



SHIRE OF CHAPMAN VALLEY

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2019

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

TABLE OF CONTENTS

Monthly Summary Information	
Statement of Financial Activity by Program	
Statement of Financial Activity by Nature or Type	
Note 1	Net Current Assets
Note 2	Explanation of Material Variances
Note 3	Cash and Investments
Note 4	Receivables
Note 5	Rating Revenue
Note 6	Disposal of Assets
Note 7	Capital Acquisitions
Note 8	Borrowings
Note 9	Reserves
Note 10	Grants and Contributions
Note 11	Trust Fund
Note 12	Budget Amendments
Additional Information	
	Budget by Program
	Summary of Payments
	Bank Reconciliation
	Credit Card Statement

PREPARATION TIMING AND REVIEW

Date prepared: 9th August 2019
Prepared by: Dianne Raymond and Midwest Financial Services
Reviewed by: M Battilana

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2019**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Chapman Valley for the 2019/20 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

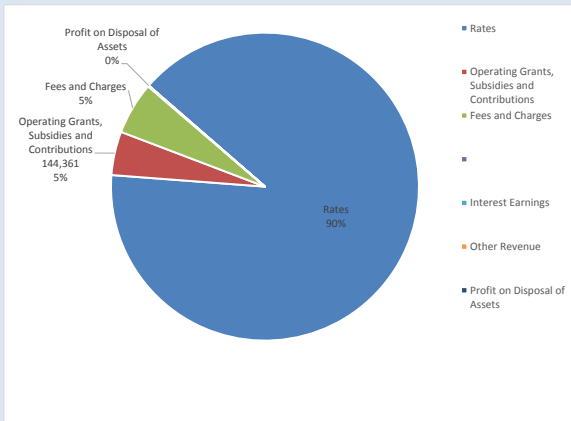
	% Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings	0.00%	184,021	0	0	-
Plant & Equipment	0.00%	520,600	0	-	-
Infrastructure - Roads	3.38%	2,110,840	134,053	71,348	62,705

* Note: % Compares current ytd actuals to annual budget

Financial Position	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	\$ 3,752,305	\$ 4,452,345
Cash and Equivalent - Unrestricted	\$ 979,758	\$ 1,844,610
Cash and Equivalent - Restricted	\$ 787,194	\$ 815,768
Receivables - Rates	\$ 2,952,501	\$ 2,899,898
Receivables - Other	\$ 3,478	\$ 22,837
Payables	\$ 174,106	\$ 262,662

* Note: Compares current ytd actuals to prior year actuals at the same time

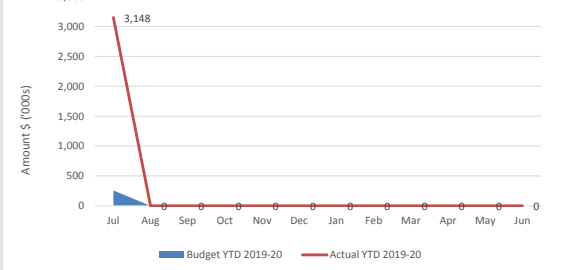
OPERATING REVENUE



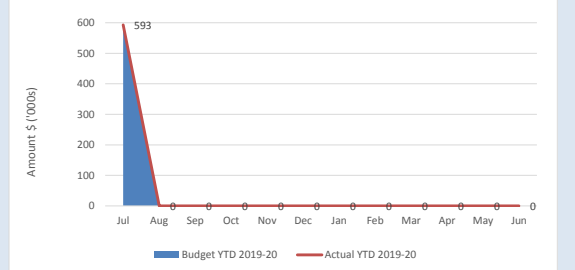
OPERATING EXPENSES



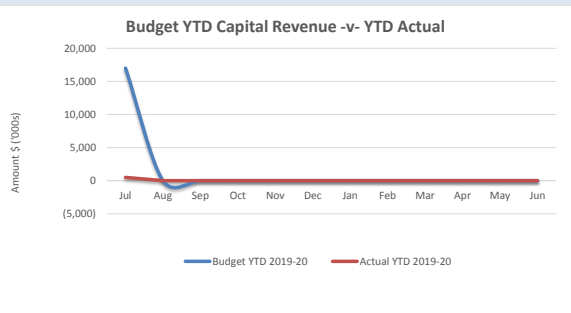
Budget YTD Operating Revenues -v- YTD Actual



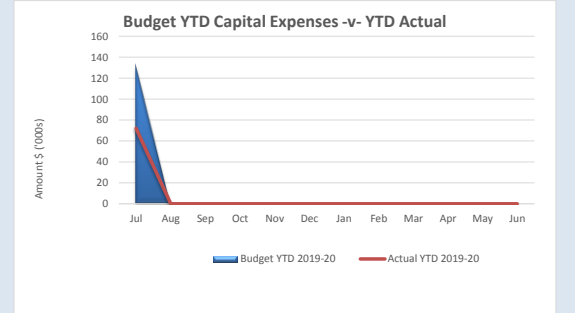
Budget YTD Operating Expenses -v- YTD Actual



Capital Revenue



Capital Expense



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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Governance		1,200	1,200	3,840	2,640	220%	▲
General Purpose Funding - Rates	5	2,826,721	2,800,586	2,827,613	27,027	1%	▲
General Purpose Funding - Other		522,817	4,353	13,597	9,244	212%	
Law, Order and Public Safety		30,685	0	210	210		
Health		5,764	462	2,054	1,592	345%	▲
Housing		0	0	0	0		
Community Amenities		182,727	149,663	151,890	2,227	1%	
Recreation and Culture		217,464	6,300	13,668	7,368	117%	
Transport		134,435	117,228	125,273	8,045	7%	
Economic Services		21,770	1,548	4,824	3,276	212%	
Other Property and Services		70,500	3,750	5,440	1,690	45%	
		4,014,082	3,085,090	3,148,410	63,320	2%	
Expenditure from operating activities							
Governance		(426,944)	(85,407)	(61,690)	23,717	28%	▲
General Purpose Funding		(130,230)	(8,761)	(9,360)	(599)	(7%)	
Law, Order and Public Safety		(265,058)	(30,089)	(27,265)	2,824	9%	
Health		(37,110)	0	0	0		
Education and Welfare		(2,000)	(1,676)	(1,177)	499	30%	
Housing		(71,480)	(449)	(512)	(63)	(14%)	
Community Amenities		(721,884)	(46,249)	(39,106)	7,143	15%	
Recreation and Culture		(892,857)	(74,487)	(63,907)	10,580	14%	▲
Transport		(4,234,091)	(286,327)	(307,953)	(21,626)	(8%)	
Economic Services		(344,546)	(28,237)	(35,892)	(7,655)	(27%)	
Other Property and Services		(68,711)	(27,685)	(46,088)	(18,403)	(66%)	▼
		(7,194,911)	(589,367)	(592,951)	(3,584)	(1%)	
Operating activities excluded from budget							
Add Back Depreciation		3,132,359	261,030	272,668	11,638	4%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	0	0	0		
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,775)	2,756,753	2,828,127			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	1,493,953	0	474,400	474,400		▲
Realisation/Proceeds from Disposal of Assets	6	78,500	0	(0)	(0)		
Capital Acquisitions	7	(2,815,461)	(134,053)	(71,348)	62,705	47%	▲
Amount attributable to investing activities		(1,243,008)	(134,053)	403,052			
Financing Activities							
Transfer from Reserves	9	402,381	17,000	17,000	0	0%	
Repayment of Debentures	8	(68,626)	0	0	0		
Transfer to Reserves	9	(235,290)	(274)	(152)	122	45%	
Amount attributable to financing activities		98,465	16,726	16,848			
Closing Funding Surplus(Deficit)	1(b)	(0)	3,843,744	4,452,345			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	<p>Governance Administration and Operation of facilities and services to members of council; Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscription, conference expenses, council chamber expenses and members' entertainment. Also includes the allocation of administration expenses for the CEO and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council. Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.</p> <p>Administration In accordance with Legislative changes which were effective on 1st July 1997. General Administration costs have been allocated to the various programs of Council to reflect the true costs of services provided. Directly attributable costs have been recorded in the relevant program while indirect costs have been allocated using time spent by administration staff on tasks related to each of the programs as a basis.</p>
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.
HEALTH	To provide an operational framework for environmental and community health.	Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.
HOUSING	To provide and maintain residential housing for staff, with the surplus available for private rental.	Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.
COMMUNITY AMENITIES	To provide services required by the community.	Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Hosting of a Natural Resource Management Officer to assist community groups and landowners.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Administration, provision and operation of public halls, community centre, sporting complex, ovals, swimming areas and beaches. Includes contributions towards operations, subsidies and improvements of sporting clubs, sporting facilities and recreational areas. Administration, provision and operation of local libraries and library services. Contributions towards heritage issues such as municipal inventory, local Historical society operations - museum development/improvement etc.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government; includes vehicle registration and renewals facilities.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	Eradication of noxious weeds and control of vermin. The development, promotion, support etc. of tourism and area promotion to attract tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services, swimming pool inspections etc. Revenues and outlays associated with water supply - standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	1,204,318	1,204,318	1,204,318	0	0%	
Revenue from operating activities							
Rates	5	2,826,721	2,800,586	2,827,613	27,027	1%	
Operating Grants, Subsidies and Contributions	10	784,465	120,786	144,361	23,575	20%	▲
Fees and Charges		311,307	157,800	172,958	15,158	10%	
Interest Earnings		53,290	3,816	2,725	(1,091)	(29%)	
Other Revenue		11,800	2,102	754	(1,348)	(64%)	
Profit on Disposal of Assets	6	26,500	0	0	0		
Realisation on Disposal of Assets		0	0	0	0		
		4,014,083	3,085,090	3,148,411	63,321	2%	
Expenditure from operating activities							
Employee Costs		(1,981,847)	(133,828)	(129,746)	4,082	3%	
Materials and Contracts		(1,698,891)	(95,082)	(76,619)	18,463	19%	▲
Utility Charges		(54,917)	(2,377)	(5,556)	(3,179)	(134%)	
Insurance Expenses		(182,375)	(97,008)	(108,362)	(11,354)	(12%)	▼
Interest Expenses		(5,898)	(42)	0	42	100%	
Depreciation on Non-Current Assets		(3,132,359)	(261,030)	(272,668)	(11,638)	(4%)	
Loss on Disposal of Assets	6	(15,195)	0	0	0		
Other Expenditure		(123,430)	0	0	0		
		(7,194,911)	(589,367)	(592,951)	(3,584)	(1%)	
Operating activities excluded from budget							
Add back Depreciation		3,132,359	261,030	272,668	11,638	4%	
Adjust (Profit)/Loss on Asset Disposal	6	(11,305)	0	0	0		
Movement of excess rates		0	0	0			
Amount attributable to operating activities		(59,774)	2,756,753	2,828,128			
Investing activities							
Non-operating grants, subsidies and contributions	10	1,493,953	0	474,400	474,400		▲
Realisation/Proceeds from Disposal of Assets	6	78,500	0	(0)	(0)		
Capital acquisitions	7	(2,815,461)	(134,053)	(71,348)	62,705	47%	▲
Amount attributable to investing activities		(1,243,008)	(134,053)	403,052			
Financing Activities							
Transfer from Reserves	9	402,381	17,000	17,000	0	0%	
Repayment of Debentures	8	(68,626)	0	0	0		
Transfer to Reserves	9	(235,290)	(274)	(152)	122	(45%)	
Amount attributable to financing activities		98,465	16,726	16,848			
Closing Funding Surplus (Deficit)	1(b)	0	3,843,744	4,452,345			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

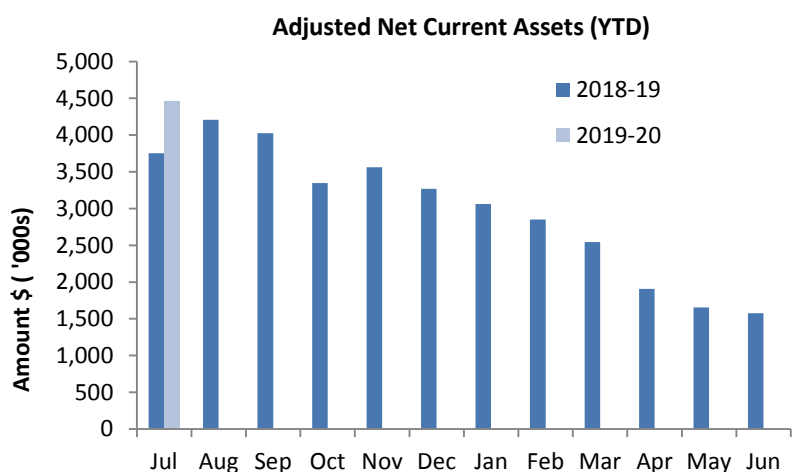
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 31 Jul 2018	Year to Date Actual 31 Jul 2019
Adjusted Net Current Assets				
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	1,514,609	979,758	1,844,610
Cash Restricted	3	832,618	787,194	815,768
Receivables - Rates	4	93,429	2,952,501	2,899,898
Receivables - Other	4	8,397	3,478	22,837
Interest / ATO Receivable / Prepaid Expenses		1,228	0	0
Inventories		4,222	1,912	4,221
		2,454,503	4,724,843	5,587,334
Less: Current Liabilities				
Payables		(416,517)	(174,106)	(262,662)
Provisions - employee		(423,049)	(314,496)	(423,049)
ATO Payables		(1,050)	(11,238)	(56,560)
		(840,616)	(499,840)	(742,271)
Unadjusted Net Current Assets		1,613,887	4,225,003	4,845,063
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(832,618)	(787,194)	(815,768)
Add: Provisions - employee		423,049	314,496	423,049
Adjusted Net Current Assets		1,204,318	3,752,305	4,452,345

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$4.45 M

Last Year YTD

Surplus(Deficit)

\$3.75 M

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) *Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Chapman Valley becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 2
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 budget materially.

The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	2,640	220%	▲	Permanent	LGIS Insurance policy credit
General Purpose Funding - Rates	27,027	1%	▲	Permanent	Rates raised
General Purpose Funding - Other	9,244	212%			
Law, Order and Public Safety	210			Timing	Grants & contributions
Health	1,592	345%	▲	Timing	Administration Fees & Charges
Housing	0			Permanent	Rental Fees & Charges
Community Amenities	2,227	1%		Permanent	Grant funding CCTV & Planing Fees & Charges
Recreation and Culture	7,368	117%		Timing	Grant & Other Income BHP CC Trust transfer
Transport	8,045	7%		Timing	Proceeds on disposal of assets
Economic Services	3,276	212%			
Other Property and Services	1,690	45%		Timing	
Expenditure from operating activities					
Governance	23,717	28%	▼		Internal allocations
General Purpose Funding	(599)	(7%)	▲	Permanent	Valuation and legal expenses
Law, Order and Public Safety	2,824	9%		Timing	Internal Ranger Allocations
Health	0				
Education and Welfare	499	30%			
Housing	(63)	(14%)			
Community Amenities	7,143	15%		Permanent	Materials and contractors Planning & Surveyor, Sanitation, Cemetery and Community Development
Recreation and Culture	10,580	14%	▲	Timing	Employee and internal costs
Transport	(21,626)	(8%)		Timing	Roads Depn
Economic Services	(7,655)	(27%)		Timing	Tourism expense and administration allocations
Other Property and Services	(18,403)	(66%)	▼	Timing	Internal allocations
Investing Activities					
Non-operating Grants, Subsidies and Contributions	474,400		▲	Timing	Full R2R received for the year
Proceeds from Disposal of Assets	(0)			Timing	Full asset disposal pending
Capital Acquisitions	62,705	47%		Permanent	Refer Note 7
Financing Activities					
Transfer from Reserves	0	0%			
Repayment of Debentures	0				
Transfer to Reserves	122	45%		Permanent	Reserve transfers not required

KEY INFORMATION

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

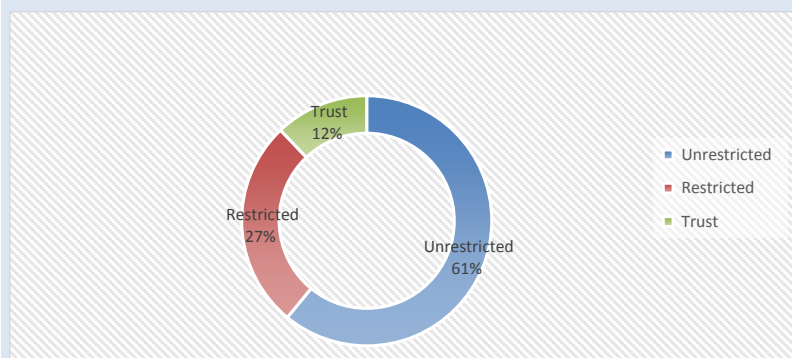
Cash and Investments	Unrestricted	Restricted	Trust	Total	Institution	Maturity Date
				YTD Actual		
	\$	\$	\$	\$		
Cash on Hand						
Petty Cash and Floats	700			700	Westpac	On Hand
At Call Deposits						
Municipal Bank Account	13,371			13,371	Westpac	At Call
Municipal Investment Account	1,830,539			1,830,539	Westpac	At Call
Reserve Fund - Leave		115,574		115,574	Westpac	At Call
Reserve Fund - Water		14,227		14,227	Westpac	At Call
Reserve Fund - Office & Equipment		39,715		39,715	Westpac	At Call
Reserve Fund - Plant/Light Vehicle		256,649		256,649	Westpac	At Call
Reserve Fund - Legal		39,988		39,988	Westpac	At Call
Reserve Fund - Land Development		52,038		52,038	Westpac	At Call
Reserve Fund - Roadworks		102,080		102,080	Westpac	At Call
Reserve Fund - Landcare		15,837		15,837	Westpac	At Call
Reserve Fund - Building		149,647		149,647	Westpac	At Call
Reserve Fund - Unspent Grants		30,013		30,013	Westpac	At Call
Trust Bank Account			99,937	99,937	Westpac	At Call
TD 462763 - POS Bill Hemsley Park			0		Westpac	At Call
Term Deposits						
TD 454181 - POS Wokarena			141,107	141,107	Westpac	28-May-19
TD 454202 - Wokarena Intersection Upgrade			125,216	125,216	Westpac	28-May-19
Total	1,844,610	815,768	366,260	3,026,638		

SIGNIFICANT ACCOUNTING POLICIES

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

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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted
\$3.03 M	\$1.84 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Rates Receivable	30 June 2019	31 Jul 19
	\$	\$
Opening Arrears Previous Years	101,168	93,072
Levied this year	2,743,381	2,827,613
Less Collections to date	(2,751,477)	(20,787)
Equals Current Outstanding	93,072	2,899,898
Net Rates Collectable	93,072	2,899,898
% Collected	97.29%	0.71%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	22,206	0	0	631	22,837
Percentage	97%	0%	0%	3%	
Balance per Trial Balance					
Sundry debtors					22,837
GST receivable					0
Loans receivable - clubs/institutions					0
Total Receivables General Outstanding					22,837

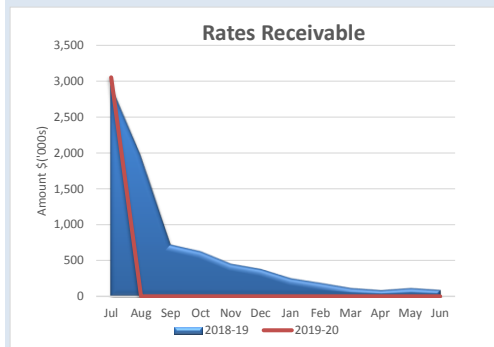
Amounts shown above include GST (where applicable)

KEY INFORMATION

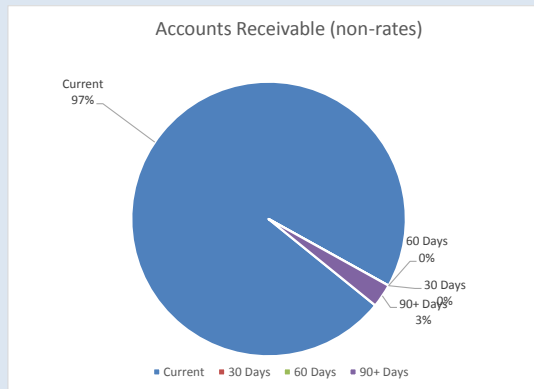
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
1%	\$2,899,898



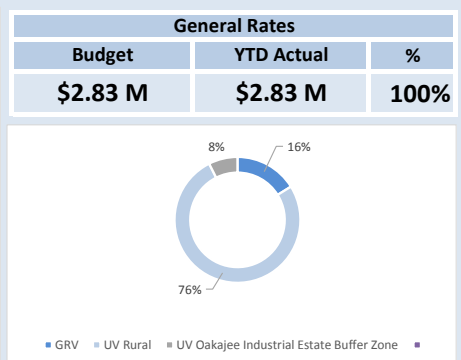
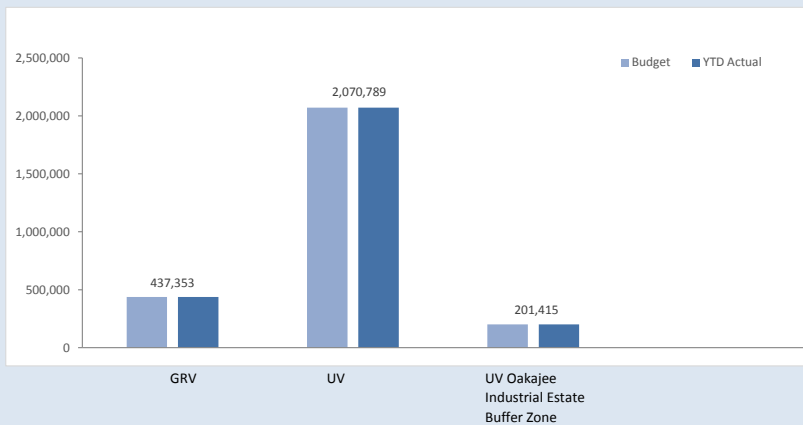
Debtors Due
\$22,837
Over 30 Days
3%
Over 90 Days
3%

General Rate Revenue	Rate in	Number of Properties	Rateable Value	Original Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Rate Revenue	Interim Rates	Back Rates	Total Revenue	
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	
Differential General Rate											
GRV	9.500000	276	4,603,715	437,353	0	0	437,353	437,353	0	192	437,545
UV Rural	1.142000	409	181,329,999	2,070,789	0	0	2,070,789	2,070,789	0	0	2,070,789
UV Oakajee Industrial Estate Buffer Zone	2.280000	0	8,834,000	201,415	0	0	201,415	201,415	0	0	201,415
Minimum Payment	Minimum \$										
GRV	700	195	880,939	136,500	0	0	136,500	137,200	0	0	137,200
UV Rural	400	17	136,023	6,800	0	0	6,800	6,800	0	0	6,800
UV Oakajee Industrial Estate Buffer Zone	400	0	0	0	0	0	0	0	0	0	0
Sub-Totals		897	195,784,676	2,852,857	0	0	2,852,857	2,853,557	0	192	2,853,749
Discount/Concession							0				
Movement in Excess Rates							(26,135)	0	0	0	(26,136)
Amount from General Rates							2,826,721				2,827,613
Ex-Gratia Rates							0				0
Total General Rates							2,826,721				2,827,613
Totals							2,826,721				2,827,613

SIGNIFICANT ACCOUNTING POLICIES

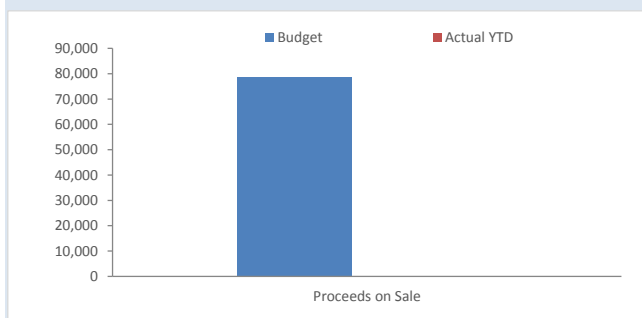
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Housing								
85/L15	Yuna House Asset 85 / Land L15	67,195	52,000	0	(15,195)	0	0	0	0
	Transport								
25	P0006 JD Mower	0	1,500	1,500	0	0	0	0	0
P34	Depot Ute	0	10,000	10,000	0	0	0	0	0
P31	L/Hand Ute	0	10,000	10,000	0	0	0	0	0
P32	Works Ute	0	5,000	5,000	0	0	0	0	0
				0	0	0	0	0	0
		67,195	78,500	26,500	(15,195)	0	0	0	0

KEY INFORMATION



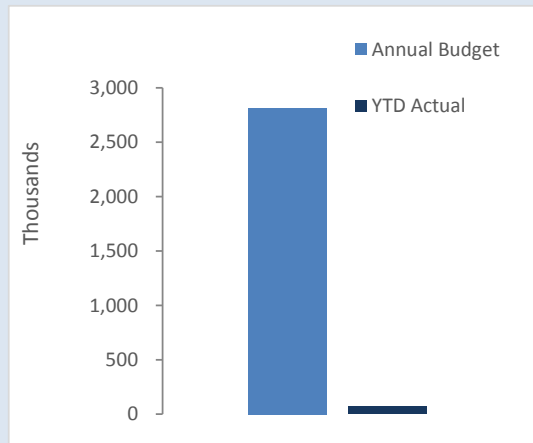
Proceeds on Sale		
Budget	YTD Actual	%
\$78,500	\$0	0%

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	184,021	0	0	0
Plant, Tools & Equipment	520,600	0	0	0
Infrastructure - Roads	2,110,840	134,053	71,348	(62,705)
Capital Expenditure Totals	2,815,461	134,053	71,348	(62,705)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,493,953	0	474,400	474,400
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	78,500	0	0	0
Cash Backed Reserves				
Building Reserve	25,000	34,267	0	-34,267
Plant Replacement Reserve	255,268	0	0	0
Contribution - operations	962,740	99,786	(403,052)	(502,838)
Capital Funding Total	2,815,461	134,053	71,348	(62,705)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

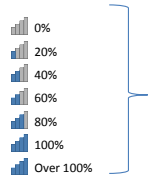


Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.82 M	\$.07 M	3%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.49 M	\$.47 M	32%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total
Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

	Account Number	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments	
Capital Expenditure							
Buildings							
0.00	Nabawa Cemetery	21,000	0	0	0	Reduced Septic System type toilet	
0.00	Nanson showgrounds 3 Phase Power	50,000	0	0	0	Nanson Showgrounds Master Plan - Supply of 3 Phase Power	
0.00	Bill Hemsley Park Activation Project	84,771	0	0	0	BHP Activation Lotterywest Grant	
0.00	Bill Hemsley Park Masterplan	12,000	0	0	0	BHP Masterplan - Install Bollards and BBQ as per Masterplan	
0.00	Nabawa Recreation Center	16,250	0	0	0	Bar Upgrades CVFC requested works	
0.00	Buildings Total	184,021	0	0	0		
Plant & Equipment							
0.00	Traffic Counters	10,600	0	0	0	Yet to proceed with acquisition	
0.00	Tip Truck	299,000	0	0	0	Tender required	
0.00	MWS Light Vehicle	57,000	0	0	0	Quotes new calendar year	
0.00	Ride on Mower	29,000	0	0	0	To be reviewed	
0.00	L/Hand Light Vehicle	50,000	0	0	0	Quotes new calendar year	
0.00	Works Depot Light Vehicle	30,000	0	0	0	Quotes new calendar year	
0.00	Tow along Brown Sweeper	45,000	0	0	0	Quotes required. Yet to proceed with acquisition	
0.00	Plant & Equipment Total	520,600	0	0	0		
Infrastructure - Roads							
0.13	Dartmoor Road - Upgrade from gravel to 7.2m wide seal	131140 - C08	547,372	134,053	71,061	62,992	Porject commenced 1st July 19. Part completed
0.00	Valentine Road - Upgrade from gravel to 7.2m wide seal	131140 - C13	489,078	0	287	(287)	
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal	131140 - C16	449,048	0	0	0	
0.00	East Nabawa Road - Upgrade from gravel to 7.2m wide seal Slk 0.2 to Slk 3.0	131140 - C16E	433,181	0	0	0	
0.00	Eliza Shaw Drive drainage improvements from Brown Lane to Parmelia Blvd	131140 - C151B	101,409	0	0	0	
0.00	Eliza Shaw Drive drainage improvements from Hester Avenue to Redcliffe Co	131140 - C151A	90,752	0	0	0	
0.03	Infrastructure - Roads Total		2,110,840	134,053	71,348	62,705	
0.03	Grand Total		2,815,461	134,053	71,348	62,705	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

Information on Borrowings	30/06/2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
Particulars	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
Loan 89 - Nabawa Stadium Upgrade	14,451	0	0	0	9,491	14,451	4,960	0	815
Loan 98 - Bill Hemsley Park	123,132	0	0	0	39,972	123,132	83,160	0	4,059
Transport									
Loan 96- Plant	0	0	0	0	0	0	0	0	0
Loan 97- Plant	19,163	0	0	0	19,162	19,163	1	0	524
	0	0	0	0	0	0	0	0	0
Self supporting loans									
	156,746	0	0	0	68,626	156,746	88,120	0	5,398
	0	0	0	0	0	0	0	-	0
	0	0	0	0	0	0	0	0	0
Total	156,746	0	0	0	68,626	156,746	88,120	0	5,398

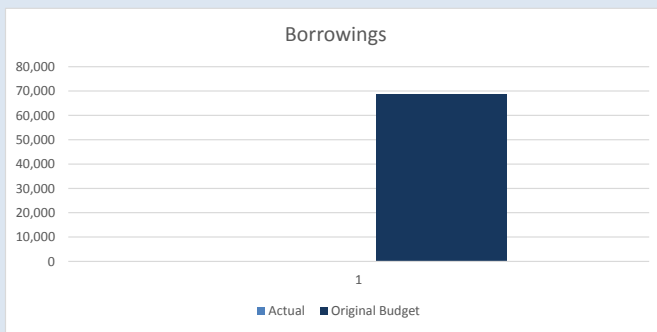
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	\$0
Interest Earned	\$2,725
Interest Expense	\$0
Reserves Bal	\$.82 M
Loans Due	\$.16 M

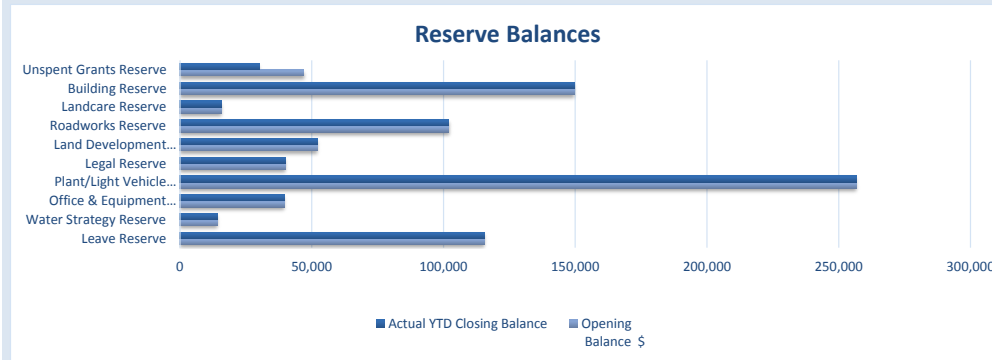
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,552	540	22	30,000	0	(50,100)	0	95,992	115,574
Water Strategy Reserve	14,224	60	3	0	0	0	0	14,284	14,227
Office & Equipment Reserve	39,708	180	7	0	0	(10,000)	0	29,888	39,715
Plant/Light Vehicle Reserve	256,599	900	50	150,000	0	(255,268)	0	152,231	256,649
Legal Reserve	39,980	180	8	0	0	0	0	40,160	39,988
Land Development Reserve	52,028	300	10	0	0	0	0	52,328	52,038
Roadworks Reserve	102,060	420	20	0	0	0	0	102,480	102,080
Landcare Reserve	15,834	60	3	0	0	(15,000)	0	894	15,837
Building Reserve	149,618	650	29	52,000	0	(25,000)	0	177,268	149,647
Unspent Grants Reserve	47,013	0	0	0	0	(47,013)	(17,000)	0	30,013
	832,616	3,290	152	232,000	0	(402,381)	(17,000)	665,525	815,768

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Operating grants, subsidies and contributions				
General Purpose Funding				
Grants Commission - Road Funding	251,602	0	0	0
Grants Commission - Equalisation (General Purpose)	195,384	0	0	0
Ex Gratia Rates	10,041	0	10,023	10,023
Governance				
Minor Income Received - Other General	1,200	100	0	-100
LSL Reimbursement	0	0	0	0
Reimbursements & Contributions	0	0	3,840	3,840
Law, Order and Public Safety				
Contributions & Reimbursements	0	0	0	0
DFES Grant Income	20,635	0	0	0
Grant Revenue Ranger Services	0	0	0	0
Community Amenities				
Grants & Other Income Received	5,000	0	0	0
Dolby Creek Management Plan Income (gst free)	2,247	0	0	0
Reimbursements & Sundry Income (P of E)	1,000	0	0	0
Cemetery Income (no GST applicable)	650	0	0	0
Grant - Community Development (no GST)	0	0	0	0
Cemetery Income (GST Applies)	0	0	0	0
Recreation and Culture				
Showground/Halls Income Received	0	0	0	0
Grants & Other Income Received	108,771	0	0	0
Transport				
MRWA Direct Grant.	116,936	116,936	125,058	8,122
Other Grant Income	0	0	0	0
Hudson Resources - Dartmoor Road	12,500	0	0	0
Other Property and Services				
Diesel Fuel Rebate Received	45,000	3,750	5,440	1,690
Salaries & Wages Reimbursement Received	0	0	0	0
Income Received	0	0	0	0
Overpayments/Recoverables - Income	13,500	0	0	0
Operating grants, subsidies and contributions Total	784,465	120,786	144,361	23,575
Non-operating grants, subsidies and contributions				
Recreation and Culture				
Grant Funding Received	0	0	0	0
Grant Funding Revenue	25,000	0	0	0
Transport				
MW Regional Road Funding	1,140,333	0	474,400	474,400
R2R (Construction) Income	328,620	0	0	0
Non-operating grants, subsidies and contributions Total	1,493,953	0	474,400	474,400
Grand Total	2,278,418	120,786	618,761	497,975

KEY INFORMATION

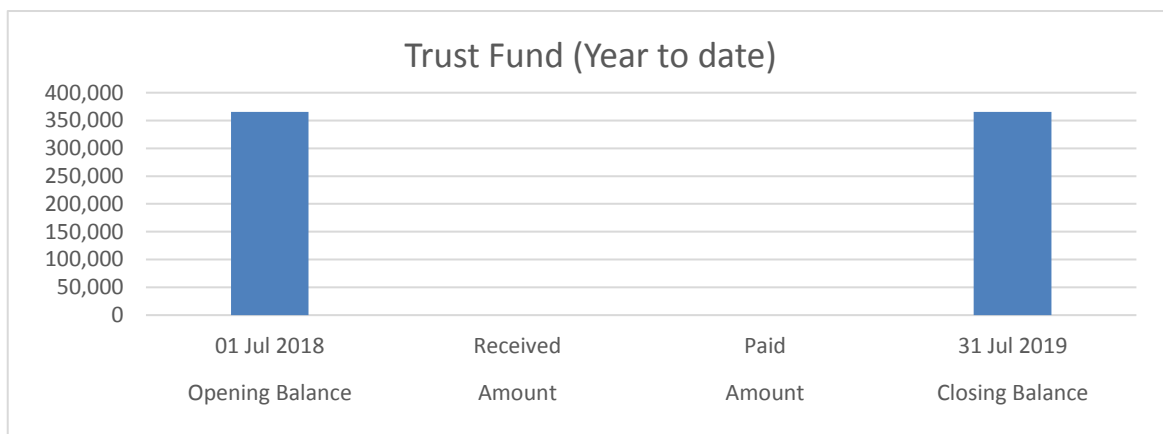
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 11
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jul 2019
	\$	\$	\$	\$
Bonds - Hall Hire	3,490	0	0	3,490
Post Office Deposit	1,462	0	0	1,462
Contributions from Sub Divider	353,330	0	0	353,330
CTF Levy	276	0	0	276
Building Commission	623	0	0	623
Refundable Deposit	6,090	0	0	6,090
Unclaimed Monies	250	0	0	250
Standpipe Card Bond Income	100	0	0	100
	365,621	0	0	365,621

KEY INFORMATION



List of Accounts Paid -July19

Chq/EFT	Date	Name	Amount
MUNICIPAL ACCOUNT			
4986	12/07/2019	Petty Cash	-296.45
DD16457.1	10/07/2019	LGSP	-8,293.31
DD16457.2	10/07/2019	Hostplus Superannution	-283.25
DD16457.3	09/07/2019	Rest Superannuation	-31.98
DD16457.4	09/07/2019	Australian Super	-1,052.56
DD16457.5	10/07/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16457.6	10/07/2019	BT Business Super	-230.50
DD16457.7	09/07/2019	Prime Super	-214.22
DD16472.1	24/07/2019	LGSP	-8,553.29
DD16472.2	23/07/2019	Australian Super	-1,044.03
DD16472.3	24/07/2019	Wealth Personal Superannuation and Pension Fund	-464.28
DD16472.4	24/07/2019	Hostplus Superannution	-283.25
DD16472.5	24/07/2019	BT Business Super	-230.50
DD16472.6	23/07/2019	Prime Super	-214.22
EFT23328	12/07/2019	Department of Health	-550.00
EFT23329	12/07/2019	Chapman Valley Agricultural Society Inc	-5,000.00
EFT23330	12/07/2019	Geraldton Vintage Hire	-210.00
EFT23331	12/07/2019	Jones Lang LaSalle Australia Pty Ltd	-7,700.00
EFT23332	12/07/2019	Jungle News & Lotto	-36.40
EFT23333	12/07/2019	Miralec	-3,434.00
EFT23334	12/07/2019	Nabawa Valley Tavern	-833.35
EFT23335	12/07/2019	Pest A Kill WA	-110.00
EFT23336	12/07/2019	Queens Supa IGA Supermarket	-266.01
EFT23337	12/07/2019	Refuel Australia	-15,621.83
EFT23338	12/07/2019	Shire of Chapman Valley	-9,352.65
EFT23339	12/07/2019	Shire of Northampton	-462.00
EFT23340	12/07/2019	Western Australian Treasury Corporation	-658.98
EFT23341	12/07/2019	Whipintarra Springs Pty Ltd - Nukara Farm	-800.00
EFT23344	19/07/2019	Australian Taxation Office	-8,328.00
EFT23345	19/07/2019	Synergy	-892.35
EFT23346	19/07/2019	At The Flower Pot	-105.00
EFT23347	19/07/2019	Drylands Foundation	-77.00
EFT23348	19/07/2019	Great Northern Rural Services	-41.07
EFT23349	19/07/2019	LGIS Insurance Broking	-58,023.83
EFT23350	19/07/2019	Landgate	-90.35
EFT23351	29/07/2019	Node1Internet	-129.95
EFT23352	29/07/2019	Synergy	-3,833.60
EFT23353	29/07/2019	Telstra	-1,320.00
EFT23354	29/07/2019	Water Corporation	-324.35
EFT23355	26/07/2019	Abrolhos Steel	-28.00
EFT23356	26/07/2019	Aussie Natural Spring Water	-149.00
EFT23357	26/07/2019	Bunnings Group Limited	-331.21
EFT23358	26/07/2019	Cleanaway Co Pty Ltd	-11,000.47
EFT23359	26/07/2019	Covs Parts Pty Ltd	-161.67
EFT23360	26/07/2019	Dalgleish Catering	-2,480.00
EFT23361	26/07/2019	GIBS Geraldton Independent Building Supplies Pty Ltd	-67.72
EFT23362	26/07/2019	Geraldton Party Hire	-577.50
EFT23363	26/07/2019	Glenfield IGA	-60.55
EFT23364	26/07/2019	Guardian Print & Graphics	-375.00
EFT23365	26/07/2019	I T Vision User Group Inc	-748.00
EFT23366	26/07/2019	It Vision	-37,031.50
EFT23367	26/07/2019	Local Government Insurance Services WA	-56,122.91

List of Accounts Paid -July19

Chq/EFT	Date	Name	Amount
EFT23368	26/07/2019	Local Health Authority Analytical Committee	-509.30
EFT23369	26/07/2019	Market Creations	-3,037.08
EFT23370	26/07/2019	Midwest Chemical & Paper	-99.44
EFT23371	26/07/2019	Miles Glass & Fly Screens Pty Ltd	-471.50
EFT23372	26/07/2019	Mood 4 Food	-520.00
EFT23373	26/07/2019	Nabawa Valley Tavern	-833.35
EFT23374	26/07/2019	RAMM Software Ltd	-7,684.38
EFT23375	26/07/2019	State Law Publisher	-4,602.95
EFT23376	26/07/2019	Sun City Plumbing	-452.10
EFT23377	26/07/2019	The West Australian	-269.37
EFT23378	26/07/2019	Toll Transport Pty Ltd	-55.06
			-\$ 267,524.90
Chq/EFT	Date	Name	Amount
TRUST ACCOUNT			
EFT23342	19/07/2019	Jasmine Bunter	-530.00
EFT23343	19/07/2019	Susannah M Whiteside	-530.00
			-\$ 1,060.00



Corporate Card Statement



SHIRE OF CHAPMAN VALLEY
 THE SHIRE CLERK
 ADMINISTRATION
 C/- POST OFFICE
 NABAWA W A WA 6532

30 JUL 2019

Facility Number

00018023 20000001

Payment Due Date

31 July 2019

Closing Balance

\$272.45

This amount will be swept from a nominated account.

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name	Number of Cards	Cash Advance Annual % Rate			
Shire Of Chapman Valley	2	15.65%			
Contact Name	Facility Number	Facility Credit Limit			
The Shire Clerk	00018023 20000001	10,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
21 Jun 2019	21 Jul 2019	31 Jul 2019	35.00 -	272.45 -	9,727.55

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
35.00 -	0.00 -	307.45	0.00	0.00	0.00	272.45	0.00

SHIRE OF CHAPMAN VALLEY
 THE SHIRE CLERK
 ADMINISTRATION
 C/- POST OFFICE
 NABAWA W A WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,692.55

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
25 JUN	Purchases SAFETYCULTURE HYDE PARK AUS	250.80	Auditor Subscription Mkt CoA GL 144420.22
16 JUL	MEMBERSHIP ORGANIZATIONS, NO Snapfish AU * SYDNEY AUS PHOTOFINISHING LABORATORIES,	56.65	Freeman Function Photos CoA GL 104620.22
	Sub Total:	307.45	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
0.00	0.00 -	307.45	0.00	0.00	0.00	307.45	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature _____ Date 30/7/19

Transactions examined and approved.

Manager/Supervisor Signature _____ Date 30/7/19



SHIRE OF CHAPMAN VALLEY
 THE SHIRE CLERK
 ADMINISTRATION
 C/- POST OFFICE
 NABAWA W A WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	4,035.00

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
35.00 -	0.00 -	0.00	0.00	0.00	0.00	35.00 -	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature _____

Date 30/7/19

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 30/7/19

