

MONTHLY FINANCIAL REPORT

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

For the period ended 30 April 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

	Supplementary	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Information	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)		
	\$	\$	\$	\$	%		
OPERATING ACTIVITIES							
Revenue from operating activities							
Rates	10	1,481,200	1,480,380	1,473,279	(7,101)	(0.48%)	
Grants, subsidies and contributions	12	248,767	220,017	235,514	15,497	7.04%	▲
Fees and charges		246,275	210,525	282,219	71,694	34.05%	▲
Interest revenue		196,656	164,267	177,595	13,328	8.11%	▲
Other revenue		796,450	663,730	674,481	10,751	1.62%	▲
Profit on asset disposals	6	357,334	357,334	21,062	(336,272)	(94.11%)	▼
		3,326,682	3,096,253	2,864,150	(232,103)	(7.50%)	▼
Expenditure from operating activities							
Employee costs		(891,260)	(760,647)	(558,476)	202,171	26.58%	▲
Materials and contracts		(2,896,794)	(2,242,777)	(2,128,608)	114,169	5.09%	▲
Utility charges		(162,950)	(136,840)	(148,656)	(11,816)	(8.63%)	▼
Depreciation		(1,594,347)	(1,327,907)	(1,248,995)	78,912	5.94%	▲
Insurance		(162,279)	(162,280)	(133,088)	29,192	17.99%	▲
Other expenditure		(109,775)	(70,900)	(70,655)	245	0.35%	
		(5,817,405)	(4,701,351)	(4,288,478)	412,873	8.78%	▲
Non-cash amounts excluded from operating activities	Note 2(b)	1,237,013	970,573	1,227,933	257,360	26.52%	▲
Amount attributable to operating activities		(1,253,710)	(634,525)	(196,395)	438,130	69.05%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,786,019	1,142,435	582,768	(559,667)	(48.99%)	▼
Proceeds from disposal of assets	6	495,000	20,000	33,864	13,864	69.32%	▲
		2,281,019	1,162,435	616,632	(545,803)	(46.95%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,469,000)	(2,469,000)	(190,577)	2,278,423	92.28%	▲
Payments for construction of infrastructure	5	(2,238,450)	(1,946,271)	(1,895,528)	50,743	2.61%	▲
		(4,707,450)	(4,415,271)	(2,086,105)	2,329,166	52.75%	
Non-cash amounts excluded from investing activities	Note 2(c)	0	0	65,057	65,057	0.00%	▲
Amount attributable to investing activities		(2,426,431)	(3,252,836)	(1,404,417)	1,848,419	56.82%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,155,000	0	0	0	0.00%	
		1,155,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(440,215)	0	(111,988)	(111,988)	0.00%	▼
		(440,215)	0	(111,988)	(111,988)	0.00%	
Amount attributable to financing activities		714,785	0	(111,988)	(111,988)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,965,356	2,965,356	3,036,596	71,240	2.40%	▲
Amount attributable to operating activities		(1,253,710)	(634,525)	(196,395)	438,130	69.05%	▲
Amount attributable to investing activities		(2,426,431)	(3,252,836)	(1,404,417)	1,848,419	56.82%	▲
Amount attributable to financing activities		714,785	0	(111,988)	(111,988)	0.00%	▼
Surplus or deficit after imposition of general rates		0	(922,005)	1,323,795	2,245,800	243.58%	▲

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 APRIL 2024**

	Supplementary Information	30 June 2024	30 April 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,188,215	7,003,754
Trade and other receivables		68,989	100,111
Inventories	8	210,296	405,985
TOTAL CURRENT ASSETS		9,467,500	7,509,850
NON-CURRENT ASSETS			
Investment in associate	14	20,372	20,372
Property, plant and equipment		9,272,896	8,811,576
Infrastructure		53,674,725	54,960,354
TOTAL NON-CURRENT ASSETS		62,967,993	63,792,302
TOTAL ASSETS		72,435,493	71,302,152
CURRENT LIABILITIES			
Trade and other payables	9	712,828	421,048
Other liabilities	11	482,688	482,688
Employee related provisions	11	191,909	191,909
TOTAL CURRENT LIABILITIES		1,387,425	1,095,645
NON-CURRENT LIABILITIES			
Employee related provisions		16,700	16,700
TOTAL NON-CURRENT LIABILITIES		16,700	16,700
TOTAL LIABILITIES		1,404,125	1,112,345
NET ASSETS		71,031,368	70,189,807
EQUITY			
Retained surplus		40,106,269	39,152,721
Reserve accounts	4	5,235,388	5,347,374
Revaluation surplus		25,689,709	25,689,709
TOTAL EQUITY		71,031,366	70,189,807

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	9,188,087	9,188,215	7,003,754
Trade and other receivables		119,996	68,989	100,111
Inventories	8	210,296	210,296	405,985
		<u>9,518,379</u>	<u>9,467,500</u>	<u>7,509,850</u>
Less: current liabilities				
Trade and other payables	9	(732,649)	(712,828)	(421,048)
Other liabilities	11	(482,688)	(482,688)	(482,688)
Employee related provisions	11	(191,909)	(191,909)	(191,909)
		<u>(1,407,246)</u>	<u>(1,387,425)</u>	<u>(1,095,645)</u>
Net current assets		<u>8,111,133</u>	<u>8,080,075</u>	<u>6,414,205</u>
Less: Total adjustments to net current assets	Note 2(d)	(4,983,781)	(5,043,479)	(5,090,410)
Closing funding surplus / (deficit)		<u>3,127,352</u>	<u>3,036,596</u>	<u>1,323,795</u>

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(357,334)	(357,334)
Add: Depreciation		1,594,347	1,327,907
Total non-cash amounts excluded from operating activities		<u>1,237,013</u>	<u>970,573</u>

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

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

(d) Current assets and liabilities excluded from budgeted deficiency

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF SANDSTONE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	15,497	7.04%	▲
Increase in Financial Assistance Grants (FAGS)			
Fees and charges	71,694	34.05%	▲
Income Related to other Rec and Sport higher than budget prediction YTD.			
Interest revenue	13,328	8.11%	▲
Reserves and Muni Fund interest received higher that budgeted YTD.			
Other revenue	10,751	1.62%	▲
Diesel Fuel Sales and Post Office Income higher that budgeted YTD.			
Profit on asset disposals	(336,272)	(94.11%)	▼
Disposal of Plant still pending creating the variance between Actuals & Budget YTD.			
Expenditure from operating activities			
Employee costs	202,171	26.58%	▲
Employee costs are slightly below YTD budget predictions.			
Materials and contracts	114,169	5.09%	▲
This expenditure category is slightly higher budget YTD. This is predicted to be a timing issue to date with the completion of budgeted projects still pending .			
Utility charges	(11,816)	(8.63%)	▼
Utility costs are tracking higher budget YTD. This appears to be a timing issue			
Depreciation	78,912	5.94%	▲
This expenditure category is tracking below budget YTD peding purchase of new plant itmes which were budgeted for but as yet have not been purchased.			
Insurance	29,192	17.99%	▲
This expenditure is slightly lower than budget YTD expenditure is expected to still be incurred throughtout the financial year to date.			
Non-cash amounts excluded from operating activities	257,360	26.52%	▲
The budget item relates to items which are excluded from operating activities and is items like proceeds on sale. There are still a number items as per the budget which are still pending and so therefore this is a timing issue.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(559,667)	(48.99%)	▼
This variance relates to projects still to be determined due to the structure of the funding and should be as per the budget at years end.			
Proceeds from disposal of assets	13,864	69.32%	▲
Proceeds from disposals are slightly higher than expected on sales.			
Payments for property, plant and equipment	2,278,423	92.28%	▲
Budget allocation YTD is higher than predicted due to purchase of plant and ongoing capital work to buildings still pending.			
Payments for construction of infrastructure	50,743	2.61%	▲
Infrastructure works continue and the variance to date is a reflection of the works carried out to date.			
Non-cash amounts excluded from investing activities	65,057	0.00%	▲
Transfer to reserves	(111,988)	0.00%	▼
Surplus or deficit at the start of the financial year	71,240	2.40%	▲
Surplus or deficit after imposition of general rates	2,245,800	243.58%	▲
Due to variances described above			

SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
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SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.97 M	\$2.97 M	\$3.04 M	\$0.07 M
Closing	\$0.00 M	(\$0.92 M)	\$1.32 M	\$2.25 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.00 M	% of total
Unrestricted Cash	\$1.66 M	23.6%
Restricted Cash	\$5.35 M	76.4%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.42 M % Outstanding
Trade Payables	\$0.01 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.04 M	% Collected
Rates Receivable	\$0.06 M	96.1%
Trade Receivable	\$0.04 M	% Outstanding
Over 30 Days		96.3%
Over 90 Days		96.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.25 M)	(\$0.63 M)	(\$0.20 M)	\$0.44 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$1.47 M	% Variance
YTD Actual	\$1.47 M	
YTD Budget	\$1.48 M	(0.5%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	(\$0.24 M)	% Variance
YTD Actual	(\$0.24 M)	
YTD Budget	(\$0.22 M)	7.0%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$0.28 M	% Variance
YTD Actual	\$0.28 M	
YTD Budget	\$0.21 M	34.1%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.43 M)	(\$3.25 M)	(\$1.40 M)	\$1.85 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$1.90 M	% Spent
YTD Actual	\$1.90 M	
Adopted Budget	\$2.24 M	(15.3%)

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

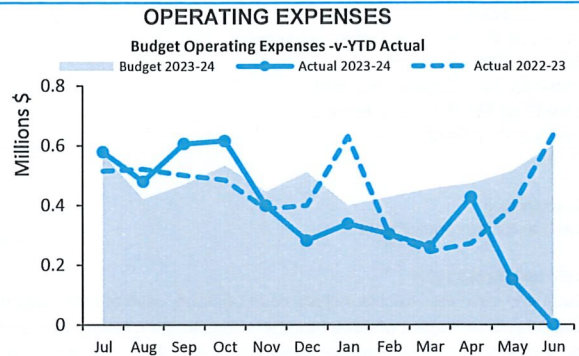
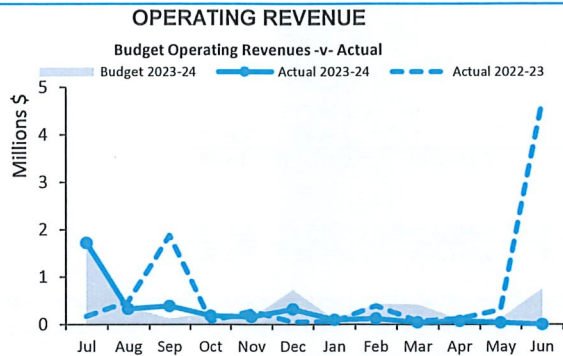
Reserves	
Reserves balance	\$5.35 M
Interest earned	\$0.11 M

Refer to 4 - Cash Reserves

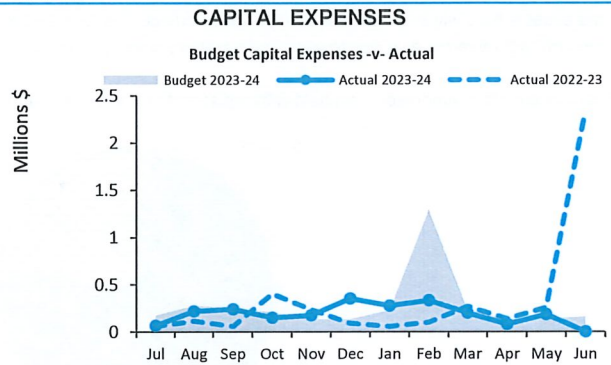
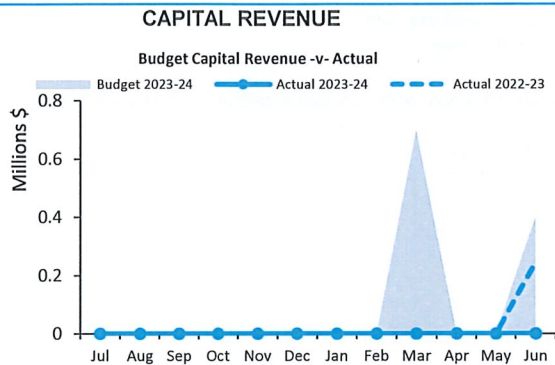
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

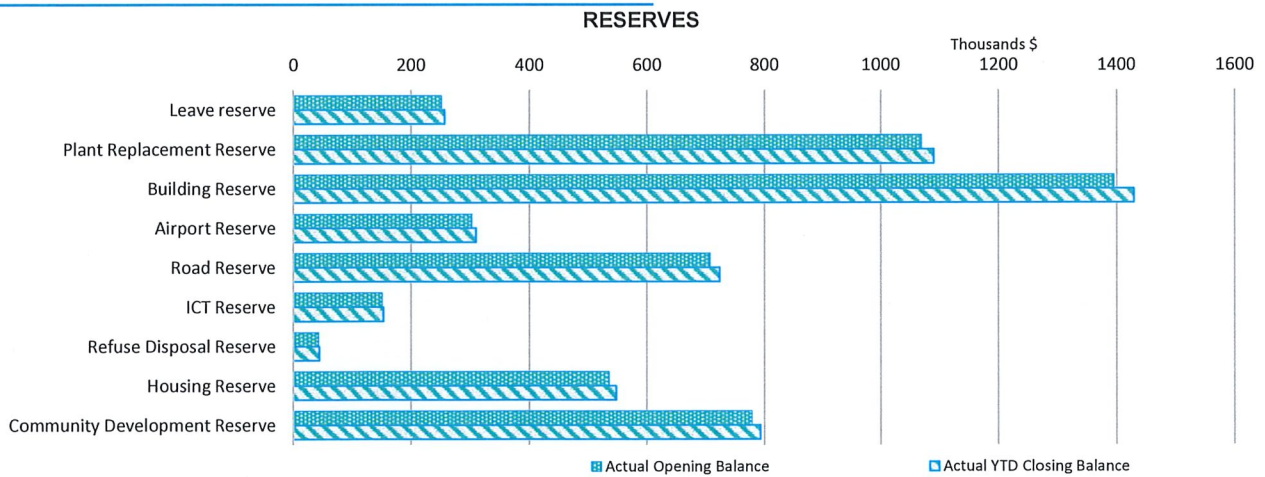
OPERATING ACTIVITIES



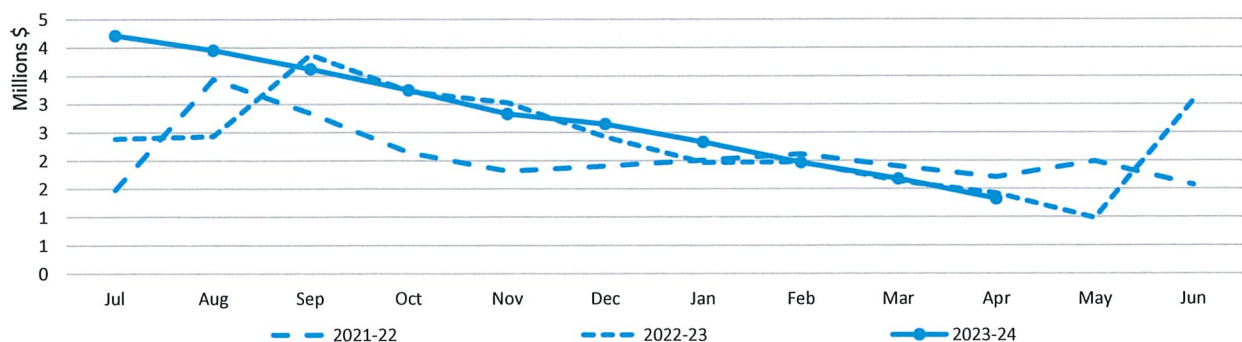
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash On Hand		1,450	0	1,450				
Municipal Business Telenet Saver Account		359	0	359				
Reserve Bank Accounts		0	5,347,375	5,347,375				
Municipal Term Deposit Account		534,371	0	534,371				
BankWest Muni Cheque Account		813,715	0	813,715				
Trust Cash at Bank		306,483	0	306,483	306,483			
Total		1,656,378	5,347,375	7,003,754	306,483			
Comprising								
Cash and cash equivalents		1,656,378	5,347,375	7,003,754	306,483			
		1,656,378	5,347,375	7,003,754	306,483			

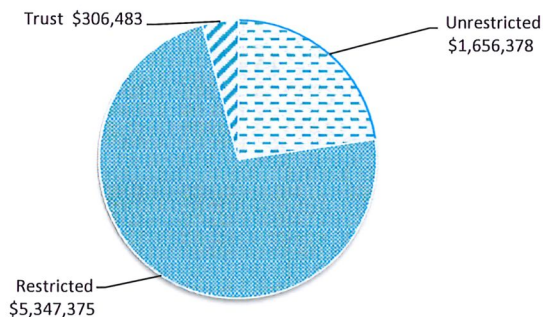
KEY INFORMATION

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

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

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

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



SHIRE OF SANDSTONE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2024

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

		Adopted			
		Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Capital acquisitions					
Buildings - specialised	521	1,244,000	1,244,000	76,195	(1,167,805)
Furniture and equipment	523	35,000	35,000	0	(35,000)
Plant and equipment	525	1,190,000	1,190,000	114,382	(1,075,618)
Acquisition of property, plant and equipment		2,469,000	2,469,000	190,577	(2,278,423)
Acquisition of infrastructure					
Infrastructure - roads	541	2,105,650	1,820,218	1,894,164	73,946
Infrastructure Footpaths	543	85,000	85,000	0	(85,000)
Infrastructure Parks & Gardens	547	40,300	33,553	1,364	(32,189)
Infrastructure Others	549	7,500	7,500	0	(7,500)
Acquisition of infrastructure		2,238,450	1,946,271	1,895,528	(4,607,589)
Total capital acquisitions		4,707,450	4,415,271	2,086,105	(6,886,012)
Capital Acquisitions Funded By:					
Capital grants and contributions		1,786,019	1,142,435	582,768	(559,667)
Other (disposals & C/Fwd)		495,000	20,000	33,864	13,864
Reserve accounts					
Leave reserve		(60,000)		0	0
Plant Replacement Reserve		695,000	0	0	0
Building Reserve		200,000	0	0	0
Housing Reserve		200,000	0	0	0
Contribution - operations		1,391,431	3,252,836	1,469,473	(1,783,363)
Capital funding total		4,707,450	4,415,271	2,086,105	(2,329,166)

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.

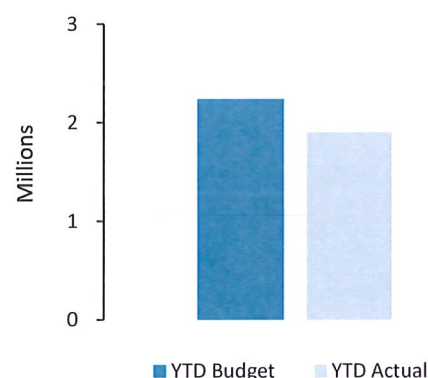
Initial recognition and measurement for assets held at cost

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.

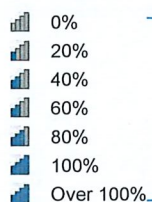
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



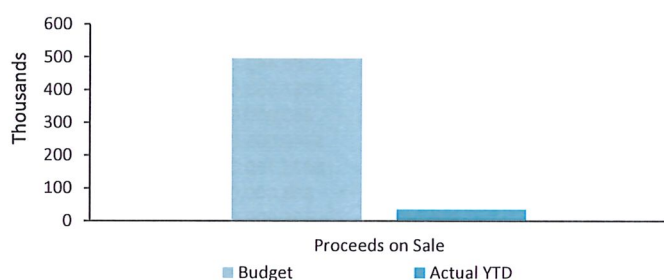
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
09142	Land & Buildings - Staff Housing	\$524,000.00	\$524,000.00	\$ -	\$ 524,000.00
4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$ -	\$ 7,500.00
2104	Town Hall Ceiling	\$20,000.00	\$20,000.00	\$ -	\$ 20,000.00
11311	Progress Memorial Park - Capital Expenditure	\$40,300.00	\$33,553.00	\$ -	\$ 33,553.00
C0002E	Paynes Find To Sandstone Road Const	\$438,525.00	\$365,440.00	\$ 482,452.66	-\$ 117,012.66
C0004A	Sandstone Meekatharra Rd	\$227,558.00	\$227,558.00	\$ 230,563.14	-\$ 3,005.14
C0010	Yeelirrie Road - Construction (Council)	\$85,000.00	\$85,000.00	\$ -	\$ 85,000.00
RG0002	Paynes Find Sandstone Road	\$778,800.00	\$649,000.00	\$ 1,090,469.38	-\$ 441,469.38
CR0004	Meekatharra - Sandstone Road (R2R)	\$299,000.00	\$276,750.00	\$ 89,280.85	\$ 187,469.15
CF0019	Hack Street Footpath	\$85,000.00	\$85,000.00	\$ -	\$ 85,000.00
12109	Purchase Furniture & Equipment	\$35,000.00	\$35,000.00	\$ -	\$ 35,000.00
12302	Road Plant Purchases	\$1,125,000.00	\$1,125,000.00	\$ 58,314.80	\$ 1,066,685.20
13412	Caravan Park Infrastructure	\$700,000.00	\$700,000.00	\$ 76,195.36	\$ 623,804.64
14513	Purchase Plant & Equipment	\$65,000.00	\$65,000.00	\$ 56,066.97	\$ 8,933.03
		4,430,683	4,198,801	2,083,343	2,115,458

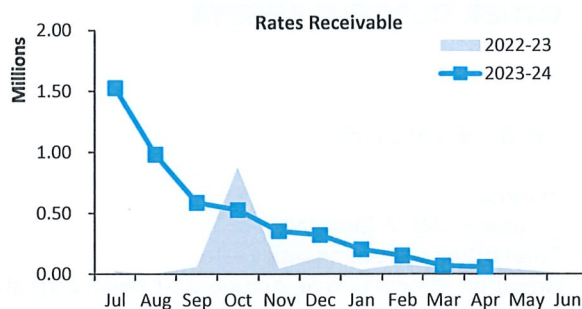
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	29,000	29,845
Levied this year	0	1,473,279
Less - collections to date	845	(1,445,244)
Gross rates collectable	29,845	57,880
Net rates collectable	29,845	57,880
% Collected	(2.9%)	96.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	440	0	0	11,466	11,906
Percentage	0.0%	3.7%	0.0%	0.0%	96.3%	
Balance per trial balance						
Trade receivables						13,515
Other receivables						28,094
GST receivable						622
Total receivables general outstanding						42,231

Amounts shown above include GST (where applicable)

KEY INFORMATION

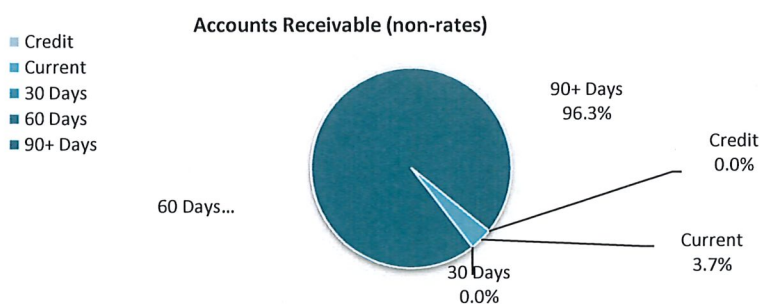
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
Inventory				
Fuels & Oils, & Materials	210,296	195,689	0	405,985
Total other current assets	210,296	195,689	0	405,985

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

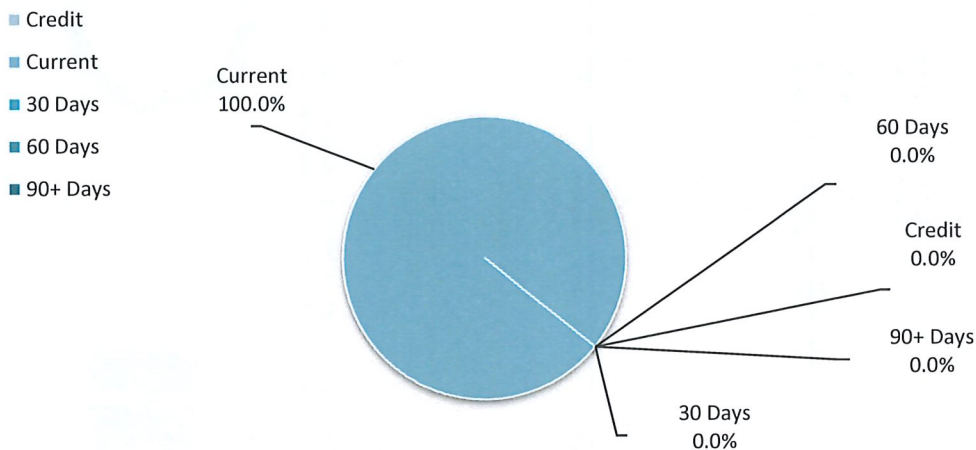
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,796	0	0	0	1,796
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						8,952
ATO liabilities						74,122
Payroll Creditors						1,000
Rates in Advance						30,276
Trust Fund						306,698
Total payables general outstanding						421,048

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.

Aged Payables



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual	
				Rate Revenue \$	Reassessed Rate Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$
Gross rental value							
Townsite	0.0691	34	250,408	17,300	17,300	17,299	17,299
Transient Workforce Accom	0.390781	4	66,300	25,910	25,910	25,909	25,909
Unimproved value							
Pastoral	0.0640	19	686,741	43,951	43,951	43,951	43,951
Mining	0.282521	183	4,874,662	1,377,195	1,382,695	1,377,194	1,377,194
Sub-Total		240	5,878,111	1,464,356	1,469,856	1,464,353	1,464,353
Minimum Payment \$							
Gross rental value							
Townsite	200	34	14,191	6,800	6,800	6,800	6,800
Transient Workforce Accom	200	0	0	0	0	0	0
Unimproved value							
Pastoral	400	6	7,933	2,400	2,400	2,400	2,400
Mining	400	67	42,644	26,800	26,800	26,800	26,800
Sub-total		107	64,768	36,000	36,000	36,000	36,000
Discount							(14,863)
Concession							(78)
Amount from general rates							1,485,412
Interim Rates							(11,205)
Back Rates							(929)
Total general rates							1,473,279
Total							1,473,279

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 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		482,688	0	0	0	482,688
Total other liabilities		482,688	0	0	0	482,688
Employee Related Provisions						
Provision for annual leave		126,382	0	0	0	126,382
Provision for long service leave		65,527	0	0	0	65,527
Total Provisions		191,909	0	0	0	191,909
Total other current liabilities		674,597	0	0	0	674,597

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD Revenue
	1 July 2023	Liability	Liability	30 Apr 2024	Liability	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission Grant General	0	0	0	0	0	81,000	(60,750)	(60,779)
Grants Commission Grant Roads	0	0	0	0	0	27,000	(20,250)	(20,249)
Emergency Services Admin Grant	0	0	0	0	0	4,000	(4,000)	(4,800)
ESL Operating Grant	0	0	0	0	0	7,000	(5,250)	(4,872)
Main Roads Direct Grant	0	0	0	0	0	129,767	(129,767)	(144,814)
	0	0	0	0	0	248,767	(220,017)	(235,514)
TOTALS	0	0	0	0	0	248,767	(220,017)	(235,514)

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	30 Apr 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grant - Regional Road Group	0	0	0	0	0	291,667	291,667	306,000
Grant - Roads to Recovery	0	0	0	0	0	574,000	574,000	0
Government Grants	482,000	0	0	482,000	482,000	643,584	0	0
LRCIP Funding - Stage 4	0	0	0	0	0	276,768	276,768	276,768
	482,000	0	0	482,000	482,000	1,786,019	1,142,435	582,768

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024**

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

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

Carrying amount at 1 July
Carrying amount at 30 June

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

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

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

**SHIRE OF SANDSTONE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024**

15 TRUST FUND

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Apr 2024
	\$	\$	\$	\$
BCTIF Training Levy	52	0	0	52
Housing Bond	8,550	0	(2,200)	6,350
Rates Overpayments & Unknowns	2,648	0	0	2,648
Interest Received on Bonds	288,187	9,246	0	297,433
Bus Hire	0	267	(267)	(0)
	299,437	9,512	(2,467)	306,483
Other Bonds		Bond	Interest	
APA (Rehabilitation)		33,592	1,081	34,673
Penny West (Security Bond Road Agreement)		254,495	8,165	262,660
Challenge Drilling (Key Deposit)		100	0	100
		288,187	9,246	297,433

Date: 16/05/2024
 Time: 10:25:39AM

Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10093	05/04/2024	McMahon Burnett Transport	Freight for the Cafe	7		347.14
EFT10094	05/04/2024	Red Earth Marketing	2023/24 Co-Op Tourism Services Contribution	7		5,500.00
EFT10095	05/04/2024	Mark Smith Pty Ltd	Repairs to Caravan Park	7		5,687.09
EFT10096	05/04/2024	Remote Area Mechanical Services	Grading of Sandstone/Wiluna Road	7		29,348.00
EFT10097	05/04/2024	Totally Workwear	Workwear	7		546.00
EFT10098	05/04/2024	Sun City Plumbing	Plumbing maintenance to Shire Properties	7		357.50
EFT10099	05/04/2024	Herseys Safety Pty Ltd	Materials for Shire Properties	7		3,291.70
EFT10100	05/04/2024	JH Computer Services WA	IT contract charges for March 24	7		10,114.29
EFT10101	05/04/2024	Statewide Cleaning Supplies	Cleaning products for the Caravan Park	7		2,576.05
EFT10102	05/04/2024	Team Global Express Pty Ltd	Freight	7		1,056.64
EFT10103	05/04/2024	Thinkwater Geraldton	Parts for bore pump at the Caravan Park	7		1,109.45
EFT10104	05/04/2024	WINC Australia Pty Ltd	Photocopy meter reading	7		769.86
EFT10105	05/04/2024	CJD Equipment Pty Ltd	Service Prime Mover. Trailer brake repairs.	7		5,210.18
EFT10106	05/04/2024	Bunnings Building Supplies	Parts for Shire Properties	7		1,849.50
EFT10107	05/04/2024	Refuel Australia - Geraldton Fuel - Caltex	Lubes	7		278.59
EFT10108	05/04/2024	Walga	Council Members essentials Pro-Rata eLearning Subs	7		5,544.00
EFT10109	05/04/2024	Chefmaster Australia	Garbage bags Admin	7		109.95
EFT10110	05/04/2024	IT Vision Australia Pty Ltd	March 2024 monthly financial processing service	7		3,887.40

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10111	05/04/2024	Outback Accommodation Business Advantage	Cleaning of Shire Properties	7		2,296.25
EFT10112	05/04/2024	Paynes Find Roadhouse & Tavern	Accommodation & Meals	7		420.00
EFT10113	05/04/2024	Halsall & Associates	Advice on Sandstone Industrial Area	7		72.60
EFT10114	05/04/2024	Australia Post	Postage fees for March 24	7		41.65
EFT10115	05/04/2024	Mitchell & Brown Retravision	Washing Machine for 2A Griffith St	7		893.00
EFT10116	05/04/2024	Jays Electrical Service	Repairs to Shire Properties	7		1,320.00
EFT10117	05/04/2024	Murchison Hardware t/as Murchison Emporium	Water & materials	7		544.70
EFT10118	05/04/2024	Mcdonalds Wholesalers	Consumables for the Cafe	7		521.17
EFT10119	05/04/2024	Segafredo Zanetti Australia Pty Ltd	Kitchenware for the Cafe	7		50.50
EFT10120	05/04/2024	Trend Holdings P/L t/a Baked Provisions	Consumables for the Cafe	7		599.72
EFT10121	05/04/2024	Maxiparts Operations P/L	Parts for PC006. Side Tipper Trailer S.783	7		1,376.72
EFT10122	08/04/2024	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel Card charges March 2024	7		1,182.67
EFT10123	11/04/2024	Australian Taxation Office	ATO Activity Statement FEBRUARY 2024	7		10,639.00
EFT10124	11/04/2024	Department of Human Services -Payroll Deduction	Payroll deductions	7		327.12
EFT10125	18/04/2024	LGIS	LGIS August 2023	7		481.68
EFT10126	18/04/2024	McMahon Burnett Transport	FREIGHT	7		846.07
EFT10127	18/04/2024	Shire of Mt Magnet	Shire Of Mount Magnet March2024	7		102.68
EFT10128	18/04/2024	Statewide Bearings	Statewide Bearings April2024	7		44.00
EFT10129	18/04/2024	Aussie Tree Services	Aussie Tree Services March2024	7		3,841.86

Date: 16/05/2024
Time: 10:25:39AM

Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10130	18/04/2024	Remote Area Mechanical Services	Grader Maintenance Grading	7		30,360.00
EFT10131	18/04/2024	Totally Workwear	Totally Workwear April2024	7		479.28
EFT10132	18/04/2024	Goodyear & Dunlop Tyres (Aust) Pty Ltd	Fitting Truck,balance Truck and WA 2 Tyre Recycle/DISP-SUV/4WD/LT Good Year 08/04/2024	7		1,277.02
EFT10133	18/04/2024	ITR Pacific Pty Ltd	ITR April 2024	7		3,040.47
EFT10134	18/04/2024	Officeworks	Officeworks March2024	7		393.99
EFT10135	18/04/2024	Prompt Safety Solutions	Prompt safety Soluton Quarterly 2024	7		2,420.00
EFT10136	18/04/2024	Herseys Safety Pty Ltd	Hersey's Safety February2024	7		831.60
EFT10137	18/04/2024	Team Global Express Pty Ltd	Tyre Inflator Team Global Express	7		227.72
EFT10138	18/04/2024	WINC Australia Pty Ltd	Winc. April2024 Stationary item	7		54.51
EFT10139	18/04/2024	Bunnings Building Supplies	Bunnings Trade April	7		426.43
EFT10140	18/04/2024	BOC Limited	Boc March	7		116.83
EFT10141	18/04/2024	WesTrac Pty Ltd	WesTrac CAT March 2024	7		9,299.18
EFT10142	18/04/2024	IT Vision Australia Pty Ltd	ITVision March2024	7		2,237.40
EFT10143	18/04/2024	McQuie & Sons	L M& MR McQuie&Son April2024	7		842.71
EFT10144	18/04/2024	Jupps Carpets & Ceramics Pty Ltd	Jupps April 2024	7		660.00
EFT10145	18/04/2024	Halsall & Associates	Planing Advice April	7		385.00
EFT10146	18/04/2024	Mitchell & Brown Retravision	Mitchell&Brown April2024	7		178.00
EFT10147	18/04/2024	AIT Specialists	Fuel Tax Credit March 2024	7		543.18

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT10148	18/04/2024	WA Hino Sales & Service	WA HINO March2024	7		2,238.13
EFT10149	18/04/2024	Battery Mart	ACDelco Battery April	7		322.30
EFT10150	18/04/2024	Murchison Jandamarra Groceries PVT LTD	Mt Magnet IGA 2024	7		124.03
EFT10151	18/04/2024	Transaction Network Services Australia Pty Limited	Card Transaction Fees March 2024	7		16.94
EFT10152	18/04/2024	PFD Food Services Pty Ltd	Consumables For Cafe 2024	7		2,901.85
EFT10153	18/04/2024	Goldfields Auto Spares Pty Ltd	Solar Panel Charge March	7		890.84
EFT10154	19/04/2024	Storytowns	Storytowns	7		9,900.00
EFT10155	19/04/2024	Melville's Rose N Garden	Rose N Garden	7		1,500.00
EFT10156	23/04/2024	Australian Taxation Office	ATO Activity Statement Jan - Mar 2024	7		13,380.00
DD6291.1	09/04/2024	Prime Super	Payroll deductions	7		798.33
DD6304.1	09/04/2024	AWARE Super	Payroll deductions	7		4,041.20
DD6304.2	09/04/2024	MLC Masterkey Superannuation	Payroll deductions	7		795.77
DD6304.3	09/04/2024	CBUS Super Fund	Payroll deductions	7		646.28
DD6304.4	09/04/2024	Mercer Super Trust	Payroll deductions	7		941.81
DD6304.5	09/04/2024	Hostplus	Superannuation contributions	7		1,124.24
DD6304.6	09/04/2024	Rest Industry Super	Superannuation contributions	7		930.05
DD6304.7	09/04/2024	Australian Super	Superannuation contributions	7		1,287.80
DD6304.8	09/04/2024	Prime Super	Superannuation contributions	7		798.33

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Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD6304.9	09/04/2024	MTAA Super	Superannuation contributions	7		534.99
DD6317.1	03/04/2024	Telstra Corporation Ltd	Telephone Charges April2024	7		828.25
DD6324.1	23/04/2024	AWARE Super	Payroll deductions	7		4,177.83
DD6324.2	23/04/2024	CBUS Super Fund	Payroll deductions	7		645.27
DD6324.3	23/04/2024	Mercer Super Trust	Payroll deductions	7		941.81
DD6324.4	23/04/2024	Hostplus	Superannuation contributions	7		1,286.06
DD6324.5	23/04/2024	Rest Industry Super	Superannuation contributions	7		1,325.62
DD6324.6	23/04/2024	Australian Super	Superannuation contributions	7		1,287.80
DD6324.7	23/04/2024	Prime Super	Superannuation contributions	7		798.33
DD6324.8	23/04/2024	MTAA Super	Superannuation contributions	7		534.99
DD6324.9	23/04/2024	MyNorth Super Plan	Superannuation contributions	7		926.41
DD6325.1	06/04/2024	Horizon Power	Electricity Charges April2024	7		12,624.44
DD6325.2	19/04/2024	Horizon Power	Electricity Charges April2024	7		299.97
DD6325.3	28/04/2024	Telstra Corporation Ltd	Telephone Charges April2024	7		402.34
DD6325.4	06/04/2024	Integrity Business Services Pty Ltd	Electricity Charges April2024	7		1,812.28
DD6333.1	05/04/2024	Integrity Business Services Pty Ltd	Reversal - incorrect Supplier (should be Horizon)	7		-1,812.28
DD6333.2	06/04/2024	Horizon Power	Electricity Charges April 2024	7		1,812.28
DD6345.1	27/04/2024	Credit Cards	Credit Card Purchases April 2024	7		2,469.95
205172	05/04/2024	Shire Of Sandstone	Balance of Deposit (Niderla) used to pay for Fuel	2		266.53

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD6304.10	09/04/2024	MyNorth Super Plan	Superannuation contributions	7		839.37
DD6304.11	09/04/2024	Brighter Super - Optimiser	Superannuation contributions	7		951.43
DD6304.12	09/04/2024	Colonial First State	Superannuation contributions	7		22.20
DD6324.10	23/04/2024	Brighter Super - Optimiser	Superannuation contributions	7		951.43
DD6324.11	23/04/2024	MLC Masterkey Superannuation	Superannuation contributions	7		762.42

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Trust Bank	266.53
7	Bank West Muni Account	234,019.14
TOTAL		234,285.67



Shire of Sandstone

EFT Payments for the month of April 2024

10.2.2A

Chq/EFT	Date	Name	Description	Amount	Bank
EFT10093	05/04/2024	McMahon Burnett Transport	Freight for the Cafe	-347.14	7
EFT10094	05/04/2024	Red Earth Marketing	2023/24 Co-Op Tourism Services Contribution	-5500.00	7
EFT10095	05/04/2024	Mark Smith Pty Ltd	Repairs to Caravan Park pump	-5687.09	7
EFT10096	05/04/2024	Remote Area Mechanical Services	Grading of Sandstone/Wiluna Road	-29348.00	7
EFT10097	05/04/2024	Totally Workwear	Workwear	-546.00	7
EFT10098	05/04/2024	Sun City Plumbing	Plumbing maintenance to Shire Properties	-357.50	7
EFT10099	05/04/2024	Herseys Safety Pty Ltd	Materials for Shire Properties	-3291.70	7
EFT10100	05/04/2024	JH Computer Services WA	IT contract charges for January - March 24	-10114.29	7
EFT10101	05/04/2024	Statewide Cleaning Supplies	Cleaning products for the Caravan Park	-2576.05	7
EFT10102	05/04/2024	Team Global Express Pty Ltd	Freight - Parts for Workshop	-1056.64	7
EFT10103	05/04/2024	Thinkwater Geraldton	Parts for bore pump at the Caravan Park	-1109.45	7
EFT10104	05/04/2024	WINC Australia Pty Ltd	Photocopy meter reading	-769.86	7
EFT10105	05/04/2024	CJD Equipment Pty Ltd	Service Prime Mover. Trailer brake repairs.	-5210.18	7
EFT10106	05/04/2024	Bunnings Building Supplies	Materials for Shire Properties	-1849.50	7
EFT10107	05/04/2024	Refuel Australia - Geraldton Fuel -	Lubricants	-278.59	7
EFT10108	05/04/2024	Walga	Council Members essentials Pro-Rata eLearning Subs	-5544.00	7
EFT10109	05/04/2024	Chefmaster Australia	Garbage bags Admin	-109.95	7
EFT10110	05/04/2024	IT Vision Australia Pty Ltd	March 2024 monthly financial processing service	-3887.40	7
EFT10111	05/04/2024	Outback Accommodation	Spring Cleaning of Shire Properties	-2296.25	7
EFT10112	05/04/2024	Paynes Find Roadhouse & Tavern	Accommodation & Meals	-420.00	7
EFT10113	05/04/2024	Halsall & Associates	Advice on Sandstone Industrial Area	-72.60	7
EFT10114	05/04/2024	Australia Post	Postage fees for March 24	-41.65	7
EFT10115	05/04/2024	Mitchell & Brown Retravision	Washing Machine 2A Griffith / TV C/Park Res	-893.00	7
EFT10116	05/04/2024	Jays Electrical Service	Repairs to Shire Properties - A/C at Workshop	-1320.00	7
EFT10117	05/04/2024	Murchison Hardware t/as	Water / materials for C/Park	-544.70	7
EFT10118	05/04/2024	Mcdonalds Wholesalers	Consumables for the Cafe	-521.17	7

Chq/EFT	Date	Name	Description	Amount	Bank
EFT10119	05/04/2024	Segafredo Zanetti Australia Pty Ltd	Kitchenware for the Cafe	-50.50	7
EFT10120	05/04/2024	Trend Holdings P/L t/a Baked	Consumables for the Cafe	-599.72	7
EFT10121	05/04/2024	Maxiparts Operations P/L	Parts for PC006. Side Tipper Trailer S.783	-1376.72	7
EFT10123	11/04/2024	Australian Taxation Office	ATO Activity Statement FEBRUARY 2024	-10639.00	7
EFT10125	18/04/2024	LGIS	LGIS August 2023	-481.68	7
EFT10126	18/04/2024	McMahon Burnett Transport	FREIGHT - Café / C/Park	-846.07	7
EFT10127	18/04/2024	Shire of Mt Magnet	BDP rept for February, Re Grant Funding for Caravan Cabin(EHO)	-102.68	7
EFT10128	18/04/2024	Statewide Bearings	Statewide Bearings April2024	-44.00	7
EFT10129	18/04/2024	Aussie Tree Services	Aussie Tree Services March2024	-3841.86	7
EFT10130	18/04/2024	Remote Area Mechanical Services	Grader Maintenance Grading	-30360.00	7
EFT10131	18/04/2024	Totally Workwear	Totally Workwear April2024	-479.28	7
EFT10132	18/04/2024	Goodyear & Dunlop Tyres (Aust)	Fitting Truck, balance Truck & WA 2 Tyre Recycle/DISP-SUV/4WD/LT	-1277.02	7
EFT10133	18/04/2024	ITR Pacific Pty Ltd	Cutting Edge,Bolt Plow,Nut, Tooth ,Pin Lock.	-3040.47	7
EFT10134	18/04/2024	Officeworks	Officeworks Stationery	-393.99	7
EFT10135	18/04/2024	Prompt Safety Solutions	Prompt safety Soluton Quarterly 2024	-2420.00	7
EFT10136	18/04/2024	Herseys Safety Pty Ltd	Refuelling kit, Rocker ON/OFF	-831.60	7
EFT10137	18/04/2024	Team Global Express Pty Ltd	Freight Tyre Inflator Team Global Express	-227.72	7
EFT10138	18/04/2024	WINC Australia Pty Ltd	Winc Stationary item	-54.51	7
EFT10139	18/04/2024	Bunnings Building Supplies	Urinal C/Park, irrigation material	-426.43	7
EFT10140	18/04/2024	BOC Limited	Boc Gas container Hire March	-116.83	7
EFT10141	18/04/2024	WesTrac Pty Ltd	Plant maintenance parts	-9299.18	7
EFT10142	18/04/2024	IT Vision Australia Pty Ltd	Rates Service - monthly fee	-2237.40	7
EFT10143	18/04/2024	McQuie & Sons	L M& MR McQuie&Son - make up hydraulic hoses	-842.71	7
EFT10144	18/04/2024	Jupps Carpets & Ceramics Pty Ltd	Roller Blinds x4-Solarscape 5%screen colour White Beige2002	-660.00	7
EFT10145	18/04/2024	Halsall & Associates	Planing Advice April	-385.00	7
EFT10146	18/04/2024	Mitchell & Brown Retravision	Compact Toaster Oven	-178.00	7
EFT10147	18/04/2024	AIT Specialists	Fuel Tax Credit March 2024	-543.18	7
EFT10148	18/04/2024	WA Hino Sales & Service	HeadLamp Assy,LH, Headlamp Aimer,LH, Screw,Tapping	-2238.13	7
EFT10149	18/04/2024	Battery Mart	Various batteries for plant	-322.30	7
EFT10150	18/04/2024	Murchison Jandamarra Groceries	Staff amenities / C/Park items for resale	-124.03	7

10.2.2A

Chq/EFT	Date	Name	Description	Amount	Bank
EFT10151	18/04/2024	Transaction Network Services	Card Transaction Fees March 2024	-16.94	7
EFT10152	18/04/2024	PFD Food Services Pty Ltd	Consumables For Cafe 2024	-2901.85	7
EFT10153	18/04/2024	Goldfields Auto Spares Pty Ltd	Various parts for plant and workshop	-890.84	7
EFT10154	19/04/2024	Storytowns	Walking Tour of Sandstone	-9900.00	7
EFT10155	19/04/2024	Melville's Rose N Garden	Roses for Parks & Gardens, LRC 3SB - 11312 (Infrastructure)	-1500.00	7
EFT10156	23/04/2024	Australian Taxation Office	ATO Activity Statement Jan - Mar 2024	-13380.00	7
REPORT TOTALS				-186722.35	



Shire of Sandstone

Direct Debits Payments for the month of April 2024

Chq/EFT	Date	Name	Description	Amount	Bank
DD6317.1	03/04/2024	Telstra Corporation Ltd	Telephone Charges April2024	-828.25	7
DD6325.1	06/04/2024	Horizon Power	Electricity Charges April2024	-12624.44	7
DD6325.2	19/04/2024	Horizon Power	Electricity Charges April2024	-299.97	7
DD6325.3	28/04/2024	Telstra Corporation Ltd	Telephone Charges April2024	-402.34	7
DD6333.2	06/04/2024	Horizon Power	Electricity Charges April 2024	-1812.28	7
REPORT TOTALS				-15967.28	



10.2.2C

Shire of Sandstone Cheque Payments for the month of April 2024

Chq/EFT	Date	Name	Description	Amount	Bank
205172	05/04/2024	Shire Of Sandstone	Joanna Niderla hire 14/12/2023, \$500 deposit paid. Reimbursed to J Niderla \$233.47, BALANCE OF \$500 BUS HIRE for FUEL \$266.53.	-266.53	2
REPORT TOTALS				-266.53	

Rates Ledger to General Ledger Reconciliation 06.05.2024

Rates Outstanding Debtors Report			GL Contra		
Alloc Code	Description	Balance	Account	Balance	Variance
1	Rates	\$ 52,095.99	1302000 - Rates Debtors	\$ 58,257.63	
5	Legal Charges	\$ 2,003.70			
7	Penalty Surcharges	\$ 4,157.94			
B22/23	Back Rates 2022/2023	\$ -			
B21/22	Back Rates 2021/2022	\$ -			
B20/21	Back Rates 2020/2021	\$ -			
B19/20	Back Rates 2019/2020	\$ -			
S98	Instalment Interest	\$ -			
S99	Instalment Admin	\$ -			
	Total Rates	\$ 58,257.63		\$ 58,257.63	0.00
S01	Refuse Collection - Domestic		1302020 - Rubbish Debtors	\$ -	
S02	Refuse Collection - Additional	\$ -			
S03	Refuse Collection - Non Rate	\$ -			
S04	Refuse- N/R Additional Current	\$ -			
	Total Rubbish	\$ -		\$ -	0.00
A01	Emergency Services Levy	\$ 999.08	1302040 - ESL Debtors	\$ 1,106.54	
S97	ESL Penalty Interest	\$ 107.46			
	Total ESL	\$ 1,106.54		\$ 1,106.54	0.00
EX	Excess	-\$ 30,276.28	1401050 - Excess Rates	-\$ 30,276.28	0.00
	Rates Outstanding Debtors Total	\$ 29,087.89	Grand Total	\$ 29,087.89	0.00
			<i>1302010 - Refund Suspense</i>	-\$ 1,484.02	
	Rates Summary Trial Balance	\$ 29,087.89	GL Detail Trial Balance	\$ 27,603.87	
	Overdue Rates Report	\$ 29,087.89	Variance	-\$ 1,484.02	
Variance:		\$ -	Prior Month Closing Balance	\$ 27,113.35	
			Prior Month Movement	-\$ 1,974.54	

