



ATTACHMENTS

Ordinary Council Meeting

Thursday 22nd October 2026
1:00 PM

Shire of Sandstone

2026 Council Meeting Schedule



JANUARY 2026

No Meeting

FEBRUARY 2026

Thursday 26th

Ordinary Council Meeting

MARCH 2026

Thursday 26th

Ordinary Council Meeting

APRIL 2026

Thursday 23rd 28th

Ordinary Council Meeting

MAY 2026

Thursday 28th 26th

Ordinary Council Meeting

JUNE 2026

Thursday 25th

Ordinary Council Meeting

JULY 2026

Thursday 23rd

Ordinary Council Meeting

AUGUST 2026

Thursday 27th

Ordinary Council Meeting

SEPTEMBER 2026

Thursday 24th

Ordinary Council Meeting

OCTOBER 2026

Thursday 22nd

Ordinary Council Meeting

NOVEMBER 2026

Thursday 26th Wednesday 25th

Ordinary Council Meeting

DECEMBER 2026

Wednesday 16th

Ordinary Council Meeting



CUSTOMER SERVICE CHARTER 2026

Oasis of the Murchison

Our promise to the community

We will provide fair, respectful, accessible and accountable service. We will explain what we can do, keep you informed, protect your information, make decisions within our authority, and learn from feedback and complaints.

1. Purpose

This Charter sets the service standards the Shire of Sandstone aims to provide to residents, ratepayers, visitors, businesses, community organisations and other people who contact us. It also explains how customers can request a service, give feedback or make a complaint.

The Charter supports good local government administration. It is to be read with the Shire's adopted policies, delegations, codes of conduct, records requirements and relevant Western Australian legislation. If there is any inconsistency, legislation and formally adopted Shire instruments prevail.

2. Scope

- Applies to Shire employees, contractors, volunteers and authorised representatives when delivering Shire services.
- Covers contact in person, by telephone, email, post, online channels and other approved service channels.
- Does not replace statutory review, appeal, objection, infringement, freedom of information, public interest disclosure, council-member conduct or other processes established by law.

3. Our customer service principles

- Respect and dignity – we will be courteous, professional and culturally respectful.
- Fairness and impartiality – we will act without bias and apply relevant laws, policies and procedures consistently.
- Accessibility and inclusion – we will make reasonable efforts to provide accessible information and communication assistance.
- Accountability and transparency – we will explain processes, provide reasons where appropriate, and identify available review options.
- Privacy and confidentiality – personal information will be handled only for legitimate Shire purposes and in accordance with applicable legal and records requirements.



- Timeliness – we will respond as promptly as practicable and advise you if a matter needs more time.
- Continuous improvement – we will use feedback, complaint trends and service data to improve our services.

4. What you can expect from us

- Staff will identify themselves and their work area where appropriate.
- We will listen to your enquiry and clarify what outcome you are seeking.
- We will provide information that is clear, accurate and within our authority.
- If another agency or organisation is responsible, we will explain this and, where practicable, direct you to the appropriate body.
- We will keep appropriate records of significant requests, decisions, complaints and actions.
- We will not discriminate unlawfully and will seek to make services accessible to people with disability, communication needs, language barriers or other access needs.
- We will protect the safety and wellbeing of customers and staff.

5. Service standards

Contact type	Target	What this means
Telephone	During office hours	We aim to answer promptly. If the appropriate officer is unavailable, a message will be taken and referred.
Email / online enquiry	Acknowledge within 2 business days	We aim to provide a substantive response within 5 business days, or advise you of the expected timeframe.
Written correspondence	Acknowledge within 5 business days	We aim to provide a substantive response within 5 business days, unless the matter is complex or a statutory timeframe applies.
In-person visit	As soon as practicable	We will provide a welcoming and safe service. Appointments are recommended for matters requiring a particular officer.
Complaint	Acknowledge within 2 business days	We aim to finalise straightforward complaints within 10 business days. Complex matters may take longer; we will provide progress updates.



These are service targets, not statutory deadlines. Some matters require technical assessment, consultation, Council consideration, legal advice, site inspection or action by another agency. Where a law sets a different timeframe, the statutory timeframe applies.

6. Requests for service, feedback and complaints

Request for service

A request for service asks the Shire to provide information or take action, for example reporting a damaged sign, road issue, facility maintenance matter or requesting information about a Shire service.

Feedback

Feedback is a compliment, suggestion or comment about a Shire service or experience. Feedback may be used to improve services but does not necessarily require a formal investigation.

Complaint

A complaint is an expression of dissatisfaction about a Shire service, administrative action or inaction, decision-making process, or the conduct of a staff member or contractor, where a response or resolution is expected.

Some matters must be handled under a separate statutory or formal process. The Shire will advise the customer where another process applies.

The Shire Administration does not handle complaints about Elected Members but will advise a complainant where to direct the complaint.

7. Making a complaint

Complaints may be made in person, by telephone, email, post or an approved online form. A person may ask another person to assist or act on their behalf, subject to appropriate authority and privacy requirements.

- Tell us what happened, when and where it occurred, and the service or decision involved.
- Explain the outcome you are seeking.
- Provide relevant documents or evidence if available.
- Provide contact details if you want a direct response. Anonymous complaints may be considered where enough reliable information is available, but anonymity can limit the Shire's ability to investigate or respond.

8. How complaints will be handled

- Accessibility – complaint information will be easy to find and assistance will be offered where reasonably practicable.
- Assessment – the Shire will identify the issues, urgency, risks, responsible officer and whether another process applies.



- Impartiality – complaints will be handled by an officer with appropriate authority and, where practicable, without a conflict of interest.
- Procedural fairness – where a complaint may result in an adverse finding about an employee, that employee will be given a fair opportunity to respond before a conclusion is reached.
- Confidentiality – information will be shared only where necessary for proper handling of the matter or as required or authorised by law.
- Reasons and outcome – the Shire will explain the outcome and reasons where appropriate, together with any remedy, corrective action or review option.
- Records – complaints, actions and outcomes will be recorded in accordance with Shire recordkeeping requirements.

9. Escalation and review

If you are dissatisfied with the way a complaint has been handled, you may request an internal review by a more senior or appropriately independent officer where this is available and appropriate.

After giving the Shire a reasonable opportunity to resolve the matter, a person may be able to complain to the Department of Local Government or the Ombudsman Western Australia about local government administrative actions. Other review, appeal or oversight bodies may apply depending on the subject matter. The Shire will provide information about relevant avenues where appropriate.

Complaints about council members, candidates or the CEO may be subject to specific statutory, code-of-conduct or integrity processes and may not be dealt with under this general Charter.

10. Customer responsibilities

- Treat Shire staff, elected members, contractors and other customers with courtesy and respect.
- Provide accurate, relevant and complete information.
- Tell us promptly if circumstances or contact details change.
- Allow reasonable time for the Shire to assess and respond to complex matters.
- Respect privacy, confidentiality, safety and the rights of other people.
- Use Shire complaint and review processes responsibly.

11. Unreasonable or unsafe conduct

The Shire recognises a person's right to complain, disagree with a decision and seek a review. However, abusive, threatening, discriminatory, intimidating or persistently unreasonable conduct is not acceptable.

Where conduct creates safety risks or unreasonably consumes resources, the Shire may set proportionate limits on how, when or through whom contact occurs. Any restriction should be authorised at an appropriate level, documented, communicated with reasons where practicable, and reviewed periodically. Emergency or essential service access will not be restricted inappropriately.



12. Accessibility, inclusion and communication assistance

- Customers may tell us if they need information in an alternative format or assistance to communicate with the Shire.
- Where reasonably practicable, the Shire will support customers with disability, literacy needs, cultural or language needs, or who live remotely.
- Customers may use a support person, advocate or interpreter, subject to consent, authority and confidentiality requirements.
- Shire facilities, information and services will be considered in line with applicable access and inclusion obligations.

13. Privacy, confidentiality and records

The Shire will collect, use, disclose, store and dispose of information only for lawful Shire purposes and in accordance with applicable Western Australian legislation, the Shire's recordkeeping plan, policies and authorised procedures. Complaint and customer-service records are official records and must be captured and retained appropriately.

Customers should avoid providing unnecessary sensitive information. Information may need to be disclosed where required or authorised by law, for procedural fairness, investigation, safety or another legitimate government purpose.

14. Roles and responsibilities

- Council – sets strategic direction, adopts relevant policies and performs functions assigned to it by law. Individual elected members do not direct Shire employees in day-to-day operational matters.
- Chief Executive Officer – is responsible for the administration of the Shire, implementation of Council decisions and management of employees in accordance with legislation and Council policy.
- Managers and authorised officers – ensure enquiries and complaints are allocated, assessed and handled appropriately within delegated authority.
- Employees and contractors – provide professional service, maintain records, protect confidential information and escalate matters outside their authority.

15. Monitoring and continuous improvement

- Customer feedback and satisfaction information.
- Complaint numbers, themes, response times and outcomes.
- Recurring service issues and opportunities for corrective action.
- Accessibility and inclusion feedback.
- Internal reviews, audits and staff training needs.



Material trends and systemic issues should be reported to management and, where appropriate, to Council through established governance reporting arrangements.

16. Document control and review

Document	Customer Service Charter
Responsible officer	Chief Executive Officer / delegated governance or customer service officer
Approval authority	Council or CEO, subject to the Shire's policy framework and governance determination
Adoption / approval date	[Insert date]
Review cycle	At least every 2 years, or earlier following legislative, organisational or service changes
Next review	[Insert date]
Version	2026 – Revised Draft
Related documents	Code of Conduct; Complaints/Customer Service procedures; Recordkeeping Plan; Delegations Register; Disability Access and Inclusion Plan; Work Health and Safety procedures; relevant Council policies

17. Legislative and good-practice framework

This Charter has been drafted with reference to the current Western Australian local government framework and public-sector complaint-handling principles. Before formal adoption, the CEO should confirm the final wording against its current policies, delegations, recordkeeping plan, access and inclusion arrangements and any legislative amendments.

- Local Government Act 1995 (WA) and applicable regulations.
- State Records Act 2000 (WA) and the Shire's approved Recordkeeping Plan.
- Disability Services Act 1993 (WA) and applicable access and inclusion requirements.
- Equal Opportunity Act 1984 (WA).
- Work Health and Safety Act 2020 (WA).
- Freedom of Information Act 1992 (WA), where applicable.
- Ombudsman Western Australia guidance on effective complaint handling, procedural fairness, accessibility, good decision-making and unreasonable complainant conduct.



18. Contact the Shire

Shire of Sandstone

Address: 23 Hack Street, Sandstone

Telephone: 09 9963 5802

Email: administration@sandstone.wa.gov.au

Website: www.sandstone.wa.gov.au

Office hours: 8:30 am – 4:30 pm Monday – Friday (closed public holidays)

For urgent threats to life or property, contact the appropriate emergency service. This Charter does not replace emergency reporting arrangements.

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The second part of the paper describes the methodology used in the study, including the data collection and analysis techniques. The third part of the paper presents the results of the study, and the fourth part discusses the conclusions and implications of the findings. The paper concludes with a summary of the key points and a list of references.

The research was conducted using a quantitative approach, with data collected from a survey of 100 participants. The data was analyzed using statistical software, and the results were presented in a series of tables and graphs. The findings of the study indicate that there is a significant relationship between the variables being studied, and the results have important implications for the field of research.

The study was limited by a number of factors, including the sample size and the potential for bias. However, the results of the study are consistent with the findings of other research in the field, and the study provides valuable insights into the topic being studied.

The research was funded by the National Science Foundation, and the results of the study are being made available to the public through a series of reports and publications. The study is a significant contribution to the field of research, and the findings will be used to inform future research and policy decisions.

The study was conducted over a period of 12 months, and the results were presented at a conference in 2010. The study is a significant contribution to the field of research, and the findings will be used to inform future research and policy decisions.

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MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 September 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Supplementary	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
	Information	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,868,557	1,880,935	1,875,793	(5,142)	(0.27%)	
Grants, subsidies and contributions	12	851,476	350,706	349,847	(859)	(0.24%)	
Fees and charges		275,350	72,432	187,331	114,899	158.63%	▲
Interest revenue		267,000	64,500	59,584	(4,916)	(7.62%)	▼
Other revenue		942,869	235,719	413,484	177,765	75.41%	▲
Profit on asset disposals	6	356,650	0	0	0	0.00%	
		4,561,902	2,604,292	2,886,039	281,747	10.82%	▲
Expenditure from operating activities							
Employee costs		(2,052,057)	(535,217)	(477,790)	57,427	10.73%	▲
Materials and contracts		(1,964,456)	(491,127)	(621,623)	(130,496)	(26.57%)	▼
Utility charges		(133,350)	(33,336)	(49,386)	(16,050)	(48.15%)	▼
Depreciation		(1,569,478)	(392,379)	(394,220)	(1,841)	(0.47%)	
Insurance		(173,150)	(84,439)	(60,416)	24,023	28.45%	▲
Other expenditure		(129,400)	(30,599)	(33,551)	(2,952)	(9.65%)	▼
		(6,021,891)	(1,567,097)	(1,636,986)	(69,889)	(4.46%)	▼
Non-cash amounts excluded from operating activities	Note 2(b)	1,212,828	672,242	394,220	(278,022)	(41.36%)	▼
Amount attributable to operating activities		(247,161)	1,709,437	1,643,273	(66,164)	(3.87%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	329,867	0	0	0	0.00%	
Proceeds from disposal of assets	6	435,000	435,000	0	(435,000)	(100.00%)	▼
		764,867	435,000	0	(435,000)	(100.00%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,713,000)	(777,751)	(26,438)	751,313	96.60%	▲
Payments for construction of infrastructure	5	(2,254,689)	(561,750)	(474,655)	87,095	15.50%	▲
Amount attributable to investing activities		(4,202,822)	(904,501)	(501,093)	403,408	44.60%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,460,000	1,460,000	0	(1,460,000)	(100.00%)	▼
		1,460,000	1,460,000	0	(1,460,000)	(100.00%)	
Outflows from financing activities							
Transfer to reserves	4	(150,000)	(150,000)	(38,417)	111,583	74.39%	▲
		(150,000)	(150,000)	(38,417)	111,583	74.39%	
Amount attributable to financing activities		1,310,000	1,310,000	(38,417)	(1,348,417)	(102.93%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		3,139,983	3,139,983	3,308,279	168,296	5.36%	▲
Amount attributable to operating activities		(247,161)	1,709,437	1,643,273	(66,164)	(3.87%)	▼
Amount attributable to investing activities		(4,202,822)	(904,501)	(501,093)	403,408	44.60%	▲
Amount attributable to financing activities		1,310,000	1,310,000	(38,417)	(1,348,417)	(102.93%)	▼
Surplus or deficit after imposition of general rates		0	5,254,919	4,412,042	(842,877)	(16.04%)	▼

KEY INFORMATION

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

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

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

SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Supplementary Information	30 June 2026	30 September 2026
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	8,337,881	8,734,406
Trade and other receivables		167,373	960,055
Inventories	8	434,686	449,830
TOTAL CURRENT ASSETS		8,939,940	10,144,291
NON-CURRENT ASSETS			
Other financial assets		38,794	38,794
Property, plant and equipment		9,296,875	9,116,853
Infrastructure		57,749,558	58,036,454
TOTAL NON-CURRENT ASSETS		67,085,227	67,192,101
TOTAL ASSETS		76,025,167	77,336,392
CURRENT LIABILITIES			
Trade and other payables	9	318,796	380,968
Employee related provisions	11	278,022	278,022
TOTAL CURRENT LIABILITIES		596,818	658,990
NON-CURRENT LIABILITIES			
Employee related provisions		40,197	40,197
TOTAL NON-CURRENT LIABILITIES		40,197	40,197
TOTAL LIABILITIES		637,015	699,187
NET ASSETS		75,388,152	76,637,207
EQUITY			
Retained surplus		44,406,256	45,616,894
Reserve accounts	4	5,292,187	5,330,604
Revaluation surplus		25,689,709	25,689,709
TOTAL EQUITY		75,388,152	76,637,207

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

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening	Last Year Closing	Year to Date 30 September 2026
		30 June 2026	30 June 2026	
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,876,443	8,337,881	8,734,406
Trade and other receivables		167,373	167,373	960,055
Other financial assets		38,794	0	0
Inventories	8	434,686	434,686	449,830
		4,517,296	8,939,940	10,144,291
Less: current liabilities				
Trade and other payables	9	(311,097)	(318,796)	(380,968)
Employee related provisions	11	(262,785)	(262,785)	(278,022)
Other provisions	11	(15,237)	(15,237)	0
		(589,119)	(596,818)	(658,990)
Net current assets		3,928,177	8,343,122	9,485,301
Less: Total adjustments to net current assets	Note 2(c)	(5,153,060)	(5,034,843)	(5,073,260)
Closing funding surplus / (deficit)		(1,224,883)	3,308,279	4,412,042

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(356,650)	0	0
Add: Depreciation		1,569,478	394,220	394,220
- Employee provisions			262,785	0
- Other provisions			15,237	0
Total non-cash amounts excluded from operating activities		1,212,828	672,242	394,220

(c) Current assets and liabilities excluded from budgeted deficiency

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

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

Adjustments to net current assets		Adopted Budget Opening	Last Year Closing	Year to Date 30 September 2026
		30 June 2026	30 June 2026	
		\$	\$	\$
Less: Reserve accounts	4	(5,292,187)	(5,292,187)	(5,330,604)
- Current financial assets at amortised cost - self supporting loans				
- Rates receivable		(118,217)		
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	257,344	257,344	257,344
Total adjustments to net current assets	Note 2(a)	(5,153,060)	(5,034,843)	(5,073,260)

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 30 SEPTEMBER 2026

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 October 2026

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2026-27 year is \$10,000 or 5.00% whichever is the greater.

Description

Revenue from operating activities

Main Roads & FAGS Funding received slightly less than budget YTD.

Fees and charges

Caravan Park Fees higher due to timing of YTD budget - Toursim timing.

Interest revenue

Interest received slightly lower than budgeted YTD.

Other revenue

Diesel Fuel sales higher than budget YTD due to pricing.

Expenditure from operating activities

Employee costs

Actuals V budget due to staffing positions budgeted but not yet filled.

Materials and contracts

Cost of purchase price of diesel fuel and various maintenance on Shire assets have created the slight variance YTD.

Insurance

First Instalment Premium - Lower than budget costings.

Other expenditure

Slight budget V actual on budget predictions YTD.

Non-cash amounts excluded from operating activities

This encompasses non cash items such as depreciation, provisions and profit/loss.

Inflows from investing activities

Proceeds from disposal of assets

Annual budget predictions on plant disposal has not occurred to date.

Payments for property, plant and equipment

Budget variance - timing of plant replacement and ongoing building expenditure.

Payments for construction of infrastructure

Variance due to timing of road work expenditure in relation to budget timing.

Inflows from financing activities

Transfer from reserves

No transfer from reserves required to date.

Transfer to reserves

Interest received lower due to maturity of investment term.

Surplus or deficit at the start of the financial year

This is due to reconciliation of year end balances after budget preparation.

Surplus or deficit after imposition of general rates

This is due to reconciliation of year end balances after budget preparation.

Var. \$	Var. %	
\$	%	
114,899	158.63%	▲
(4,916)	(7.62%)	▼
177,765	75.41%	▲
57,427	10.73%	▲
(130,496)	(26.57%)	▼
(16,050)	(48.15%)	▼
24,023	28.45%	▲
(2,952)	(9.65%)	▼
(278,022)	(41.36%)	▼
(435,000)	(100.00%)	▼
751,313	96.60%	▲
87,095	15.50%	▲
(1,460,000)	(100.00%)	▼
111,583	74.39%	▲
168,296	5.36%	▲
(842,877)	(16.04%)	▼

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION

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**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$3.14 M	\$3.31 M	\$0.17 M
Closing	\$0.00 M	\$5.25 M	\$4.41 M	(\$0.84 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.73 M	% of total
Unrestricted Cash	\$3.40 M	39.0%
Restricted Cash	\$5.33 M	61.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.38 M
Trade Payables	\$0.25 M
0 to 30 Days	97.8%
Over 30 Days	2.2%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.07 M
Rates Receivable	\$0.89 M
Trade Receivable	\$0.07 M
Over 30 Days	80.9%
Over 90 Days	25.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.25 M)	\$1.71 M	\$1.64 M	(\$0.07 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.88 M	% Variance
YTD Budget	\$1.88 M	(0.3%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.35 M	% Variance
YTD Budget	\$0.35 M	(0.2%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.19 M	% Variance
YTD Budget	\$0.07 M	158.6%

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)
(\$4.20 M)	(\$0.90 M)	(\$0.50 M)	\$0.40 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.44 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.47 M	% Spent
Adopted Budget	\$2.25 M	(78.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.33 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	\$1.31 M	(\$0.04 M)	(\$1.35 M)

Refer to Statement of Financial Activity

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

Reserves	
Reserves balance	\$5.33 M
Interest earned	\$0.04 M

Refer to 4 - Cash Reserves

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

5 CAPITAL ACQUISITIONS

		Adopted		YTD Actual	YTD Actual Variance
		Budget	YTD Budget		
		\$	\$	\$	\$
Capital acquisitions					
Land - freehold land	520	14,000	14,000	0	(14,000)
Buildings - specialised	521	1,147,000	345,751	26,438	(319,313)
Furniture and equipment	523	40,000	40,000	0	(40,000)
Plant and equipment	525	1,512,000	378,000	0	(378,000)
Acquisition of property, plant and equipment		2,713,000	777,751	26,438	(751,313)
Infrastructure - roads	541	1,982,000	495,501	474,655	(20,846)
Infrastructure Others	549	272,689	66,249	0	(66,249)
Acquisition of infrastructure		2,254,689	561,750	474,655	(1,589,721)
Total capital acquisitions		4,967,689	1,339,501	501,093	(2,341,034)
Capital Acquisitions Funded By:					
Capital grants and contributions		329,867	0	0	0
Other (disposals & C/Fwd)		435,000	435,000	0	(435,000)
Reserve accounts					
Leave reserve		(200,000)	0	0	0
Plant Replacement Reserve		400,000	0	0	0
Building Reserve		400,000	0	0	0
ICT Reserve		60,000	0	0	0
Housing Reserve		400,000	0	0	0
Contribution - operations		3,142,822	904,501	501,093	(403,408)
Capital funding total		4,967,689	1,339,501	501,093	(838,408)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

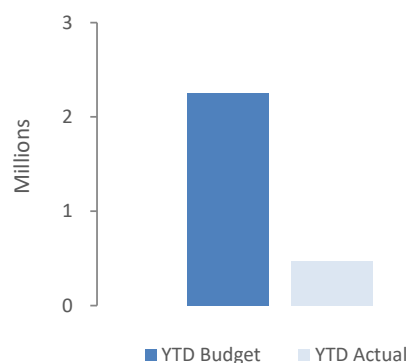
Initial recognition and measurement for assets held at cost

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

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

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

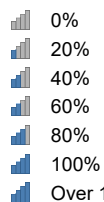
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



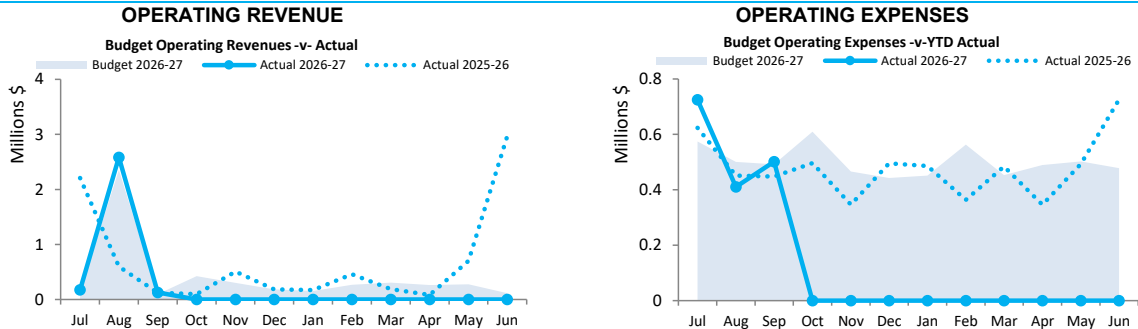
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

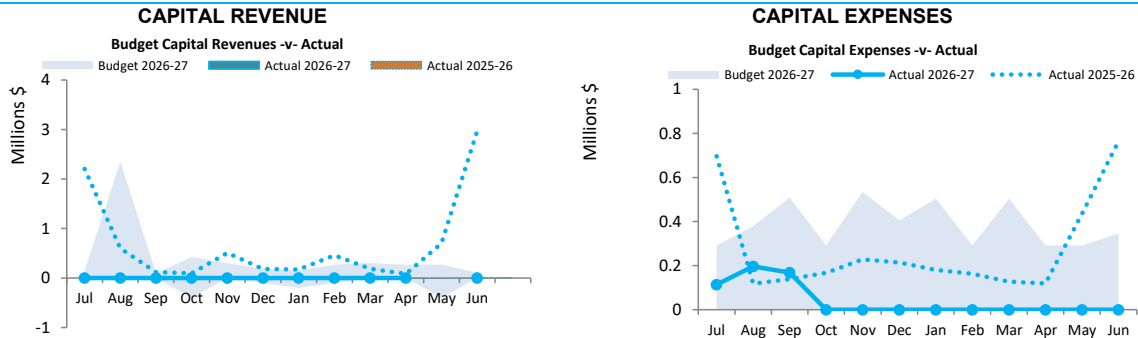
			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
09142	Land & Buildings - Staff Housing		\$855,000.00	\$213,751.00	\$ 3,730.00
10703	Cemetery - Capital Expenses		\$7,689.00	\$0.00	\$ -
11315	Other Infra Capital Expenditure		\$10,000.00	\$10,000.00	\$ -
12101	Roads Construction Council		\$1,290,000.00	\$322,500.00	\$ 474,655.45
12103	Regional Road Group		\$692,000.00	\$173,001.00	\$ -
12108	Capital Exp - Land and Buildings		\$142,000.00	\$52,000.00	\$ -
12114	Capital Expenditure - Other		\$255,000.00	\$66,249.00	\$ -
12302	Road Plant Purchases		\$1,492,000.00	\$372,999.00	\$ -
12310	Capital - Workshop Equipment		\$20,000.00	\$5,001.00	\$ -
13412	Caravan Park Infrastructure		\$100,000.00	\$0.00	\$ -
13604	Purchase of Land		\$14,000.00	\$14,000.00	\$ -
13690	Town Centre Enhancement		\$5,000.00	\$1,251.00	\$ -
14524	Capital Expenditure - Admin Building		\$40,000.00	\$40,000.00	\$ 22,708.00
			4,922,689	1,270,752	501,093
					769,659

2 KEY INFORMATION - GRAPHICAL

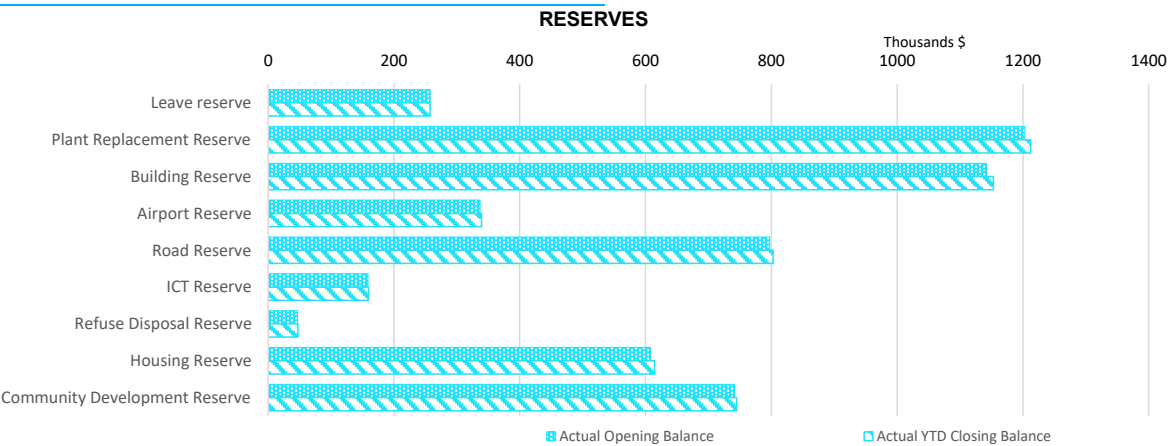
OPERATING ACTIVITIES



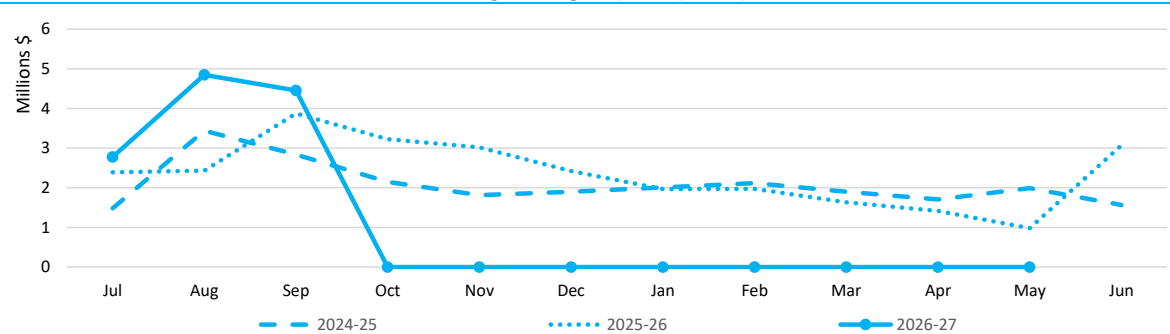
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash On Hand		450	0	450				
Reserve Bank Accounts		-1	5,330,604	5,330,603		CBA	Split 4.32% & 4.730%	02/2027
Municipal Term Deposit Account		1,800,000	0	1,800,000		CBA		
Municipal Bank Account		1,603,354	0	1,603,354		CBA		
Total		3,403,803	5,330,604	8,734,406	0			
Comprising								
Cash and cash equivalents		3,403,803	5,330,604	8,734,406	0			
		3,403,803	5,330,604	8,734,406	0			

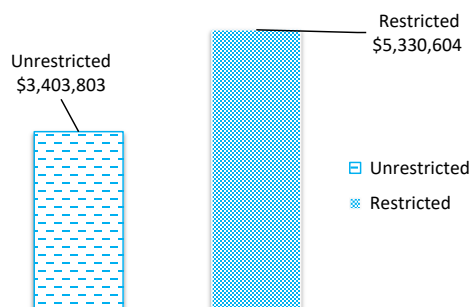
KEY INFORMATION

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

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

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

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



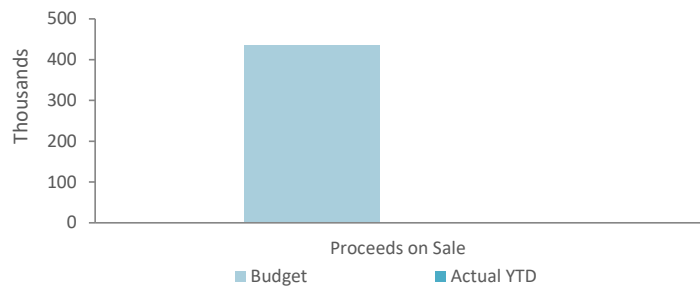
SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	257,344	0	0	(200,000)	57,344	257,344	0	0	0	257,344
Plant Replacement Reserve	1,203,321	34,605	0	(400,000)	837,926	1,203,321	8,863	0	0	1,212,184
Building Reserve	1,142,025	43,320	0	(400,000)	785,345	1,142,025	11,095	0	0	1,153,120
Airport Reserve	336,816	9,090	0	0	345,906	336,816	2,328	0	0	339,144
Road Reserve	797,397	21,240	0	0	818,637	797,397	5,440	0	0	802,837
ICT Reserve	158,831	2,265	0	(60,000)	101,096	158,831	580	0	0	159,411
Refuse Disposal Reserve	46,938	1,290	0	0	48,228	46,938	330	0	0	47,268
Housing Reserve	607,956	25,170	0	(400,000)	233,126	607,956	6,447	0	0	614,403
Community Development Reserve	741,559	13,020	0	0	754,579	741,559	3,335	0	0	744,894
	5,292,187	150,000	0	(1,460,000)	3,982,187	5,292,187	38,417	0	0	5,330,604

6 DISPOSAL OF ASSETS

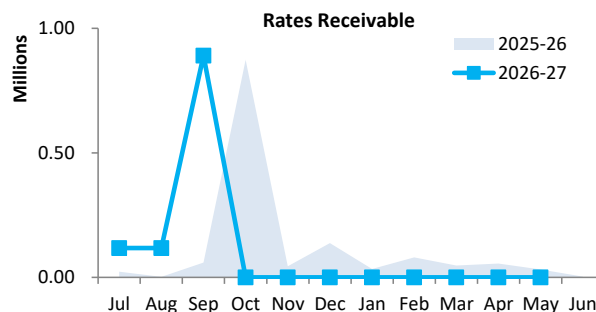
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$			\$	\$		
	Plant and equipment								
PC001C	Cat Grader	78,350	175,000	96,650	0			0	0
PC019	Western Star Prime Mover	0	110,000	110,000	0			0	0
PS015	Caterpillar Drum Roller	0	75,000	75,000	0			0	0
5006	Toyota Wagon (CEO)	0	75,000	75,000	0			0	0
		78,350	435,000	356,650	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2026	30 Sep 2026
	\$	\$
Opening arrears previous years	118,217	118,217
Levied this year	1,795,211	1,875,793
Less - collections to date	(1,795,211)	(1,103,414)
Gross rates collectable	118,217	890,596
Net rates collectable	118,217	890,596
% Collected	93.8%	55.3%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	12,917	26,081	11,308	17,365	67,670
Percentage	0.0%	19.1%	38.5%	16.7%	25.7%	
Balance per trial balance						
Trade receivables						67,670
Other receivables						1789
Total receivables general outstanding						69,459

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.

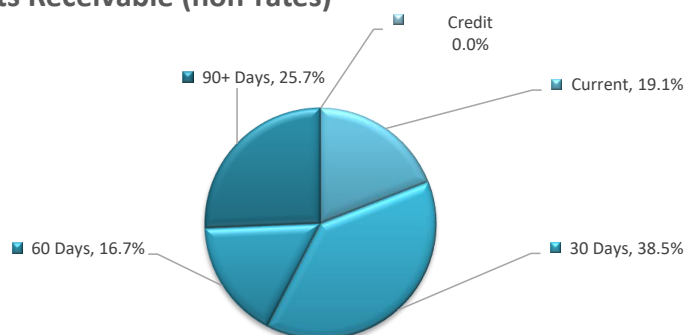
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 30 September 2026
Other current assets	\$	\$	\$	\$
Inventory				
Fuels & Oils, & Materials	434,686	15,144	0	449,830
Total other current assets	434,686	15,144	0	449,830

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

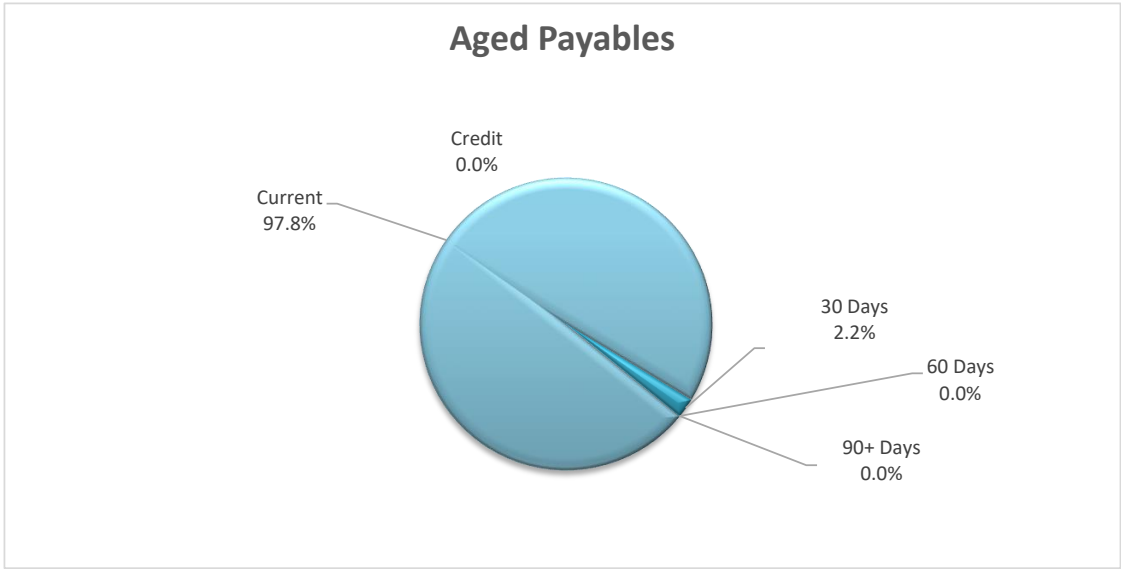
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	237,339	5,334	0	0	242,674
Percentage	0.0%	97.8%	2.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						249,431
ATO liabilities						27,080
Payroll Creditors						21,434
PAYG						10,515
Rates in Advance						22,966
Other payables - Credit Card - Housing Bonds						49,542
Total payables general outstanding						380,968

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



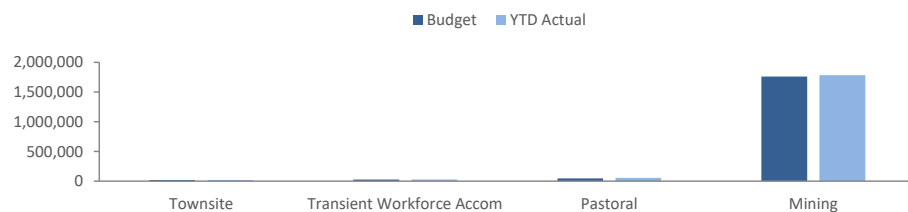
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Townsite	0.0755	34	262,070	19,773		19,773	18,893		18,893
Transient Workforce Accom	0.425000	4	66,300	28,178		28,178	28,178		28,178
Unimproved value									
Pastoral	0.0706	19	674,269	47,603		47,603	55,242		55,242
Mining	0.300720	183	5,856,296	1,761,105		1,761,105	1,783,123		1,783,123
Sub-Total		240	6,858,935	1,856,659	0	1,856,659	1,885,436		1,885,436
Minimum payment	Minimum Payment \$								
Gross rental value									
Townsite	210	34	14,191	7,140		7,140	6,720		6,720
Unimproved value									
Pastoral	420	6	7,933	2,520		2,520	840		840
Mining	414	67	42,644	27,738		27,738	26,496		26,496
Sub-total		107	64,768	37,398	0	37,398	34,056	0	34,056
Discount						(21,000)			(38,075)
Rates Written Off						(10,000)			(2,669)
Amount from general rates						1,863,059			1,878,748
Interim Rates						5,000			(2,955)
Back Rates						500			0
Total general rates						1,868,557			1,875,793
Total						1,868,557			1,875,793

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		262,785	0	0	0	262,785
Provision for long service leave		15,237		0	0	15,237
Total Provisions		278,022	0	0	0	278,022
Total other current liabilities		278,022	0	0	0	278,022

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD Revenue
	1 July 2026	Liability	Liability	30 Sep 2026	Liability	Budget Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General	0	0	0	0	0	483,562	113,181	113,181
Grants Commission Grant Roads	0	0	0	0	0	161,187	40,297	37,727
Emergency Services Admin Grant	0	0	0	0	0	8,000	0	2,213
ESL Operating Grant	0	0	0	0	0	2,000	501	0
Main Roads Direct Grant	0	0	0	0	0	196,727	196,727	196,727
	0	0	0	0	0	851,476	350,706	349,847
TOTALS	0	0	0	0	0	851,476	350,706	349,847

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2026	Current Liability 30 Sep 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - Regional Road Group	0	0	0	0	0	329,667	0	0
Grant Income	0	0	0	0	0	200	0	0
Grant Income	0	0	0	0	0	0	0	0
	0	0	0	0	0	329,867	0	0
TOTALS	0	0	0	0	0	329,867	0	0

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

14 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 2026	Received	Paid	30 Sep 2026
	\$	\$	\$	\$
Penny West (Security Bond Road Agreement) Bond & Interest Received	259,720	3,247		262,967
	259,720	3,247	0	262,967



Shire of Sandstone

10.2.2 (A)

Direct Debits for the Month of September 2026

Direct Debit	Date	Name	Description	Amount
DD7377.1	02/09/2026	Telstra Corporation Ltd	Mobile Phone Charges 11/08/2026 - 10/09/2026	\$ 206.78
DD7378.1	01/09/2026	Telstra Corporation Ltd	Landline Telephone Charges 13/08/2026 -	\$ 260.23
DD7381.1	08/09/2026	AWARE Super	Superannuation contributions	\$ 6,687.68
DD7381.2	08/09/2026	Australian Super	Superannuation contributions	\$ 3,376.18
DD7381.3	08/09/2026	MTAA Super	Superannuation contributions	\$ 679.10
DD7381.4	08/09/2026	Australian Retirement Trust	Superannuation contributions	\$ 1,522.14
DD7381.5	08/09/2026	Brighter Super - Optimiser	Superannuation contributions	\$ 1,265.80
DD7381.6	08/09/2026	MLC Masterkey Superannuation	Superannuation contributions	\$ 922.64
DD7381.7	08/09/2026	CBUS Super Fund	Superannuation contributions	\$ 15.67
DD7381.8	08/09/2026	Rest Industry Super	Superannuation contributions	\$ 1,766.95
DD7390.1	17/09/2026	Horizon Power	Electricity Charges Oroya Street	\$ 356.26
DD7391.1	17/09/2026	Horizon Power	Electricity Charges Street Lighting	\$ 645.13
DD7392.1	14/09/2026	Motorpass Wright Express Australia Pty Ltd - WEX	Management Fee - August 2026	\$ 9.04
DD7422.1	22/09/2026	AWARE Super	Superannuation contributions	\$ 8,590.67
DD7422.2	22/09/2026	Rest Industry Super	Superannuation contributions	\$ 1,690.11
DD7422.3	22/09/2026	Australian Super	Superannuation contributions	\$ 3,449.98
DD7422.4	22/09/2026	MTAA Super	Superannuation contributions	\$ 785.40
DD7422.5	22/09/2026	Australian Retirement Trust	Superannuation contributions	\$ 1,567.14
DD7422.6	22/09/2026	Brighter Super - Optimiser	Superannuation contributions	\$ 1,265.80
DD7422.7	22/09/2026	MLC Masterkey Superannuation	Superannuation contributions	\$ 922.64
DD7422.8	22/09/2026	CBUS Super Fund	Superannuation contributions	\$ 15.67
DD7427.1	10/09/2026	Water Corporation	Water Charges 17/06/2026 - 19/08/2026 - Visitors Centre	\$ 207.83
DD7428.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - Primary School, Service Charge 01/07/2026 - 31/08/2026 - Primary School	\$ 541.59
DD7429.1	10/09/2026	Water Corporation	Water Charges 17/06/2026 - 19/08/2026 - Miners Cottage	\$ 48.19
DD7430.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 15 Hack - Interactive Gardens	\$ 9.04
DD7431.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 24 Hack Community Hall	\$ 216.86



Shire of Sandstone

10.2.2 (A)

Direct Debits for the Month of September 2026

Direct Debit	Date	Name	Description	Amount
DD7432.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - Gold and Wool Interpretative Park	\$ 114.46
DD7433.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - Caravan Park	\$ 671.68
DD7434.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 17 Hack - Old Post Office, Service Charge 01/07/2026 - 31/08/2026 - 17 Hack - Old Post Office	\$ 84.65
DD7435.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 31 Hack, Service Charge 01/07/2026 - 31/08/2026 - 31 Hack	\$ 68.24
DD7436.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 18 Griffith, Service Charge 01/07/2026 - 31/08/2026 - 18 Griffith	\$ 142.11
DD7437.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 2B Griffith, Service Charge 01/07/2026 - 31/08/2026 - 2B Griffith	\$ 143.47
DD7438.1	07/09/2026	Water Corporation	Service Charge 01/07/2026 - 31/08/2026 - 16 Payne - Oroya Gardens	\$ 51.82
DD7439.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 3 Hack - Water Leak, Service Charge - 01/07/2026 - 31/08/2026 - 3 Hack	\$ 4,308.08
DD7440.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 10 Griffith, Service Charge 01/07/2026 - 31/08/2026 - 10 Griffith	\$ 111.33
DD7441.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 08 Griffith, Service Charge 01/07/2026 - 31/08/2026 - 08 Griffith	\$ 66.18
DD7442.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 29 Hack, Service Charge 01/07/2026 - 31/08/2026 - 29 Hack	\$ 115.43



Shire of Sandstone

10.2.2 (A)

Direct Debits for the Month of September 2026

Direct Debit	Date	Name	Description	Amount
DD7443.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 2A Griffith, Service Charge 01/07/2026 - 31/08/2026 - 2A Griffith	\$ 385.64
DD7444.1	07/09/2026	Water Corporation	Service Charge 01/07/2026 - 31/08/2026 - 6 Hack	\$ 51.82
DD7445.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 1 Mingah, Service charge 01/07/2026 - 31/08/2026 - 1 Mingah	\$ 324.84
DD7446.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 27 Hack, Service Charge 01/07/2026 - 31/08/2026 - 27 Hack	\$ 64.13
DD7447.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 23 Griffith - Old Police Lockup, Service Charge 01/07/2026 - 31/08/2026 - 23 Griffith - Old Police Lockup	\$ 123.64
DD7448.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 16 Green, Water Usage 17/06/2026 - 19/08/2026 - 16 Green	\$ 84.65
DD7449.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 34 Hack, Service Charge 01/07/2026 - 31/08/2026 - 34 Hack	\$ 277.91
DD7450.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 23 Hack - Administration Office	\$ 177.71
DD7451.1	07/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 12 Griffith, Service Charges 01/07/2026 - 31/08/2026 - 12 Griffith	\$ 150.24
DD7452.1	10/09/2026	Water Corporation	Water Usage 17/06/2026 - 19/08/2026 - 2 Payne Nurses House	\$ 93.37



Shire of Sandstone

10.2.2 (A)

Direct Debits for the Month of September 2026

Direct Debit	Date	Name	Description	Amount
DD7453.1	19/09/2026	Water Corporation	Water Charges 17/06/2026 - 19/08/2026 - Black Range Church	\$ 33.13
DD7454.1	10/09/2026	Water Corporation	Service Charge 01/07/2026 - 31/08/2026 18 Paynes Find-Sandstone Road - Old Depot Paynes Find	\$ 55.07
DD7456.1	23/09/2026	Horizon Power	Electricity Usage Caravan Park 24,608.32 Units 07/07/2026 - 04/09/2026, Electricity Service Charge Caravan Park 07/07/2026 - 04/09/2026	\$ 9,689.43
DD7458.1	28/09/2026	Telstra Corporation Ltd	Satellite Phone Charges 08/09/2026 - 07/10/2026	\$ 278.00
Total				\$ 54,691.55

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The second part of the paper describes the methodology used in the study, including the data collection and analysis techniques. The third part of the paper presents the results of the study, and the fourth part discusses the conclusions and implications of the findings.

The study was conducted using a quantitative research design. Data was collected from a sample of 100 participants using a survey questionnaire. The data was then analyzed using statistical software to determine the relationships between the variables of interest.

The results of the study indicate that there is a significant positive relationship between the variables of interest. This finding is consistent with the previous research in the field. The implications of these findings suggest that the research has practical applications in the field of study.

In conclusion, the study has provided valuable insights into the relationships between the variables of interest. The findings suggest that further research is needed to explore the underlying mechanisms of these relationships.



Shire of Sandstone

10.2.2 (A)

EFT Payments for the Month of September 2026

EFT	Date	Name	Description	Amount
EFT12388	04/09/2026	McMahon Burnett Transport	Freight Charges	\$ 871.50
EFT12389	04/09/2026	IT Vision User Group Inc (ReadyTech User Group)	Membership 2026/2027	\$ 962.50
EFT12390	04/09/2026	Mark Smith Pty Ltd	Plumbing Maintenance	\$ 4,503.35
EFT12391	04/09/2026	Totally Workwear	Staff Uniforms	\$ 818.04
EFT12392	04/09/2026	Truckline	Filters for Prime Mover	\$ 252.10
EFT12393	04/09/2026	Herseys Safety Pty Ltd	Outside Staff Uniforms & Pumps	\$ 1,092.30
EFT12394	04/09/2026	Team Global Express Pty Ltd	Freight Charges	\$ 542.89
EFT12395	04/09/2026	AMPAC Debt Recovery (WA) Pty Ltd	Debt Recovery	\$ 253.05
EFT12396	04/09/2026	Venture Makarios Pty Ltd T/A Hip Pocket Workwear & Sales Geraldton	Staff Uniforms	\$ 1,709.85
EFT12397	04/09/2026	M & M Rogers Pty Ltd T/as M & M Rogers Hire	Labour and Plant Hire Grader Maintennce	\$ 38,599.00
EFT12398	04/09/2026	Vetters Contracting Pty Ltd	Dozer Hire Rip and Push up Gravel Pits	\$ 61,364.05
EFT12399	04/09/2026	Accendo Australia Pty Ltd		\$ 7,683.50
EFT12400	04/09/2026	Mcleods Lawyers Pty Ltd	Legal Opinion	\$ 2,200.00
EFT12401	04/09/2026	Flow Consulting Engineers Pty Ltd	Septic Tank Certification	\$ 4,763.00
EFT12402	04/09/2026	Lo-Go Appointments	Labour Hire Office	\$ 1,394.45
EFT12403	04/09/2026	Bunnings Building Supplies	Purchase of Consumables	\$ 474.70
EFT12404	04/09/2026	Landgate	Mining Tenements Valuations	\$ 19.10
EFT12405	04/09/2026	BOC Limited	Hire of Gas Bottles - Depot	\$ 95.90
EFT12406	04/09/2026	Chefmaster Australia	Purchase Bin Bags	\$ 1,009.55
EFT12407	04/09/2026	Reece Pty Ltd	Aluminium Anodes various Shire properties	\$ 729.36
EFT12408	04/09/2026	Halsall & Associates	Consultation on Location Acquisition Reserve 12100	\$ 275.00
EFT12409	04/09/2026	Milmar Distributors	EFTPOS Roles	\$ 91.50
EFT12410	04/09/2026	Kevill's Electrical Pty Ltd	Electrical Contract Works	\$ 662.20
EFT12411	04/09/2026	Frank Lewis Motors Pty Ltd T/A Moora Toyota&Lewis Motors	Service Works Manager Vehicle	\$ 490.35
EFT12412	04/09/2026	AFGRl Equipment Australia PTY LTD	Service John Deere grader	\$ 2,565.38
EFT12413	04/09/2026	Sandstone General Store&Cafe	Mosquito Fogging and Administration Consumables	\$ 1,959.21
EFT12414	04/09/2026	Murchison Outback Services Pty,Ltd.	Purchase 2 x 15Ltr Water Bottles	\$ 20.00
EFT12415	04/09/2026	SNALLOW PTY LTD T/AS Wallis Computer Solutions	Purchase of 2 z I-Phones & IT Support	\$ 7,681.06



Shire of Sandstone

10.2.2 (A)

EFT Payments for the Month of September 2026

EFT	Date	Name	Description	Amount
EFT12416	14/09/2026	Victoria J McQuie	Art Show 2026	\$ 730.00
EFT12417	14/09/2026	Karan Heath	Art Show 2026	\$ 338.00
EFT12418	14/09/2026	Isabel A Carn	Art Show 2026	\$ 1,735.00
EFT12419	14/09/2026	Joanne Brown	Art Show 2026	\$ 165.00
EFT12420	14/09/2026	Tegan Brown	Art Show 2026	\$ 530.00
EFT12421	14/09/2026	Sandstone Community Craft Group (Karan Heath)	Art Show 2026	\$ 431.00
EFT12422	14/09/2026	Doug And Marg Gilbert	Art Show 2026	\$ 838.00
EFT12423	14/09/2026	Peter John Stanton	Art Show 2026	\$ 220.00
EFT12424	14/09/2026	Helen St George Cooper	Art Show 2026	\$ 260.00
EFT12425	14/09/2026	Helene Parker	Art Show 2026	\$ 138.00
EFT12426	14/09/2026	Lana Lefroy	Art Show 2026	\$ 160.00
EFT12427	14/09/2026	Helen Cavallaro	Art Show 2026	\$ 275.00
EFT12428	14/09/2026	Janice Dalby	Art Show 2026	\$ 350.00
EFT12429	14/09/2026	CHRISTY ROCK	Art Show 2026	\$ 331.00
EFT12430	14/09/2026	Laynee Parker	Art Show 2026	\$ 1,229.00
EFT12431	14/09/2026	Robin Parker	Art Show 2026	\$ 1,032.00
EFT12432	23/09/2026	Civic Legal	Matter No:SF/151729	\$ 706.77
EFT12433	23/09/2026	Clark Equipment Sales Pty Ltd	Purchase Wiper Assembly for Bobcat	\$ 461.52
EFT12434	23/09/2026	Major Motors	Purchase Oil and Fuel Filters various plant	\$ 913.25
EFT12435	23/09/2026	Mark Smith Pty Ltd	Plumbing Maintenance	\$ 13,437.99
EFT12436	23/09/2026	Victoria J McQuie	July & August 2026 Sales at Visitors Centre	\$ 56.10
EFT12437	23/09/2026	Geraldton Trophy Centre	Purchase Shire of Sandstone Stamp	\$ 244.90
EFT12438	23/09/2026	Jan Fisher	August 2026 Sales at Visitors Centre	\$ 170.00
EFT12439	23/09/2026	Officeworks	Purchase Office Stationery and products	\$ 806.87
EFT12440	23/09/2026	Joanne Brown	July 2026 Sales at Visitors Centre	\$ 198.05
EFT12441	23/09/2026	Repco Geraldton	Purchase 24 x Mini Relay Switch 12 Volt 4 Pin	\$ 18.15
EFT12442	23/09/2026	George and Trish Tamms	August 2026 Sales at Visitors Centre	\$ 18.70
EFT12443	23/09/2026	Tegan Brown	July and August 2026 Sales at Visitors Centre	\$ 250.75
EFT12444	23/09/2026	Instant Racking	Purchase 2 x 2 Door Cabinets	\$ 660.00
EFT12445	23/09/2026	Statewide Cleaning Supplies	Purchase of Cleaning Products	\$ 998.35
EFT12446	23/09/2026	Team Global Express Pty Ltd	Freight Charges	\$ 1,145.35
EFT12447	23/09/2026	Venture Makarios Pty Ltd T/A Hip Pocket Workwear & Sales	Purchase Outside Staff Uniforms	\$ 658.35
EFT12448	23/09/2026	Vetters Contracting Pty Ltd	Dozer Hire Rip and Push up Gravel Pits	\$ 23,806.31
EFT12449	23/09/2026	Accendo Australia Pty Ltd	Consultant Advice on GIS Mapping for Clearing Permit	\$ 1,144.00
EFT12450	23/09/2026	Iona Robinson	Art Show 2026	\$ 190.00
EFT12451	23/09/2026	Atlas Fuel Australia Pty Ltd	Purchase of Diesel	\$ 90,763.55
EFT12452	23/09/2026	Viewland Pty Ltd Aft The Hilson Trading Trust T/as Hille, Thompson & Delfos	Survey Works Green Street	\$ 5,665.00
EFT12453	23/09/2026	Department of Fire & Emergency Services	ESLB 1st Quarter Contribution	\$ 5,322.30



Shire of Sandstone

10.2.2 (A)

EFT Payments for the Month of September 2026

EFT	Date	Name	Description	Amount
EFT12454	23/09/2026	Bunnings Building Supplies	Purchase of Consumable Items	\$ 917.94
EFT12455	23/09/2026	Landgate	Mining Tenements Interim Schedule	\$ 47.75
EFT12456	23/09/2026	Refuel Australia - Geraldton Fuel - Caltex	Purchase of Diesel	\$ 75,145.55
EFT12457	23/09/2026	Jason Signmakers	Purchase of Signage	\$ 610.09
EFT12458	23/09/2026	BOC Limited	Hire of Gass Bottles - Depot	\$ 95.90
EFT12459	23/09/2026	WesTrac Pty Ltd	Purchase of Oil, Fuel and Water filters for various plant	\$ 5,147.39
EFT12460	23/09/2026	Murchison Regional Vermin Council	2026/2027 Contribution	\$ 17,652.80
EFT12461	23/09/2026	The West Australian - Geraldton Guardian	Advertisement in West Australian	\$ 637.75
EFT12462	23/09/2026	Halsall & Associates	Consultation on Reserve 14635 and R-Codes	\$ 237.60
EFT12463	23/09/2026	FITZ GERALD STRATEGIES	Consultant costs for recruitment EO	\$ 4,056.60
EFT12464	23/09/2026	AIT Specialists	Consultation Fuel Tax Credits August 2026	\$ 792.00
EFT12465	23/09/2026	Lana Lefroy	July 2026 Sales at Visitors Centre	\$ 51.00
EFT12466	23/09/2026	Transaction Network Services Australia Pty Limited	July and August 2026 Credit Card Transactions at Town Fuel Bowser	\$ 635.70
EFT12467	23/09/2026	Datacom Solutions (AU) Pty Ltd	Datascape Website Charges - August 2026	\$ 479.80
EFT12468	23/09/2026	Woodlake Holdings Pty Ltd T/a Geraldton Parts	Purchase Gaskets and Washers	\$ 210.16
EFT12469	23/09/2026	TKPH Pty Ltd t/as OTR Tyres	Purchase of O-rings and Fitting of Tyres	\$ 185.90
EFT12470	23/09/2026	Netstar Australia Pty Ltd	Monthly Web Subscription Fee for Fleet - August 2026	\$ 171.60
EFT12471	23/09/2026	NAPA	Purchase of Lamps and Battery Terminals	\$ 475.30
EFT12472	23/09/2026	Murchison Outback Services Pty,Ltd.	Purchase of water and Snap Locks	\$ 87.90
EFT12473	23/09/2026	SNALLOW PTY LTD T/AS Wallis Computer Solutions	IT Charges September	\$ 119.90
EFT12474	23/09/2026	LG Best Practices Pty Ltd	Consultants Rates Charges for August 2026	\$ 1,012.00
EFT Total				\$ 408,251.78

The first part of the paper discusses the importance of the research and the objectives of the study. It then presents a literature review of the existing research on the topic. The second part of the paper describes the methodology used in the study, including the data collection and analysis techniques. The third part of the paper presents the results of the study, and the fourth part discusses the implications of the findings.

The study was conducted using a quantitative research design. Data was collected from a sample of 100 participants. The data was then analyzed using statistical software. The results of the study show that there is a significant relationship between the variables being studied.

The findings of the study have several implications. First, they suggest that the research is valid and reliable. Second, they suggest that the research can be used to inform policy and practice. Finally, they suggest that the research can be used to guide future research.

In conclusion, the study has shown that there is a significant relationship between the variables being studied. The findings of the study have several implications, including that the research is valid and reliable, that the research can be used to inform policy and practice, and that the research can be used to guide future research.

Shire of Sandstone Business Credit Card Reconciliation - AUGUST 2026

WEX Motorpass Cards

Date	Creditor	GL Accounts	Item Description	GST	Amount
WORKS CARD					
31/08/2026	WEX Australia	14530	Management Fee	\$ 0.82	\$ 9.04
	Municipal Cash at Bank Gen	1301000	Total Credit Card Purchases	\$ 0.82	\$ 9.04

Debited 14 September 2026

14/09/2026 Direct Debit (AUD 9.04

Batch 7392

Prepare By: Sue Krouzecky

Authorised by Shire President:

Authorised By CEO:

Date

Date

Shire of Sandstone Business Credit Card Reconciliation - SEPTEMBER 2026

WEX Motorpass Cards

Date	Creditor	GL Accounts	Item Description	GST	Amount
WORKS CARD					
30/09/2026	WEX Australia	14530	Management Fee	\$ 0.82	\$ 9.04
	Municipal Cash at Bank Gen	1301000	Total Credit Card Purchases	\$ 0.82	\$ 9.04

To Be Debited 14 October 2026

14/10/2026 Direct Debit (AUD 9.04

Batch

Prepare By: Sue Krouzecky

Authorised by Shire President:

Authorised By CEO:

Date

Date

Shire of Sandstone Business Credit Card Reconciliation - SEPTEMBER 2026

Creditor 20725

Business Credit Cards

Date	Creditor	GL Accounts	Item Description	GST	Amount
CEO - Peter Money					
5/09/2026	Bunnings Geraldton	TG/296/4017	1 x 500ml Trace Elements, 1 x 500g Fertiliser, 2 x 12mm Hose Nozzles & 24pk Microfibre cleaning cloths - Town Gardens	\$ 6.29	\$ 69.14
5/09/2026	7 Eleven	PL001	Diesel 83.79Ltrs (S1)	\$ 19.04	\$ 209.39
6/09/2026	Bunnings Geraldton	9120	3 x 250mm Ceiling Bathroom Fans - Returned	-\$ 9.30	-\$ 102.32
6/09/2026	Spotlight Geraldton	9116	Purchase Set of Curtains (6 Hack Stret)	\$ 4.54	\$ 50.00
7/09/2026	Bunnings Geraldton	TG/225/4017	1 x 10kg Native Fertiliser, 10 X 8kg Lawn Builder, 2 x 10kg golf course green, 4 x 10Lt Wetting Agent, 3 x 10kg soil soaker, 6 x Toilet Holders, 6 x 25Lt Potting Mix & 2 x Cotton Gloves - Town Gardens	\$ 100.55	\$ 1,105.98
11/09/2026	Healthy Plus Gardens	TG/296/4017	32 x 650mm Round Pots Squat 92L	\$ 80.64	\$ 887.04
17/09/2026	Starlink	9130	Monthly Starlink Service 17/09/2026 - 17/10/2026 (10 Griffiths)	\$ 6.82	\$ 75.00
19/09/2026	7Eleven Geraldton	PL001	Diesel 88.75Ltr (S1)	\$ 22.26	\$ 244.86
22/09/2026	Bunnings Geraldton	PL001	Pk 2 - 4.5M x 25MM 600Kg Retractable Ratchet Straps	\$ 7.73	\$ 84.98
22/09/2026	Bunnings Geraldton	6151/TG	Christmas Lights (Oroya Gardens) 6 x 25Lt Potting Mix (Town Gardens)	\$ 21.80	\$ 239.90
22/09/2026	Ampol Yalgoo	PL001	Diesel 33.82Ltr (S1)	\$ 8.91	\$ 98.00
28/09/2026	7 Eleven	PL001	Diesel 73.10Ltrs (S1)	\$ 18.60	\$ 204.61
				\$ 287.88	\$ 3,166.58
WM - Paddy O'Brien					
10/09/2026	Jaycar	13405	1 x DC Power Supply 13.8 Volt 10Amp BBQ at Caravan Park	\$ 17.18	\$ 189.00
				\$ 17.18	\$ 189.00
DCEO Helen Cooper					
5/09/2026	BP Wonthella	PL111	Deisel (No Docket)	\$ 16.20	\$ 178.22
20/01/1900	Starlink	Various	Starlink Internet Services	\$ 75.02	\$ 825.00
				\$ 91.22	\$ 1,003.22
Total Credit Card Purchases				\$ 396.28	\$ 4,358.80

Prepared by: Sue Krouzecky

Authorised by Shire President:

Authorised By CEO:

Date:

Date:

Lost receipt - file note
Lost receipt - file note

No receipt - file note

Note: GST comes from Receipt not bank statement

Starlink GL Breakdown	GST	Amount
9107 (3 Hack Street)	6.82	75
PL001 (CEO car)	7.73	85
PC0111 (Service Truck)	7.73	85
9112 (WM Home)	6.82	75
13405.541 (C/park)	10	110
14504.541 (Office)	13.64	150
PC0111 (Service Truck)	7.73	85
1145040.541 (Service not in u	6.82	75
P115 (WM car)	7.73	85
TOTAL	75.02	825