685</b>

**Other Bonds**

APA (Rehabilitation)	33,000
Penny West (Security Bond Road Agreement)	250,000
	<b>283,000</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 14  
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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Community amenities	26,626	75.23%	▲			
Transport	(205,521)	(42.81%)	▼			
Other property and services	19,054	19.68%	▲			
<b>Expenditure from operating activities</b>						
Community amenities	26,167	17.42%	▲			
Economic services	108,987	10.54%	▲			
Other property and services	(172,653)	(262.70%)	▼			
<b>Investing activities</b>						
Proceeds from disposal of assets	45,364	28.00%	▲			
Payments for property, plant and equipment and Infrastructure	351,450	23.33%	▲			
<b>Financing activities</b>						
Transfer from reserves	(100,000)	(100.00%)	▼			



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 28 FEBRUARY 2023



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100	ABC's Reallocated	\$112,131.00	\$74,752.00	\$74,934.17
03	031	2	03102	Valuation Expenses and Title Searches Expense	\$1,200.00	\$800.00	\$377.80
03	031	2	03103	Debt Collections Costs	\$5,000.00	\$3,336.00	\$2,053.70
				<b>Operating Expenditure Total</b>	<b>\$118,331.00</b>	<b>\$78,888.00</b>	<b>\$77,365.67</b>
03	031	3	03104	GRV -Sandstone	(\$17,040.00)	(\$17,040.00)	(\$17,039.75)
03	031	3	03105	Interim Rates Raised	(\$10,000.00)	(\$6,664.00)	(\$6,984.43)
03	031	3	03106	GRV - Transient Workforce Accommodation	(\$25,277.00)	(\$25,277.00)	(\$25,276.88)
03	031	3	03107	UV - Pastoral	(\$42,792.00)	(\$42,792.00)	(\$42,791.63)
03	031	3	03108	UV - Mining	(\$1,228,325.00)	(\$1,228,325.00)	(\$1,229,384.84)
03	031	3	03109	Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110	Minimum UV - Pastoral	(\$2,130.00)	(\$2,130.00)	(\$2,130.00)
03	031	3	03111	Minimum UV - Mining	(\$22,720.00)	(\$22,720.00)	(\$22,720.00)
03	031	3	03112	Discount Allowed	\$25,000.00	\$25,001.00	\$24,360.89
03	031	3	03114	Penalty Interest Raised on Rates	(\$2,500.00)	(\$2,104.00)	(\$2,576.57)
03	031	3	03115	Rates Written-off	\$0.00	\$0.00	\$18.73
03	031	3	03116	Back Rates Levied	\$500.00	\$500.00	\$463.69
03	031	3	03117	Instalment Interest Received	(\$2,500.00)	(\$2,500.00)	(\$2,299.01)
03	031	3	03118	Instalment Administration Fee	(\$2,800.00)	(\$2,800.00)	(\$2,230.00)
03	031	3	03119	Rates Legal Fees Reimbursed	(\$5,000.00)	(\$3,336.00)	(\$1,821.54)
03	031	3	03120	Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$577.50)
				<b>Operating Income Total</b>	<b>(\$1,342,384.00)</b>	<b>(\$1,336,987.00)</b>	<b>(\$1,337,788.84)</b>
				<b>Rate Revenue Total</b>	<b>(\$1,224,053.00)</b>	<b>(\$1,258,099.00)</b>	<b>(\$1,260,423.17)</b>
03	032	2	03200	ABC's Reallocated	\$40,248.00	\$26,832.00	\$26,896.13
				<b>Operating Expenditure Total</b>	<b>\$40,248.00</b>	<b>\$26,832.00</b>	<b>\$26,896.13</b>
03	032	3	03201	Grants Commission Grant General	(\$539,720.00)	(\$404,790.00)	(\$404,592.00)
03	032	3	03202	Grants Commission Grant Roads	(\$103,400.00)	(\$77,550.00)	(\$77,367.00)
03	032	3	03206	Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.02)
03	032	3	03207	Interest Received - Municipal Funds	(\$27,500.00)	(\$18,336.00)	(\$21,628.37)
03	032	3	03208	Interest Received - Reserve Funds	(\$79,138.00)	(\$52,760.00)	(\$51,360.21)
				<b>Operating Income Total</b>	<b>(\$749,758.00)</b>	<b>(\$553,436.00)</b>	<b>(\$554,947.60)</b>
				<b>Other General Purpose Funding Total</b>	<b>(\$709,510.00)</b>	<b>(\$526,604.00)</b>	<b>(\$528,051.47)</b>
				<b>General Purpose Funding Total</b>	<b>(\$1,933,563.00)</b>	<b>(\$1,784,703.00)</b>	<b>(\$1,788,474.64)</b>
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	\$0.00	\$0.00



Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
04	041	2	04102		Council Election Expenses	\$2,500.00	\$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	\$5,000.00	\$3,336.00	\$3,576.43
04	041	2	04106		Members - Subscriptions, Donations	\$27,350.00	\$27,350.00	\$21,523.66
04	041	2	04107		Members Insurance	\$35,187.00	\$35,188.00	\$35,187.00
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	\$3,336.00	\$815.42
04	041	2	04111		Training Expenses of Members	\$7,500.00	\$1,400.00	\$1,400.00
04	041	2	04112		Maintenance - Council Chambers	\$0.00	\$0.00	\$0.00
04	041	2	04113		ABC's Reallocated	\$17,899.00	\$11,936.00	\$11,961.01
04	041	2	04114		Audit Fees expense	\$50,000.00	\$0.00	\$1,093.00
04	041	2	04117		Reallocation of Housing	\$56,727.00	\$37,816.00	\$31,084.99
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$29,000.00	\$28,798.00
					<b>Operating Expenditure Total</b>	<b>\$318,788.00</b>	<b>\$149,362.00</b>	<b>\$135,439.51</b>
					<b>Members Of Council Total</b>	<b>\$318,788.00</b>	<b>\$149,362.00</b>	<b>\$135,439.51</b>
					<b>Governance Total</b>	<b>\$2,835.00</b>	<b>\$1,888.00</b>	<b>\$1,802.27</b>
05	051	2	05100		Depreciation Relating to Fire Prevention	\$122,092.00	\$81,392.00	\$81,593.50
05	051	2	05105		ABC's Reallocated	\$2,500.00	\$1,664.00	\$197.75
05	051	2	05106		Other Expenses	\$127,427.00	\$84,944.00	\$83,593.52
					<b>Operating Expenditure Total</b>	<b>\$127,427.00</b>	<b>\$84,944.00</b>	<b>\$83,593.52</b>
05	052	2	05203		Canine Control	\$7,500.00	\$5,832.00	\$4,635.30
					<b>Operating Expenditure Total</b>	<b>\$7,500.00</b>	<b>\$5,832.00</b>	<b>\$4,635.30</b>
05	052	3	05202		Dog Registration Fees	(\$100.00)	(\$100.00)	(\$410.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	(\$50.00)	\$0.00
					<b>Operating Income Total</b>	<b>(\$150.00)</b>	<b>(\$150.00)</b>	<b>(\$410.00)</b>
					<b>Animal Control Total</b>	<b>\$7,350.00</b>	<b>\$5,682.00</b>	<b>\$4,225.30</b>
05	053	2	05300		ABC's Reallocated	\$13,640.00	\$9,096.00	\$9,116.20
05	053	2	05303		CCTV Expenses	\$32,119.00	\$12,120.00	\$7,888.00
					<b>Operating Expenditure Total</b>	<b>\$45,759.00</b>	<b>\$21,216.00</b>	<b>\$17,004.20</b>
					<b>Other Law, Order &amp; Public Safety Total</b>	<b>\$45,759.00</b>	<b>\$21,216.00</b>	<b>\$17,004.20</b>
05	054	2	05404		Maintenance of Fire Truck	\$4,000.00	\$2,664.00	\$1,620.72
05	054	2	05405		Maintenance of Fire Shed	\$1,000.00	\$664.00	\$530.52

Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	054	2	05406	Clothing and Accessories	\$4,000.00	\$2,664.00	\$0.00
05	054	2	05408	Other Goods and Services	\$1,500.00	\$1,000.00	\$671.05
05	054	2	05409	Insurances	\$2,979.00	\$2,980.00	\$1,897.78
	<b>Operating Expenditure Total</b>				<b>\$13,479.00</b>	<b>\$9,972.00</b>	<b>\$4,720.07</b>
05	054	3	05400	Emergency Services Admin Grant	<b>(\$4,000.00)</b>	<b>(\$4,000.00)</b>	<b>(\$3,859.50)</b>
05	054	3	05401	ESL Operating Grant	<b>(\$7,000.00)</b>	<b>(\$5,250.00)</b>	<b>(\$4,061.80)</b>
	<b>Operating Income Total</b>				<b>(\$11,000.00)</b>	<b>(\$9,250.00)</b>	<b>(\$7,921.30)</b>
	<b>Emergency Services Levy Total</b>				<b>\$2,479.00</b>	<b>\$722.00</b>	<b>(\$3,201.23)</b>
	<b>Law, Order &amp; Public Safety Total</b>				<b>\$183,015.00</b>	<b>\$112,564.00</b>	<b>\$101,621.79</b>
07	074	2	07400	ABC's Reallocated	\$13,640.00	\$9,096.00	\$9,116.20
07	074	2	07403	Environmental Health Officer	\$9,000.00	\$3,000.00	\$0.00
07	074	2	07404	Analytical Expenses	\$750.00	\$496.00	\$360.00
	<b>Operating Expenditure Total</b>				<b>\$23,390.00</b>	<b>\$12,592.00</b>	<b>\$9,476.20</b>
	<b>Preventative Services - Administration &amp; Inspection Total</b>				<b>\$23,390.00</b>	<b>\$12,592.00</b>	<b>\$9,476.20</b>
07	075	2	07502	Other Expenses Preventative	\$4,825.00	\$3,216.00	\$464.00
	<b>Operating Expenditure Total</b>				<b>\$4,825.00</b>	<b>\$3,216.00</b>	<b>\$464.00</b>
	<b>Preventative Services - Pest Control Total</b>				<b>\$4,825.00</b>	<b>\$3,216.00</b>	<b>\$464.00</b>
07	077	2	07700	ABC's Reallocated	\$11,029.00	\$7,352.00	\$7,370.54
07	077	2	07703	Other Expenses	\$4,500.00	\$3,664.00	\$763.54
	<b>Operating Expenditure Total</b>				<b>\$15,529.00</b>	<b>\$11,016.00</b>	<b>\$8,134.08</b>
	<b>Other Health Total</b>				<b>\$15,529.00</b>	<b>\$11,016.00</b>	<b>\$8,134.08</b>
	<b>Health Total</b>				<b>\$43,744.00</b>	<b>\$26,824.00</b>	<b>\$18,074.28</b>
09	091	2	09100	Depreciation Housing	\$83,840.00	\$55,819.00	\$66,481.62
09	091	2	09102	Mtce - 2A Griffith St (Lot 40A)	\$7,450.00	\$5,847.00	\$3,442.33
09	091	2	09103	Mtce - 2B Griffith St (Lot 40B)	\$5,950.00	\$4,320.00	\$2,928.78
09	091	2	09104	Mtce - 8 Griffith St (Lot 37)	\$6,300.00	\$4,410.00	\$3,450.00
09	091	2	09105	Mtce - 12 Griffith Street (Lot 35)	\$7,350.00	\$5,621.00	\$4,325.42
09	091	2	09107	Mtce - 3 Hack Street (Lot 47)	\$8,450.00	\$6,689.00	\$7,071.03
09	091	2	09108	Mtce - 27 Hack Street (Lot 27)	\$2,000.00	\$1,336.00	\$1,049.34
09	091	2	09109	Mtce - 29 Hack St (Lot 536)	\$4,400.00	\$3,396.00	\$3,990.76
09	091	2	09111	Mtce - 31 Hack St (Lot 535)	\$5,800.00	\$4,244.00	\$3,849.85
09	091	2	09112	Mtce - 34-36 Hack St (Lot 55/56)	\$9,650.00	\$7,030.00	\$6,816.93
09	091	2	09113	Mtce - Lot 530 Irvine St (Caravan Park)	\$7,200.00	\$5,248.00	\$5,867.91
09	091	2	09114	Mtce - 1 Mingah (Lot 425)	\$12,850.00	\$8,918.00	\$2,575.05



Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09115		Mtce - 2 Payne St (Lot 120)	\$9,200.00	\$7,429.00	\$4,321.79
09	091	2	09116		Mtce - 6 Hack Street (lot 86)	\$8,000.00	\$5,548.00	\$12,581.41
09	091	2	09117		Mtce - 18 Griffith St (Lot24)	\$7,150.00	\$5,545.00	\$3,989.23
09	091	2	09118		Mtce - 16 Green Street	\$10,750.00	\$7,663.00	\$6,346.96
09	091	2	09119		Mtce - 17 Hack Street	\$10,500.00	\$7,008.00	\$7,135.82
09	091	2	09120		Specified Building Maintenance			
09	091	2	09120	9102	Specified 2A Griffith St	\$0.00	\$0.00	\$1,645.08
09	091	2	09120	9107	Specified 3 Hack St	\$0.00	\$0.00	\$3,890.91
09	091	2	09120	9108	Specified 27 Hack St	\$4,000.00	\$4,000.00	\$4,500.00
09	091	2	09120	9112	Specified 34 Hack St	\$25,000.00	\$25,000.00	\$0.00
09	091	2	09120	9115	Specified 2 Payne St	\$0.00	\$0.00	\$1,229.24
09	091	2	09120	9118	Specified 16 Green St	\$33,448.00	\$33,448.00	\$4,055.01
09	091	2	09120	9119	Specified 17 Hack St	\$10,000.00	\$6,672.00	\$3,028.58
09	091	2	09180		Reallocation of Housing	(\$302,701.00)	(\$220,975.00)	(\$162,584.54)
09	091	2	09190		ABC's Reallocated	\$36,861.00	\$24,576.00	\$24,633.26
					<b>Operating Expenditure Total</b>	<b>\$13,448.00</b>	<b>\$18,792.00</b>	<b>\$26,621.77</b>
09	091	4	09142		Land & Buildings - Staff Housing	\$800,000.00	\$0.00	\$155,069.01
					<b>Capital Expenditure Total</b>	<b>\$800,000.00</b>	<b>\$0.00</b>	<b>\$155,069.01</b>
					<b>Staff Housing Total</b>	<b>\$813,448.00</b>	<b>\$18,792.00</b>	<b>\$181,690.78</b>
					<b>Housing Total</b>	<b>\$813,448.00</b>	<b>\$18,792.00</b>	<b>\$181,690.78</b>
10	101	2	10100		Other Expenses Sanitation	\$16,000.00	\$11,008.00	\$5,254.65
10	101	2	10103		Tip Maintenance Costs	\$58,200.00	\$39,564.00	\$44,507.91
10	101	2	10105		ABC's Reallocated	\$11,029.00	\$7,352.00	\$7,370.54
10	101	2	10106		Reallocation of Housing	\$11,632.00	\$7,752.00	\$6,374.17
					<b>Operating Expenditure Total</b>	<b>\$96,861.00</b>	<b>\$65,676.00</b>	<b>\$63,507.27</b>
10	101	3	10101		Domestic Collection Fees	(\$8,325.00)	(\$8,325.00)	(\$8,510.00)
10	101	3	10104		Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$740.00)
10	101	3	10107		Reimbursements/Contributions	(\$50,000.00)	(\$25,000.00)	(\$50,000.00)
					<b>Operating Income Total</b>	<b>(\$59,065.00)</b>	<b>(\$34,065.00)</b>	<b>(\$59,250.00)</b>
					<b>Sanitation - Household Refuse Total</b>	<b>\$87,796.00</b>	<b>\$56,611.00</b>	<b>\$4,257.27</b>
10	102	2	10200		Expenses Relating to Sanitation - Other	\$14,000.00	\$9,336.00	\$6,647.41
10	102	2	10203		Refuse Collection - Public	\$36,000.00	\$24,492.00	\$23,719.07
					<b>Operating Expenditure Total</b>	<b>\$50,000.00</b>	<b>\$33,828.00</b>	<b>\$30,366.48</b>
					<b>Sanitation - Other Total</b>	<b>\$50,000.00</b>	<b>\$33,828.00</b>	<b>\$30,366.48</b>



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
10	103 2	10300		Expenses Relating to Sewerage	\$3,465.00	\$2,312.00	\$1,160.88
	<b>Operating Expenditure Total</b>				<b>\$3,465.00</b>	<b>\$2,312.00</b>	<b>\$1,160.88</b>
10	103 3	10301		Income Relating to Sewerage	(\$1,000.00)	(\$664.00)	(\$759.09)
	<b>Operating Income Total</b>				<b>(\$1,000.00)</b>	<b>(\$664.00)</b>	<b>(\$759.09)</b>
	<b>Sewerage Total</b>				<b>\$2,465.00</b>	<b>\$1,648.00</b>	<b>\$401.79</b>
10	106 2	10600		ABC's Reallocated	\$15,480.00	\$10,320.00	\$10,344.67
10	106 2	10605		Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$2,500.00	\$2,113.50
	<b>Operating Expenditure Total</b>				<b>\$17,980.00</b>	<b>\$12,820.00</b>	<b>\$12,458.17</b>
	<b>Town Planning &amp; Regional Development Total</b>				<b>\$17,980.00</b>	<b>\$12,820.00</b>	<b>\$12,458.17</b>
10	107 2	10704		Maintenance - Public Conveniences	\$13,300.00	\$9,448.00	\$1,918.78
10	107 2	10705		Cleaning - Other Community Services	\$23,500.00	\$16,208.00	\$8,334.18
10	107 2	10707		Maintenance - Cemetery	\$3,700.00	\$2,508.00	\$0.00
10	107 2	10708		Depreciation Other Community Amenities	\$1,170.00	\$777.00	\$777.28
	<b>Operating Expenditure Total</b>				<b>\$41,670.00</b>	<b>\$28,941.00</b>	<b>\$11,030.24</b>
10	107 4	10703		Cemetery - Capital Expenses	\$7,500.00	\$7,500.00	\$0.00
10	107 4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00
	<b>Capital Expenditure Total</b>				<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>
	<b>Other Community Amenities Total</b>				<b>\$49,170.00</b>	<b>\$36,441.00</b>	<b>\$11,030.24</b>
10	108 2	10802		Community Bus Operations	\$10,000.00	\$6,664.00	\$5,551.34
	<b>Operating Expenditure Total</b>				<b>\$10,000.00</b>	<b>\$6,664.00</b>	<b>\$5,551.34</b>
	<b>Community Bus Total</b>				<b>\$10,000.00</b>	<b>\$6,664.00</b>	<b>\$5,551.34</b>
	<b>Community Amenities Total</b>				<b>\$167,411.00</b>	<b>\$123,012.00</b>	<b>\$64,065.29</b>
11	111 2	11104		Maintenance - Public Hall	\$14,100.00	\$9,500.00	\$9,651.36
11	111 2	11106		Depreciation Public Halls	\$28,450.00	\$18,938.00	\$18,629.33
11	111 2	11107		Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$4,731.00
	<b>Operating Expenditure Total</b>				<b>\$47,550.00</b>	<b>\$33,438.00</b>	<b>\$33,011.69</b>
11	111 3	11101		Income Relating to Public Hall	(\$5,500.00)	(\$5,000.00)	(\$4,731.00)
	<b>Operating Income Total</b>				<b>(\$5,500.00)</b>	<b>(\$5,000.00)</b>	<b>(\$4,731.00)</b>
11	111 4	11103		Purchase Land & Buildings	\$100,000.00	\$100,000.00	\$2,949.77
11	111 4	11103	2104	Town Hall Ceiling	\$100,000.00	\$100,000.00	\$2,949.77
	<b>Capital Expenditure Total</b>				<b>\$142,050.00</b>	<b>\$128,438.00</b>	<b>\$31,230.46</b>
	<b>Public Halls &amp; Civic Centres Total</b>				<b>\$7,257.00</b>	<b>\$4,840.00</b>	<b>\$4,849.06</b>
11	112 2	11200		ABC's Reallocated	\$34,900.00	\$23,682.00	\$11,668.78
11	112 2	11204		Maintenance Water Playground	\$34,900.00	\$23,682.00	\$11,668.78

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	112	2	11205		Depreciation Water Playground	\$20,850.00	\$13,882.00	\$10,385.74
<b>Operating Expenditure Total</b>						<b>\$63,007.00</b>	<b>\$42,404.00</b>	<b>\$26,903.58</b>
<b>Swimming Areas And Beaches Total</b>						<b>\$63,007.00</b>	<b>\$42,404.00</b>	<b>\$26,903.58</b>
11	113	2	11300		Depreciation Other Recreation & Sport	\$95,455.00	\$63,547.00	\$59,647.98
11	113	2	11304		Maintenance - Recreation Centre	\$26,200.00	\$18,520.00	\$8,575.59
11	113	2	11305		Domestic Services	\$5,000.00	\$3,456.00	\$858.57
11	113	2	11307		Maintenance - Parks and Reserves			
11	113	2	11307	6151	Oroya Street Gardens	\$10,400.00	\$6,928.00	\$20,451.66
11	113	2	11307	6152	Hack Street Gardens	\$5,620.00	\$3,848.00	\$6,489.01
11	113	2	11307	6153	Admin Centre Gardens	\$5,000.00	\$3,336.00	\$981.94
11	113	2	11307	6154	Lefroy Park	\$5,000.00	\$3,328.00	\$2,303.26
11	113	2	11307	6155	Gold & Wool Interpretative Park	\$6,450.00	\$4,450.00	\$4,543.01
11	113	2	11307	6156	Pioneer Park	\$5,000.00	\$3,336.00	\$251.78
11	113	2	11307	6157	Community Centre Gardens	\$13,500.00	\$9,000.00	\$6,218.53
11	113	2	11307	6158	Black Range Chapel Gardens	\$7,600.00	\$5,072.00	\$2,381.29
11	113	2	11307	6159	Minors Cottage Gardens	\$2,500.00	\$1,664.00	\$1,684.94
11	113	2	11307	6160	Invine Street Gardens	\$2,500.00	\$1,664.00	\$806.75
11	113	2	11307	6161	Camp School Gardens	\$6,950.00	\$4,632.00	\$6,512.31
11	113	2	11307	6162	By Pass Trees	\$130,000.00	\$130,000.00	\$123,902.39
11	113	2	11308		ABC's Reallocated	\$20,412.00	\$13,608.00	\$13,642.05
11	113	2	11309		Parks and Gardens Tools and Equipment	\$7,500.00	\$5,000.00	\$2,397.64
11	113	2	11314		Reallocation of Housing	\$25,902.00	\$17,264.00	\$14,193.81
<b>Operating Expenditure Total</b>						<b>\$380,989.00</b>	<b>\$298,653.00</b>	<b>\$275,842.51</b>
11	113	3	11301		Income Relating to Other Recreation & Sport	<b>(\$180,000.00)</b>	<b>(\$135,000.00)</b>	<b>(\$135,018.18)</b>
11	113	3	11313		Income from Grants	<b>(\$20,000.00)</b>	<b>(\$20,000.00)</b>	<b>\$0.00</b>
<b>Operating Income Total</b>						<b>(\$200,000.00)</b>	<b>(\$155,000.00)</b>	<b>(\$135,018.18)</b>
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$20,000.00	\$13,336.00	\$0.00
11	113	4	11312		Park & Gardens			
11	113	4	11312	3500	Paving Lefroy Park	\$12,000.00	\$12,000.00	\$0.00
11	113	4	11312	3502	Wall & Mural Lefroy Park	\$7,500.00	\$7,500.00	\$3,913.28
<b>Capital Expenditure Total</b>						<b>\$39,500.00</b>	<b>\$32,836.00</b>	<b>\$3,913.28</b>
<b>Other Recreation &amp; Sport Total</b>						<b>\$220,489.00</b>	<b>\$176,489.00</b>	<b>\$144,737.61</b>
11	114	2	11400		Depreciation Relating to Television and Rebroadcasting	\$3,150.00	\$2,100.00	\$2,662.96
11	114	2	11404		ABC's Reallocated	\$2,708.00	\$1,808.00	\$1,810.30



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	114	2	11405	Other Expenses	\$2,000.00	\$1,336.00	\$430.12
<b>Operating Expenditure Total</b>					<b>\$7,858.00</b>	<b>\$5,244.00</b>	<b>\$4,903.38</b>
<b>Television And Rebroadcasting Total</b>					<b>\$7,858.00</b>	<b>\$5,244.00</b>	<b>\$4,903.38</b>
11	115	2	11500	ABC's Reallocated	\$70,142.00	\$46,760.00	\$46,874.25
11	115	2	11502	Other Expenses	\$1,000.00	\$664.00	\$144.71
<b>Operating Expenditure Total</b>					<b>\$71,142.00</b>	<b>\$47,424.00</b>	<b>\$47,018.96</b>
<b>Libraries Total</b>					<b>\$71,142.00</b>	<b>\$47,424.00</b>	<b>\$47,018.96</b>
11	116	2	11600	ABC's Reallocated	\$25,640.00	\$17,096.00	\$17,133.36
11	116	2	11604	Maintenance - Historic Buildings			
11	116	2	11604	Black Range Church	\$3,798.00	\$3,118.00	\$2,124.35
11	116	2	11604	Miners Cottage	\$2,982.00	\$2,574.00	\$876.08
11	116	2	11604	Sandstone Post Office Building	\$137,180.00	\$116,200.00	\$108,644.65
11	116	2	11604	Old Police Lockup	\$1,000.00	\$672.00	\$503.37
11	116	2	11604	State Battery Buildings	\$500.00	\$336.00	\$93.00
11	116	2	11607	Depreciation Historic Buildings	\$6,830.00	\$4,546.00	\$7,005.32
<b>Operating Expenditure Total</b>					<b>\$177,930.00</b>	<b>\$144,542.00</b>	<b>\$136,380.13</b>
11	116	4	11651	Historic Buildings Upgrade	\$15,000.00	\$15,000.00	\$0.00
11	116	4	11651	Sandstone Post Office Building	\$15,000.00	\$15,000.00	\$0.00
<b>Capital Expenditure Total</b>					<b>\$192,930.00</b>	<b>\$159,542.00</b>	<b>\$136,380.13</b>
<b>Other Culture Total</b>					<b>\$697,476.00</b>	<b>\$559,541.00</b>	<b>\$391,174.12</b>
<b>Recreation &amp; Culture Total</b>							
12	121	4	12101	Roads Construction Council	\$276,606.00	\$276,606.00	\$178,053.32
12	121	4	12101	Paynes Find To Sandstone Road Const 44.5 - 45.1 Slk	\$200,302.00	\$200,302.00	\$3,531.80
12	121	4	12101	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$0.00	\$0.00	\$0.00
12	121	4	12101	Sandstone Meekatharra Rd	\$88,492.00	\$88,492.00	\$24,000.17
12	121	4	12101	Yeelirrie Road - Construction (Council)			
12	121	4	12103	Regional Road Group	\$442,400.00	\$442,400.00	\$442,596.81
12	121	4	12103	Paynes Find Sandstone Road			
12	121	4	12104	Roads to Recovery Construction	\$597,362.00	\$0.00	\$174,972.10
12	121	4	12104	Wiluna Rd			
12	121	4	12107	Footpath Construction			
12	121	4	12107	Hack Street Footpath	\$65,000.00	\$65,000.00	\$0.00
12	121	4	12109	Purchase Furniture & Equipment	\$36,500.00	\$36,500.00	\$36,523.00
12	121	4	12108	Purchase Land and Buildings	\$20,000.00	\$20,000.00	\$20,000.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
<b>Capital Expenditure Total</b>								
<b>Streets, Roads, Bridges &amp; Depot Construction Total</b>								
12	122	2	12200		Depreciation Streets, Roads, Bridges & Depot Maintenance	\$1,726,662.00	\$1,129,300.00	\$879,677.20
12	122	2	12202		Power - Street Lighting	\$1,726,662.00	\$1,129,300.00	\$879,677.20
12	122	2	12203		Rural Road Maintenance	\$649,655.00	\$488,816.00	\$591,200.11
12	122	2	12203	M0002	Paynes-Finds - Sandstone Rd - Maintenance	\$8,500.00	\$5,664.00	\$4,944.90
12	122	2	12203	M0003	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$333,612.28
12	122	2	12203	M0004	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$90,627.93
12	122	2	12203	M0005	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$38,207.92
12	122	2	12203	M0007	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$50,389.58
12	122	2	12203	M0008	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$47,700.78
12	122	2	12203	M0010	Sandstone - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$28,667.00
12	122	2	12203	M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$33,000.00
12	122	2	12203	M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$10,690.01
12	122	2	12203	M0083	Pindabunna Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,890.96
12	122	2	12203	M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$2,200.00
12	122	2	12203	M0086	Heritage Trail	\$0.00	\$0.00	\$1,100.00
12	122	2	12203	M9998	Rural Road Maintenance (Budget Purposes)	\$918,896.00	\$622,072.00	\$4,154.24
12	122	2	12204		Maintenance - Depot	\$64,000.00	\$54,792.00	\$0.00
12	122	2	12205		Maintenance - Footpaths	\$5,000.00	\$3,336.00	\$54,749.59
12	122	2	12206		Traffic Signs Maintenance	\$43,140.00	\$29,098.00	\$876.60
12	122	2	12209		Workshop Equipment	\$5,000.00	\$3,336.00	\$8,027.30
12	122	2	12225		Town Steet Maintenance			\$4,372.42
12	122	2	12225	M0019	Hack St - Maintenance	\$0.00	\$0.00	\$1,892.69
12	122	2	12225	M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$2,211.94
12	122	2	12225	M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$421.36
12	122	2	12225	M0033	Griffith St - Maintenance	\$0.00	\$0.00	\$223.01
12	122	2	12225	M0034	Green St - Maintenance	\$0.00	\$0.00	\$206.11
12	122	2	12225	M0035	Rowe St - Maintenance	\$0.00	\$0.00	\$587.12
12	122	2	12225	M0036	Mingah St - Maintenance	\$0.00	\$0.00	\$429.59
12	122	2	12225	M0081	Thaduna St - Maintenance	\$0.00	\$0.00	\$56.11
12	122	2	12225	M0082	Irvine St - Maintenance	\$0.00	\$0.00	\$875.60
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	\$14,650.00	\$10,032.00	\$0.00
12	122	2	12231		ABC's Reallocated	\$155,505.00	\$103,672.00	\$86,701.17



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12232	Reallocation of Housing	\$169,453.00	\$112,968.00	\$89,568.10
	<b>Operating Expenditure Total</b>				<b>\$2,033,799.00</b>	<b>\$1,433,786.00</b>	<b>\$1,489,584.42</b>
12	122	3	12201	Other Income Roads	<b>(\$36,000.00)</b>	<b>(\$36,000.00)</b>	<b>(\$36,000.00)</b>
12	122	3	12212	Grant - MIRWA Project	<b>(\$291,667.00)</b>	<b>(\$291,667.00)</b>	<b>(\$291,667.00)</b>
12	122	3	12213	Grant - MIRWA Direct	<b>(\$127,034.00)</b>	<b>(\$127,034.00)</b>	<b>(\$129,767.00)</b>
12	122	3	12216	Grant - Roads to Recovery	<b>(\$287,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Operating Income Total</b>				<b>(\$741,701.00)</b>	<b>(\$454,701.00)</b>	<b>(\$457,434.00)</b>
	<b>Streets, Roads, Bridges &amp; Depot Maintenance Total</b>				<b>\$1,292,098.00</b>	<b>\$979,085.00</b>	<b>\$1,032,150.42</b>
12	123	2	12304	Loss on Disposal of Asset - Transport	\$2,926.00	\$2,926.00	\$0.00
	<b>Operating Expenditure Total</b>				<b>\$2,926.00</b>	<b>\$2,926.00</b>	<b>\$0.00</b>
12	123	3	12303	Profit on Disposal of Asset - Road Plant	<b>(\$317,000.00)</b>	<b>(\$317,000.00)</b>	<b>(\$108,809.65)</b>
	<b>Operating Income Total</b>				<b>(\$317,000.00)</b>	<b>(\$317,000.00)</b>	<b>(\$108,809.65)</b>
12	123	4	12302	Purchase Plant & Equipment - Road Plant Purchases	\$860,000.00	\$860,000.00	\$0.00
	<b>Capital Expenditure Total</b>				<b>\$860,000.00</b>	<b>\$860,000.00</b>	<b>\$0.00</b>
12	123	5	12320	Proceeds on Disposal of Asset - Transport	<b>(\$377,000.00)</b>	<b>(\$377,000.00)</b>	<b>(\$117,045.45)</b>
12	123	5	12321	Realisation on Disposal of Asset - Transport	\$377,000.00	\$377,000.00	\$117,045.45
	<b>Capital Income Total</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Road Plant Purchases Total</b>				<b>\$545,926.00</b>	<b>\$545,926.00</b>	<b>(\$108,809.65)</b>
12	126	2	12604	Airport Maintenance	\$36,100.00	\$31,292.00	\$27,319.23
12	126	2	12605	Cleaning - Aerodromes	\$1,000.00	\$688.00	\$266.31
12	126	2	12606	Building Maintenance	\$1,500.00	\$1,024.00	\$0.00
	<b>Operating Expenditure Total</b>				<b>\$38,600.00</b>	<b>\$33,004.00</b>	<b>\$27,585.54</b>
	<b>Aerodromes Total</b>				<b>\$38,600.00</b>	<b>\$33,004.00</b>	<b>\$27,585.54</b>
12	127	2	12700	ABC's Reallocated	\$25,640.00	\$17,096.00	\$17,133.36
	<b>Operating Expenditure Total</b>				<b>\$25,640.00</b>	<b>\$17,096.00</b>	<b>\$17,133.36</b>
12	127	3	12701	Income relating to Transport Licencing	<b>(\$100.00)</b>	<b>(\$64.00)</b>	<b>\$0.00</b>
	<b>Operating Income Total</b>				<b>(\$100.00)</b>	<b>(\$64.00)</b>	<b>\$0.00</b>
	<b>Transport Licencing Total</b>				<b>\$25,540.00</b>	<b>\$17,032.00</b>	<b>\$17,133.36</b>
	<b>Transport Total</b>				<b>\$3,628,826.00</b>	<b>\$2,704,347.00</b>	<b>\$1,847,736.87</b>
13	130	2	13000	Post Office Agency Expenses	\$1,500.00	\$1,000.00	\$0.00
13	130	2	13001	Post Office Cost of Sales	\$1,500.00	\$1,000.00	\$1,026.27
13	130	2	13003	ABC's Reallocated	\$60,080.00	\$40,056.00	\$40,150.21
	<b>Operating Expenditure Total</b>				<b>\$63,080.00</b>	<b>\$42,056.00</b>	<b>\$41,176.48</b>
13	130	3	13002	Post Office Agency Income	<b>(\$12,000.00)</b>	<b>(\$8,000.00)</b>	<b>(\$6,232.25)</b>

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
<b>Operating Income Total</b>						<b>(\$12,000.00)</b>	<b>(\$8,000.00)</b>	<b>(\$6,232.25)</b>
<b>Post Office Agency Total</b>						<b>\$51,080.00</b>	<b>\$34,056.00</b>	<b>\$34,944.23</b>
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$664.00	\$0.00
13	131	2	13103		Vermis Control	\$14,000.00	\$14,000.00	\$11,489.00
<b>Operating Expenditure Total</b>						<b>\$15,000.00</b>	<b>\$14,664.00</b>	<b>\$11,489.00</b>
<b>Rural Services Total</b>						<b>\$15,000.00</b>	<b>\$14,664.00</b>	<b>\$11,489.00</b>
13	132	2	13200		Employee Costs	\$113,232.00	\$78,712.00	\$56,752.18
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$5,000.00	\$3,093.38
13	132	2	13204		ABC's Reallocated	\$88,427.00	\$58,952.00	\$59,093.90
13	132	2	13206		Visitor Centre Building Maintenance	\$29,000.00	\$19,828.00	\$20,976.08
13	132	2	13207		Tourism Development	\$45,000.00	\$45,000.00	\$30,331.80
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$1,732.00	\$1,730.93
13	132	2	13214		Old School Building Maintenance	\$38,000.00	\$26,156.00	\$8,966.97
13	132	2	13218		Reallocation of Housing	\$22,192.00	\$14,792.00	\$12,160.74
13	132	2	13219		Stock for Resale	\$12,500.00	\$8,336.00	\$6,376.47
<b>Operating Expenditure Total</b>						<b>\$358,451.00</b>	<b>\$258,508.00</b>	<b>\$199,482.45</b>
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$32,500.00)	(\$21,664.00)	(\$14,281.89)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$664.00)	(\$374.22)
13	132	3	13209		Income from Grants	(\$43,321.00)	(\$43,321.00)	(\$39,382.73)
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$664.00)	(\$914.55)
<b>Operating Income Total</b>						<b>(\$77,821.00)</b>	<b>(\$66,313.00)</b>	<b>(\$54,953.39)</b>
13	132	4	13210		Purchase Plant & Equipment	\$10,000.00	\$0.00	\$0.00
13	132	4	13210	2002	Fuel Tanks 30,000 Lts	\$10,000.00	\$0.00	\$0.00
<b>Capital Expenditure Total</b>						<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Tourism &amp; Area Promotion Total</b>						<b>\$290,630.00</b>	<b>\$192,195.00</b>	<b>\$144,529.06</b>
13	133	2	13300		ABC's Reallocated	\$16,353.00	\$10,904.00	\$10,926.66
13	133	2	13303		Other Expenses	\$1,500.00	\$1,000.00	\$0.00
13	133	2	13305		Building Control Others	\$7,000.00	\$7,000.00	\$3,602.50
13	133	2	13305	7503	Municipal Heritage Inventory	\$24,853.00	\$18,904.00	\$14,529.16
<b>Operating Expenditure Total</b>						<b>(\$1,500.00)</b>	<b>(\$1,000.00)</b>	<b>(\$514.25)</b>
13	133	3	13301		Income Relating to Building Control (GST Free)	\$0.00	\$0.00	(\$21.15)
13	133	3	13304		Income Relating to Building Control (GST Inc)	(\$1,500.00)	(\$1,000.00)	(\$535.40)
<b>Operating Income Total</b>						<b>\$23,353.00</b>	<b>\$17,904.00</b>	<b>\$14,014.91</b>
<b>Building Control Total</b>						<b>\$23,353.00</b>	<b>\$17,904.00</b>	<b>\$14,014.91</b>



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	134 2	13400		Employee Costs	\$117,008.00	\$81,386.00	\$89,393.06
13	134 2	13403		Depreciation Caravan Park	\$88,150.00	\$58,687.00	\$24,587.62
13	134 2	13404		ABC's Reallocated	\$58,728.00	\$39,152.00	\$39,390.82
13	134 2	13405		Caravan Park Maintenance	\$142,680.00	\$96,452.00	\$91,947.23
13	134 2	13407		Reallocation of Housing	\$16,794.00	\$11,200.00	\$9,202.73
				<b>Operating Expenditure Total</b>	<b>\$423,360.00</b>	<b>\$286,877.00</b>	<b>\$254,521.46</b>
13	134 3	13401		Caravan Park Site Fees	(\$175,000.00)	(\$116,664.00)	(\$95,156.58)
13	134 3	13406		Caravan Park - Other Income	(\$6,000.00)	(\$4,000.00)	(\$3,389.15)
13	134 3	13408		Government Grants	(\$643,584.00)	\$0.00	\$0.00
				<b>Operating Income Total</b>	<b>(\$824,584.00)</b>	<b>(\$120,664.00)</b>	<b>(\$98,545.73)</b>
13	134 4	13412		Caravan Park Infrastructure	\$700,000.00	\$0.00	\$5,650.00
				<b>Capital Expenditure Total</b>	<b>\$700,000.00</b>	<b>\$0.00</b>	<b>\$5,650.00</b>
				<b>Caravan Park Total</b>	<b>\$298,776.00</b>	<b>\$166,213.00</b>	<b>\$161,625.73</b>
13	135 2	13506		Plant Nursery Expenses	\$9,000.00	\$6,044.00	\$3,727.53
				<b>Operating Expenditure Total</b>	<b>\$9,000.00</b>	<b>\$6,044.00</b>	<b>\$3,727.53</b>
				<b>Plant Nursery Total</b>	<b>\$9,000.00</b>	<b>\$6,044.00</b>	<b>\$3,727.53</b>
13	136 2	13600		Expenses Relating to Other Economic Services	\$1,000.00	\$1,000.00	\$1,111.64
13	136 2	13606		Depreciation Other Economic Services	\$10,750.00	\$7,158.00	\$2,443.08
13	136 2	13615		ULP Cost of Sales	\$75,000.00	\$50,000.00	\$43,754.28
13	136 2	13625		Diesel Cost of Sales	\$500,000.00	\$333,336.00	\$339,929.50
13	136 2	13631		Fuel Pump Repairs and Maintenance	\$4,000.00	\$2,664.00	\$2,584.97
13	136 2	13632		Fuel Pump Utilities	\$400.00	\$264.00	\$179.45
13	136 2	13635		Fuel Pump Licence Fees	\$500.00	\$500.00	\$0.00
13	136 2	13638		Cash Fuel Purchases (EXP)	\$0.00	\$0.00	\$261.05
13	136 2	13651		Post Office Cafe	\$0.00	\$0.00	\$0.00
13	136 2	13651 5001		Purchase Of Merchandise	\$5,000.00	\$1,666.00	\$2,259.90
13	136 2	13651 5002		Purchase Of Foods Consumables	\$5,000.00	\$1,666.00	\$0.00
13	136 2	13651 5003		Purchase Of Drinks (Soft, Coffee Etc)	\$5,000.00	\$1,666.00	\$0.00
13	136 2	13652		Post Office Cafe Other Expenditure	\$2,000.00	\$666.00	\$375.00
13	136 2	13681		Gas Bottles Purchases	\$10,000.00	\$6,664.00	\$7,491.48
				<b>Operating Expenditure Total</b>	<b>\$618,650.00</b>	<b>\$407,250.00</b>	<b>\$400,390.35</b>
13	136 3	13610		Sales ULP Fuel	(\$85,000.00)	(\$56,664.00)	(\$51,966.01)
13	136 3	13620		Sales Diesel Fuel	(\$557,500.00)	(\$371,664.00)	(\$357,232.83)
13	136 3	13630		Cash Fuel Purchases (INC)	\$0.00	\$0.00	(\$504.50)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	136	3	13657		Post Office Cafe Income			
13	136	3	13657	5021	Sale Of Merchandise	(\$5,000.00)	(\$1,666.00)	\$0.00
13	136	3	13657	5022	Sale Of Foods	(\$5,000.00)	(\$1,666.00)	\$0.00
13	136	3	13657	5023	Sale Of Drinks	(\$5,000.00)	(\$1,666.00)	\$0.00
13	136	3	13658		Post Office Cafe Other Income	(\$200.00)	(\$66.00)	\$0.00
13	136	3	13680		Sale of Gas Bottles	(\$8,500.00)	(\$5,664.00)	(\$6,437.29)
13	136	3	13684		Income from Astro Dome	(\$200.00)	(\$136.00)	\$0.00
13	136	3	13685		Other Income	(\$4,800.00)	(\$3,200.00)	(\$3,600.00)
					<b>Operating Income Total</b>	<b>(\$671,200.00)</b>	<b>(\$442,392.00)</b>	<b>(\$419,740.63)</b>
					<b>Other Economic Services Total</b>	<b>(\$52,550.00)</b>	<b>(\$35,142.00)</b>	<b>(\$19,350.28)</b>
					<b>Economic Services Total</b>	<b>\$635,289.00</b>	<b>\$395,934.00</b>	<b>\$350,959.03</b>
14	141	2	14111		Private Works Expenditure			
14	141	2	14111	PW000	Private Works	\$10,000.00	\$6,664.00	\$0.00
14	141	2	14111	PW003	Water Authority	\$0.00	\$0.00	\$136.17
14	141	2	14111	PW015	James Allison	\$0.00	\$0.00	\$384.06
14	141	2	14111	PW019	Gidgee Gold Mine	\$0.00	\$0.00	\$3,691.47
14	141	2	14111	PW020	Margaret Duhig	\$0.00	\$0.00	\$147.57
14	141	2	14111	PW021	Danny Murat	\$0.00	\$0.00	\$356.27
14	141	2	14111	PW022	Main Roads Department	\$0.00	\$0.00	\$1,450.40
14	141	2	14111	PW023	Keith May	\$0.00	\$0.00	\$4,606.64
14	141	2	14111	PW024	G.J Farrell	\$0.00	\$0.00	\$545.60
					<b>Operating Expenditure Total</b>	<b>\$10,000.00</b>	<b>\$6,664.00</b>	<b>\$11,318.18</b>
14	141	3	14100		Private Works Income	(\$12,500.00)	(\$8,336.00)	(\$19,549.09)
					<b>Operating Income Total</b>	<b>(\$12,500.00)</b>	<b>(\$8,336.00)</b>	<b>(\$19,549.09)</b>
					<b>Private Works Total</b>	<b>(\$2,500.00)</b>	<b>(\$1,672.00)</b>	<b>(\$8,230.91)</b>
14	142	2	14200		Employee Costs	\$112,977.00	\$77,874.00	\$82,434.82
14	142	2	14202		Sick Leave Expense	\$32,700.00	\$22,636.00	\$13,553.30
14	142	2	14203		Annual & LSL & Bonus Payments	\$147,235.00	\$101,934.00	\$136,942.22
14	142	2	14204		Protective Clothing - Outside Staff	\$5,500.00	\$0.00	\$2,467.21
14	142	2	14205		Superannuation of Workpersons	\$102,464.00	\$70,938.00	\$64,931.61
14	142	2	14206		Medical Examination Costs	\$500.00	\$336.00	\$319.00
14	142	2	14207		Overheads Allocated to Works	(\$581,881.00)	(\$387,928.00)	(\$288,761.54)
14	142	2	14208		Expendable Stores Expense	\$10,000.00	\$6,672.00	\$1,027.21
14	142	2	14209		Workers Compensation Insurance	\$26,732.00	\$26,732.00	\$26,732.36



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142 2	14210		Insurance on Works	\$18,470.00	\$18,470.00	\$17,097.91
14	142 2	14211		Freight Charges - Depot Operations	\$5,000.00	\$3,336.00	\$2,100.42
14	142 2	14212		Training - Infrastructure Overheads	\$12,000.00	\$8,000.00	\$6,689.86
14	142 2	14214		Infrastructure Consultancy	\$7,500.00	\$5,000.00	\$7,057.32
14	142 2	14215		Other Expenses	\$17,500.00	\$11,664.00	\$18,243.94
14	142 2	14703		Occupational Health and Safety	\$15,000.00	\$12,636.00	\$2,688.00
				<b>Operating Expenditure Total</b>	<b>(\$68,303.00)</b>	<b>(\$21,700.00)</b>	<b>\$93,523.64</b>
				<b>Public Works Overheads Total</b>	<b>(\$68,303.00)</b>	<b>(\$21,700.00)</b>	<b>\$93,523.64</b>
14	143 2	14301		Freight Charges - Plant	\$0.00	\$0.00	\$0.00
14	143 2	14302		Insurance - Plant	\$28,900.00	\$28,900.00	\$25,467.06
14	143 2	14303		Fuel & Oils	\$175,000.00	\$116,664.00	\$192,362.80
14	143 2	14304		Tyres & Tubes	\$12,500.00	\$8,336.00	\$7,576.09
14	143 2	14305		Parts & Repairs	\$127,500.00	\$85,000.00	\$73,210.37
14	143 2	14306		Internal Repair Wages	\$45,000.00	\$31,156.00	\$25,133.69
14	143 2	14307		Licences - Plant	\$11,000.00	\$0.00	\$628.71
14	143 2	14308		Depreciation Plant	\$562,250.00	\$374,321.00	\$268,702.00
14	143 2	14309		Plant Op Costs Allocated to Works	<b>(\$967,150.00)</b>	<b>(\$669,564.00)</b>	<b>(\$387,304.78)</b>
14	143 2	14310		Plant Depreciation Costs Allocated to Works	\$0.00	\$0.00	<b>(\$166,041.05)</b>
14	143 2	14311		ABC's Reallocated	\$68,303.00	\$45,536.00	\$45,645.77
14	143 2	14312		Expendable Tools	\$5,000.00	\$3,336.00	\$4,145.69
				<b>Operating Expenditure Total</b>	<b>\$68,303.00</b>	<b>\$23,685.00</b>	<b>\$89,526.35</b>
				<b>Plant Operation Costs Total</b>	<b>\$68,303.00</b>	<b>\$23,685.00</b>	<b>\$89,526.35</b>
14	144 3	14404		Diesel Fuel Rebate	<b>(\$34,000.00)</b>	<b>(\$22,664.00)</b>	<b>(\$19,163.00)</b>
				<b>Operating Income Total</b>	<b>(\$34,000.00)</b>	<b>(\$22,664.00)</b>	<b>(\$19,163.00)</b>
				<b>Stock Fuels &amp; Oils Total</b>	<b>(\$34,000.00)</b>	<b>(\$22,664.00)</b>	<b>(\$19,163.00)</b>
14	145 2	03211		Bank Fees and Charges	\$13,000.00	\$8,664.00	\$7,731.98
14	145 2	14500		Employee Costs	\$543,579.00	\$379,812.00	\$382,058.49
14	145 2	14501		Administration Office Maintenance	\$37,050.00	\$28,378.00	\$13,517.84
14	145 2	14503		Office Equipment Maintenance	\$2,000.00	\$1,336.00	\$0.00
14	145 2	14504		Telecommunications	\$15,000.00	\$10,000.00	\$7,232.82
14	145 2	14505		Travel & Accommodation	\$12,000.00	\$500.00	\$998.18
14	145 2	14506		Legal Expenses	\$5,000.00	\$3,336.00	\$309.40
14	145 2	14507		Training Expenses	\$10,000.00	\$6,664.00	\$1,197.56
14	145 2	14508		Printing & Stationery	\$25,000.00	\$16,664.00	\$14,915.49

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14509		Fringe Benefits Tax	\$20,000.00	\$15,000.00	\$18,864.00
14	145	2	14510		Conference Expenses	\$10,000.00	\$0.00	\$0.00
14	145	2	14515		ABC's Reallocated	<b>(\$993,244.00)</b>	<b>(\$662,168.00)</b>	<b>(\$646,541.39)</b>
14	145	2	14516		Freight Charges	\$5,000.00	\$3,336.00	\$1,076.83
14	145	2	14517		Computer Hardware	\$34,000.00	\$34,000.00	\$30,650.15
14	145	2	14518		Computer Software and Support	\$100,000.00	\$56,650.00	\$56,369.82
14	145	2	14520		Cleaning - Shire Offices	\$7,000.00	\$4,820.00	\$3,872.93
14	145	2	14521		Consultancy Services	\$50,000.00	\$33,336.00	\$28,855.51
14	145	2	14522		Depreciation Administration	\$58,850.00	\$39,173.00	\$38,279.76
14	145	2	14523		Other Expenses Relating to Administration	\$20,000.00	\$16,036.00	\$14,845.19
14	145	2	14545		Loss on Disposal of Asset	\$25,765.00	\$25,765.00	\$25,765.44
					<b>Operating Expenditure Total</b>	<b>\$0.00</b>	<b>\$21,302.00</b>	<b>\$0.00</b>
14	145	3	14512		Income relating to Administration	\$0.00	\$0.00	<b>(\$13,805.34)</b>
14	145	3	14543		Profit on Disposal of Asset - Administration	<b>(\$45,821.00)</b>	<b>(\$45,821.00)</b>	<b>(\$52,394.96)</b>
					<b>Operating Income Total</b>	<b>(\$45,821.00)</b>	<b>(\$45,821.00)</b>	<b>(\$66,200.30)</b>
14	145	4	14513		Purchase Plant & Equipment	\$165,000.00	\$100,000.00	\$90,347.80
					<b>Capital Expenditure Total</b>	<b>\$165,000.00</b>	<b>\$100,000.00</b>	<b>\$90,347.80</b>
14	145	5	14542		Proceeds on Disposal of Asset - Administration	<b>(\$95,000.00)</b>	<b>(\$95,000.00)</b>	<b>(\$79,318.18)</b>
14	145	5	14544		Realisation on Disposal of Asset - Administration	\$95,000.00	\$95,000.00	\$79,318.18
					<b>Capital Income Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
					<b>Administration Total</b>	<b>\$119,179.00</b>	<b>\$75,481.00</b>	<b>\$24,147.50</b>
14	146	2	14602		Gross Salaries & Wages	\$1,524,317.00	\$1,055,296.00	\$1,115,250.56
14	146	2	14603		Less Sal & Wages Alloc to Works	<b>(\$1,524,317.00)</b>	<b>(\$1,055,296.00)</b>	<b>(\$1,094,956.02)</b>
14	146	2	14605		Workers Compensation Payments	\$30,000.00	\$20,772.00	\$9,111.20
					<b>Operating Expenditure Total</b>	<b>\$30,000.00</b>	<b>\$20,772.00</b>	<b>\$29,405.74</b>
14	146	3	14221		Workers Compensation Reimbursements	<b>(\$30,000.00)</b>	<b>(\$20,000.00)</b>	<b>(\$10,930.33)</b>
					<b>Operating Income Total</b>	<b>(\$30,000.00)</b>	<b>(\$20,000.00)</b>	<b>(\$10,930.33)</b>
					<b>Salaries &amp; Wages Total</b>	<b>\$0.00</b>	<b>\$772.00</b>	<b>\$18,475.41</b>
14	147	2	14705		Project Works	\$300,000.00	\$15,000.00	\$14,602.14
					<b>Operating Expenditure Total</b>	<b>\$300,000.00</b>	<b>\$15,000.00</b>	<b>\$14,602.14</b>
					<b>Unclassified Total</b>	<b>\$300,000.00</b>	<b>\$15,000.00</b>	<b>\$14,602.14</b>
14	149	4	14941		Transfer to Airport Reserve	\$4,057.00	\$2,704.00	\$3,084.12
14	149	4	14942		Transfer to Building Reserve	\$19,354.00	\$12,904.00	\$15,727.94
14	149	4	14945		Transfer to ITC Reserve	\$51,352.00	\$50,904.00	\$51,026.57



Prog SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149 4	14946		Transfer to Employee Entitlements Reserve	\$3,375.00	\$2,248.00	\$2,457.79
14	149 4	14948		Transfer to Plant Reserve	\$263,598.00	\$134,064.00	\$134,379.46
14	149 4	14949		Transfer to Refuse Disposal Reserve	\$574.00	\$384.00	\$434.93
14	149 4	14950		Transfer to Road and Flood Damage Reserve	\$9,489.00	\$6,328.00	\$7,200.43
14	149 4	14951		Transfer to Housing Reserve	\$7,185.00	\$4,792.00	\$5,450.96
14	149 4	14952		Transfer to Community Development Projects Reserve	\$151,628.00	\$101,088.00	\$71,598.01
				<b>Capital Expenditure Total</b>	<b>\$510,612.00</b>	<b>\$315,416.00</b>	<b>\$291,360.21</b>
14	149 5	14902		Transfer From Building Reserve	(\$300,000.00)	(\$100,000.00)	\$0.00
14	149 5	14908		Transfer From Plant Reserve	(\$635,000.00)	\$0.00	\$0.00
14	149 5	14911		Transfer From Housing Reserve	(\$200,000.00)	\$0.00	\$0.00
				<b>Capital Income Total</b>	<b>(\$1,135,000.00)</b>	<b>(\$100,000.00)</b>	<b>\$0.00</b>
				<b>Reserve Transfers Total</b>	<b>(\$624,388.00)</b>	<b>\$215,416.00</b>	<b>\$291,360.21</b>
				<b>Other Property &amp; Services Total</b>	<b>(\$241,709.00)</b>	<b>\$284,318.00</b>	<b>\$504,241.34</b>
				<b>Grand Total</b>	<b>\$4,312,725.00</b>	<b>\$2,589,991.00</b>	<b>\$1,806,528.37</b>





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED, 28 FEBRUARY 2023**

Variance Reported at Sub Program Level



Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$ (a)	\$ (a)	\$ (b)	\$	%	
031	Rate Revenue	1,342,384.00	1,336,987.00	1,337,788.84	802	0%	
032	Other General Purpose Funding	749,758.00	553,436.00	554,947.60	1,512	0%	
052	Animal Control	150.00	150.00	410.00	260	173%	
054	Emergency Services Levy	11,000.00	9,250.00	7,921.30	(1,329)	(14%)	
091	Staff Housing	230.00	230.00	227.04	(3)	(1%)	
101	Sanitation - Household Refuse	59,065.00	34,065.00	59,250.00	25,185	74%	Additional NACAP contribution Earlier Than Anticipated
102	Sanitation - Other	1,000.00	664.00	620.00	(44)	(7%)	
103	Sewerage	1,000.00	664.00	759.09	95	14%	
108	Community Bus	0.00	0.00	1,390.20	1,390		
111	Public Halls & Civic Centres	5,500.00	5,000.00	4,731.00	(269)	(5%)	
113	Other Recreation & Sport	180,000.00	135,000.00	135,018.18	18	0%	
122	Streets, Roads, Bridges & Depot Maintenance	163,034.00	163,034.00	165,767.00	2,733	2%	
123	Road Plant Purchases	317,000.00	317,000.00	108,809.65	(208,190)	(66%)	Delay in Trade on Vehicles
127	Transport Licencing	100.00	64.00	0.00	(64)	(100%)	
130	Post Office Agency	12,000.00	8,000.00	6,232.25	(1,768)	(22%)	
132	Tourism & Area Promotion	34,500.00	22,992.00	15,570.66	(7,421)	(32%)	
133	Building Control	1,500.00	1,000.00	535.40	(465)	(46%)	
134	Caravan Park	181,000.00	120,664.00	98,545.73	(22,118)	(18%)	Caravan Park site fees less than anticipated
136	Other Economic Services	671,200.00	442,392.00	419,740.63	(22,651)	(5%)	
141	Private Works	12,500.00	8,336.00	19,549.09	11,213	135%	Greater Than anticipated
142	Public Works Overheads	0.00	0.00	31.82	32		
143	Plant Operation Costs	0.00	0.00	0.00	0		
144	Stock Fuels & Oils	34,000.00	22,664.00	19,163.00	(3,501)	(15%)	
145	Administration	45,821.00	45,821.00	66,200.30	20,379	44%	Delay in Trade on Vehicles
146	Salaries & Wages	30,000.00	20,000.00	10,930.33	(9,070)	(45%)	
147	Unclassified	0.00	0.00	0.00	0		
		<b>3,852,742.00</b>	<b>3,247,413.00</b>	<b>3,034,139.11</b>	<b>(213,274)</b>	<b>(7%)</b>	

Code	NAME	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Comments
		\$	\$	\$	\$	%	
031	Rate Revenue	(118,331.00)	(78,888.00)	(77,365.67)	1,522	2%	
032	Other General Purpose Funding	(40,248.00)	(26,832.00)	(26,896.13)	(64)	(0%)	
041	Members Of Council	(318,788.00)	(149,362.00)	(140,231.86)	9,130	6%	
051	Fire Prevention	(127,427.00)	(84,944.00)	(83,593.52)	1,350	2%	
052	Animal Control	(7,500.00)	(5,832.00)	(4,635.30)	1,197	21%	
053	Other Law, Order & Public Safety	(45,759.00)	(21,216.00)	(17,004.20)	4,212	20%	
054	Emergency Services Levy	(13,479.00)	(9,972.00)	(4,720.07)	5,252	53%	
074	Preventative Services - Administration & Inspection	(23,390.00)	(12,592.00)	(9,476.20)	3,116	25%	
075	Preventative Services - Pest Control	(4,825.00)	(3,216.00)	(464.00)	2,752	86%	
077	Other Health	(15,529.00)	(11,016.00)	(8,134.08)	2,882	26%	
091	Staff Housing	(13,448.00)	(18,792.00)	(1,049.34)	12,399	94%	Will even out
101	Sanitation - Household Refuse	(96,861.00)	(65,676.00)	(64,489.97)	1,186	2%	
102	Sanitation - Other	(50,000.00)	(33,828.00)	(30,366.48)	3,462	10%	
103	Sewerage	(3,465.00)	(2,312.00)	(1,160.88)	1,151	50%	
105	Protection Of Environment	0.00	0.00	0.00	0		
106	Town Planning & Regional Development	(17,980.00)	(12,820.00)	(12,458.17)	362	3%	
107	Other Community Amenities	(41,670.00)	(28,941.00)	(11,030.24)	17,911	62%	Maintenance lower than anticipated
108	Community Bus	(10,000.00)	(6,664.00)	(5,551.34)	1,113	17%	
111	Public Halls & Civic Centres	(47,550.00)	(33,438.00)	(33,011.69)	426	1%	
112	Swimming Areas and Beaches	(63,007.00)	(42,404.00)	(26,903.58)	15,500	37%	Maintenance lower than anticipated
113	Other Recreation & Sport	(380,989.00)	(298,653.00)	(278,030.76)	20,622	7%	
114	Television and Rebroadcasting	(7,858.00)	(5,244.00)	(4,903.38)	341	6%	
115	Libraries	(71,142.00)	(47,424.00)	(47,018.96)	405	1%	
116	Other Culture	(177,930.00)	(144,542.00)	(136,380.13)	8,162	6%	
117	New Civic Centre	0.00	0.00	0.00	0		
122	Streets, Roads, Bridges & Depot Maintenance	(2,033,799.00)	(1,433,786.00)	(1,503,899.97)	(70,114)	(5%)	
123	Road Plant Purchases	(2,926.00)	(2,926.00)	0.00	2,926	100%	
124	Profit on Private Works	0.00	0.00	0.00	0		
126	Aerodromes	(38,600.00)	(33,004.00)	(27,585.54)	5,418	16%	
127	Transport Licencing	(25,640.00)	(17,096.00)	(17,133.36)	(37)	(0%)	
130	Post Office Agency	(63,080.00)	(42,056.00)	(41,176.48)	880	2%	
131	Rural Services	(15,000.00)	(14,664.00)	(11,489.00)	3,175	22%	
132	Tourism & Area Promotion	(358,451.00)	(258,508.00)	(201,357.28)	57,151	22%	Less expenditure than anticipated
133	Building Control	(24,853.00)	(18,904.00)	(14,529.16)	4,375	23%	
134	Caravan Park	(423,360.00)	(286,877.00)	(255,940.21)	30,937	11%	Less expenditure than anticipated
135	Plant Nursery	(9,000.00)	(6,044.00)	(3,727.53)	2,316	38%	
136	Other Economic Services	(618,650.00)	(407,250.00)	(400,390.35)	6,860	2%	
141	Private Works	(10,000.00)	(6,664.00)	(11,318.18)	(4,654)	(70%)	
142	Public Works Overheads	68,303.00	21,700.00	(93,523.64)	(115,224)	(531%)	
143	Plant Operation Costs	(68,303.00)	(23,685.00)	(89,526.35)	(65,841)	(278%)	This will be reallocated manually
145	Administration	0.00	(21,302.00)	0.00	21,302	100%	Profile Issue, should be Zero
146	Salaries & Wages	(30,000.00)	(20,772.00)	(29,405.74)	(8,634)	(42%)	
147	Unclassified	(300,000.00)	185,000.00	(14,602.14)	(199,602)	108%	
		(5,650,535.00)	(3,531,446.00)	(3,740,480.88)	(209,035)	(6%)	









10.2.1 (5) Monthly Investment Register

Compliance

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

For the Period Ended: February 2023  
Date of Compilation: 28/02/2023

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
<b>Municipal</b>												
BTS	30/06/2022	Bankwest	365	30/06/2023	0.92%	1.67					181	181
967603	28/02/2023	Bankwest	31	31/03/2023	2.60%	4,224.55	1,913,101					1,913,101
						<u>4,226.21</u>	<u>1,913,101</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>181</u>	<u>1,913,282</u>
<b>Reserve</b>												
965423	28/02/2023	Bankwest	31	31/03/2023	2.60%	11,030.38	4,995,148					4,995,148
						<u>11,030.38</u>	<u>4,995,148</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,995,148</u>
<b>Trust</b>												
Trust Investment	28/11/2022	Bankwest	183	30/05/2023	2.00%	2,837.75					283,000	283,000
						<u>2,837.75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>283,000</u>	<u>283,000</u>
<b>Total Funds Invested</b>							<u>6,908,249</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>283,181</u>	<u>7,191,430</u>





# Shire of Sandstone

## EFT Payments for the Month of February 2023

**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

EFT	Date	Name	Description	Amount	Bank
EFT9286	10/02/2023	cramer&neill	Filters for Admin Aircons	-642.86	7
EFT9287	10/02/2023	McMahon Burnett Transport	Freight from Sigma Chemicals, Beaver Machinery and ABC Distributors	-403.01	7
EFT9288	10/02/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel for Shire cars for January 2023	-563.71	7
EFT9289	10/02/2023	Marketforce	Advertising Grader Operator / General Hand and Roller Driver / General Hand	-993.30	7
EFT9290	10/02/2023	Red Earth Marketing	2022/2023 Co-Op Tourism Services Contribution	-5500.00	7
EFT9291	10/02/2023	Tourism Council Western Australia Ltd	Membership renewal - Visitor Centre	-319.00	7
EFT9292	10/02/2023	JH Computer Services	Monthly IT services - January 2023	-2244.00	7
EFT9293	10/02/2023	ABC Distributors WA	Toilet Rolls and Replacement Key dispenser	-91.89	7
EFT9294	10/02/2023	Thinkwater Geraldton	Delta SU75G14(3)"	-9689.40	7
EFT9295	10/02/2023	Landgate	Mining Tenements	-76.50	7
EFT9296	10/02/2023	Refuel Australia - Geraldton Fuel - Caltex	Fuel for Depot and Town bowzers	-45300.80	7
EFT9297	10/02/2023	BOC Limited	Container service for January 2023	-118.16	7
EFT9298	10/02/2023	Westrac Pty Ltd	Materials and parts for Cat Grader	-9883.95	7
EFT9299	10/02/2023	Geraldton Toyota	Parts for Toyota Wagon	-475.06	7
EFT9300	10/02/2023	IT Vision Australia Pty Ltd	Rates Services for January 2023	-1650.00	7
EFT9301	10/02/2023	Paynes Find Roadhouse & Tavern	Accommodation and fuel	-380.42	7
EFT9302	10/02/2023	Komatsu Australia Pty Ltd	Lamp and mirror for Front End Loader	-702.06	7
EFT9303	10/02/2023	Australia Post	Postal services for January 2023	-23.96	7
EFT9304	10/02/2023	AIT Speciallists	Services for January 2023 - Fuel	-417.89	7
EFT9305	10/02/2023	Mt Magnet Meat Supply	Meat for Australia Day Barbecue	-145.35	7
EFT9306	10/02/2023	Mt Magnet Post and Lotteries	Supplies for Postal Services	-489.20	7
EFT9307	10/02/2023	Murchison Hardware t/as Murchison Emporium	Materials for Caravan Park and water bottles	-973.35	7
EFT9308	10/02/2023	Storytowns	Podcast and website maintenance	-1224.79	7
EFT9309	10/02/2023	Bridgestone Service Centre Dalwallinu	Repairs and parts for Loader tyre	-340.00	7
EFT9310	10/02/2023	Promotion Products Pty Ltd	Merchandise for Post Office Cafe	-2485.89	7
EFT9311	16/02/2023	Australian Taxation Office	January BAS	-8792.39	7
EFT9312	16/02/2023	Brian Haggarty	Relocation cost	-2000.00	7
EFT9313	24/02/2023	Seek Limited	Advertising - Finance Officer Position	-401.50	7





**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

# Shire of Sandstone

## EFT Payments for the Month of February 2023

10.2.2A

EFT	Date	Name	Description	Amount	Bank
EFT9314	24/02/2023	Sun City Batteries	Batteries	-6169.45	7
EFT9315	24/02/2023	Remote Area Mechanical Services	Maintenance Grading of Sandstone - Paynes Find Road 02/02/2023 - 14/02/2023	-31460.00	7
EFT9316	24/02/2023	Toll Transport Pty Ltd	Freight to Pathwest	-29.82	7
EFT9317	24/02/2023	Truckline	Parts for Tipper	-995.74	7
EFT9318	24/02/2023	Dulux Australia	Materials for general maintenance	-274.68	7
EFT9319	24/02/2023	Market Creations Agency	SSL Certificate renewal to 17/05/2024	-220.00	7
EFT9320	24/02/2023	ABC Distributors WA	Key dispenser x4	-51.92	7
EFT9321	24/02/2023	Thinkwater Geraldton	Retic Parts	-3163.20	7
EFT9322	24/02/2023	Department of Fire & Emergency Services	2022/23 ESL Quarter 3	-4631.40	7
EFT9323	24/02/2023	WINC Australia Pty Ltd	Copier meter reading , 23/01/2023 - 20/02/2023	-626.40	7
EFT9324	24/02/2023	Rangeview Asset Pty Ltd	Trench at Refuse Site	-8019.00	7
EFT9325	24/02/2023	WesTrac Pty Ltd	Cutting edges for Graders	-1626.70	7
EFT9326	24/02/2023	Pest-a-kill WA	Pest Control at Shire Buildings	-5665.00	7
EFT9327	24/02/2023	AIT Specialists	Services for January 2023 - Fuel	-474.76	7
EFT9328	24/02/2023	MainRoads Western Australia	Permit Application s9	-150.00	7
<b>REPORT TOTALS</b>				<b>-\$159,886.51</b>	

Bank Code 7 Bank Name Bankwest Muni Account

Total -\$159,886.51



**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

# Shire of Sandstone

## Direct Debits for the Month of February 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD5932.1	03/02/2023	Horizon Power	12 Griffith Street	-369.99	7
DD5932.2	04/02/2023	Horizon Power	Bush Fire Brigade Shed	-10688.79	7
DD5932.3	03/02/2023	Telstra Corporation Ltd	Telephone usage for January	-551.14	7
DD5932.4	02/02/2023	Telstra Corporation Ltd	Admin Telephone usage	-263.92	7
			<b>Creditors Total</b>	<b>-11873.84</b>	
DD5930.1	14/02/2023	Australian Super	Superannuation contributions	-2235.57	7
DD5930.2	14/02/2023	AWARE Super	Superannuation contributions	-4034.33	7
DD5930.3	14/02/2023	Hostplus	Superannuation contributions	-516.45	7
DD5930.4	14/02/2023	MTAA Super	Superannuation contributions	-457.44	7
DD5930.5	14/02/2023	Rest Industry Super	Superannuation contributions	-1508.49	7
DD5930.6	14/02/2023	MLC Masterkey Superannuation	Superannuation contributions	-457.44	7
DD5949.1	28/02/2023	Australian Super	Payroll deductions	-1671.42	7
DD5949.2	28/02/2023	Hostplus	Superannuation contributions	-772.99	7
DD5949.3	28/02/2023	AWARE Super	Superannuation contributions	-3223.48	7
DD5949.4	28/02/2023	MTAA Super	Superannuation contributions	-482.90	7
DD5949.5	28/02/2023	MyNorth Super Plan	Superannuation contributions	-430.70	7
DD5949.6	28/02/2023	Rest Industry Super	Superannuation contributions	-1212.31	7
DD5949.7	28/02/2023	MLC Masterkey Superannuation	Superannuation contributions	-457.44	7
			<b>Super Total</b>	<b>-17460.96</b>	
			<b>REPORT TOTALS</b>	<b>-29334.80</b>	

Bank Code 7 Bank Name Bankwest Muni Account

Total  
-\$29,334.80







**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

# Shire of Sandstone

## Cheque Payments for the Month of February 2023

Direct Debit	Date	Name	Description	Amount	Bank
105567	07/02/2023	Department Of Transport	Outstation Cash Abstract 2340	-30.50	7
105568	22/02/2023	Department Of Transport	Cash Abstract 2341	-109.45	7
105570	24/02/2023	Department Of Transport	Cash Abstract Licence renewal S15026 and S763 to align with Fleet Schedule	-34.05	7
105571	24/02/2023	Commissioner of Police	Gun Licence Renewal	-147.00	7
			<b>Muni Total</b>	<b>-321.00</b>	
205157	16/02/2023	Shire Of Sandstone	PAYMENT OF DEBTOR INVOICE 1176	-117.31	2
205158	16/02/2023	National Hotel	COMMUNITY BUS HIRE BOND REFUND	-382.69	2
205159	23/02/2023	Donald Whittington	REFUND OF HOUSING BOND	-600.00	2
			<b>Trust Total</b>	<b>-1100.00</b>	
			<b>REPORT TOTALS</b>	<b>-1421.00</b>	

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

Total  
-\$321.00  
-\$1,100.00  
-\$1,421.00

Total



Shire of Sandstone Business Credit Card Reconciliation - February 2023

10.2.2D

**Creditor 20725**

**Business Credit Card - Charlie Brown**

Date	Creditor	GL Accounts	Item Description	GST	Amount
5/01/2023	Drummond Cove Caravan Park	1142150	Accommodation for MC Licence test	\$0.00	\$ 320.00
6/01/2023	Environmental Health Australia	1752 296 4016	1x Foodsafe pack for Post Office Café	\$13.00	\$ 143.00
11/01/2023	Eureka Operations - Wonthella	PM003 240 4000	Fuel card not accepted. Payment made over the phone	\$39.19	\$ 431.08
9/01/2023	Wintersun Hotel	1145050	2 nights accommodation plus meals	\$64.91	\$ 714.00
15/02/2023	K. Watson	1136300	Cash fuel at Bowser	\$18.18	\$ 200.00
27/01/2023	Office National	1134051	HDMI lead and connector	\$5.05	\$ 55.50
30/01/2023	Department of Mines, Industry, Regulation and Safety	1136310	Dangerous Goods License - Town fuel supply	\$0.00	\$ 287.00
1/02/2023	Department of Transport	PS017 266 4004	Plate change Bobcat Trailer	\$0.00	\$ 30.50
		<b>1301000</b>	<b>Municipal Cash at Bank GEN</b>		
			<b>Total Credit Card Purchases</b>		<b>\$2,181.08</b>



Authorised by Shire President: \_\_\_\_\_

Date: \_\_\_\_\_

Authorised By CEO: \_\_\_\_\_

Date: \_\_\_\_\_





**Alice Atkinson Caravan Park Income  
For the Period Ended 08 March 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	22/23
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49
December	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09
January	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72
February	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38
March	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	0.00
April	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	0.00
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	0.00
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	0.00
<b>TOTAL</b>	<b>133,996.02</b>	<b>153,455.59</b>	<b>136,465.50</b>	<b>126,511.74</b>	<b>123,053.30</b>	<b>77,029.26</b>	<b>124,524.32</b>	<b>167,287.49</b>	<b>95,156.58</b>

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



**Fuel Income Town Fuel Sales**  
**For the Period Ended 08 March 2023**

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

104.53%  
106.98%  
102.12%  
104.67%  
110.28%  
111.50%  
110.10%  
110.96%  
100.13%  
87.88%  
75.73%  
67.56%





**Rates Outstanding Report  
For the Period Ended 08 March 2023**

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$141,270.55		\$141,270.55
30202	Rubbish Debtors	\$925.00		\$925.00
30204	ESL Rates Debtors	\$1,535.54		\$1,535.54
40105	Excess Rates	<b>(\$13,424.64)</b>		<b>(\$13,424.64)</b>
		<b>\$130,306.45</b>		<b>\$130,306.45</b>
<b>30/06/2023</b>				
Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,346,143.10	\$24,951.71	\$136,033.12
5	Legal Charges			\$2,003.70
7	Penalty Surcharge		\$4,002.97	\$3,233.73
A01	Emergency Services Levy	\$15,435.00	\$898.75	\$1,478.00
B20/21	Back Rates			\$0.00
	Back Rates			\$0.00
EX	Excess Receipts		<b>(\$3,228.16)</b>	<b>(\$13,424.64)</b>
S01	Rubbish Domestic	\$8,510.00		\$925.00
S02	Rubbish Domestic	\$740.00		\$0.00
S03	Rubbish Domestic	\$620.00		\$0.00
S97	Legal Fees with GST		\$107.61	\$57.54
		<b>\$1,371,448.10</b>	<b>\$26,732.88</b>	<b>\$130,306.45</b>

