

SHIRE OF GOOMALLING
MONTHLY FINANCIAL REPORT
For the Period Ended 30 April 2019
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Statement of Financial Activity

is presented on page 2 and shows a surplus as at 30 April 2019 of \$242,053.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation.

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2019

Note	Adopted Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	70,630	60,118	62,430	2,312	3.85%	
6	1,875,036	1,875,036	1,815,073	(59,963)	(3.20%)	
	455,739	334,234	396,151	61,916	18.52%	▲
	69,000	54,840	68,587	13,747	25.07%	▲
	687,150	552,840	522,452	(30,388)	(5.50%)	
	3,000	2,500	1,593	(907)	(36.29%)	
	648,606	236,930	223,533	(13,397)	(5.65%)	
	353,960	356,644	351,073	(5,571)	(1.56%)	
	54,946	64,506	67,190	2,684	4.16%	
	644,434	423,924	422,202	(1,723)	(0.41%)	
	377,300	346,740	386,248	39,508	11.39%	▲
	271,420	119,453	201,971	82,518	69.08%	▲
Total Operating Revenue	5,511,221	4,427,766	4,518,501	90,735		
Operating Expense						
	(566,660)	(470,798)	(414,444)	56,354	11.97%	▲
	(18,500)	(8,920)	(7,112)	1,808	20.27%	
	(155,700)	(128,950)	(132,941)	(3,991)	(3.09%)	
	(728,500)	(609,250)	(590,408)	18,842	3.09%	
	(13,400)	(11,170)	(9,321)	1,849	16.56%	
	(448,182)	(263,940)	(308,131)	(44,191)	(16.74%)	▼
	(402,357)	(324,020)	(340,414)	(16,394)	(5.06%)	
	(710,929)	(644,768)	(664,342)	(19,575)	(3.04%)	
	(1,775,712)	(1,404,023)	(1,392,113)	11,910	0.85%	
	(962,409)	(828,972)	(727,656)	101,316	12.22%	▲
	(77,771)	(38,600)	(448,908)	(410,308)	(1062.97%)	▼
Total Operating Expenditure	(5,860,120)	(4,733,410)	(5,035,790)	(302,380)		
Funding Balance Adjustments						
	1,501,174	1,250,970	1,283,223	32,253	2.58%	
9	176,896	373	0	(373)	(100.00%)	
	2,469	0	0	0		
	0	0	0	0		
Net Cash from Operations	1,331,639	945,699	765,934	(179,764)		
Capital Revenues						
9	645,000	0	87,727	87,727		▲
Total Capital Revenues	645,000	0	87,727	87,727		
Capital Expenses						
8	(700,000)	(26,714)	(26,714)	0	0.00%	
8	0	0	0	0		
8	0	(20,000)	(20,000)	0	0.00%	
8	0	0	0	0		
8	(883,407)	(261,022)	(261,022)	0	0.00%	
8	(50,489)	(39,563)	(39,563)	0	0.00%	
8	(65,940)	(4,764)	(4,764)	0	0.00%	
8	0	0	0	0		
	(65,079)	(54,230)	(64,712)	(10,482)	(19.33%)	▼
	(759,219)	(264,242)	(262,941)	1,301	0.49%	
Total Capital Expenditure	(2,524,134)	(670,535)	(679,716)	(9,181)		
Net Cash from Capital Activities	(1,879,134)	(670,535)	(591,989)	78,546		
Financing						
	405,000	0	0	0		
	32,468	15,905	15,905	0	0.00%	
7	0	0	0	0		
7	(20,700)	0	0	0		
Net Cash from Financing Activities	416,768	15,905	15,905	0		
Net Operations, Capital and Financing	(130,727)	291,068	189,850	(101,218)		
Opening Funding Surplus(Deficit)	130,727	52,202	52,203	1	0.00%	
Closing Funding Surplus(Deficit)	0	343,270	242,053	(101,217)		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 1 for an explanation of the reasons for the variance.

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2019

Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	\$		\$	\$	\$	%	
Operating Revenues							
Rates	2,107,161	2,121,926	2,121,926	2,121,369	(557)	(0.03%)	
Operating Grants, Subsidies and Contributions	515,444	423,504	423,335	472,705	49,371	11.66%	▲
Fees and Charges	1,599,890	1,466,308	1,239,787	1,173,561	(66,226)	(5.34%)	
Service Charges	0			0	0		
Interest Earnings	65,836	70,836	35,816	38,014	2,198	6.14%	
Other Revenue	217,670	238,840	183,428	291,166	107,738	58.74%	▲
Profit on Disposal of Assets	14,786	14,786	0	0	0		
Total Operating Revenue	4,520,787	4,336,200	4,004,292	4,096,815	92,524		
Operating Expense							
Employee Costs	(2,183,815)	(2,167,306)	(1,808,078)	(1,802,345)	5,732	0.32%	
Materials and Contracts	(1,203,395)	(1,141,034)	(964,761)	(1,231,008)	(266,247)	(27.60%)	▲
Utility Charges	(230,140)	(220,541)	(186,500)	(224,737)	(38,237)	(20.50%)	▲
Depreciation on Non-Current Assets	(1,501,174)	(1,501,174)	(1,250,970)	(1,283,223)	(32,253)	(2.58%)	
Interest Expenses	(246,701)	(246,701)	(243,919)	(139,223)	104,696	42.92%	▼
Insurance Expenses	(153,425)	(162,390)	(135,330)	(164,983)	(29,653)	(21.91%)	▲
Other Expenditure	(149,788)	(171,250)	(143,480)	(190,271)	(46,792)	(32.61%)	▲
Loss on Disposal of Assets	(191,682)	(192,055)	(373)	0	373	100.00%	
Total Operating Expenditure	(5,860,120)	(5,802,451)	(4,733,410)	(5,035,790)	(302,380)		
Funding Balance Adjustments							
Add back Depreciation	1,501,174	1,501,174	1,250,970	1,283,223	32,253	2.58%	
Adjust (Profit)/Loss on Asset Disposal	176,896	192,055	373	0	(373)	(100.00%)	
Adjust Movement in LSL Reserve	2,469		0	0	0		
Adjust Provisions and Accruals	0		(2)	0	2		
		0		0	0		
Net Cash from Operations	341,205	226,978	522,223	344,249	(177,974)		
Capital Revenues							
Grants, Subsidies and Contributions	990,434	518,006	423,504	421,686	(1,819)	(0.43%)	
Proceeds from Disposal of Assets	647,727	647,727	0	87,727	87,727		▲
Total Capital Revenues	1,638,161	1,165,733	423,504	509,413	85,909		
Capital Expenses							
Land Held for Resale	0		0	0	0		
Buildings	(700,000)	(90,000)	(26,714)	(26,714)	0	0.00%	
Furniture & Equipment	0		0	0	0		
Plant & Equipment	0	(20,000)	(20,000)	(20,000)	0	0.00%	
Swimming Pool And Equipment	0		0	0	0		
Infrastructure - Roads	(883,407)	(519,124)	(261,022)	(261,022)	0	0.00%	
Infrastructure - Footpaths	(50,489)	(45,000)	(39,563)	(39,563)	0	0.00%	
Infrastructure - Other Infrastructure	(65,940)	(65,940)	(4,764)	(4,764)	0	0.00%	
Infrastructure - Sewerage	0	0	0	0	0		
Repayment of Finance Leases	(65,079)	(64,548)	(264,242)	(64,712)	199,530	75.51%	
Repayment of Debentures	(759,219)	(759,219)	(54,230)	(262,941)	(208,711)	(384.86%)	
Total Capital Expenditure	(2,524,134)	(1,563,831)	(670,535)	(679,716)	(9,181)		
Net Cash from Capital Activities	(885,973)	(398,098)	(247,031)	(170,303)	76,728		
Financing							
Proceeds from New Debentures	405,000	120,000	0	0	0		
Advances to Community Groups	0			0	0		
Self Supporting Loan Principal Repaid	32,468		15,905	15,905	0	0.00%	
Transfer from Reserves	0	0	0	0	0		
Transfer to Reserves	(20,700)		0	0	0		
Net Cash from Financing Activities	416,768	120,000	15,905	15,905	0		
Net Operations, Capital and Financing	(130,727)	(52,202)	291,096	189,850	(101,246)		
Opening Funding Surplus(Deficit)	130,727	52,202	52,202	52,202	(0)	(0.00%)	
Closing Funding Surplus(Deficit)	0	(0)	343,298	242,052	(101,246)		

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

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

SHIRE OF GOOMALLING
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 April 2019

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	70,630	1,640	72,270	60,118
General Purpose Funding - Rates	1,875,036	0	1,875,036	1,875,036
General Purpose Funding - Other	455,739	(3,883)	451,856	334,234
Law, Order and Public Safety	69,000	800	69,800	54,840
Health	687,150	800	687,950	552,840
Education and Welfare	3,000	0	3,000	2,500
Housing	648,606	(349,500)	299,106	236,930
Community Amenities	353,960	7,354	361,314	356,644
Recreation and Culture	54,946	20,164	75,110	64,506
Transport	644,434	(216,930)	427,504	423,924
Economic Services	377,300	9,500	386,800	346,740
Other Property and Services	271,420	(126,960)	144,460	119,453
Total Operating Revenue	5,511,221	(657,015)	4,854,206	4,427,766
Operating Expense				
Governance	(566,660)	52,735	(513,925)	(470,798)
General Purpose Funding	(18,500)	4,000	(14,500)	(8,920)
Law, Order and Public Safety	(155,700)	1,000	(154,700)	(128,950)
Health	(728,500)	(2,500)	(731,000)	(609,250)
Education and Welfare	(13,400)	0	(13,400)	(11,170)
Housing	(448,182)	(58,100)	(506,282)	(263,940)
Community Amenities	(402,357)	7,456	(394,901)	(324,020)
Recreation and Culture	(710,929)	(60,182)	(771,112)	(644,768)
Transport	(1,775,712)	64,427	(1,711,285)	(1,404,023)
Economic Services	(962,409)	19,470	(942,940)	(828,972)
Other Property and Services	(77,771)	29,365	(48,406)	(38,600)
Total Operating Expenditure	(5,860,120)	57,669	(5,802,451)	(4,733,410)
Funding Balance Adjustments				
Add back Depreciation	1,501,174	0	1,501,174	1,250,970
Adjust (Profit)/Loss on Asset Disposal	176,896	373	177,269	373
Adjust Movement in LSL Reserve	2,469		2,469	0
Adjust Provisions and Accruals				0
Net Cash from Operations	1,331,639	(598,973)	732,667	945,699
Proceeds from Disposal of Assets	645,000	2,727	647,727	0
Total Capital Revenues	645,000	2,727	647,727	0
Capital Expenses				
Land Held for Resale	0		0	0
Buildings	(700,000)	610,000	(90,000)	(26,714)
Furniture & Equipment	0	0	0	0
Plant & Equipment	0	(20,000)	(20,000)	(20,000)
Swimming Pool And Equipment	0	0	0	0
Infrastructure - Roads	(883,407)	364,283	(519,124)	(261,022)
Infrastructure - Footpaths	(50,489)	5,489	(45,000)	(39,563)
Infrastructure - Other Infrastructure	(65,940)	0	(65,940)	(4,764)
Infrastructure - Sewerage	0	0	0	0
Total Capital Expenditure	(1,699,836)	959,772	(740,064)	(352,063)
Net Cash from Capital Activities	(1,054,836)	962,499	(92,337)	(352,063)
Financing				
Proceeds from New Debentures	405,000	(285,000)	120,000	0
Proceeds from Advances	0	0	0	
Self-Supporting Loan Principal	32,468	0	32,468	15,905
Advances to Community Groups	0	0	0	
Repayment of Debentures	(759,219)	(0)	(759,219)	(264,242)
Repayment of Finance Leases	(65,079)	0	(65,079)	(54,230)
Transfer from Reserves	0	0	0	0
Transfer to Reserves	(20,700)	0	(20,700)	0
Net Cash from Financing Activities	(407,530)	(285,000)	(692,530)	(302,567)
Net Operations, Capital and Financing	(130,727)	78,525	(52,202)	291,068
Opening Funding Surplus(Deficit)	130,727	(78,525)	52,202	52,202
Closing Funding Surplus(Deficit)	0	0	0	343,270

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 April 2019

Note 1: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$ YTD	Var. % YTD	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%	.		
Governance	2,312	3.85%			Variances within reporting threshold
General Purpose Funding - Rates	(59,963)	(3.20%)			Variances within reporting threshold
General Purpose Funding - Other	61,916	18.52%	▲	Permanent	Grants Commission final FAG allocations was less than first advised by the department in June/July 2018 when budget was completed
Law, Order and Public Safety	13,747	25.07%	▲	Permanent	Received extra income due to payment of dog fines
Health	(30,388)	(5.50%)			Variances within reporting threshold
Education and Welfare	(907)	(36.29%)			Variances within reporting threshold
Housing	(13,397)	(5.65%)			Variances within reporting threshold
Community Amenities	(5,571)	(1.56%)			Variances within reporting threshold
Recreation and Culture	2,684	4.16%			Council agreed to a discount to the Goomalling Tennis club after the budget meeting for the hire of the facility for 1617 & 1718
Transport	(1,723)	(0.41%)			Received extra flood damage monies from previous financial year that was not budgetted for.
Economic Services	39,508	11.39%			Variances within reporting threshold
Other Property and Services	82,518	69.08%	▲		YTD haven't received the expected income for Private works
Operating Expense	\$	%	.		
Governance	56,354	11.97%	▲		Variances within reporting threshold
General Purpose Funding	1,808	20.27%			Variances within reporting threshold
Law, Order and Public Safety	(3,991)	(3.09%)			Variances within reporting threshold
Health	18,842	3.09%			Variances within reporting threshold
Education and Welfare	1,849	16.56%			Variances within reporting threshold
Housing	(44,191)	(16.74%)	▼	Permanent	Extra expenditure on building maintenance to staff housing not originally budgetted for
Community Amenities	(16,394)	(5.06%)			Variances within reporting threshold
Recreation and Culture	(19,575)	(3.04%)			Variances within reporting threshold
Transport	11,910	0.85%			Variances within reporting threshold
Economic Services	101,316	12.22%	▲	Timing	Variances within reporting threshold
Other Property and Services	(410,308)	(1062.97%)	▼	Timing	All the allocations for Public Works Overheads have not yet been completed
Funding Balance Adjustments	\$	%	.		
Add back Depreciation	32,253	2.58%			Variances within reporting threshold
Adjust (Profit)/Loss on Asset Disposal	(373)	(1)			
Capital Revenues	\$	%	.		
Proceeds from Disposal of Assets	87,727		▲		Sale of Panel Beaters Shed and sale of old CEO vehicle
Capital Expenses	\$	%	.		
Buildings					Refer to Note 8 for details of capital projects
Furniture & Equipment					
Plant & Equipment					
Swimming Pool And Equipment					
Infrastructure - Roads					
Infrastructure - Footpaths					
Infrastructure - Sewerage					
Financing	\$	%	.		
Proceeds from New Debentures	0				
Advances to Community Groups	0				
Opening Funding Surplus(Deficit)	\$	%	.		
Opening Funding Surplus(Deficit)	1	0.00%			Variances within reporting threshold

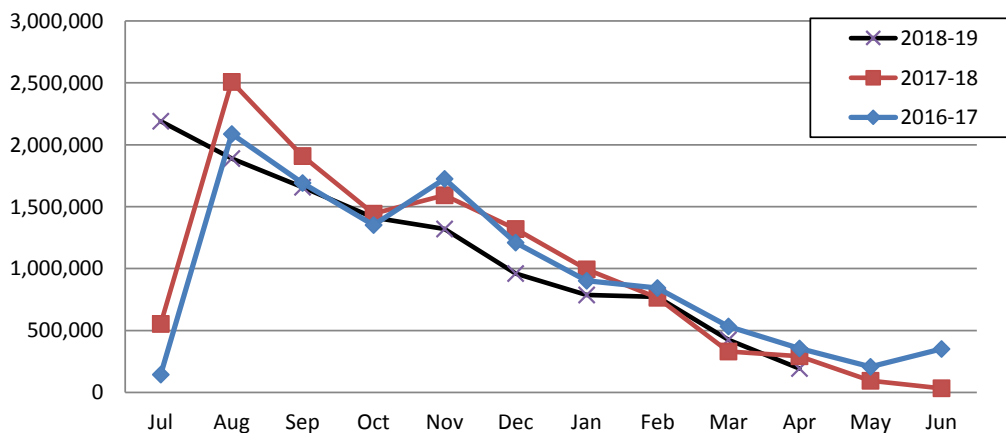
SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 2: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)

	Note	YTD 30 Apr 2019	Previous Month	YTD 30 Apr 2018	2018/2019 Budget
		\$	\$		
Current Assets					
Cash Unrestricted	3	203,268	374,359	25,774	391,485
Cash Restricted	3	949,017	923,074	1,104,402	922,562
Receivables - Rates	5	171,472	203,318	247,694	222,449
Receivables -Other		30,242	32,566	293,145	0
SSL Receivables		16,450	16,450		(113)
Interest / ATO Receivable/Trust		7,633	24,885	(15,113)	0
Inventories		28,390	19,849	16,435	23,694
		1,406,472	1,594,501	1,672,337	1,560,077
Less: Current Liabilities					
Payables		(43,325)	(26,164)	(35,216)	(257,204)
Provisions		(311,986)	(311,986)	(379,602)	(379,602)
Current Loan		(66,730)	(74,079)	(78,342)	(844,083)
		(422,041)	(412,230)	(493,160)	(1,480,889)
Net Current Assets		984,431	1,182,271	1,179,177	79,188
Less: Cash Reserves	7	(900,000)	(900,000)	(900,000)	(900,000)
Less: Current Loans - Clubs/Institutions		(16,450)			113
Add back Current loan in budget		66,730	74,079	78,342	844,083
Add back Cash Backed Leave Reserve		107,342	107,342	126,334	107,343
Net Current Funding Position (deficit)		242,053	463,693	483,853	130,727

Note 2 - Liquidity Over the Year



Comments - Net Current Funding Position

The Net Current Funding Position shows a surplus as at 30 April 2019 of \$242,053.

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 3: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Variable	180,851	0	0	180,851	Bendigo	At Call
Trust Bank Account	Variable	0	0	65,536	65,536	Bendigo	At Call
Medical Surgery		0	49,017	0	49,017	Bendigo	At Call
(b) Term Deposits							
* Term Deposits	2.50%	0	900,000	0	900,000	Bendigo	30-Jun-19
Total		180,851	949,017	65,536	1,195,404		

Comments/Notes - Investments

This note reflects the Actual Bank Balances as per the Shire Bank Statements.
The Municipal Account is currently in Overdraft.

* See Reserves Note 7 for Detail to total Invested Reserves of \$ 900,000

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 4: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

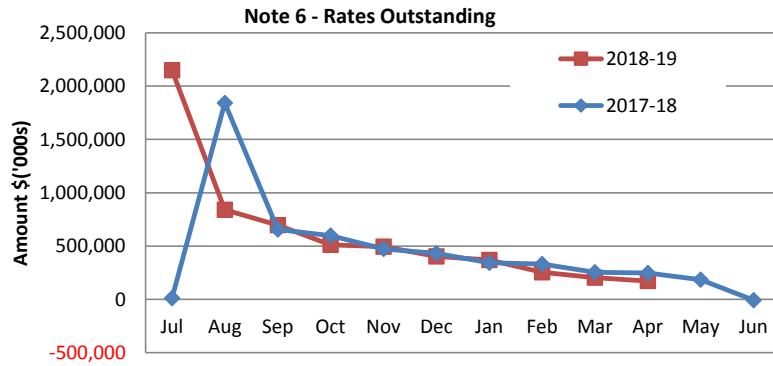
GL Account Code	Description	Predicted Variance	Classification	Adopted Budget	Amended Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
	Budget 18/19 Adoption								
031001	General Rates Govt	Permanent	Opening Surplus/(Deficit)	130,727	52,202	-	-	78,525	(78,525)
031102	Valuation Expenses	Permanent	Operating Revenue	236,275	236,275	-	14,195	-	(64,330)
031103	Legal Expenses	Permanent	Operating Expenses	5,000	3,000	-	2,000	-	(62,330)
031008	Rates Instalment Interest	Permanent	Operating Expenses	3,000	-	-	3,000	-	(59,330)
032001	General Purpose Grant	Permanent	Operating Revenue	-	1,000	-	-	1,000	(60,330)
032002	Local Road Grant - Walgett	Permanent	Operating Revenue	189,181	194,670	-	5,489	-	(54,841)
032003	Interest On Investments	Permanent	Operating Revenue	199,263	170,696	-	-	28,567	(83,408)
041101	Members Travelling Expenses	Permanent	Operating Expenses	5,000	10,000	-	-	5,000	(78,408)
041102	Conference Expenses	Permanent	Operating Expenses	4,500	3,000	-	1,500	-	(76,908)
041103	Election Expenses	Permanent	Operating Expenses	4,000	5,600	-	-	1,600	(78,508)
041106	Refreshments & Receptions	Permanent	Operating Expenses	1,000	-	-	1,000	-	(77,508)
041107	Council Chambers Maintenance	Permanent	Operating Expenses	7,500	8,000	-	-	500	(78,008)
041108	Insurance	Permanent	Operating Expenses	1,000	-	-	1,000	-	(77,008)
041109	Subscriptions	Permanent	Operating Expenses	6,775	12,000	-	-	6,775	(83,783)
041113	Councillor's iPad Charges	Permanent	Operating Expenses	10,000	12,000	-	-	2,000	(85,783)
042001	Commission On Vehicle Licences	Permanent	Operating Expenses	1,000	600	-	400	-	(85,383)
042004	Sale Of Council Minutes	Permanent	Operating Revenue	25,000	26,000	-	1,000	-	(84,383)
042013	Ceo Vehicle Contribution	Permanent	Operating Revenue	30	-	-	-	30	(84,413)
042100	Salaries & Wages - Admin	Permanent	Operating Expenses	481,966	670	-	670	-	(83,743)
042105	Printing & Stationery	Permanent	Operating Expenses	7,500	449,225	-	32,741	-	(51,002)
042107	Telephone	Permanent	Operating Expenses	7,000	8,500	-	-	1,500	(49,002)
042109	Advertising	Permanent	Operating Expenses	3,000	5,000	-	-	2,000	(52,502)
042111	Postage & Freight	Permanent	Operating Expenses	4,000	5,000	-	-	1,000	(53,502)
042114	Financial (Compliance) Assistance	Permanent	Operating Expenses	17,469	24,000	-	-	6,531	(60,033)
042119	Lsl Annual Provision Expense	Permanent	Operating Expenses	10,000	-	-	10,000	-	(50,033)
042121	Removal Expenses	Permanent	Operating Expenses	-	9,000	-	-	9,000	(59,033)
042124	Strategic Planning - lpr	Permanent	Operating Expenses	25,000	-	-	25,000	-	(34,033)
042125	Asset Management - Update Expenses	Permanent	Operating Expenses	10,000	-	-	10,000	-	(24,033)
051101	Insurances	Permanent	Operating Expenses	21,500	20,000	-	1,500	-	(22,533)
051102	Clothing & Accessories	Permanent	Operating Expenses	3,000	4,500	-	-	1,500	(24,033)
052003	Fines & Penalties - Animal Control	Permanent	Operating Revenue	-	800	-	-	800	(23,233)
053150	Maintenance Cctv Cameras And Equip	Permanent	Operating Revenue	3,000	2,000	-	-	1,000	(22,233)
072003	Extractive Licences	Permanent	Operating Revenue	1,000	1,800	-	-	800	(21,433)
073100	Mosquito Control	Permanent	Operating Expenses	3,000	5,500	-	-	2,500	(23,933)
091100	Staff Housing - 32 Eaton Street	Permanent	Operating Expenses	10,410	25,000	-	-	14,590	(38,523)
091105	Staff Housing - 34 Eaton Street	Permanent	Operating Expenses	6,000	12,000	-	-	6,000	(44,523)
091107	Less Staff Housing Allocation	Permanent	Operating Expenses	62,616	80,666	-	18,050	-	(26,473)
091109	Staff Housing - 59 Railway Tce	Permanent	Operating Expenses	8,431	4,000	-	4,431	-	(22,042)
091110	Staff Housing Insurance	Permanent	Operating Expenses	-	3,190	-	-	3,190	(25,232)
092004	Rental - 73A James Street	Permanent	Operating Revenue	-	8,000	-	-	8,000	(17,232)
092005	Rental - 45 James Street	Permanent	Operating Revenue	4,500	-	-	-	4,500	(21,732)
092006	Rental - Doctors Residence	Permanent	Operating Revenue	5,000	-	-	-	5,000	(26,732)
092018	R4R Regional Pool Funding (Aged Care)	Permanent	Operating Revenue	350,000	20,000	-	-	330,000	(356,732)
092021	Retirement Village - Koomal	Permanent	Operating Revenue	30,000	18,000	-	-	18,000	(374,732)
092101	Doctors Residence - Lot 363 High St	Permanent	Operating Revenue	7,000	3,000	-	4,000	-	(370,732)
092102	Duplex - Lot 401 Forrest Street	Permanent	Operating Expenses	4,500	22,000	-	-	17,500	(388,232)
092103	Duplex - 73A James Street	Permanent	Operating Expenses	2,000	3,000	-	-	1,000	(389,232)
092104	Staff Housing - 8 Forrest Street	Permanent	Operating Expenses	6,599	5,300	-	1,299	-	(387,933)
092105	Community Housing - 45 James Street	Permanent	Operating Expenses	5,000	23,000	-	-	18,000	(405,933)
092106	Community Housing - 47 James Street	Permanent	Operating Expenses	5,000	23,000	-	-	17,000	(422,933)
092107	Young Peoples Residences	Permanent	Operating Expenses	66,000	58,000	-	8,000	-	(414,933)
092108	Mortlock Lodge Expenses	Permanent	Operating Expenses	12,400	37,000	-	-	24,600	(439,533)
092112	Retirement Villa's (Koomal Village)	Permanent	Operating Expenses	30,000	22,000	-	8,000	-	(431,533)
092302	Loan - Aged Housing	Permanent	Capital Revenue	200,000	-	-	-	200,000	(631,533)
092412	Aged Care Housing 4 X 2 Br Units L&B	Permanent	Capital Expenses	550,000	20,000	-	530,000	-	(101,533)
101001	Refuse Removal Charges	Permanent	Operating Revenue	110,000	108,262	-	-	1,738	(103,271)
101100	Domestic Refuse Collection	Permanent	Operating Expenses	50,000	45,000	-	5,000	-	(98,271)
103001	Sewerage Specified Area Rates	Permanent	Operating Revenue	212,500	213,070	-	570	-	(97,701)
103005	Contributions To Sewerage Works	Permanent	Operating Revenue	-	1,500	-	1,500	-	(96,201)
104004	Lease - Slater Homestead Land	Permanent	Operating Revenue	3,200	3,195	-	-	5	(96,206)
104005	Lease - 20Ha Toodyay Road	Permanent	Operating Revenue	2,200	2,227	-	27	-	(96,179)
104101	Town Planning Control Expenses	Permanent	Operating Expenses	1,000	2,000	-	1,000	-	(95,179)
104106	Old Newsways Maint	Permanent	Operating Expenses	4,500	6,000	-	-	1,500	(96,679)
105001	Cemetery Fees & Charges	Permanent	Operating Revenue	5,000	12,000	-	7,000	-	(89,679)
105102	Cemetery Maintenance	Permanent	Operating Expenses	5,000	7,000	-	-	2,000	(91,679)
105104	Public Conveniences	Permanent	Operating Expenses	12,456	7,500	-	4,956	-	(86,723)
111001	Rental - Jenna Oval Go Carts	Permanent	Operating Expenses	1,500	1,600	-	100	-	(86,623)
111003	Pavilion Hire Charges	Permanent	Operating Expenses	100	-	-	-	100	(86,723)
111004	Konnongoring Hall Hire Charges	Permanent	Operating Revenue	50	114	-	-	64	(86,659)
111011	Rental - Goomalling Go Karts Facilities	Permanent	Operating Revenue	1,500	1,600	-	100	-	(86,559)
111102	Town And Lesser Hall Maint	Permanent	Operating Expenses	16,097	18,000	-	-	1,903	(88,462)
111103	Jennacubbine Hall Maint	Permanent	Operating Expenses	6,694	12,000	-	-	5,306	(93,768)
113118	Healthway Coordinator Salaries	Permanent	Operating Expenses	15,825	-	-	15,825	-	(155,337)
113119	Superannuation 9.5%	Permanent	Operating Expenses	2,805	-	-	2,805	-	(152,532)
113140	Bowling Club Maintenance	Permanent	Operating Expenses	4,998	1,800	-	-	3,198	(149,334)
113300	Golf Club - Contrib Purchase John Deere Tractor	Permanent	Capital Revenue	-	20,000	-	20,000	-	(129,334)
113407	P&E - John Deere Tractor (Golf Club)	Permanent	Capital Expenses	-	20,000	-	-	20,000	(149,334)
115100	Go Carts Mens Shed Building Maint	Permanent	Operating Expenses	6,591	4,000	-	2,591	-	(146,743)
121003	State Specific Grant	Timing	Operating Revenue	427,500	171,800	-	-	255,700	(402,443)
121006	Flood Damage Grant	Permanent	Operating Revenue	-	34,870	-	34,870	-	(367,573)
121007	Ndra Event - Infraco	Permanent	Capital Revenue	-	3,900	-	-	3,900	(363,673)
121460	Bitumen Widening & Primer Sealing	Timing	Capital Expenses	651,250	273,236	-	378,014	-	14,341
121500	Muni Road Construction - Rd Name	Permanent	Capital Expenses	70,890	60,890	-	10,000	-	24,341
121550	R/Works Own Res Other	Permanent	Capital Expenses	183,118	154,945	-	28,173	-	52,514
121602	Bridges And Culverts	Permanent	Operating Expenses	35,292	20,292	-	15,000	-	67,514
121700	Roads To Recover - Expenditure	Permanent	Capital Expenses	161,267	185,000	-	-	23,733	43,781
121900	Footpath & Kerbing	Permanent	Capital Expenses	50,489	45,000	-	5,489	-	49,270
122300	Bridges & Culverts Maint	Permanent	Operating Expenses	22,171	8,500	-	13,671	-	62,841
122301	Drainage Maint	Permanent	Operating Expenses	10,455	17,500	-	-	7,045	54,896
122303	Depot - Panel Beaters Maint	Permanent	Operating Expenses	1,000	-	-	1,000	-	55,896
122306	Town Streets & Tree Watering	Permanent	Operating Expenses	127,508	112,508	-	15,000	-	70,896
123001	Proceeds Sale Of Plant (Ceo)	Permanent	Operating Revenue	-	2,727	-	2,727	-	73,623
132001	Caravan & Camping Charges	Permanent	Operating Revenue	85,000	95,000	-	10,000	-	83,623
132010	Slater Homestead Volunteer Income	Permanent	Operating Revenue	2,000	-	-	-	2,000	81,623
132011	Sale Of Goomalling Classic Races Book	Permanent	Operating Revenue	1,000	-	-	-	1,000	80,623
132102	Web Page Expenditure	Permanent	Operating Expenses	-	4,390	-	-	4,390	76,233
132110	Web Page Design Salary	Permanent	Operating Expenses	20,968	14,000	-	6,968	-	83,201
132300	Loan - Slater Homestead	Permanent	Capital Revenue	85,000	-	-	-	85,000	(1,799)
132400	L&B Old Slater Homestead	Permanent	Capital Expenses	85,000	5,000	-	80,000	-	78,201
134014	Hire Charges - Gcc Conference Room	Permanent	Operating Revenue	-	500	-	-	500	78,701
134029	Grant - Naidoc Indigenous Capability & Development	Permanent	Operating Revenue	-	1,000	-	-	1,000	79,701
134052	Grant - Volunteer Recognition	Permanent	Operating Revenue	-	1,000	-	-	1,000	80,701
134101	Community Centre (Railway Tce)	Permanent	Operating Expenses	29,992	26,177	-	3,815	-	84,516
134109	Water Supply Standpipes	Permanent	Operating Expenses	12,500	7,500	-	5,000	-	89,516
134112	Development Officer Salary	Permanent	Operating Expenses	50,000	45,000	-	5,000	-	94,516
134114	Development Officer M/Vehicle Expenses	Permanent	Operating Expenses	3,000	-	-	3,000	-	97,516
134135	Vacant Land - Comm/Indust/Resi. Maint	Permanent	Operating Expenses	25,000	19,000	-	6,000	-	103,516
134136	Wheatbelt Conference 2013 - Local Govt	Permanent	Operating Expenses	-	4,472	-	-	4,472	99,044
134156	Carbon Neutral Expenses	Permanent	Operating Expenses	-	1,000	-	-	1,000	98,044
134162	Grant Expenditure - Thank A Volunteer	Permanent	Operating Expenses	-	2,450	-	-	2,450	95,594
134169	Creation Of Homestead Lot At Slaters Homestead Pt	Permanent	Operating Revenue	2,000	-	-	2,000	-	97,594
141001	Private Works Charges - Plant Hire	Permanent	Operating Revenue	181,000	50,000	-	-	131,000	(33,406)
141100	Private Works Expenses	Permanent	Operating Expenses	20,000	10,000	-	10,000	-	(23,406)
142101	Fringe Benefits Tax	Permanent	Operating Expenses	2,000	10,000	-	-	8,000	(31,406)
142103	Engineering Salaries	Permanent	Operating Expenses	4,000	48,540	-	-	44,540	(75,946)
142104	Lsl Payment	Permanent	Operating Expenses	55,000	20,000	-	35,000	-	(40,946)
142105	Pwoh Superannuation	Permanent	Operating Expenses	1					

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 5: RECEIVABLES

Receivables - Rates and Rubbish Receivable

	YTD 30 Apr 2019	30 June 2018
Opening Arrears Previous Years	\$ (7,037)	\$
Levied this year	2,039,601	
Less Collections to date	(1,861,092)	
Equals Current Outstanding	171,472	
Net Rates and Rubbish Collectable	171,472	(7,037)
% Collected	91.56%	



Comments/Notes - Receivables Rates

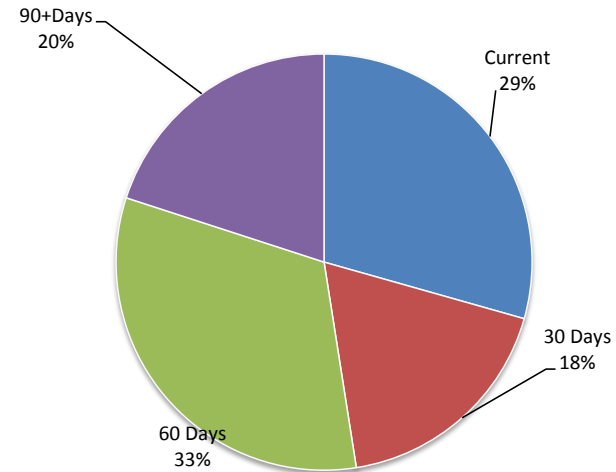
See Note 6 - Rating Information

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - Sundry Debtors	\$ 8,255	\$ 5,094	\$ 9,124	\$ 5,618
Total Sundry Debtors				28,091

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Other Receivables

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 6: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Budgetted Rate Revenue \$	Total Budgetted Revenue \$	Total Rates Levied \$	Actual Rate Total Revenue \$
Differential General Rate							
GRV - Residential	0.108500	219	1,519,370	164,852	164,852	164,852	158,714
GRV- Commercial	0.122000	18	337,295	41,150	41,150	41,150	39,801
GRV - Industrial	0.117000	11	80,636	9,434	9,434	9,434	9,112
GRV - Urban Farmland	0.104500	16	199,420	20,839	20,839	20,839	18,776
UV- Rural Zone 2	0.006300	37	17,687,000	111,428	111,428	111,428	107,634
UV -Special Rural	0.012500	11	1,198,500	14,981	14,981	14,981	17,860
UV -General Zone 3	0.006850	215	179,904,000	1,232,342	1,232,342	1,232,342	1,185,906
							0
Sub-Totals		527	200,926,221	1,595,027	1,595,026	1,595,027	1,537,803
Minimum	Minimum \$						
GRV - Residential	950	128	662,909	121,600	121,600	121,600	118,680
GRV - Commercial	900	17	52,493	15,300	15,300	15,300	14,875
GRV - Industrial	550	8	14,325	4,400	4,400	4,400	4,240
GRV - Urban Farmland	715	12	39,911	8,580	8,580	8,580	8,970
UV - Rural Zone 2	1155	33	4,934,500	38,115	38,115	38,115	36,300
UV - Special Rural	1195	8	408,000	9,560	9,560	9,560	4,540
UV - General Zone 3	1195	69	7,558,000	82,455	82,455	82,455	89,665
Sub-Totals		275	13,670,138	280,010	280,010	280,010	277,270
Amount from General Rates					1,875,036		1,815,073
Ex-Gratia Rates					18,105		16,922
Total					1,893,141		1,831,995
Specified Area Rates					214,020		207,606
Totals					2,107,161		2,039,601

Comments - Rating Information

Rates Billing was finalised on 24 July 2018, therefore are not included in this financial statement

Payment must be made in full (one single payment) by 29 August 2018 or by a four- instalment plan with due dates being

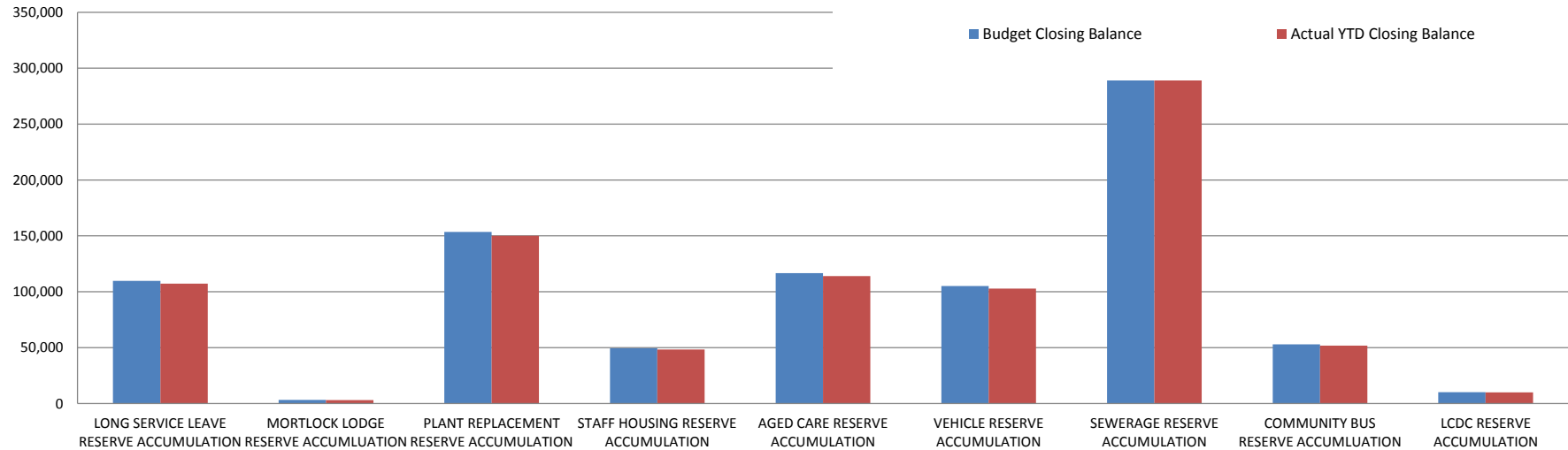
Instalment 1	29 August 2018
Instalment 2	29 October 2018
Instalment 3	29 December 2018
Fourth and final instalment	28 February 2019

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 7: Cash Backed Reserve

2018-19									
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
3033 LONG SERVICE LEAVE RESERVE ACCUMULATION	107,342	2,469	0	0	0	0	0	109,811	107,342
3035 MORTLOCK LODGE RESERVE ACCUMULATION	3,100	71	0	0	0	0	0	3,171	3,100
3037 PLANT REPLACEMENT RESERVE ACCUMULATION	150,088	3,452	0	0	0	0	0	153,540	150,088
3040 STAFF HOUSING RESERVE ACCUMULATION	48,381	1,113	0	0	0	0	0	49,494	48,381
3045 AGED CARE RESERVE ACCUMULATION	114,056	2,623	0	0	0	0	0	116,678	114,056
3047 VEHICLE RESERVE ACCUMULATION	102,750	2,363	0	0	0	0	0	105,113	102,750
3050 SEWERAGE RESERVE ACCUMULATION	312,519	7,188	0	0	0	0	0	319,707	312,519
3051 COMMUNITY BUS RESERVE ACCUMULATION	51,784	1,191	0	0	0	0	0	52,975	51,784
3058 LCDC RESERVE ACCUMULATION	9,981	230	0	0	0	0	0	10,211	9,981
	900,000	20,700	0	0	0	0	0	920,700	900,000

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 8: CAPITAL EXPENDITURE

Asset	Class	GL Account	Original Annual Budget	YTD Actual	Variance (Under)/Over	Comment
Avon WELL Aged Housing Project	Buildings	092412	550,000	20,000	(0)	
REPLACE CEILINGS MORTLOCK LODGE	Buildings	092415	0	0	0	
L & B UPGRADE - CAFE & HAIR SALON	Buildings	104400	5,000	1,425	(3,575)	
OP-SHOP Building (Capital)	Buildings	104401	0	0	0	
L&B - PUBLIC CONVENIENCES	Buildings	105401	0	0	0	
Jennacubbine Hall (Capital)	Buildings	111403	0	0	0	
Pavilion (L & B Capital)	Buildings	111404	0	0	0	
L&B Recreation Ground Fence extension	Buildings	111408	0	0	0	
L&B OLD SLATER HOMESTEAD	Buildings	132400	85,000	5,289	289	
CARAVAN PARK CAMP KITCHEN	Buildings	132404	0	0	0	
Community Resource Centre Building - Capital	Buildings	134405	60,000	0	(60,000)	
CGG - Community Garden Grant Expenditure	Buildings	134413	0	0	0	
Solar Panels - Admin Centre & Caravan Park (NRM grant)	Buildings	134414	0	0	0	
	Buildings Total		700,000	26,714	(63,286)	
Lawn Mowers (Capital)	Plant & Equipment	113450	0	0	0	
P&E - Fairway Ride on Mower - Golf	Plant & Equipment	113407	0	20,000	0	Total amount paid by Golf Club
Sewerage Trailer with permanent pump	Plant & Equipment	103402	0	0	0	
	Plant & Equipment Total		0	20,000	0	
COUNCILLOR IPAD PURCHASE X 7	Furniture & Equipment	041402	0	0	0	
OFFICE FURNITURE & EQUIPMENT PURCHASES	Furniture & Equipment	042400	0	0	0	
Doctors Surgery - Office Equipment (capital)	Furniture & Equipment	074401	0	0	0	
Furniture and Equipment (new sports pavilion)	Furniture & Equipment	111406	0	0	0	
	Furniture & Equipment Total		0	0	0	
L&B - Swimming Pool Building and surrounds upgrade	Swimming Pool And Equipment	112402	0	0	0	
	Swimming Pool And Equipment Total		0	0	0	
BITUMEN WIDENING & PRIMER SEALING	Infrastructure - Roads	121460	651,250	15,099	(258,136)	
MUNI ROAD CONSTRUCTION - RD NAME	Infrastructure - Roads	121500	70,890	63,784	2,894	
ROADS TO RECOVERY - EXPENDITURE	Infrastructure - Roads	121700	161,267	182,140	(2,860)	
Flood Damage Road reinstatement	Infrastructure - Roads	121710	0	0	0	
NDRRA Event - expeniture	Infrastructure - Roads	121711	0	0	0	
	Infrastructure - Roads Total		883,407	261,022	(258,102)	
FOOTPATH & KERBING	Infrastructure - Footpaths	121900	50,489	39,563	(5,437)	
	Infrastructure - Footpaths Total		50,489	39,563	(5,437)	
News Sports Pavilion - Bowling club Shelters	Infrastructure - Other Infrastructure	111407	0	0	0	
Goom Rec Ground Improvements - retic ovals	Infrastructure - Other Infrastructure	111410	0	0	0	
Recreation - Master Plan	Infrastructure - Other Infrastructure	111411	5,940	4,764	(1,176)	
Upgrade of lighting project	Infrastructure - Other Infrastructure	113453	60,000	0	(60,000)	
	Infrastructure - Other Infrastructure Total		65,940	4,764	(1,176)	
			1,699,836	352,063	(328,001)	
TOTAL by Class						
	Buildings		700,000	26,714	(63,286)	
	Furniture & Equipment		0	0	0	
	Plant & Equipment		0	20,000	0	
	Swimming Pool And Equipment		0	0	0	
	Infrastructure - Roads		883,407	261,022	(258,102)	
	Infrastructure - Footpaths		50,489	39,563	(5,437)	
	Infrastructure - Other Infrastructure		65,940	4,764	(61,176)	
	TOTAL		1,699,836	352,063	(388,001)	

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 9: CAPITAL DISPOSALS

Current Budget Profit/(Loss) of Asset Disposal			Disposals	Actual YTD			Comments
Net Book Value	Proceeds	Profit (Loss)		Net Book Value	Proceeds	Profit (Loss)	
\$	\$	\$					
			Land & Buildings				
294,958	165,000	(129,958)	Sale of 4 Blocks Grange Street	-	0	0	
122,980	130,000	7,020	Sale of 40 Forrest St	0	0	0	
162,234	170,000	7,766	Sale of 34 Eaton St	0	0	0	
127,660	95,000	(32,660)	Sale of 73A James St	-	-	0	
114,064	85,000	(29,064)	Sale of Panel Beaters	114635	85000	(29,635)	
			Plant & Equipment				
			Sale of Plant (CEO vehicle 3411)	3100	2727.27	(373)	
821,896	645,000	(176,896)		114,635	87,727	(30,008)	

Comments

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 10: Ratios

Ratio	Formula	Note	\$ This month		\$ Last Month	
CURRENT RATIO	Current Assets	2	1,406,472		1,594,501	
	LESS: Restricted Current		(949,017)		(923,074)	
	Restricted Cash	+			923,074	
		2	949,017			
				457,455	= 1.454	671,427
	Current Liabilities	+	422,041	314,700	412,230	304,888
	LESS: Liabs Assoc with Rest	+	(107,342)		(107,342)	
	- Staff Liabilities Reserve	+	107,342		107,342	
		7				

This ratio is a measure of short term (unrestricted) liquidity. That is, the ability of the local government to meet its liabilities (obligations) as and when they fall due.

Standard met – 1.00 (100%) or greater

A ratio of greater than 1.00 (100%) indicates the local government has more current assets than current liabilities.

Below standard – Less than 1.00 (100%)

If less than 1.00 (100%), current liabilities are greater than current assets and the local government may have a short term funding issue.

This ratio is calculated with data as at the date of preparation of this report.

In some months the prior period may change slightly from that reported, due to backposting of receipts and/or payments.