

**Ordinary Council Meeting - 18 July 2025 Attachments**

- 10.1.1 Potential Disposal Lot 24 Chapman Valley Road, Yuna.....2**
  - 10.1.1.1 enquirer letter 3.7.2025 .....2**
- 10.2.1 Financial Management Report .....3**
  - 10.2.1.1 Financial Management Report May 2025 .....3**

SHIRE PRESIDENT  
CHAPMAN VALLEY SHIRE  
NABAWA.  
2/7/2025

GARY DEARD  
758 CHAPMAN VALLEY  
ROAD  
YUNA 6532  
MOB: [REDACTED]

REQUEST TO PURCHASE VACANT BLOCK.

TO WHOM IT MAY CONCERN.

I WISH TO MAKE AN OFFER FOR THE VACANT LOT  
DIRECTLY TO THE EAST OF MY PROPERTY.

THE DP NUMBER IS 60717724 AND REPRESENTS  
AT 809M<sup>2</sup>. I HAVE ESTABLISHED THAT IT IS  
SHIRE LAND AND BELIEVE IT TO BE SURPLUS TO  
YOUR NEEDS.

I AM AWARE OF SIMILAR SIZE BLOCKS BEING SOLD  
OFF IN NABAWA TOWNSHIP AND SO I THINK A  
FAIR PRICE WOULD BE \$7000 FOR A BLOCK IN  
YUNA. MY HOPE IS THAT I CAN ANNEX THIS  
LAND TO MY EXISTING DOUBLE BLOCK & BUILD  
A SHED TO HOUSE MY MOTORHOME.

I LOOK FORWARD TO A REPLY IN DUE COURSE.

REGARDS  
GARY DEARD.



**SHIRE OF CHAPMAN VALLEY**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the required statement of financial activity and statement of financial position)**  
**For the period ended 31st of May 2025**

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

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**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	3,217,397	3,217,397	3,225,884	8,487	0.26%	
Rates excluding general rates	162,570	162,570	162,570	0	0.00%	
Grants, subsidies and contributions	805,739	489,573	610,977	121,404	24.80%	▲
Fees and charges	446,677	428,392	451,260	22,868	5.34%	
Interest revenue	83,600	74,714	91,314	16,600	22.22%	▲
Other revenue	21,125	17,818	14,600	(3,218)	(18.06%)	
Profit on asset disposals	93,756	0	66,938	66,938	0.00%	
	<b>4,830,864</b>	<b>4,390,464</b>	<b>4,623,543</b>	<b>233,079</b>	<b>5.31%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(2,485,582)	(1,943,483)	(1,795,063)	148,420	7.64%	
Materials and contracts	(3,554,220)	(2,544,378)	(2,061,392)	482,986	18.98%	▲
Utility charges	(57,113)	(54,179)	(54,634)	(455)	(0.84%)	
Depreciation	(5,937,251)	(5,442,503)	(6,208,156)	(765,653)	(14.07%)	▼
Finance costs	(34,126)	(17,913)	(18,179)	(266)	(1.48%)	
Insurance	(218,519)	(218,492)	(198,335)	20,157	9.23%	
Other expenditure	(141,310)	(83,705)	(67,410)	16,295	19.47%	▲
Loss on asset disposals	(20,000)	0	0	0	0.00%	
	<b>(12,448,121)</b>	<b>(10,304,653)</b>	<b>(10,403,169)</b>	<b>(98,516)</b>	<b>(0.96%)</b>	
Non cash amounts excluded from operating activities	2(c) 5,965,284	5,442,503	6,141,218	698,715	12.84%	▲
<b>Amount attributable to operating activities</b>	<b>(1,651,973)</b>	<b>(471,686)</b>	<b>361,592</b>	<b>833,278</b>	<b>176.66%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	4,377,214	2,741,040	964,513	(1,776,527)	(64.81%)	▼
Proceeds from disposal of assets	224,500	78,500	162,327	83,827	106.79%	▲
	<b>4,601,714</b>	<b>2,819,540</b>	<b>1,126,840</b>	<b>(1,692,700)</b>	<b>(60.03%)</b>	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,098,201)	(1,186,000)	(1,074,731)	111,269	9.38%	
Payments for construction of infrastructure	(1,406,032)	(1,412,853)	(1,480,807)	(67,954)	(4.81%)	
	<b>(6,504,233)</b>	<b>(2,598,853)</b>	<b>(2,555,538)</b>	<b>43,315</b>	<b>1.67%</b>	
<b>Amount attributable to investing activities</b>	<b>(1,902,519)</b>	<b>220,687</b>	<b>(1,428,698)</b>	<b>(1,649,385)</b>	<b>(747.39%)</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Proceeds from new borrowings	650,000	0	0	0	0.00%	
Transfer from reserves	906,063	25,050	0	(25,050)	(100.00%)	▼
	<b>1,556,063</b>	<b>25,050</b>	<b>0</b>	<b>(25,050)</b>	<b>(100.00%)</b>	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(8,301)	(7,612)	(7,600)	12	0.16%	
Repayment of borrowings	(95,932)	(47,411)	(47,411)	0	0.00%	
Transfer to reserves	(473,137)	(9,361)	(17,773)	(8,412)	(89.86%)	
	<b>(577,370)</b>	<b>(64,384)</b>	<b>(72,784)</b>	<b>(8,400)</b>	<b>(13.05%)</b>	
<b>Amount attributable to financing activities</b>	<b>978,693</b>	<b>(39,334)</b>	<b>(72,784)</b>	<b>(33,450)</b>	<b>(85.04%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 2,575,799	2,575,799	2,575,799	0	0.00%	
Amount attributable to operating activities	(1,651,973)	(471,686)	361,592	833,278	176.66%	▲
Amount attributable to investing activities	(1,902,519)	220,687	(1,428,698)	(1,649,385)	(747.39%)	▼
Amount attributable to financing activities	978,693	(39,334)	(72,784)	(33,450)	(85.04%)	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>2,285,466</b>	<b>1,435,909</b>	<b>(849,557)</b>	<b>(37.17%)</b>	▼

**KEY INFORMATION**

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
  - ▲ Indicates a variance with a positive impact on the financial position.
  - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF CHAPMAN VALLEY  
 STATEMENT OF FINANCIAL POSITION  
 FOR THE PERIOD ENDED 31 MAY 2025**

	<b>Actual 30 June 2024</b>	<b>Actual as at 31 May 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5,721,554	4,982,610
Trade and other receivables	278,034	389,339
Inventories	2,419	5,898
Other assets	54,570	44,392
<b>TOTAL CURRENT ASSETS</b>	<b>6,056,577</b>	<b>5,422,239</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	8,342	8,342
Other financial assets	62,378	62,378
Property, plant and equipment	19,277,324	18,265,239
Infrastructure	187,060,057	181,776,032
Right-of-use assets	32,336	24,902
<b>TOTAL NON-CURRENT ASSETS</b>	<b>206,440,437</b>	<b>200,136,893</b>
<b>TOTAL ASSETS</b>	<b>212,497,014</b>	<b>205,559,132</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	732,872	1,065,463
Other liabilities	1,150,000	1,305,188
Lease liabilities	8,301	8,301
Borrowings	95,932	95,932
Employee related provisions	581,836	581,836
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,568,941</b>	<b>3,056,720</b>
<b>NON-CURRENT LIABILITIES</b>		
Other liabilities	289,999	289,999
Lease liabilities	26,220	26,220
Borrowings	581,092	581,092
Employee related provisions	19,494	19,494
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>916,805</b>	<b>916,805</b>
<b>TOTAL LIABILITIES</b>	<b>3,485,746</b>	<b>3,973,525</b>
<b>NET ASSETS</b>	<b>209,011,268</b>	<b>201,585,607</b>
<b>EQUITY</b>		
Retained surplus	29,326,894	21,883,460
Reserve accounts	1,597,906	1,615,679
Revaluation surplus	178,086,468	178,086,468
<b>TOTAL EQUITY</b>	<b>209,011,268</b>	<b>201,585,607</b>

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

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 May 2025

**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.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**Critical accounting estimates and judgements**

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**2 NET CURRENT ASSETS INFORMATION**

	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 May 2025
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	5,721,554	5,721,554	4,982,610
Trade and other receivables	278,035	278,034	389,339
Inventories	2,419	2,419	5,898
Other assets	58,917	54,570	44,392
	<u>6,060,925</u>	<u>6,056,577</u>	<u>5,422,239</u>
<b>Less: current liabilities</b>			
Trade and other payables	(812,583)	(732,872)	(1,065,463)
Other liabilities	(1,150,000)	(1,150,000)	(1,305,188)
Lease liabilities	(8,301)	(8,301)	(8,301)
Borrowings	(95,932)	(95,932)	(95,932)
Employee related provisions	(562,566)	(581,836)	(581,836)
	<u>(2,629,382)</u>	<u>(2,568,941)</u>	<u>(3,056,720)</u>
Net current assets	3,431,543	3,487,636	2,365,519
Less: Total adjustments to net current assets	2(b) (931,107)	(911,837)	(929,610)
<b>Closing funding surplus / (deficit)</b>	<b>2,500,436</b>	<b>2,575,799</b>	<b>1,435,909</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(1,597,906)	(1,597,906)	(1,615,679)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	8,301	8,301	8,301
- Current portion of borrowings	95,932	95,932	95,932
- Current portion of employee benefit provision held in reserve	169,811	169,811	171,700
- Current portion of employee benefit provision held in muni	392,755	412,025	410,136
<b>Total adjustments to net current assets</b>	2(a) <b>(931,107)</b>	<b>(911,837)</b>	<b>(929,610)</b>
<b>(c) Non-cash amounts excluded from operating activities</b>			
	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 May 2025	YTD Actual 31 May 2025
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(93,756)	0	(66,938)
Add: Loss on asset disposals	20,000	0	0
Add: Depreciation	5,937,251	5,442,503	6,208,156
Movement in current employee provisions associated with restricted cash	12 7,434	0	0
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	12 407	0	0
- Contract liabilities	93,948	0	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,965,284</b>	<b>5,442,503</b>	<b>6,141,218</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 local governments' operational cycle.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>121,404</b>	<b>24.80%</b>	▲
Grant income allocation timing compared to budget estimates.		Timing	
<b>Interest revenue</b>	<b>16,600</b>	<b>22.22%</b>	▲
Interest earned on cash reserves higher than anticipated.		Permanent	
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>482,986</b>	<b>18.98%</b>	▲
Timing of invoicing for expenditure compared to budget estimates.		Timing	
<b>Depreciation</b>	<b>(765,653)</b>	<b>(14.07%)</b>	▼
Pre-audit depreciation estimation, adjustment in 25/26 budget required.		Permanent	
<b>Other expenditure</b>	<b>16,295</b>	<b>19.47%</b>	▲
Timing of Community Growth Fund payments compared to budget estimates.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(1,776,527)</b>	<b>(64.81%)</b>	▼
Timing and approval for grant funding of Nabawa Recreation Centre upgrades.		Timing	
<b>Proceeds from disposal of assets</b>	<b>83,827</b>	<b>106.79%</b>	▲
Timing of plant replacement program.		Timing	
<b>Inflows from financing activities</b>			
<b>Transfer from reserves</b>	<b>(25,050)</b>	<b>(100.00%)</b>	▼
Purchase of Public Open Space has not occurred, transfer required only if transaction occurs.		Timing	

**SHIRE OF CHAPMAN VALLEY**  
**SUPPLEMENTARY INFORMATION**  
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**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$2.58 M</b>	<b>\$2.58 M</b>	<b>\$2.58 M</b>	<b>\$0.00 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$2.29 M</b>	<b>\$1.44 M</b>	<b>(\$0.85 M)</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$4.98 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$3.37 M</b>	<b>67.6%</b>
<b>Restricted Cash</b>	<b>\$1.62 M</b>	<b>32.4%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	<b>\$1.07 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.86 M</b>	
0 to 30 Days		<b>96.1%</b>
Over 30 Days		<b>3.9%</b>
Over 90 Days		<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.15 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.23 M</b>	<b>93.2%</b>
<b>Trade Receivable</b>	<b>\$0.15 M</b>	
Over 30 Days		<b>37.1%</b>
Over 90 Days		<b>35.3%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.65 M)</b>	<b>(\$0.47 M)</b>	<b>\$0.36 M</b>	<b>\$0.83 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$3.23 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$3.23 M</b>	
<b>YTD Budget</b>	<b>\$3.22 M</b>	<b>0.3%</b>

<b>Grants and Contributions</b>		
	<b>\$0.61 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.61 M</b>	
<b>YTD Budget</b>	<b>\$0.49 M</b>	<b>24.8%</b>

Refer to 13 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.45 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.45 M</b>	
<b>YTD Budget</b>	<b>\$0.43 M</b>	<b>5.3%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.90 M)</b>	<b>\$0.22 M</b>	<b>(\$1.43 M)</b>	<b>(\$1.65 M)</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.16 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.16 M</b>	
<b>Amended Budget</b>	<b>\$0.22 M</b>	<b>(27.7%)</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$1.48 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$1.48 M</b>	
<b>Amended Budget</b>	<b>\$1.41 M</b>	<b>5.3%</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$0.96 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$0.96 M</b>	
<b>Amended Budget</b>	<b>\$4.38 M</b>	<b>(78.0%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>\$0.98 M</b>	<b>(\$0.04 M)</b>	<b>(\$0.07 M)</b>	<b>(\$0.03 M)</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.05 M)</b>
<b>Interest expense</b>	<b>(\$0.02 M)</b>
<b>Principal due</b>	<b>\$0.63 M</b>

Refer to 10 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$1.62 M</b>
<b>Net Movement</b>	<b>\$0.02 M</b>

Refer to 4 - Cash Reserves

<b>Lease Liability</b>	
<b>Principal repayments</b>	<b>(\$0.01 M)</b>
<b>Interest expense</b>	<b>(\$0.00 M)</b>
<b>Principal due</b>	<b>\$0.03 M</b>

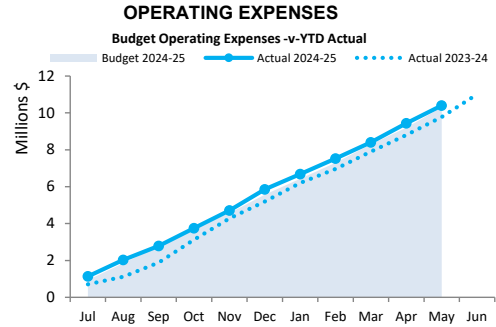
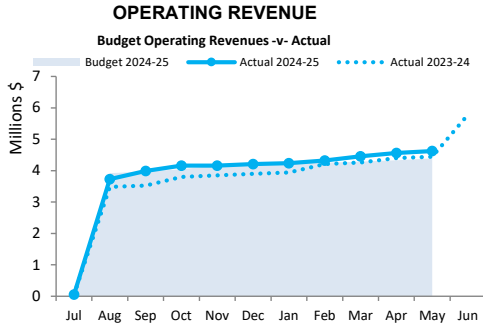
Refer to Note 11 - Lease Liabilities

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

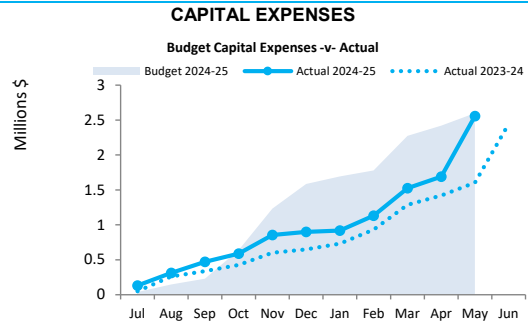
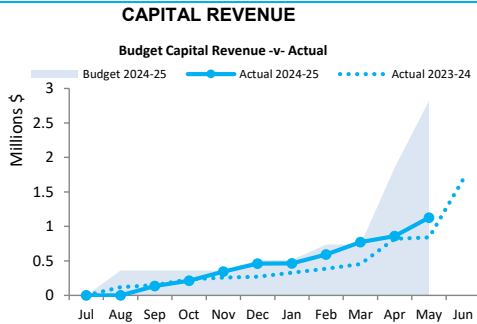
**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**2 KEY INFORMATION - GRAPHICAL**

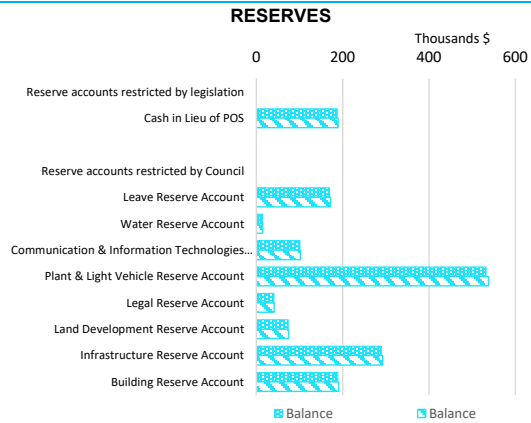
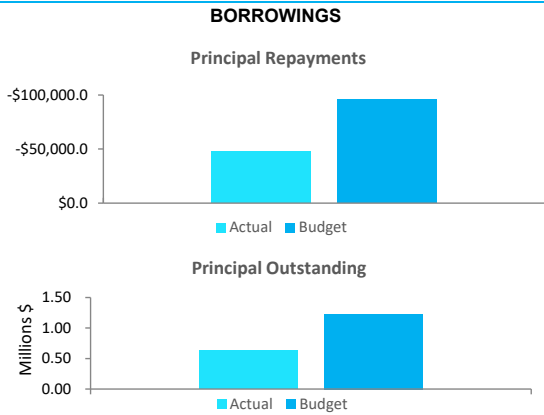
**OPERATING ACTIVITIES**



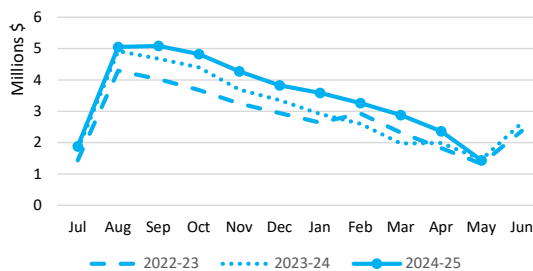
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.  
 Financial Management Report May 2025

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution
		\$	\$	\$	\$	
Cash on hand	Cash and cash equivalents	700	0	700		
Municipal Account	Cash and cash equivalents	290,768	0	290,768		Westpac Banking Corporate
Municipal Investment Account	Cash and cash equivalents	3,075,463	0	3,075,463		Westpac Banking Corporate
Trust Account	Cash and cash equivalents	0	0	0	6,788	
Leave Reserve	Cash and cash equivalents	0	171,700	171,700		Westpac Banking Corporate
Water Reserve	Cash and cash equivalents	0	14,760	14,760		Westpac Banking Corporate
Communication & Information Technologies Reserve	Cash and cash equivalents	0	101,870	101,870		Westpac Banking Corporate
Plant & Light Vehicle Reserve	Cash and cash equivalents	0	538,000	538,000		Westpac Banking Corporate
Legal Reserve	Cash and cash equivalents	0	41,485	41,485		Westpac Banking Corporate
Land Development Reserve	Cash and cash equivalents	0	74,705	74,705		Westpac Banking Corporate
Infrastructure Reserve	Cash and cash equivalents	0	292,757	292,757		Westpac Banking Corporate
Building Reserve	Cash and cash equivalents	0	190,853	190,853		Westpac Banking Corporate
Cash in Lieu of POS Reserve	Cash and cash equivalents	0	189,549	189,549		Westpac Banking Corporate
<b>Total</b>		<b>3,366,931</b>	<b>1,615,679</b>	<b>4,982,610</b>	<b>6,788</b>	
<b>Comprising</b>						
Cash and cash equivalents		3,366,931	1,615,679	4,982,610	6,788	
		<b>3,366,931</b>	<b>1,615,679</b>	<b>4,982,610</b>	<b>6,788</b>	

**KEY INFORMATION**

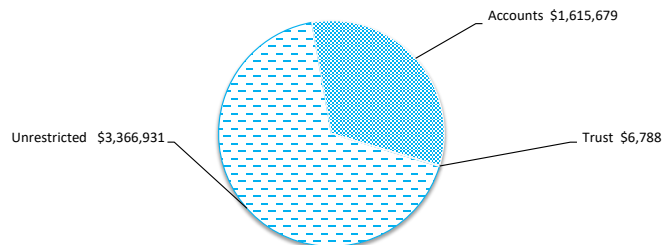
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by legislation</b>								
Cash in Lieu of POS	187,464	0	(187,464)	0	187,464	2,085	0	189,549
<b>Reserve accounts restricted by Council</b>								
Leave Reserve Account	169,811	2,000	(17,601)	154,210	169,811	1,889	0	171,700
Water Reserve Account	14,597	200	0	14,797	14,597	163	0	14,760
Communication & Information Technologies Res	100,749	500	0	101,249	100,749	1,121	0	101,870
Plant & Light Vehicle Reserve Account	532,082	462,937	(532,000)	463,019	532,082	5,918	0	538,000
Legal Reserve Account	41,028	500	0	41,528	41,028	457	0	41,485
Land Development Reserve Account	73,884	500	(68,998)	5,386	73,884	821	0	74,705
Infrastructure Reserve Account	289,537	4,000	0	293,537	289,537	3,220	0	292,757
Building Reserve Account	188,754	2,500	(100,000)	91,254	188,754	2,099	0	190,853
	<b>1,597,906</b>	<b>473,137</b>	<b>(906,063)</b>	<b>1,164,980</b>	<b>1,597,906</b>	<b>17,773</b>	<b>0</b>	<b>1,615,679</b>

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	306,463	0	0	0
Buildings - specialised	3,761,738	270,000	323,179	53,179
Plant and equipment	1,020,000	916,000	738,892	(177,108)
Tools and equipment	10,000	0	12,660	12,660
<b>Acquisition of property, plant and equipment</b>	<b>5,098,201</b>	<b>1,186,000</b>	<b>1,074,731</b>	<b>(111,269)</b>
Infrastructure - roads	1,406,032	1,412,853	1,480,807	67,954
<b>Acquisition of infrastructure</b>	<b>1,406,032</b>	<b>1,412,853</b>	<b>1,480,807</b>	<b>67,954</b>
<b>Total of PPE and Infrastructure.</b>	<b>6,504,233</b>	<b>2,598,853</b>	<b>2,555,538</b>	<b>(43,315)</b>
<b>Total capital acquisitions</b>	<b>6,504,233</b>	<b>2,598,853</b>	<b>2,555,538</b>	<b>(43,315)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,377,214	2,741,040	964,513	(1,776,527)
Borrowings	650,000	0	0	0
Other (disposals & C/Fwd)	224,500	78,500	162,327	83,827
Reserve accounts				
Cash in Lieu of POS	187,464	0	0	0
Plant & Light Vehicle Reserve Account	532,000	0	0	0
Land Development Reserve Account	68,998	25,050	0	(25,050)
Building Reserve Account	100,000	0	0	0
Contribution - operations	364,057	(245,737)	1,428,698	1,674,435
<b>Capital funding total</b>	<b>6,504,233</b>	<b>2,598,853</b>	<b>2,555,538</b>	<b>(43,315)</b>

**KEY INFORMATION**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

**Reportable Value**

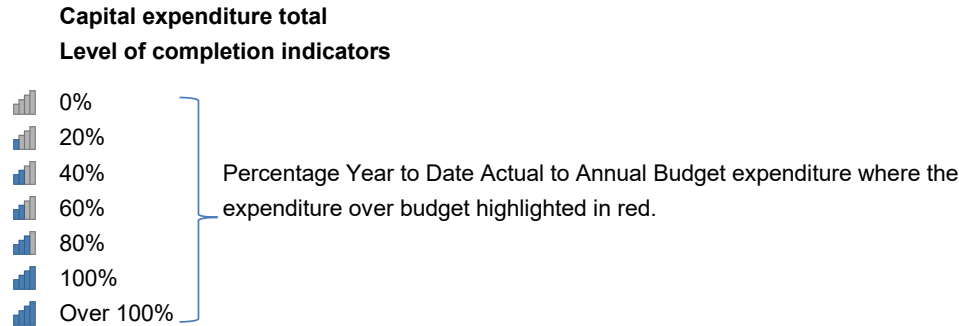
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED**



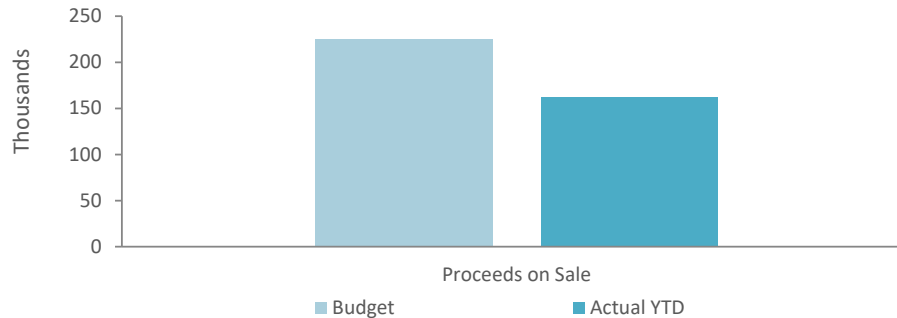
Ledger/Job	Account Description	Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
0564	Upgrade of Power Pole & Box to Office, Fireproofing Strong Room	10,000	5,000	2,460	(7,540)
0754	Plant Replacement - Yetna BFB Fire Truck	0	0	273,881	273,881
2264	Purchase Land - Lot 1 Richards Road for Public Open Space	306,463	0	0	(306,463)
2644/1050	Naraling Hall	15,000	15,000	0	(15,000)
2644/1081	Disaster Recovery Centre Nabawa	2,825,701	0	2,400	(2,823,301)
2644/1084	Nabawa Playground Shade Structure	10,600	0	0	(10,600)
2644/1085	Yuna Park Shade Structure	30,000	30,000	0	(30,000)
2644/1185	Nanson Showgrounds Precinct Power Upgrades	20,000	20,000	0	(20,000)
2834/1079	LRCIP Phase 4	365,437	0	140,882	(224,555)
2834/1083	Nabawa Oval Goalpost Nets	0	0	6,130	6,130
2834/1190	Nabawa Oval Lighting	72,000	72,000	27,273	(44,727)
3104	Nabawa Oval Electronic Scoreboard	35,000	16,000	34,360	(640)
3264	Depot Construction	378,000	93,000	109,757	(268,243)
4415	Bushfire Radio Mast, Repeater & Shed Base Set, Footing Upgrades	35,000	35,000	34,277	(723)
3554	Plant Replacement Program	900,000	900,000	430,651	(469,349)
3584	Depot Hoist	10,000	0	12,660	2,660
4274/1191	Water Supply Sources	35,000	0	0	(35,000)
7074/1184	Coronation Beach Road Standpipe	50,000	0	0	(50,000)
3114	Capital Roadworks Program	1,406,032	1,412,853	1,480,807	74,775
		<b>6,504,233</b>	<b>2,598,853</b>	<b>2,555,538</b>	<b>(3,948,695)</b>

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**OPERATING ACTIVITIES**

**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>									
MV13/P52	2015 Isuzu 450 Tipper Truck	9,300	35,000	25,700	0	0	0	0	0
342/P2570	2007 Amman Pneumatic Multi Tyred Roller	7,500	17,500	10,000	0	0	0	0	0
PE14/P62	2016 Case 580 ST Backhoe	52,500	40,000	0	(12,500)	38,226	39,900	1,674	0
344/P7724	2008 Side Tipping Trailer	6,444	38,500	32,056	0	2,600	59,091	56,491	0
MV12/P51	2015 Toyota Hilux Duel Cab	4,700	14,500	9,800	0	0	0	0	0
MV29/P82	2020 Toyota Prado GXL	38,500	34,000	0	(4,500)	0	0	0	0
MV24/P77	2020 Ford Ranger 4x4 Duel Cab	25,500	22,500	0	(3,000)	0	0	0	0
MV14/P53	2016 Ford PX Ranger Dual Cab	6,300	22,500	16,200	0	0	0	0	0
MV17/P59	2016 Fire Vehicle, Landcruiser - Yetna	0	0	0	0	54,563	63,336	8,773	0
		<b>150,744</b>	<b>224,500</b>	<b>93,756</b>	<b>(20,000)</b>	<b>95,389</b>	<b>162,327</b>	<b>66,938</b>	<b>0</b>

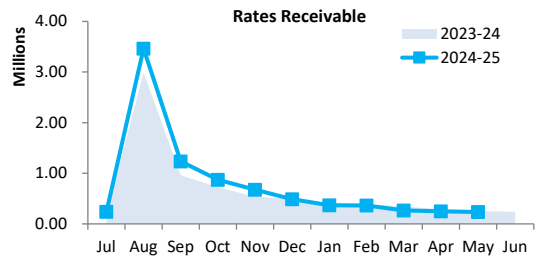


**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

Rates receivable	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous year	179,273	239,977
Levied this year	3,181,495	3,225,884
Less - collections to date	(3,120,791)	(3,231,287)
<b>Net rates collectable</b>	<b>239,977</b>	<b>234,574</b>
% Collected	92.9%	93.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(369)	44,241	350	942	24,639	69,803
Percentage	(0.5%)	63.4%	0.5%	1.3%	35.3%	
<b>Balance per trial balance</b>						
Trade receivables						69,803
GST receivable						84,962
<b>Total receivables general outstanding</b>						<b>154,765</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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

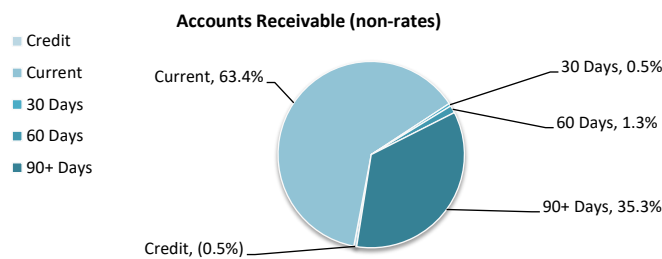
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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.



**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Inventories - Diesel fuel	2,419	18,543	(15,064)	5,898
<b>Other assets</b>				
Prepayments	54,570	33,294	(43,472)	44,392
<b>Total other current assets</b>	<b>56,989</b>	<b>51,837</b>	<b>(58,536)</b>	<b>50,290</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.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**OPERATING ACTIVITIES**

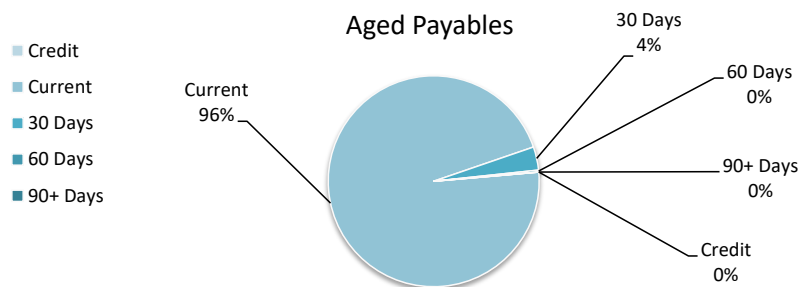
**9 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables - general	0	828,532	30,760	2,599	5	861,896
Percentage	0.0%	96.1%	3.6%	0.3%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						861,896
ATO liabilities						40,201
Receipts in advance						70,695
Bonds and deposits held						92,671
<b>Total payables general outstanding</b>						<b>1,065,463</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.



SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Depot Building	99	267,024	0	0	(10,490)	(21,238)	256,534	245,786	(7,108)	(13,167)
Road Plant Capital	100	410,000	0	0	(36,921)	(74,694)	373,079	335,306	(10,338)	(18,919)
Disaster Recovery Centre	101	0	0	500,000	0	0	0	500,000	0	0
Road Plant Capital	102	0	0	150,000	0	0	0	150,000	0	0
<b>Total</b>		<b>677,024</b>	<b>0</b>	<b>650,000</b>	<b>(47,411)</b>	<b>(95,932)</b>	<b>629,613</b>	<b>1,231,092</b>	<b>(17,446)</b>	<b>(32,086)</b>
Current borrowings		95,932					95,932			
Non-current borrowings		581,092					533,681			
		<b>677,024</b>					<b>629,613</b>			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
Disaster Recovery Centre	0	500,000	WATC	Fixed Rate	10	129,715	4.61	0	0	0
Road Plant Capital	0	150,000	WATC	Fixed Rate	4	15,972	4.61	0	0	0
	<b>0</b>	<b>650,000</b>				<b>145,687</b>		<b>0</b>	<b>0</b>	<b>0</b>

KEY INFORMATION

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**FINANCING ACTIVITIES**

**11 LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Nabawa Fuel Station	LE01	\$ 34,521	\$ 0	\$ 0	\$ (7,600)	\$ (7,612)	\$ 26,921	\$ 26,909	\$ (733)	\$ (726)
<b>Total</b>		<b>34,521</b>	<b>0</b>	<b>0</b>	<b>(7,600)</b>	<b>(7,612)</b>	<b>26,921</b>	<b>26,909</b>	<b>(733)</b>	<b>(726)</b>
Current lease liabilities		8,301					8,301			
Non-current lease liabilities		26,220					26,220			
		<b>34,521</b>					<b>34,521</b>			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 May 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Grants/contributions liability		1,150,000	0	1,730,678	(1,575,490)	1,305,188
<b>Total other liabilities</b>		1,150,000	0	1,730,678	(1,575,490)	1,305,188
<b>Employee Related Provisions</b>						
Provision for annual leave		298,528	0	0	0	298,528
Provision for long service leave		283,308	0	0	0	283,308
<b>Total Provisions</b>		581,836	0	0	0	581,836
<b>Total other current liabilities</b>		<b>1,731,836</b>	<b>0</b>	<b>1,730,678</b>	<b>(1,575,490)</b>	<b>1,887,024</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**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.

**SHIRE OF CHAPMAN VALLEY  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025**

**OPERATING ACTIVITIES**

**13 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	Amended Budget	YTD Budget	YTD Revenue
	1 July 2024	(As revenue)	31 May 2025	31 May 2025		Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
#0233 - Financial Assistance Grants (Local Road Funding)	0	62,945	(62,945)	0	0	86,562	86,562	62,945
#0253 - Financial Assistance Grants (General Purpose)	0	4	(4)	0	0	31,864	29,205	4
#0733 - DFES Grant Income	0	44,705	(44,705)	0	0	30,500	30,498	44,705
#0743 - Western Power Bushfire Volunteers Grant	0	929	0	929	929	0	0	0
#2983 - State Library Technology & Digital Inclusion Grant	0	4,500	0	4,500	4,500	0	0	0
#3103 - Backroads Gravel Bike Race	0	50,000	(50,000)	0	0	50,000	50,000	50,000
#3103 - DFES Community Benefits Fund	200,000	0	(55,097)	144,903	144,903	188,835	0	55,097
#3103 - Streets Alive	0	5,000	(5,000)	0	0	5,000	5,000	5,000
#3103 - Thank a Volunteer	0	0	0	0	0	1,000	1,000	0
#3143 - Mainroads WA Direct Grant	0	197,748	(197,748)	0	0	197,748	197,748	197,748
	<b>200,000</b>	<b>365,831</b>	<b>(415,499)</b>	<b>150,332</b>	<b>150,332</b>	<b>591,509</b>	<b>400,013</b>	<b>415,499</b>
<b>Contributions</b>								
#0061 - Ex Gratia Rates	0	9,850	(9,850)	0	0	9,850	9,850	9,850
#2883 - CV Football Club Goal Posts Nets Reimbursement	0	19,880	(19,880)	0	0	19,880	19,880	19,880
#2923 - Dolby Creek Management Plan Contribution	0	2,500	(2,500)	0	0	0	0	2,500
#2933 - Abandoned Vehicles Reimbursements	0	0	0	0	0	1,500	0	0
#3393 - Hudson Resources Contribution	0	22,400	(22,400)	0	0	19,000	19,000	22,400
#3613 - CVFC Contribution to Electronic Scoreboard	0	0	0	0	0	20,000	0	0
#4513 - Diesel Fuel Rebate	0	43,602	(43,602)	0	0	49,000	40,830	43,602
#5043 - Insurance Claim Reimbursements	0	97,246	(97,246)	0	0	95,000	0	97,246
	<b>0</b>	<b>195,478</b>	<b>(195,478)</b>	<b>0</b>	<b>0</b>	<b>214,230</b>	<b>89,560</b>	<b>195,478</b>
<b>TOTALS</b>	<b>200,000</b>	<b>561,309</b>	<b>(610,977)</b>	<b>150,332</b>	<b>150,332</b>	<b>805,739</b>	<b>489,573</b>	<b>610,977</b>

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**INVESTING ACTIVITIES**

**14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
	1 July 2024	(As revenue)		31 May 2025	31 May 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
#0915 - DFES Capital Grant	0	210,544	(210,544)	0	0	0	0	210,544
#2463 - LRCIP Phase 3	0	73,087	(73,087)	0	0	73,087	73,087	73,087
#2803 - LRCIP Phase 4A	0	345,738	(140,882)	204,856	204,856	365,437	0	140,882
#3153 - LRCIP Phase 4B	0	0	0	0	0	210,792	0	0
#3173 - Regional Road Funding	0	540,000	(540,000)	0	0	900,000	815,055	540,000
#3193 - Roads to Recovery Funding	0	0	0	0	0	427,197	427,197	0
#3423 - DFES Local Government Resilience Fund	500,000	0	0	500,000	500,000	500,000	500,000	0
#3423 - DFES Disaster Ready Fund	450,000	0	0	450,000	450,000	900,000	0	0
#3423 - Community Sporting & Recreation Facilities Fund	0	0	0	0	0	925,701	925,701	0
#3433 - Water Supply Grant Funding	0	0	0	0	0	50,000	0	0
#4764 - Water Supply Grant Funding	0	0	0	0	0	25,000	0	0
	<b>950,000</b>	<b>1,169,369</b>	<b>(964,513)</b>	<b>1,154,856</b>	<b>1,154,856</b>	<b>4,377,214</b>	<b>2,741,040</b>	<b>964,513</b>

**SHIRE OF CHAPMAN VALLEY  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 MAY 2025**

**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:

<b>Description</b>	<b>Opening Balance 1 July 2024</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 May 2025</b>
	\$	\$	\$	\$
CTF Levies	3,271	9,985	(9,733)	3,523
Building Commision Levies	2,300	9,737	(8,822)	3,215
Nomination Deposits	700	0	(700)	0
Unclaimed Monies	0	999	(949)	50
	<b>6,271</b>	<b>20,721</b>	<b>(20,204)</b>	<b>6,788</b>

List of Accounts Paid - May 2025				
Chq/EFT	Date	Name	Description	Amount
EFT30075	02/05/2025	Australian Communications And Media Authority	Radiocommunication apparatus licence renewal	-116.00
EFT30076	02/05/2025	Synergy	Electricity charges	-586.57
EFT30077	02/05/2025	Telstra Limited	Telephone Charges	-1007.42
EFT30078	02/05/2025	Water Corporation	Water charges	-38.21
EFT30079	02/05/2025	Aussie Sheds	DFES Grant - Project 3 - BHP Community Shed - Instalment 3	-3380.00
EFT30080	02/05/2025	B.F BUNTER & G BUNTER	Remove waste oil from Nabawa tip	-1500.00
EFT30081	02/05/2025	BASELINE CONTRACTING PTY LTD tas BaseLine Contracting	LRCIP4 Project 6 - Works at Exhibition Hall	-6404.75
EFT30082	02/05/2025	Bob Waddell & Associates Pty Ltd	Rates assistance for various rating tasks	-352.00
EFT30083	02/05/2025	Cameron Sutherland	Employee Reimbursement	-233.23
EFT30084	02/05/2025	Chapman Valley Menshed Inc	Open and close Nabawa tip gates	-1200.00
EFT30085	02/05/2025	Cleanaway Co Pty Ltd (Domestic)	Domestic Waste Clearances	-12384.10
EFT30086	02/05/2025	Complete Landscape Solutions Pty Ltd	Verticut oval plus mobe; Supply 50m2 of Saltine Grass for cricket pitch	-4245.00
EFT30087	02/05/2025	Complete Office Supplies	Office amenities and janitorial supplies and stationery	-163.78
EFT30088	02/05/2025	JA Diesel Pty Ltd	P61; P76 - Service and parts; P88; P2570; P918; P75 - Parts and repairs; P72; P102; P104; P46 - Service	-5995.00
EFT30089	02/05/2025	Keith Malcolm Jones	Rates refund	-903.91
EFT30090	02/05/2025	Kruize Asphalt & Contracting	C01 - Labour and plant hire	-17336.00
EFT30091	02/05/2025	Logic IT Solutions Pty Ltd	CCTV Network Management	-627.00
EFT30092	02/05/2025	McIntosh Holdings Pty Ltd t/as Purcher International (W.A.)	P918 - Parts	-170.30
EFT30093	02/05/2025	Paywise Pty Ltd	Employee Novated Lease Arrangements	-2382.28
EFT30094	02/05/2025	Pest A Kill WA	Treatment of ants	-286.00
EFT30095	02/05/2025	QHSE INTEGRATED SOLUTIONS PTY LTD t/as Skytrust Intelligence System	Skytrust Intelligence System Tier 2 - Core Monthly Subscription and Online Induction & Training	-493.90
EFT30096	02/05/2025	Reino International Pty Ltd	Monthly Gateway Fees for Coronation Beach Ticket Machine	-158.90
EFT30097	02/05/2025	Searange Holdings Pty Ltd	Fuel Bowser Lease - Refer Lease Agreement LE01	-833.35
EFT30098	02/05/2025	Services Australia	Payroll deductions	-183.98
EFT30099	02/05/2025	Southern Cross Broadband Pty Ltd	Wireless Internet Services at Nabawa Office and Library, Coronation Beach and Yuna Multipurpose Community Centre	-516.95
EFT30100	02/05/2025	Stride People Strategies Pty Ltd	People & Culture Phase One Chapman Valley Improvement Plan	-12650.00
EFT30101	02/05/2025	TeletracNavman Australia	Teletrac navman subscription for various vehicles	-1571.90
EFT30102	02/05/2025	Westrac Pty Ltd	Oils/Greases & Lubricants - CAT DEO-ULS 15W-40	-1324.14
EFT30103	02/05/2025	Woolworths Group	Meetings and refreshments	-27.45
EFT30104	19/05/2025	Synergy	Electricity charges	-373.26
EFT30105	19/05/2025	Lindsay Councillor	Refund of duplicate payments	-602.00
EFT30106	19/05/2025	AFGRI	Oils/Greases & Lubricants - PLUS-50 II 205L - JD CP6659	-1675.27
EFT30107	19/05/2025	All Roads Transport Engineers	Deposit - Purchase of budget item - Side Tipping Trailer as per quote	-10000.00
EFT30108	19/05/2025	Amazzini & Son	24x Concrete blocks for Oval Net column footings	-86.40
EFT30109	19/05/2025	Australia Post	Postage and Interim Rate Notices Expenses	-92.49
EFT30110	19/05/2025	Australian Electoral Commission	Bond Venue Hire Refund	-530.00
EFT30111	19/05/2025	BASELINE CONTRACTING PTY LTD tas BaseLine Contracting	LRCIP4 Project 6 - Various works at Exhibition Hall, Office lining	-6732.00
EFT30112	19/05/2025	Beau Raymond	Employee Reimbursement	-99.03
EFT30113	19/05/2025	Bob Waddell & Associates Pty Ltd	Rates assistance for various rating tasks	-440.00
EFT30114	19/05/2025	Bruce Rock Engineering	P74 - Parts	-3152.51
EFT30115	19/05/2025	Bunnings Group Limited	Power lead, recovery & tie down straps, shock cord for Depot; Pipe & caps for Stadium; Spirit Level; Caps & tape consumables; Cleaning materials	-330.85
EFT30116	19/05/2025	C.P GRIMSTON & J.L GRIMSTON tas Grimston Fabrications	P74 - Parts and repairs	-26367.86
EFT30117	19/05/2025	CID Equipment Pty Ltd	P999 - Consumables	-496.01
EFT30118	19/05/2025	Chapman Valley Northampton Cricket Club (CVNCC)	Cricket Pitch Maintenance	-8000.00
EFT30119	19/05/2025	Cleanaway Co Pty Ltd (Commercial)	Commercial Waste Clearance	-8305.28
EFT30120	19/05/2025	Cleanaway Co Pty Ltd (Domestic)	Domestic Waste Clearances	-14034.77
EFT30121	19/05/2025	Crest Integrations Pty Ltd tas IQTech Solutions	Printing charges	-708.31
EFT30122	19/05/2025	Dianne Raymond	Employee Reimbursement	-18.90
EFT30123	19/05/2025	Freemans Liquid Waste	Pump out WCs & dump point at Coronation Beach and Fig Tree Campgrounds	-2643.00
EFT30124	19/05/2025	GHD Pty Ltd	Stage 1 Preparation of Bushfire Management Plan; Stage 2A & 2B Review & Preparation of Wokarena Heights Structure Plan	-12720.95
EFT30125	19/05/2025	Geraldton Floral Studio	Wreath for ANZAC day	-100.00
EFT30126	19/05/2025	Glenfield Fresh IGA	Staff amenities and janitorial supplies	-3.40
EFT30127	19/05/2025	Great Northern Rural Services	Nabawa Oval - Reticulation fittings	-82.52
EFT30128	19/05/2025	Greenfield Technical Service	Prepare annual roads budget	-10266.30
EFT30129	19/05/2025	Holcim	6m3 concrete for oval nets and 33km extra cartage surcharge	-2811.60
EFT30130	19/05/2025	Hosexpress	P74 - Parts	-1240.10
EFT30131	19/05/2025	Incite Security Pty Ltd	Reset security access cameras at Bill Hemsley Park Community Centre	-165.00
EFT30132	19/05/2025	Integrated ICT	M365 Licensing; Cloud Hosted Services; Starlink Data Plan; Security as a Service; Managed Service Agreement; Managed Endpoint Protection	-10425.73
EFT30133	19/05/2025	Ivey Contracting	M95 - Grade Road	-792.00
EFT30134	19/05/2025	JA & PG Services Pty Limited trading as AusSport Scoreboards	Purchase of Electronic Scoreboard (CVFC) as per DFES Community Benefit Funding Grant	-18287.50

List of Accounts Paid - May 2025				
Chq/EFT	Date	Name	Description	Amount
EFT30135	19/05/2025	JA Diesel Pty Ltd	P74; P81; P85 - Parts and repairs; P76 - Parts	-3861.00
EFT30136	19/05/2025	Kennards Hire Pty Limited	Hire trash pump to clear watered footings	-174.00
EFT30137	19/05/2025	Kimberley Quarry Pty Ltd	C01 Crushed rock spall for drainage	-1288.57
EFT30138	19/05/2025	Kruize Asphalt & Contracting	C01 Labour and plant hire	-15488.00
EFT30139	19/05/2025	Logic IT Solutions Pty Ltd	CCTV Network Management	-627.00
EFT30140	19/05/2025	M & B Building Products	LRICIP4 Project 6 - Works at Exhibition Hall	-743.75
EFT30141	19/05/2025	ML Communications	Replace all guy wires & install new footings at Nabawa Hill Radio Mast	-37705.02
EFT30142	19/05/2025	MOD Designs	Cleaning and gardening for various Shire buildings	-3125.00
EFT30143	19/05/2025	MODESCO Pty Ltd t/as Design Catering	Supply Meeting Refreshments for Staff Workshops	-141.90
EFT30144	19/05/2025	Mitchell & Brown	Keyboard, network cable, wireless desktop combo	-723.00
EFT30145	19/05/2025	Moore Australia (WA) Pty Ltd	2025 Financial Reporting Workshop - 23 May Livestream Attendance	-2310.00
EFT30146	19/05/2025	NAPA - Covs Parts Pty Ltd	Tools and Consumables - 3:1 Oil Transfer Kit + Trolley; Oils/Greases & Lubricants - Pro 5 5W-30 205L Drum (NLA); P74 - Parts	-3697.58
EFT30147	19/05/2025	Paywise Pty Ltd	Employee Novated Lease Arrangements	-1191.14
EFT30148	19/05/2025	Peter Groom Settlements	Rates refund	-382.58
EFT30149	19/05/2025	Polstar Holdings Pty Ltd t/as Localworks Geraldton	Office stationery for Building and Projects Officer	-55.00
EFT30150	19/05/2025	QHSE INTEGRATED SOLUTIONS PTY LTD t/as Skytrust Intelligence System	Skytrust Intelligence System Tier 2 - Core Monthly Subscription and Online Induction & Training 2024 / 2025	-493.90
EFT30151	19/05/2025	Refuel Australia	Purchase of fuel for Shire Operations	-19986.54
EFT30152	19/05/2025	Reino International Pty Ltd	Monthly PEMS and Gateway Fees for Coronation Beach Ticket Machine	-234.80
EFT30153	19/05/2025	Services Australia	Payroll deductions	-91.99
EFT30154	19/05/2025	Shire of Chapman Valley	Bond Venue Hire Part Retained for Cleaning Services at Bill Hemsley Park Community Centre	-75.00
EFT30155	19/05/2025	Stride People Strategies Pty Ltd	People & Culture Phase One Chapman Valley Improvement Plan	-14300.00
EFT30156	19/05/2025	Sun City Plumbing	Repair leaks at Stadium; Repair cistern inlets in public WCs at NCC	-686.40
EFT30157	19/05/2025	T. Csepany & T. A. Webb t/as The Business Social	Website, Social Media & Corporate Communications; Community Projects, Communications & Connection stream	-6772.00
EFT30158	19/05/2025	TKPH Pty Ltd t/as OTR Tyres	P78; P57 - Parts	-3051.50
EFT30159	19/05/2025	TLCWA Pty Ltd t/as Saferoads WA	RC150 East Chapman Road - carry out road works to widen base to 10m and seal to 7.6m as per quote 445 (SR0157); C10 Nanson Howatharra Rd Reseal - Capital Renewal - Stabilise depression as per quote 429	-174484.20
EFT30160	19/05/2025	Team Global Express Pty Ltd	Freight	-43.20
EFT30161	19/05/2025	Terrence Andrew Noden	Labour for footing setup Oval Nets	-1920.00
EFT30162	19/05/2025	The Shearing Shed Cafe	Refreshments for Staff Training	-231.00
EFT30163	19/05/2025	The Trustee for KM & GL MAVER TRUST t/as GG Pumps and Electrical	Repair bore at Parkfalls to stop overflow	-2379.16
EFT30164	19/05/2025	The West Australian	Public Notice in Geraldton Guardian for Change of Council Meeting Dates	-309.98
EFT30165	19/05/2025	Truck Centre (WA) Pty Ltd	P104 - Service	-2612.38
EFT30166	19/05/2025	ULTI-MECH PTY LTD tas Daimler Trucks Geraldton	P81 - Parts	-7447.67
EFT30167	19/05/2025	Western Australian Land Information Authority (Landgate)	Rural UV General Revaluation 2024/2025	-9668.61
EFT30168	19/05/2025	Westrac Pty Ltd	Bond Venue Hire Refund	-625.00
EFT30169	19/05/2025	Woolworths Group	Meetings and refreshments	-56.50
EFT30170	19/05/2025	Work Health Professionals Pty Ltd	Noise Survey WHS legislation compliance workplace environment noise measurements and reporting to WHS Coordinator	-2464.00
EFT30171	06/05/2025	Westpac Geraldton	Credit Card Transactions - Bunnings - DFES Community Benefit Fund Project 6 - TV mount, cables and cable management; Katrine Steading - Accommodation for Cameron Sutherland for Graduation & Awards event, Northam; Dome Cafe Geraldton - DCEO Meeting with Windsurfing Western Australia - Refreshments	-421.69
DD18794.1	06/05/2025	Aware Super Pty Ltd	Superannuation contributions and payroll deductions	-8315.53
DD18794.2	06/05/2025	Rest Superannuation	Superannuation contributions and payroll deductions	-678.57
DD18794.3	06/05/2025	Mercer Super Trust	Superannuation contributions and payroll deductions	-533.88
DD18794.4	06/05/2025	Wealth Personal Superannuation and Pension Fund	Superannuation contributions and payroll deductions	-634.76
DD18794.5	06/05/2025	Retirement Portfolio Services	Superannuation contributions and payroll deductions	-358.02
DD18794.6	06/05/2025	OnePath Custodians Pty Limited	Superannuation contributions	-349.81
DD18794.7	06/05/2025	Hostplus Superannuation	Superannuation contributions	-68.24
DD18794.8	06/05/2025	Prime Super	Superannuation contributions	-625.60
DD18794.9	06/05/2025	ANZ Smart Choice Super	Superannuation contributions	-351.30
DD18809.1	20/05/2025	Aware Super Pty Ltd	Superannuation contributions and payroll deductions	-8359.94
DD18809.2	20/05/2025	Rest Superannuation	Superannuation contributions and payroll deductions	-959.34
DD18809.3	20/05/2025	Mercer Super Trust	Superannuation contributions and payroll deductions	-533.88
DD18809.4	20/05/2025	Wealth Personal Superannuation and Pension Fund	Superannuation contributions and payroll deductions	-634.75
DD18809.5	20/05/2025	Retirement Portfolio Services	Superannuation contributions and payroll deductions	-350.07
DD18809.6	20/05/2025	OnePath Custodians Pty Limited	Superannuation contributions	-349.81

List of Accounts Paid - May 2025				
Chq/EFT	Date	Name	Description	Amount
DD18809.7	20/05/2025	Hostplus Superannuation	Superannuation contributions	-64.55
DD18809.8	20/05/2025	Prime Super	Superannuation contributions	-625.60
DD18809.9	20/05/2025	ANZ Smart Choice Super	Superannuation contributions	-351.30
EFT30172	30/05/2025	Building and Construction Industry Training Fund	CTF Levies Forwarded	-1433.48
EFT30173	30/05/2025	Department of Mines, Industry Regulation & Safety	Buildings Services Levies Forwarded	-1558.20
EFT30174	30/05/2025	Shire of Chapman Valley	CTF and Building Services Levies Commissions	-112.75
			<b>Total</b>	<b>-\$ 565,773.60</b>

List of Accounts Paid - May 2025						
Card Type	Cardholder	Date	Name	Description	Amount	
Westpac Credit Card	Jamie Criddle	28/04/2025	Searange Holdings	Nabawa Valley Tavern - Meetings & Refreshments Expense - Drinks for Council	\$ 71.00	
		08/05/2025	Salt Dish	Meetings & Refreshments Expense - Community Development Officer Meeting	\$ 128.50	
		14/05/2025	Adobe	New Adobe Pro Licence - Payroll User	\$ 367.25	
		20/05/2025	Westpac	Card Fee	\$ 18.25	
					<b>Total CEO</b>	<b>\$ 585.00</b>
	Simon Lancaster	13/05/2025	Battery Mart	P83 - Battery for DCEO Vehicle	\$ 331.40	
		20/05/2025	Westpac	Card Fee	\$ 18.25	
					<b>Total DCEO</b>	<b>\$ 349.65</b>
					<b>TOTAL</b>	<b>\$ 934.65</b>
Bunnings Trade Card	Anthony Abbott	5/05/2025	Bunnings	2x BBQ Keys for Fig Tree Campgrounds	\$ 6.98	
		6/05/2025	Bunnings	Equipment for Oval Nets	\$ 183.85	
		6/05/2025	Bunnings	Equipment for Oval Nets	\$ 61.77	
		6/05/2025	Bunnings	Equipment for Oval Nets	\$ 94.40	
		6/05/2025	Bunnings	Equipment for Oval Nets	\$ 7.05	
		9/05/2025	Bunnings	Equipment for Oval Nets	\$ 68.62	
		9/05/2025	Bunnings	LRCIP4; Project #6: Exhibition Hall works as per scope of works. Carpet squares for office \$722.40 Equipment for Oval Nets \$541.52	\$ 1,263.92	
		23/05/2025	Bunnings	Materials to replace swing seat at Nabawa Playground	\$ 54.87	
					<b>Sub Total</b>	<b>\$ 1,741.46</b>
			Esky Kelly	9/05/2025	Bunnings	C01 Durawah Seal - Survey Mark materials: Bugles; Masonry bits; Masonary screws; Mudguard washers; Nail on plate Tools & Consumables - Survey Mark Equipment: 1/4" Socket adaptor; 4mm Hex impact bit; Drill bit tapcon; 152mm Impact bit 5pce; Impact driver set Tools & Consumables - Shire office: Wall fixings
26/05/2025	Bunnings			Sports Ground - Nabawa Oval, Tennis Area & Surrounds Gardeners Mtce - Paint for marking oval	\$ 346.30	
					<b>Sub Total</b>	<b>\$ 1,161.25</b>
				<b>TOTAL</b>	<b>\$ 2,902.71</b>	
Glenfield IGA	Beau Raymond	5/05/2025	Glenfield IGA	Meetings and refreshments - Milk and Coffee Beans	\$ 63.50	
					<b>TOTAL</b>	<b>\$ 63.50</b>
<b>Purchasing Cards Grand Total</b>					<b>\$ 3,900.86</b>	

**Purchasing Cards - Fuel - May 2025**

<b>Card#:</b> 03050984	<b>Vehicle Registration:</b> CV3141	<b>Vehicle Description:</b> P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)	<b>Department:</b> Officer	Building & Projects
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Date	Time	Fuel Type	Litres	Location	Amount
		Star Card Fee			\$ 6.38
21/05/2025	11:19 AM	PREMIUM DIESEL	73.27	AMPOL FOODARY BENTLEY	\$ 136.94
<b>Total for Card 03050984</b>					<b>\$ 143.32</b>

<b>Card#:</b> 3561	<b>Vehicle Registration:</b> CV3159	<b>Vehicle Description:</b> P103/MV38 Mitsubishi Triton GLX (2023)	<b>Department:</b> Gardening
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Date	Time	Fuel Type	Litres	Location	Amount
12/05/2025	7:34 AM	DIESEL	63.49	Nabawa (1064)	\$ 108.00
23/05/2025	4:13 PM	DIESEL	64.44	Nabawa (1064)	\$ 110.26
<b>Total for Card 3561</b>					<b>\$ 218.26</b>

<b>Card#:</b> 3562	<b>Vehicle Registration:</b> CV3089	<b>Vehicle Description:</b> P97/MV34 Mazda BT-50 (2022)	<b>Department:</b> Gardening
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Date	Time	Fuel Type	Litres	Location	Amount
19/05/2025	7:29 AM	DIESEL	117.89	Nabawa (1064)	\$ 200.53
<b>Total for Card 3563</b>					<b>\$ 200.53</b>

<b>Card#:</b> 3563	<b>Vehicle Registration:</b> CV3089	<b>Vehicle Description:</b> P97/MV34 Mazda BT-50 (2022)	<b>Department:</b> Gardening
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Date	Time	Fuel Type	Litres	Location	Amount
13/05/2025	12:04 PM	DIESEL	56.07	Nabawa (1064)	\$ 95.38
26/05/2025	9:53 AM	DIESEL	54.58	Nabawa (1064)	\$ 93.39
<b>Total for Card 3563</b>					<b>\$ 188.77</b>

<b>Card#:</b> 3565	<b>Vehicle Registration:</b> CV2726	<b>Vehicle Description:</b> P72/MV23 Freightliner Coronado 122SD Prime Mover (201	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
2/05/2025	8:01 AM	DIESEL	394.43	Nabawa (1064)	\$ 678.81
<b>Total for Card 3565</b>					<b>\$ 678.81</b>

<b>Card#:</b> 3566	<b>Vehicle Registration:</b> CV04	<b>Vehicle Description:</b> P104/MV39 Mack ANA 6x4 Prime Mover (2024)	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
2/05/2025	8:46 AM	DIESEL	495.59	Nabawa (1064)	\$ 852.91
12/05/2025	7:56 AM	DIESEL	464.03	Nabawa (1064)	\$ 789.32
15/05/2025	7:45 AM	DIESEL	386.78	Nabawa (1064)	\$ 657.91
20/05/2025	8:31 AM	DIESEL	402.89	Nabawa (1064)	\$ 689.34
27/05/2025	7:54 AM	DIESEL	564.83	Nabawa (1064)	\$ 966.42
<b>Total for Card 3566</b>					<b>\$ 3,955.90</b>

<b>Card#:</b> 3567	<b>Vehicle Registration:</b> CV147	<b>Vehicle Description:</b> P918/364 IVECO POWERSTAR TIP TRUCK (2008 )	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
13/05/2025	8:00 AM	DIESEL	173.97	Nabawa (1064)	\$ 295.92
<b>Total for Card 3567</b>					<b>\$ 295.92</b>

<b>Card#:</b> 4761	<b>Vehicle Registration:</b> CV2807	<b>Vehicle Description:</b> P51/MV12 Toyota Hilux (2015) 3Lt, 4x4	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
6/05/2025	7:30 AM	DIESEL	42.28	Nabawa (1064)	\$ 72.76
26/05/2025	7:29 AM	DIESEL	38.38	Nabawa (1064)	\$ 65.67
30/05/2025	11:06 AM	DIESEL	49.40	Nabawa (1064)	\$ 83.54
<b>Total for Card 4761</b>					<b>\$ 221.97</b>

<b>Card#:</b> 4862	<b>Vehicle Registration:</b> CV2944	<b>Vehicle Description:</b> P83/M30 Ford Ranger XLT 4x4	<b>Department:</b> Deputy CEO
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Date	Time	Fuel Type	Litres	Location	Amount
1/05/2025	2:32 PM	DIESEL	52.61	Deepdale (1059) OPT	\$ 85.07
9/05/2025	9:03 AM	DIESEL	63.46	Nabawa (1064)	\$ 107.95
15/05/2025	9:00 AM	DIESEL	58.41	Nabawa (1064)	\$ 99.36
23/05/2025	6:57 AM	DIESEL	63.10	Flores Depot (1060)	\$ 104.18
30/05/2025	8:56 AM	DIESEL	66.82	Nabawa (1064)	\$ 112.99
<b>Total for Card 4862</b>					<b>\$ 509.55</b>

**Card#: 5103** :hicle Registration: CV2806 **Vehicle Description:** P52/MV13 TRUCK ISUZU NQR 450 TIPPER (2015) **Department:** Works

Date	Time	Fuel Type	Litres	Location	Amount
8/05/2025	11:57 AM	DIESEL	57.67	Nabawa (1064)	\$ 98.10
27/05/2025	8:51 AM	DIESEL	64.11	Nabawa (1064)	\$ 109.69
<b>Total for Card 4761</b>					<b>\$ 207.79</b>

**Card#: 5587** :hicle Registration: 1IHW98 **Vehicle Description:** P108/MV41 Fire Vehicle - Yetna BFB - Toyota Landcruiser (20) **Department:** Admin Card

Date	Time	Fuel Type	Litres	Location	Amount
8/05/2025	10:27 AM	DIESEL	30.11	Nabawa (1064)	\$ 51.22
<b>Total for Card 4761</b>					<b>\$ 51.22</b>

**Card#: 70566434** :hicle Registration: CV1 **Vehicle Description:** P82/MV29 Toyota Prado GXL (2020) **Department:** CEO

Date	Time	Fuel Type	Litres	Location	Amount
		Star Card Fee			\$ 6.38
7/05/2025	6:40 AM	DIESEL	123.78	AMPOL GERALDTON DEPOT	\$ 203.12
16/05/2025	9:09 AM	DIESEL	99.48	AMPOL GERALDTON DEPOT	\$ 160.26
18/05/2025	3:59 PM	DIESEL	48.06	AMPOL GERALDTON DEPOT	\$ 77.42
26/05/2025	8:37 AM	DIESEL	123.31	AMPOL GERALDTON DEPOT	\$ 203.58
<b>Total for Card 70566434</b>					<b>\$ 650.76</b>

**Card#: 95762489** :hicle Registration: CV2933 **Vehicle Description:** P77/MV24 Ford Ranger (2020) XLT 3.2L 4x4 **Department:** Manager Works

Date	Time	Fuel Type	Litres	Location	Amount
		Star Card Fee			\$ 6.38
2/05/2025	6:59 AM	PREMIUM DIESEL	72.72	AMPOL SUNSET BEACH S/STN	\$ 128.57
<b>Total for Card 95762489</b>					<b>\$ 134.95</b>

**Card#: 94158457** :hicle Registration: CV2944 **Vehicle Description:** P83/MV30 Ford Ranger XLT 4x4 **Department:** DCEO

Date	Time	Fuel Type	Litres	Location	Amount
		Star Card Fee			\$ 6.38
<b>Total for Card 94158457</b>					<b>\$ 6.38</b>

**Card#: 7477** :hicle Registration: CV187 **Vehicle Description:** P53/MV14 FORD RANGER XLT (2016) **Department:** Services Manager Finance & Corporate

Date	Time	Fuel Type	Litres	Location	Amount
6/05/2025	5:07 PM	DIESEL	78.80	Flores Depot (1060)	\$ 129.31
13/05/2025	12:16 PM	DIESEL	61.45	Flores Depot (1060)	\$ 99.00
27/05/2025	5:49 PM	DIESEL	77.45	Flores Depot (1060)	\$ 127.87
<b>Total for Card 7477</b>					<b>\$ 356.18</b>

**Card#: 7763** :hicle Registration: CV2890 **Vehicle Description:** P71/MV22 Toyota Landcruiser Workmate, 2010, 4.5L Di **Department:** Works

Date	Time	Fuel Type	Litres	Location	Amount
21/05/2025	9:30 AM	DIESEL	60.28	Nabawa (1064)	\$ 103.14
29/05/2025	3:32 PM	DIESEL	87.74	Nabawa (1064)	\$ 148.37
<b>Total for Card 7477</b>					<b>\$ 251.51</b>

**Card#: 7764** :hicle Registration: CV3034 **Vehicle Description:** FD Storage on ute (P71) - P88/MV33 **Department:** Works

Date	Time	Fuel Type	Litres	Location	Amount
21/05/2025	9:36 AM	DIESEL	306.51	Nabawa (1064)	\$ 524.44
30/05/2025	2:00 PM	DIESEL	308.08	Nabawa (1064)	\$ 520.96
<b>Total for Card 7477</b>					<b>\$ 1,045.40</b>

<b>Card#:</b> 8343	<b>Vehicle Registration:</b> CV2933	<b>Vehicle Description:</b> P77/MV24 Ford Ranger (2020) XLT 3.2L 4x4	<b>Department:</b> Manager	<b>Works</b>
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Date	Time	Fuel Type	Litres	Location	Amount
4/05/2025	10:24 PM	DIESEL	73.47	Flores Depot (1060)	\$ 122.03
8/05/2025	6:32 PM	PREMIUM DIESEL	74.11	Sunset Service Station (1030)	\$ 129.54
12/05/2025	10:39 PM	PREMIUM DIESEL	77.10	Sunset Service Station (1030)	\$ 134.77
15/05/2025	2:18 PM	DIESEL	57.79	Flores Depot (1060)	\$ 93.10
17/05/2025	9:54 AM	DIESEL	62.94	Dongara Hardware (1052)	\$ 112.54
18/05/2025	7:32 AM	DIESEL	44.06	Northampton (1062)	\$ 73.18
20/05/2025	9:54 PM	PREMIUM DIESEL	71.09	Sunset Service Station (1030)	\$ 124.98
24/05/2025	4:59 PM	DIESEL	71.94	Flores Depot (1060)	\$ 118.77
27/05/2025	9:57 PM	PREMIUM DIESEL	62.31	Sunset Service Station (1030)	\$ 109.54
30/05/2025	12:09 PM	DIESEL	68.66	Dongara Hardware (1052)	\$ 124.13
<b>Total for Card 8343</b>					<b>\$ 1,142.58</b>

<b>Card#:</b> 8489	<b>Vehicle Registration:</b> CV2962	<b>Vehicle Description:</b> P85/MV31 Freightliner Coronado Prime Mover (2021)	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
6/05/2025	3:51 PM	DIESEL	319.66	Nabawa (1064)	\$ 543.74
8/05/2025	3:52 PM	DIESEL	251.11	Nabawa (1064)	\$ 427.14
13/05/2025	3:55 PM	DIESEL	373.44	Nabawa (1064)	\$ 635.22
19/05/2025	7:48 AM	DIESEL	296.54	Nabawa (1064)	\$ 504.41
20/05/2025	4:02 PM	DIESEL	294.34	Nabawa (1064)	\$ 503.62
26/05/2025	8:09 AM	DIESEL	277.95	Nabawa (1064)	\$ 475.57
30/05/2025	10:06 AM	DIESEL	457.59	Nabawa (1064)	\$ 773.78
<b>Total for Card 8343</b>					<b>\$ 3,863.48</b>

<b>Card#:</b> 8629	<b>Vehicle Registration:</b> CV2932	<b>Vehicle Description:</b> P78/MV25 Toyota Hilux (2020) SR 2.8L 4x4	<b>Department:</b> Works
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Date	Time	Fuel Type	Litres	Location	Amount
6/05/2025	6:20 AM	DIESEL	56.66	Nabawa (1064)	\$ 97.51
14/05/2025	6:25 AM	DIESEL	48.78	Nabawa (1064)	\$ 82.97
20/05/2025	6:28 AM	DIESEL	56.21	Nabawa (1064)	\$ 95.61
22/05/2025	2:14 PM	DIESEL	62.50	Nabawa (1064)	\$ 106.94
26/05/2025	10:07 AM	DIESEL	10.93	Nabawa (1064)	\$ 18.70
28/05/2025	6:21 AM	DIESEL	61.21	Nabawa (1064)	\$ 104.73
<b>Total for Card 8629</b>					<b>\$ 506.46</b>

<b>Card#:</b> 9002	<b>Vehicle Registration:</b> CV2843	<b>Vehicle Description:</b> P61/MV19 UTILITY, TOYOTA HILUX (2016) 4X4, 2.4LT D	<b>Department:</b> Senior Ranger
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Date	Time	Fuel Type	Litres	Location	Amount
7/05/2025	3:32 PM	UNLEADED PETROL	1.80	Nabawa (1064)	\$ 3.03
7/05/2025	3:36 PM	DIESEL	3.40	Nabawa (1064)	\$ 5.78
9/05/2025	9:41 AM	UNLEADED PETROL	25.09	Nabawa (1064) Coronation Beach Campgrounds	\$ 42.23
20/05/2025	2:13 PM	UNLEADED PETROL	10.84	Nabawa (1064) Coronation Beach Campgrounds	\$ 18.46
20/05/2025	2:15 PM	DIESEL	40.40	Nabawa (1064)	\$ 69.12
23/05/2025	9:17 AM	UNLEADED PETROL	25.40	Nabawa (1064) Coronation Beach Campgrounds	\$ 43.26
<b>Total for Card 9002</b>					<b>\$ 181.88</b>

<b>Card#:</b> 9633	<b>Vehicle Registration:</b> CV3141	<b>Vehicle Description:</b> P99/MV36 Ford Ranger XLT Dual Cab Ute (2023)	<b>Department:</b> Officer	<b>Building &amp; Projects</b>
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Date	Time	Fuel Type	Litres	Location	Amount
1/05/2025	9:36 AM	DIESEL	69.63	Flores Depot (1060)	\$ 115.66
7/05/2025	5:08 PM	DIESEL	77.83	Flores Depot (1060)	\$ 127.72
10/05/2025	9:08 AM	DIESEL	23.49	Flores Depot (1060)	\$ 38.55
23/05/2025	9:53 AM	DIESEL	67.11	Flores Depot (1060)	\$ 110.80
29/05/2025	1:32 PM	DIESEL	75.39	Nabawa (1064)	\$ 127.48
<b>Total for Card 9633</b>					<b>\$ 520.21</b>

**Card#:** 9856    **Vehicle Registration:** FD    **Vehicle Description:** General Card    **Department:** Works

Date	Time	Fuel Type	Litres	Location	Amount
1/05/2025	7:32 AM	DIESEL		Nabawa (1064)	\$ 636.77
6/05/2025	7:28 AM	DIESEL		Nabawa (1064)	\$ 636.79
14/05/2025	7:46 AM	DIESEL		Nabawa (1064)	\$ 765.48
15/05/2025	7:30 AM	DIESEL		Nabawa (1064)	\$ 605.76
19/05/2025	7:26 AM	DIESEL		Nabawa (1064)	\$ 474.56
22/05/2025	7:13 AM	DIESEL		Nabawa (1064)	\$ 547.54
26/05/2025	7:35 AM	DIESEL		Nabawa (1064)	\$ 513.81
27/05/2025	7:18 AM	DIESEL		Nabawa (1064)	\$ 641.66
<b>Total for Card 9856</b>					<b>\$ 4,822.37</b>

**Card#:** 94158432    **Vehicle Registration:** CV187    **Vehicle Description:** P53/MV14 FORD RANGER XLT (2016)    **Department:** Services  
 Manager Finance & Corporate

Date	Time	Fuel Type	Litres	Location	Amount
		Star Card Fee			\$ 6.38
<b>Total for Card 94158432</b>					<b>\$ 6.38</b>

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**GRAND TOTAL FOR ALL FUEL CARDS \$ 20,160.58**

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**BANK RECONCILIATION - Muni Accounts  
 As at 31st of May 2025**

**SYNERGY**

Balance as per Cash at Bank Account GL 160000	290,768.40
Balance as per Cash at Bank Account GL 170000	3,075,462.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	<b>\$3,366,231.06</b>

**BANK**

Muni Bank Account (Account No 000040)	291,688.59
Investment Account (Account No 305784)	3,075,462.66
	<u>3,367,151.25</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	-
Plus Tfer from Trust to Muni or [ Tfer to Trust from Muni ]	(920.19)
	<b>\$3,366,231.06</b>

Difference Check 0.00

Completed by: Beau Raymond | 16/06/2025  
 Beau Raymond - Management Accountant Date

Reviewed by: Dianne Raymond | 16.06.2025  
 Dianne Raymond - Manager of Finance & Corporate Services Date





### Corporate Card Statement

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	3,650.35

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
05 MAY	<b>Payments</b> AUTOMATIC PAYMENT	12.40-	
	<b>Sub Total:</b>	<b>12.40-</b>	
13 MAY	<b>Purchases</b> BATTERY MART GERALDTON AUS AUTOMOTIVE PARTS, ACCESSORIE	331.40	P83-120-705 DCEO Ford Ranger
	<b>Sub Total:</b>	<b>331.40</b>	
20 MAY	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	107020.22 Bank Fees & Charges MUN
	<b>Sub Total:</b>	<b>18.25</b>	


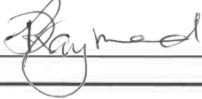
#### Summary of Changes in Your Account Since Last Statement

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		
12.40	12.40 -	331.40	0.00	18.25	0.00	349.65	0.00



S000679 / M000235 / 141 / CN1VP4P1

### Corporate Card Statement

<b>I have checked the above details and verify that they are correct.</b>	
<b>Cardholder Signature</b> <u></u>	<b>Date</b> <u>03.06.2025</u>
<b>Transactions examined and approved.</b>	
<b>Manager/Supervisor Signature</b> <u></u>	<b>Date</b> <u>03.06.2025</u>

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To learn more about how you can protect your card against unauthorised transactions, or for information about disputed transactions, call us at 1300 650 107 during business hours.

#### Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](http://www.afca.org.au)

Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

SC00679 / M000235 / 141 / CN1VP4P1

**Tax Invoice**  
**Battery Mart WA**  
 Battery Mart WA  
 100 Flores Road  
 Geraldton, WA 6530  
 Phone: 08 9964 8404  
 Fax: 08 9921 7673  
 Email:  
 accounts@batterymartwa.  
 com.au  
 ABN: 31068198611

13/05/2025  
 Type: Point of Sale  
 Order #: S118226  
 Seller: BT

**Customer:**  
 G CASH SALES  
 None



BATTERY MART  
 100 FLORES ROAD  
 GERALDTON WA 6530

**TID** 81875898  
**MID** 25592619  
**DATE/TIME** 13/05/25 10:29

**RRN** 131029026524  
 STAN 026524 AUTH R42885  
 CARD .....4453 CR(T)  
 MASTERCARD  
 Mastercard  
 AID A0000000041010  
 TVR 0000048001 ATC 0010  
 ARQC BD2CA650B40EF10D

**PURCHASE** AUD 331.40  
**APPROVED** 0000

CUSTOMER COPY

Item	Qty	Unit Price	Price
S59096	1 <sup>ea</sup>	\$ 334.75	\$334.75
RIGTERS DISCOU NT	1 <sup>ea</sup>	-\$ 33.48	-\$33.48

Payments	Amount
PMT Eftpos	\$331.40
<b>Subtotal:</b>	\$301.27
<b>Tax:</b>	\$30.13
<b>TOTAL:</b>	\$331.40
<b>Paid:</b>	\$331.40
<b>Change Given:</b>	\$0.00

ABN: 31068198611

Battery for DCEO vehicle



### Corporate Card Statement

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

#### CARDHOLDER TRANSACTION DETAILS

<b>Cardholder Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Jameon Criddle	5163 2531 0145 4541	6,000	5,415.00

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.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
05 MAY	<b>Payments</b> AUTOMATIC PAYMENT	409.29-	
	<b>Sub Total:</b>	<b>409.29-</b>	
28 APR	<b>Purchases</b> SEARANGE HOLDINGS PL GERALDTON AUS EATING PLACES, RESTAURANTS	71.00	104620.02 Meetings & Refreshments Expense MUN
08 MAY	Salt Dish GERALDTON AUS FAST FOOD RESTAURANTS	128.50	104620.02 Meetings & Refreshments Expense MUN
14 MAY	Adobe Sydney AUS DIGITAL GOODS - APPS	367.25	104720.22 Office Expenses (General) MUN
	<b>Sub Total:</b>	<b>566.75</b>	
20 MAY	<b>Interest, Fees &amp; Government Charges</b> CARD FEE	18.25	107020.22 Bank Fees & Charges MUN
	<b>Sub Total:</b>	<b>18.25</b>	



#### 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		
409.29	409.29 -	566.75	0.00	18.25	0.00	585.00	0.00



S000660 / M000235 / 141 / CNI1VP4P1

### Corporate Card Statement

<b>I have checked the above details and verify that they are correct.</b>	
<b>Cardholder Signature</b> _____ 	<b>Date</b> <u>29/05/2025</u>
<b>Transactions examined and approved.</b>	
<b>Manager/Supervisor Signature</b> _____ 	<b>Date</b> <u>30.05.2025</u>

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To learn more about how you can protect your card against unauthorised transactions, or for information about disputed transactions, call us at 1300 650 107 during business hours.

#### Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](http://www.afca.org.au)

Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

5000680 / M000235 / 141 / CN1VP4P1

DRINKS FOR COUNCIL.

## Valley Tavern

CN: 41 625 240 511  
3354 Chaparral Valley Road  
Wabawa WA 6822

Phone:

### TAX INVOICE

1 Assorted Red/White Wines (Bottle)	\$15.00
4 James Squire Ginger Beer (Can)	\$30.00
4 St Albans Cider (Stabby)	\$26.00

GST Component: \$6.45

# indicates item is GST Free

Total (inc GST): \$71.00

Paid:

Mastercard \$71.00

Transaction: Approved

Ref: 65212

**Amount Due : \$0.00**

Order No: 24

Served by: Sabrina

26-04-2025 2:58 PM

Invoice #233724

Powered by OrderMate [www.ordermate.com.au](http://www.ordermate.com.au)

COO MEETING. REFRESHMENTS.  
SALTDISH  
35 MARINE TCE  
TEL 08 9964 6030

TAX INVOICE  
ABN 63 923 408 683

08/05/2025 000000#002314  
11:31 01 CLERK 01

BREAKFAST	\$24.00
BREAKFAST	\$15.00
BREAKFAST	\$21.00
BREAKFAST	\$3.50
BREAKFAST	\$15.50
TEA	\$5.50
COFFEE	\$6.50
COFFEE	\$6.50
COFFEE	\$5.50
COFFEE	\$5.00
TEA	\$8.50
TEA	\$5.50
COFFEE	\$6.50
SUBTOTAL	\$128.50
TAX1 ST	\$128.50
GST	\$11.68
NET 1	\$116.82

ITEMS 130  
EFTPOS **\$128.50**



## Credit Card Use Request Form

Supplier Detail	<u>Adobe</u>	Date	<u>14/5/25</u>
COA GL Account	<u>104720.22</u>	Total Amount	<u>\$367.25</u>
Authorised Budget	<u>\$19,000</u>	Gst included	<u>\$33.39</u>
Committed YTD	<u>\$14,129</u>		

Description of why Credit Card is to be used

New Adobe Pro Licence → Payroll User

**Purchasing Policy**

- Up to \$10,000: Direct purchase from suppliers
- \$10,001-\$35,000: Obtain one verbal or written quotation
- \$35,001-\$85,000: Seek at least two written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations).
- \$85,001-\$249,999: Seek at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations).
- \$250000 and above: Conduct a public tender process or use WALGA Preferred Suppliers

Requesting Officer - Name	<u>Beau Raymond</u>	Date	<u>14/5/25</u>
Authorised purchasing officer signature		Date	<u>14/5/25</u>
Authorised use of Credit Card Cardholder Signature		Date	<u>14/5/25</u>

A kind reminder the practice of using the Corporate Credit Card is for **business use only**

All expenses in the first instance are to be authorised by raising a Purchase Order for endorsed budget.

In the exceptional circumstances whereby the supplier will only transact via cash or card will the credit card option be authorised by the card holder.

All avenues of acquiring the materials and /or services through the purchase order system should be explored prior.

Should you require the credit card option for an expense a Credit Card Request Form must be completed detailing **all information**, signed as the requesting officer and taken to the CEO or DCEO for authorised use of the Corporate Credit Card. It is important to treat this request form as any other purchase order (adhering to the Purchasing Policy) referencing accounts, budgets and actuals. An explanation of materials/services requested and why these cannot be obtained through the normal purchase order system.

The use of Credit Cards has been a major focus for the Office of Auditor General and I thank you in advance for your cooperation in this area of internal control.



Adobe Systems Software Ireland Ltd  
 4-6 Riverwalk  
 Citywest Business Campus  
 Dublin 24  
 Ireland  
 ABN No: 18586921900

ORIGINAL

**Invoice Information**

Invoice Number	3100010503
Invoice Date	13-MAY-2025
Payment Terms	Credit Card
Purchase Order	AB05117200007CAU
Order Number	7197449735
Customer Number	1203227121
Currency	AUD

**Bill To**

**Jameon Criddle**  
 Shire of Chapman Valley  
 6532  
 AUSTRALIA

## Tax Invoice

### Item Details

Service Term: 13-MAY-2025 to 02-MAR-2026

PRODUCT NUMBER	PRODUCT DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	NET AMOUNT	TAX RATE	TAXES	TOTAL
65323723	Acrobat Pro	1	EA	333.86	333.86	10.00%	33.39	367.25

### Invoice Total

NET AMOUNT (AUD)	333.86
TAXES (SEE DETAILS FOR RATES)	33.39
GST	

<b>GRAND TOTAL (AUD)</b>	<b>367.25</b>
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**Comments:**

Adobe Systems Software Ireland Ltd is invoicing in its capacity as duly authorized agent for Adobe Systems Pty Ltd.  
<http://www.adobe.com/support/service/>  
 GST

**Billing Contact**

<https://helpx.adobe.com/contact.html>

Thank you for your business!

CMP-021 Corporate Credit Card

MANAGEMENT PROCEDURE No.	CMP-021
MANAGEMENT PROCEDURE	CORPORATE CREDIT CARD
RESPONSIBLE OFFICER	MANAGER FINANCE & CORPORATE SERVICES
PREVIOUS POLICY No.	5.120
RELEVANT DELEGATIONS	3004

**OBJECTIVES:**

Develop clear and concise guidelines and condition for the use of the Credit Cards issued to specific staff. The purpose of this Corporate Credit Card Policy is to ensure corporate credit cards are issued and used appropriately for related business expenditure only, and all expenses incurred are endorsed budget items, properly approved and reconciled monthly.

**MANAGEMENT PROCEDURE STATEMENT:**

1.0 Introduction

A corporate credit card will be issued to the Chief Executive Officer (limit \$6,000) and Deputy Chief Executive Officer (\$4,000) of the Shire of Chapman Valley to facilitate and simplify the purchasing process for minor purchases or any purchase where a credit card is the only acceptable form of payment (e.g. Shire related travel expenditure, refreshments, etc.).

2.0 Definitions

Credit Cards – Is defined as a facility allowing the card holder to pay for goods and services on credit.

Business Expenses – Is defined as any expense necessary to the conduct of the business or is allowed under the terms of the employee’s contractive employment with the shire or its relevant policies or procedures.

Personal Expense – Is defined as any expense not of a business nature.

Corporate Credit Card Purchasing

3.1 The Chief Executive Officer and the Deputy Chief Executive Officer are the only officers to use corporate credit cards for business expense purchasing of goods and services on behalf of the Shire of Chapman Valley. A signature is required to confirm understanding of responsibility

3.2 Cash withdrawals are strictly prohibited.

3.3 The corporate credit card credit limit will be set by Council and reviewed at least once a year at the time all Policies and Operational Procedures are reviewed.

The current total limit on the Shire of Chapman Valley corporate credit card is \$10,000.

3.4 Personal expenditure on the Shire of Chapman Valley’s corporate credit card is strictly prohibited.

3.5 All purchases by the Shire of Chapman Valley corporate credit card must be accompanied by an appropriate tax invoice/receipt to ensure the shire is able to claim all input tax credits in accordance with the requirements with the Australian Taxation Office.

3.6 The Corporate Credit Card should only be used where the supplier is not a creditor and will only transact via cash or card. The Corporate Credit Card is not to be used when and if the Purchase Order system for any creditor is an option; all avenues of supplier creditor accounts should be explored prior to the authorisation of the Corporate Credit are use.

### Reporting Requirements

- 4.1 The Shire of Chapman Valley corporate credit card statement of expenditure is to be endorsed by the Chief Executive Officer and Deputy Chief Executive Officer as appropriate as all expenditure items listed on the statement being authorised and undertaken by him/her.
- 4.2 The endorsed credit card statement of expenditure is to be included with the financial reports presented to Council in the Agenda's for the ordinary meetings of Council for information.

### General Conditions

- 5.1 The Chief Executive Officer and Deputy Chief Executive Officer as appropriate must surrender the Shire of Chapman Valley credit card upon termination of his/her services within the Shire of Chapman Valley or when resolved to do so by Council.
- 5.2 All Corporate credit card incentives (e.g. fly buys) are not to be acquired or accumulated by the Chief Executive Officer for his/her personal use of gain.

Any such credit card incentives associated with the Shire of Chapman Valley corporate credit are to be utilised for the benefit of the Shire of Chapman Valley's business expense operations only.

- 5.3 All expired Shire of Chapman Valley corporate credit cards are to be destroyed by the Chief Executive Officer and Deputy Chief Executive Officer as appropriate upon receipt of a new or replacement card.
- 5.4 Any breach of this Operational Procedure is to be reported to Council for information and action if deemed necessary.

### ADDITIONAL EXPLANATORY NOTES:

### ADOPTED/REVIEWED/AMENDED (OTHER THAN ANNUAL REVIEW OF ALL PROCEDURES:

<b>Adopted – Council Resolution:</b>	11/05-4
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<b>Reviewed/Amended – Council Resolution:</b>	05/15-23; 06/15-18; 03/17-32; 07/18-10; 07/19-4
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**From:** [Beau Raymond](#)  
**To:** [Anne-Marie Cox](#)  
**Cc:** [Dianne Raymond](#)  
**Subject:** RE: Thanks for your order, Dianne  
**Date:** Wednesday, 14 May 2025 1:02:28 PM  
**Attachments:** [image002.png](#)  
[image003.png](#)

---

I've put a copy in with the credit card folder for you with a signed CC form

Regards

**Beau Raymond | MANAGEMENT ACCOUNTANT**



Address 3270 Chapman Valley Road | Nabawa | WA | 6532  
Mailing Address PO Box 1 | Chapman Valley Road | Nabawa | WA | 6532  
[www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au) | email [beau.raymond@chapmanvalley.wa.gov.au](mailto:beau.raymond@chapmanvalley.wa.gov.au)  
phone (08) 9920 5011

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**From:** Dianne Raymond <finance1@chapmanvalley.wa.gov.au>  
**Sent:** Wednesday, 14 May 2025 12:59 PM  
**To:** Anne-Marie Cox <anne-marie.cox@chapmanvalley.wa.gov.au>  
**Cc:** Beau Raymond <beau.raymond@chapmanvalley.wa.gov.au>  
**Subject:** FW: Thanks for your order, Dianne

For our records

**Dianne Raymond | MANAGER FINANCE & CORPORATE SERVICES**



Address 3270 Chapman Valley Road | Nabawa | WA | 6532  
Mailing Address PO Box 1 | Chapman Valley Road | Nabawa | WA | 6532

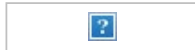
[www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au) | email [dianne.raymond@chapmanvalley.wa.gov.au](mailto:dianne.raymond@chapmanvalley.wa.gov.au)  
phone (08) 9920 5011

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**From:** Adobe <[custsupp@adobe.com](mailto:custsupp@adobe.com)>  
**Sent:** Wednesday, 14 May 2025 12:31 PM  
**To:** Dianne Raymond <[finance1@chapmanvalley.wa.gov.au](mailto:finance1@chapmanvalley.wa.gov.au)>  
**Subject:** Thanks for your order, Dianne

**Caution:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.



## Thanks for your order, Dianne

What's next? Assign the licenses you've purchased for your team from the [Admin Console](#).

As a reminder, your Adobe ID account login is [finance1@chapmanvalley.wa.gov.au](mailto:finance1@chapmanvalley.wa.gov.au). Use it to access all your Adobe products and services.

### Here's a quick look at your order:

Adobe Order  
AB05117200007CAU  
Company Name

## Shire of Chapman Valley

Billing Period


13-May-2025 PDT – 02-March-2026 PST

Payment Method

MASTER\_CARD ending in 4541

Due on 13-May-2025 PDT

**A\$367.25** including tax

PRODUCT	QUANTITY	SUBTOTAL
 Acrobat Pro A\$333.86/yr per license	1 license	A\$333.86/yr

Subtotal: A\$333.86/yr

GST: A\$33.39/yr

**Total: A\$367.25/yr**



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