

SHIRE OF BROOME

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Broome

Compilation Report

For the Period Ended 30 June 2017

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 June 2017 of \$6,058,444.

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

Preparation

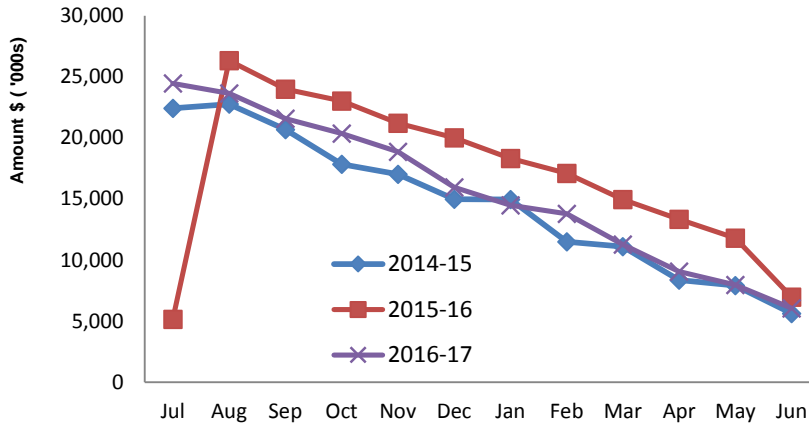
Prepared by: Lachlan Dodds

Reviewed by: Alvin Santiago

Date prepared: 18/07/2017

Shire of Broome
Monthly Summary Information
 For the Period Ended 30 June 2017

Liquidity Over the Year (Refer Note 3)



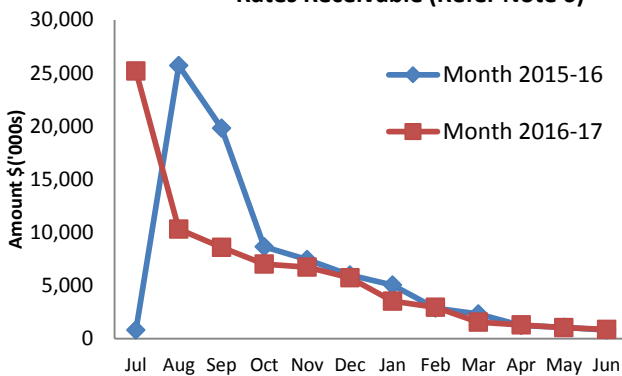
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 8,207,836
Restricted	\$ 29,749,028
	\$ 37,956,865

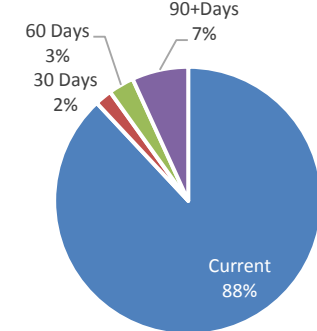
Receivables

Rates	\$ 849,360
Other	\$ 797,623
	\$ 1,646,984

Rates Receivable (Refer Note 6)



**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



Comments

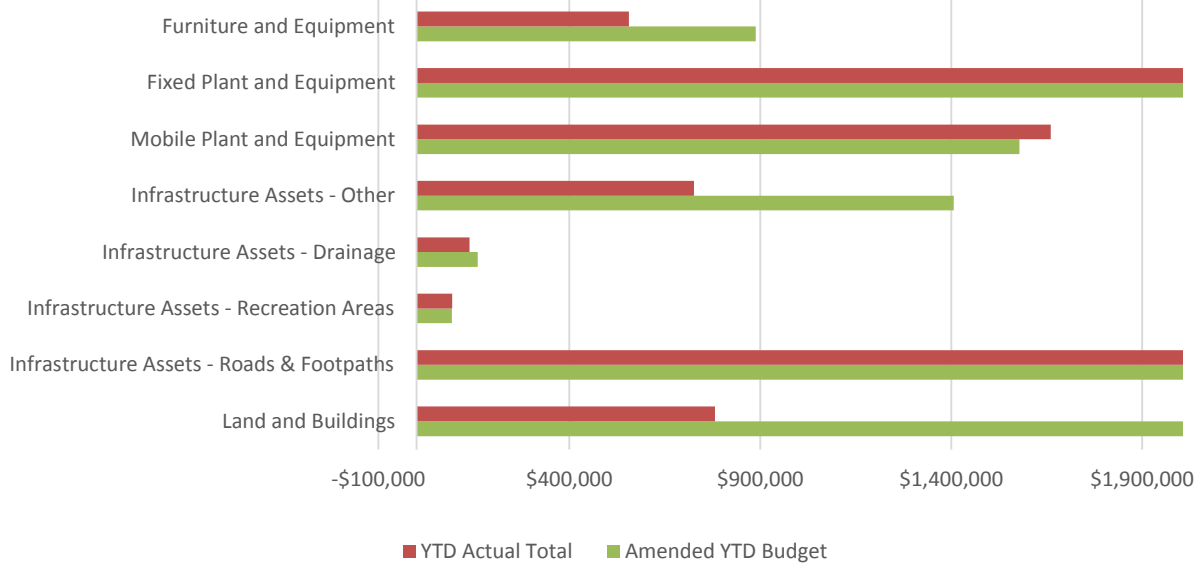
1. Liquidity refers to the Shire of Broome's ability to meet its financial obligations within the current year. Liquidity increased at the start of the financial year by \$17.489M due mainly to the issuance of rates. Liquidity is a combination of unrestricted cash, Current Debtors (including Rates), and Current Creditors. The Shire of Broome's current position (representing liquidity) can be found in Note 3.

2. Rates were raised in July with payment due 35 days after issuing. Total Rates raised for the year was \$21.79M with total outstanding rates YTD at \$0.85M.

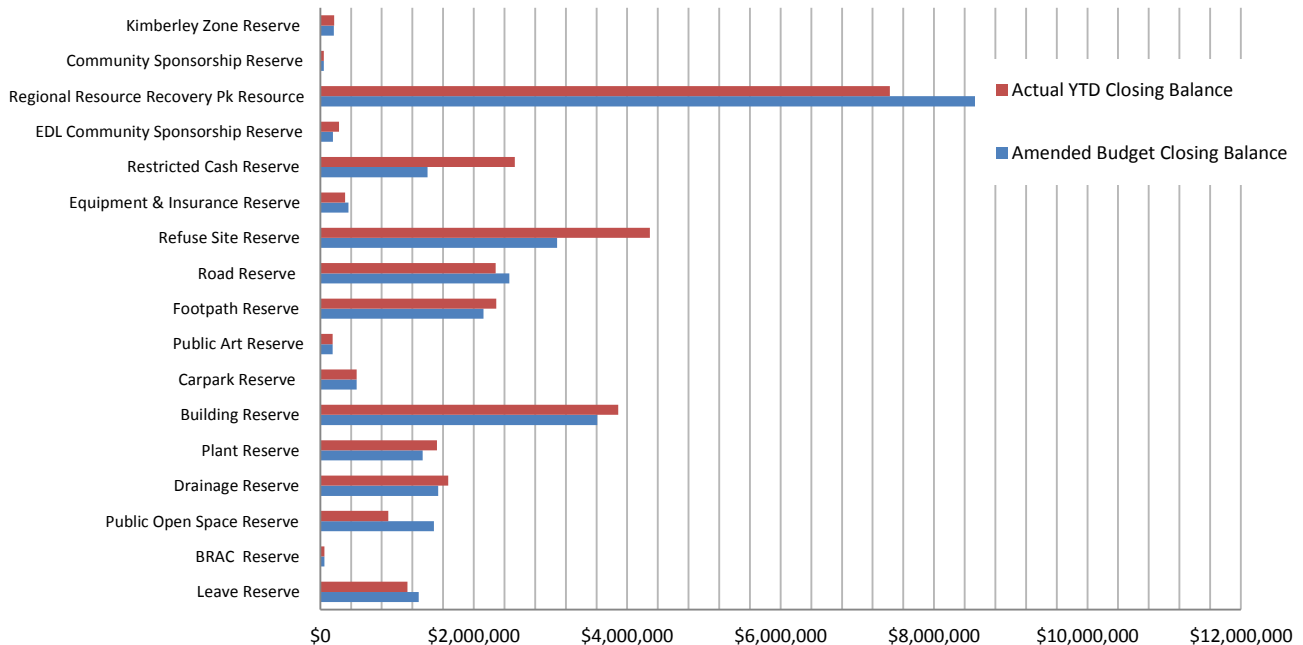
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Broome
Monthly Summary Information
For the Period Ended 30 June 2017

Capital Expenditure Program YTD (Refer Note 12)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

*Amended Budget Closing balance is the forecast of the closing balance after all budgeted transfers to and from reserve have been performed. At this time there have been no transactions to or from reserve other than to recognise interest earned on reserve investments. All interest earned on Reserve investments is recorded on reserve at the end of each month.

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

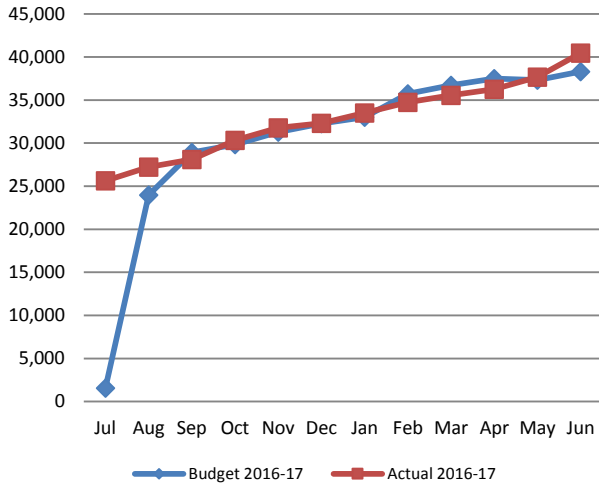
Shire of Broome

Monthly Summary Information

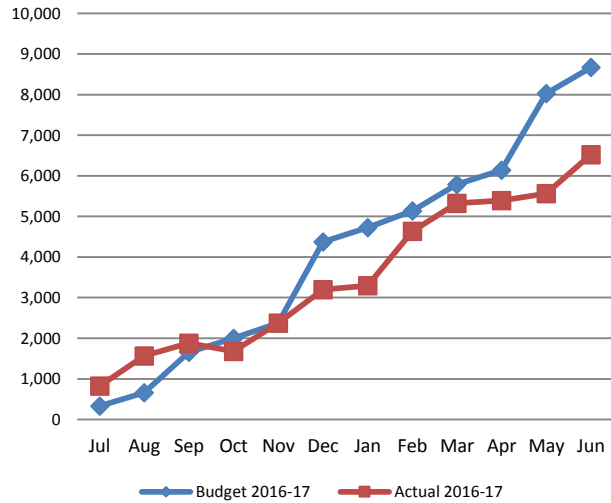
For the Period Ended 30 June 2017

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

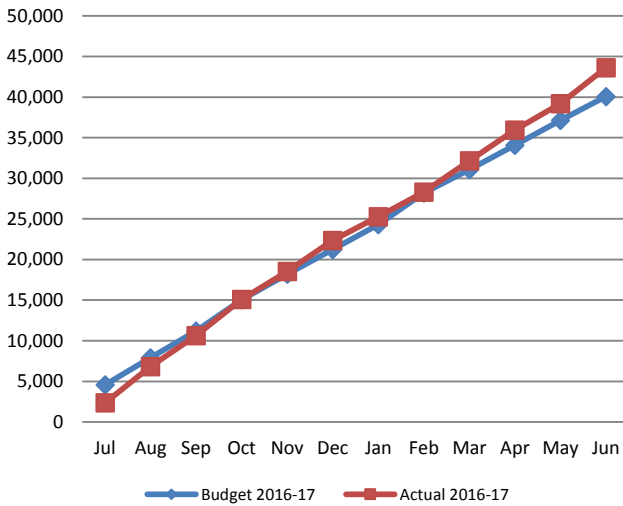


Budget Capital Revenue -v- Actual (Refer Note 2)

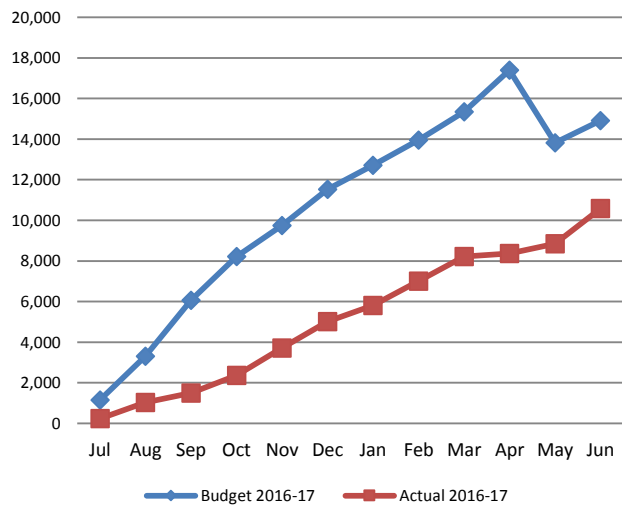


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

Operating Revenue and Expense is in-line with budget forecasts

Capital Expenditure remains behind budgeted expenditure. Recently it was determined by Council to cancel the construction of a new building at the Kimberley Regional Offices. The budgets for this project were removed as part of the Quarter 3 Finance and Costing Review resulting in the sharp drop in capital expenditure budget highlighted in the above graph.

Other significant project such as the Hamersley Napier Black Spot project were delayed due to variations in the scope of the project. These were carried forward into the 17/18 financial year budget.

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

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2017

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Governance		42,980	42,980	54,475		11,495	26.74%	▲
General Purpose Funding - Rates	9	22,015,076	22,015,076	22,176,043		160,967	0.73%	
General Purpose Funding - Other		1,936,000	1,936,000	2,939,907		1,003,907	51.85%	▲
Law, Order and Public Safety		140,550	140,550	200,378		59,828	42.57%	▲
Health		155,104	155,104	168,774		13,670	8.81%	
Education and Welfare		63,414	63,414	63,506		92	0.15%	
Housing		565,175	565,175	564,076		(1,099)	(0.19%)	
Community Amenities		7,387,514	7,387,514	7,388,751		1,237	0.02%	
Recreation and Culture		1,180,279	1,180,279	1,188,508		8,229	0.70%	
Transport		1,253,600	1,253,600	1,733,578		479,978	38.29%	▲
Economic Services		1,503,580	1,503,580	1,440,072		(63,508)	(4.22%)	
Other Property and Services		2,067,096	2,067,096	2,539,561		472,465	22.86%	▲
Total Operating Revenue		38,310,368	38,310,368	40,457,629	106%	2,147,261		
Operating Expense								
Governance		(2,922,011)	(2,922,011)	(2,574,797)		347,214	11.88%	▲
General Purpose Funding		(373,483)	(373,483)	(597,643)		(224,160)	(60.02%)	▼
Law, Order and Public Safety		(1,317,032)	(1,317,032)	(1,335,576)		(18,544)	(1.41%)	
Health		(765,484)	(765,484)	(746,141)		19,343	2.53%	
Education and Welfare		(753,986)	(753,986)	(683,906)		70,080	9.29%	
Housing		(583,636)	(583,636)	(598,410)		(14,774)	(2.53%)	
Community Amenities		(9,186,020)	(9,186,020)	(9,078,755)		107,265	1.17%	
Recreation and Culture		(10,280,205)	(10,280,205)	(9,440,010)		840,195	8.17%	
Transport		(8,017,517)	(8,017,517)	(12,085,354)		(4,067,837)	(50.74%)	▼
Economic Services		(2,935,870)	(2,935,870)	(2,716,655)		219,215	7.47%	
Other Property and Services		(2,942,171)	(2,942,171)	(3,762,821)		(820,650)	(27.89%)	▼
Total Operating Expenditure		(40,077,415)	(40,077,415)	(43,620,068)	109%	(3,542,653)		
Funding Balance Adjustments								
Add back Depreciation		7,506,341	7,506,341	12,520,120		5,013,779	66.79%	▼
Adjust (Profit)/Loss on Asset Disposal	8	100,784	100,784	396,216		295,432	293.13%	▲
Adjust Revaluation, Provisions and Accruals		0	0	(60,157)		(60,157)		▼
Net Cash from Operations		5,840,078	5,840,078	9,693,740		3,853,662		
Capital Revenues								
Grants, Subsidies and Contributions		8,166,836	8,166,836	5,993,384		(2,173,452)	(26.61%)	▼
Law, Order and Public Safety		1,200,000	1,200,000	0		(1,200,000)	(100.00%)	▼
Housing		0	0	0		0		
Community Amenities		4,413	4,413	4,413		0	0.00%	
Recreation and Culture		1,579,671	1,579,671	1,420,943		(158,728)	(10.05%)	▼
Transport		3,763,752	3,763,752	3,084,858		(678,894)	(18.04%)	▼
Economic Services		1,358,000	1,358,000	1,358,000		0	0.00%	
Other Property and Services		261,000	261,000	125,170		(135,830)	(52.04%)	▼
Proceeds from Disposal of Assets	8	501,000	501,000	531,081	106%	30,081	6.00%	
Total Capital Revenues		8,667,836	8,667,836	6,524,465	73%	(2,143,371)		
Capital Expenses								
Land and Buildings	12	(2,681,663)	(2,681,663)	(781,293)		1,900,370	70.87%	▲
Infrastructure Assets - Roads & Footpaths	12	(5,046,970)	(5,046,970)	(3,669,153)		1,377,817	27.30%	▲
Infrastructure Assets - Recreation Areas	12	(92,500)	(92,500)	(92,938)		(438)	(0.47%)	
Infrastructure Assets - Drainage	12	(160,000)	(160,000)	(138,378)		21,622	13.51%	▲
Infrastructure Assets - Other	12	(1,406,840)	(1,406,840)	(726,181)		680,659	48.38%	▲
Mobile Plant and Equipment	12	(1,578,575)	(1,578,575)	(1,660,841)		(82,266)	(5.21%)	
Fixed Plant and Equipment	12	(3,063,507)	(3,063,507)	(2,954,016)		109,491	3.57%	
Furniture and Equipment	12	(888,091)	(888,091)	(555,648)		332,443	37.43%	▲
Total Capital Expenditure		(14,918,146)	(14,918,146)	(10,578,449)	71%	4,339,697		
Net Cash from Capital Activities		(6,250,310)	(6,250,310)	(4,053,984)		2,196,326		

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2017

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Financing								
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	5,122,123	5,122,123	350,480		(4,771,643)	(93.16%)	▼
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(868,715)	(868,715)	(868,715)		0	0.00%	
Transfer to Reserves	7	(5,532,461)	(5,532,461)	(754,170)		4,778,291	86.37%	▲
Net Cash from Financing Activities		(1,279,053)	(1,279,053)	(1,272,405)		6,648		
Net Operations, Capital and Financing		(1,689,285)	(1,689,285)	4,367,351		6,056,636		
Opening Funding Surplus(Deficit)	3	1,691,093	1,691,093	1,691,093		0		
Closing Funding Surplus(Deficit)	3	1,808	1,808	6,058,444		6,056,636		

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 BROOME
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 June 2017

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Rates	9	21,594,976	21,594,976	21,792,173		197,197	0.91%	
Operating Grants, Subsidies and Contributions		5,246,339	5,246,339	6,976,888		1,730,549	32.99%	▲
Fees and Charges		10,330,813	10,330,813	10,331,171		358	0.00%	
Service Charges		0	0	0		0		
Interest Earnings		1,107,159	1,107,159	1,257,456		150,297	13.58%	▲
Other Revenue		4,841	4,841	65,010		60,169	1242.90%	▲
Profit on Disposal of Assets	8	26,240	26,240	34,930		8,690	33.12%	
Total Operating Revenue		38,310,368	38,310,368	40,457,628	106%	2,138,570		
Operating Expense								
Employee Costs		(15,337,223)	(15,337,223)	(14,633,331)		703,892	4.59%	
Materials and Contracts		(11,836,243)	(11,836,243)	(10,609,305)		1,226,938	10.37%	▲
Utility Charges		(1,970,289)	(1,970,289)	(1,899,067)		71,222	3.61%	
Depreciation on Non-Current Assets		(7,506,341)	(7,506,341)	(12,520,120)		(5,013,779)	(66.79%)	▼
Interest Expenses		(160,266)	(160,266)	(156,172)		4,094	2.55%	
Insurance Expenses		(667,098)	(667,098)	(682,631)		(15,533)	(2.33%)	
Other Expenditure		(2,472,931)	(2,472,931)	(2,688,295)		(215,364)	(8.71%)	
Loss on Disposal of Assets	8	(127,024)	(127,024)	(431,146)		(304,122)	(239.42%)	▼
Total Operating Expenditure		(40,077,415)	(40,077,415)	(43,620,067)	109%	(3,238,530)		
Funding Balance Adjustments								
Add back Depreciation		7,506,341	7,506,341	12,520,120		5,013,779	66.79%	▼
Adjust (Profit)/Loss on Asset Disposal	8	100,784	100,784	396,216		295,432	293.13%	▲
Adjust Revaluation, Provisions and Accruals		0	0	(60,157)		(60,157)		▼
Net Cash from Operations		5,840,078	5,840,078	9,693,740		4,149,094		
Capital Revenues								
Grants, Subsidies and Contributions		8,166,836	8,166,836	5,993,383		(2,173,453)	(26.61%)	▼
Proceeds from Disposal of Assets	8	501,000	501,000	531,081	106%	30,081	6.00%	
Total Capital Revenues		8,667,836	8,667,836	6,524,464	73%	(2,143,372)		
Capital Expenses								
Land and Buildings	12	(2,681,663)	(2,681,663)	(781,293)		1,900,370	70.87%	▲
Infrastructure Assets - Roads & Footpaths	12	(5,046,970)	(5,046,970)	(3,669,153)		1,377,817	27.30%	▲
Infrastructure Assets - Recreation Areas	12	(92,500)	(92,500)	(92,938)		(438)	(0.47%)	
Infrastructure Assets - Drainage	12	(160,000)	(160,000)	(138,378)		21,622	13.51%	▲
Infrastructure Assets - Other	12	(1,406,840)	(1,406,840)	(726,181)		680,659	48.38%	▲
Mobile Plant and Equipment	12	(1,578,575)	(1,578,575)	(1,660,841)		(82,266)	(5.21%)	
Fixed Plant and Equipment	12	(3,063,507)	(3,063,507)	(2,954,016)		109,491	3.57%	
Furniture and Equipment	12	(888,091)	(888,091)	(555,648)		332,443	37.43%	▲
Total Capital Expenditure		(14,918,146)	(14,918,146)	(10,578,449)	71%	4,339,697		
Net Cash from Capital Activities		(6,250,310)	(6,250,310)	(4,053,985)		2,196,325		
Financing								
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	5,122,123	5,122,123	350,480		(4,771,643)	(93.16%)	▼
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(868,715)	(868,715)	(868,715)		0	0.00%	
Transfer to Reserves	7	(5,532,461)	(5,532,461)	(754,170)		4,778,291	86.37%	▲
Net Cash from Financing Activities		(1,279,053)	(1,279,053)	(1,272,405)		6,648		
Net Operations, Capital and Financing		(1,689,285)	(1,689,285)	4,367,350		6,352,067		
Opening Funding Surplus(Deficit)	3	1,691,093	1,691,093	1,691,093		0		
Closing Funding Surplus(Deficit)	3	1,808	1,808	6,058,443		6,352,067		

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 BROOME
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 2017

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	12	356,304	424,989	781,293	2,681,663	2,681,663	(1,900,370)
Infrastructure Assets - Roads & Footpaths	12	1,219,095	2,450,058	3,669,153	5,046,970	5,046,970	(1,377,817)
Infrastructure Assets - Recreation Areas	12	6,085	86,853	92,938	92,500	92,500	438
Infrastructure Assets - Drainage	12	138,378	0	138,378	160,000	160,000	(21,622)
Infrastructure Assets - Other	12	531,534	194,647	726,181	1,406,840	1,406,840	(680,659)
Mobile Plant and Equipment	12	44,664	1,616,177	1,660,841	1,578,575	1,578,575	82,266
Fixed Plant and Equipment	12	143,809	2,810,207	2,954,016	3,063,507	3,063,507	(109,491)
Furniture and Equipment	12	555,648	0	555,648	888,091	888,091	(332,443)
Capital Expenditure Totals		2,995,517	7,582,932	10,578,449	14,918,146	14,918,146	(4,339,697)

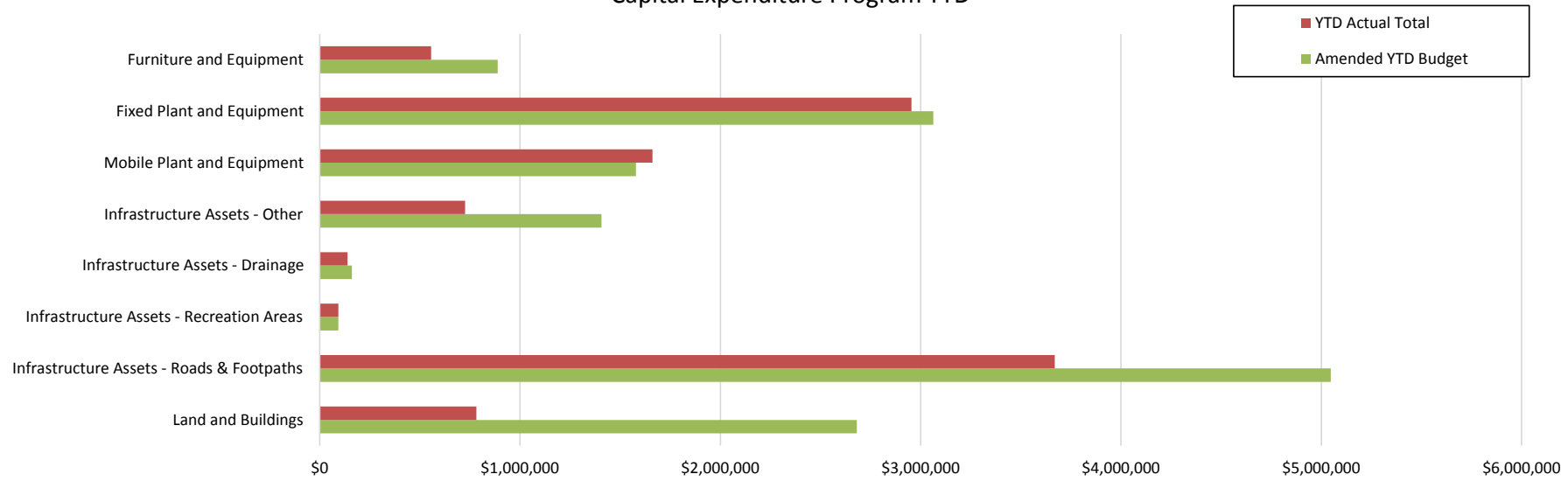
Funded By:

Capital Grants and Contributions	5,993,383	8,166,836	8,166,836	2,173,453
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	531,081	501,000	501,000	30,081
Total Own Source Funding - Cash Backed Reserves	350,480	5,122,123	5,122,123	(4,771,643)
Own Source Funding - Operations	3,703,505	1,128,187	1,128,187	2,575,318
Capital Funding Total	10,578,449	14,918,146	14,918,146	(4,339,697)

SHIRE OF BROOME
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 2017

Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
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Capital Expenditure Program YTD



SHIRE OF BROOME
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 June 2017

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	47,491	(4,511)	42,980	42,980
General Purpose Funding - Rates	22,062,076	(47,000)	22,015,076	22,015,076
General Purpose Funding - Other	1,936,000	0	1,936,000	1,936,000
Law, Order and Public Safety	141,330	(780)	140,550	140,550
Health	162,800	(7,696)	155,104	155,104
Education and Welfare	105,160	(41,746)	63,414	63,414
Housing	565,175	0	565,175	565,175
Community Amenities	7,869,927	(482,413)	7,387,514	7,387,514
Recreation and Culture	948,765	231,514	1,180,279	1,180,279
Transport	1,198,610	54,990	1,253,600	1,253,600
Economic Services	900,805	602,775	1,503,580	1,503,580
Other Property and Services	2,102,089	(34,993)	2,067,096	2,067,096
Total Operating Revenue	38,040,228	270,140	38,310,368	38,310,368
Operating Expense				
Governance	(2,821,051)	(100,960)	(2,922,011)	(2,922,011)
General Purpose Funding	(243,543)	(129,940)	(373,483)	(373,483)
Law, Order and Public Safety	(1,287,485)	(29,547)	(1,317,032)	(1,317,032)
Health	(750,445)	(15,039)	(765,484)	(765,484)
Education and Welfare	(837,221)	83,235	(753,986)	(753,986)
Housing	(602,040)	18,404	(583,636)	(583,636)
Community Amenities	(9,442,112)	256,092	(9,186,020)	(9,186,020)
Recreation and Culture	(10,301,974)	21,769	(10,280,205)	(10,280,205)
Transport	(7,989,860)	(27,657)	(8,017,517)	(8,017,517)
Economic Services	(1,611,553)	(1,324,317)	(2,935,870)	(2,935,870)
Other Property and Services	(2,636,919)	(305,252)	(2,942,171)	(2,942,171)
Total Operating Expenditure	(38,524,203)	(1,553,212)	(40,077,415)	(40,077,415)
Funding Balance Adjustments				
Add back Depreciation	7,506,341	0	7,506,341	7,506,341
Adjust (Profit)/Loss on Asset Disposal	100,784	0	100,784	100,784
Adjust Provisions and Accruals	0	0	0	0
Net Cash from Operations	7,123,150	(1,283,072)	5,840,078	5,840,078
Capital Revenues				
Grants, Subsidies and Contributions	6,858,963	1,307,873	8,166,836	8,166,836
Proceeds from Disposal of Assets	501,000	0	501,000	501,000
Proceeds from Sale of Investments	0	0	0	0
Total Capital Revenues	7,359,963	1,307,873	8,667,836	8,667,836
Capital Expenses				
Land and Buildings	(8,680,088)	5,998,425	(2,681,663)	(2,681,663)
Infrastructure Assets - Roads & Footpaths	(5,306,580)	259,610	(5,046,970)	(5,046,970)
Infrastructure Assets - Recreation Areas	(102,000)	9,500	(92,500)	(92,500)
Infrastructure Assets - Drainage	(135,000)	(25,000)	(160,000)	(160,000)
Infrastructure Assets - Other	(1,256,281)	(150,559)	(1,406,840)	(1,406,840)
Mobile Plant and Equipment	(1,607,000)	28,425	(1,578,575)	(1,578,575)
Fixed Plant and Equipment	(3,184,333)	120,826	(3,063,507)	(3,063,507)
Furniture and Equipment	(888,855)	764	(888,091)	(888,091)
Total Capital Expenditure	(21,160,137)	6,241,991	(14,918,146)	(14,918,146)
Net Cash from Capital Activities	(13,800,174)	7,549,864	(6,250,310)	(6,250,310)

SHIRE OF BROOME
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 June 2017

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Financing				
Proceeds from New Debentures	4,297,298	(4,297,298)	0	0
Transfer from Reserves	7,080,405	(1,958,282)	5,122,123	5,122,123
Purchase of Investments	0	0	0	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(972,483)	103,768	(868,715)	(868,715)
Transfer to Reserves	(4,329,448)	(1,203,013)	(5,532,461)	(5,532,461)
Net Cash from Financing Activities	6,075,772	(7,354,825)	(1,279,053)	(1,279,053)
Net Operations, Capital and Financing	(601,252)	(1,088,033)	(1,689,285)	(1,689,285)
Opening Funding Surplus(Deficit)	601,252	1,089,841	1,691,093	1,691,093
Closing Funding Surplus(Deficit)	0	1,808	1,808	1,808

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

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	40 to 50 years
Construction other than Buildings (Public Facilities)	40 to 50 years
Furniture and Equipment	10 years
Plant and Equipment	4 to 15 years
Roads	15 to 100 years
Footpaths	50 years
Sewerage Piping	60 years
Water Supply Piping and Drainage Systems	60 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

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

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

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

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

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

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"A thriving and friendly community that recognises our history and embraces cultural diversity and economic opportunity, whilst nurturing our unique natural and built environment."

The Strategic Community Plan defines the key objectives of the Shire as:

Our People Goal - Foster a community environment that is accessible, affordable, inclusive, healthy and safe.

Our Place Goal - Help to protect the natural and built environment and Cultural heritage of Broome whilst recognising the unique sense of place

Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population.

Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps, foreshore, public halls and Shark Bay Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services, caravan parks and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	11,495	26.74%	▲	Permanent	Variance is due to further funds being received prior to end of financial year in relation to midnight basketball.
General Purpose Funding - Rates	160,967	0.73%			
General Purpose Funding - Other	1,003,907	51.85%	▲	Permanent	Variance is due to an early payment of the untied component of the 17/18 Financial Assistance Grant.
Law, Order and Public Safety	59,828	42.57%	▲	Permanent	Variance is due to the recognition of the value of a vehicle gifted to the SES via the Shire of Broome. The transaction required income and expense being recognised on the ledger for the value of the asset. This is a non-cash transaction.
Health	13,670	8.81%			
Education and Welfare	92	0.15%			
Housing	(1,099)	(0.19%)			
Community Amenities	1,237	0.02%			
Recreation and Culture	8,229	0.70%			
Transport	479,978	38.29%	▲	Permanent	Variance is due to an early payment of the roads component of the 17/18 Financial Assistance Grant.
Economic Services	(63,508)	(4.22%)			
Other Property and Services	472,465	22.86%	▲	Permanent	Variance is due to a number of accounts showing a variance against budget. The most significant variance is due to the reporting of monies after the Shire of Broome was subject to fraud. The incident resulted in a significant amount of money being extracted illegally from the Shire of Broome. The Shire was able to recover the majority of the funds. On advice from the Department of Local Government, the transaction was moved to this program to ensure compliance and transparency.
Operating Expense					
Governance	347,214	11.88%	▲	Permanent	Variance is due to a number of accounts being down against budget. This has led to savings within this program.
General Purpose Funding	(224,160)	(60.02%)	▼	Permanent	Variance is due to the higher than anticipated legal expenses in relation to the collection of rates.
Law, Order and Public Safety	(18,544)	(1.41%)			
Health	19,343	2.53%			
Education and Welfare	70,080	9.29%			
Housing	(14,774)	(2.53%)			
Community Amenities	107,265	1.17%			
Recreation and Culture	840,195	8.17%			
Transport	(4,067,837)	(50.74%)	▼	Permanent	Variance is due to depreciation on roads. The budget was established based on the assumption the road assets may be adjusted after the previous year fair value revaluation.
Economic Services	219,215	7.47%			
Other Property and Services	(820,650)	(27.89%)	▼	Permanent	Variance is due to a number of accounts showing a variance against budget. The most significant variance is due to the reporting of monies after the Shire of Broome was subject to fraud. The incident resulted in a significant amount of money being extracted illegally from the Shire of Broome. The Shire was able to recover the majority of the funds. On advice from the Department of Local Government, the transaction was moved to this program to ensure compliance and transparency.
Capital Revenues					
Grants, Subsidies and Contributions	(2,173,452)	(26.61%)	▼	Permanent	Variance is due to multiple grants for different projects having not yet been received. The most significant grants relate to the VBFB Shed project and the Hamersley Napier St Black Spot project.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

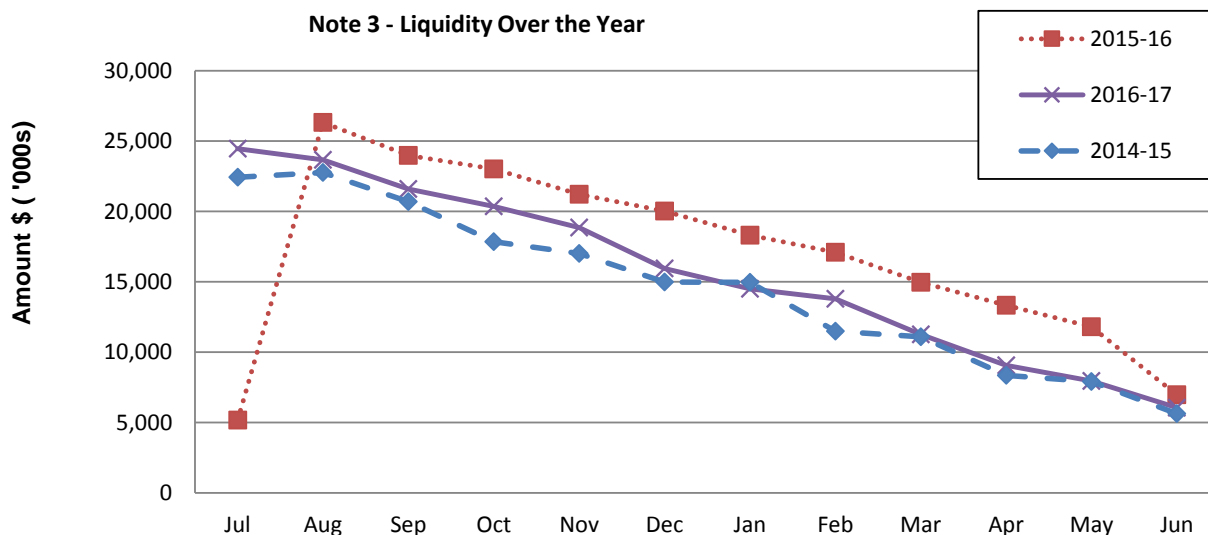
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Proceeds from Disposal of Assets	30,081	6.00%			
Capital Expenses					
Land and Buildings	1,900,370	70.87%	▲	Permanent	Variance is due to the new Volunteer Bush Fire Brigade building project not commencing. This has been carried over into the 17/18 financial year budget.
Infrastructure Assets - Roads & Footpaths	1,377,817	27.30%	▲	Permanent	Variance is due to the Hamersley Napier Street Black Spot project not being carried over into the 17/18 financial year budget due to a change in scope of the project delaying construction.
Infrastructure Assets - Recreation Areas	(438)	(0.47%)			
Infrastructure Assets - Drainage	21,622	13.51%	▲	Permanent	Variance is due to the Conti Foreshore drainage project coming under budget estimates.
Infrastructure Assets - Other	680,659	48.38%	▲	Permanent	Variance is due to a number of projects being behind budget estimates year-to-date. The most significant variances relate to the Kerbside bin renewal project and Buckleys Road Closure. This will be carried forward into the 2017-18 budget.
Mobile Plant and Equipment	(82,266)	(5.21%)			
Fixed Plant and Equipment	109,491	3.57%			
Furniture and Equipment	332,443	37.43%	▲	Permanent	A number of IT based software and hardware projects were carried over into the 17/18 financial year budget.
Financing					
Self-Supporting Loan Principal	0				
Transfer from Reserves	(4,771,643)	(93.16%)	▼	Permanent	At this stage no transfers to or from reserve have been enacted other than the recognition of interest earned on reserve investments. This is progressing as part of the end of financial year processes, however it has not yet been completed.
Transfer to Reserves	4,778,291	86.37%	▲	Permanent	At this stage no transfers to or from reserve have been enacted other than the recognition of interest earned on reserve investments. This is progressing as part of the end of financial year processes, however it has not yet been completed.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Jun 2017	30 Jun 2016	YTD 30 Jun 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	8,207,836	3,807,937	3,807,937
Cash Restricted	4	29,749,028	28,994,858	28,994,858
Receivables - Rates	6	849,360	819,335	819,335
Receivables - Rates Other		24,171	49,963	49,963
Receivables - Debtors	6	473,714	1,445,731	1,445,731
Receivables - Other		323,909	487,469	487,469
Sundry Provisions & Accruals		96,820	98,362	98,362
Inventories		35,798	25,374	25,374
		39,760,637	35,729,029	35,729,029
Less: Current Liabilities				
Payables		(2,769,005)	(3,779,689)	(3,779,689)
Provisions		(1,286,542)	(1,263,389)	(1,263,389)
		(4,055,547)	(5,043,078)	(5,043,078)
Less: Cash Reserves	7	(29,398,548)	(28,994,858)	(28,994,858)
Rounding and Timing Adjustment		(248,097)		
Net Current Funding Position		6,058,444	1,691,092	1,691,092



Comments - Net Current Funding Position

The budget was adopted at the OMC 30 June 2016. It was presented to Council with a predicted carried forward surplus of \$601,252. The Annual Financial Statements were adopted at the Ordinary Meeting of Council on 27 October 2016 along with Audit Committee recommendation for the allocation of \$1.09M in additional surplus. These amendments have now been processed into the budget and a full list of all amendments year-to-date can be found Note 5.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.15%	357,039			357,039	CommBank	At Call
Business Online Saver	0.85%	7,611,196			7,611,196	CommBank	At Call
BRAC Bank Account	0.01%	47,297			47,297	CommBank	At Call
BPAY Bank Account	0.00%	0			0	CommBank	At Call
Reserve Bank Account	0.85%		29,749,028		29,749,028	CommBank	At Call
Trust Bank Account	0.00%			885,133	885,133	CommBank	At Call
Cash On Hand	Nil	4,400			4,400	N/A	On Hand
(b) Term Deposits							
WATC grant in Trust				9,169,410	9,169,410	WATC	
Total		8,019,932	29,749,028*	10,054,543	47,823,503		
Adjustments							
Payment Timing Adjustments**		(187,905)					
Add back Cash on Hand		4,400					
Total		8,203,436					

Comments/Notes - Investments

*Note - The total of Restricted Cash balances to the reserves on Note 7

**NOTE - Payment Timing adjustments indicate payments that have been recorded on the ledger but have yet to be paid out of the bank. The bank accounts are reconciled monthly to ensure no discrepancies occur.

‡Note - A discrepancy between Trust balance and the balance of Note 11 is a result of money in transit, either as a refund or a payment, or an unrepresented cheque.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget Adoption		Opening Surplus				0
		Permanent Changes						
		Opening surplus adjustment				1,089,841		1,089,841
		Budgeted EOY Surplus/(Deficit)					0	1,089,841
		General Purpose Funding						
30149		Legal & Rates Consulting Exp - Op Exp - Rates		Operating Expenditure			(40,000)	1,049,841
32220		Valuation Expenses - Op Exp - Rates		Operating Expenditure		2,060		1,051,901
30149		Legal & Rates Consulting Exp - Op Exp - Rates		Operating Expenditure			(70,000)	981,901
30251		Rates Reduced/Written Off - Op Exp - Rates		Operating Expenditure			(22,000)	959,901
30105		Rates Broome - Op Inc - Rates		Operating Income		90,000		1,049,901
30146		Interest - Rates Instalments - Op Inc - Rates		Operating Income		10,000		1,059,901
30147		Rates Admin Instalment Charge - Op Inc - Rates		Operating Income			(6,000)	1,053,901
30201		Rates Non Payment Int - Op Inc - Rates		Operating Income		50,000		1,103,901
32480		Rates Enquiry Fees - Op Inc - Rates		Operating Income		5,000		1,108,901
32481		Rates Other Fees for Service (ex GST)- Op Inc - Rates		Operating Income		4,000		1,112,901
32492		Back Rates - Op Inc - Rates		Operating Income			(30,000)	1,082,901
30105		Rates Broome - Op Inc - Rates		Operating Income			(150,000)	932,901
32492		Back Rates - Op Inc - Rates		Operating Income			(20,000)	912,901
		Governance						
23450		Consultants - Op Exp - Other Governance		Operating Expenditure			(43,837)	869,064
22172		Community Sponsorship Program - Op Exp - Other Governance		Operating Expenditure			(3,400)	865,664
23595		Transfer to Community Sponsorship Reserve - Cap Exp - Other Governance		Capital Expenditure			(734)	864,930
22124		Contribution to Kimberley Zone Secretariat		Operating Expenditure		10,000		874,930
23598		Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone		Capital Income		1,835		876,765
23031		Other Employment Costs - Other Gov		Operating Expenditure		5,111		881,876
22230		Legal Exps Op Exp - Other Governance		Operating Expenditure			(70,000)	811,876
22218		Grants - Op Inc - Other Governance		Operating Income			(15,000)	796,876
23016		Promotions Exp - Op Exp - Other Governance		Operating Expenditure		23,000		819,876
23040		Youth Development Programme & Working Group - Op Exp - Other Governance		Operating Expenditure			(15,000)	804,876
23050		Grant Op - Youth Coordinating Committee Op Inc - Other Governance		Operating Income		15,000		819,876
23031		Other Employment Costs - Other Gov		Operating Expenditure		4,232		824,108
22172		Community Sponsorship Program - Op Exp - Other Governance		Operating Expenditure			(10,000)	814,108
22174		Sundry In Kind Donations Op Exp - Other Governance		Operating Expenditure			(7,766)	806,342
22200		Audit Fees Op Exp - Other Governance		Operating Expenditure			(15,000)	791,342
23016		Promotions Exp - Op Exp - Other Governance		Operating Expenditure		5,000		796,342
23050		Grant Op - Youth Coordinating Committee Op Inc - Other Governance		Operating Income			(4,511)	791,831
23052		Volunteers Day Program Op Exp - Other Governance		Operating Expenditure		2,000		793,831
23453		Review of Strategies Relating to the Community Strategic Plan - Op Exp - Other Gov		Operating Expenditure		4,700		798,531
24010		Conferences Travel & Accom Op Exp - Members		Operating Expenditure		10,000		808,531
		Law, Order and Public Safety						
53033		Security Beach Patrols - Op Exp - Ranger Operations		Operating Expenditure			(10,000)	798,531
52020		Other Employment Costs - Op Exp - Ranger Operations		Operating Expenditure		1,356		799,887
508206		Other Employment Costs - Op Exp - Fire Prevention		Operating Expenditure		339		800,226
509206		Other Employment Costs - Op Exp - Animal Control		Operating Expenditure		847		801,073
53288		Local Laws Review - Op Exp - Other Law Order & Public Safety		Operating Expenditure		30,000		831,073
53010	53010	Ranger Salaries - Gen & Beach - R & B Op		Operating Expenditure		9,461		840,534
53011		Superannuation Employee Expense - Ranger Ops		Operating Expenditure		2,247		842,781
53015		Relief Staff Exp - Op Exp - Ranger Operations		Operating Expenditure			(25,900)	816,881
51010		Salaries - Op Exp - Fire Prevention		Operating Expenditure		2,366		819,247
52010		Salaries - Op Exp - Animal Control		Operating Expenditure		5,913		825,160
52012		Advertising Tags & Other Animal Control Exps - Op Exp - Animal Control		Operating Expenditure			(4,000)	821,160
52284		Advertising & Promotion - Op Exp - Ranger Operations		Operating Expenditure		4,000		825,160
52020		Other Employment Costs - Op Exp - Ranger Operations		Operating Expenditure		1,122		826,282
508206		Other Employment Costs - Op Exp - Fire Prevention		Operating Expenditure		281		826,563
509206		Other Employment Costs - Op Exp - Animal Control		Operating Expenditure		702		827,265
52040		Pound Fees Animal Destruction & Disposal - Op Exp - Animal Control		Operating Expenditure		30,000		857,265
508216		Bush Fire Mitigation - Op Exp - Fire Prevention		Operating Expenditure			(10,000)	847,265
53283	53283	Pre Cyclone Cleanup - Works Maint		Operating Expenditure			(56,766)	790,499
52548		Vehicle & Mob Plant New -Cap Exp -Ranger Ops		Capital Expenditure		10,000		800,499
53034	53044	Surf Club - Operating Expense - Op Exp		Operating Expenditure			(5,000)	795,499
53288		Local Laws Review - Op Exp - Other Law Order & Public Safety		Operating Expenditure		8,000		803,499
53341		Commercial Trading Licence Fee Rec'd - Op Inc - Ranger Operations		Operating Income			(10,780)	792,719
53400		Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety		Operating Income		10,000		802,719
55130		Land & Building Maint - Op Exp - SES/ Fire & Emergency Services		Operating Expenditure			(4,515)	798,204
508216		Bush Fire Mitigation - Op Exp - Fire Prevention		Operating Expenditure			(10,000)	788,204
		Health						
717599		Transfer From Restricted Cash Reserve - Cap Inc - Health Service - Pest Control		Capital Income		3,540		791,744
716206		Other Employment Costs - Op Exp - Health Services Inspection		Operating Expenditure		3,154		794,898
75020		Mosquito Control & Pest Control - Op Exp - Preventive Service- Pest Control		Operating Expenditure			(21,304)	773,594
75391		Grants and Contributions Rec'd Op Inc - Prev Svcs - Pest Control		Operating Income		21,304		794,898
716206		Other Employment Costs - Op Exp - Health Services Inspection		Operating Expenditure		2,611		797,509
74420		Health Licences - Op Inc - Preventive - Inspection/Admin		Operating Income			(34,000)	763,509
74490		Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin		Operating Income		5,000		768,509
75030		Eradication Flies/Rodents - Op Exp - Preventive Service-Pest Control		Operating Expenditure		500		769,009

SHIRE OF BROOME
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Note 5: BUDGET AMENDMENTS

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

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
Education and Welfare								
82602		Other Employment Costs - Community Services		Operating Expenditure		3,015		772,024
82672		Reimb & Other Income - Op Inc - Com Services		Operating Income		9,000		781,024
82602		Other Employment Costs - Community Services		Operating Expenditure		2,497		783,521
82600		Salary - Op Exp - Community Services		Operating Expenditure		43,000		826,521
82610		Relief Staff - Op Exp - Community Services		Operating Expenditure			(27,900)	798,621
82611		Consultants - Op Exp - Community Services		Operating Expenditure		37,873		836,494
82617		Community Development Strategy - Op Exp - Community Services		Operating Expenditure		24,750		861,244
82675		Grants For Community Programs - Op Inc - Community Services		Operating Income			(50,746)	810,498
Housing								
96102		Staff Housing - Operating Expense - Op Exp		Operating Expenditure		11,278		821,776
96202		8/6 Ibis Way - Rent & Recoup Income - Op Inc		Operating Income		3,000		824,776
96201		8/83 Walcott Street - Rent & Recoup Income - Op Inc		Operating Income		2,000		826,776
95816		Shire Staff Housing Building Renewal - Staff Housing		Capital Expenditure			(5,221)	821,555
96102		Staff Housing - Operating Expense - Op Exp		Operating Expenditure		7,126		828,681
145561		Lot 1002 Shelduck Way - Rent & Recoup Income - Op Inc		Operating Income			(5,000)	823,681
Community Amenities								
106038		Legal Expenses - Development Services		Operating Expenditure			(40,000)	783,681
106106	106126	Consultancy - Development Contributions Plan & Scheme Amendment		Operating Expenditure		1,000		784,681
106986		Transfer From Restricted Cash - Development Services		Capital Income			(10,427)	774,254
105565		Water Quality Monitoring Expenses - Op Exp (Inc in 105545) - Prot of Env		Operating Expenditure		33,642		807,896
105546	105550	Project - Broome Townsite Coastal Hazard Risk Mgt & Adaptation Plan Consult - Op Exp - Prot of Envrn		Operating Expenditure			(8,900)	798,996
101520	101520	Tip Improvements New Infra Cap Exp - Other		Capital Expenditure			(50,559)	748,437
101525		Transfer From Refuse Site Reserve - Sanitation Gen Refuse		Capital Income		50,559		798,996
101032		Other Employment Costs - Op Exp - Sanitation General Refuse		Operating Expenditure		4,722		803,718
106024		Other Employment Costs - Op Exp - Planning		Operating Expenditure		2,335		806,053
106102		Other Employment Costs - Development Services		Operating Expenditure		2,776		808,829
1027206		Other Employment Costs - Sanitation Other		Operating Expenditure		339		809,168
106038		Legal Expenses - Development Services		Operating Expenditure			(30,000)	779,168
102010	102010	Rangers - Litter Control Salaries		Operating Expenditure		2,365		781,533
104482		Headworks Contribution - Non Op Inc - Urban Stormwater Drainage		Capital Income		4,413		785,946
104281		Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage		Capital Expenditure			(4,413)	781,533
105535	105535	Asbestos Removal - Moonlight to Demco - Op Exp - Com Amen		Operating Expenditure			(12,000)	769,533
104600	104697	Conti Foreshore Drainage Upgrade Infra Cap Exp		Capital Expenditure			(35,000)	734,533
104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc		Capital Income		35,000		769,533
107010	107019	Town Beach Ablutions - Planned Maint - Op Exp		Operating Expenditure		2,500		772,033
101080	101084	WMF - Operating Expense - Op Exp		Operating Expenditure		3,000		775,033
101032		Other Employment Costs - Op Exp - Sanitation General Refuse		Operating Expenditure		3,909		778,942
106024		Other Employment Costs - Op Exp - Planning		Operating Expenditure		1,933		780,875
106102		Other Employment Costs - Development Services		Operating Expenditure		2,297		783,172
1027206		Other Employment Costs - Sanitation Other		Operating Expenditure		281		783,453
106038		Legal Expenses - Development Services		Operating Expenditure			(75,000)	708,453
106106	106126	Consultancy - Development Contributions Plan & Scheme Amendment		Operating Expenditure		145,000		853,453
106986		Transfer From Restricted Cash - Development Services		Capital Income			(62,968)	790,485
106390		Reimbursements Received - Development Services		Operating Income		10,000		800,485
105565		Water Quality Monitoring Expenses - Op Exp (Inc in 105545) - Prot of Env		Operating Expenditure		10,000		810,485
105535	105535	Asbestos Removal - Moonlight to Demco - Op Exp - Com Amen Salary & Wages Workers Comp - Op Exp - Sanitation General Refuse		Operating Expenditure			(7,500)	802,985
101011		Refuse & Recycling Chgs - Op Inc - Sanitation Gen Refuse		Operating Expenditure			(24,376)	778,609
101410		Refuse & Recycling Removal Chgs - Additional & C'van Pk Services - Op Inc - Sanitation Gen Refuse		Operating Income		60,000		838,609
101411		Charges Refuse Site - Op Inc - Sanitation Gen Refuse		Operating Income		100,000		938,609
101420		Sundry Income (No GST) - Op Inc Sanitation Gen Refuse		Operating Income			(470,000)	468,609
101481		Contributions Rec'd Op & Non Op - - Op Inc - Sanitation Gen Refuse		Operating Income		24,376		492,985
101520	101520	Tip Improvements New Infra Cap Exp - Other		Capital Expenditure			(16,000)	476,985
101512		Transfer to Resource Recovery Park Reserve - Cap Exp - San Gen Refuse		Capital Expenditure		302,278		779,263
101525		Transfer From Refuse Site Reserve - Sanitation Gen Refuse		Capital Income		16,000		795,263
101030	101030	Outsourced Materials & Services - Op Exp - San Gen Refuse		Operating Expenditure		80,000		875,263
101040	101042	Sanitation General Project Consultancy - Op Exp - Sanitation Gen Refuse		Operating Expenditure		30,000		905,263
101420		Charges Refuse Site - Op Inc - Sanitation Gen Refuse		Operating Income			(220,000)	685,263
101423		Sundry Income (Inc. GST) - Op Inc - Sanitation Gen Refuse		Operating Income			(159)	685,104
101427		Contributions Rec'd Op & Non Op - - Op Inc - Sanitation Gen Refuse		Operating Income		2,435		687,539
101512		Transfer to Resource Recovery Park Reserve - Cap Exp - San Gen Refuse		Capital Expenditure		107,724		795,263
101995		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov		Capital Income			(150,000)	645,263
102060	102060	Orange Bag Litter Programme - CCC Maint		Operating Expenditure		29,639		674,902
102202	102202	Drainage - Works Maint		Operating Expenditure		16,000		690,902
103101	103102	Town Beach Sewerage - Reactive Maint - Op Exp		Operating Expenditure		2,000		692,902
103480		Septic Tank Fees - Op Inc - Sewerage		Operating Income			(4,000)	688,902
104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc		Capital Income			(34,370)	654,532
104600	104697	Conti Foreshore Drainage Upgrade Infra Cap Exp		Capital Expenditure		10,000		664,532
105054	105054	Coastal Management Protect Environment- P&G Maint		Operating Expenditure			(10,000)	654,532
106030	106055	Planning General Project Consult - Op Exp Town Planning/Reg Dev		Operating Expenditure			(59,870)	594,662
106410		Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel Reimbursements Consultants etc. - Op Inc - Town Planning/Regional Devel		Operating Income			(15,000)	579,662
106479				Operating Income		29,935		609,597

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account		Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
Code	Job Number							
107029	107029	Japanese Cemetery- P&G Maint		Operating Expenditure			(2,500)	607,097
107030	107030	Broome Cemetery - P&G Maint		Operating Expenditure		2,500		609,597
108001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Park		Operating Expenditure		150,000		759,597
Recreation and Culture								
113550	113672	Town Bch Water Park Contract Wks-New Infra Cap Pks&Ova		Capital Expenditure			(2,000)	757,597
113316		Grants - non Operating Income for Parks & Oval Const - Cap Inc - Parks & Ovals		Capital Income		10,750		768,347
113704		Consultants - Op Exp - Rec Services		Operating Expenditure			(23,688)	744,659
113751		Operating Grants & Contributions Rec'd - Recreation Services - Op Inc		Operating Income		25,000		769,659
113708		Grant Funded Operational Expense - Rec Serv		Operating Expenditure			(5,568)	764,091
113752		Transfer From Restricted Cash Reserve - Recreation Service - Cap Inc		Capital Income		5,568		769,659
116111		Community Storage Shed New Const - Cap Ex		Capital Expenditure			(22,273)	747,386
116520		Transfer From Building Reserve - Cap Inc - Other Culture		Capital Income		22,273		769,659
116125	116129	Jetty to Jetty Project Design & Const Other Infra New Const - Cap Exp Other Cult		Capital Expenditure			(25,000)	744,659
117315		BRAC Building Renewal - Cap Exp - BRAC Dry		Capital Expenditure			(1,550)	743,109
117132		Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic		Capital Expenditure			(86,883)	656,226
117722		Transfer From Restricted Cash Reserve - BRAC Aquatic		Capital Income		86,883		743,109
116483		Broome Civic Centre Operational Grants & Contributions - Op Inc - Bme Civic Centre		Operating Income		6,000		749,109
116495		Performance Production Expenses - Broome Civic - Op Exp		Operating Expenditure			(6,000)	743,109
113708		Grant Funded Operational Expense - Rec Serv		Operating Expenditure			(15,000)	728,109
113751		Operating Grants & Contributions Rec'd - Recreation Services - Op Inc		Operating Income		15,000		743,109
1140201		Salary - Op Exp - Swim Areas & Beach Life Guard		Operating Expenditure			(4,063)	739,046
1140202		Superannuation Employee Exp - Op Exp - Swim Areas & Beach Life Guard		Operating Expenditure			(138)	738,908
1140211		General Operating Exp - Swim Areas & Beach Life Guard		Operating Expenditure		4,201		743,109
117004	117057	Salary & Related Customer Service Officer Expense		Operating Expenditure			(8,442)	734,667
117001		Superannuation Employee Expense - BRAC Aquatic		Operating Expenditure			(6,112)	728,555
117002	117002	Salary - Lifeguard - Op Exp - BRAC Aquatic		Operating Expenditure			(57,741)	670,814
117003		Relieving Staff Exp - Op Exp - BRAC Aquatic		Operating Expenditure			(11,000)	659,814
117148		Group Fitness Program - Op Exp - BRAC - Aquatic		Operating Expenditure			(7,000)	652,814
117150		Swimming Lessons Program- Op Exp - BRAC Aquatic		Operating Expenditure			(14,000)	638,814
117280		Group Fitness by BRAC Inc - Aquatic		Operating Income		7,000		645,814
117282		Swimming Lessons by BRAC Inc		Operating Income		14,000		659,814
115280		Grant Program Expenses - Op Exp - Library (Income in 115480)		Operating Expenditure			(3,680)	656,134
115290		Lost/Damaged Items Exp - Library		Operating Expenditure		7,000		663,134
115311		Transfer from Restricted Cash Reserve - Libraries - Cap Inc		Capital Income		3,680		666,814
115480		Grant Program Income - Op Inc - Library (Expense in 115280)		Operating Income			(4,000)	662,814
111021	111021	Lotteries House - Operating Expense - Op Exp		Operating Expenditure		9,615		672,429
1136206		Other Employment Costs - Op Exp - Libraries		Operating Expenditure		3,728		676,157
1137206		Other Employment Costs - Op Exp - Broome Civic Centre		Operating Expenditure		353		676,510
1139206		Other Employment Costs - Recreation Services		Operating Expenditure		719		677,229
1140203		Other Employee Exp - Op Exp - Swim Areas & Beach Life Guard		Operating Expenditure		1,753		678,982
1143206		Other Employment Costs - BRAC General		Operating Expenditure		5,311		684,293
1144206		Other Employment Costs - BRAC Aquatic		Operating Expenditure		748		685,041
1145206		Other Employment Costs - BRAC Dry		Operating Expenditure		335		685,376
112070	112071	Gantheaume Pt Rotunda Build Renewal by P & G - Cap Exp - Oth Rec & Sp		Capital Expenditure			(4,000)	681,376
117010	117012	BRAC Wet - Planned Maint & Minor Works - Op Exp		Operating Expenditure		6,500		687,876
117000	117048	BRAC Cleaning Materials & Contractor expenses		Operating Expenditure		5,000		692,876
116090	116093	Broome Museum Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		697,876
113001	113003	Haynes Oval Pavilion - Planned Maint & Minor Works - Op Exp		Operating Expenditure		7,000		704,876
115281	115296	Library Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		709,876
117081	117083	BRAC Dry - Planned Maint & Minor Works - Op Exp		Operating Expenditure		10,000		719,876
1138501		Transfer From Public Art Reserve - Cap Inc - Other Culture		Capital Income		5,000		724,876
116120		Public Art Masterplan- Op Exp - Other Culture		Operating Expenditure			(5,000)	719,876
1140211		General Operating Exp - Swim Areas & Beach Life Guard		Operating Expenditure		25,000		744,876
117004	117054	Salaries & Related BRAC Admin & Management Staff Exps		Operating Expenditure		12,000		756,876
117004	117055	Salary & Related Duty Manager Expense - BRAC		Operating Expenditure			(12,000)	744,876
117049		Rubbish & Recycling - Op Exp - BRAC - Genera		Operating Expenditure			(4,000)	740,876
117200		Hire of BRAC Staff Inc Rec'd - Op Inc - BRAC General		Operating Income		3,000		743,876
117275		Stadium Venue Hire Inc. Rec'd - Op Inc - Dry BRAC		Operating Income		10,000		753,876
117293		BRAC Fields - Father McMahon Playing Field Fees and Other Income - Op Inc		Operating Income		8,000		761,876
1136206		Other Employment Costs - Op Exp - Libraries		Operating Expenditure		3,086		764,962
1137206		Other Employment Costs - Op Exp - Broome Civic Centre		Operating Expenditure		292		765,254
1139206		Other Employment Costs - Recreation Services		Operating Expenditure		596		765,850
1140203		Other Employee Exp - Op Exp - Swim Areas & Beach Life Guard		Operating Expenditure		1,451		767,301
1143206		Other Employment Costs - BRAC General		Operating Expenditure		4,397		771,698
1144206		Other Employment Costs - BRAC Aquatic		Operating Expenditure		619		772,317
1145206		Other Employment Costs - BRAC Dry		Operating Expenditure		278		772,595
113380		Consultants & Concept Plan Exps - Op Exp - Parks & Ovals		Operating Expenditure		2,500		775,095
113551	113787	Solway Park renewal Infra - Cap Exp - Pks & Ovals		Capital Expenditure		6,000		781,095
111411		Lotteries House - Rent & Recoup Income - Op Inc		Operating Income		5,300		786,395
112014		Aquatic Utilities Exp - BRAC		Operating Expenditure		25,000		811,395
113000	113028	Cygnat Park - P&G Maint		Operating Expenditure		5,000		816,395
113000	113031	Palm Leaf Beetle- P&G Maint		Operating Expenditure			(2,400)	813,995
113000	113032	Male Oval - P&G Maint		Operating Expenditure			(60,000)	753,995
113000	113037	Bedford Park - P&G Maint		Operating Expenditure		5,000		758,995
113000	113040	Cable Beach - P&G Maint		Operating Expenditure			(5,000)	753,995
113000	113043	Town Beach - P&G Maint		Operating Expenditure		4,000		757,995
113000	113045	Gibson Park - P&G Maint		Operating Expenditure		9,000		766,995
113000	113047	China Town - P&G Maint		Operating Expenditure		4,000		770,995
113000	113070	Sunset Park - P&G Maint		Operating Expenditure			(5,000)	765,995
113000	113075	Sugar Glider Park - P&G Maint		Operating Expenditure		5,000		770,995
113000	113575	Dakas Reserve - P&G Maint		Operating Expenditure			(1,300)	769,695
113000	113579	Frangipani Park - P&G Maint		Operating Expenditure		2,400		772,095
113000	113583	Herbert St Park - P&G Maint		Operating Expenditure		8,000		780,095

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
113000	113602	Nakamura Park - P&G Maint		Operating Expenditure		2,000		782,095
113000	PR16Y	Tanami Park - P&G Maint		Operating Expenditure			(10,500)	771,595
113000	PR26N	Hatoyama Park - P&G Maint		Operating Expenditure		1,000		772,595
113000	PR32PA	Palmer Road Park Maintenance - Op Ex - Parks		Operating Expenditure		6,900		779,495
113000	PR36B	Magabala Park - P&G Maint		Operating Expenditure			(21,000)	758,495
113001	113003	Haynes Oval Pavilion - Planned Maint & Minor Works - Op Exp		Operating Expenditure		1,000		759,495
113001	113004	Haynes Oval Pavilion - Operating Expense - Op Exp		Operating Expenditure		6,000		765,495
113005	113010	Weed Control- P&G Maint		Operating Expenditure			(13,000)	752,495
113060	113060	Boat Ramps - P&G Maint		Operating Expenditure		4,000		756,495
113283	113284	Effluent Pump Station - P&G Maint		Operating Expenditure		2,000		758,495
113316		Grants - non Operating Income for Parks & Oval Const - Cap Inc - Parks & Ovals		Capital Income			(10,750)	747,745
113398		Work for the Dole Turf Reduction & L/scaping Project - Op Exp - Parks & Ovals		Operating Expenditure			(22,450)	725,295
113413		Town Beach Hire - Op Inc - Other Rec & Sport		Operating Income		30,796		756,091
113416		Event Application Fees No GST - Amphitheatre & Oth Rec Areas (not Ovals) - Op Inc - Other Rec & Sport		Operating Income		4,000		760,091
113417		Event Application Fee (No GST) Male Oval & Concourse - Op Inc - Other Rec & Sport		Operating Income		1,200		761,291
113418		Event application Fee (No GST) Town Beach Hire - Op Inc - Other Rec & Sport		Operating Income		1,400		762,691
113419		Work for the Dole Contribution - Op Inc - Parks & Ovals		Operating Income		31,820		794,511
113551	113674	Cable Beach Reserve Renewal Works - Cap Exp		Capital Expenditure		8,000		802,511
113551	113788	Cygnat Park Infrastructure Renewal - Cap Exp		Capital Expenditure			(2,500)	800,011
113704		Consultants - Op Exp - Rec Services		Operating Expenditure		8,000		808,011
113708		Grant Funded Operational Expense - Rec Serv		Operating Expenditure			(5,000)	803,011
113751		Operating Grants & Contributions Rec'd - Recreation Services - Op Inc		Operating Income		5,000		808,011
115222	115223	Haynes Oval Lights Utility Exp - Op Exp		Operating Expenditure		14,000		822,011
115281	115291	Library Reactive Maint - Op Exp		Operating Expenditure			(2,500)	819,511
115281	115296	Library Planned Maint & Minor Works - Op Exp		Operating Expenditure		2,500		822,011
115480		Grant Program Income - Op Inc - Library (Expense in 115280)		Operating Income		4,555		826,566
115511		Transfer to Restricted Cash Reserve - Libraries - Cap Exp		Capital Expenditure			(4,555)	822,011
116090	116093	Broome Museum Planned Maint & Minor Works - Op Exp		Operating Expenditure		4,000		826,011
116120		Public Art Masterplan- Op Exp - Other Culture		Operating Expenditure		5,000		831,011
116122		Community Murals - Op Ex - Other Culture		Operating Expenditure		60,000		891,011
116125	116126	Broome Entry Statement Signage New Const - Cap Exp - Other Cult		Capital Expenditure		22,000		913,011
116125	116129	Jetty to Jetty Project Design & Const Other Infra New Const - Cap Exp Other Cult		Capital Expenditure		20,000		933,011
116175		Community Storage Shed Expenditure		Operating Expenditure			(10,000)	923,011
116180	116179	North West Expo Contribution - Op Exp - Other Culture		Operating Expenditure		33,905		956,916
116184	116196	Staircase to the Moon Event Management Op Exp - Other Cult		Operating Expenditure			(6,000)	950,916
116184	116197	Australia Day Concert & Fireworks Events Op Exp - Other Cult		Operating Expenditure		29,000		979,916
116184	116198	Sundry Community Events		Operating Expenditure		28,000		1,007,916
116184	116199	Christmas Deco and Street Party Works - Op Exp		Operating Expenditure		7,500		1,015,416
116489		Operational Expenses - Broome Civic Centre - Production/Events		Operating Expenditure			(5,100)	1,010,316
116540		Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre		Operating Income		15,898		1,026,214
117000	117076	General Utilities-Elect,Gas,Water & Sew Exp		Operating Expenditure		6,000		1,032,214
117009		Plant & Equip Maint - Aquatic		Operating Expenditure			(10,000)	1,022,214
117010	117011	Aquatic Building & Pool General Maint Exp		Operating Expenditure			(22,000)	1,000,214
117010	117012	BRAC Wet - Planned Maint & Minor Works - Op Exp		Operating Expenditure		4,000		1,004,214
117015	117015	Chemicals - chemical related expenses Aquatic		Operating Expenditure			(10,000)	994,214
117038		Reimbursement Rec'd - Op Inc - BRAC - General		Operating Income		4,545		998,759
117044		Licence Exps - BRAC		Operating Expenditure			(4,500)	994,259
117132		Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic		Capital Expenditure		357,709		1,351,968
117136		BRAC Aquatic Centre Loan Principal Exp		Capital Expenditure		8,899		1,360,867
117140		BRAC Equipment - Dry Programs - Op Exp - BRAC - Dry		Operating Expenditure			(12,000)	1,348,867
117148		Group Fitness Program - Op Exp - BRAC - Aquatic		Operating Expenditure			(5,000)	1,343,867
117212	117212	BRAC Ovals Utility Exp		Operating Expenditure		18,000		1,361,867
117236		Consumables Sales		Operating Income		16,000		1,377,867
117282		Swimming Lessons by BRAC Inc		Operating Income			(8,000)	1,369,867
117285		School Program Income - Op Inc - BRAC Aquatic		Operating Income			(15,000)	1,354,867
117336		Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General		Operating Expenditure			(8,000)	1,346,867
117410		Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic		Operating Income		20,000		1,366,867
117412		State Swimming Pool Grant - Op Inc - BRAC - Aquatic		Operating Income		32,000		1,398,867
117414		Grant Non Op - BRAC Aquatic - Cap Inc MUN		Capital Income			(124,329)	1,274,538
117719		Transfer From Building Reserve - Cap Inc - BRAC Aquatic		Capital Income			(112,023)	1,162,515
117720		Transfer From BRAC Reserve - Cap Inc - BRAC Aquatic		Capital Income			(50,717)	1,111,798
117722		Transfer From Restricted Cash Reserve - BRAC Aquatic		Capital Income		136,658		1,248,456
1138332		Grant Income - Op Inc- Other Culture		Operating Income			(2,000)	1,246,456
1138501		Transfer From Public Art Reserve - Cap Inc - Other Culture		Capital Income			(75,000)	1,171,456
1140211		General Operating Exp - Swim Areas & Beach Life Guard		Operating Expenditure		10,000		1,181,456
1144297		BRAC Aquatic Centre Loan Interest & Fee Exp - Op Exp		Operating Expenditure		3,264		1,184,720
1144561		Loans Received - BRAC Aquatic - Cap Inc		Capital Income			(207,298)	977,422
		Transport						
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure		710		978,132
121960		Transfer From Road Reserve Road Construction - Cap Inc		Capital Income			(710)	977,422
125140	DDFOOT	Dickson Drive Footpath (Germanus to Kent) - Cap Exp		Capital Expenditure			(1,875)	975,547
125960		Transfer From Footpath Reserve - Footpath Construction		Capital Income		1,875		977,422
1260206		Other Employment Costs - Parking Control		Operating Expenditure		508		977,930
124010		Salary - Op Exp - Parking Control		Operating Expenditure		3,548		981,478
121782		Dev Contrib - Footpaths		Capital Income		14,960		996,438
125950		Transfer to Footpath Reserve		Capital Expenditure			(14,960)	981,478
121783		Developer Contributions - Roadworks		Capital Income			(200,000)	781,478
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure		200,000		981,478
121762		State Direct MRWA/RRG Rd Maint Op Grant Rec'd		Operating Income		18,000		999,478
121505	RR81	Lawrence Road (1km) McGuigan (6.66km) - Cap Exp		Capital Expenditure		30,000		1,029,478
125200	125073	Reid Rd - Hay Rd to CB Rd East - New Lighting		Capital Expenditure			(22,000)	1,007,478

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
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Note 5: BUDGET AMENDMENTS

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

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
125140	125290	Old Broome Estate Subdivision - Whole Estate - Various Paths		Capital Expenditure			(21,500)	985,978
125960		Transfer From Footpath Reserve - Footpath Construction		Capital Income		21,500		1,007,478
1260206		Other Employment Costs - Parking Control		Operating Expenditure		421		1,007,899
122204		Street Lighting - Mnthly Elect Accts & Insurance - Op Exp - Road Operating Exp		Operating Expenditure		90,000		1,097,899
122000	121030	Sector 7 LIA, HIA and Port - Works Maint		Operating Expenditure		19,883		1,117,782
122000	121029	Sector 6 Broome North / Blue Haze - Works Maint		Operating Expenditure		19,883		1,137,665
121101	RRU	Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex - Renewal		Capital Expenditure			(24,000)	1,113,665
125140	125269	Roebuck Estate Subdivision - Various Stages		Capital Expenditure		10,000		1,123,665
125140	125289	Sunset Rise Subdivision - Whole Estate - Various Paths		Capital Expenditure		25,000		1,148,665
125140	125277	Broome North Footpath New Const - Capex		Capital Expenditure			(40,000)	1,108,665
125140	DDFOOT	Dickson Drive Footpath (Germanus to Kent) - Cap Exp		Capital Expenditure		21,875		1,130,540
125960		Transfer From Footpath Reserve - Footpath Construction		Capital Income			(16,875)	1,113,665
121550		Statutory Contrib for Crossovers - Op Exp - Crossovers & General Transfer to Footpath Reserve		Operating Expenditure		15,000		1,128,665
125950		MRWA North Footpath New Const - Capex		Capital Expenditure			(16,891)	1,111,774
121000	RC432	Norman and Owen St Connections - Cap Exp		Capital Expenditure		274,400		1,386,174
121100	121650	Laneway Closures - Cap Exp		Capital Expenditure			(32,000)	1,354,174
121950		Transfer to Road Reserve - Cap Exp - Cons Streets Roads Bridges Dep		Capital Expenditure			(242,400)	1,111,774
121101	RR88	Stewart St Upgrade Inc Carparking - Cap Exp		Capital Expenditure		40,000		1,151,774
121404		MRWA Grant Rec'd For St Lighting Op Costs - Op Inc - Cross & Gen		Operating Income		36,990		1,188,764
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure			(200,000)	988,764
121505	RR80	Broome / Cape Leveque Rd - Unsealed pindan section - Cap Ex - Renewal		Capital Expenditure			(45,000)	943,764
121541	121541	Storm Damage Cleanup - Op Exp		Operating Expenditure			(3,000)	940,764
121761		Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const		Capital Income		45,000		985,764
121770		Rds to Recovery Grant for Rural Rds - Non Op Inc - Rd Const		Capital Income			(155,228)	830,536
121776		Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc		Capital Income			(196,943)	633,593
121783		Developer Contributions - Roadworks		Capital Income		562,000		1,195,593
121951		Transfer to Restricted Cash Reserve - Road Construction - Cap Exp		Capital Expenditure			(64,772)	1,130,821
122204		Street Lighting - Mnthly Elect Accts & Insurance - Op Exp - Road Operating Exp		Operating Expenditure		30,000		1,160,821
123000	122007	Cape Leveque Road - Works Maint		Operating Expenditure		8,000		1,168,821
123000	123000	Mtce Streets, Rds - Rural Summary Budget Only -No Post-Op Exp		Operating Expenditure			(144,000)	1,024,821
125140	VARFOOT	Various Renewals - Footpath New Const - Cap Exp		Capital Expenditure		22,000		1,046,821
125225	125232	Street Lighting at Various Locations - Renewal		Capital Expenditure			(22,000)	1,024,821
126000	126015	Gubinge Road - P&G Maint		Operating Expenditure			(51,700)	973,121
126000	126020	Sector 2 Cable Beach - P&G Maint		Operating Expenditure			(6,200)	966,921
126000	126120	Sector 3 Old Broome - P&G Maint		Operating Expenditure			(19,500)	947,421
126050	126050	Drain Slashing & Maintenance - P & G		Operating Expenditure		5,000		952,421
126051	126059	Roundabouts - P&G Maint		Operating Expenditure			(4,000)	948,421
126051	126065	Cable Beach Road East - P&G Maint		Operating Expenditure		8,500		956,921
		Economic Services						
1367206		Salary - Op Exp - Economic Services Special Projects		Operating Expenditure			(82,000)	874,921
1367208		Other Employment Costs - Op Exp - Economic Services Special Projects		Operating Expenditure			(2,400)	872,521
1367207		Superannuation Employee Exp - Op Exp - Economic Services Special Projects		Operating Expenditure			(7,750)	864,771
1367215		Vehicle Lease Exps - Op Exp - Economic Services Special Projects		Operating Expenditure			(20,000)	844,771
1367211		Chinatown Revitalisation Consultant and Other Expense - Op Exp - Economic Services Special Projects		Operating Expenditure			(387,850)	456,921
1367301		Grants & Contributions Received - Op Inc - Economic Services Special Projects		Operating Income		500,000		956,921
132110	132111	Roebuck Bay Caravan Pk Building Redevelopment Const - Cap Exp		Capital Expenditure			(37,865)	919,056
132050	132053	Broome Visitor Centre - Parks Maint		Operating Expenditure			(4,664)	914,392
132311		Commercial & Tourism Consultants - Op Exp		Operating Expenditure		868		915,260
132381		Shire Directory Sales Income - Tourism		Operating Income			(40,000)	875,260
132314		Sanctuary Caravan Park Op Exp - Tourism & Area Promotion		Operating Expenditure			(1,500)	873,760
133027		Other Employment Costs - Op Exp - Building Control		Operating Expenditure		1,923		875,683
1367204		Other Employment Costs - Op Exp - Economic Services		Operating Expenditure		2,470		878,153
1367211		Chinatown Revitalisation Consultant and Other Expense - Op Exp - Economic Services Special Projects		Operating Expenditure			(821,150)	57,003
1367301		Grants & Contributions Received - Op Inc - Economic Services Special Projects		Operating Income		1,500,000		1,557,003
1367998		Transfer to Restricted Cash Reserve - Cap Exp - Economic Services Special Projects		Capital Expenditure			(678,850)	878,153
132380		Promotional Banners & Sundry Income Inc GST Tourism		Operating Income		10,000		888,153
133027		Other Employment Costs - Op Exp - Building Control		Operating Expenditure		1,592		889,745
1367204		Other Employment Costs - Op Exp - Economic Services		Operating Expenditure		2,044		891,789
133410		Stat Fees & Lic - Building Permits		Operating Income			(75,000)	816,789
132411		Stat Fees & Lic - Caravan Parks		Operating Income			(8,000)	808,789
1365495	136549	New Caravan Dumping Point - Other Infrastructure - Tourism & Area Promotion - Cap Exp		Capital Expenditure			(67,000)	741,789
1365494		Grants & Contr. Received Non Op - Cap Inc - Tourism & Area Promotion		Capital Income		58,000		799,789
132050	132056	Broome Visitor Centre - Planned Maint & Minor Works - Op Exp		Operating Expenditure		2,000		801,789
132078	132079	Promotional Signage Structures Maint Exp		Operating Expenditure		3,200		804,989
132141	132142	Pearl Luggar Const Upgrade - Cap Exp - Tourism		Capital Expenditure		10,000		814,989
132380		Promotional Banners & Sundry Income Inc GST Tourism		Operating Income		5,000		819,989
132414		Broome Visitor Centre - Rent & Recoup Income - Op Inc		Operating Income			(5,000)	814,989
132415		Broome Visitor Centre Courthouse - Rent & Recoup Income - Op Inc		Operating Income		19,775		834,764
133410		Stat Fees & Lic - Building Permits		Operating Income			(10,000)	824,764
133420		Stat Fees & Lic - Demolition Permits		Operating Income		6,000		830,764

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 5: BUDGET AMENDMENTS

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

GL Account		Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
Code	Job Number							
1366217		Legal Expenses - Building Services		Operating Expenditure		4,000		834,764
1367205		Relieving Staff Exp - Op Exp - Oth Economic Services		Operating Expenditure			(15,100)	819,664
1367301		Grants & Contributions Received - Op Inc - Economic Services		Operating Income			(1,300,000)	(480,336)
1367504		Special Projects		Capital Income		1,300,000		819,664
		Other Property and Services						
143405		Grant Op - R4R KRGs - Op Inc - Eng Off		Operating Income		40,000		859,664
143038		Consultants Engineering Office		Operating Expenditure			(40,000)	819,664
		Bank Charges with GST Only - Op Exp - General Administration		Operating Expenditure			(32,423)	787,241
142120		O'Heads		Capital Expenditure			(45,200)	742,041
146122		Software >\$5000 Cap Exp - IT		Operating Expenditure			(17,630)	724,411
142012		Relieving Staff Exp - DCS - Gen Admin		Operating Expenditure			(20,000)	704,411
142231		Consultants Corp Serv - Op Exp - Corp Gov Support		Operating Expenditure			(217,600)	486,811
143038		Consultants Engineering Office		Operating Expenditure			(25,157)	461,654
142043		Organisational Training - General		Capital Expenditure			(10,000)	451,654
148242	148243	Depot Building Upgrade - Cap Exp - Depot Ops		Operating Expenditure		374		452,028
142232		LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov		Capital Expenditure		18,425		470,453
143610		Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations		Capital Expenditure			(17,364)	453,089
147375		KRO2 Building Renewal - Cap Exp - Office Prop Leased		Capital Income		17,364		470,453
147355		Transfer From Building Reserve Leased Offices Un Clas		Capital Expenditure			(15,520)	454,933
1482446		KRO3 Building New Const - Cap Exp - Office Prop Leased		Capital Income		15,520		470,453
147390		Transfer From Restricted Cash Reserve Cap Inc - Office Prop Leased		Capital Expenditure			(415,425)	55,028
141790		O'Heads		Capital Expenditure			(150,000)	(94,972)
142988		Transfer to Plant Reserve - Cap Exp - Engineering Office		Operating Expenditure			(13,000)	(107,972)
		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin		Operating Expenditure			(3,000)	(110,972)
142015		O'Heads		Operating Expenditure			(10,000)	(120,972)
142042		Performance Based Rewards - Gen Admin		Operating Expenditure				
142048		HRM Consultancy - Op Exp		Operating Expenditure		3,000		(117,972)
142261		Occupation Health & Safety - Op Exp - General Admin O'Heads		Operating Income		13,000		(104,972)
142395		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin		Capital Expenditure			(24,500)	(129,472)
146120		O'Heads		Capital Expenditure		24,500		(104,972)
146122		Equip & H'Ware > \$5000 Cap Exp - IT		Operating Expenditure		18,433		(86,539)
142260		Software >\$5000 Cap Exp - IT		Operating Expenditure			(10,055)	(96,594)
147270	147270	Insurance - Op Exp - General Administration O'Heads		Operating Expenditure		1,100		(95,494)
142020		KRO - Operating Expense - Op Exp		Operating Expenditure		4,087		(91,407)
142025		Other Employment Costs - Corp Serv Directorate		Operating Expenditure		1,317		(90,090)
142027		Other Employment Costs - General Admin		Operating Expenditure		6,143		(83,947)
142027		Other Employment Costs - Property Management		Operating Expenditure		2,015		(81,932)
142034		Other Employment Costs - Finance		Operating Expenditure		4,318		(77,614)
142037		Other Employment Costs - Human Resources		Operating Expenditure		17,806		(59,808)
143029		Other Employment Costs - Engineering		Operating Expenditure		2,207		(57,601)
143048		Other Employment Costs - Op Exp - Parks		Operating Expenditure		1,880		(55,721)
146117		Other Employment Costs - IT		Operating Expenditure		7,202		(48,519)
146121		Other Employment Costs - Records		Operating Expenditure		2,357		(46,162)
148035		Other Employment Costs - Works Ops		Operating Expenditure		19,500		(26,662)
1474206		Other Employment Costs - Depot Staff		Operating Expenditure			(19,500)	(46,162)
143010		Salary - Op Exp - Engineering Office		Operating Expenditure			(26,291)	(72,453)
143027		Relieving Staff - Op Exp - Engineering		Operating Expenditure		24,010		(48,443)
148060		Contract Staff Op Exp - Depot Ops		Operating Expenditure		2,281		(46,162)
148070		Salary - Op Exp - Depot (Management)		Operating Expenditure				
148071		Superannuation Employee Expense - Depot		Operating Expenditure		1,800		(44,362)
		Reimbursements Rec'd W. Comp & Sundry No GST - Depot Ops - Op Inc		Capital Expenditure			(1,450)	(45,812)
148606		Op Inc		Operating Income		12,000		(33,812)
148242	148243	Depot Building Upgrade - Cap Exp - Depot Ops		Operating Expenditure			(8,000)	(41,812)
142000	142058	Haas St Office - Planned Maint & Minor Works - Op Exp		Operating Expenditure			(664)	(42,476)
112051	112062	Town Beach Cafe - Planned Maint & Minor Works - Op Exp		Operating Income			(15,000)	(57,476)
147852	147863	Sam Male Luggage - Op Ex - Other Build Leased		Operating Income			(42,000)	(99,476)
149408		Rent & Recoup Income - Op Inc - Community Facilities Leased		Operating Income			(22,500)	(121,976)
147465		Dept Corrective Services KRO1 Rent Rec'd - Op Inc - Office Prop Leased		Operating Income				
147484		Tenancy 1 - KRO2 - Rent & Recoup Income - Op Inc		Operating Expenditure		3,300		(118,676)
146040	146041	Broome Pistol Club - Operating Expenses - Op Exp - Community Facilities Leased		Operating Expenditure		5,200		(113,476)
114201	114202	Broome Speedway Club - Reactive Maint - Op Exp - Community Facilities Leased		Operating Income		41,000		(72,476)
147463		Far North Community Services Tenancy 5,6,7 - KRO2 - Rent & Recoup Income - Op Inc		Operating Income		2,000		(70,476)
147467		Main Roads WA Tenancy 9 - KRO1 - Rent & Recoup Income - Op Inc		Operating Income			(35,000)	(105,476)
147489		User Charges KRO Outgoings - Op Inc - Office Properties Leased		Operating Expenditure		17,000		(88,476)
147409	147410	Zanders - Planned Maint & Minor Works - Op Exp		Operating Expenditure			(13,000)	(101,476)
		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin		Operating Expenditure				
142015		O'Heads		Operating Expenditure		20,000		(81,476)
142043		Organisational Training - General		Operating Expenditure			(42,000)	(123,476)
142046		Recruitment Expenses - Op Exp - General Admin O'Heads		Operating Expenditure				
		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin		Operating Income		13,000		(110,476)
142395		O'Heads		Operating Expenditure				
142020		Other Employment Costs - Corp Serv Directorate		Operating Expenditure		911		(109,565)
142025		Other Employment Costs - General Admin		Operating Expenditure		3,383		(106,182)
142027		Other Employment Costs - Property Management		Operating Expenditure		1,091		(105,091)
142034		Other Employment Costs - Finance		Operating Expenditure		5,086		(100,005)
142037		Other Employment Costs - Human Resources		Operating Expenditure		1,668		(98,337)
143029		Other Employment Costs - Engineering		Operating Expenditure		3,574		(94,763)
143048		Other Employment Costs - Op Exp - Parks		Operating Expenditure		14,740		(80,023)
146117		Other Employment Costs - IT		Operating Expenditure		1,828		(78,195)
146121		Other Employment Costs - Records		Operating Expenditure		1,556		(76,639)
148035		Other Employment Costs - Works Ops		Operating Expenditure		5,962		(70,677)
1474206		Other Employment Costs - Depot Staff		Operating Expenditure		1,951		(68,726)
142000	142000	Haas St Office - Operating Expense - Op Exp		Operating Expenditure			(100,000)	(168,726)
		Dept Corrective Services KRO1 Rent Rec'd - Op Inc - Office Prop Leased		Operating Income			(111,000)	(279,726)
147465		Tenancy 1 - KRO2 - Rent & Recoup Income - Op Inc		Operating Income			(15,000)	(294,726)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 5: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

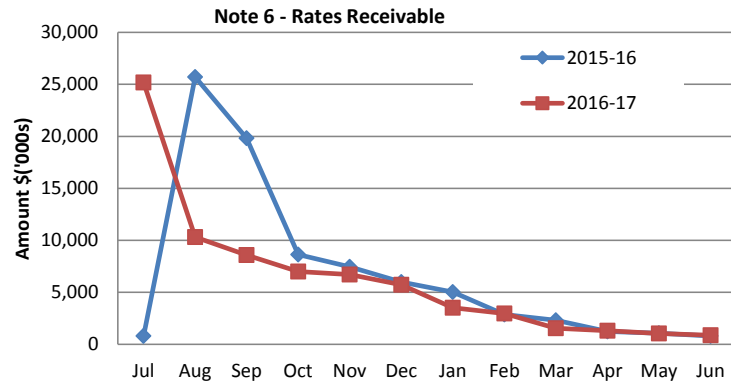
GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
147487		WA Police Tenancy 10 - KRO1 - Rent & Recoup Income - Op Inc		Operating Income		90,000		(204,726)
143038		Consultants Engineering Office		Operating Expenditure		50,000		(154,726)
141451		Works - Blue & White Directional Signs & Prepaid Private Works Income		Operating Income		10,000		(144,726)
142000	142000	Haas St Office - Operating Expense - Op Exp		Operating Expenditure		3,000		(141,726)
142010		Salary - Op Exp - Gen Admin		Operating Expenditure		95,000		(46,726)
142012		Relieving Staff Exp - DCS - Gen Admin		Operating Expenditure		5,000		(41,726)
142046		Recruitment Expenses - Op Exp - General Admin O'Heads		Operating Expenditure			(20,000)	(61,726)
142048		HRM Consultancy - Op Exp		Operating Expenditure			(28,000)	(89,726)
142050	142496	Shire Office Barker St - P&G Maint		Operating Expenditure		1,250		(88,476)
142070		Printing & Stationery - Op Exp - General Admin O'Heads		Operating Expenditure		6,000		(82,476)
142075		Records Management Exps - IT		Operating Expenditure		3,000		(79,476)
142090		Postage & Freight - Op Exp - General Administration O'Heads		Operating Expenditure			(3,500)	(82,976)
142120		Bank Charges with GST Only - Op Exp - General Administration O'Heads		Operating Expenditure		5,000		(77,976)
142191		Relocation & Removal Costs - All Staff - Op Exp - Corp Gov		Operating Expenditure		20,000		(57,976)
142212		Interest Rec on Muni Investment - Op Inc - General Administration O'Heads		Operating Income			(35,000)	(92,976)
142232		LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov		Operating Expenditure			(24,612)	(117,588)
142233		Consultants Administration Dept - Op Exp - Corp Gov Support		Operating Expenditure		2,000		(115,588)
142393		LGIS Insurance Bonus & Funding (Exp in 142232) - Op Inc - Corp Gov		Operating Income		24,612		(90,976)
142552		Shire Office Haas St Fixed Plant New - Cap Exp - Corp Gov		Capital Expenditure			(150,000)	(240,976)
142558		Shire Office Build Haas St Renewal - Cap Exp - Corp Gov		Capital Expenditure		20,000		(220,976)
142790		Transfer From Building Reserve Gen Admin		Capital Income			(20,000)	(240,976)
142794		Transfer From Plant Reserve - Corp Gov & Support		Capital Income		150,000		(90,976)
143010		Salary - Op Exp - Engineering Office		Operating Expenditure		55,000		(35,976)
143384		Reimbursements - W. Comp & Sundry No GST P & G Ops - Op Inc		Operating Income		19,745		(16,231)
143415		Surplus Minor Equipment Sales - Op Inc - Parks & Gardens Operations		Operating Income		1,700		(14,531)
143503	143503	Workers Compensation - Op Exp - P & G Ops		Operating Expenditure			(19,745)	(34,276)
143511		General Expenses - Op Exp - Parks & Gardens Operations		Operating Expenditure		4,000		(30,276)
144027		Property Dept Legal Expenses - Op Exp - Property Dep't (see legal recovery opinc 142995)		Operating Expenditure		22,000		(8,276)
146102		License Maint and Support - IT Exp		Operating Expenditure			(24,126)	(32,402)
146104		Equip Maint & Supplies - IT Exp - OP Exp		Operating Expenditure		15,000		(17,402)
146109		Software<\$5000 - IT Exp		Operating Expenditure		10,000		(7,402)
146120		Equip & H'Ware > \$5000 Cap Exp - IT		Capital Expenditure		36,773		29,371
146122		Software >\$5000 Cap Exp - IT		Capital Expenditure		6,191		35,562
146408		Zanders - Rent & Recoup Income - Op Inc		Operating Income			(19,000)	16,562
147100		Building Capital > \$5k - Cap Exp - Unclassified General		Capital Expenditure		35,221		51,783
147104		Consultant Expenses - Op Exp - Unclassified General		Operating Expenditure			(22,000)	29,783
147265		KRO Business Plan - Op Exp - Office Prop Leased		Operating Expenditure			(127,586)	(97,803)
147355		Transfer From Building Reserve Leased Offices Un Clas		Capital Income			(1,718,170)	(1,815,973)
147375		KRO2 Building Renewal - Cap Exp - Office Prop Leased		Capital Expenditure		98,170		(1,717,803)
147390		Transfer From Restricted Cash Reserve Cap Inc - Office Prop Leased		Capital Income			(250,277)	(1,968,080)
147467		Main Roads WA Tenancy 9 - KRO1 - Rent & Recoup Income - Op Inc		Operating Income			(8,000)	(1,976,080)
147484		Tenancy 1 - KRO2 - Rent & Recoup Income - Op Inc		Operating Income			(7,500)	(1,983,580)
147502		Comms Tower Crown Castle BRAC (Reserve 39420) - Rent & Recoup Income - Op Inc		Operating Income		7,050		(1,976,530)
147510		Transfer From Building Reserve - Unclassified)		Capital Income			(30,000)	(2,006,530)
148100	148101	Depot Build & Grounds - P&G Maint		Operating Expenditure		1,300		(2,005,230)
148100	148296	Depot - Operating Expense - Op Exp		Operating Expenditure		5,000		(2,000,230)
148240		Furn & Equip Over \$3000 Cap Exp - Depot		Capital Expenditure		3,000		(1,997,230)
148281	148281	Works Staff Training - Op Exp		Operating Expenditure		8,000		(1,989,230)
148415		Surplus Minor Equip Sales Works Ops - OP Inc		Operating Income		5,500		(1,983,730)
148605		Reimb & Sundry Income Rec'd - Op Inc - Depot Operations		Operating Income		5,600		(1,978,130)
1482297		KRO Loan Interest & Fee Exp - Op Exp		Operating Expenditure		34,807		(1,943,323)
1482298		KRO Loan Principal Exp		Capital Expenditure		94,869		(1,848,454)
1482446		KRO3 Building New Const - Cap Exp - Office Prop Leased		Capital Expenditure		5,960,277		4,111,823
1486561		Loans Received KRO3 - Cap Inc - Other Property Leased		Capital Income			(4,090,000)	21,823
142988		Transfer to Plant Reserve - Cap Exp - Engineering Office		Capital Expenditure			(20,015)	1,808
					0	16,576,783	(16,574,975)	

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 30 Jun 2017	30 Jun 2016
	\$	\$
Opening Arrears Previous Years	819,335	967,123
Levied this year	21,792,173	20,901,177
Less Collections to date	(21,762,148)	(21,048,965)
Equals Current Outstanding	849,360	819,335
Net Rates Collectable	849,360	819,335
% Collected	96.24%	96.25%



Comments/Notes - Receivables Rates

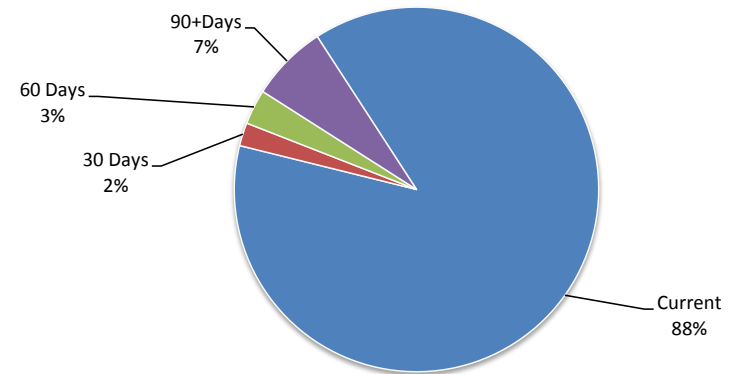
* NOTE - Final Notices were issued on the 31st August 2016.

**NOTE - The calculation of percentage of Rates collected only reports on current Rates, Arrears and Back Rates. For a full breakdown on Rates received, please see the Rates Receipt Statement in the info bulletin

Receivables - General	Credit*	Current	30 Days	60 Days	90+Days
		\$	\$	\$	\$
Receivables - General	(9,049)	425,015	9,925	14,962	32,861
Total Receivables General Outstanding					473,714

Amounts shown above include GST (where applicable)

Receivables - General



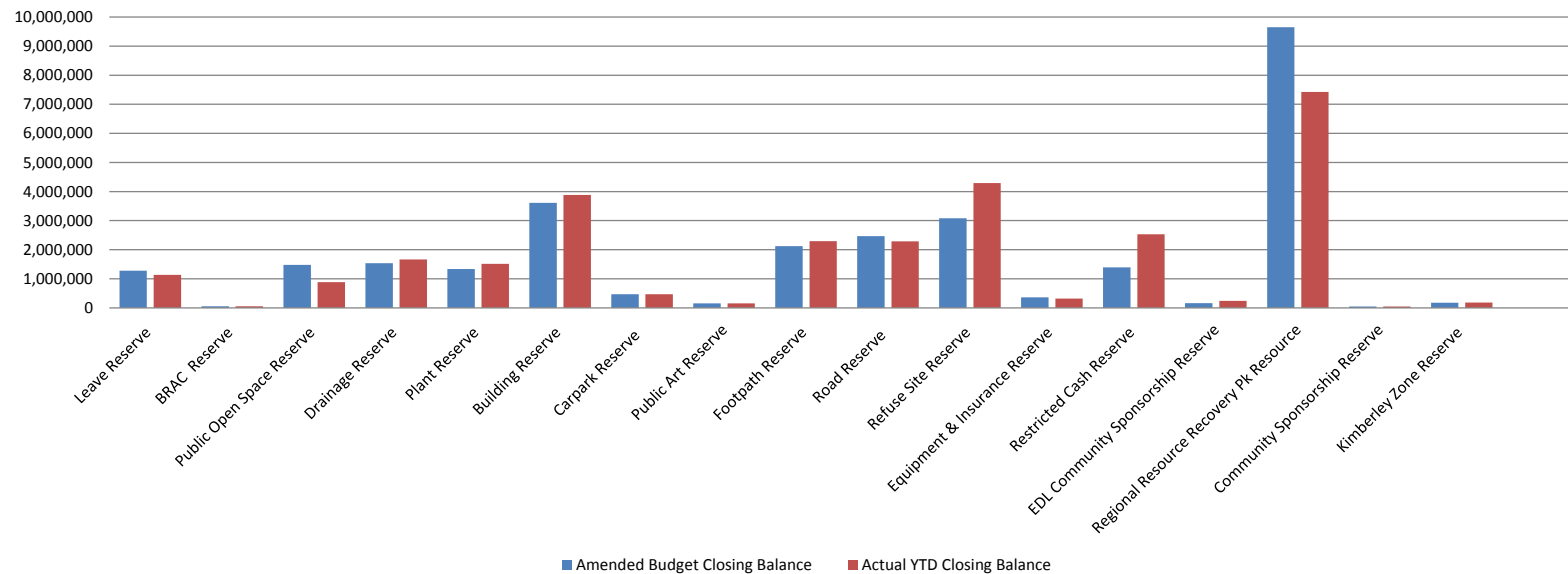
Comments/Notes - Receivables General

* Note - A credit refers to a debtor paying more than required in the current billing period. It sits as a credit against the account until the following period when it is applied

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 7: Cash Backed Reserve

2016-17		Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	1,445,633	54,420	41,331	0	0	(217,269)	(350,480)		1,282,784	1,136,484
BRAC Reserve	51,495	1,517	1,467	0	0	0	0		53,012	52,962
Public Open Space Reserve	860,010	22,392	24,507	600,000	0	0	0		1,482,402	884,517
Drainage Reserve	1,620,492	47,971	46,178	4,413	0	(135,630)	0		1,537,246	1,666,670
Plant Reserve	1,476,654	37,988	42,079	170,015	0	(350,000)	0		1,334,657	1,518,733
Building Reserve	3,775,846	66,614	107,598	505,425	0	(736,651)	0		3,611,234	3,883,444
Carpark Reserve	459,387	13,615	13,091	0	0	0	0		473,002	472,478
Public Art Reserve	154,125	4,564	4,392	0	0	0	0		158,689	158,517
Footpath Reserve	2,231,163	64,825	63,580	31,851	0	(202,505)	0		2,125,334	2,294,743
Road Reserve	2,222,496	49,170	63,333	242,400	0	(48,639)	0		2,465,427	2,285,829
Refuse Site Reserve	4,175,521	123,277	118,987	0	0	(1,213,901)	0		3,084,897	4,294,508
Equipment & Insurance Reserve	312,797	9,270	8,914	44,000	0	0	0		366,067	321,711
Restricted Cash Reserve	2,534,220	0	0	748,177	0	(1,885,693)	0		1,396,704	2,534,220
EDL Community Sponsorship Reserve	236,035	6,628	6,726	0	0	(80,000)	0		162,663	242,761
Regional Resource Recovery Pk Resource	7,216,863	123,990	205,657	2,558,287	0	(250,000)	0		9,649,140	7,422,520
Community Sponsorship Reserve	45,287	918	1,291	734	0	0	0		46,939	46,578
Kimberley Zone Reserve	176,835	0	5,039	0	0	(1,835)	0		175,000	181,874
	28,994,858	627,159	754,170	4,905,302	0	(5,122,123)	(350,480)		29,405,196	29,398,548



SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 30 Jun 2017			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				P Number	Plant and Equipment			
40,600	(1,311)	(38,000)	(1,289)	P7413	4WD Wagon Toyota Prado GXL A/T (CEO) 1EAD746	(9,719)	(1,289)	8,430
36,500	(1,048)	(22,727)	(12,725)	P7613	Nissan Patrol ST Wagon 4WD (DES) 1EEU341	0	(12,725)	(12,725)
32,800	(988)	(22,727)	(9,084)	P16312	Wagon 4WD Toyota Prado GX man - (DCS) 1DYG983	(4,176)	(9,084)	(4,908)
14,600	(1,531)	(9,091)	(3,978)	P810	Toyota Hilux SR (4x2) Diesel Turbo - BRAC Manager - IDFV469	(801)	(3,978)	(3,177)
10,000	(589)	(7,273)	(2,138)	P11112	Holden Cruze Hatchback CD 5D Man (pool car) (MHS) 1DXC621	2,270	(2,138)	(4,408)
34,300	(1,045)	(22,727)	(10,528)	P16012	4WD wagon Toyota Prado GX auto (D/CEO) 1DXW953	(3,986)	(10,528)	(6,542)
17,900	(1,237)	(10,000)	(6,663)	P9212	Isuzu D-Max SX 4x4 Standard Cab Alloy Tray (P&Gs) Mowing 2. 1DWL157	5,526	(6,663)	(12,189)
21,900	(1,915)	(12,068)	(7,917)	P15912	Isuzu D-Max SX 4x4 Crew Cab Ute (P&G Tech Officer) 1DWL249	(359)	(7,917)	(7,558)
16,500	(1,467)	(7,273)	(7,760)	P2909	Utility Toyota Hilux SR 4x4 Single Cab, Alum Tray. P&G's Spray Ute BM21942	15,916	(7,760)	(23,676)
59,500	(5,797)	(21,000)	(32,703)	P1209	Tractor Case JXU95 4WD PTO 60kW - Mowing P & G's 1CZE727	1,016	(32,703)	(33,719)
43,000	(2,184)	(25,000)	(15,816)	P3611	Isuzu (NPR300) Light Truck Crew Cab Caged Tipper (CFC) 1DYU197	3,404	(15,816)	(19,220)
45,000	(3,370)	(32,000)	(9,630)	P7211	Skidsteer Loader Bobcat S630 (works)	17,230	(9,630)	(26,860)
168,500	(17,419)	(85,000)	(66,081)	P4807	John Deere 770D Grader BM28608	2,480	(66,081)	(68,561)
49,900	(1,383)	(20,909)	(27,608)	P1411	4WD Light Truck Crew Cab - Isuzu NPS300 (Works) 1EHR061	2,145	(27,608)	(29,753)
12,900		(1,256)	(11,644)	P84788	Roller Pacific Multiwheeled 20t BM2628	35,979	(11,644)	(47,623)
17,000	(838)	(7,273)	(8,889)	P15411	Isuzu D-Max SX Extra Cab 4WD Tray Top (WMF Supervisor) 1EML736	7,027	(8,889)	(15,916)
79,787	(3,346)	(36,364)	(40,078)	P12609	TRUCK 6X4 HINO FS420 700 SERIES WITH TIPPER BODY (REFUSE SITE) BM23724 (>11t)	(4,440)	(40,078)	(35,638)
66,944	(1,758)	0	(65,186)	P12709	Water Tank Skid Mounted 12000l with Akron Water Cannon (Refuse Centre)	(359)	(65,186)	(64,827)
51,966	(34,952)	(2,127)	(14,887)	P9010	Turf Renovator Amazone GHS210 P&G	6,678	(14,887)	(21,565)
				P1500	Trailer Dean No 17 Flatbed Tilting (for ride-on mower) BM1679	27,353	0	0
				P6601	Trailer Polmac Caged/Tipper 1TCX086	(400)	0	0
11,600	0	(7,568)	(4,032)	P11510	Utility Ford Ranger XL 2Wd Extra Cab Retic 2 BM22579	(1,000)	(4,032)	(3,032)
7,647	0	(7,647)	0	P9911	All Terrain Vehicle 4WD - Beach Life guard Kubota RTV 900 Utility	(1,000)	0	0
2,025	0	(2,025)	0	P10509	Mower Front Deck John Deere 1565 1DBV915	0	0	0
2,252	0	(2,252)	0	P2610	Kubota F3680 Mower Front Deck - P&Gs 1DOL 288	0	0	0
5,843	0	(5,843)	0	P8910	Woodchipper - Mulcher Cyclone 12.125 Tandem Trailer (P&Gs) 1TMC610	0	0	0
882	0	(889)	889	P88507	Mower Tractor Mounted Jarrett TS360 - P&G	0	7	7
0	0	(889)	889	P6708	Mower Jarrett TS360 Tractor Mounted Gang Mower	0	889	889
8,100	0	(12,204)	4,104	P11207	Utility Holden Rodeo Crew Cab 4WD - SPO (eng) BM20785	0	4,104	4,104
17,100	0	(8,022)	(9,078)	P14710	Nissan Navara Extra Cab - Utility Works Team Leader - BM22465	0	(9,078)	(9,078)
49,000		(17,477)	(31,523)	P1006	Truck Isuzu FRR500 4x2 Crew Cab 5t Tipper 1CGG948	0	(31,523)	(31,523)
22,500	(996)	(13,636)	(7,868)	P1613	Utility 4WD Crew Cab Tray Isuzu D-Max SX (Works - Construction) 1ESW755	0	(7,868)	(7,868)
0	0	(345)	345	P4308	Husqvarna CTH1736 Ride on Mower - BRAC	0	345	345
12,699	(5,288)	(4,624)	(2,786)	P2412	Spray Unit - Poison Tank 600L (Quik Spray) (P&Gs) (attached to Plant P2909 spray ute)	0	(2,786)	(2,786)
0	0	(3,477)	3,477	P4907	TANDEM AXLE TIPPING TRAILER - POLMAC P&G	0	3,477	3,477
0	0	(1,582)	1,582	P80707	Single Axel Flatbed Tilt Trailer- Polmac - 1TIN304	0	1,582	1,582
20,800	(3,248)	(10,431)	(7,120)	P6212	Isuzu D-Max SX 4x4 Crew Cab Steel Tray Top (P&Gs) Snr Suprv 1DWL178	0	(7,120)	(7,120)
0	0	(709)	709	P2102	Hoe Howard HR30205 Rotary (Tractor mounted)	0	709	709
0	0	(1)	1	P9303	Auger Robin Little Digger 9Hp - Signs	0	1	1
14,500	(12,077)	(14,340)	11,917	P12908	UTILITY TOYOTA HILUX SR DUAL CAB, 4WD, MANUAL, DIESEL, ALUM TRAY - RANGER 4 (BM23544)	0	11,917	11,917
838,844	(103,786)	(496,776)	(393,983)			100,784	(393,983)	(468,814)

Comments - Capital Disposal/Replacements

*Note - There have been a number of changes to this years budget plant replacement schedule due to some plant items being identified as requiring urgent turnover. The 10 year Plant replacement Schedule is being remodelled and will be incorporated into next years budget. The changes have been deemed to be within budget parameters.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
Gross Rental Valuations											
GRV - Residential	9.5870	4,665	118,410,002	11,351,967	125,000	50,000	11,526,967	11,441,967	0	0	11,441,967
GRV - Residential - Vacant	15.5200	149	2,487,600	386,076	0	0	386,076	386,076	0	0	386,076
GRV - Commercial/Industrial	10.5800	578	53,642,194	5,675,344	0	0	5,675,344	5,675,344	0	0	5,675,344
GRV - Tourism	14.7150	417	16,211,460	2,385,516	0	0	2,385,516	2,385,516	0	0	2,385,516
Unimproved Value Valuations											
UV - Rural	0.5953	138	77,294,000	460,131	0	0	460,131	460,131	0	0	460,131
UV - Mining	12.1150	40	1,521,947	184,384	0	0	184,384	184,384	0	0	184,384
UV - Commercial Rural	3.0250	34	10,158,533	307,296	0	0	307,296	307,296	0	0	307,296
Sub-Totals		6,021	279,725,736	20,750,714	125,000	50,000	20,925,714	20,840,714	0	0	20,840,714
	Minimum \$										
Minimum Payment											
Gross Rental Valuations											
GRV - Residential	1,220	65	730,532	79,300	0	0	79,300	79,300	0	0	79,300
GRV - Residential - Vacant	1,220	220	1,362,780	268,400	0	0	268,400	268,400	0	0	268,400
GRV - Commercial/Industrial	1,220	13	109,054	15,860	0	0	15,860	15,860	0	0	15,860
GRV - Tourism	1,220	412	1,880,840	502,640	0	0	502,640	502,640	0	0	502,640
Unimproved Value Valuations											
UV - Rural	1,220	6	530,300	7,320	0	0	7,320	7,320	0	0	7,320
UV - Mining	1,220	38	101,718	46,360	0	0	46,360	21,360	0	0	21,360
UV - Commercial Rural	1,220	13	75,800	15,860	0	0	15,860	15,860	0	0	15,860
Sub-Totals		767	4,791,024	935,740	0	0	935,740	910,740	0	0	910,740
UV Concession - Coconut Well							21,861,454				21,751,454
UV Concession - Twelve Mile							(107,294)				(107,294)
UV Concession - Horticulture Land Use							(46,914)				(46,914)
							(2,270)				(2,270)
Amount from General Rates							21,704,976				21,594,976
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							21,704,976				21,594,976

Comments - Rating Information

NOTE - This note represents the budgeted rating and back rating revenue expected for the 2016/17 financial year. The Statement of Financial Activity (by Reporting Program) examines the reporting program for rates which also includes other items, such as debt recovery and rates instalments charges, which are not represented in this table as they do not form part of ordinary rates modelling.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 30-Jun-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Loan 171 - BRAC Building Loan	107,976		107,976	107,976	0	(0)	5,257	5,455
Loan 185 - Broome Visitor Centre	37,309		37,309	37,309	0	(0)	1,397	1,990
Loan 186 - BRAC Stage 2A	156,540		156,540	156,540	0	(0)	5,862	8,352
Loan 191 - BRAC Inf & Stage 2B	171,375		53,561	53,561	117,814	117,814	11,326	11,355
Loan 193 - Civic Centre Redevelopment	2,764,382		416,879	416,878	2,347,503	2,347,504	116,199	123,446
Loan 194 - BRAC Oval Pavillion	543,115		96,451	96,451	446,664	446,664	40,496	34,034
	3,780,696	0	868,715	868,715	2,911,981	2,911,981	180,538	184,632

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

New loans for the BRAC upgrade & the constuction of the new Kimberley Regional Offices Building and Office Fitout were raised as part of the budget, however Council resolved to cancel this project in favour of revamping the existing building infrastructure. The respective loans were removed from the budget as part of the Finance and Costing Review quarter 3 process.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 11: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 30-Jun-17
	\$	\$	\$	\$
Verge Bonds	32,276	0	0	32,276
Library Transient Borrower Deposits	2,910	(168)	(2,673)	70
Election Nomination Deposits	0	0	0	0
Civic Centre Event Takings	0	3,654	0	3,654
Key & Other General Purpose Deposits	8,493	0	0	8,493
BCITF Collection & Refund Deposits	5,711	36,840	(36,018)	6,532
Japanese Cemetery Improvements Deposits	0	0	0	0
Town Planning Related Bond Deposits	106,208	0	0	106,208
Cemetery Plot Reservation Deposits	29,046	4,550	0	33,596
Recreation Facility use Bond Deposits	22,250	81,640	(70,965)	32,925
Cash In Lieu Of Public Open Space	99,876	0	0	99,876
Parking Facilities Bond Deposits	0	0	0	0
Road & Footpath Facilities Bond Deposits	506,947	0	0	506,947
Capital Works Bond Deposits	3,060	0	0	3,060
Bank Guarantee Deposits Received	16,431	0	0	16,431
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	21,299	652	(2,428)	19,523
BRB Levy	7,832	44,411	(46,295)	5,947
Staff Rental Bonds	25,406	39,175	(24,467)	40,113
Key Deposits	2,020	525	0	2,545
Chinatown Revitalisation grant	11,000,512	148,897	(1,980,000)	9,169,410
	11,890,276	360,176	(2,162,846)	10,087,606

Level of Completion Indicators

- 0% ○
- 20% ○
- 40% ○
- 60% ○
- 80% ●
- 100% ●
- No Budget ☒

SHIRE OF BROOME
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 June 2017

Note 12: CAPITAL ACQUISITIONS

YTD 30 Jun 2017										
% of Completion	Level of Completion Indicator	Infrastructure Assets	Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
		Governance								
101%	●	Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Other Gov	23571		100,000	100,000	0	1,495	101,495	
101%	●	Governance Total			100,000	100,000	0	1,495	101,495	
		Law, Order And Public Safety								
85%	●	Vehicle & Mob Plant New -Cap Exp -Ranger Ops	52548		20,000	20,000	17,040	(2,960)	0	
0%	○	VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	53172		1,200,000	1,200,000	0	(1,200,000)	0	
No Budget	☒	Vehicles & Mob Plant Renewal > \$3000 - Cap Exp - SES/ FESA	55167		0	0	0	60,157	60,157	Gifted asset to FESA via Shire of Broome
6%	○	Law, Order And Public Safety Total			1,220,000	1,220,000	17,040	(1,142,803)	60,157	
		Health								
147%	●	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Health Inspect	74550		22,000	22,000	0	10,257	32,257	
147%	●	Health Total			22,000	22,000	0	10,257	32,257	
		Housing								
0%	○	Building Staff Housing - Cap Exp - New	95810		550,000	550,000	0	(550,000)	0	
100%	●	Shire Staff Housing Building Renewal - Staff Housing	95816		5,221	5,221	0	0	5,221	
1%	○	Housing Total			555,221	555,221	0	(550,000)	5,221	
		Community Amenities								
108%	●	Tip Improvements New Infra Cap Exp - Other	101520	101520	115,958	115,958	125,366	9,408	0	
38%	○	Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen	101545	101558	554,500	554,500	211,443	(343,057)	0	
112%	●	Other Infra Renewal Const - Cap Exp - San Gen Refuse	101550	101551	29,000	29,000	0	3,340	32,340	
35%	○	Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse	101550	101552	311,443	311,443	0	(202,813)	108,630	
86%	●	Conti Foreshore Drainage Upgrade Infra Cap Exp	104600	104697	160,000	160,000	138,378	(21,622)	0	
106%	●	Broome Cemetery New Infrastructure Cap Exp	107550	107556	65,000	65,000	69,131	4,131	0	
107%	●	Cemeteries Fixed Plant & Equip (CCTV) New-Cap Exp-Other Comm Ar	107580		29,333	29,333	31,496	2,163	0	
117%	●	Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refu	101510		270,000	270,000	0	44,916	314,916	
0%	○						0	0	0	
67%	○	Community Amenities Total			1,535,234	1,535,234	575,814	(503,534)	455,886	
		Recreation And Culture								
86%	●	Gantheaume Pt Rotunda Build Renewal by P & G - Cap Exp - Oth Rec	112070	112071	4,000	4,000	0	(543)	3,457	
0%	○	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	116125	116126	76,439	76,439	0	(76,439)	0	
99%	●	Community Storage Shed New Const - Cap Ex)	116111		342,273	342,273	340,521	(1,752)	0	
64%	○	Jetty to Jetty Project Design & Const Other Infra New Const - Cap Exp	116125	116129	23,500	23,500	15,058	(8,442)	0	
No Budget	☒	Mobile Plant & Equip New - Cap Exp - Bme Civic Centre	116130		0	0	(711)	(711)	0	Adjustment to a project expense from the previous year
196%	●	Cable Beach Reserve Renewal Works - Cap Exp	113551	113674	8,000	8,000	0	7,654	15,654	
72%	○	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	113551	113762	57,000	57,000	0	(15,695)	41,305	
131%	●	Male Oval Renewal Infra - Cap Exp - Parks & Ovals	113551	113763	15,000	15,000	0	4,664	19,664	
97%	●	Solway Park renewal Infra - Cap Exp - Pks & Ovals	113551	113787	8,000	8,000	0	(230)	7,770	
98%	●	Cygnat Park Infrastructure Renewal - Cap Exp	113551	113788	2,500	2,500	0	(39)	2,461	
97%	●	Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic	117132		2,884,174	2,884,174	0	(73,967)	2,810,207	
2%	○	BRAC Building Upgrade - Cap Exp - BRAC Dry	117310		111,000	111,000	1,734	(109,266)	0	
102%	●	BRAC Building Renewal - Cap Exp - BRAC Dry	117315	117316	272,981	272,981	0	6,128	279,109	
86%	●	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- BRAC Gene	117398		40,000	40,000	0	(5,737)	34,263	
195%	●	Town Bch Water Park Contract Wks-New Infra Cap Pks&Ova	113550	113672	2,000	2,000	3,899	1,899	0	
No Budget	☒	Town Beach Playground Softfall Works New - Cap Exp - P&O	113550	113678	0	0	2,186	2,186	0	Forms part of the Carry over in job 113672

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 12: CAPITAL ACQUISITIONS

			YTD 30 Jun 2017							
% of Completion	Level of Completion Indicator	Infrastructure Assets	Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
93%	●	Recreation And Culture Total			3,846,867	3,846,867	362,686	(270,291)	3,213,890	
		Transport								
64%	⊙	Bus Shelters - renewal - Various	125145	125113	30,000	30,000	0	(10,818)	19,182	
75%	⊙	Car park renewals - Various	124600	124611	25,000	25,000	0	(6,281)	18,719	
69%	⊙	Roebuck Estate Subdivision - Various Stages	125140	125269	10,765	10,765	7,404	(3,361)	0	
103%	●	Broome North Footpath New Const - Capex	125140	125277	160,090	160,090	164,381	4,291	0	
76%	⊙	Sunset Rise Subdivision - Whole Estate - Various Paths	125140	125289	5,190	5,190	3,958	(1,232)	0	
100%	●	Old Broome Estate Subdivision - Whole Estate - Various Paths	125140	125290	26,460	26,460	26,464	4	0	
106%	●	Various Renewals - Footpath New Const - Cap Exp	125140	VARFOOT	63,000	63,000	66,578	3,578	0	
		Dickson Drive Footpath (Germanus to Kent) - Cap Exp	125140	DDFOOT	0	0	0	0	0	
No Budget	⊗	Hammersley and Haas Streets - Roundabout Black Spot - Cap Exp	121000	RC431	0	0	(592)	(592)	0	
100%	●	Norman and Owen St Connections - Cap Exp	121000	RC432	3,600	3,600	3,600	0	0	
4%	○	Hammersley Napier Black Spot Project - Cap Exp	121100	RU433	1,228,710	1,228,710	45,746	(1,182,965)	0	
102%	●	Woods Drive Slow Point - Upgrade - Cap Ex	121100	RC315	88,880	88,880	90,738	1,858	0	
24%	○	Laneway Closures - Cap Exp	121100	121650	32,000	32,000	7,668	(24,332)	0	
100%	●	Stewart St Upgrade Inc Carparking - Cap Exp	121101	RR88	700,000	700,000	0	1,200	701,200	
100%	●	Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex	121101	RRU	817,100	817,100	0	197	817,297	
85%	●	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex	121501	RU12	948,639	948,639	803,151	(145,488)	0	
93%	●	Broome / Cape Leveque Rd - Unsealed pindan section - Cap Ex - Renewal	121505	RR80	177,000	177,000	0	(12,310)	164,690	
100%	●	Lawrence Road (1km) McGuigan (6.66km) - Cap Exp	121505	RR81	281,300	281,300	0	33	281,333	
100%	●	Rural Reseals Renewal Program (Cape Leveque Road) - Cap Ex - Renewal	121505	RRR	449,236	449,236	0	(1,599)	447,637	
99%	●	Reid Rd -Hay Rd to CB Rd East - New Lighting	125200	125073	62,000	62,000	61,581	(419)	0	
103%	●	Street Lighting at Various Locations - Renewal	125225	125232	52,000	52,000	0	1,678	53,678	
							0	0	0	
73%	⊙	Transport Total			5,160,970	5,160,970	1,280,676	(1,376,558)	2,503,736	
		Economic Services								
30%	○	Pearl Luggar Const Upgrade - Cap Exp - Tourism	132141	132142	50,000	50,000	14,835	(35,165)	0	
99%	○	Roebuck Bay Caravan Pk Building Redevelopment Const - Cap Exp	132110	132111	37,865	37,865	0	(304)	37,561	
51%	○	New Caravan Dumping Point - Other Infrastructure - Tourism & Area	1365495	136549	67,000	67,000	34,120	(32,880)	0	
							0	0	0	
56%	○	Economic Services Total			154,865	154,865	48,955	(68,349)	37,561	
		Other Property & Services								
89%	●	Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	142558		30,000	30,000	0	(3,185)	26,815	
63%	⊙	Equip & H'Ware > \$5000 Cap Exp - IT	146120		562,727	562,727	355,982	(206,745)	0	
61%	⊙	Software >\$5000 Cap Exp - IT	146122		316,364	316,364	191,571	(124,793)	0	
44%	●	Building Captial > \$5k - Cap Exp - Unclassified General	147100		32,679	32,679	0	(18,137)	14,542	
0%	○	Bowling Club Building Renewal - Cap Exp - Com Fac Leased	146682		25,000	25,000	0	(25,000)	0	
No Budget	⊗	KRO3 Building New Const - Cap Exp - Office Prop Leased	1482446		0	0	2,000	2,000	0	
98%	●	KRO2 Building Renewal - Cap Exp - Office Prop Leased	147375		59,194	59,194	0	(909)	58,285	
94%	●	Vehicle & Mob Plant Renewal (Replacement) - Cap Exp - Gen Admin	142551		45,000	45,000	0	(2,807)	42,193	
67%	⊙	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	143610		368,575	368,575	0	(120,851)	247,724	
No Budget	⊗	Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	148004		0	0	0	51,193	51,193	The plant replacement program for the current financial year was amended mid year due to some urgent purchases required.
92%	●	Vehicle & Plant New - Cap Exp - P&G Operations	143621		20,000	20,000	18,435	(1,565)	0	
90%	●	Furn & Equip Over \$3000 Cap Exp - Depot	148240		9,000	9,000	8,094	(906)	0	
102%	●	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	148611		675,000	675,000	0	14,917	689,917	
55%	●	Vehicle & Mob Plant New - Cap Exp - Works Ops	148621		18,000	18,000	9,900	(8,100)	0	
105%	●	Depot Building Upgrade - Cap Exp - Depot Ops	148242	148243	11,450	11,450	12,049	599	0	
75%	⊙	Shire Office Haas St Fixed Plant New -Cap Exp- Corp Gov	142552		150,000	150,000	112,312	(37,688)	0	The plant replacement program for the current financial year was amended mid year due to some urgent purchases required.
No Budget	⊗	Vehicle & Mobile Plant Renewal(Replacement) - Cap Exp - Depot Ops	148610		0	0	0	42,063	42,063	
0%	○						0	0	0	
							0	0	0	
81%	●	Other Property & Services Total			2,322,989	2,322,989	710,344	(439,913)	1,172,732	
71%	⊙	GRAND TOTAL			14,918,146	14,918,146	2,995,515	(4,339,696)	7,582,935	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2017

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	Acct	Job	YTD 30 Jun 2017					Strategic Reference / Comment
					Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	
16%	○	Land & Buildings - New			2,092,273	2,092,273	342,521	(1,749,752)	0	
11%	○	Land & Buildings - Upgrade			122,450	122,450	13,783	(108,667)	0	
91%	●	Land & Buildings - Renewal			466,940	466,940	0	(41,950)	424,990	
		Works in Progress Land & Buildings			0	0	0	0	0	
29%	○	Land & Buildings - Total			2,681,663	2,681,663	356,304	(1,900,369)	424,990	
304%	●	Recreation Areas Infrastructure - New			2,000	2,000	6,085	4,085	0	
		Recreation Areas Infrastructure - Upgrade			0	0	0	0	0	
96%	●	Recreation Areas Infrastructure - Renewal			90,500	90,500	0	(3,645)	86,854	
		Works in Progress Recreation Areas Infrastructure			0	0	0	0	0	
100%	●	Recreation Areas Infrastructure - Total			92,500	92,500	6,085	439	86,854	
101%	●	Roads, F/Paths & Bridges Infrastructure - New			269,105	269,105	271,792	2,687	0	
41%	○	Roads, F/Paths & Bridges Infrastructure - Upgrade			2,298,229	2,298,229	947,303	(1,350,926)	0	
99%	●	Roads, F/Paths & Bridges Infrastructure - Renewal			2,479,636	2,479,636	0	(29,578)	2,450,058	
		Works in Progress - Rds, F/Paths & Bridges			0	0	0	0	0	
73%	○	Roads, F/Paths & Bridges Infrastructure - Total			5,046,970	5,046,970	1,219,095	(1,377,817)	2,450,058	
		Drainage Infrastructure - New			0	0	0	0	0	
86%	●	Drainage Infrastructure - Upgrade			160,000	160,000	138,378	(21,622)	0	
		Drainage Infrastructure - Renewal			0	0	0	0	0	
		Works in Progress Drainage Infrastructure			0	0	0	0	0	
86%	●	Drainage Infrastructure - Total			160,000	160,000	138,378	(21,622)	0	
74%	○	Other Infrastructure - New			409,897	409,897	305,255	(104,642)	0	
37%	○	Other Infrastructure - Upgrade			604,500	604,500	226,278	(378,222)	0	
50%	●	Other Infrastructure - Renewal			392,443	392,443	0	(197,795)	194,648	
		Works In Progress Other Infrastructure			0	0	0	0	0	
52%	●	Other Infrastructure - Total			1,406,840	1,406,840	531,533	(680,658)	194,648	
77%	○	Mobile Plant & Equip New			58,000	58,000	44,664	(13,336)	0	
		Mobile Plant & Equip Upgrade			0	0	0	0	0	
106%	●	Mobile Plant & Equipment Renewal (Replacement)			1,520,575	1,520,575	0	95,603	1,616,178	
105%	●	Mobile Plant & Equip - Total			1,578,575	1,578,575	44,664	82,267	1,616,178	
80%	●	Fixed Plant & Equipment - New			179,333	179,333	143,809	(35,524)	0	
		Fixed Plant & Equipment - Upgrade			0	0	0	0	0	
97%	●	Fixed Plant & Equipment - Renewal			2,884,174	2,884,174	0	(73,967)	2,810,207	
96%	●	Fixed Plant & Equipment - Total			3,063,507	3,063,507	143,809	(109,491)	2,810,207	
63%	○	Furniture & Equipment - New			888,091	888,091	555,648	(332,443)	0	
63%	○	Furniture & Equipment - Total			888,091	888,091	555,648	(332,443)	0	
71%	○	Capital Expenditure Total			14,918,146	14,918,146	2,995,515	(4,339,696)	7,582,935	

SHIRE OF BROOME
Monthly Statement of Financial Activity
For The Period Ending 30 June 2017

Appendix A: SUPPLEMENTARY NOTES TO THE MONTHLY REPORT

NOTES TO THIS MONTH'S REPORT

OVERVIEW

For the period ended 30 June 2017, the following are key indicators supporting the year to-date budget position with respect to the Annual Forecast Budget:

Budget Year elapsed	100%
Total Rates Raised Revenue	100% (of which 96.24% were paid)
Total Other Operating Revenue	112%
Total Operating Expenditure	109%
Total Capital Revenue	73%
Total Capital Expenditure	71%
Total Sale of Assets Revenue	106%

The budget was adopted at the Ordinary Meeting of Council on 30 June 2016. Council adopted a balanced annual budget, which included \$601,252 of carry-over projects.

The final Annual Financial Report was presented to the Audit Committee on 11 October 2016 and the recommendations went to the Ordinary Meeting of Council on 27 October 2016. Council adopted the recommendations from the Audit Committee which included a further \$1.09M in additional surplus. The additional surplus was allocated to further carry-over projects and to reserve to offset future initiatives.

The results of the first quarter Finance and Costing Review (FACR) were presented to the Audit Committee on 8 November 2016 and the recommendations were adopted by Council at the Ordinary Meeting of Council on 24 November 2016. The first quarter FACR identified a reduction of \$151,279 in required expenditure offset by a reduction of \$133,008 in revenue, resulting in a surplus of \$18,271.

The results of the second quarter FACR were presented to the Audit Committee on 14 February 2017 and the recommendations were adopted by Council at the Ordinary Meeting of Council on 23 February 2017.

The second quarter FACR amended expenditure budgets by an increase of \$1,281,723 while increasing income budgets by \$1,241,533. These amendments resulted in a shortfall of \$40,190 which, when combined with the existing \$18,271 surplus in the budget at the end of the previous FACR, bring an end-of-year deficit of \$21,919. This figures represents all budget amendments year-to-date.

The results of the third quarter FACR were presented to the Audit Committee on 16 May 2017 and the recommendations were adopted by Council at the Ordinary Meeting of Council on 25 May 2017. The third quarter FACR reduced expenditure budgets by \$6,583,014 and reduced income budget by \$6,559,287 resulting in a surplus of \$23,727 which, when combined with the deficit of \$21,919 present from the end of the second quarter FACR, results in a final budgeted forecast end-of-year surplus of \$1,808.

It should be noted that the forecast does not represent the actual end-of-year position. Currently, the Shire of Broome is running processes to determine the final end-of-year position. As these processes are underway, this report is presented as a snapshot of the Shire's position to the end of the June 2017 and, in no way, represents the Shire's final position as this will likely be significantly different to what is presented in this report.

The end-of-year position can only be determined as part of the end-of-year processes and will be presented to Council as part of the Annual Financial Statements.

More information on the Shire's current position can be found on Note 3 of these Financial Statements.

The details of all amendments year-to-date can be found on Note 5 of the Financial Report.

ADJUSTMENTS TO DETERMINE THE CASH POSITION

Budget Allocations

No amendments for Wages, Overhead and Plant Costs have been made this year.

CURRENT POSITION

Currently, to the end of June, the current position stands at \$6.307M.

Cash

Total Cash Assets are now \$37.9M having increased by \$100K due to ordinary operational activities.

The major revenue items this month include receipt of:

- \$1.48M from WA Local Government Grants Commission as an early payment of the 2017/18 Financial Assistance Grant;
- \$1.02M from the Department of Sport & Recreation as grant for the refurbishment of BRAC;
- \$153K from Main Roads WA for the completion of a road project

The major expenditure items this month include payments of:

- \$355K to Herbert Smith Freehills for legal expenses;
- \$261K to WA Treasury Corporation as payment towards one of the Shire's outstanding loans;
- \$124K to East to West Data Services for the provision of a new generator at the Shire buildings;
- \$116K to Toxfree for the provision of kerbside refuse collection.

Receivables

Sundry debtors including GST refundable stand at \$797K.

Rates and rubbish debtors stands at \$873K; having decreased by \$170K due to ratepayers paying after the due date, as well as payments occurring due to the establishment of payment plans. The due date for rates was on 23 August 2016. Rates & Rubbish debtors will continue to reduce throughout the year as ratepayers on instalment and payment plans continue to pay their rates.

Other Assets

These stand at \$133K having increased by \$57K since the previous month.

Cash Liabilities

These stand at nil as all loan obligations have been paid for the 16/17 financial year.

Creditors and Payables

Sundry Creditors are \$2.4M, as invoices were processed and/or are paid.

Other Payables comprising Tax Payable, FESA Levy Collected, Accrued Loan Interest, Prepayments Received and accruals stand at \$360K.

Employee Provisions and Accruals

In the normal course of events, these figures are adjusted in June and July each year by end of year accounting adjustments.

Currently leave provisions are \$2,423K. Accruals to reflect the year end position have been completed for the 2016-2017 year.