



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

# **ATTACHMENTS**

Ordinary Council Meeting

Thursday 27<sup>th</sup> June 2024  
1:00PM





**SHIRE OF SANDSTONE**  
SERVE THE PEOPLE

# MINUTES

## Ordinary Council Meeting

Thursday 23<sup>rd</sup> May 2024

Commencing at 1.00PM

Held in the Council Chambers, Hack St Sandstone

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**ORDINARY COUNCIL MEETING TO BE HELD ON  
THURSDAY 23<sup>rd</sup> MAY 2024  
MINUTE SUMMARY and TABLE OF CONTENTS**

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## MINUTES and STAFF REPORTS

### ORDINARY COUNCIL MEETING HELD IN

COUNCIL CHAMBERS, SANDSTONE ON THURSDAY 23<sup>rd</sup> MAY 2024

#### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF ANY VISITORS

The Presiding Member, Cr Bethel Walton (Shire President) declared the Meeting open at 1.04pm.

#### 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER AND/OR COUNCILLORS

Without discussion unless otherwise determined.

#### 3 ATTENDANCES

##### 3.1 Present

###### Elected Members

|                      |  |
|----------------------|--|
| Cr B (Bethel) Walton | Shire President (and Presiding member of this Meeting) |
| Cr V (Vicki) McQuie  | Deputy Shire President                                 |
| Cr C (Carol) Hodshon |  |
| Cr D (David) Lefroy  |  |
| Cr J (James) Allison |  |
| Cr M (Mark) Kevill   |  |

###### Staff Members

|                    |                         |
|--------------------|-------------------------|
| Mr Peter Money     | Chief Executive Officer |
| Mr Patrick O'Brien | Works Manager           |

###### Visitors

Nil

##### 3.2 Apologies

|                 |                                       |
|-----------------|---------------------------------------|
| Ms Tracey Weiss | Acting Deputy Chief Executive Officer |
|-----------------|---------------------------------------|

##### 3.3 Approved Leave of Absence

Nil

**4 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6 DECLARATIONS OF INTEREST**

**6.1 Declarations of Financial Interest**

Nil

**6.2 Declarations of Proximity Interest**

Nil

**6.3 Declarations of Indirect Financial Interest**

CEO Peter Money – Confidential Item 15.1

**6.4 Declarations of Impartiality Interest**

Nil

**7 PUBLIC QUESTION TIME**

Nil

**8 CONFIRMATIONS OF MINUTES FROM PREVIOUS MEETINGS**

**45/24**

**8.1 Ordinary Meeting of Council held on the 24<sup>th</sup> April 2024**

**Officer Recommendation**

**Resolution No. 45/24**

**MOVED: Cr Lefroy**

**SECONDED: Cr Allison**

**That the Minutes of the Ordinary Meeting of Council held on 24<sup>th</sup> April 2024 be confirmed as a true and accurate records of proceedings.**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, Cr McQuie, Cr Lefroy**

**AGAINST:**



## 9 PRESENTATIONS

### 9.1 Petitions

Nil

### 9.2 Presentations

Nil

### 9.3 Deputations

Nil

### 9.4 Delegates/Councillor's Reports

Cr Walton gave a brief report on the Mid West Development Commission visit Sandstone on Friday 17<sup>th</sup> May 2024.

## 10 OFFICERS REPORTS

### 10.1 CHIEF EXECUTIVE OFFICER'S REPORTS

#### 10.1.1 Status Report Update – April 2024

46 /24

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>Agenda Reference:</b>       | CEO 05/24 - 01                       |
| <b>Name of Applicant:</b>      | Shire of Sandstone                   |
| <b>Disclosure of Interest:</b> | Nil                                  |
| <b>Date of Report:</b>         | 14 May 2024                          |
| <b>Previous References:</b>    | Various                              |
| <b>Author:</b>                 | Peter Money, Chief Executive Officer |

#### Summary

The purpose of this report is to advise Council on the status of its decisions from previous Council meetings.

#### Attachments

Nil

#### Background

It is important that Council receives an update on the outcome of its resolutions on a regular basis.

#### Comment

Document has been updated to include Progress made on Council decisions.

|               |
|---------------|
| Status Update |
|---------------|

**Resolution No** 31/17

**Item No** 10.1.7

**Action** That the plaque recognizing George Dent at Hacks Mine is reinstated and his family is offered the opportunity for a plaque to be placed in the new heritage park.

**Responses/ Updates**

03/05/2017 Letter sent to the family of George Dent advising Council decision.

19/03/2018 Ceramic photo of George Dent received from family for inclusion on plaque at Heritage Park.

07/10/2020 Article in Midwest Times re lack of recognition of George Dent

Busy Bee to be arranged.

Wall in Memorial Park Constructed. Information to be displayed on Wall to be determined.

*Need to Determine the Setout of Plaques to be attached to the Wall in Memorial Park. Policy to be created so all plaques are the same.*

*Currently looking at what other Councils may have.*

10/01/2024 The family has been contacted and been asked to forward a proposed script for the plaques to be placed at Memorial Park and outside of Hacks Mine. The family has also been advised that the Council does not support the change in the name of Hack Street in Sandstone townsite and no further comment will be made on that matter.

31/01/2024 No further correspondence since this date.

17/04/2024 This is an item for discussion in the Briefing Session of 24/04/2024.

10/05/2024 The applicants have been advised of the Council decision. Shire staff are pursuing suppliers who will make these plaques.

\*\*\*\*\*

**Resolution No** 91/21

**Item No** 10.1.5

**Action** Reserves Change of Purpose

**That Council**

1. advise the Department of Planning, Lands and Heritage, that they have no objection to the proposed change of purpose.
2. request that all "Commons" within the Shire, except for the Sandstone Town Common, be relinquished and amalgamated into the adjoining pastoral stations.

| Reserve Number | Original Gaz | Original 1 | Reserve Class | Reserve Area     |
|----------------|--------------|------------|---------------|------------------|
| 9959           | 3448         | 24/11/1905 | C             | 15535.8820000000 |
| 10022          | 133          | 26/01/1906 | C             | 6581.5152000000  |
| 14645          | 4504         | 4/12/1914  | C             | 1926.3037000000  |
| 17984          | 662          | 13/04/1922 | C             | 1957.6643000000  |
| 17011          | 1174         | 16/08/1918 | C             | 5034.3713000000  |

SHIRE OF SANDSTONE

**Responses/ Updates**

- 29/11/2021** Letter to Department of Planning, Lands and Heritage advising Council resolution as above.
- 31/03/2023** Sought comments again regarding item two.
- 15/07/2023** Followed up this email.
- 15/07/2023** Made enquiries regarding excising part of Reserve 11714 for Industrial/commercial purposes, or having the reserve amended to include PTL.
- 26/07/2023** Discussion with Contract Town Planner regarding Reserve 11714.
- 02/02/2024** There is no further update on this matter.
- 27/02/2024** I contacted Planning Consultant Marc Halsall to ask if he knew at what stage this matter was at. He doesn't know about this matter; it must have been sent direct to the DLPH. However, he advised the Council should reconsider the proposed disposal of this land as he said it is the only land the Council owns around these former townsites. If development should ever happen in the future the Council has no land with which to negotiate with any mining or other developments that might arise. He advised against disposing of these parcels.
- 21/03/2024** Resolution No. 20/24 subsequent to Resolution No. 91/21  
Council resolved to advise the DPLH that all Commons within the Shire are to be retained and not relinquished and amalgamated into adjoining pastoral stations.
- 02/04/2024** Request sent advising of the reversal of the Council decision and asking to cancel any proposed actions. No response received yet.



**Consultation**

Nil

**Statutory Environment**

Nil

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements**

Simple majority

**Officer Recommendation**

**Resolution No. 46/24**

**MOVED: Cr Allison**

**SECONDED: Cr McQuie**

**That Council accepts the Status Update for the month of April 2024.**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy**

**AGAINST:**

|                         |                                      |
|-------------------------|--------------------------------------|
| Agenda Reference:       | CEO 05/24 – 02                       |
| Location/Address:       | None                                 |
| Name of Applicant:      | None                                 |
| Disclosure of Interest: | None                                 |
| Date of Report:         | 14 May 2024                          |
| Author:                 | Peter Money, Chief Executive Officer |

### Summary

To report on actions performed under delegated authority for the month of April 2024.

### Attachments

Nil

### Background

To increase transparency this report has been prepared for Council and includes all actions performed under delegated authority.

### Comment

The following table outlining the actions performed within the organisation, relative to delegated authority for the month of April 2024, is submitted to Council for information.

| Date       | Delegation Ref                            | Person / Classes Affected |
|------------|---|---------------------------|
| 5/04/2024  | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 05/04/2024      |
| 8/04/2024  | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 08/04/2024      |
| 10/04/2024 | F1 - D11 Payment Procedure Municipal Fund | PAYROLL 10/04/2024        |
| 11/04/2024 | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 11/04/2024      |
| 18/04/2024 | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 18/04/2024      |
| 22/04/2024 | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 22/04/2024      |
| 23/04/2024 | F1 - D11 Payment Procedure Municipal Fund | CREDITORS 23/04/2024      |
| 24/04/2024 | F1 - D11 Payment Procedure Municipal Fund | PAYROLL 24/04/2024        |

### Consultation

Nil

### Statutory Environment

*Local Government Act 1995 Section 9.49A*

**Policy Implications**

Nil

**Financial Implications**

Nil

**Voting Requirements**

Simple majority

**Officer Recommendation**

Resolution No. 47/24

MOVED: Cr Lefroy

SECONDED: Cr Hodshon

That Council, in accordance with section 5.46 of the *Local Government Act 1995*, accept the report outlining the actions performed under delegated authority for the month of April 2024.

CARRIED (6/0)

FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy

AGAINST:

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>Agenda Reference:</b>       | CEO 05/24 - 03                       |
| <b>Location/Address:</b>       | Shire of Sandstone                   |
| <b>Name of Applicant:</b>      | Shire of Sandstone                   |
| <b>Disclosure of Interest:</b> | Nil                                  |
| <b>Date of Report:</b>         | 14 May 2024                          |
| <b>Author:</b>                 | Peter Money, Chief Executive Officer |

### Summary

Council is asked to consider endorsing the proposed rates for the 2024/2025 financial year and seek approval from the Minister for Local Government to adopt the proposed differential rates.

### Attachments

Nil

### Background

Council resolved at the Ordinary Council Meeting held on the 24 April 2024 to adopt the differential rates for advertising for the 2024/2025 financial year.

### ***That Council:***

- 1. Agrees to adopt a 2.5% rate increase for 2024/2025 with no change to the current Minimum Rates on qualified properties.*
- 2. Endorse the Differential Rating – Objects and Reasons for the 2024/2025 rating years as presented.*
- 3. Endorse the following proposed Differential General Rates Categories, Rates in the Dollar, and Minimum amounts for the Shire of Sandstone for the 2024/2025 financial year:*

| <i>Land Category</i>      | <i>Rate in the \$</i> | <i>Minimum Payment</i> |
|---------------------------|-----------------------|------------------------|
| <i>GRV - SANDSTONE</i>    | <i>7.0812</i>         | <i>200.00</i>          |
| <i>GRV - MINING / TWF</i> | <i>40.0006</i>        | <i>200.00</i>          |
| <i>UV - PASTORAL</i>      | <i>6.560</i>          | <i>400.00</i>          |
| <i>UV - MINING</i>        | <i>28.958</i>         | <i>400.00</i>          |

- 4. Endorse a public consultation process on the proposed Differential General Rates and General Minimum Rates as follows:*

*Statewide and Local public notice as per the requirements of Section 6.36 of the Local Government Act 1995.*

## **Comment**

A notice seeking submissions to the proposed differential rates for 2024/2025 was advertised in the West Australian newspaper on 1<sup>st</sup> May 2024. The closing date for submissions was the 22<sup>nd</sup> May 2024. No submission was received.

The rates adopted by Council were advertised which are an increase of 2.5% from the 2023/2024 financial year.

In adopting this increase Council is cognisant of its obligation to not rely on government on government or other grants to subsidise its activities.

As ministerial approval is required application and approval will be sought prior to the issue of the 2024/2025 rates notice.

## **Consultation**

Statewide advertising

## **Statutory Environment**

Local Government Act 6.33, 6.35

## **Policy Implications**

Nil

## **Financial Implications**

This rate increase will enable a balanced budget to be achieved.

## **Strategic Implications**

Strategic Community Plan  
Economic Outcome 1.2

## **Voting Requirements**

Absolute Majority

## **Staff Recommendation**

### **Resolution No. 48/24**

That Council:

- 1 Notes that no submissions were received regarding the proposed 2024/2025 Differential Rates and Minimum Payments; and
- 2 Endorses the 2024/2025 Differential General Rate and Minimum Payments as follows, with a view of striking the rates as part of the 2024/2025 Budget adoption:



| <i>Land Category</i>      | <i>Rate in the \$</i> | <i>Minimum Payment</i> |
|---------------------------|-----------------------|------------------------|
| <i>GRV - SANDSTONE</i>    | <i>7.0812</i>         | <i>200.00</i>          |
| <i>GRV - MINING / TWF</i> | <i>40.006</i>         | <i>200.00</i>          |
| <i>UV - PASTORAL</i>      | <i>6.560</i>          | <i>400.00</i>          |
| <i>UV - MINING</i>        | <i>28.958</i>         | <i>400.00</i>          |

- 3 Pursuant to Section 6.32, 6.33, 6.34, and 6.35 of the *Local Government Act 1995*, impose the above differential general and minimum rates on Gross Rental and Unimproved Values adopted for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget in the Rate Setting Statement, on approval of the Minister for Local Government, Sport and Cultural Industries

**MOVED: Cr Allison**

**SECONDED: Cr Hodshon**

**CARRIED (BY ABSOLUTE MAJORITY)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy**

**AGAINST:**

**Agenda Reference:** CEO 05/24 - 04  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Chief Executive Officer  
**Disclosure of Interest:** Nil  
**Date of Report:** 13 May 2024  
**Author:** Peter Money, Chief Executive Officer

### Summary

This item recommends Council selects its preferred capital works program for the 2024/2025 financial year for budget preparation purposes only. The final selection will be made by Council when the Draft Budget document is presented for discussion and eventual approval.

### Attachments

Spreadsheet

### Background

Staff have been preparing a draft program of capital works based on projects not completed in 2023/2024, projects mentioned by Councillors and projects subject to grant funding.

### Comment

The projects listed in this document are for discussion purposes and consideration by Council for inclusion in the Draft 2024/2025 budget.

### Consultation

Internal

### Statutory Environment

Nil

### Policy Implications

Nil

### Financial Implications

Nil

### Strategic Implications

Strategic Community Plan

### Voting Requirements

Simple Majority

**Staff Recommendation**

**Resolution No. 49/24**

That Council approves projects to be included in the 2024/2025 Draft Budget as attached.

**MOVED: Cr Allison**

**SECONDED: Cr Hodshon**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy**

**AGAINST:**

## 10.2 FINANCIAL REPORTS

### 10.2.1 Financial Statement for the month of April 2024

50/24

|                                |                           |
|--------------------------------|---------------------------|
| <b>Agenda Reference:</b>       | F 05/24 – 01              |
| <b>Location:</b>               | Shire of Sandstone        |
| <b>Applicant:</b>              | Shire of Sandstone        |
| <b>Disclosure of Interest:</b> | Nil                       |
| <b>Date of Report:</b>         | 16 May 2024               |
| <b>Author:</b>                 | Debby Barndon, Accountant |

#### Summary

The Statement of Financial Activity report for the month ending 30 April 2024 is presented to Council in accordance with *Regulations 34 of the Local Government (Financial Management) Regulations 1996*.

#### Attachments

- 10.2.1 (1) Financial Statements April
- 10.2.1 (2) Capital Expenditure Summary April

#### Comments

Total Income reports a 7.50% variance on anticipated budget expectations.  
Total Expenditure shows a variance of 8.78%.

Further explanations of variances at sub program level can be seen within the financial statements.

#### Capital Expenditure

A detailed look at capital expenditure can be found in note 8, as well as attachment 10.2.1 (4) showing levels of expenditure.

#### Summary of Cash on Hand – Shire of Sandstone as at 30 April 2024

|  |             |
|--|-------------|
| Municipal Cheque Account - On-line (BWA)     | \$809,215   |
| Municipal Investment Account - On-line (BWA) | \$359       |
| Trust Fund (Bankwest)                        | \$9,150     |
| Trust Bank Term Deposit                      | \$297,333   |
| Reserve Term Deposits (Bankwest)             | \$5,347,375 |
| Muni Term Deposit                            | \$931,059   |
| Cash on Hand                                 | \$1,450     |

## Consultation

Chief Executive Officer

## Statutory Environment

*Local Government (Financial Management) Regulations 1996 - Regulations 34 (1A) and 17.*

The Regulations require a Local Government to prepare each month a statement of financial activity, accompanied by relevant documents and that this information must be presented to Council at an Ordinary Meeting within 2 months after the end of the month.

## Policy Implications

Nil

## Financial Implications

Nil

## Strategic Implications

Nil

## Risk Implications

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer has implemented internal control measures such as regular Council and management reporting and a quarterly process to monitor financial performance against budget estimates. Materiality reporting thresholds have been established at half the adopted Council levels, which equate to \$10,000 for operating budget line items and \$10,000 for capital items, to alert management prior to there being irreversible impacts.

It should also be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud. The establishment of control measures through a series of efficient systems, policies, and procedures, which fall under the responsibility of the Chief Executive Officer as laid out in the ***Local Government (Financial Management Regulations) 1996*** regulation 5, seek to mitigate the possibility of this occurring. These controls are set in place to provide daily, weekly, and monthly checks to ensure that the integrity of the data provided is reasonably assured.

## Voting Requirements

Simple Majority

**Officer Recommendation**

That in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Statement of Financial Activity and the Investment Report for the period ending 30<sup>th</sup> April 2024 be received, and all other statements noted.

**Resolution No. 50/24**

**MOVED: Cr Lefroy**

**SECONDED: Cr Hodshon**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy**

**AGAINST:**

|                                |                                      |
|--------------------------------|--------------------------------------|
| <b>Agenda Reference:</b>       | F 05/24 – 02                         |
| <b>Location:</b>               | Shire of Sandstone                   |
| <b>Applicant:</b>              | Shire of Sandstone                   |
| <b>Disclosure of Interest:</b> | Nil                                  |
| <b>Date of Report:</b>         | 15 May 2024                          |
| <b>Author:</b>                 | Debby Barndon, Accountant            |
| <b>Senior Officer:</b>         | Peter Money, Chief Executive Officer |

### **Summary**

Presented for Council's information is the list of accounts paid in April 2024 from the Municipal Fund and Trust Fund in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*. Payments made through the corporate credit cards as well as income from the Caravan Park and Fuel Sales are included as attachments.

### **Attachments**

- 10.2.2 (A) List of Accounts paid via EFT April
- 10.2.2 (B) List of Accounts paid via Direct Debit April
- 10.2.2 (C) List of Accounts paid via Cheque April
- 10.2.2 (D) Corporate Credit Card Payments April
- 10.2.2 (E) Caravan Park Takings April
- 10.2.2 (F) Town Fuel Sales April
- 10.2.2 (G) Rates Reconciliation April

### **Background**

Council has delegated to the CEO the exercise of its power under Financial Management Regulation 12 to make payments from Municipal Fund and Trust Fund.

The *Financial Management Regulations (Regulation 13 (3))* requires a schedule of payments made through the Shire's bank accounts to be presented to Council.

The lists include details for each payment made incorporating the payee's name, amount of payment, date of payment and a brief transaction description.

### **Comment**

Invoices supporting all payments are available for inspection. Queries regarding any payment should be made through the Chief Executive Officer to the staff member who handles the financial transactions prior to this meeting.

All invoices and vouchers presented to Council have been certified as to receipt of the goods or services and that the amounts shown were due for payment.

| Month     | Cheque    | EFT's        | Direct Debits | Credit Card | Payroll      | Total Payments |
|-----------|-----------|--------------|---------------|-------------|--------------|----------------|
| July      | 650.31    | 449,799.87   | 36,086.06     | 4,509.55    | 99,743.00    | 590,788.79     |
| August    | 1,692.20  | 629,504.03   | 50,596.88     | 2,671.95    | 146,711.00   | 831,176.06     |
| September | 1,296.60  | 472,636.15   | 44,495.93     | 3,163.58    | 105,442.00   | 627,034.26     |
| October   | 289.80    | 486,716.58   | 38,475.21     | 4,575.45    | 119,209.00   | 649,266.04     |
| November  | 0.00      | 509,248.91   | 44,995.82     | 1,443.00    | 204,601.37   | 760,289.10     |
| December  | 1,257.90  | 357,143.09   | 40,735.22     | 825.70      | 107,909.00   | 507,870.91     |
| January   | 4,500.00  | 580,176.30   | 39,581.73     | 932.51      | 216,578.40   | 841,768.94     |
| February  | 233.47    | 273,847.84   | 37,425.60     | 1,765.69    | 113,803.00   | 427,075.60     |
| March     | 7,033.10  | 274,393.55   | 43,238.79     | 1,626.50    | 118,583.00   | 444,874.90     |
| April     | 266.53    | 188,232.14   | 43,317.05     | 2,469.95    | 118,173.00   | 352,458.67     |
| May       |           |              |               |             |              | 0.00           |
| June      |           |              |               |             |              | 0.00           |
| Totals    | 17,219.91 | 4,221,698.46 | 418,948.29    | 23,983.88   | 1,350,752.77 | 6,032,603.31   |

### Consultation

Nil

### Statutory Environment

*Local Government Act 1995*

*Financial Management (Local Government) Regulations 1996 – Regulation 12*

### Policy Implications

Payments have been made under Council delegation.

### Financial Implications

None, funds were available to meet the expenditure.

### Strategic Implications

Nil

### Voting Requirements

Simple majority



**Officer Recommendation**

That the schedule of accounts paid during April 2024 as listed, covering Cheques, EFTs, Bank Charges, directly debited payments and wages as numbered from Councils Municipal Fund Bank and Council's Trust Fund Bank be endorsed by Council.

**Resolution No. 51/24**

**MOVED: Cr Allison**

**SECONDED: Cr Hodshon**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy**

**AGAINST:**

|                                |                                |
|--------------------------------|--------------------------------|
| <b>Agenda Reference:</b>       | WM 05/24 - 01                  |
| <b>Location/Address:</b>       | Various - Shire of Sandstone   |
| <b>Name of Applicant:</b>      | Shire of Sandstone             |
| <b>File Reference:</b>         | Nil                            |
| <b>Disclosure of Interest:</b> | Nil                            |
| <b>Date of Report:</b>         | 16 May 2024                    |
| <b>Previous References:</b>    | Nil                            |
| <b>Author:</b>                 | Patrick O'Brien, Works Manager |

### **Summary**

To provide Council with an Activity Report on the operations of Council's Infrastructure division since the last meeting.

### **Attachments**

None

### **Background**

Below comprises a summarised activity progress report relating to outside staff and road works construction and maintenance crew, within Council's operation since last meeting.

### **Comment**

#### *Construction*

Road works on RTR project for 2024, Sandstone – Meekatharra Road is near completed. Signage and guideposts are to be installed.

Work will then commence on the Wiluna Road for the LRCIP funded work of whoa boys, drainage and levee banks.

#### *Maintenance Grading*

The contract maintenance grader is finalising preliminary work on the Wiluna Road for the LRCIP work. He will then move onto maintenance grading on the Paynes Find Road.

A grader driver to replace operator West who is on sick leave, was recruited but pulled out at the last minute. Another operator is being sought.

The new truck driver will commence employment on Monday 22<sup>nd</sup> May to replace one resignation.

A further grader/plant operator is being sought as in mid-June Danny Humphries will take leave. This makes expending the grant funds and completing the LRCIP project extremely difficult.

### *Town works/ Gardens/retic*

The main street pots outside the Visitors Centre and Café are filled with new flowering plant.

The roses that were acquired under the LRCIP funding have been planted in Lefroy Park and also around the Shire Council Chambers/Administration building. There have been many compliments from the community about the return of roses to the town.

The 50 Kurrajong trees have arrived and plans are being prepared for the planting of these trees, most of which will occur after Aussie Tree Services have finished their work in Mid-June.

Contract labour will be employed to help prepare the medium strip gardens and plant the trees and shrubs and to ensure the reticulation is functioning correctly.

Information has been gathered for submission for the Bushfire assessment for the house on 10 Griffith Street.

The Caravan Park Manager is helping with preparation of the site for the two new units in the Caravan Park. He has been trucking in gravel, levelling the ground and rolling.

Two new Café signs have been erected on the Highway.

### *Workshop*

Quotes are being sourced for a replacement workshop air compressor on a like for like basis.

Two new tyres were acquired for the Komatsu loader – one has already been fitted to replace a damaged tyre.

Repairs were carried out for the side tipper to repair cracks in the frame.  
A new spare tyre carrier was fitted to the 140M grader.

The water tanker required a repair to the A frame.

A bull bar connection to the main grader truck is scheduled by a contract boiler maker for onsite in the works depot.

Six-month servicing of the fire extinguishers has been carried out but not yet completed. A new fire hose is to be fitted in the Caravan Park.

There is an opportunity to purchase a second hand Karcher road sweeper from Mt Magnet Shire. It has an enclosed cab and 387 hours on the clock. This would replace our existing sweeper and be good for another 10 years or so.

### **Consultation**

Not applicable

### **Statutory Environment**

Nil

### **Policy Implications**

Nil

**Financial Implications**

No financial impost is associated with the activity report as it is retrospective.

**Strategic Implications**

Long-term objectives may be developed from time to time.

**Voting Requirements**

Simple majority.

**Officer Recommendation**

That the contents of the Works Manager's Report be acknowledged by Council.

**Resolution No. 52/24**

**MOVED:** Cr McQuie

**SECONDED:** Cr Hodshon

That the contents of the Works Manager's Report be acknowledged by Council.

**CARRIED (6/0)**

**FOR:** Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, McQuie, Cr Lefroy

**AGAINST:**

**11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Nil

**13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**13.1 LAND ACQUISITION / ALLOCATION APPLICATION**

**53/24**

**Agenda Reference:** CEO 05/24 - 05  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Shire of Sandstone  
**Disclosure of Interest:** Nil  
**Date of Report:** 6 May 2024  
**Author:** Peter Money, Chief Executive Officer and Marc Halsall (Halsall and Associates)

**Summary**

This Item is a proposal to the Department of Lands, Planning and Heritage to acquire/allocate land for future development uses by the Council of the Shire of Sandstone or other parties.

**Attachments**

Attachment 1 - Maps of proposed acquisitions/allocations.

**Background**

The Shire of Sandstone is receiving an increasing number of enquiries from mining, transport and associated service industries to lease or acquire land in and around the Sandstone townsite for development for commercial purposes including camps, depots and lay down areas. These businesses and activities are a critical component of the State of Western Australia's important mining and export industries.

Sandstone is strategically centred in the region with roads through the Shire connecting important mining centres and the ports and processing centres such as Perth and Geraldton. There are direct routes in six directions to Leinster, Mt Magnet, Menzies, Meekatharra, Wiluna and via Paynes Find on the Perth route. Mining and the associated industries therefore travel consistently through Sandstone carrying multi million dollars of freight for export to various overseas ports.

Sandstone is central to the routes used by transport companies who, by law require facilities for rest and recreation, servicing of vehicles, road train parking and storage of a multitude of equipment used by the industries.

Currently the Shire is extremely deficient of available land for the current and future demand coming from developments that are now and continuing to increase in this region. There is very limited

freehold land available and the Shire has very limited options of crown land vested in the Shire for such uses particularly with power to lease.

Use of land for camps, transport depot and lay down areas and allied activity is better suited to areas about the outskirts of the town with larger land area requirements and separation from residential.

There is also an opportunity to seek to open-up some land for larger residential or low-key commercial use lots.

There is therefore a need to investigate the possibility of the Shire acquiring land or instigating changing the purpose of the land about the town to make this potentially available for such purposes.

### **Comment**

An investigation into the various land parcels around the townsite has occurred considering tenure and availability. If land is not specifically set aside for the correct purpose by tenure, then this needs to be amended.

Consultation has occurred with the Department of Lands (DPLH) and the acquisition or allocation of land can occur in different ways and this is dependent on tenure. Typically, Crown Land is either unallocated (UCL) or reserved and vested for a purpose or leased for a purpose. Examples include sections of unallocated Crown Land in and around the townsite, a reserve such as the cemetery reserve which is vested in the Council for cemetery purposes and leased land such pastoral leases.

Unallocated Crown Land can be acquired as freehold or could be leased by the Council or a private party with support of the Council and the Department of Lands and relevant Minister and potentially subleased by the Shire. Similarly, reserved land for a purpose can be relinquished as a reserve for a purpose allocated as unallocated Crown Land and again, leased or potentially created as freehold land. This can facilitate a more commercial approach to release of land to the market.

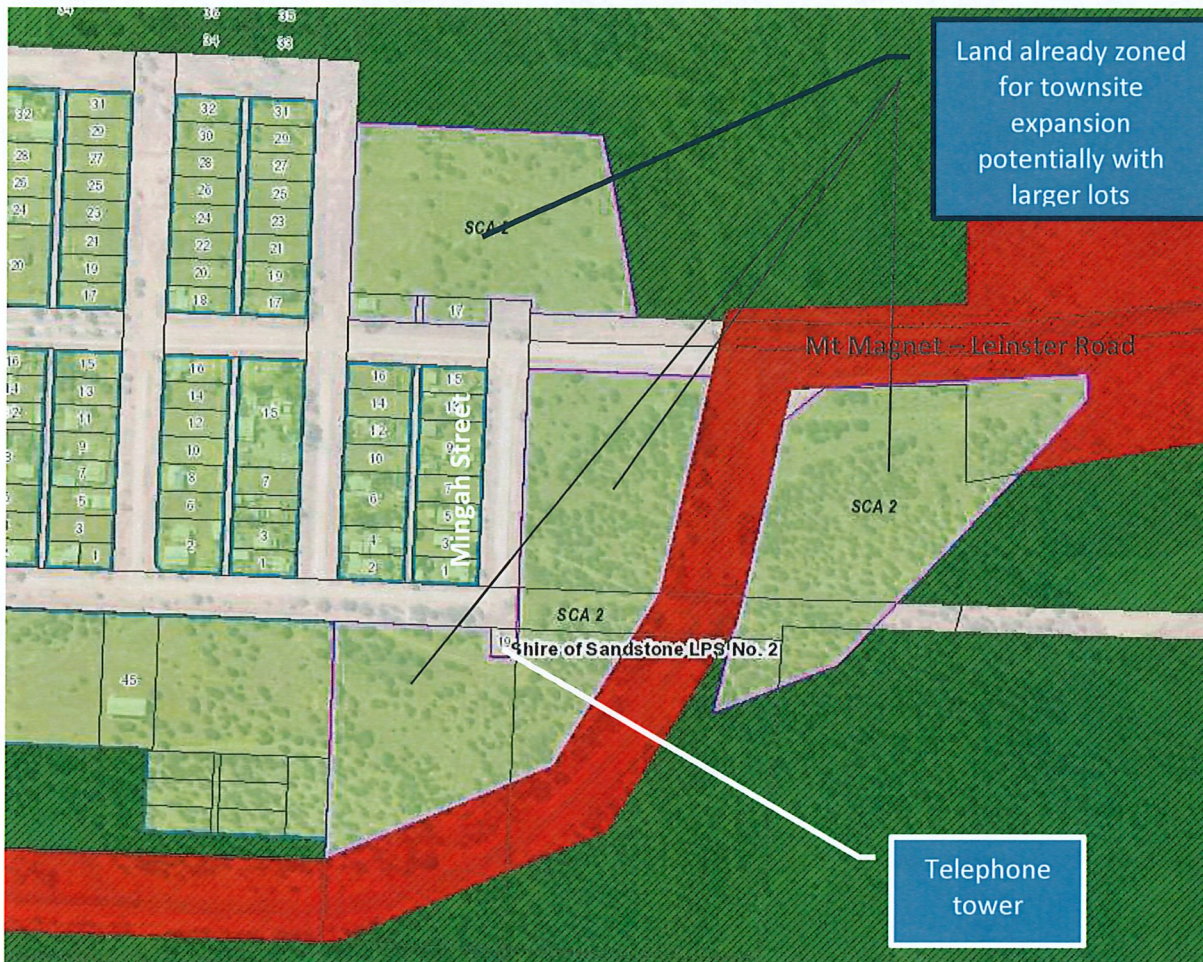
Land that is reserved for a purpose generally can be set aside for a different purpose, perhaps to the Council however, typically reserves that are set aside should not be commercially utilised. For example, it may be possible for the Shire to acquire some land as a public lay down area for parking and overnight camping as a general public service but not a reserve set aside that may be necessarily to be subleased for commercial gain. It is understood that this can be approved but it is more unusual.

The various options available can be explored with respect to each parcel of land in liaison with the Department of Lands (DPLH). If land is already vested in another authority, it would be necessary to liaise with that authority up front to see if they would be willing to relinquish the vesting of the land. For example, the Department of Health currently have the vesting of the old hospital reserve which is obviously defunct and if the Department of Health agreed to release this, then this land may be able to set aside as a different reserve vested in the Council for a purpose (generally with no financial profit motive) or perhaps converted to unallocated Crown Land and then leased or created as freehold for a purpose with potential to sublease.

The Shire has an endorsed Local Planning Scheme which already identifies some land for further residential development to the east and industrial to west. The areas to the east of town are either side of the Mt Magnet - Leinster Road and adjacent to Oroya Street around the BMX track and also fronting Mingah Street and Irvine Street wrapping around the telephone tower. The industrial zoned land to the west of the townsite is around the current Shire laydown area just south of the two sports ovals.

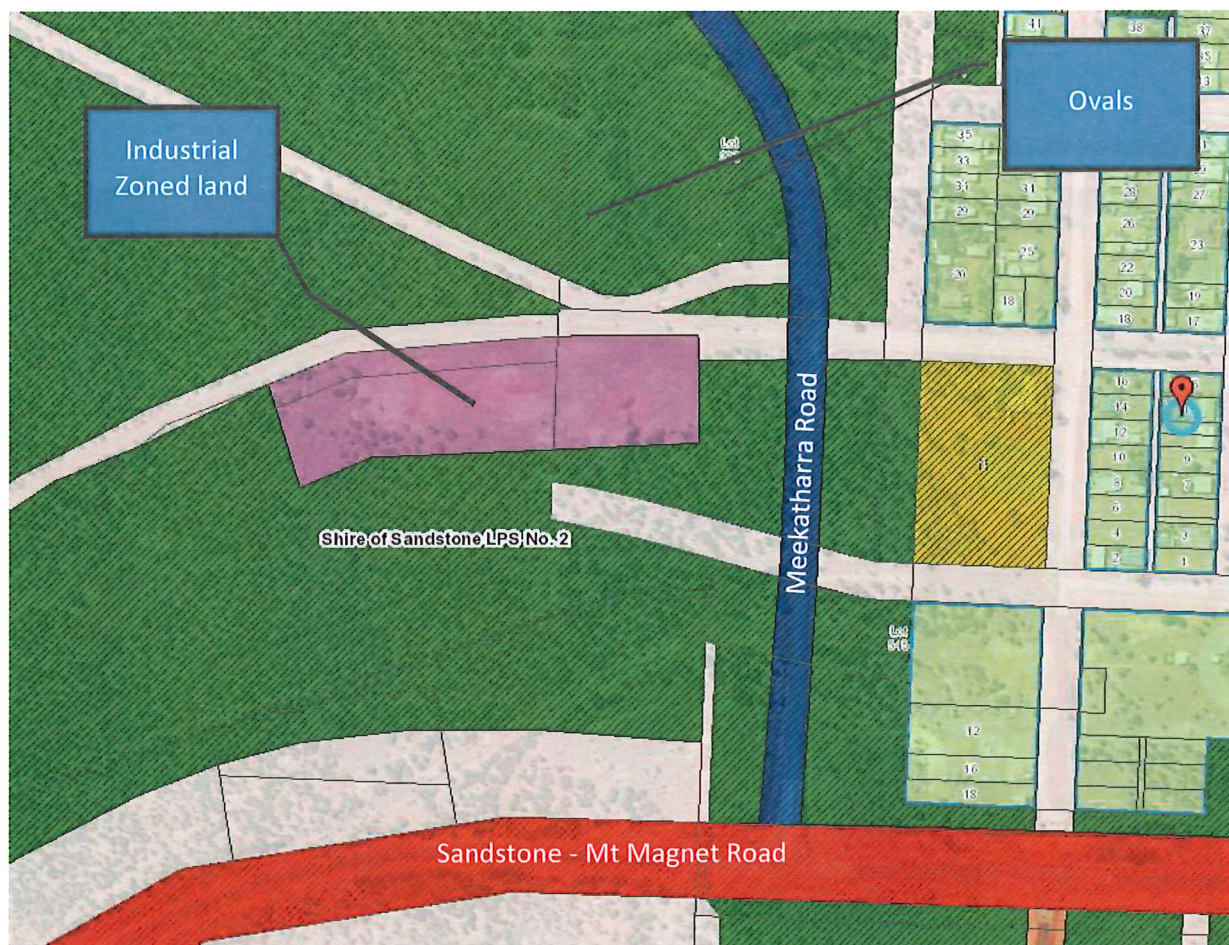
These parcels of land are identified below.

### Eastern End of Town – Zoned Land



It is noted the SCA2 area above is zoned Rural Townsite and these areas do not interfere with other activity such as the golf course. It is only the BMX track area that is affected.

## Western End of Town Adjacent to Gymkhana Grounds



The above land areas have reasonable ready access to roads, power, telecommunications and town water.

There is also a variety of crown land parcels around the Sandstone townsite that have allocation for various purposes many of which are defunct. Most of the land around the town is allocated at Town Common and much of this is not needed for recreation purposes. Several parcels have been identified as potential usable sites. The variety of allocation of these sites are as follows:

- Unallocated crown land (UCL)
- Portion of Reserve for Town Common (Lot 302) – the old Main Roads site and other land to the west of town (reserve 11714 – includes old borrow pit area)
- Reserve for Explosives Magazine (Reserve 11441) currently vested Dept Mines Industry Regulation and Safety
- Lot 405 Mt Magnet Leinster Road (UCL)
- Old Hospital Site (Reserve 10897) – currently vested with Dept of Health
- Portion Lot 402 UCL southeast of the Mt Magnet Leinster Road and telephone tower
- Portion of the Town Common on the western side of the entry to the Tip Site

This proposal seeks Council approval to make application to and engage with the Department of Lands, Planning and Heritage for the possible acquisition or to make available various portions of land in and around the Sandstone townsite. The purpose of the proposed acquisitions/allocations is to enable the various interested parties such as developmental, transport and service industries to have more options to set up operations in the Shire of Sandstone.

SHIRE OF SANDSTONE



Justification for allocation of such land is the fact that Sandstone is receiving significant interest from various parties in land. This is partially due to the fact the town has six roads feeding into and through, and is midway way point to the Geraldton port, and as such occupies an import geographical position. Now and into the future the Shire has the unique opportunity to be part of the ongoing and increasing development of industries in this region. This will benefit of the Shire and its people and importantly, play an important role in supporting the continuing growth in the economic success of the State.

To meet this demand the Shire needs to provoke the state Government to make land available and this could be through the Shire acquiring such land and making this available. This will ensure that opportunities are available now and into the future. State Government officers appear keen to assist.

Generally mining developments happen quickly as mining companies must move to take advantage of what can be fluctuating product prices and hence they often seek to acquire or lease land without much forward warning.

Engagement with the Dept Lands will open up discussion on the prospects for the land identified in this report and the relevant attachments and commencement of such processes will be an important move to bring more land opportunities to the town in line with the Local Planning Scheme and current and future demand. More flexibility is required.

Some of the opportunities identified may prove difficult some may be easier. The intent is to explore these and start the process with matters reported back to Council for further decision-making if there is to be any acquisition with financial implications for Council.

#### **Consultation**

Dept. Planning Lands and Heritage

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil

#### **Financial Implications**

Nil at this time

#### **Strategic Implications**

Strategic Community Plan Outcomes

1.2 A diverse stable economy

1.3 An effective transport network

2.2 A built environment supporting the community and retaining our heritage.

Consistent with the Local Planning Strategy and Scheme.

#### **Voting Requirements**

Simple Majority

**Staff Recommendation**

**Resolution No. 53/24**

**MOVED: Cr Kevill**

**SECONDED: Cr Allison**

That Council approves an application to the Department of Lands, Planning and Heritage to seek acquisition / allocation of the following properties as identified in the mapping at attachment 1 :

- Portions of Reserve for Town Common (Lot 302) including:
  - the old Main Roads site (3km east of town),
  - other land to the west of town (reserve 11714 – includes old borrow pit area),
  - Portion of the Town Common on the western side of the entry to the Tip Site,
  - Portion of Town Common zoned for Rural Townsite SCA2 east of town.
- Portion reserve 12100 (lot 300), Portion reserve 13902, and Portion of Vacant Crown Land zoned industrial west of town
- Reserve for Explosives Magazine (Reserve 11441) currently vested Dept Mines Industry Regulation and Safety
- Lot 405 Mt Magnet-Leinster Road (UCL) (south of caravan park
- Old Hospital Site (Reserve 10897) – currently vested with Dept of Health
- Portion Lot 402 UCL southeast of the Mt Magnet Leinster Road and telephone tower

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, Cr McQuie, Cr Lefroy**

**AGAINST:**

**14 MEETING ITEMS CLOSED TO THE PUBLIC**

**14.1 Discussion on confidential item**

**54/24**

**Officer Recommendation**

That Council move behind closed doors to discuss confidential items.

**Resolution No. 54/24**

**MOVED: Cr McQuie**

**SECONDED: Cr Hodshon**

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, Cr McQuie, Cr Lefroy**

**AGAINST: Nil**

**15 CONFIDENTIAL ITEMS**

**15.1 Public Reading of Resolution**

**15.1.1 CEO POSITION PERFORMANCE REVIEW**

**55/24**

**Agenda Reference:** CEO 05/24 - 0  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Peter Money  
**Disclosure of Interest:** The Applicant/Author has a financial interest in the Item  
**Date of Report:** 14 May 2024  
**Author:** Peter Money, Chief Executive Officer

**Summary**

This Item discusses and determines and/or confirms the Performance Criteria of the incumbent acting CEO as required by Clause 4.1 of the incumbents Contract of Employment.

**Attachments**

Contract extracts

**Background**

The applicant was employed to act in the position of Chief Executive Officer commencing on 4<sup>th</sup> December 2023 and expiring on 3<sup>rd</sup> December 2024.

Clause 4.1 of the Contract of Employment requires that Council and the applicant discuss and determine all the performance criteria within 3 months of the commencement date.

## **Comment**

This review is late as other matters have taken priority over this requirement.

Clause 4.3 also permits the Council in consultation with the applicant to decide who will conduct the review.

Council may conduct the review or employ an external agent to carry out the review. If an external agent is employed to conduct the review, I am giving Council one month notice in accordance with Clause 4.4.1 (a) of the Contract.

Schedule 3 of the Contract "Performance Criteria" determines the following matters are those to be considered for review and assessment:

- (a) Governance and compliance (including compliance with Written Law)
- (b) Assistance to the Council
- (c) Implementation of Council decisions and policies
- (d) Management of the Local Government's resources
- (e) Customer service
- (f) Leadership and interpersonal skills
- (g) Strategic projects and programs.

Though the purpose of this Item refers to the performance criteria of the CEO, it is requested that Council give consideration to Clause 11.1 of the Contract which states employment under this Contract must conclude on the Expiry Date without either party giving notice.

Accordingly, it is requested that Council gives notice of its intention, or not, to terminate the Contract at the expiry date in accordance with Clause 11.1 of the Contract.

Alternatively, it is requested that Council give consideration to offering a Contract of permanency in the CEO position for a period to be determined by the Council.

It is noted there is no obligation on Council to either give early notice of intention to let the Contract terminate or to consider offering a contract of permanency.

## **Consultation**

Nil

## **Statutory Environment**

Local Government Act s5.39

## **Policy Implications**

Nil

## **Financial Implications**

Nil

## **Strategic Implications**

Strategic Community Plan

Key Objective 4

Leadership

4.1 A strategically focused Council

4.2 An efficient and effective organisation

## **Voting Requirements**

Absolute Majority

## **Staff Recommendation**

**Resolution No. 54/24**

**MOVED: Cr Hodshon**

**SECONDED: Cr Allison**

1. That Council acknowledges compliance with the Performance Criteria and confirms a satisfactory performance since the appointment to the position as Acting CEO;
2. That Council advertises the position of Chief Executive Officer for a 3-year term in accordance with the Local Government Act.

**CARRIED (6/0)**

**FOR: Cr Walton, Cr Kevill, Cr Allison, Cr Hodshon, Cr McQuie, Cr Lefroy**

**AGAINST:**

**16 TIME and DATE of NEXT MEETING**

The next scheduled Ordinary Council Meeting will be held on Thursday 27<sup>th</sup> June 2024.

**17 CLOSURE OF MEETING**

There being no further business, the Shire President closed the meeting at 3.00 pm.

**18 CERTIFICATIONS**

I, \_\_\_\_\_, certify that the Minutes of the Ordinary Council Meeting held on 24<sup>th</sup> April 2024, as shown, were confirmed as a true and accurate record at the Meeting held on 23<sup>rd</sup> May 2024.

\_\_\_\_\_  
(Presiding Member)







## MONTHLY FINANCIAL REPORT

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

For the period ended 31 May 2024

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF SANDSTONE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2024**

|  | Supplementary Information | Adopted Budget Estimates<br>(a)<br>\$ | YTD Budget Estimates<br>(b)<br>\$ | YTD Actual<br>(c)<br>\$ | Variance*<br>\$<br>(c) - (b) | Variance*<br>%<br>((c) - (b))/(b) | Var.     |
|--|---------------------------|---------------------------------------|-----------------------------------|-------------------------|------------------------------|-----------------------------------|----------|
| <b>OPERATING ACTIVITIES</b>                                  |                           |                                       |                                   |                         |                              |                                   |          |
| <b>Revenue from operating activities</b>                     |                           |                                       |                                   |                         |                              |                                   |          |
| Rates  | 10                        | 1,481,200                             | 1,480,795                         | 1,913,514               | 432,719                      | 29.22%                            | ▲        |
| Grants, subsidies and contributions                          | 12                        | 248,767                               | 248,767                           | 267,524                 | 18,757                       | 7.54%                             | ▲        |
| Fees and charges   |                           | 246,275                               | 228,400                           | 299,668                 | 71,268                       | 31.20%                            | ▲        |
| Interest revenue   |                           | 196,656                               | 180,458                           | 179,879                 | (579)                        | (0.32%)                           | ▲        |
| Other revenue  |                           | 796,450                               | 730,103                           | 758,454                 | 28,351                       | 3.88%                             | ▲        |
| Profit on asset disposals                                    | 6                         | 357,334                               | 357,334                           | 21,062                  | (336,272)                    | (94.11%)                          | ▼        |
|  |                           | <b>3,326,682</b>                      | <b>3,225,857</b>                  | <b>3,440,101</b>        | <b>214,244</b>               | <b>6.64%</b>                      | <b>▲</b> |
| <b>Expenditure from operating activities</b>                 |                           |                                       |                                   |                         |                              |                                   |          |
| Employee costs   |                           | (891,260)                             | (829,088)                         | (690,666)               | 138,422                      | 16.70%                            | ▲        |
| Materials and contracts                                      |                           | (2,896,794)                           | (2,536,718)                       | (2,396,624)             | 140,094                      | 5.52%                             | ▲        |
| Utility charges  |                           | (162,950)                             | (149,874)                         | (168,256)               | (18,382)                     | (12.26%)                          | ▼        |
| Depreciation   |                           | (1,594,347)                           | (1,463,319)                       | (1,380,625)             | 82,694                       | 5.65%                             | ▲        |
| Insurance  |                           | (162,279)                             | (162,280)                         | (133,088)               | 29,192                       | 17.99%                            | ▲        |
| Other expenditure  |                           | (109,775)                             | (74,525)                          | (81,320)                | (6,795)                      | (9.12%)                           | ▼        |
|  |                           | <b>(5,817,405)</b>                    | <b>(5,215,804)</b>                | <b>(4,850,579)</b>      | <b>365,225</b>               | <b>7.00%</b>                      | <b>▲</b> |
| Non-cash amounts excluded from operating activities          | Note 2(b)                 | 1,237,013                             | 1,105,985                         | 1,359,563               | 253,578                      | 22.93%                            | ▲        |
| <b>Amount attributable to operating activities</b>           |                           | <b>(1,253,710)</b>                    | <b>(883,962)</b>                  | <b>(50,915)</b>         | <b>833,047</b>               | <b>94.24%</b>                     |          |
| <b>INVESTING ACTIVITIES</b>                                  |                           |                                       |                                   |                         |                              |                                   |          |
| <b>Inflows from investing activities</b>                     |                           |                                       |                                   |                         |                              |                                   |          |
| 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%                            | ▲        |
|  |                           | <b>2,281,019</b>                      | <b>1,162,435</b>                  | <b>616,632</b>          | <b>(545,803)</b>             | <b>(46.95%)</b>                   |          |
| <b>Outflows from investing activities</b>                    |                           |                                       |                                   |                         |                              |                                   |          |
| Payments for property, plant and equipment                   | 5                         | (2,469,000)                           | (2,469,000)                       | (528,577)               | 1,940,423                    | 78.59%                            | ▲        |
| Payments for construction of infrastructure                  | 5                         | (2,238,450)                           | (2,081,190)                       | (2,035,480)             | 45,710                       | 2.20%                             | ▲        |
|  |                           | <b>(4,707,450)</b>                    | <b>(4,550,190)</b>                | <b>(2,564,057)</b>      | <b>1,986,133</b>             | <b>43.65%</b>                     |          |
| Non-cash amounts excluded from investing activities          | Note 2(c)                 | 0                                     | 0                                 | 65,057                  | 65,057                       | 0.00%                             | ▲        |
| <b>Amount attributable to investing activities</b>           |                           | <b>(2,426,431)</b>                    | <b>(3,387,755)</b>                | <b>(1,882,369)</b>      | <b>1,505,386</b>             | <b>44.44%</b>                     |          |
| <b>FINANCING ACTIVITIES</b>                                  |                           |                                       |                                   |                         |                              |                                   |          |
| <b>Inflows from financing activities</b>                     |                           |                                       |                                   |                         |                              |                                   |          |
| Transfer from reserves                                       | 4                         | 1,155,000                             | 0                                 | 0                       | 0                            | 0.00%                             |          |
|  |                           | <b>1,155,000</b>                      | <b>0</b>                          | <b>0</b>                | <b>0</b>                     | <b>0.00%</b>                      |          |
| <b>Outflows from financing activities</b>                    |                           |                                       |                                   |                         |                              |                                   |          |
| Transfer to reserves   | 4                         | (440,215)                             | 0                                 | (111,988)               | (111,988)                    | 0.00%                             | ▼        |
|  |                           | <b>(440,215)</b>                      | <b>0</b>                          | <b>(111,988)</b>        | <b>(111,988)</b>             | <b>0.00%</b>                      |          |
| <b>Amount attributable to financing activities</b>           |                           | <b>714,785</b>                        | <b>0</b>                          | <b>(111,988)</b>        | <b>(111,988)</b>             | <b>0.00%</b>                      |          |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                        |                           |                                       |                                   |                         |                              |                                   |          |
| <b>Surplus or deficit at the start of the financial year</b> |                           | 2,965,356                             | 2,965,356                         | 3,036,596               | 71,240                       | 2.40%                             | ▲        |
| Amount attributable to operating activities                  |                           | (1,253,710)                           | (883,962)                         | (50,915)                | 833,047                      | 94.24%                            | ▲        |
| Amount attributable to investing activities                  |                           | (2,426,431)                           | (3,387,755)                       | (1,882,369)             | 1,505,386                    | 44.44%                            | ▲        |
| Amount attributable to financing activities                  |                           | 714,785                               | 0                                 | (111,988)               | (111,988)                    | 0.00%                             | ▼        |
| <b>Surplus or deficit after imposition of general rates</b>  |                           | <b>0</b>                              | <b>(1,306,361)</b>                | <b>991,323</b>          | <b>2,297,684</b>             | <b>175.88%</b>                    | <b>▲</b> |

**KEY INFORMATION**

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

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

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



**SHIRE OF SANDSTONE  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 MAY 2024**

|   | Supplementary<br>Information | 30 June 2024      | 31 May 2024       |
|---|------------------------------|-------------------|-------------------|
|   |                              | \$                | \$                |
| <b>CURRENT ASSETS</b>                           |                              |                   |                   |
| Cash and cash equivalents                       | 3                            | 9,188,215         | 6,179,915         |
| Trade and other receivables                     |                              | 68,989            | 569,637           |
| Inventories                                     | 8                            | 210,296           | 400,929           |
| <b>TOTAL CURRENT ASSETS</b>                     |                              | <b>9,467,500</b>  | <b>7,150,481</b>  |
| <b>NON-CURRENT ASSETS</b>                       |                              |                   |                   |
| Investment in associate                         | 14                           | 20,372            | 20,372            |
| Property, plant and equipment<br>Infrastructure |                              | 9,272,896         | 9,081,353         |
|   |                              | 53,674,725        | 55,036,896        |
| <b>TOTAL NON-CURRENT ASSETS</b>                 |                              | <b>62,967,993</b> | <b>64,138,621</b> |
| <b>TOTAL ASSETS</b>                             |                              | <b>72,435,493</b> | <b>71,289,102</b> |
| <b>CURRENT LIABILITIES</b>                      |                              |                   |                   |
| Trade and other payables                        | 9                            | 712,828           | 394,153           |
| Other liabilities                               | 11                           | 482,688           | 482,688           |
| Employee related provisions                     | 11                           | 191,909           | 191,909           |
| <b>TOTAL CURRENT LIABILITIES</b>                |                              | <b>1,387,425</b>  | <b>1,068,750</b>  |
| <b>NON-CURRENT LIABILITIES</b>                  |                              |                   |                   |
| Employee related provisions                     |                              | 16,700            | 16,700            |
| <b>TOTAL NON-CURRENT LIABILITIES</b>            |                              | <b>16,700</b>     | <b>16,700</b>     |
| <b>TOTAL LIABILITIES</b>                        |                              | <b>1,404,125</b>  | <b>1,085,450</b>  |
| <b>NET ASSETS</b>                               |                              | <b>71,031,368</b> | <b>70,203,652</b> |
| <b>EQUITY</b>                                   |                              |                   |                   |
| Retained surplus                                |                              | 40,106,269        | 39,166,569        |
| Reserve accounts                                | 4                            | 5,235,388         | 5,347,374         |
| Revaluation surplus                             |                              | 25,689,709        | 25,689,709        |
| <b>TOTAL EQUITY</b>                             |                              | <b>71,031,366</b> | <b>70,203,655</b> |

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



# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MAY 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 31 MAY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

|   | Supplementary Information | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 31 May 2024 |
|---|---------------------------|-------------------------------------|--------------------------------|--------------------------|
| <b>(a) Net current assets used in the Statement of Financial Activity</b> |                           |                                     |                                |                          |
| <b>Current assets</b>   |                           | \$                                  | \$                             | \$                       |
| Cash and cash equivalents   | 3                         | 9,188,087                           | 9,188,215                      | 6,179,915                |
| Trade and other receivables   |                           | 119,996                             | 68,989                         | 569,637                  |
| Inventories   | 8                         | 210,296                             | 210,296                        | 400,929                  |
|   |                           | 9,518,379                           | 9,467,500                      | 7,150,481                |
| <b>Less: current liabilities</b>  |                           |                                     |                                |                          |
| Trade and other payables  | 9                         | (732,649)                           | (712,828)                      | (394,153)                |
| Other liabilities   | 11                        | (482,688)                           | (482,688)                      | (482,688)                |
| Employee related provisions   | 11                        | (191,909)                           | (191,909)                      | (191,909)                |
|   |                           | (1,407,246)                         | (1,387,425)                    | (1,068,750)              |
| <b>Net current assets</b>   |                           | <b>8,111,133</b>                    | <b>8,080,075</b>               | <b>6,081,731</b>         |
| <b>Less: Total adjustments to net current assets</b>                      | Note 2(d)                 | (4,983,781)                         | (5,043,479)                    | (5,090,408)              |
| <b>Closing funding surplus / (deficit)</b>                                |                           | <b>3,127,352</b>                    | <b>3,036,596</b>               | <b>991,323</b>           |

**(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*.

|  | Supplementary Information | Adopted Budget   | YTD Budget (a)   | YTD Actual (b)   |
|--|---------------------------|------------------|------------------|------------------|
| <b>Non-cash amounts excluded from operating activities</b>       |                           |                  |                  |                  |
|  |                           | \$               | \$               | \$               |
| <b>Adjustments to operating activities</b>                       |                           |                  |                  |                  |
| Less: Profit on asset disposals                                  | 6                         | (357,334)        | (357,334)        | (21,062)         |
| Add: Depreciation  |                           | 1,594,347        | 1,463,319        | 1,380,625        |
| <b>Total non-cash amounts excluded from operating activities</b> |                           | <b>1,237,013</b> | <b>1,105,985</b> | <b>1,359,563</b> |

**(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        |
| <b>Total non-cash amounts excluded from investing activities</b>    |  | <b>0</b> | <b>0</b> | <b>65,057</b> |

**(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.

|   | Supplementary Information | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 31 May 2024 |
|---|---------------------------|-------------------------------------|--------------------------------|--------------------------|
| <b>Adjustments to net current assets</b>                                    |                           |                                     |                                |                          |
| Less: Reserve accounts  | 4                         | (5,235,388)                         | (5,235,388)                    | (5,347,374)              |
| 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                        | 191,909                  |
| <b>Total adjustments to net current assets</b>                              | Note 2(a)                 | <b>(4,983,781)</b>                  | <b>(5,043,479)</b>             | <b>(5,090,408)</b>       |

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 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. \$<br>\$ | Var. %<br>% |   |
|---|---------------|-------------|---|
| <b>Revenue from operating activities</b>  |               |             |   |
| <b>Rates</b>  | 432,719       | 29.22%      | ▲ |
| Interim Rates & Interest Raised.  |               |             |   |
| <b>Grants, subsidies and contributions</b>  | 18,757        | 7.54%       | ▲ |
| Increase in Financial Assistance Grants (FAGS)  |               |             |   |
| <b>Fees and charges</b>   | 71,268        | 31.20%      | ▲ |
| Income Related to other Rec and Sport higher than budget prediction YTD.  |               |             |   |
| <b>Other revenue</b>  | 28,351        | 3.88%       | ▲ |
| Diesel Fuel Sales and Post Office Income higher than budgeted YTD.  |               |             |   |
| <b>Profit on asset disposals</b>  | (336,272)     | (94.11%)    | ▼ |
| Disposal of Plant still pending creating the variance between Actuals & Budget YTD. Likely to be a permanent variation.   |               |             |   |
| <b>Expenditure from operating activities</b>  |               |             |   |
| <b>Employee costs</b>   | 138,422       | 16.70%      | ▲ |
| Employee costs are slightly below YTD budget predictions.   |               |             |   |
| <b>Materials and contracts</b>  | 140,094       | 5.52%       | ▲ |
| 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.   |               |             |   |
| <b>Utility charges</b>  | (18,382)      | (12.26%)    | ▼ |
| Utility costs are tracking higher budget YTD. This appears to be a timing issue however is appearing to be a permanent variation.   |               |             |   |
| <b>Depreciation</b>   | 82,694        | 5.65%       | ▲ |
| This expenditure category is tracking below budget YTD pending purchase of new plant items which were budgeted for but as yet have not been purchased.  |               |             |   |
| <b>Insurance</b>  | 29,192        | 17.99%      | ▲ |
| This expenditure is slightly lower than budget YTD expenditure is expected to still be incurred throughout the financial year to date.  |               |             |   |
| <b>Other expenditure</b>  | (6,795)       | (9.12%)     | ▼ |
| This variance is compiled with various small amounts of expenditure and is immaterial as an individual cost.  |               |             |   |
| <b>Non-cash amounts excluded from operating activities</b>  | 253,578       | 22.93%      | ▲ |
| 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. |               |             |   |
| <b>Inflows from investing activities</b>  |               |             |   |
| <b>Proceeds from capital grants, subsidies and contributions</b>  | (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.  |               |             |   |
| <b>Proceeds from disposal of assets</b>   | 13,864        | 69.32%      | ▲ |
| Proceeds from disposals are slightly higher than expected on sales.   |               |             |   |
| <b>Payments for property, plant and equipment</b>   | 1,940,423     | 78.59%      | ▲ |
| Budget allocation YTD is higher than predicted due to purchase of plant and ongoing capital work to buildings still pending. However it is now a permanent variation due to the time remaining in this financial year.              |               |             |   |
| <b>Payments for construction of infrastructure</b>  | 45,710        | 2.20%       | ▲ |
| Infrastructure works continue and the variance to date is a reflection of the amount of works carried out to date.  |               |             |   |
| <b>Non-cash amounts excluded from investing activities</b>  | 65,057        | 0.00%       | ▲ |
| <b>Transfer to reserves</b>   | (111,988)     | 0.00%       | ▼ |
| Value compiled of interest received.  |               |             |   |
| <b>Surplus or deficit at the start of the financial year</b>  | 71,240        | 2.40%       | ▲ |
| <b>Surplus or deficit after imposition of general rates</b>   | 2,297,684     | 175.88%     | ▲ |
| Due to variances described above  |               |             |   |



**SHIRE OF SANDSTONE**  
**SUPPLEMENTARY INFORMATION**  
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SHIRE OF SANDSTONE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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       | (\$1.31 M)     | \$0.99 M       | \$2.30 M        |

Refer to Statement of Financial Activity

| Cash and cash equivalents |          |            |
|---------------------------|----------|------------|
|                           | \$       | % of total |
| Unrestricted Cash         | \$0.83 M | 13.5%      |
| Restricted Cash           | \$5.35 M | 86.5%      |

Refer to 3 - Cash and Financial Assets

| Payables       |               |
|----------------|---------------|
|                | % Outstanding |
| Trade Payables | 100.0%        |
| 0 to 30 Days   | 0.0%          |
| Over 30 Days   | 0.0%          |
| Over 90 Days   | 0.0%          |

Refer to 9 - Payables

| Receivables      |          |       |
|------------------|----------|-------|
|                  | \$       | %     |
| Rates Receivable | \$0.50 M | 74.4% |
| Trade Receivable | \$0.07 M | 67.6% |
| Over 30 Days     |          | 67.6% |
| Over 90 Days     |          | 67.6% |

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)                                  | (\$0.88 M)     | (\$0.05 M)     | \$0.83 M        |

Refer to Statement of Financial Activity

| Rates Revenue |          |            |
|---------------|----------|------------|
|               | \$       | % Variance |
| YTD Actual    | \$1.91 M | 29.2%      |
| YTD Budget    | \$1.48 M |            |

Refer to 10 - Rate Revenue

| Grants and Contributions |            |            |
|--------------------------|------------|------------|
|                          | \$         | % Variance |
| YTD Actual               | (\$0.27 M) | 7.5%       |
| YTD Budget               | (\$0.25 M) |            |

Refer to 12 - Grants and Contributions

| Fees and Charges |          |            |
|------------------|----------|------------|
|                  | \$       | % Variance |
| YTD Actual       | \$0.30 M | 31.2%      |
| YTD Budget       | \$0.23 M |            |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities |                |                |                 |
|---|----------------|----------------|-----------------|
| Adopted Budget                              | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$2.43 M)                                  | (\$3.39 M)     | (\$1.88 M)     | \$1.51 M        |

Refer to Statement of Financial Activity

| Proceeds on sale |          |       |
|------------------|----------|-------|
|                  | \$       | %     |
| YTD Actual       | \$0.03 M | 93.2% |
| Adopted Budget   | \$0.50 M |       |

Refer to 6 - Disposal of Assets

| Asset Acquisition |          |         |
|-------------------|----------|---------|
|                   | \$       | % Spent |
| YTD Actual        | \$2.04 M | 9.1%    |
| Adopted Budget    | \$2.24 M |         |

Refer to 5 - Capital Acquisitions

| Capital Grants |          |            |
|----------------|----------|------------|
|                | \$       | % Received |
| YTD Actual     | \$0.58 M | 67.4%      |
| Adopted Budget | \$1.79 M |            |

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

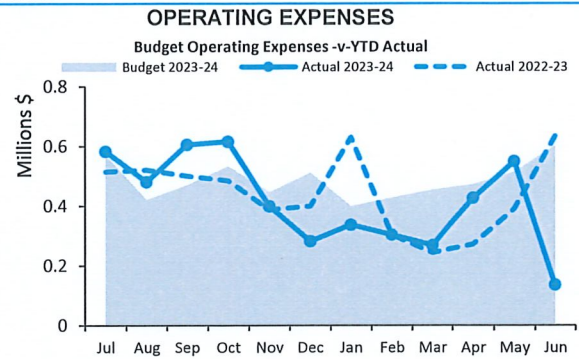
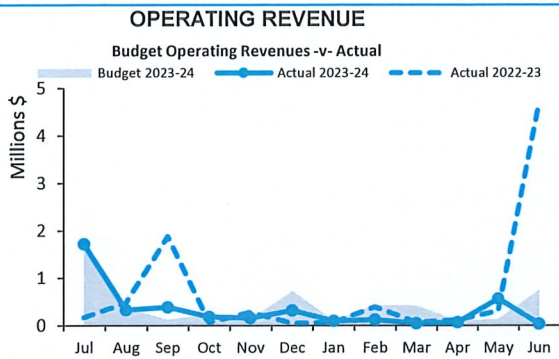




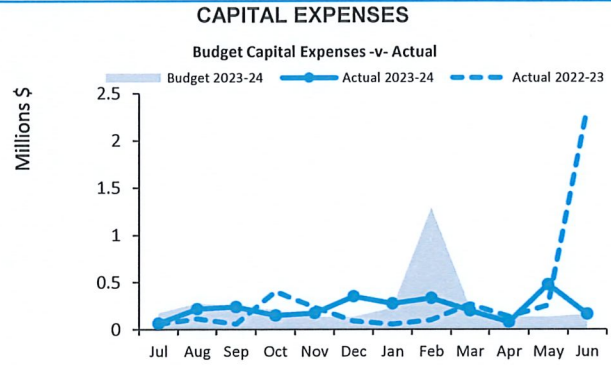
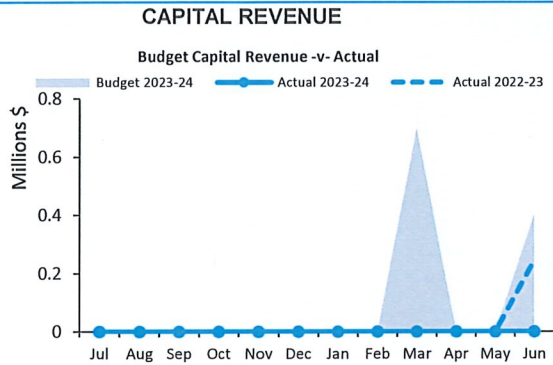
**SHIRE OF SANDSTONE**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2024**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**

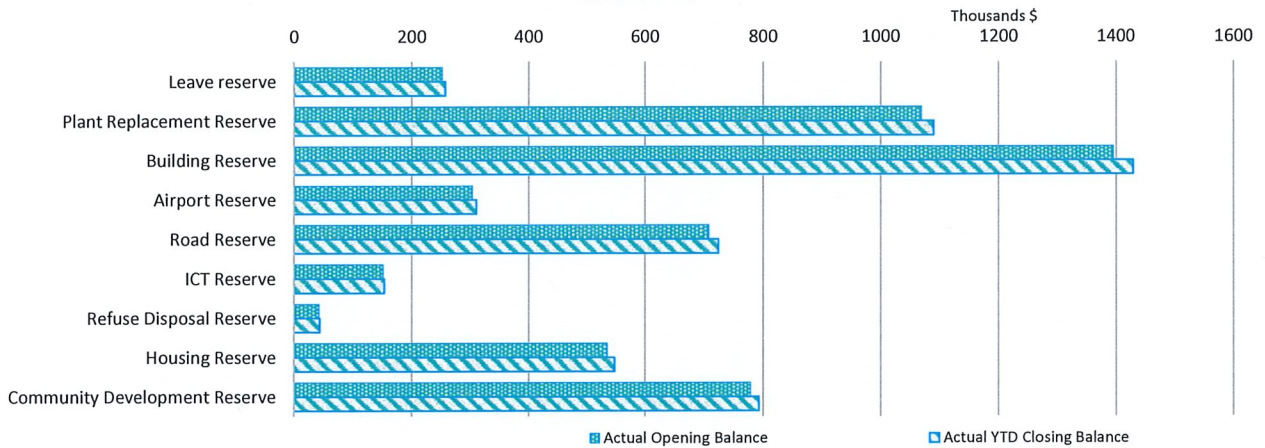


**INVESTING ACTIVITIES**

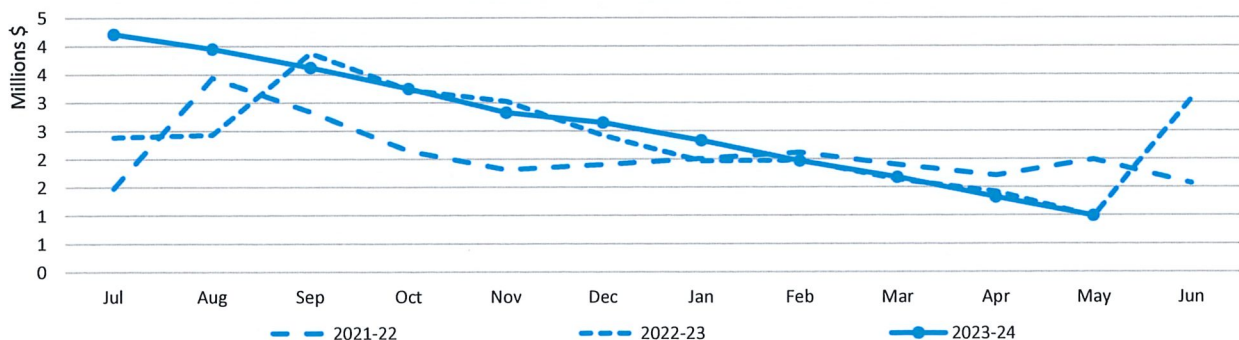


**FINANCING ACTIVITIES**

**RESERVES**



**Closing funding surplus / (deficit)**





**SHIRE OF SANDSTONE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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           |                | 236,211        | 0                | 236,211          |                |             |               |               |
| BankWest Muni Cheque Account             |                | 317,013        | 0                | 317,013          |                |             |               |               |
| Trust Cash at Bank                       |                | 277,506        | 0                | 277,506          | 277,506        |             |               |               |
| <b>Total</b>                             |                | <b>832,539</b> | <b>5,347,375</b> | <b>6,179,915</b> | <b>277,506</b> |             |               |               |
| <b>Comprising</b>                        |                |                |                  |                  |                |             |               |               |
| Cash and cash equivalents                |                | 832,539        | 5,347,375        | 6,179,915        | 277,506        |             |               |               |
|  |                | <b>832,539</b> | <b>5,347,375</b> | <b>6,179,915</b> | <b>277,506</b> |             |               |               |

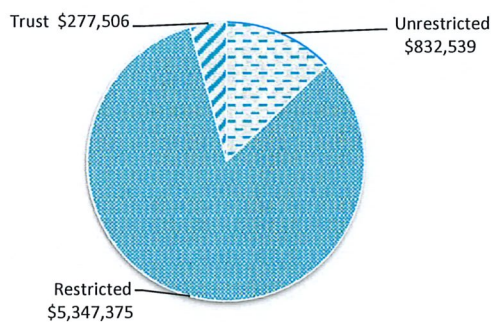
**KEY INFORMATION**

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

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

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

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





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

4 RESERVE ACCOUNTS

| Reserve name                  | Budget<br>Opening<br>Balance | Budget<br>Interest<br>Earned | Budget<br>Transfers<br>In (+) | Budget<br>Transfers<br>Out (-) | Budget<br>Closing<br>Balance | Actual<br>Opening<br>Balance | Actual<br>Interest<br>Earned | Actual<br>Transfers In<br>(+) | Actual<br>Transfers<br>Out (-) | Actual YTD<br>Closing<br>Balance |
|-------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------------|
|                               | \$                           | \$                           | \$                            | \$                             | \$                           | \$                           | \$                           | \$                            | \$                             | \$                               |
| <b>Restricted by Council</b>  |                              |                              |                               |                                |                              |                              |                              |                               |                                |                                  |
| 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                          |
|                               | <b>5,235,388</b>             | <b>140,215</b>               | <b>300,000</b>                | <b>(1,155,000)</b>             | <b>4,520,603</b>             | <b>5,235,388</b>             | <b>111,988</b>               | <b>0</b>                      | <b>0</b>                       | <b>5,347,374</b>                 |



5 CAPITAL ACQUISITIONS

|   |     | Adopted          |                  |                  |                     |
|---|-----|------------------|------------------|------------------|---------------------|
|   |     | Budget           | YTD Budget       | YTD Actual       | YTD Actual Variance |
|   |     | \$               | \$               | \$               | \$                  |
| <b>Capital acquisitions</b>                         |     |                  |                  |                  |                     |
| Buildings - specialised                             | 521 | 1,244,000        | 1,244,000        | 413,411          | (830,589)           |
| Furniture and equipment                             | 523 | 35,000           | 35,000           | 0                | (35,000)            |
| Plant and equipment                                 | 525 | 1,190,000        | 1,190,000        | 115,166          | (1,074,834)         |
| <b>Acquisition of property, plant and equipment</b> |     | <b>2,469,000</b> | <b>2,469,000</b> | <b>528,577</b>   | <b>(1,940,423)</b>  |
| <b>Acquisition of infrastructure</b>                |     |                  |                  |                  |                     |
| Infrastructure - roads                              | 541 | 2,105,650        | 1,951,809        | 2,022,326        | 70,517              |
| Infrastructure Footpaths                            | 543 | 85,000           | 85,000           | 0                | (85,000)            |
| Infrastructure Parks & Gardens                      | 547 | 40,300           | 36,881           | 13,154           | (23,727)            |
| Infrastructure Others                               | 549 | 7,500            | 7,500            | 0                | (7,500)             |
| <b>Acquisition of infrastructure</b>                |     | <b>2,238,450</b> | <b>2,081,190</b> | <b>2,035,480</b> | <b>(3,926,555)</b>  |
| <b>Total capital acquisitions</b>                   |     | <b>4,707,450</b> | <b>4,550,190</b> | <b>2,564,057</b> | <b>(5,866,978)</b>  |
| <b>Capital Acquisitions Funded By:</b>              |     |                  |                  |                  |                     |
| 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        | 3,387,755        | 1,947,426        | (1,440,329)         |
| <b>Capital funding total</b>                        |     | <b>4,707,450</b> | <b>4,550,190</b> | <b>2,564,057</b> | <b>(1,986,133)</b>  |

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

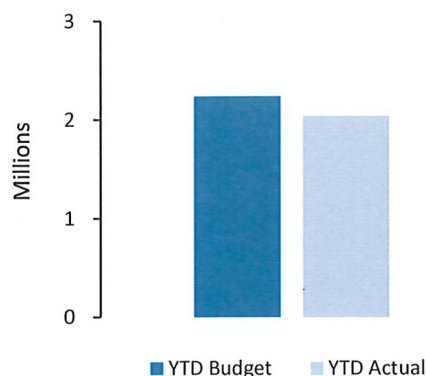
**Initial recognition and measurement for assets held at cost**

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

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

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

Payments for Capital Acquisitions



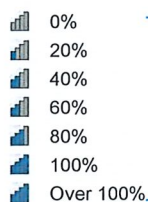




5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

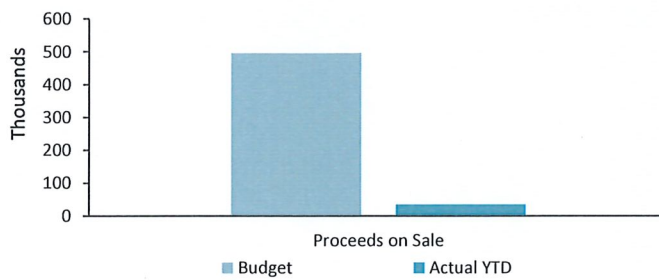
Level of completion indicator, please see table at the end of this note for further data

|                     |  | Adopted          |                  |                  | Variance         |
|---------------------|--|------------------|------------------|------------------|------------------|
| Account Description |  | Budget           | YTD Budget       | YTD Actual       | (Under)/Over     |
|                     |  | \$               | \$               | \$               | \$               |
| 09142               | Land & Buildings - Staff Housing             | \$524,000.00     | \$524,000.00     | \$ 30,418.00     | \$ 493,582.00    |
| 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      | \$36,881.00      | \$ -             | \$ 36,881.00     |
| C0002               | Paynes Find To Sandstone Road Const          | \$0.00           | \$0.00           | \$ 1,398.40      | -\$ 1,398.40     |
| C0002E              | Paynes Find To Sandstone Road Const          | \$438,525.00     | \$401,984.00     | \$ 482,452.66    | -\$ 80,468.66    |
| 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     |
| GRID01              | Yeelirrie Road - Construction (Council)      | \$276,768.00     | \$253,704.00     | \$ 1,700.00      | \$ 252,004.00    |
| LRC3WB              | Yeelirrie Road - Construction (Council)      | \$0.00           | \$0.00           | \$ 30,922.59     | -\$ 30,922.59    |
| RG0002              | Paynes Find Sandstone Road                   | \$778,800.00     | \$713,900.00     | \$ 1,090,469.38  | -\$ 376,569.38   |
| CR0004              | Meekatharra - Sandstone Road (R2R)           | \$299,000.00     | \$276,750.00     | \$ 184,820.27    | \$ 91,929.73     |
| 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  |
| 12310               | Road Plant Purchases                         | \$0.00           | \$0.00           | \$ 784.05        | -\$ 784.05       |
| 13132               | Road Plant Purchases                         | \$0.00           | \$0.00           | \$ 1,363.64      | -\$ 1,363.64     |
| 13412               | Caravan Park Infrastructure                  | \$700,000.00     | \$700,000.00     | \$ 382,993.44    | \$ 317,006.56    |
| 14513               | Purchase Plant & Equipment                   | \$65,000.00      | \$65,000.00      | \$ 56,066.97     | \$ 8,933.03      |
|                     |  | <b>4,707,451</b> | <b>4,557,277</b> | <b>2,564,057</b> | <b>1,993,220</b> |



6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description          | Budget         |                |                |          | YTD Actual     |               |               |          |
|------------|----------------------------|----------------|----------------|----------------|----------|----------------|---------------|---------------|----------|
|            |                            | Net Book Value | Proceeds       | Profit         | (Loss)   | Net Book Value | Proceeds      | Profit        | (Loss)   |
|            |                            | \$             | \$             | \$             | \$       | \$             | \$            | \$            | \$       |
|            | <b>Plant and equipment</b> |                |                |                |          |                |               |               |          |
| 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        |
|            |                            | <b>137,666</b> | <b>495,000</b> | <b>357,334</b> | <b>0</b> | <b>12,802</b>  | <b>33,864</b> | <b>21,062</b> | <b>0</b> |

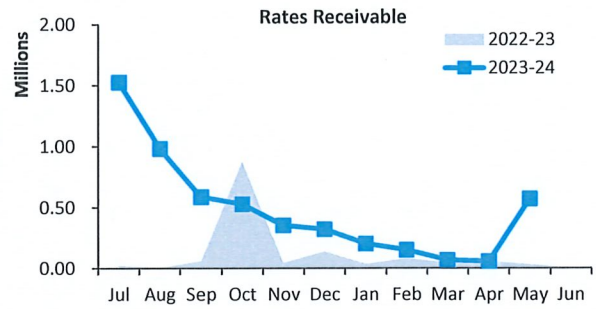




7 RECEIVABLES

Rates receivable

|                                | 30 June 2023 | 31 May 2024 |
|--------------------------------|--------------|-------------|
|                                | \$           | \$          |
| Opening arrears previous years | 29,000       | 29,845      |
| Levied this year               | 0            | 1,913,514   |
| Less - collections to date     | 845          | (1,446,456) |
| Gross rates collectable        | 29,845       | 496,903     |
| Net rates collectable          | 29,845       | 496,903     |
| % Collected                    | (2.9%)       | 74.4%       |



Receivables - general

|  | Credit | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|--------|---------|---------|---------|----------|---------------|
|  | \$     | \$      | \$      | \$      | \$       | \$            |
| Receivables - general                        | 0      | 5,500   | 0       | 0       | 11,466   | 16,966        |
| Percentage                                   | 0.0%   | 32.4%   | 0.0%    | 0.0%    | 67.6%    |               |
| <b>Balance per trial balance</b>             |        |         |         |         |          |               |
| Trade receivables                            |        |         |         |         |          | 8,818         |
| Other receivables                            |        |         |         |         |          | 62,600        |
| GST receivable                               |        |         |         |         |          | 1,316         |
| <b>Total receivables general outstanding</b> |        |         |         |         |          | <b>72,734</b> |

Amounts shown above include GST (where applicable)

KEY INFORMATION

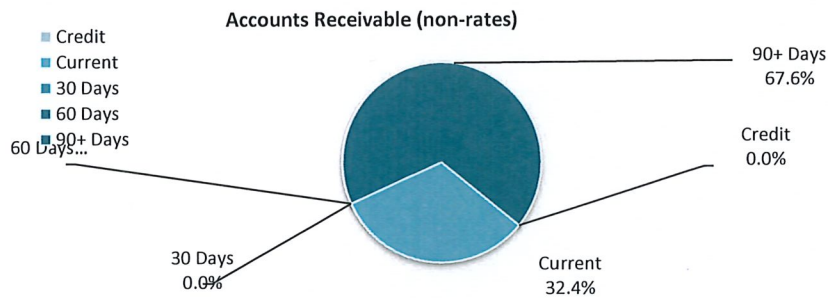
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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<br>Balance<br>1 July 2023 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>31 May 2024 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|-----------------------------------|
|                                   | \$                                | \$                | \$                 | \$                                |
| <b>Inventory</b>                  |                                   |                   |                    |                                   |
| Fuels & Oils, & Materials         | 210,296                           | 190,633           | 0                  | 400,929                           |
| <b>Total other current assets</b> | <b>210,296</b>                    | <b>190,633</b>    | <b>0</b>           | <b>400,929</b>                    |

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

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





9 PAYABLES

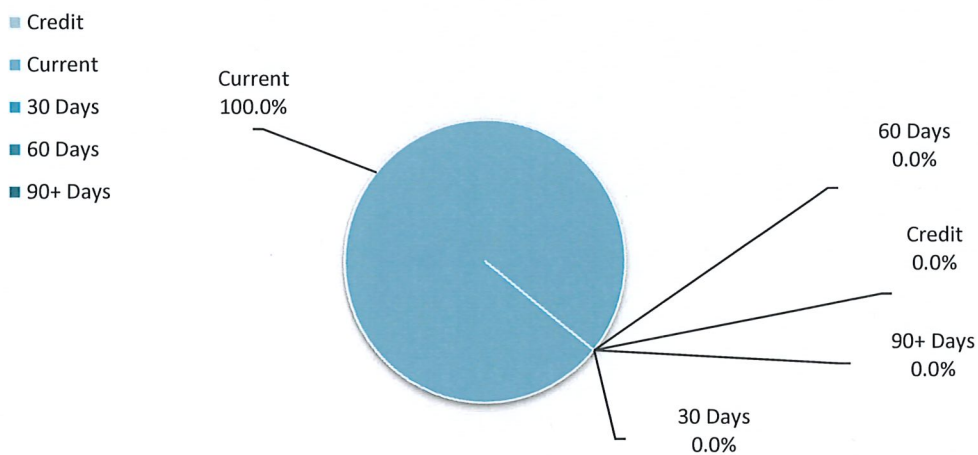
| Payables - general                        | Credit | Current | 30 Days | 60 Days | 90+ Days | Total          |
|---|--------|---------|---------|---------|----------|----------------|
|   | \$     | \$      | \$      | \$      | \$       | \$             |
| Payables - general                        | 0      | 648     | 0       | 0       | 0        | 648            |
| Percentage                                | 0.0%   | 100.0%  | 0.0%    | 0.0%    | 0.0%     |                |
| <b>Balance per trial balance</b>          |        |         |         |         |          |                |
| Sundry creditors                          |        |         |         |         |          | 4,980          |
| ATO liabilities                           |        |         |         |         |          | 49,960         |
| Rates in Advance                          |        |         |         |         |          | 31,492         |
| Trust Fund                                |        |         |         |         |          | 307,721        |
| <b>Total payables general outstanding</b> |        |         |         |         |          | <b>394,153</b> |

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



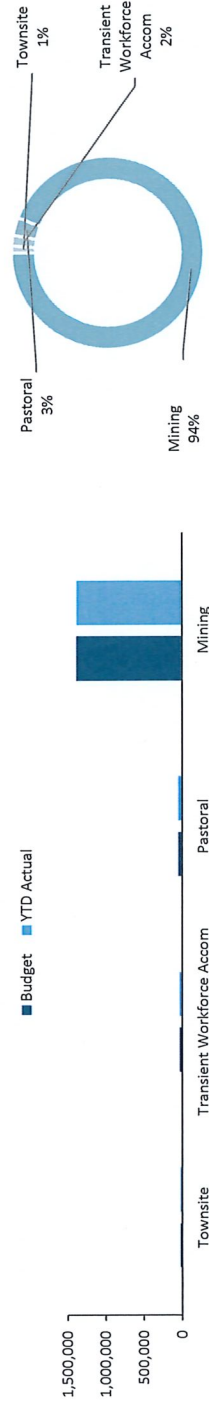


10 RATE REVENUE

| General rate revenue       | RATE TYPE | Rate in<br>\$(cents) | Number of<br>Properties | Rateable<br>Value | Budget           |                  | YTD Actual       |                  |
|----------------------------|-----------|----------------------|-------------------------|-------------------|------------------|------------------|------------------|------------------|
|                            |           |                      |                         |                   | Rate<br>Revenue  | Total<br>Revenue | Rate<br>Revenue  | Total<br>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        |
| <b>Sub-Total</b>           |           |                      | <b>240</b>              | <b>5,878,111</b>  | <b>1,464,356</b> | <b>1,469,856</b> | <b>1,464,353</b> | <b>1,464,353</b> |
| 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            | 2,330            | 2,330            |
| Mining                     |           | 400                  | 67                      | 42,644            | 26,800           | 26,800           | 26,800           | 26,800           |
| <b>Sub-total</b>           |           |                      | <b>107</b>              | <b>64,768</b>     | <b>36,000</b>    | <b>(24,625)</b>  | <b>35,930</b>    | <b>(14,863)</b>  |
| Discount                   |           |                      |                         |                   |                  |                  |                  |                  |
| Rates Written Off          |           |                      |                         |                   |                  |                  |                  |                  |
| Amount from general rates  |           |                      |                         |                   |                  |                  |                  |                  |
| Interim Rates              |           |                      |                         |                   |                  |                  |                  |                  |
| Back Rates                 |           |                      |                         |                   |                  |                  |                  |                  |
| <b>Total general rates</b> |           |                      |                         |                   |                  | <b>1,481,201</b> |                  | <b>1,485,341</b> |
| <b>Total</b>               |           |                      |                         |                   |                  | <b>1,481,201</b> |                  | <b>1,913,514</b> |

KEY INFORMATION

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





11 OTHER CURRENT LIABILITIES

|  | Note | Opening<br>Balance 1<br>July 2023 | Liability<br>transferred<br>from/(to) non<br>current | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance 31<br>May 2024 |
|--|------|-----------------------------------|--|-----------------------|------------------------|-----------------------------------|
|  |      | \$                                | \$   | \$                    | \$                     | \$                                |
| Other current liabilities              |      |                                   |  |                       |                        |                                   |
| Other liabilities                      |      |                                   |  |                       |                        |                                   |
| Contract liabilities                   |      | 482,688                           | 0  | 0                     | 0                      | 482,688                           |
| <b>Total other liabilities</b>         |      | <b>482,688</b>                    | <b>0</b>   | <b>0</b>              | <b>0</b>               | <b>482,688</b>                    |
| 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                            |
| <b>Total Provisions</b>                |      | <b>191,909</b>                    | <b>0</b>   | <b>0</b>              | <b>0</b>               | <b>191,909</b>                    |
| <b>Total other current liabilities</b> |      | <b>674,597</b>                    | <b>0</b>   | <b>0</b>              | <b>0</b>               | <b>674,597</b>                    |

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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



12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider                           | Unspent grant, subsidies and contributions liability |                       |                       |             |                   | Grants, subsidies and contributions revenue |                  |                    |
|------------------------------------|--|-----------------------|-----------------------|-------------|-------------------|---|------------------|--------------------|
|                                    | Liability  | Increase in Liability | Decrease in Liability | Liability   | Current Liability | Adopted Budget Revenue                      | YTD Budget       | YTD Revenue Actual |
|                                    | 1 July 2023  |                       | (As revenue)          | 31 May 2024 | 31 May 2024       |   |                  |                    |
|                                    | \$   | \$                    | \$                    | \$          | \$                | \$  | \$               | \$                 |
| <b>Grants and subsidies</b>        |  |                       |                       |             |                   |   |                  |                    |
| Grants Commission Grant General    | 0  | 0                     | 0                     | 0           | 0                 | 81,000                                      | (81,000)         | (81,039)           |
| Grants Commission Grant Roads      | 0  | 0                     | 0                     | 0           | 0                 | 27,000                                      | (27,000)         | (26,999)           |
| 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                                       | (7,000)          | (4,872)            |
| Income from Grants Parks & Gardens | 0  | 0                     | 0                     | 0           | 0                 | 0   | 0                | (5,000)            |
| Main Roads Direct Grant            | 0  | 0                     | 0                     | 0           | 0                 | 129,767                                     | (129,767)        | (144,814)          |
|                                    | <b>0</b>   | <b>0</b>              | <b>0</b>              | <b>0</b>    | <b>0</b>          | <b>248,767</b>                              | <b>(248,767)</b> | <b>(267,524)</b>   |
| <b>TOTALS</b>                      | <b>0</b>   | <b>0</b>              | <b>0</b>              | <b>0</b>    | <b>0</b>          | <b>248,767</b>                              | <b>(248,767)</b> | <b>(267,524)</b>   |





13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider                            | Capital grant/contribution liabilities |                          |  |                          | Capital grants, subsidies and contributions revenue |                              |                  |                          |
|-------------------------------------|--|--------------------------|--|--------------------------|---|------------------------------|------------------|--------------------------|
|                                     | Liability<br>1 July 2023               | Increase in<br>Liability | Decrease in<br>Liability<br>(As revenue) | Liability<br>31 May 2024 | Current<br>Liability<br>31 May 2024                 | Adopted<br>Budget<br>Revenue | YTD<br>Budget    | YTD<br>Revenue<br>Actual |
|                                     | \$                                     | \$                       | \$                                       | \$                       | \$  | \$                           | \$               | \$                       |
| <b>Capital grants and subsidies</b> |  |                          |  |                          |   |                              |                  |                          |
| 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                  |
|                                     | <b>482,000</b>                         | <b>0</b>                 | <b>0</b>                                 | <b>482,000</b>           | <b>482,000</b>                                      | <b>1,786,019</b>             | <b>1,142,435</b> | <b>582,768</b>           |



**SHIRE OF SANDSTONE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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**

| <b>Adopted<br/>Budget<br/>Revenue</b> | <b>YTD<br/>Budget</b> | <b>YTD Revenue<br/>Actual</b> |
|---------------------------------------|-----------------------|-------------------------------|
| \$                                    | \$                    | \$                            |
| 20,372                                | 0                     | 20,372                        |
| 20,372                                | 0                     | 20,372                        |

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

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

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



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

**15 TRUST FUND**

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

| Description                               | Opening        | Amount        | Amount          | Closing        |
|---|----------------|---------------|-----------------|----------------|
|   | Balance        |               |                 | Received       |
|   | 1 July 2023    |               |                 | 31 May 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        | 10,269        | (30,000)        | 268,457        |
| Bus Hire                                  | 0              | 267           | (267)           | (0)            |
|   | <b>299,437</b> | <b>10,536</b> | <b>(32,467)</b> | <b>277,506</b> |
| <b>Other Bonds</b>                        |                | <b>Bond</b>   | <b>Interest</b> |                |
| APA (Rehabilitation)                      | 0              | 5,697         |                 | 5,697          |
| Penny West (Security Bond Road Agreement) | 254,495        | 8,165         |                 | 262,660        |
| Challenge Drilling (Key Deposit)          | 100            | 0             |                 | 100            |
|   | <b>254,595</b> | <b>13,862</b> |                 | <b>268,457</b> |











# Shire of Sandstone

## EFT Payments for the Month of May 2024

10.2.2 (A)

| EFT      | Date       | Name   | Description   | Amount    | Bank |
|----------|------------|--|---|-----------|------|
| EFT10157 | 01/05/2024 | Australian Taxation Office                       | Correction to Credit Note Created to offset double payment to ATO in January 2024 | -40162.00 | 7    |
| EFT10158 | 01/05/2024 | Gum Creek Gold Mines Pty Ltd                     | Rates refund for assessment A1820 E57/01093 EXPLORATION LICENCE SANDSTONE WA 6639 | -1468.83  | 7    |
| EFT10160 | 03/05/2024 | McMahon Burnett Transport                        | Freight April 2024 Post Office Café / Caravan Park / Workshop                     | -1429.01  | 7    |
| EFT10161 | 03/05/2024 | Motorpass Wright Express Australia Pty Ltd - WEX | Fuel Card Purchases April 2024  | -360.65   | 7    |
| EFT10162 | 03/05/2024 | Vicki McQuie                                     | Sale On Commission April 2024   | -10.20    | 7    |
| EFT10163 | 03/05/2024 | Totally Workwear                                 | Uniforms - Admin Winter Jackets   | -262.77   | 7    |
| EFT10164 | 03/05/2024 | Officeworks                                      | Stationery  | -122.86   | 7    |
| EFT10165 | 03/05/2024 | Joanne Brown                                     | Sale on Commission April 2024   | -2387.65  | 7    |
| EFT10166 | 03/05/2024 | VISIT Brands Pty Ltd                             | Merchandise for Visitor Centre Pins / Fly nets                                    | -422.40   | 7    |
| EFT10167 | 03/05/2024 | Tegan Brown                                      | Sale on Commission April 2024   | -17.00    | 7    |
| EFT10168 | 03/05/2024 | Kevills Electrical Contracting Pty Ltd           | Caravan Park Works / Fuel Bowser / Bore / Septics / Caravan                       | -5222.17  | 7    |
| EFT10169 | 03/05/2024 | JH Computer Services WA                          | IT Contract Charges For April 2024 / Fuel Bowser Wireless                         | -6980.53  | 7    |
| EFT10170 | 03/05/2024 | Statewide Cleaning Supplies                      | General Cleaning Supplies   | -338.29   | 7    |
| EFT10171 | 03/05/2024 | Thinkwater Geraldton                             | Parts for pump trailer  | -91.75    | 7    |
| EFT10172 | 03/05/2024 | WINC Australia Pty Ltd                           | Photo Copy Charges  | -837.13   | 7    |
| EFT10173 | 03/05/2024 | Bunnings Building Supplies                       | Bunnings Trade April 2024 - Caravan Park Maintenance                              | -1794.06  | 7    |
| EFT10174 | 03/05/2024 | Refuel Australia - Geraldton Fuel - Caltex       | Fuel Purchases Town Bowser / Depot  | -59994.80 | 7    |
| EFT10175 | 03/05/2024 | Chefmaster Australia                             | Chefmaster Packaging April Refuse bags  | -1759.08  | 7    |
| EFT10176 | 03/05/2024 | Pemco Diesel Pty Ltd                             | Replace clutch and Machine flywheel   | -2409.56  | 7    |
| EFT10177 | 03/05/2024 | Margaret Isobel Duhig                            | Sale on Commission April 2024   | -651.95   | 7    |
| EFT10178 | 03/05/2024 | ReadyTech / IT Vision Australia Pty Ltd          | Monthly Rates financial processing service, April 2024                            | -3887.40  | 7    |
| EFT10179 | 03/05/2024 | Hesperian Press                                  | Books for resale at visitor Centre  | -617.95   | 7    |
| EFT10180 | 03/05/2024 | Australia Post                                   | Post Charges April 2024   | -51.71    | 7    |
| EFT10181 | 03/05/2024 | Lana Lefroy                                      | Sale on Commission April 2024   | -65.45    | 7    |
| EFT10182 | 03/05/2024 | Helen Cavallaro                                  | Sale on Commission April 2024   | -1.70     | 7    |
| EFT10183 | 03/05/2024 | Murchison Hardware t/as Murchison Emporium       | Maintenance Hardware / Water / tank repair kit                                    | -154.50   | 7    |



# Shire of Sandstone

10.2.2 (A)

## EFT Payments for the Month of May 2024

| EFT      | Date       | Name  | Description   | Amount     | Bank |
|----------|------------|---|---|------------|------|
| EFT10184 | 03/05/2024 | PFDFood Services Pty Ltd                      | Food / Drink for Post Office Cafe                           | -615.45    | 7    |
| EFT10185 | 03/05/2024 | Segafredo Zanetti Australia Pty Ltd           | Coffee for Post office Cafe                                 | -1155.04   | 7    |
| EFT10186 | 03/05/2024 | Just Pizza Company                            | Purchase of food consumable                                 | -501.70    | 7    |
| EFT10187 | 03/05/2024 | Trend Holdings P/L t/a Baked Provisions       | Food Consumables For Post Office Cafe                       | -708.18    | 7    |
| EFT10188 | 03/05/2024 | Omnicom Media Group Australia Pty Ltd         | Advertisement West Australian March2024 Units for C/Park    | -367.32    | 7    |
| EFT10189 | 03/05/2024 | FL Costello & Co                              | Washing Machine for Caravan Park                            | -3762.00   | 7    |
| EFT10190 | 03/05/2024 | Woodlake Holdings Pty Ltd T/a Geraldton Parts | Parts For Plant   | -60.68     | 7    |
| EFT10191 | 03/05/2024 | Maxiparts Operations P/L                      | Plant parts - brake shoe kits                               | -1344.18   | 7    |
| EFT10192 | 03/05/2024 | Pique Mod Pty Ltd t/a Fox                     | Part Payment Caravan Park Units x 2                         | -168738.94 | 7    |
| EFT10193 | 03/05/2024 | Kathleen Adolph                               | Refund For Caravan Park Fees(1week) - emergency return home | -144.00    | 7    |
| EFT10194 | 03/05/2024 | Booktopia Pty Ltd                             | Visitor Centre April2024 Books for resale                   | -88.39     | 7    |
| EFT10195 | 08/05/2024 | Department Of Transport                       | Annual Licence - Fleet Licencing for all vehicles           | -8513.60   | 7    |
| EFT10196 | 09/05/2024 | Cue Community Resource Centre INC             | ceramic mugs with sandstone logo                            | -468.00    | 7    |
| EFT10198 | 16/05/2024 | Shire of Mt Magnet                            | Contribution - Mt Magnet Shire Court Appeal / EHO fees      | -14156.18  | 7    |
| EFT10199 | 16/05/2024 | Remote Area Mechanical Services               | Maintenance Grading meekatharra road 17-29 April            | -32890.00  | 7    |
| EFT10200 | 16/05/2024 | Officeworks                                   | Whiteboard For Works Manager                                | -553.00    | 7    |
| EFT10201 | 16/05/2024 | Herseys Safety Pty Ltd                        | Guide Post, Spill Kit, Manifest Cabinet                     | -5395.76   | 7    |
| EFT10202 | 16/05/2024 | Statewide Cleaning Supplies                   | Towel dispensers for caravan park                           | -553.81    | 7    |
| EFT10203 | 16/05/2024 | Team Global Express Pty Ltd                   | Freight Costs - Workshop                                    | -364.62    | 7    |
| EFT10204 | 16/05/2024 | Thinkwater Geraldton                          | 1500 litre Rainwater Tank                                   | -1102.50   | 7    |
| H4981    | 09/05/2024 | Thinkwater Geraldton                          | SLIMLINE1500RTS1500 1500Ltr Slimline Tank x 1               | 1102.50    |      |
| EFT10205 | 16/05/2024 | Great Northern Rural Services                 | Round up / Wire for Gardens                                 | -436.80    | 7    |
| EFT10206 | 16/05/2024 | Bridgestone Service Centre Geraldton          | Tyres for Plant / Machinery                                 | -970.00    | 7    |
| EFT10207 | 16/05/2024 | Canine Control                                | Ranger Services April2024                                   | -990.00    | 7    |
| EFT10208 | 16/05/2024 | BOC Limited                                   | Boc Gas bottles April2024 Hire 29/3 to 27/4                 | -113.05    | 7    |
| EFT10209 | 16/05/2024 | Wesfarmers Kleenheat Gas Pty Ltd              | Yearly equipment service charge                             | -150.15    | 7    |
| EFT10210 | 16/05/2024 | Halsall & Associates                          | Planning advice May2024                                     | -1007.60   | 7    |
| EFT10211 | 16/05/2024 | Mitchell & Brown Retravision                  | Electric Freestanding Stove 8 Griffith St                   | -700.00    | 7    |
| EFT10212 | 16/05/2024 | AIT Specialists                               | Fuel Tax credits April2024                                  | -269.94    | 7    |
| EFT10213 | 16/05/2024 | Benara Nurseries                              | Trees for Gardens 50 x Brachy Bella                         | -4741.00   | 7    |



# Shire of Sandstone

## EFT Payments for the Month of May 2024

10.2.2 (A)

| EFT        | Date       | Name  | Description  | Amount     | Bank |
|------------|------------|---|--|------------|------|
| EFT10214   | 16/05/2024 | Murchison Jandamarra Groceries PVT LTD                      | Bread / Coffee / Milk C/Park / Admin                       | -94.80     | 7    |
| EFT10215   | 16/05/2024 | Transaction Network Services Australia Pty Limited          | Card Transaction Fee April2024 / Service Fee May 2024      | -166.61    | 7    |
| EFT10216   | 16/05/2024 | PFD Food Services Pty Ltd                                   | Consumable for cafe  | -2344.25   | 7    |
| EFT10217   | 16/05/2024 | BURLEIGH HOLDINGS P/L T/A MATILDA AUTO PARTS                | Parts for Karcher Sweeper                                  | -267.30    | 7    |
| EFT10218   | 16/05/2024 | Stuart James Taylor (St Clements Citrus)                    | 30 x citrus trees  | -5400.00   | 7    |
| EFT10219   | 16/05/2024 | Office Line   | Pinboard for Visitor centre                                | -576.40    | 7    |
| EFT10220   | 16/05/2024 | Silverwing Holdings Pty Ltd T/as Three Springs Sandblasting | New security fence for Water Tanks                         | -27907.00  | 7    |
| EFT10221   | 21/05/2024 | Australian Taxation Office                                  | April 2024 BAS Payment                                     | -28557.00  | 7    |
| APRIL 2024 | 21/05/2024 | Australian Taxation Office                                  | April 2024 BAS payment                                     | 28557.00   |      |
| EFT10222   | 23/05/2024 | McMahon Burnett Transport                                   | Freight charges  | -5888.20   | 7    |
| EFT10223   | 23/05/2024 | Landgate  | Landgate Valuation Services Rural UV / Mining Tenements    | -3044.15   | 7    |
| EFT10224   | 23/05/2024 | Refuel Australia - Geraldton Fuel - Caltex                  | Fuel Purchases   | -55270.63  | 7    |
| EFT10225   | 23/05/2024 | Pique Mod Pty Ltd t/a Fox                                   | Caravan Park Unit 1 of 2 Final Payment                     | -168738.94 | 7    |
| EFT10226   | 23/05/2024 | Modularis Ata Modular Wa                                    | Deposit - House on 10 Griffith St                          | -30418.00  | 7    |
| EFT10228   | 29/05/2024 | Australian Taxation Office                                  | BAS Amendment Payment for March 2024                       | -22357.00  | 7    |
| EFT10229   | 30/05/2024 | Clark Equipment Sales Pty Ltd                               | Parts for Plant - bobcat                                   | -335.12    | 7    |
| EFT10230   | 30/05/2024 | Remote Area Mechanical Services                             | Maintenance Grading of The Sandstone-Wiluna Road           | -32257.50  | 7    |
| EFT10231   | 30/05/2024 | The Hanging Man   | Hanging System May2024                                     | -324.65    | 7    |
| EFT10232   | 30/05/2024 | Corsign WA Pty Ltd  | Road signage   | -11644.16  | 7    |
| EFT10233   | 30/05/2024 | Herseys Safety Pty Ltd                                      | Workshop Equipment - switch                                | -66.57     | 7    |
| EFT10234   | 30/05/2024 | Kevills Electrical Contracting Pty Ltd                      | Grid Maintenance Paynes Find Road / Electrical contracting | -3454.97   | 7    |
| EFT10235   | 30/05/2024 | Team Global Express Pty Ltd                                 | Freight Charges May2024                                    | -262.69    | 7    |
| EFT10236   | 30/05/2024 | Department of Fire & Emergency Services                     | ESL 4th Qtr Contribution May2024                           | -1479.80   | 7    |
| EFT10237   | 30/05/2024 | WINC Australia Pty Ltd                                      | Stationery / Photocopier machine readings                  | -2490.80   | 7    |
| EFT10238   | 30/05/2024 | Bunnings Building Supplies                                  | Hardware purchases for town gardens / House maintenance    | -452.74    | 7    |
| EFT10239   | 30/05/2024 | Canine Control  | Ranger Service May 2024                                    | -990.00    | 7    |
| EFT10240   | 30/05/2024 | Chefmaster Australia  | Consumables for Post Office Cafe                           | -691.60    | 7    |
| EFT10241   | 30/05/2024 | ReadyTech / IT Vision Australia Pty Ltd                     | IT Vision May2024  | -40344.08  | 7    |



# Shire of Sandstone

10.2.2 (A)

## EFT Payments for the Month of May 2024

| EFT          | Date       | Name  | Description                           | Amount               | Bank |
|--------------|------------|---|---------------------------------------|----------------------|------|
| EFT10242     | 30/05/2024 | Reece Pty Ltd                                 | Electric Hot water System             | -798.38              | 7    |
| EFT10243     | 30/05/2024 | WA Hino Sales & Service                       | Parts for Plant                       | -737.44              | 7    |
| EFT10244     | 30/05/2024 | Murchison Jandamarra Groceries PVT LTD        | Bread for Caravan Park                | -58.92               | 7    |
| EFT10245     | 30/05/2024 | PFD Food Services Pty Ltd                     | Consumable for Cafe                   | -1884.20             | 7    |
| EFT10246     | 30/05/2024 | Omnicom Media Group Australia Pty Ltd         | Advertisement for 2024/2025 Rates     | -695.90              | 7    |
| EFT10247     | 30/05/2024 | Id Athletic                                   | Stock for resale at Visitor Centre    | -932.80              | 7    |
| EFT10248     | 30/05/2024 | Woodlake Holdings Pty Ltd T/a Geraldton Parts | Parts for Truck                       | -37.54               | 7    |
| EFT10249     | 30/05/2024 | Maxiparts Operations P/L                      | Plant Parts                           | -640.07              | 7    |
| EFT10250     | 30/05/2024 | Melville's Rose N Garden                      | Rose N Garden May2024                 | -2080.00             | 7    |
| EFT10251     | 30/05/2024 | Burgewood Books                               | Stock for Resale V/Centre             | -64.00               | 7    |
| EFT10252     | 31/05/2024 | St John Ambulance Sub Centre Sandstone        | Donations from Donation Box Sandstone | -246.65              | 7    |
| <b>TOTAL</b> |            |   |                                       | <b>-\$806,704.65</b> |      |



# Shire of Sandstone

10.2.2 (B)

## Direct Debits for the Month of November 2023

| Direct Debit | Date       | Name                    | Description                  | Amount              | Bank |
|--------------|------------|-------------------------|------------------------------|---------------------|------|
| DD6376.2     | 18/05/2024 | Horizon Power           | Electricity Charges May 2024 | -811.55             | 7    |
| DD6376.3     | 07/05/2024 | Telstra Corporation Ltd | Telephone Charges May 2024   | -552.27             | 7    |
| DD6376.4     | 03/05/2024 | Telstra Corporation Ltd | Telephone Charges May2024    | -271.92             | 7    |
| DD6376.5     | 28/05/2024 | Telstra Corporation Ltd | Telephone Charges May 2024   | -275.86             | 7    |
| DD6376.6     | 14/05/2024 | Water Corporation       | Water Charges May 2024       | -2772.75            | 7    |
| DD6376.7     | 18/05/2024 | Water Corporation       | Water charges May2024        | -1860.33            | 7    |
| DD6376.8     | 24/05/2024 | Horizon Power           | Electricity Charge May 2024  | -3548.47            | 7    |
| <b>TOTAL</b> |            |                         |                              | <b>-\$10,093.15</b> |      |



# Shire of Sandstone

10.2.2 (c)

## Cheque Payments for the Month of May 2024

| Cheque       | Date       | Name                        | Description   | Amount             | Bank |
|--------------|------------|-----------------------------|---|--------------------|------|
| 105596       | 31/05/2024 | Department Of Transport     | Licensing Transactions April / May 2024                 | -73.20             | 7    |
| 105597       | 31/05/2024 | Royal Flying Doctor Service | RFDS Donations from Tins at Shire of Sandstone May 2024 | -575.45            | 7    |
| 105598       | 31/05/2024 | Aaron James Connolly        | Refund of housing bond A Connolly                       | -700.00            | 7    |
| <b>TOTAL</b> |            |                             |   | <b>-\$1,348.65</b> |      |

Shire of Sandstone Business Credit Card Reconciliation - May 2024

10.2.2 (D)

Creditor 20725 DD6043.1

Business Credit Cards

| Date       | Creditor                        | GL Accounts | Item Description                        | GST     | Amount     |
|------------|---------------------------------|-------------|---|---------|------------|
|            | Jo Brown - Post Office Café     |             |   |         |            |
| 6/04/2024  | eBay online                     | 13652       | Napkins, tea cups, napkin holders       | \$7.66  | \$ 84.28   |
|            | eBay online                     | 13652       | Napkins, tea cups, napkin holders       | \$3.45  | \$ 38.00   |
|            | eBay online                     | 13652       | Napkins, tea cups, napkin holders       | \$3.55  | \$ 39.00   |
| 7/04/2024  | Coles online                    | 5002 & 5003 | Consumables for Café                    | \$23.09 | \$ 526.50  |
| 11/04/2024 | Good Guys Geraldton             | 13652       | Electric Fry Pan for Café               | \$11.18 | \$ 123.00  |
| 12/04/2024 | The Flying Fork                 | 13652       | Latte Glasses for Café                  | \$5.78  | \$ 63.62   |
| 14/04/2024 | Coles online                    | 5002 & 5003 | Consumables for Café                    | \$35.34 | \$ 743.00  |
| 21/04/2024 | eBay online                     | 13652       | Printer cartridges                      | \$1.89  | \$ 20.81   |
| 23/04/2024 | Amazon online                   | 13652       | Salt & Pepper shakers / freezer bags    | \$5.74  | \$ 63.10   |
|            | Amazon online                   | 13652       | Salt & Pepper shakers / freezer bags    | \$3.27  | \$ 35.97   |
|            | Amazon online                   | 13652       | Salt & Pepper shakers / freezer bags    | -\$5.74 | \$ (63.10) |
| 28/04/2024 | Coles online                    | 5002 & 5003 | Consumables for Café                    | \$39.61 | \$ 435.70  |
| 29/04/2024 | Danish Patisserie               | 5002        | Croissants                              | \$8.00  | \$ 88.00   |
| 6/05/2024  | Amazon online                   |             | waiting for invoice / po etc            | \$16.84 | \$ 185.24  |
|            | Tracey Weiss                    |             |   |         |            |
| 9/04/2024  | Nisbets                         | 1041100     | Napkins - back order                    | \$1.16  | \$ 12.76   |
| 10/04/2024 | Nisbets                         | 1041100     | Napkins - back order                    | \$3.19  | \$ 35.09   |
|            | Peter Money                     |             |   |         |            |
| 13/04/2024 | Murchison Hardware              | 09116 520   | Hardware - general                      | \$6.98  | \$ 76.75   |
| 29/04/2024 | Brand Enterprises / Think Water | 1113070     | Poly pipe and fittings                  | \$12.09 | \$ 133.00  |
|            | Brand Enterprises / Think Water | 1113070     | 4 port manifold and fittings / solenoid | \$8.36  | \$ 91.95   |
| 30/04/2024 | Bunnings                        | 113070      | Garden Stakes / dust pan set            | \$1.86  | \$ 20.48   |
|            | Municipal Cash at Bank GEN      | 1301000     | Total Credit Card Purchases             |         | \$2,753.15 |

Authorised by Shire President:

*Signature*  
23/05/24

Date

Authorised By CEO:

*Signature*  
21/05/2024

Date:





# 10.2.2 (E)

## Alice Atkinson Caravan Park Income For the Period 31st May 2024

|                  | 2014/15   | 2015/16   | 2016/17   | 2017/18   | 2018/19   | 2019/20   | 2020/21   | 2021/22   | 2022/23   | 2023/24   |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>July</i>      | 21,930.19 | 32,653.67 | 24,435.55 | 22,536.91 | 19,140.02 | 19,252.29 | 11,287.28 | 27,762.49 | 24,056.37 | 26,050.20 |
| <i>August</i>    | 22,489.10 | 18,679.57 | 22,676.78 | 17,235.90 | 18,144.07 | 18,793.65 | 16,696.32 | 27,210.44 | 23,862.72 | 24,115.83 |
| <i>September</i> | 15,325.47 | 13,046.20 | 18,496.61 | 16,588.18 | 18,384.53 | 13,491.38 | 17,385.00 | 26,520.00 | 21,910.26 | 19,600.01 |
| <i>October</i>   | 7,707.52  | 5,653.16  | 11,461.64 | 9,411.81  | 9,243.66  | 6,415.45  | 8,090.46  | 15,419.06 | 10,710.55 | 8,799.88  |
| <i>November</i>  | 3,224.55  | 3,508.27  | 4,323.23  | 4,633.83  | 4,270.90  | 2,438.27  | 3,130.92  | 4,181.81  | 5,588.49  | 5,932.93  |
| <i>December</i>  | 2,890.92  | 2,672.73  | 1,236.92  | 3,036.34  | 2,126.37  | 1,915.45  | 2,448.65  | 2,514.56  | 3,799.09  | 7,186.94  |
| <i>January</i>   | 2,392.74  | 3,263.66  | 1,634.42  | 3,043.18  | 3,903.65  | 2,723.68  | 2,688.21  | 2,435.47  | 3,022.72  | 6,294.41  |
| <i>February</i>  | 3,515.47  | 3,296.82  | 3,066.37  | 2,439.08  | 2,910.02  | 1,666.37  | 1,597.28  | 3,834.55  | 2,206.38  | 2,380.97  |
| <i>March</i>     | 6,141.39  | 5,951.79  | 4,913.24  | 5,027.25  | 3,356.64  | 2,027.27  | 4,067.30  | 6,025.47  | 7,303.28  | 2,773.87  |
| <i>April</i>     | 11,006.37 | 15,063.17 | 13,257.30 | 11,116.32 | 9,514.10  | 1,047.28  | 11,969.12 | 12,645.45 | 14,562.22 | 7,226.58  |
| <i>May</i>       | 16,026.83 | 23,453.90 | 14,765.26 | 14,088.65 | 15,029.57 | 1,309.10  | 21,865.83 | 18,234.12 | 19,139.49 | 13,995.11 |
| <i>June</i>      | 21,345.47 | 26,212.65 | 16,198.18 | 17,354.29 | 17,029.77 | 5,949.07  | 23,297.95 | 20,504.07 | 24,611.91 | 9,335.58  |

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**133,996.02    153,455.59    136,465.50    126,511.74    123,053.30    77,029.26    124,524.32    167,287.49    160,773.48    133,692.31**

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|                  |            |            |            |            |         |
|------------------|------------|------------|------------|------------|---------|
| <i>July</i>      | 11,287.28  | 27,762.49  | 24,056.37  | 26,050.20  | 108.29% |
| <i>August</i>    | 27,983.60  | 54,972.93  | 47,919.09  | 50,166.03  | 104.69% |
| <i>September</i> | 45,368.60  | 81,492.93  | 69,829.35  | 69,766.04  | 99.91%  |
| <i>October</i>   | 53,459.06  | 96,911.99  | 80,539.90  | 78,565.92  | 97.55%  |
| <i>November</i>  | 56,589.98  | 101,093.80 | 86,128.39  | 84,498.85  | 98.11%  |
| <i>December</i>  | 59,038.63  | 103,608.36 | 89,927.48  | 91,685.79  | 101.96% |
| <i>January</i>   | 61,726.84  | 106,043.83 | 92,950.20  | 97,980.20  | 105.41% |
| <i>February</i>  | 63,324.12  | 109,878.38 | 95,156.58  | 100,361.17 | 105.47% |
| <i>March</i>     | 67,391.42  | 115,903.85 | 102,459.86 | 103,135.04 | 100.66% |
| <i>April</i>     | 79,360.54  | 128,549.30 | 117,022.08 | 110,361.62 | 94.31%  |
| <i>May</i>       | 101,226.37 | 146,783.42 | 136,161.57 | 124,356.73 | 91.33%  |
| <i>June</i>      | 124,524.32 | 167,287.49 | 160,773.48 | 133,692.31 | 83.16%  |



Rates Ledger to General Ledger Reconciliation 05.06.2024

| Rates Outstanding Debtors Report |  |                      | GL Contra                        |                      |             |
|----------------------------------|--|----------------------|----------------------------------|----------------------|-------------|
| Alloc Code                       | Description                            | Balance              | Account                          | Balance              | Variance    |
| 1                                | Rates                                  | \$ 178,642.36        | 1302000 - Rates Debtors          | \$ 497,276.52        |             |
| 5                                | Legal Charges                          | \$ 2,003.70          |                                  |                      |             |
| 7                                | Penalty Surcharges                     | \$ 4,271.05          |                                  |                      |             |
| B22/23                           | Back Rates 2022/2023                   | \$ 92,423.59         |                                  |                      |             |
| B21/22                           | Back Rates 2021/2022                   | \$ 76,044.48         |                                  |                      |             |
| B20/21                           | Back Rates 2020/2021                   | \$ 75,058.52         |                                  |                      |             |
| B19/20                           | Back Rates 2019/2020                   | \$ 68,832.82         |                                  |                      |             |
| S98                              | Instalment Interest                    | \$ -                 |                                  |                      |             |
| S99                              | Instalment Admin                       | \$ -                 |                                  |                      |             |
|                                  | <b>Total Rates</b>                     | <b>\$ 497,276.52</b> |                                  | <b>\$ 497,276.52</b> | <b>0.00</b> |
| S01                              | Refuse Collection - Domestic           | \$ -                 | 1302020 - Rubbish Debtors        | \$ -                 |             |
| S02                              | Refuse Collection - Additional         | \$ -                 |                                  |                      |             |
| S03                              | Refuse Collection - Non Rate           | \$ -                 |                                  |                      |             |
| S04                              | Refuse- N/R Additional Current         | \$ -                 |                                  |                      |             |
|                                  | <b>Total Rubbish</b>                   | <b>\$ -</b>          |                                  | <b>\$ -</b>          | <b>0.00</b> |
| A01                              | Emergency Services Levy                | \$ 999.08            | 1302040 - ESL Debtors            | \$ 1,110.64          |             |
| S97                              | ESL Penalty Interest                   | \$ 111.56            |                                  |                      |             |
|                                  | <b>Total ESL</b>                       | <b>\$ 1,110.64</b>   |                                  | <b>\$ 1,110.64</b>   | <b>0.00</b> |
| EX                               | Excess                                 | -\$ 31,492.07        | 1401050 - Excess Rates           | -\$ 31,492.07        | 0.00        |
|                                  | <b>Rates Outstanding Debtors Total</b> | <b>\$ 466,895.09</b> | <b>Grand Total</b>               | <b>\$ 466,895.09</b> | <b>0.00</b> |
|                                  |  |                      | <i>1302010 - Refund Suspense</i> | <i>-\$ 1,484.02</i>  |             |
|                                  | Rates Summary Trial Balance            | \$ 466,895.09        | GL Detail Trial Balance          | \$ 465,411.07        |             |
|                                  | Overdue Rates Report                   | \$ 466,895.09        | Variance                         | -\$ 0.00             |             |
| <b>Variance:</b>                 |  | \$ -                 | Prior Month Closing Balance      | \$ 29,087.89         |             |
|                                  |  |                      | Prior Month Movement             | -\$ 437,807.20       |             |

