

SHIRE OF BROOME
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 2018

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 2018

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 2018 of \$11,965,783.

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

Preparation

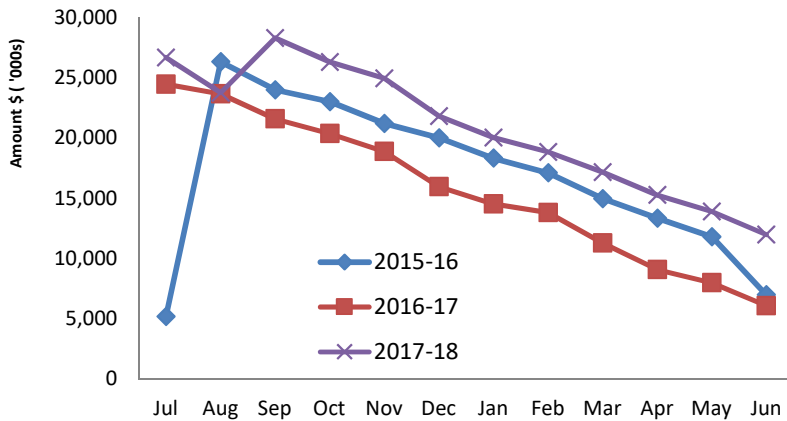
Prepared by: Alvin Santiago

Reviewed by: James Watt

Date prepared: 11/07/2018

Shire of Broome
Monthly Summary Information
 For the Period Ended 30 June 2018

Liquidity Over the Year (Refer Note 3)



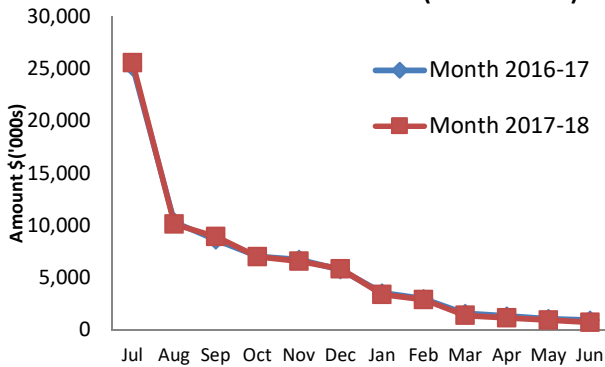
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 12,713,967
Restricted	\$ 32,165,866
	\$ 44,879,833

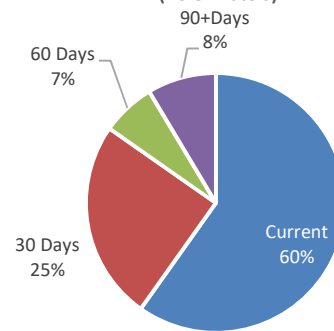
Receivables

Rates	\$ 635,024
Other	\$ 1,179,627
	\$ 1,814,651

Rates Receivable (Refer Note 6)



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



Comments

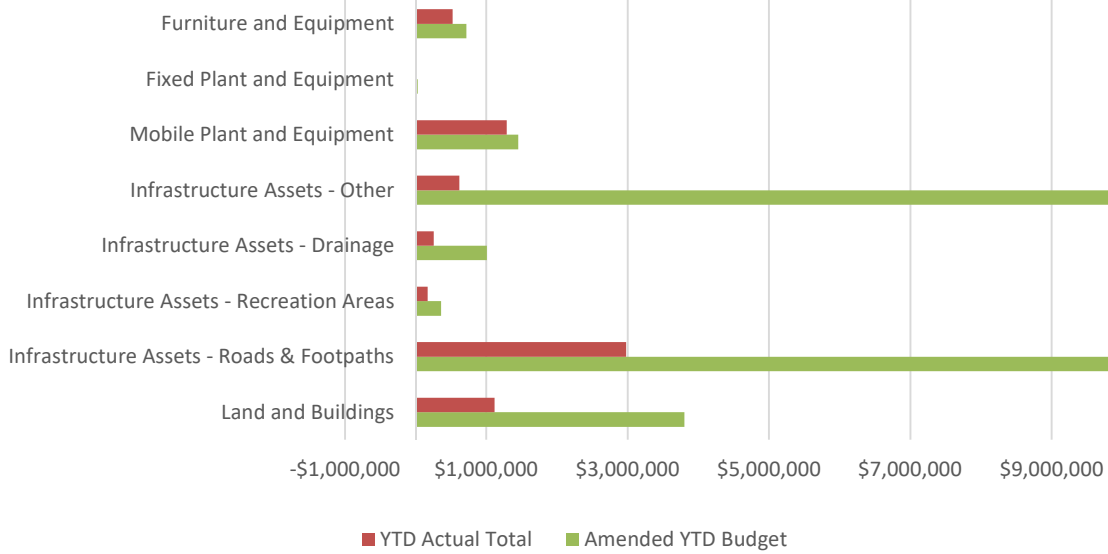
1. Liquidity refers to the Shire of Broome's ability to meet its financial obligations within the current year. Liquidity increased at the start of the financial year by \$20.628M due mainly to the issuance of rates. Liquidity is a combination of unrestricted cash, Current Debtors (including Rates), 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 \$21.93M with total outstanding rates YTD at \$0.64M.

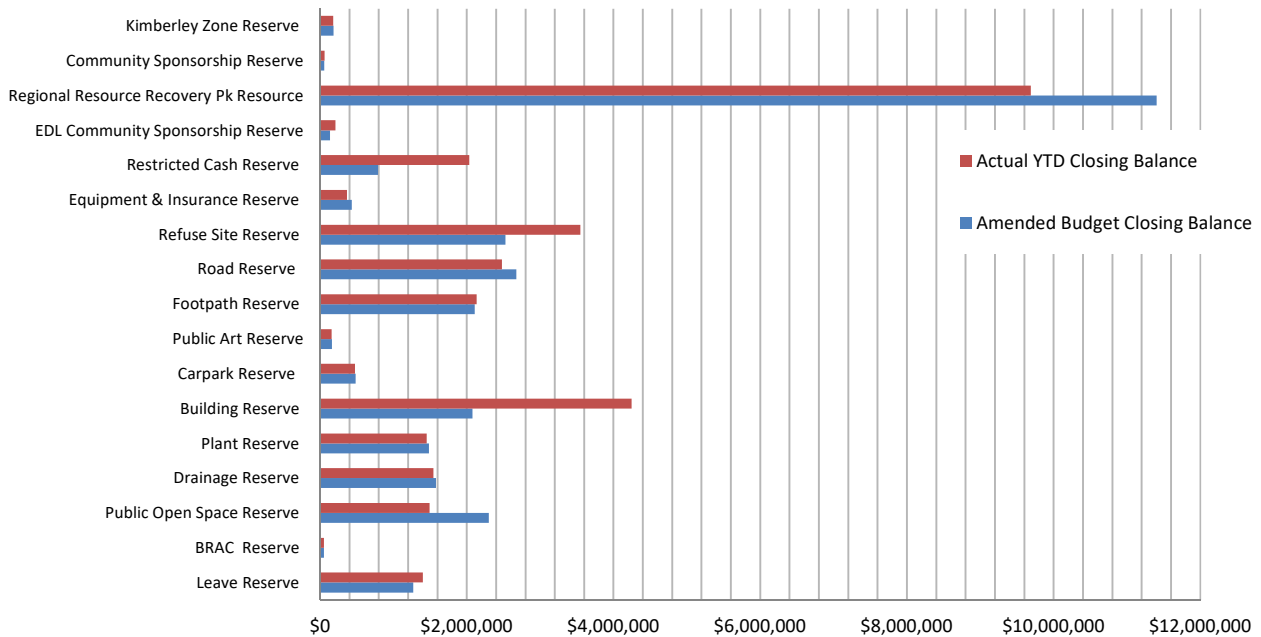
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Broome
Monthly Summary Information
 For the Period Ended 30 June 2018

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.

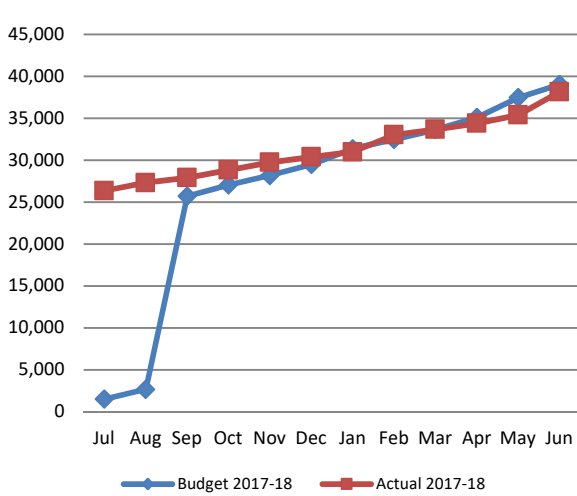
Shire of Broome

Monthly Summary Information

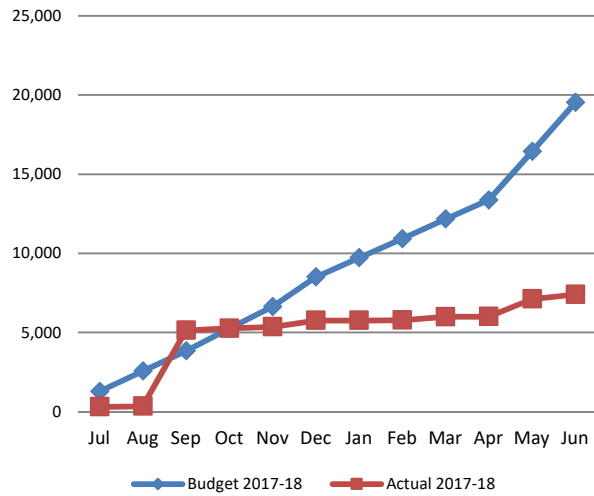
For the Period Ended 30 June 2018

Revenues

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

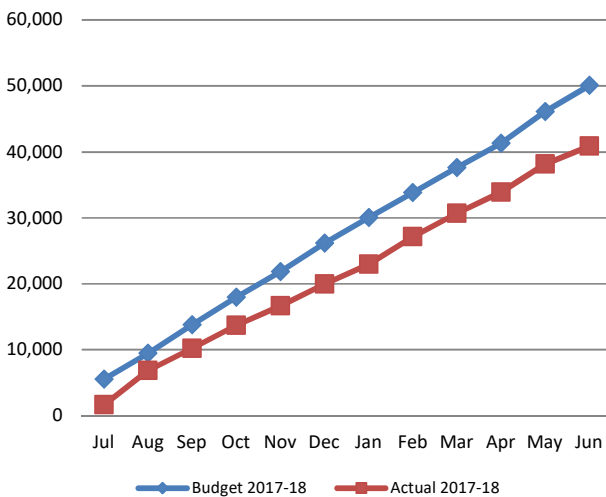


Budget Capital Revenue -v- Actual (Refer Note 2)

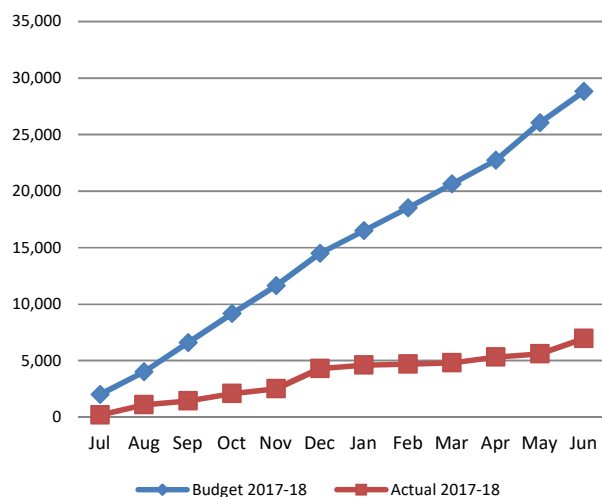


Expenditure

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



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



Comments

Operating expense are in line with budget estimates, however it was anticipated that rates would be billed in August. Rates were raised on 19 July 2017 which represents the variance between the budget and actuals for operating revenue.

Capital revenue displays a sharp increase actuals for the month of August. This is due to a drawdown of \$4.5 million on the WATC grant held in trust for the Chinatown Revitalisation project. Capital revenue has remained flat throughout the remainder of the year due capital projects not commencing and a significant weather event taking precedence.

Capital expenses is significantly behind budget estimates however many projects have been earmarked to be carried forward into the 2018-19 budget year.

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 2018

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Governance		88,095	88,095	22,907		(65,188)	(74.00%)	▼
General Purpose Funding - Rates	9	22,353,347	22,353,347	22,380,018		26,671	0.12%	
General Purpose Funding - Other		858,080	858,080	1,837,256		979,176	114.11%	▲
Law, Order and Public Safety		434,795	434,795	186,974		(247,821)	(57.00%)	▼
Health		194,700	194,700	208,293		13,593	6.98%	
Education and Welfare		15,000	15,000	19,770		4,770	31.80%	
Housing		618,275	618,275	579,469		(38,806)	(6.28%)	
Community Amenities		7,071,710	7,071,710	7,156,812		85,102	1.20%	
Recreation and Culture		1,516,753	1,516,753	1,346,148		(170,605)	(11.25%)	▼
Transport		2,632,925	2,632,925	1,122,607		(1,510,318)	(57.36%)	▼
Economic Services		996,909	996,909	947,083		(49,826)	(5.00%)	
Other Property and Services		2,232,805	2,232,805	2,338,623		105,818	4.74%	
Total Operating Revenue		39,013,394	39,013,394	38,145,960	98%	(867,434)		
Operating Expense								
Governance		(2,323,420)	(2,323,420)	(1,897,026)		426,394	18.35%	▲
General Purpose Funding		(513,288)	(513,288)	(278,223)		235,065	45.80%	▲
Law, Order and Public Safety		(1,435,364)	(1,435,364)	(1,341,080)		94,284	6.57%	
Health		(798,406)	(798,406)	(713,335)		85,071	10.66%	▲
Education and Welfare		(688,533)	(688,533)	(549,415)		139,118	20.20%	▲
Housing		(796,997)	(796,997)	(728,540)		68,457	8.59%	
Community Amenities		(9,464,502)	(9,464,502)	(8,153,611)		1,310,891	13.85%	▲
Recreation and Culture		(11,396,490)	(11,396,490)	(10,152,218)		1,244,272	10.92%	▲
Transport		(14,229,305)	(14,229,305)	(11,884,211)		2,345,094	16.48%	▲
Economic Services		(5,356,316)	(5,356,316)	(2,797,754)		2,558,562	47.77%	▲
Other Property and Services		(3,052,003)	(3,052,003)	(2,366,749)		685,254	22.45%	▲
Total Operating Expenditure		(50,054,624)	(50,054,624)	(40,862,162)	82%	9,192,462		
Funding Balance Adjustments								
Add back Depreciation		13,766,535	13,766,535	11,870,498		(1,896,037)	(13.77%)	▲
Adjust (Profit)/Loss on Asset Disposal	8	190,276	190,276	134,285		(55,991)	(29.43%)	▼
Adjust Revaluation, Provisions and Accruals		0	0	0		0		
Net Cash from Operations		2,915,581	2,915,581	9,288,581		6,373,000		
Capital Revenues								
Grants, Subsidies and Contributions		19,113,419	19,113,419	7,018,995		(12,094,424)	(63.28%)	▼
Governance		0	0	0		0		
General Purpose Funding		0	0	0		0		
Rates		0	0	0		0		
Other General Purpose Funding		0	0	0		0		
Law, Order and Public Safety		1,200,000	1,200,000	0		(1,200,000)	(100.00%)	▼
Health		0	0	0		0		
Education and Welfare		0	0	0		0		
Housing		0	0	0		0		
Community Amenities		255,000	255,000	255,000		0	0.00%	
Recreation and Culture		7,525,636	7,525,636	189,933		(7,335,703)	(97.48%)	▼
Transport		2,183,701	2,183,701	1,498,892		(684,809)	(31.36%)	▼
Economic Services		7,823,912	7,823,912	4,950,000		(2,873,912)	(36.73%)	▼
Other Property and Services		125,170	125,170	125,170		0	0.00%	
Proceeds from Disposal of Assets	8	408,982	408,982	379,552	93%	(29,430)	(7.20%)	
Total Capital Revenues		19,522,401	19,522,401	7,398,547	37%	(12,123,854)		
Capital Expenses								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(3,801,346)	(3,801,346)	(1,113,863)		2,687,483	70.70%	▲
Works in Progress Land & Buildings	12	0	0	0		0		
Works In Progress Recreation Areas Infrastructure	12	0	0	0		0		

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2018

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Works in Progress - Rds, F/Paths & Bridges	12	0	0	0		0		
Works In Progress Other Infrastructure	12	0	0	0		0		
Works in Progress Drainage Infrastructure	12	0	0	0		0		
Works in Progress Plant & Equipment	12	0	0	0		0		
Infrastructure Assets - Roads & Footpaths	12	(10,449,301)	(10,449,301)	(2,976,753)		7,472,548	71.51%	▲
Infrastructure Assets - Recreation Areas	12	(357,108)	(357,108)	(167,912)		189,196	52.98%	▲
Infrastructure Assets - Drainage	12	(1,007,500)	(1,007,500)	(252,831)		754,669	74.91%	▲
Infrastructure Assets - Other	12	(10,996,398)	(10,996,398)	(615,983)		10,380,415	94.40%	▲
Mobile Plant and Equipment	12	(1,449,000)	(1,449,000)	(1,285,976)		163,024	11.25%	▲
Fixed Plant and Equipment	12	(30,355)	(30,355)	(16,804)		13,551	44.64%	▲
Furniture and Equipment	12	(716,505)	(716,505)	(521,515)		194,990	27.21%	▲
Total Capital Expenditure		(28,807,513)	(28,807,513)	(6,951,638)	24%	21,855,875		
Net Cash from Capital Activities		(9,285,112)	(9,285,112)	446,909		9,732,021		
Financing								
Proceeds from New Debentures		1,700,000	1,700,000	0		(1,700,000)	(100.00%)	▼
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	6,387,333	6,387,333	0		(6,387,333)	(100.00%)	▼
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(592,743)	(592,743)	(592,743)		0	0.00%	
Transfer to Reserves	7	(4,728,412)	(4,728,412)	(783,428)		3,944,984	83.43%	▲
Net Cash from Financing Activities		2,766,178	2,766,178	(1,376,171)		(4,142,349)		
Net Operations, Capital and Financing		(3,603,353)	(3,603,353)	8,359,319		11,962,672		
Opening Funding Surplus(Deficit)	3	3,606,464	3,606,464	3,606,464		0		
Closing Funding Surplus(Deficit)	3	3,111	3,111	11,965,783		11,962,672		

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 2018

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Rates	9	21,927,252	21,927,252	21,931,644		4,392	0.02%	
Operating Grants, Subsidies and Contributions		3,950,545	3,950,545	3,373,057		(577,488)	(14.62%)	▼
Fees and Charges		10,625,277	10,625,277	10,540,808		(84,469)	(0.79%)	
Service Charges		0	0	0		0		
Interest Earnings		1,177,412	1,177,412	1,266,849		89,437	7.60%	
Other Revenue		1,331,908	1,331,908	1,020,740		(311,168)	(23.36%)	▼
Profit on Disposal of Assets	8	1,000	1,000	12,861		11,861	1186.10%	▲
Total Operating Revenue		39,013,394	39,013,394	38,145,959	98%	(879,296)		
Operating Expense								
Employee Costs		(15,436,188)	(15,436,188)	(13,915,110)		1,521,078	9.85%	
Materials and Contracts		(14,979,558)	(14,979,558)	(9,859,601)		5,119,957	34.18%	▲
Utility Charges		(1,950,416)	(1,950,416)	(1,805,552)		144,864	7.43%	
Depreciation on Non-Current Assets		(13,766,535)	(13,766,535)	(11,870,498)		1,896,037	13.77%	▲
Interest Expenses		(119,838)	(119,838)	(118,981)		857	0.72%	
Insurance Expenses		(631,178)	(631,178)	(630,726)		452	0.07%	
Other Expenditure		(2,979,635)	(2,979,635)	(2,514,548)		465,087	15.61%	▲
Loss on Disposal of Assets	8	(191,276)	(191,276)	(147,146)		44,130	23.07%	▲
Total Operating Expenditure		(50,054,624)	(50,054,624)	(40,862,162)	82%	9,148,332		
Funding Balance Adjustments								
Add back Depreciation		13,766,535	13,766,535	11,870,498		(1,896,037)	(13.77%)	▲
Adjust (Profit)/Loss on Asset Disposal	8	190,276	190,276	134,285		(55,991)	(29.43%)	▼
Adjust Revaluation, Provisions and Accruals		0	0	0		0		
Net Cash from Operations		2,915,581	2,915,581	9,288,580		6,317,008		
Capital Revenues								
Grants, Subsidies and Contributions		19,113,419	19,113,419	7,018,995		(12,094,424)	(63.28%)	▼
Proceeds from Disposal of Assets	8	408,982	408,982	379,552	93%	(29,430)	(7.20%)	
Total Capital Revenues		19,522,401	19,522,401	7,398,547	37%	(12,123,854)		
Capital Expenses								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(3,801,346)	(3,801,346)	(1,113,863)		2,687,483	70.70%	▲
Works in Progress Land & Buildings	12	0	0	0		0		
Works In Progress Recreation Areas Infrastructure	12	0	0	0		0		
Works in Progress - Rds, F/Paths & Bridges	12	0	0	0		0		
Works In Progress Other Infrastructure	12	0	0	0		0		
Works in Progress Drainage Infrastructure	12	0	0	0		0		
Works in Progress Plant & Equipment	12	0	0	0		0		
Infrastructure Assets - Roads & Footpaths	12	(10,449,301)	(10,449,301)	(2,976,753)		7,472,548	71.51%	▲
Infrastructure Assets - Recreation Areas	12	(357,108)	(357,108)	(167,912)		189,196	52.98%	▲
Infrastructure Assets - Drainage	12	(1,007,500)	(1,007,500)	(252,831)		754,669	74.91%	▲
Infrastructure Assets - Other	12	(10,996,398)	(10,996,398)	(615,983)		10,380,415	94.40%	▲
Mobile Plant and Equipment	12	(1,449,000)	(1,449,000)	(1,285,976)		163,024	11.25%	▲
Fixed Plant and Equipment	12	(30,355)	(30,355)	(16,804)		13,551	44.64%	▲
Furniture and Equipment	12	(716,505)	(716,505)	(521,515)		194,990	27.21%	▲
Total Capital Expenditure		(28,807,513)	(28,807,513)	(6,951,638)	24%	21,855,875		
Net Cash from Capital Activities		(9,285,112)	(9,285,112)	446,909		9,732,021		
Financing								
Proceeds from New Debentures		1,700,000	1,700,000	0		(1,700,000)	(100.00%)	▼
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	6,387,333	6,387,333	0		(6,387,333)	(100.00%)	▼

SHIRE OF BROOME
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 June 2018

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(592,743)	(592,743)	(592,743)		0	0.00%	
Transfer to Reserves	7	(4,728,412)	(4,728,412)	(783,428)		3,944,984	83.43%	▲
Net Cash from Financing Activities		2,766,178	2,766,178	(1,376,171)		(4,142,349)		
Net Operations, Capital and Financing		(3,603,353)	(3,603,353)	8,359,318		11,906,680		
Opening Funding Surplus(Deficit)	3	3,606,464	3,606,464	3,606,464		0		
Closing Funding Surplus(Deficit)	3	3,111	3,111	11,965,782		11,906,680		

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 2018

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	841,766	272,097	1,113,863	3,801,346	3,801,346	(2,687,483)
Infrastructure Assets - Roads & Footpaths	12	2,247,400	729,353	2,976,753	10,449,301	10,449,301	(7,472,548)
Infrastructure Assets - Recreation Areas	12	23,618	144,294	167,912	357,108	357,108	(189,196)
Infrastructure Assets - Drainage	12	230,596	22,235	252,831	1,007,500	1,007,500	(754,669)
Infrastructure Assets - Other	12	607,066	8,917	615,983	10,996,398	10,996,398	(10,380,415)
Mobile Plant and Equipment	12	21,273	1,264,703	1,285,976	1,449,000	1,449,000	(163,024)
Fixed Plant and Equipment	12	0	16,804	16,804	30,355	30,355	(13,551)
Furniture and Equipment	12	521,515	0	521,515	716,505	716,505	(194,990)
Capital Expenditure Totals		4,493,234	2,458,404	6,951,638	28,807,513	28,807,513	(21,855,875)

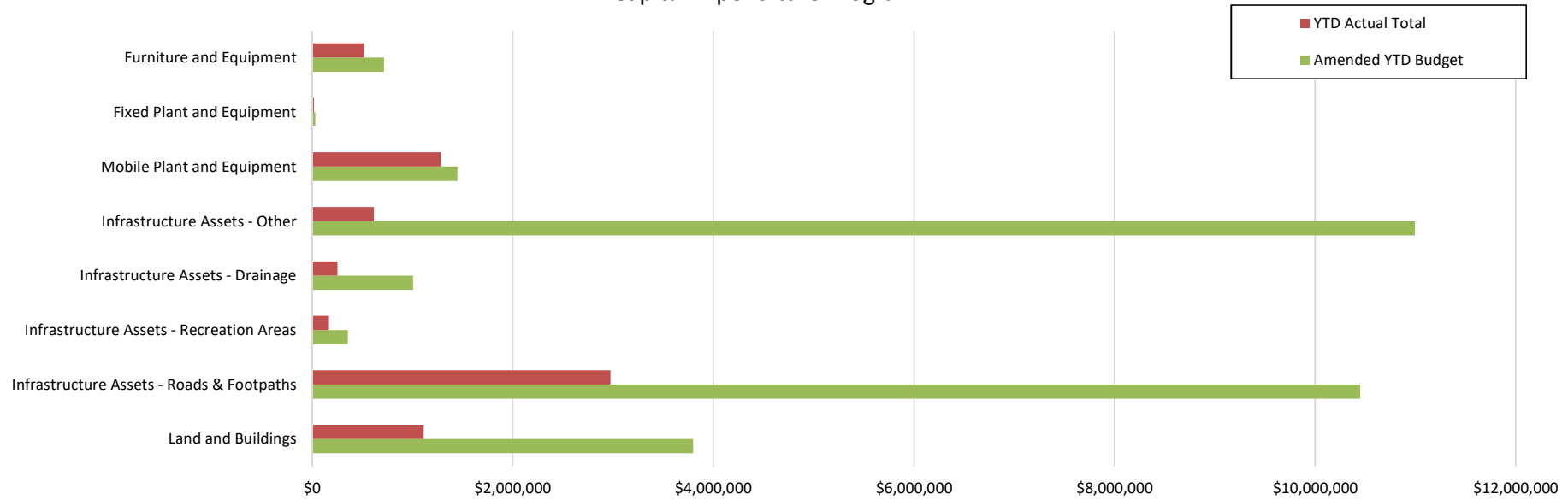
Funded By:

Capital Grants and Contributions	7,018,995	19,113,419	19,113,419	12,094,424
Borrowings	0	1,700,000	1,700,000	(1,700,000)
Other (Disposals & C/Fwd)	379,552	408,982	408,982	(29,430)
Total Own Source Funding - Cash Backed Reserves	0	6,387,333	6,387,333	(6,387,333)
Own Source Funding - Operations	(446,909)	1,197,779	1,197,779	(1,644,688)
Capital Funding Total	6,951,638	28,807,513	28,807,513	(21,855,875)

SHIRE OF BROOME
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 June 2018

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 2018

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget (a)	Amended YTD Budget (b)
Operating Revenues	\$	\$	\$	\$
Governance	28,450	59,645	88,095	88,095
General Purpose Funding - Rates	22,321,672	31,675	22,353,347	22,353,347
General Purpose Funding - Other	939,879	(81,799)	858,080	858,080
Law, Order and Public Safety	133,795	301,000	434,795	434,795
Health	184,700	10,000	194,700	194,700
Education and Welfare	15,000	0	15,000	15,000
Housing	628,275	(10,000)	618,275	618,275
Community Amenities	7,492,240	(420,530)	7,071,710	7,071,710
Recreation and Culture	1,361,545	155,208	1,516,753	1,516,753
Transport	1,798,076	834,849	2,632,925	2,632,925
Economic Services	881,553	115,356	996,909	996,909
Other Property and Services	1,986,836	245,969	2,232,805	2,232,805
Total Operating Revenue	37,772,021	1,241,373	39,013,394	39,013,394
Operating Expense				
Governance	(2,284,817)	(38,603)	(2,323,420)	(2,323,420)
General Purpose Funding	(647,688)	134,400	(513,288)	(513,288)
Law, Order and Public Safety	(1,084,935)	(350,429)	(1,435,364)	(1,435,364)
Health	(798,432)	26	(798,406)	(798,406)
Education and Welfare	(688,681)	148	(688,533)	(688,533)
Housing	(789,497)	(7,500)	(796,997)	(796,997)
Community Amenities	(9,492,966)	28,464	(9,464,502)	(9,464,502)
Recreation and Culture	(11,268,999)	(127,491)	(11,396,490)	(11,396,490)
Transport	(13,664,659)	(564,646)	(14,229,305)	(14,229,305)
Economic Services	(5,229,869)	(126,447)	(5,356,316)	(5,356,316)
Other Property and Services	(3,217,636)	165,633	(3,052,003)	(3,052,003)
Total Operating Expenditure	(49,168,179)	(886,445)	(50,054,624)	(50,054,624)
Funding Balance Adjustments				
Add back Depreciation	13,766,535	0	13,766,535	13,766,535
Adjust (Profit)/Loss on Asset Disposal	190,276	0	190,276	190,276
Net Cash from Operations	2,560,653	354,928	2,915,581	2,915,581
Capital Revenues				
Grants, Subsidies and Contributions	15,363,153	3,750,266	19,113,419	19,113,419
Proceeds from Disposal of Assets	375,000	33,982	408,982	408,982
Total Capital Revenues	15,738,153	3,784,248	19,522,401	19,522,401
Capital Expenses				
Land and Buildings	(3,581,766)	(219,580)	(3,801,346)	(3,801,346)
Infrastructure Assets - Roads & Footpaths	(9,811,779)	(637,522)	(10,449,301)	(10,449,301)
Infrastructure Assets - Recreation Areas	(286,416)	(70,692)	(357,108)	(357,108)
Infrastructure Assets - Drainage	(390,000)	(617,500)	(1,007,500)	(1,007,500)
Infrastructure Assets - Other	(9,774,666)	(1,221,732)	(10,996,398)	(10,996,398)
Mobile Plant and Equipment	(1,449,000)	0	(1,449,000)	(1,449,000)
Fixed Plant and Equipment	(26,400)	(3,955)	(30,355)	(30,355)
Furniture and Equipment	(771,414)	54,909	(716,505)	(716,505)
Total Capital Expenditure	(26,091,441)	(2,716,072)	(28,807,513)	(28,807,513)
Net Cash from Capital Activities	(10,353,288)	1,068,176	(9,285,112)	(9,285,112)
Financing				
Proceeds from New Debentures	3,656,053	(1,956,053)	1,700,000	1,700,000
Transfer from Reserves	6,101,682	285,651	6,387,333	6,387,333
Repayment of Debentures	(592,743)	0	(592,743)	(592,743)
Transfer to Reserves	(3,251,680)	(1,476,732)	(4,728,412)	(4,728,412)
Net Cash from Financing Activities	5,913,312	(3,147,134)	2,766,178	2,766,178
Net Operations, Capital and Financing	(1,879,323)	(1,724,030)	(3,603,353)	(3,603,353)
Opening Funding Surplus(Deficit)	1,879,323	1,727,141	3,606,464	3,606,464
Closing Funding Surplus(Deficit)	0	3,111	3,111	3,111

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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 11.

(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 2018

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 2018

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 2018

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 2018

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 2018

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 2018

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 2018

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(65,188)	(74.00%)	▼		Variance due to an insurance claim not yet received.
General Purpose Funding - Rates	26,671	0.12%			
General Purpose Funding - Other	979,176	114.11%	▲		Variance due to advanced receipt of FAGS grants.
Law, Order and Public Safety	(247,821)	(57.00%)	▼		Variance is due to a claim against damage done during the recent weather event. The extent of the damage is still being determined and this figure may change.
Health	13,593	6.98%			
Education and Welfare	4,770	31.80%			
Housing	(38,806)	(6.28%)			
Community Amenities	85,102	1.20%			
Recreation and Culture	(170,605)	(11.25%)	▼		Variance due to Haynes Oval and Broome Civic Centre user charges being less than originally anticipated.
Transport	(1,510,318)	(57.36%)	▼		Variance is due to natural disaster funding not yet being received.
Economic Services	(49,826)	(5.00%)			
Other Property and Services	105,818	4.74%			
Operating Expense					
Governance	426,394	18.35%	▲		Variance is due to numerous expense accounts being lower than year-to-date budget.
General Purpose Funding	235,065	45.80%	▲		Variance is predominantly due to GRV revaluation expenses having not yet been incurred.
Law, Order and Public Safety	94,284	6.57%			
Health	85,071	10.66%	▲		Variance is temporary as year end salaries and associated overhead accrual have not yet been recorded.
Education and Welfare	139,118	20.20%	▲		Variance is predominately due to salaries in Community Services being below budget expectations due to vacancies.
Housing	68,457	8.59%			
Community Amenities	1,310,891	13.85%	▲		Variance is due to numerous expense accounts being lower than year-to-date budget. The most significant relating to operations at the waste site
Recreation and Culture	1,244,272	10.92%	▲		Variance is temporary as year end salaries and associated overhead accrual have not yet been recorded.
Transport	2,345,094	16.48%	▲		Variance due to depreciation still not recognised pending completion of EOFY procedures and 16/17 WANDRRA restoration works still in progress.
Economic Services	2,558,562	47.77%	▲		Variance due to incomplete works of Chinatown Revitalisation Project
Other Property and Services	685,254	22.45%	▲		Variance due to depreciation still not recognised pending completion of EOFY procedures.
Capital Revenues					
Grants, Subsidies and Contributions	(12,094,424)	(63.28%)	▼		Chinatown Revitalisation grant not yet received.
Proceeds from Disposal of Assets	(29,430)	(7.20%)			Several plant items for replacement have yet to be auctioned.
Capital Expenses					
Land and Buildings	2,687,483	70.70%	▲		KRO 1&2 and VBFB Building still in progress.
Infrastructure Assets - Roads & Footpaths	7,472,548	71.51%	▲		Chinatown Revitalisation Road Upgrade and Hamersley Napier projects still in progress.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

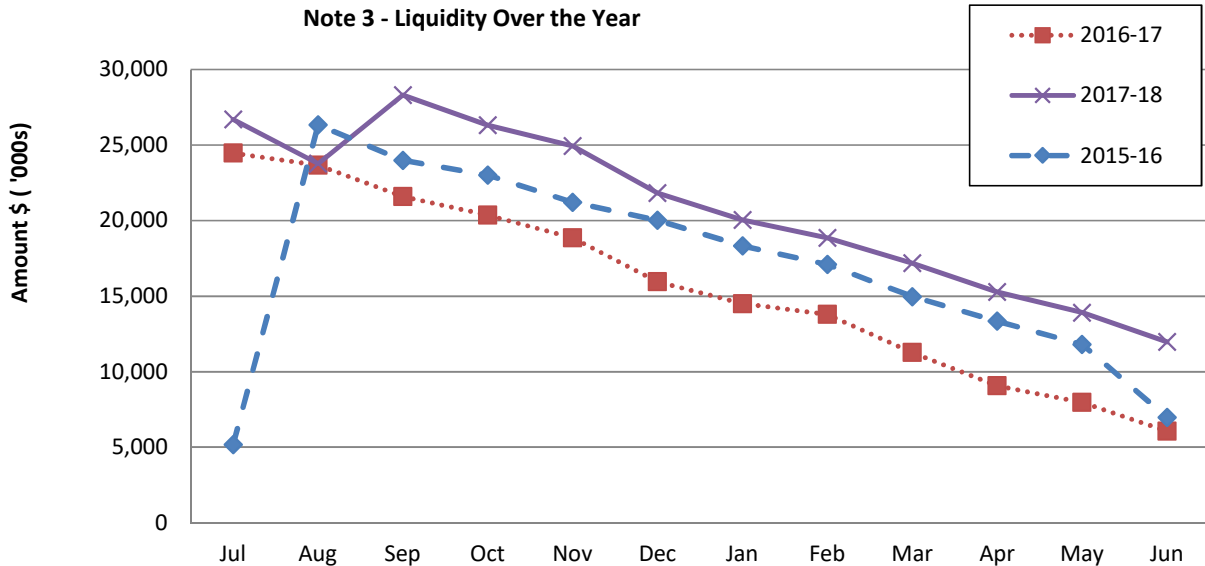
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Infrastructure Assets - Recreation Areas	189,196	52.98%	▲		Youth Bike Precinct still in progress.
Infrastructure Assets - Drainage	754,669	74.91%	▲		Hammersley-Napier Drainage Upgrade and Short Street Drainage as part of Chinatown are still in progress.
Infrastructure Assets - Other	10,380,415	94.40%	▲		Town Beach Master Plan project still in progress.
Mobile Plant and Equipment	163,024	11.25%	▲		Several plant for replacement still uninvoiced.
Fixed Plant and Equipment	13,551	44.64%	▲		Final invoices for BRAC Aquatic Upgrade not yet received.
Furniture and Equipment	194,990	27.21%	▲		
Financing					
Proceeds from New Debentures	(1,700,000)	(100.00%)	▼		Chinatown project loan not yet drawn down.
Proceeds from Advances	0				
Self-Supporting Loan Principal	0				
Transfer from Reserves	(6,387,333)	(100.00%)	▼		Reserve transfers have yet to occur pending completion of EOFY procedures.
Advances to Community Groups	0				
Loan Principal	0	0.00%			
Transfer to Reserves	3,944,984	83.43%	▲		Reserve transfers have yet to occur pending completion of EOFY procedures.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Jun 2018	30 Jun 2017	YTD 30 Jun 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	12,713,967	6,223,947	6,223,947
Cash Restricted	4	32,165,866	31,382,437	31,382,437
Receivables - Rates	6	635,024	850,382	850,382
Receivables - Rates Other		60,996	57,991	57,991
Receivables - Debtors	6	936,716	532,320	532,320
Receivables - Other		242,910	300,008	300,008
Sundry Provisions & Accruals		48,978	139,356	139,356
Inventories		34,437	36,645	36,645
		46,838,894	39,523,087	39,523,087
Less: Current Liabilities				
Payables		(2,074,292)	(3,479,565)	(3,479,565)
Provisions		(595,778)	(1,054,622)	(1,054,622)
		(2,670,070)	(4,534,187)	(4,534,187)
Less: Cash Reserves	7	(31,531,187)	(31,382,437)	(31,382,437)
Rounding and Timing Adjustment		(671,854)		
Net Current Funding Position		11,965,783	3,606,462	3,606,462



Comments - Net Current Funding Position

The budget was adopted at the OMC 29 June 2017. It was presented to Council with a predicted carried forward surplus of \$1,879,323. The Annual Financial Statements were presented to the Audit and Risk Committee on Monday, 16 October 2017 before being presented to the Ordinary Meeting of Council on 19 October 2017 for adoption. There were further recommendations presented to Council for adoption pertaining to the use of the remaining 16/17 surplus. The surplus was then incorporated into the budget via budget amendments. Additionally, various budget amendments have been adopted as part of the quarterly Finance and Costing Review (FACR).

A full list of all budget amendments can be found Note 5.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.15%	11,612,280			11,612,280	CommBank	At Call
Business Online Saver	0.60%	1,373,327			1,373,327	CommBank	At Call
BRAC Bank Account	0.10%	35,889			35,889	CommBank	At Call
BPAY Bank Account	0.00%				0	CommBank	At Call
Reserve Bank Account	0.60%		32,165,866		32,165,866	CommBank	At Call
Trust Bank Account	0.00%			938,654	938,654	CommBank	At Call
Cash On Hand	Nil	4,400			4,400	N/A	On Hand
(b) Term Deposits							
Term Deposit	2.64%				0	CBA	18-Jun-18
Term Deposit	2.55%				0	BWA	12-Jun-18
Term Deposit	2.30%				0	BWA	25-Jun-18
Term Deposit	2.56%				0	NAB	07-Jun-18
Term Deposit					0		
WATC grant in Trust				4,013,173	4,013,173	WATC	
Total		13,025,895	32,165,866*	4,951,826‡	50,143,588		
Adjustments							
Payment Timing Adjustments**		311,928					
Add back Cash on Hand		4,400					
Total		12,709,567					

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 2018

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	\$	\$	\$	\$
		Permanent Changes						
		Opening surplus adjustment				1,727,141		1,727,141
		Budgeted EOY Surplus/(Deficit)					0	1,727,141
		General Purpose Funding						
30301		Grants Commission - Op Inc - Other General Purpose Funding		Operating Income			(81,799)	1,645,342
30146		Interest - Rates Instalments - Op Inc - Rates		Operating Income		40,000		1,685,342
30149		Legal & Rates Consulting Exp - Op Exp - Rates		Operating Expenditure		110,000		1,795,342
32481		Rates Other Fees for Service (ex GST)- Op Inc - Rates		Operating Income		4,175		1,799,517
30145		Debt Collection Recovery		Operating Expenditure			(5,600)	1,793,917
30149		Legal & Rates Consulting Exp - Op Exp - Rates		Operating Expenditure		20,000		1,813,917
30251		Rates Reduced/Written Off - Op Exp - Rates		Operating Expenditure		10,000		1,823,917
32480		Rates Enquiry Fees - Op Inc - Rates		Operating Income			(12,500)	1,811,417
		Governance						
22230		Legal Exps Op Exp - Other Governance		Operating Expenditure			(42,215)	1,769,202
23040		Youth Development Programme & Working Group - Op Exp - Other Governance		Operating Expenditure			(6,543)	1,762,659
22172		Community Sponsorship Program - Op Exp - Other Governance		Operating Expenditure			(4,545)	1,758,114
22172		Community Sponsorship Program - Op Exp - Other Governance		Operating Expenditure			(5,000)	1,753,114
23596		Transfer From Community Sponsorship Reserve Cap Inc - Other Gov		Capital Income		5,000		1,758,114
22124		Contribution to Kimberley Zone Secretariat		Operating Expenditure		10,000		1,768,114
23029		Community Communication Plan - Other Gov		Operating Expenditure			(50,000)	1,718,114
23451		Staff EBA Review Provision - Op Exp - Other Gov		Operating Expenditure			(15,000)	1,703,114
23040		Youth Development Programme & Working Group - Op Exp - Other Governance		Operating Expenditure		15,000		1,718,114
23050		Grant Op - Youth Coordinating Committee Op Inc. - Other Governance		Operating Income			(8,700)	1,709,414
23094		Proceeds On Sale Of Assets - Cap Inc - Other Governance		Capital Income		33,982		1,743,396
22125		WARCA (WA Regional Capitals Alliance) - Op Exp - Other Governance		Operating Expenditure		25,000		1,768,396
22230		Legal Exps Op Exp - Other Governance		Operating Expenditure			(34,800)	1,733,596

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
22117		Reimbursements & Donations No GST Op Inc - Other Governance		Operating Income		46,345		1,779,941
22129		Kimberley Zone - Zone & RCG Meeting Expenses - Op Exp		Operating Expenditure			(26,000)	1,753,941
23013		Kimberley Zone - Reimbursement Zone & RCG Meetings Expenses - Op Inc		Operating Income		26,000		1,779,941
22120		Naturalisation Ceremonies - Op Exp - Other Governance		Operating Expenditure		4,000		1,783,941
23016		Promotions Exp - Op Exp - Other Governance		Operating Expenditure		5,000		1,788,941
23029		Community Communication Plan - Other Gov		Operating Expenditure		50,000		1,838,941
23451		Staff EBA Review Provision - Op Exp - Other Gov		Operating Expenditure			(6,500)	1,832,441
22200		Audit Fees Op Exp - Other Governance		Operating Expenditure		15,000		1,847,441
23453		Review of Strategies Relating to the Community Strategic Plan - Op Exp - Other Gov		Operating Expenditure		3,000		1,850,441
24040		Election Expenses Op Exp - Members		Operating Expenditure		14,000		1,864,441
23040		Youth Development Programme & Working Group - Op Exp - Other Governance		Operating Expenditure		9,000		1,873,441
23050		Grant Op - Youth Coordinating Committee Op Inc. - Other Governance		Operating Income			(4,000)	1,869,441
23052		Volunteers Day Program Op Exp - Other Governance		Operating Expenditure		2,000		1,871,441
		Law, Order and Public Safety						
508216		Bush Fire Mitigation - Op Exp - Fire Prevention		Operating Expenditure			(6,535)	1,864,906
51400		Fines - Op Inc - Fire Prevention		Operating Income		5,000		1,869,906
51410		User Charges - Fire - Slashing Etc - Op Inc - Fire Prevention		Operating Income		40,000		1,909,906
508216		Bush Fire Mitigation - Op Exp - Fire Prevention		Operating Expenditure			(40,000)	1,869,906
53017		Fines Enforcement Registry Exp - Op Exp - Ranger Operations		Operating Expenditure			(4,000)	1,865,906
53174		VBFB Buildings Renewal - Cap Ex - VBFB		Capital Expenditure			(5,580)	1,860,326
51410		User Charges - Fire - Slashing Etc - Op Inc - Fire Prevention		Operating Income			(10,000)	1,850,326
52400		Animal Fines & Penalties - Op Inc - Animal Control		Operating Income		5,000		1,855,326
53060		Impounding of Vehicles Expense - Op Exp - Other Law Order & Public Safety		Operating Expenditure			(5,000)	1,850,326
508216		Bush Fire Mitigation - Op Exp - Fire Prevention		Operating Expenditure		20,000		1,870,326
53400		Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety		Operating Income		5,000		1,875,326
51051		FESA Levy Paid on Shire Land - Op Exp - Fire Prevention		Operating Expenditure			(2,000)	1,873,326
52342		Transfer From Long Service Leave Reserve - Ranger Admin		Capital Income		30,906		1,904,232

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
52119		Emergency Management Expenses - Op Exp - Emerg & Rang Serv		Operating Expenditure			(173,000)	1,731,232
52119		Emergency Management Expenses - Op Exp - Emerg & Rang Serv		Operating Expenditure			(78,000)	1,653,232
52341		Reimb & Other Op Income - Emerg & Rang Serv		Operating Income		251,000		1,904,232
52410		Dog Impounding Fees & Sundries - Op Inc - Animal Control		Operating Income		5,000		1,909,232
53015		Relief Staff Exp - Op Exp - Ranger Operations		Operating Expenditure			(52,894)	1,856,338
53017		Fines Enforcement Registry Exp - Op Exp - Ranger Operations		Operating Expenditure			(9,000)	1,847,338
		Health						
75020		Mosquito Control & Pest Control - Op Exp - Preventive Service- Pest Control		Operating Expenditure		26		1,847,364
717599		Transfer From Restricted Cash Reserve - Cap Inc - Health Service - Pest Control		Capital Income		6,974		1,854,338
74490		Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin		Operating Income		5,000		1,859,338
74420		Health Licences - Op Inc - Preventive - Inspection/Admin		Operating Income		5,000		1,864,338
		Education and Welfare						
82600		Salary - Op Exp - Community Services		Operating Expenditure		2,866		1,867,204
82610		Relief Staff - Op Exp - Community Services)		Operating Expenditure			(2,866)	1,864,338
82600		Salary - Op Exp - Community Services		Operating Expenditure		5,297		1,869,635
82610		Relief Staff - Op Exp - Community Services)		Operating Expenditure			(5,149)	1,864,486
		Housing						
95810		Building Staff Housing - Cap Exp - New		Capital Expenditure			(179,000)	1,685,486
95910		Transfer From Building Reserve - Staff Housing - Cap Inc		Capital Income		179,000		1,864,486
95442		69 Robinson St Rent & Recoup Income - Op Inc		Operating Income			(10,000)	1,854,486
96101		Staff Housing - Reactive Maint - Op Exp		Operating Expenditure			(7,500)	1,846,986
		Community Amenities						
105546	105550	Project - Broome Townsite Coastal Hazard Risk Mgt & Adaptation Plan Consult -Op Exp - Prot of Envrn		Operating Expenditure		464		1,847,450
105541		Coastal Grants & Reimb Rec'd		Operating Income		5,000		1,852,450
104281		Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage		Capital Expenditure			(250,000)	1,602,450

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
106420		Rezoning Fees (Incl GST) - Op Inc - Town Planning/Regional Devel		Operating Income			(5,000)	1,597,450
106421		Rezoning Fees (Excl GST) - Op Inc - Town Planning		Operating Income		5,000		1,602,450
103480		Septic Tank Fees - Op Inc - Sewerage		Operating Income		2,000		1,604,450
102210		Drainage Consultant/Strategy - op Exp - Urban Stormwater Drainage		Operating Expenditure		22,000		1,626,450
104281		Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage		Capital Expenditure			(45,467)	1,580,983
106038		Legal Expenses - Development Services		Operating Expenditure			(20,000)	1,560,983
103480		Septic Tank Fees - Op Inc - Sewerage		Operating Income		2,000		1,562,983
104270	104299	Short St-Paspaley Carnarvon Street New Drainage Const - Cap Exp		Capital Expenditure			(400,000)	1,162,983
104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc		Capital Income		100,801		1,263,784
101550	101552	Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse		Capital Expenditure		150,000		1,413,784
101515		Transfer to Refuse Reserve - Cap Exp - Sanitation Gen Refuse		Capital Expenditure			(150,000)	1,263,784
103101	103102	Town Beach Sewerage - Reactive Maint - Op Exp		Operating Expenditure		2,000		1,265,784
107071	107077	Gantheaume Point Ablutions - Operating Expense - Op Exp		Operating Expenditure		5,000		1,270,784
107071	107073	Cable Beach Ablutions - Operating Expense - Op Exp		Operating Expenditure			(5,000)	1,265,784
104800	104920	Broome Townsite Drains Renewal - Cap Infra Exp - Urb Stwater		Capital Expenditure			(22,500)	1,243,284
107370		Cemetery Fees Inc GST - Op Inc - Other Community Amenities		Operating Income			(4,800)	1,238,484
107375		Cemetery related Licenses - GST Free - Op Inc - Other Community Amenities		Operating Income		5,270		1,243,754
106106	106126	Consultancy - Development Contributions Plan & Scheme Amendment		Operating Expenditure			(26,000)	1,217,754
106410		Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel		Operating Income			(30,000)	1,187,754
101028	101028	Mulching at Tip - Op Exp - Sanitation Gen Refuse		Operating Expenditure			(80,000)	1,107,754
101030	101030	Outsourced Materials & Services - Op Exp - San Gen Refuse		Operating Expenditure		50,000		1,157,754
101420		Charges Refuse Site - Op Inc - Sanitation Gen Refuse		Operating Income			(400,000)	757,754
101512		Transfer to Resource Recovery Park Reserve - Cap Exp - San Gen Refuse		Capital Expenditure		430,000		1,187,754
102210		Drainage Consultant/Strategy - op Exp - Urban Stormwater Drainage		Operating Expenditure		28,000		1,215,754
107034		Broome Cemetery Survey & Other - Op Exp - Other Comm Amen		Operating Expenditure		3,000		1,218,754
102060	102060	Orange Bag Litter Programme - CCC Maint		Operating Expenditure		7,000		1,225,754

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
107030	107030	Broome Cemetery - P&G Maint		Operating Expenditure		40,000		1,265,754
107071	107077	Gantheaume Point Ablutions - Operating Expense - Op Exp		Operating Expenditure		2,000		1,267,754
104600	104695	Hammersley St Upgrade Drainage - Infa Cap Exp		Capital Expenditure			(195,000)	1,072,754
104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc		Capital Income		195,000		1,267,754
		Recreation and Culture						
117132		Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic		Capital Expenditure			(5)	1,267,749
116151		Non Operating Grants Other Culture - Non Op Inc		Capital Income		66,636		1,334,385
113708		Grant Funded Operational Expense - Rec Serv		Operating Expenditure			(6,684)	1,327,701
117010	117011	Aquatic Building & Pool General Maint Exp		Operating Expenditure			(11,940)	1,315,761
117414		Grant Non Op - BRAC Aquatic - Cap Inc MUN		Capital Income			(169,717)	1,146,044
117210		BRAC Ovals Maint - Op Exp		Operating Expenditure			(15,000)	1,131,044
111989		Transfer to POS Reserve - Cap Exp - Parks & Ovals		Capital Expenditure			(377,739)	753,305
1181420	YBRA001	Youth Bike Recreation Area - New Construction - Cap Exp		Capital Expenditure			(40,130)	713,175
113403		Grants - Non Op - Cap Inc - Other Rec & Sport		Capital Income			(5,000)	708,175
117003		Relieving Staff Exp - Op Ex - BRAC Aquatic		Operating Expenditure			(6,200)	701,975
113411		Venue Hire Inc - Cable Beach & Amphitheatre - Op Inc - Other Rec & Sport		Operating Income			(6,500)	695,475
113417		Event Application Fee (No GST) Male Oval & Concourse - Op Inc - Parks & Ovals		Operating Income		5,000		700,475
113418		Event application Fee (No GST) Town Beach Hire - Op Inc - Parks & Ovals		Operating Income		1,500		701,975
116184	116196	Staircase to the Moon Event Management Op Exp - Other Cult		Operating Expenditure		3,400		705,375
113420		Sundry Contributions - Op Inc - Parks & Ovals		Operating Income		21,567		726,942
1181201		Jetty to Jetty Town Beach - Design/Plans/Feasibility - Op Exp - Other Recreation & Sport		Operating Expenditure			(21,166)	705,776
117000	117052	BRAC - Operating Expense, Security & Insurance - Op Exp		Operating Expenditure		4,844		710,620
117000	117048	BRAC Cleaning Materials & Contractor expenses		Operating Expenditure			(4,844)	705,776
117010	117012	BRAC Wet - Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,670		711,446
117218	117221	Medland Pavilion - Planned Maint & Minor Works - Op Exp		Operating Expenditure			(5,670)	705,776
113704		Consultants - Op Exp - Rec Services		Operating Expenditure			(15,000)	690,776
117017		Consultants - Op Exp - BRAC - General		Operating Expenditure		15,000		705,776
117003		Relieving Staff Exp - Op Ex - BRAC Aquatic		Operating Expenditure			(15,000)	690,776
117004	117057	Salary & Related Customer Service Officer Expense		Operating Expenditure		10,000		700,776

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
117171		Salary - Op Exp - Holiday Prog Exps - BRAC Dry		Operating Expenditure		5,000		705,776
113001	113002	Haynes Oval Pavilion General Maint - Op Exp		Operating Expenditure			(3,000)	702,776
113391		Haynes Oval & Pavilion Income - Op Inc		Operating Income		5,000		707,776
117081	117082	General Building & Facility Maint - BRAC Dry - Op Exp		Operating Expenditure			(10,000)	697,776
117282		Swimming Lessons by BRAC Inc		Operating Income		20,000		717,776
113417		Event Application Fee (No GST) Male Oval & Concourse - Op Inc - Parks & Ovals		Operating Income		5,000		722,776
116071		Festival & Events Sundry Inc - Op Inc - Other Culture		Operating Income		300		723,076
116184	116199	Christmas Deco and Street Party Works - Op Exp		Operating Expenditure			(5,000)	718,076
116483		Broome Civic Centre Operational Grants & Contributions - Op Inc - Bme Civic Centre		Operating Income		12,000		730,076
115286		SLWA Travel & Accommodation Op Exp - Library		Operating Expenditure		14,000		744,076
117455	117456	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals		Capital Expenditure			(3,862)	740,214
113000	113543	Town Beach Water Park - P&G Maint		Operating Expenditure		10,000		750,214
113000	113032	Male Oval - P&G Maint		Operating Expenditure		10,000		760,214
113000	PR36B	Magabala Park - P&G Maint		Operating Expenditure			(10,000)	750,214
113000	113583	Herbert St Park - P&G Maint		Operating Expenditure			(10,000)	740,214
113000	113043	Town Beach - P&G Maint		Operating Expenditure		25,000		765,214
117210	117211	BRAC Ovals - P&G Maint		Operating Expenditure			(5,000)	760,214
116175		Community Storage Shed Expenditure		Operating Expenditure			(10,000)	750,214
116125	116131	Broome Trails Signage New - Cap Exp - Other Cult		Capital Expenditure		51,700		801,914
1181420	YBRA001	Youth Bike Recreation Area - New Construction - Cap Exp		Capital Expenditure			(26,700)	775,214
113403		Grants - Non Op - Cap Inc - Other Rec & Sport		Capital Income		3,765,000		4,540,214
1181401		Town Beach Redevelopment -Other Infra New - Cap Exp		Capital Expenditure		2,482,506		7,022,720
1181405		Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp		Capital Expenditure			(3,891,453)	3,131,267
113489		Transfer From POS Reserve - Other Rec & S		Capital Income			(400,000)	2,731,267
113406		Council Loans Received - Other Rec & Sport		Capital Income			(1,956,053)	775,214
116151		Non Operating Grants Other Culture - Non Op Inc		Capital Income			(25,000)	750,214
116084		Community Signage - Op Exp - Other Culture		Operating Expenditure			(27,000)	723,214
113391		Haynes Oval & Pavilion Income - Op Inc		Operating Income		24,000		747,214
117315	117316	BRAC Building Renewal - Cap Exp - BRAC Dry		Capital Expenditure			(10,000)	737,214
117003		Relieving Staff Exp - Op Ex - BRAC Aquatic		Operating Expenditure			(15,000)	722,214
117004	117057	Salary & Related Customer Service Officer Expense		Operating Expenditure		15,000		737,214
117275		Stadium Venue Hire Inc. Rec'd - Op Inc - Dry BRAC		Operating Income		10,000		747,214

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
113411		Venue Hire Inc - Cable Beach & Amphitheatre - Op Inc - Other Rec & Sport		Operating Income		10,000		757,214
113416		Event Application Fees No GST - Cable Beach & Amphitheatre - Op Inc - Other Rec & Sport		Operating Income		3,300		760,514
116184	116201	Reconciliation Week Event - Op Exp		Operating Expenditure			(7,000)	753,514
116184	116200	Event Cluster - Broome Pride		Operating Expenditure			(5,000)	748,514
116184	116197	Australia Day Concert & Fireworks Events Op Exp - Other Cult		Operating Expenditure		17,500		766,014
1138332		Grant Income & Contributions - Op Inc - Other Culture		Operating Income			(15,000)	751,014
116470	116471	Broome Civic Centre Building General Maint Exps - Op Exp Bme Civic Centre		Operating Expenditure			(7,000)	744,014
116489		Operational Expenses - Broome Civic Centre - Production/Events		Operating Expenditure			(6,000)	738,014
116491		Minor Assets - Op Exp - Bme Civic Centre		Operating Expenditure		7,000		745,014
116493		Advertising Promotion & Printing Expenses - Broome Civic Centre - Op Exp		Operating Expenditure		3,500		748,514
116495		Performance Production Expenses - Broome Civic - Op Exp		Operating Expenditure			(9,278)	739,236
116540		Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre		Operating Income		7,000		746,236
116541		Broome Civic Centre Venue Income - Op Income - Bme Civic Centre		Operating Income		45,541		791,777
115280		Grant Program Expenses - Op Exp - Library (Income in 115480)		Operating Expenditure			(5,500)	786,277
115286		SLWA Travel & Accommodation Op Exp - Library		Operating Expenditure		5,000		791,277
115480		Grant Program Income - Op Inc - Library (Expense in 115280)		Operating Income		6,500		797,777
113026	113024	Skate Park Security - Op Exp		Operating Expenditure		5,200		802,977
116119	116120	Bme Civic Centre Other Infrastructure Renewal - Cap Exp		Capital Expenditure		12,200		815,177
116512		Transfer to Building Reserve - Cap Exp - Bme Civic Centre		Capital Expenditure			(12,200)	802,977
1181201		Jetty to Jetty Town Beach - Design/Plans/Feasibility - Op Exp - Other Recreation & Sport		Operating Expenditure			(12,000)	790,977
117210	117211	BRAC Ovals - P&G Maint		Operating Expenditure			(60,250)	730,727
117000	117070	Grounds Maint Exp by P & G - BRAC		Operating Expenditure		19,027		749,754
112053	112053	Gantheaume Pt. Rotunda - Operating Expense - Op Exp		Operating Expenditure		1,300		751,054
113001	113004	Haynes Oval Pavilion - Operating Expense - Op Exp		Operating Expenditure		5,000		756,054
116090	116093	Broome Museum Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		761,054
116470	116472	Broome Civic Centre Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		766,054
117310	117311	BRAC Building Upgrade - Cap Exp - BRAC Dry		Capital Expenditure		15,000		781,054
116175		Community Storage Shed Expenditure		Operating Expenditure			(5,400)	775,654

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
116494		Broome Civic Centre - Operating Expense - Op Exp		Operating Expenditure			(5,000)	770,654
111989		Transfer to POS Reserve - Cap Exp - Parks & Ovals		Capital Expenditure			(353,892)	416,762
		Transport						
121100	RU433	Hammersley Napier Black Spot Project - Cap Exp		Capital Expenditure			(73)	416,689
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure		84,875		501,564
121906		Transfer From Restricted Cash Reserve - Road Construction		Capital Income			(84,802)	416,762
120305		WALGGC Road Grants Untied Op Grant Rec'd		Operating Income			(103,450)	313,312
121761		Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const		Capital Income			(8,000)	305,312
121950		Transfer to Road Reserve - Cap Exp - Cons Streets Roads Bridges Dep		Capital Expenditure			(250,000)	55,312
125950		Transfer to Footpath Reserve		Capital Expenditure			(331,600)	(276,288)
120306		Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd		Operating Income		22,799		(253,489)
123000	122197	2016-2017 WANDRRA Events - Works Maint		Operating Expenditure			(22,799)	(276,288)
125960		Transfer From Footpath Reserve - Footpath Construction		Capital Income		21,630		(254,658)
125140	125192	Palmer Road - Footpath Construction		Capital Expenditure			(15,130)	(269,788)
125140	121597	Frangiapani Subdivision Footpath Construction Expense - Cap Exp		Capital Expenditure			(6,500)	(276,288)
121762		State Direct MRWA/RRG Rd Maint Op Grant Rec'd		Operating Income			(59,500)	(335,788)
121501	121540	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)		Capital Expenditure			(93,667)	(429,455)
121770		Rds to Recovery Grant for Rural Rds - Non Op Inc - Rd Const		Capital Income			(122,123)	(551,578)
121776		Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc		Capital Income		390,470		(161,108)
121778		Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const		Capital Income			(295,000)	(456,108)
121779		Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const		Capital Income		153,000		(303,108)
121101	121552	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)		Capital Expenditure			(32,680)	(335,788)
122000	121011	Sector 1 Chinatown - Works Maint		Operating Expenditure		9,000		(326,788)
122000	121025	Sector 2 Cable Beach - Works Maint		Operating Expenditure		10,000		(316,788)
122000	121026	Sector 3 Old Broome - Works Maint		Operating Expenditure		10,000		(306,788)
122000	121029	Sector 6 Broome North / Blue Haze - Works Maint		Operating Expenditure		9,000		(297,788)
122000	121027	Sector 4 Sunset Park - Works Maint		Operating Expenditure		6,000		(291,788)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
123000	123000	Mtce Strees, Rds - Rural Summary Budget Only -No Post-Op Exp		Operating Expenditure			(44,000)	(335,788)
124910		Parking Fines - Op Inc - Parking Facilities		Operating Income		5,000		(330,788)
122204		Street Lighting - Mnthly Elect Accts & Insurance - Op Exp - Road Operating Exp		Operating Expenditure		70,199		(260,589)
122000	121026	Sector 3 Old Broome - Works Maint		Operating Expenditure		25,000		(235,589)
122000	121025	Sector 2 Cable Beach - Works Maint		Operating Expenditure		20,000		(215,589)
122000	121028	Sector 5 Roebuck Est - Works Maint		Operating Expenditure		10,000		(205,589)
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure			(150,000)	(355,589)
126000	126015	Gubinge Road - P&G Maint		Operating Expenditure		10,000		(345,589)
125200	STLN001	Sandpiper Ave New Light Construction - Cap Exp		Capital Expenditure		18,204		(327,385)
125225	125232	Street Lighting at Various Locations - Renewal		Capital Expenditure			(18,204)	(345,589)
122430		Natural Disaster Grant - Flood Damage Repairs		Operating Income		520,000		174,411
122415	122415	Flood Damage Repairs		Operating Expenditure			(520,000)	(345,589)
121101	RRU	Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex - Renewal		Capital Expenditure		16,000		(329,589)
121209	121209	Bus Shelters - Works Maint		Operating Expenditure		5,000		(324,589)
121990	121990	Carpark - Works Maint		Operating Expenditure		15,000		(309,589)
122000	121011	Sector 1 Chinatown - Works Maint		Operating Expenditure		15,000		(294,589)
122000	121025	Sector 2 Cable Beach - Works Maint		Operating Expenditure		15,000		(279,589)
122000	121026	Sector 3 Old Broome - Works Maint		Operating Expenditure		20,000		(259,589)
122000	121027	Sector 4 Sunset Park - Works Maint		Operating Expenditure		5,000		(254,589)
122000	121028	Sector 5 Roebuck Est - Works Maint		Operating Expenditure		10,000		(244,589)
122000	121029	Sector 6 Broome North / Blue Haze - Works Maint		Operating Expenditure		10,000		(234,589)
122000	121030	Sector 7 LIA, HIA and Port - Works Maint		Operating Expenditure		25,000		(209,589)
123000	123000	Mtce Strees, Rds - Rural Summary Budget Only -No Post-Op Exp		Operating Expenditure		196,502		(13,087)
121501	RU12	Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade		Capital Expenditure			(300,052)	(313,139)
121550		Statutory Contrib for Crossovers - Op Exp - Crossovers & General		Operating Expenditure		10,000		(303,139)
126000	126121	Sector 4 Sunset Park - P&G Maint		Operating Expenditure			(14,750)	(317,889)
126000	126123	Sector 6 Bme North / Blue Haze - P&G Maint		Operating Expenditure			(47,398)	(365,287)
126050	126050	Drain Slashing & Maintenance - P & G		Operating Expenditure		23,600		(341,687)
126051	126059	Roundabouts - P&G Maint		Operating Expenditure		5,000		(336,687)
121100	RU433	Hammersley Napier Black Spot Project - Cap Exp		Capital Expenditure			(140,295)	(476,982)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
121960		Transfer From Road Reserve Road Construction - Cap Inc		Capital Income		140,295		(336,687)
122415	122416	Flood Damage Repairs Consultant Expense - Op Exp		Operating Expenditure			(450,000)	(786,687)
122430		Natural Disaster Grant - Flood Damage Repairs		Operating Income		450,000		(336,687)
		Economic Services						
132141	132142	Pearl Luggar Const Upgrade - Cap Exp - Tourism		Capital Expenditure			(25,165)	(361,852)
1365495	136549	New Caravan Dumping Point - Other Infrastructure - Tourism & Transfer From Restricted Cash Reserve - Tourism & Area Promotion		Capital Expenditure			(23,880)	(385,732)
132938		Other Minor Charges Inc GST - Op Inc - Building Control		Capital Income		23,880		(361,852)
133480		Economic Development Program Expense - Op Exp - Other Economic Services		Operating Income		11,000		(350,852)
1367210		Salary - Op Exp - Economic Services Special Projects		Operating Expenditure			(9,091)	(359,943)
1367206		Superannuation Employee Exp - Op Exp - Economic Services Special Projects		Operating Expenditure			(31,063)	(391,006)
1367207		Chinatown Revitalisation Consultant and Other Expense		Operating Expenditure			(2,950)	(393,956)
1367211		Consultants - Op Exp - Building Control		Operating Expenditure		34,013		(359,943)
133015		Roebuck Bay CP - Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		(354,943)
132310	132310	Phone & PC - Op Exp - Economic Services Special Projects		Operating Expenditure			(16,000)	(370,943)
1367209		Chinatown Revitalisation Consultant and Other Expense		Operating Expenditure			(1,000)	(371,943)
1367211		2018 Community Grants - Op Exp		Operating Expenditure		256,000		(115,943)
1367220	ELP2018	2017 Community Grants - OP Exp		Operating Expenditure			(95,000)	(210,943)
1367220	ELP2017	Laneway Enhancement Strategies - Op Exp		Operating Expenditure			(62,000)	(272,943)
1367220	ELP100	CIDC Activation Grants - Op Exp - Economic Services Special Projects		Operating Expenditure			(24,000)	(296,943)
1367231		Fees & Charges - Op Inc - Economic Services Special Projects		Operating Expenditure			(75,000)	(371,943)
1367302		Stat Fees & Lic - Building Permits		Operating Income		1,000		(370,943)
133410		Economic Development Program Expense - Op Exp - Other Economic Services		Operating Income			(10,000)	(380,943)
1367210		Grants & Contributions Received - Op Inc - Other Economic Services		Operating Expenditure			(100,356)	(481,299)
1367310		New Caravan Dumping Point - Other Infrastructure - Tourism & Area Promotion - Cap Exp		Operating Income		100,356		(380,943)
1365495	136549	Pearl Luggar Const Upgrade - Cap Exp - Tourism		Capital Expenditure		12,360		(368,583)
132141	132142	Roeback Bay CP - Reactive Maint - Op Exp		Capital Expenditure		10,000		(358,583)
132310	132313			Operating Expenditure			(10,000)	(368,583)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
132050	132051	Broome Visitor Centre - Operating Expense - Op Exp		Operating Expenditure		10,000		(358,583)
132050	132052	Broome Visitor Centre - Reactive Maint - Op Exp		Operating Expenditure			(5,000)	(363,583)
132414		Broome Visitor Centre - Rent & Recoup Income - Op Inc		Operating Income		5,000		(358,583)
134212		Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc		Operating Income		8,000		(350,583)
		Other Property and Services						
142043		Organisational Training - General		Operating Expenditure		8,117		(342,466)
142232		LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov		Operating Expenditure		594		(341,872)
143038		Consultants Engineering Office		Operating Expenditure			(43,800)	(385,672)
143405		Grant Op - R4R KRGS - Op Inc - Eng Off		Operating Income		37,785		(347,887)
147371		Shire Office Barker St - Building Upgrade Wks - Cap Exp - Corp Gov Support		Capital Expenditure			(80,000)	(427,887)
146122		Software >\$5000 Cap Exp - IT		Capital Expenditure			(38,000)	(465,887)
143010		Salary - Op Exp - Engineering Office		Operating Expenditure		15,610		(450,277)
143027		Relieving Staff - Op Exp - Engineering		Operating Expenditure			(15,610)	(465,887)
143508		Wages & Related Sick & Holiday - P & G Ops		Operating Expenditure		32,400		(433,487)
143500		Salary - Op Exp - P & G (Management)		Operating Expenditure		35,000		(398,487)
143523		Superannuation Employee Expense - P & G Management		Operating Expenditure		5,000		(393,487)
148010		Salary - Op Exp - Works (Management)		Operating Expenditure		55,000		(338,487)
148015		Superannuation Employee Expense - Works Management		Operating Expenditure		12,000		(326,487)
143049		Relieving Staff Exp - P&G - Gen Admin		Operating Expenditure			(100,000)	(426,487)
143055		Relieving Staff Exp - Works - Gen Admin		Operating Expenditure			(60,000)	(486,487)
145104		Plant Insurance & Licences - Op Exp - Plant Operation		Operating Expenditure		54,000		(432,487)
143038		Consultants Engineering Office		Operating Expenditure		39,166		(393,321)
142006		Salary - Op Exp - Human Resources		Operating Expenditure		13,133		(380,188)
142008		Relieving Staff Exp - HR		Operating Expenditure			(13,133)	(393,321)
142015		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads		Operating Expenditure			(11,120)	(404,441)
142048		HRM Consultancy - Op Exp		Operating Expenditure			(20,000)	(424,441)
142395		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads		Operating Income		11,120		(413,321)
142012		Relieving Staff Exp - DCS - Gen Admin		Operating Expenditure		30,502		(382,819)
141997		Transfer to Leave Reserve - Cap Exp - Corp Gov & Support		Capital Expenditure			(19,852)	(402,671)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
146122		Software >\$5000 Cap Exp - IT		Capital Expenditure		50,000		(352,671)
148008		Transfer to Furniture & Equipment Reserve - Cap Exp		Capital Expenditure			(50,000)	(402,671)
142988		Transfer to Plant Reserve - Cap Exp - Engineering Office		Capital Expenditure			(33,982)	(436,653)
143010		Salary - Op Exp - Engineering Office		Operating Expenditure			(24,196)	(460,849)
143013		Superannuation Employee Expense - Engineering		Operating Expenditure			(366)	(461,215)
143029		Other Employment Costs - Engineering		Operating Expenditure			(3,000)	(464,215)
143395		Transfer From - Leave Reserve - Eng Office		Capital Income		22,555		(441,660)
143038		Consultants Engineering Office		Operating Expenditure		100,000		(341,660)
148100	148295	Depot Build & Grounds - Works Maint		Operating Expenditure		10,000		(331,660)
148060		Relief Staff Op Exp - Depot Ops		Operating Expenditure			(37,000)	(368,660)
148281	148281	Works Staff Training - Op Exp		Operating Expenditure		12,000		(356,660)
142000	142000	Haas St Office - Operating Expense - Op Exp		Operating Expenditure		20,000		(336,660)
142000	142058	Haas St Office - Planned Maint & Minor Works - Op Exp		Operating Expenditure		10,000		(326,660)
147100		Building Captial > \$5k - Cap Exp - Unclassified General		Capital Expenditure		10,000		(316,660)
147372		Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support		Capital Expenditure		15,000		(301,660)
141790		Transfer to Building Reserve - Cap Exp - General Administration O'Heads		Capital Expenditure			(25,000)	(326,660)
142050	142051	Barker St Offices - Operating Expense - Op Exp		Operating Expenditure		10,000		(316,660)
142008		Relieving Staff Exp - HR		Operating Expenditure		4,519		(312,141)
142043		Organisational Training - General		Operating Expenditure		19,666		(292,475)
142481		HR Operating Grants Rec'd - Op Inc - Gen Admin		Operating Income		1,500		(290,975)
142231		Consultants Corp Serv - Op Exp - Corp Gov Support		Operating Expenditure		9,000		(281,975)
142004		Salary - Op Exp - Finance		Operating Expenditure		41,826		(240,149)
142005		Superannuation Employee Expense - Finance		Operating Expenditure		3,974		(236,175)
142120		Bank Charges with GST Only - Op Exp - General Administration O'Heads		Operating Expenditure			(5,000)	(241,175)
142193		Relief Staff - Op Exp - Finance - Corp. Gov. & Support		Operating Expenditure			(45,800)	(286,975)
142070		Printing & Stationery - Op Exp - General Admin O'Heads		Operating Expenditure		5,000		(281,975)
142090		Postage & Freight - Op Exp - General Administration O'Heads		Operating Expenditure		5,000		(276,975)
142160		Other Office Expenses - Op Exp - General Administration O'Heads		Operating Expenditure			(2,000)	(278,975)
142233		Consultants Administration Dept - Op Exp - Corp Gov Support		Operating Expenditure			(2,000)	(280,975)
142552		Shire Office Haas St Fixed Plant New -Cap Exp- Corp Gov		Capital Expenditure			(3,950)	(284,925)
142794		Transfer From Plant Reserve - Corp Gov & Support		Capital Income		3,950		(280,975)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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
146102		License Maint and Support - IT Exp		Operating Expenditure			(10,813)	(291,788)
146109		Software<\$5000 - IT Exp		Operating Expenditure		13,200		(278,588)
146110		Minor Assets<\$5000 - IT Exp		Operating Expenditure		10,000		(268,588)
146111		IT Contract Consultants - Exp		Operating Expenditure			(31,000)	(299,588)
146120		Equip & H'Ware > \$5000 Cap Exp - IT		Capital Expenditure		11,000		(288,588)
146122		Software >\$5000 Cap Exp - IT		Capital Expenditure		31,909		(256,679)
142006		Salary - Op Exp - Human Resources		Operating Expenditure			(19,180)	(275,859)
142320		Transfer From Leave Reserve Corp Gov & Support		Capital Income		40,462		(235,397)
147100		Building Capital > \$5k - Cap Exp - Unclassified General		Capital Expenditure		15,000		(220,397)
143027		Relieving Staff - Op Exp - Engineering		Operating Expenditure			(13,000)	(233,397)
143055		Relieving Staff Exp - Works - Gen Admin		Operating Expenditure		13,687		(219,710)
148406		Reimbursements Rec'd No GST - Works Ops - Op Inc		Operating Income		5,000		(214,710)
800		Oils & Lubricants - Op Exp - Depot Operations		Operating Expenditure		5,000		(209,710)
148291		Consumables - Op Exp - Depot Operations		Operating Expenditure		5,000		(204,710)
148292		Tool Replacement - Op Exp - Depot Operations		Operating Expenditure		5,000		(199,710)
148293		Safety Equip - Op Exp - Depot Operations		Operating Expenditure			(5,000)	(204,710)
143033		Title Searches/Survey Info - Op Exp - Engineering Office		Operating Expenditure		5,000		(199,710)
143485		Subdivision Engineering Supervision Charges - Op Inc - Eng Off		Operating Income		3,500		(196,210)
145290		Plant Operation Costs Allocated - Op Exp - Plant Operation		Operating Expenditure		82,100		(114,110)
145291		Plant Dep'n Op Alloc (Credits) - Op Exp - Plant Operation		Operating Expenditure		32,250		(81,860)
142000	142054	Shire Office Haas St - P & G Maint		Operating Expenditure		23,798		(58,062)
143504	143504	P&G Staff Training - Op Exp		Operating Expenditure			(19,027)	(77,089)
114301	114302	Broome Turf Club Building Maintenance Expenses - Op Exp - Unclassified General		Operating Expenditure			(12,000)	(89,089)
147586		Reimbursements & Other Income - Op Inc - Unclassified General		Operating Income		12,000		(77,089)
142000	142058	Haas St Office - Planned Maint & Minor Works - Op Exp		Operating Expenditure		10,000		(67,089)
142050	142057	Barker St Offices - Planned Maint & Minor Works - Op Exp		Operating Expenditure		5,000		(62,089)
147270	147272	KRO1 - Reactive Maint - Op Exp		Operating Expenditure			(10,000)	(72,089)
147270	147273	KRO1 - Planned Maint & Minor Works - Op Exp		Operating Expenditure		4,000		(68,089)
147270	147275	KRO2 - Planned Maint & Minor Works - Op Exp		Operating Expenditure		3,000		(65,089)
147371		Shire Office Barker St - Building Upgrade Wks - Cap Exp - Corp Gov Support		Capital Expenditure		80,000		14,911
142557		Shire Office Build Haas St Upgrade (Inc Fixed Furn)-Cap Exp- Corp Gov		Capital Expenditure			(80,000)	(65,089)
148100	148110	Depot - Planned Maint & Minor Works - Op Exp		Operating Expenditure		4,000		(61,089)

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 5: BUDGET AMENDMENTS

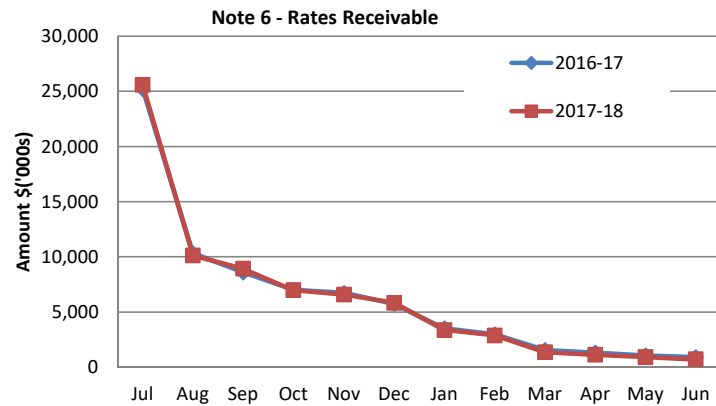
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
148100	148296	Depot - Operating Expense - Op Exp		Operating Expenditure		10,000		(51,089)
114401		Turf Club - Rent & Recoup Income - Op Inc		Operating Income		1,700		(49,389)
142050	142051	Barker St Offices - Operating Expense - Op Exp		Operating Expenditure		4,500		(44,889)
146020	141022	Mulberry Tree Child Care - Planned Maint & Minor Works - Op Exp		Operating Expenditure		4,000		(40,889)
147496		Mulberry Tree Child Care - Rent & Recoup Income - Op Inc		Operating Income			(4,000)	(44,889)
147463		Far North Community Services Tenancy 5,6,7 - KRO2 - Rent & Recoup Income - Op Inc		Operating Income		10,000		(34,889)
147467		Main Roads WA Tenancy 9 - KRO1 - Rent & Recoup Income - Op Inc		Operating Income			(5,000)	(39,889)
147484		Tenancy 1 - KRO2 - Rent & Recoup Income - Op Inc		Operating Income			(20,000)	(59,889)
147487		WA Police Tenancy 10 - KRO1 - Rent & Recoup Income - Op Inc		Operating Income		60,000		111
147489		User Charges KRO Outgoings - Op Inc - Office Properties Leased		Operating Income		10,000		10,111
141995		Transfer to Equip & Insurance Reserve IT Operations Cap Exp		Capital Expenditure			(7,000)	3,111
14295		Insurance Claimable Costs - Unclassified General		Operating Expenditure			(122,364)	(119,253)
147585		Recovery of theft loss - Op Inc - Unclassified General		Operating Income		122,364		3,111
					0	14,735,508	(14,732,397)	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 30 Jun 2018	30 Jun 2017
	\$	\$
Opening Arrears Previous Years	850,382	819,335
Levied this year	21,931,644	21,460,516
Less Collections to date	(22,147,002)	(21,429,468)
Equals Current Outstanding	635,024	850,382
Net Rates Collectable	635,024	850,382
% Collected	97.21%	96.18%



Comments/Notes - Receivables Rates

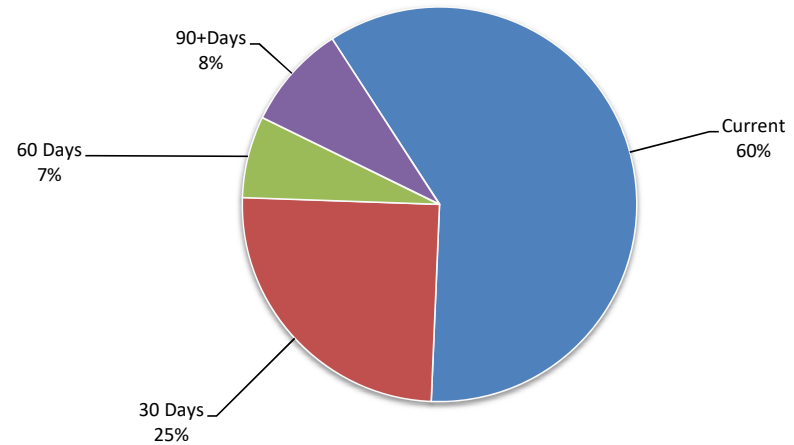
* NOTE - Rates were raised on 19 July 2017 and are due on 23 August 2017

**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	(11,134)	\$ 554,909	\$ 230,709	\$ 62,098	\$ 79,609
Total Receivables General Outstanding					916,191

Amounts shown above include GST (where applicable)

Receivables - General



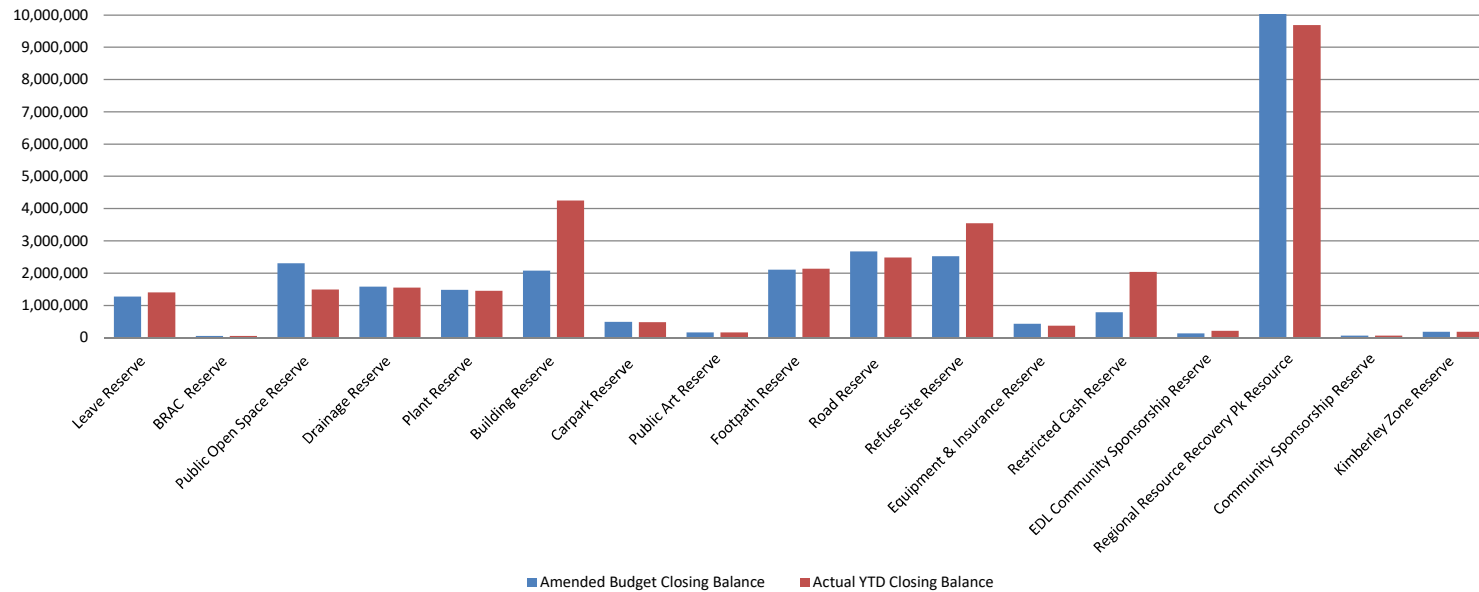
Comments/Notes - Receivables General

* 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 2018

Note 7: Cash Backed Reserve

2017-18		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	\$ 1,392,788	\$ 34,700	\$ 37,179	\$ 19,852	\$ (30,120)	\$ (178,364)	\$ 0		\$ 1,268,976	\$ 1,399,847
BRAC Reserve	52,963	100	1,414	0	(1,146)	0	0		53,063	53,231
Public Open Space Reserve	1,484,517	40,100	39,627	776,409	(32,103)	0	0		2,301,026	1,492,041
Drainage Reserve	1,538,937	40,600	41,080	295,467	(33,280)	(295,801)	0		1,579,203	1,546,737
Plant Reserve	1,445,001	39,600	38,572	33,982	(31,248)	(32,950)	0		1,485,633	1,452,325
Building Reserve	4,225,521	94,400	112,795	77,200	(91,379)	(2,320,326)	0		2,076,795	4,246,937
Carpark Reserve	472,478	12,800	12,612	0	(10,217)	0	0		485,278	474,873
Public Art Reserve	158,517	2,300	4,231	0	(3,428)	0	0		160,817	159,320
Footpath Reserve	2,124,387	57,500	56,708	331,600	(45,941)	(406,630)	0		2,106,857	2,135,154
Road Reserve	2,466,646	60,100	65,844	337,000	(53,342)	(190,295)	0		2,673,451	2,479,148
Refuse Site Reserve	3,531,100	83,400	94,258	150,000	(76,361)	(1,236,053)	0		2,528,447	3,548,997
Equipment & Insurance Reserve	365,710	9,900	9,762	57,000	(7,908)	0	0		432,610	367,564
Restricted Cash Reserve	2,033,576	0	0	0	0	(1,241,914)	0		791,662	2,033,576
EDL Community Sponsorship Reserve	210,361	4,400	5,615	0	(4,549)	(80,000)	0		134,761	211,427
Regional Resource Recovery Pk Resource	9,637,910	259,800	257,271	1,904,202	(208,423)	(400,000)	0		11,401,912	9,686,758
Community Sponsorship Reserve	61,986	1,300	1,655	0	(1,341)	(5,000)	0		58,286	62,300
Kimberley Zone Reserve	180,039	4,700	4,806	0	(3,893)	0	0		184,739	180,952
	31,382,437	745,700	783,429	3,982,712	(634,679)	(6,387,333)	0		29,723,516	31,531,187



SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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 2018			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				P Number	Plant and Equipment			
23,800	(4,949)	(15,886)	(2,965)	P113	Utility Crew Cab w Tray Isuzu D-Max SX Auto (Ranger 1) 1EHR084	(8,100)	(2,965)	5,135
22,500	(4,353)	(15,295)	(2,852)	P213	Utility Crew Cab w Tray Isuzu D-Max SX Man (Ranger 2) 1EHR085	(7,125)	(2,852)	4,273
23,800	(6,598)	(14,068)	(3,135)	P16512	ISUZU - D-MAX SX UTILITY - 4WD CREW - CAB (DSD - COMPLIANCE) 1EAD664	(7,200)	(3,135)	4,065
20,700	(7,056)	(10,522)	(3,121)	P10112	Isuzu D-Max SX 4x4 Crew Cab Ute (MHS) 1DXC557	(3,850)	(3,121)	729
21,900	(12,738)	(13,931)	4,770	P12112	Hyundai Santa Fe Wagon CRDi 4x4 (MCD) 1DWL167	(1,000)	4,770	5,770
20,800	(7,148)	(13,931)	279	P4412	Isuzu D-Max SX 4x4 Crew Cab Ute Canopy (MBS) 1DWL170	(3,900)	279	4,179
20,800	(7,148)	(11,204)	(2,448)	P7511	Isuzu D-Max SX Crew Cab 4WD Tray Top (Surveyor) 1DUD117	(3,900)	(2,448)	1,452
20,800	(7,148)	(15,340)	1,689	P11312	Isuzu D-Max SX 4x4 Crew Cab Ute Canopy (D&SE) 1DWL168	(3,900)	1,689	5,589
20,800	(7,148)	(14,159)	507	P3812	Isuzu D-Max SX 4x4 Crew Cab Ute Canopy (P&G) 1DWL184	(3,900)	507	4,407
			0	P85807	TRAILER POLMAC DUAL AXLE - P&G	0	0	0
12,990	(5,107)	(12,500)	4,617	P6913	John Deere 1565 Front Deck Ride on Mower (P&Gs) 1ELL395	(2,267)	4,617	6,884
12,990	(2,867)	(6,000)	(4,123)	P10513	Mower Ride on Front Deck John Deere 1565 (P&Gs) 1GCB289	0	(4,123)	(4,123)
14,000	(6,027)	(6,000)	(1,973)	P6910	4WD Front Deck Mower John Deere 1565 BM28612	(1,495)	(1,973)	(478)
95,500	(13,503)	(45,000)	(36,997)	P1910	Truck Tipper 8t Single Cab - P&Gs UD Nissan PK9	(40,400)	(36,997)	3,403
25,300	(7,514)	(16,386)	(1,400)	P2713	Utility Isuzu D-Max SX Space Cab w tray (Mowing 1. P&Gs) BM25118	(8,200)	(1,400)	6,800
24,700	(10,722)	(13,659)	(319)	P2512	Isuzu D-Max SX 4x4 Space Cab Alloy Tray (P&Gs) Retic 3 (1EAD681)	(5,850)	(319)	5,531
24,700	(10,722)	(14,977)	999	P6812	Isuzu D-Max SX 4x4 Space Cab Alloy Tray (P&Gs) Retic 1(1EAD682)	(5,850)	999	6,849
			0	P6212	Isuzu D-Max SX 4x4 Crew Cab Steel Tray Top (P&Gs) Snr Supvr 1DWL178	(3,900)	0	0
18,200	(4,765)	(11,659)	(1,776)	P9112	Isuzu D-Max EX 4x4 Single Cab Steel Tipper Body (P&Gs) Supvr 1DYG927	(2,600)	(1,776)	824
			0	P13611	Rota slasher Howard EHD180 (P&Gs)	0	0	0
			0	P88515	HOWARD STEALTH S2 WING TIP MOWER (REPLACES P88513) INSURANCE	(20,328)	0	0
42,120	(11,089)	(27,273)	(3,758)	P8913	Woodchipper Bandit 1390XP (P&Gs) 1TNQ120	(14,747)	(3,758)	10,989
45,500	(5,500)	(23,000)	(17,000)	P13209	Tractor John Deere 6430 4WD PTO 72kW - P & Gs BM21763	0	(17,000)	(17,000)
			0	P8703	Trailer Dean No 17 Flatbed Tilting (for ride-on mower) BM11268	0	0	0
91,563	(20,105)	(33,000)	(38,458)	P83307	ROLLER VIBRATING SOIL COMPACTER HAMM 3411 - WORKS	(34,375)	(38,458)	(4,083)
26,844	(12,687)	(10,022)	(4,135)	P1611	4WD Utility Crew Cab - Isuzu D-Max Works Team Leader - Construction 1GCB288	(6,922)	(4,135)	2,787
			0	P10605	Pump Water Robin PTG405DS - 8.5hp 4" diesel	0	0	0
			0	P2201	Generator 6KVA EH36DH/SIN6 - Signs	0	0	0
			0	P11412	Isuzu D-Max SX 4x4 Standard Cab Steel tray Top - Stores 1DWL185	(1,467)	0	0
			0	P16612	Pressure Cleaner Spitwater SW151 with attachments (Depot)	1,000	0	0
42,193	(5,388)	(33,982)	(2,823)	P16016	Isuzu MUX LST Outback Bronze (DCEO) (1GDI704)	0	(2,823)	(2,823)
31,240	(9,619)	(1,758)	(19,863)	P15211	Trailer - 5.5T Steel Tandem for Bobcat S630 & Small Roller (Works) 1TMN160	0	(19,863)	(19,863)
511,900	(189,903)	(379,552)	(134,285)			(190,276)	(134,285)	31,296

Comments - Capital Disposal/Replacements

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 9: RATING INFORMATION

RATE TYPE	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 \$
Differential General Rate											
Gross Rental Valuations											
GRV - Residential	9.7547	4,786	121,481,660	11,851,039	0	10,000	11,861,039	11,851,039	0	10,000	11,861,039
GRV - Residential - Vacant	15.7916	148	2,453,450	387,711			387,711	387,711			387,711
GRV - Commercial/Industrial	10.7652	582	53,984,924	5,790,824			5,790,824	5,790,824			5,790,824
GRV - Tourism	14.9725	426	16,887,828	2,528,530			2,528,530	2,528,530			2,528,530
Unimproved Value Valuations											
UV - Rural	0.6570	55	20,820,000	136,787			136,787	136,787			136,787
UV - Mining	12.3270	41	944,372	116,413			116,413	116,413			116,413
UV - Commercial Rural	3.0779	21	6,643,773	204,489			204,489	204,489			204,489
Sub-Totals		6,059	223,216,007	21,015,793	0	10,000	21,025,793	21,015,793	0	10,000	21,025,793
Minimum Payment	Minimum \$										
Gross Rental Valuations											
GRV - Residential	1,220	73	821,692	89,060			89,060	89,060			89,060
GRV - Residential - Vacant	1,220	216	1,269,480	263,520			263,520	263,520			263,520
GRV - Commercial/Industrial	1,220	26	194,054	31,720			31,720	31,720			31,720
GRV - Tourism	1,220	412	1,880,840	502,640			502,640	502,640			502,640
Unimproved Value Valuations											
UV - Rural	1,220	4	191,300	4,880			4,880	4,880			4,880
UV - Mining	500	31	44,610	14,500			14,500	14,500			14,500
UV - Commercial Rural	1,220	2	28,300	2,440			2,440	2,440			2,440
Sub-Totals		764	4,430,276	908,760	0	0	908,760	908,760	0	0	908,760
UV Concession - Coconut Well							21,934,553				21,934,553
UV Concession - Twelve Mile							(978)				(978)
UV Concession - Horticulture Land Use							(5,339)				(5,339)
Amount from General Rates							(984)				(984)
Ex-Gratia Rates							21,927,252				21,927,252
Specified Area Rates							0				0
Totals							0				0
Totals							21,927,252				21,927,252

Comments - Rating Information

NOTE - This note represents the budgeted rating and back rating revenue expected for the 2017/18 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 2018

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 30-Jun-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 191 - BRAC Inf & Stage 2B	171,375		57,049	57,049	114,326	114,326	7,509	7,538
Loan 193 - Civic Centre Redevelopment	2,764,382		433,508	433,508	2,330,874	2,330,874	104,099	104,286
Loan 194 - BRAC Oval Pavillion	543,115		102,186	102,186	440,929	440,929	27,068	27,707
Town Beach Redevelopment Loan	0	1,956,053	0	0	0	0	0	0
Chinatown Revitalisation Loan	0	1,700,000	0	0	0	0	0	0
	3,478,872	3,656,053	592,743	592,743	2,886,129	2,886,129	138,675	139,531

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

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 17	Amount Received	Amount Paid	Closing Balance 30-Jun-18
	\$	\$	\$	\$
Verge Bonds	32,276	0	0	32,276
Library Transient Borrower Deposits	70	0	0	70
Election Nomination Deposits	0	800	(800)	0
Civic Centre Event Takings	3,654	0	0	3,654
Key & Other General Purpose Deposits	8,493	0	0	8,493
BCITF Collection & Refund Deposits	6,532	42,952	(48,665)	820
Japanese Cemetery Improvements Deposits	0	0	0	0
Town Planning Related Bond Deposits	106,208	0	0	106,208
Cemetery Plot Reservation Deposits	33,596	2,198	0	35,794
Recreation Facility use Bond Deposits	32,925	143,778	(127,408)	49,294
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	30,000	0	46,431
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	19,523	60	0	19,583
BRB Levy	5,947	44,642	(48,902)	1,687
Staff Rental Bonds	40,113	17,460	(10,480)	47,093
Key Deposits	2,545	0	0	2,545
Chinatown Revitalisation grant	9,169,410	73,546	(5,225,000)	4,017,956
	10,087,606	355,435	(5,461,255)	4,981,786

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 2018

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	Acct	Job	YTD 30 Jun 2018					Strategic Reference / Comment
					Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	
		Governance								
0%	○	Governance Total			0	0	0	0	0	
		Law, Order And Public Safety								
101%	●	Vehicle & Mob Plant New -Cap Exp -Ranger Ops	52548		21,000	21,000	21,273	273	0	
94%	●	Vehicle & Mob Plant Renewal(Replacement) Exp -Cap Exp -Ranger Ops	52550		120,000	120,000	0	(7,053)	112,947	
0%	○	VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	53172		1,200,000	1,200,000	0	(1,200,000)	0	
100%	●	VBFB Buildings Renewal - Cap Ex - VBFB	53174		5,580	5,580	0	0	5,580	
10%	○	Law, Order And Public Safety Total			1,346,580	1,346,580	21,273	(1,206,780)	118,527	
		Education and Welfare								
94%	●	Vehicle & Mob Plant Renewal (Replacement) Cap Exp - Comm Services	82605		36,000	36,000	0	(2,283)	33,717	
94%	●	Education and Welfare Total			36,000	36,000	0	(2,283)	33,717	
		Housing								
100%	●	Building Staff Housing - Cap Exp - New	95810		729,000	729,000	729,026	26	0	
100%	●	Housing Total			729,000	729,000	729,026	26	0	
		Health								
91%	●	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Health Inspect's	74550		40,000	40,000	0	(3,796)	36,204	
91%	●	Health Total			40,000	40,000	0	(3,796)	36,204	
		Community Amenities								
22%	○	Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	101545	101558	797,330	797,330	172,504	(624,826)	0	
0%	○	Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse	101550	101552	145,723	145,723	0	(145,723)	0	
39%	○	Hammersley St Upgrade Drainage - Infa Cap Exp	104600	104695	585,000	585,000	230,596	(354,404)	0	
3%	○	Cemeteries Other Infrastructure Upgrade - Cap Exp- Oth Com A	107540	107541	56,000	56,000	1,560	(54,440)	0	
13%	○	Broome Cemetery New Infrastructure Cap Exp	107550	107556	44,000	44,000	5,614	(38,387)	0	
0%	○	Short St-Paspaley Carnarvon Street New Drainage Const - Cap Exp	104270	104299	400,000	400,000	0	(400,000)	0	
99%	●	Broome Townsite Drains Renewal - Cap Infra Exp - Urb Stwater	104800	104920	22,500	22,500	0	(265)	22,235	
21%	○	Community Amenities Total			2,050,553	2,050,553	410,273	(1,618,045)	22,235	
		Recreation And Culture								
0%	○	Herbert Park New Infra Const - Cap Exp	113550	113554	12,500	12,500	0	(12,500)	0	
86%	●	Cable Beach Reserve P & G New Infra - Cap Exp	113550	113574	10,000	10,000	8,609	(1,391)	0	
86%	●	Demco Foreshore Plan Year 1 New Infra Const - Cap Exp	113550	113963	10,000	10,000	8,609	(1,391)	0	
131%	●	Cable Beach Reserve Renewal Works - Cap Exp	113551	113674	15,519	15,519	0	4,777	20,296	
408%	●	Town Beach Renewal Works - Infra Cap Exp	113551	113677	6,000	6,000	0	18,450	24,450	
163%	●	Sunset Park Renewal Infra - Cap Exp - Parks and Ovals	113551	113765	7,003	7,003	0	4,422	11,425	
120%	●	Solway Park renewal Infra - Cap Exp - Pks & Ovals	113551	113787	6,000	6,000	0	1,200	7,200	
104%	●	Cygnat Park Infrastructure Renewal - Cap Exp	113551	113788	13,500	13,500	0	504	14,004	
32%	○	Maritana Park Infrastructure Renewal - Cap Exp	113551	113789	7,503	7,503	0	(5,101)	2,402	
157%	●	Six Seasons Parks Infrastructure Renewal - Cap Exp	113551	113790	8,516	8,516	0	4,834	13,350	
No Budget	☒	Sibosado Park Renewal Infra - Cap Exp - Pks & Ovals	113551	113628	0	0	0	9,100	9,100	
104%	●	Tolentino Park Infrastructure Renewal - Cap Exp	113551	113791	14,009	14,009	0	498	14,507	
0%	○	Haynes Oval Other Infrastructure Renewal - Cap Exp	113553	HAYN001	41,950	41,950	0	(41,950)	0	
152%	●	Bme Civic Centre Other Infrastructure Renewal - Cap Exp	116119	116120	5,850	5,850	0	3,067	8,917	
3%	○	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	116125	116126	76,439	76,439	2,350	(74,089)	0	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 12: CAPITAL ACQUISITIONS

YTD 30 Jun 2018										
% 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
64%	●	Plant & Equip Renewal/Replacement - Cap Exp - BRAC - Aquatic	117132		26,405	26,405	0	(9,601)	16,804	
106%	●	BRAC Building Upgrade - Cap Exp - BRAC Dry	117310	117311	106,766	106,766	112,740	5,974	0	
60%	●	BRAC Building Renewal - Cap Exp - BRAC Dry	117315	117316	35,000	35,000	0	(13,888)	21,112	
139%	●	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	117455	117456	19,858	19,858	0	7,703	27,561	
2%	○	Town Beach Redevelopment -Other Infra New - Cap Exp	1181401		4,500,000	4,500,000	78,008	(4,421,992)	0	
2%	○	Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	1181405		3,891,453	3,891,453	63,568	(3,827,885)	0	
3%	○	Youth Bike Recreation Area - New Construction - Cap Exp	1181420	YBRA001	226,700	226,700	6,400	(220,300)	0	
							0		0	
5%	○	Recreation And Culture Total			9,040,971	9,040,971	280,284	(8,569,559)	191,128	
		Transport								
106%	●	Cable Beach Rd East Upgrade - Cap Exp	121100	RU223	26,000	26,000	27,644	1,644	0	
99%	●	Black Spot - Sanderling, Spoonbill, & Banu - Rd Upgrade Cap Exp	121100	RU225	102,165	102,165	100,822	(1,343)	0	
21%	○	Hammersley Napier Black Spot Project - Cap Exp	121100	RU433	1,591,234	1,591,234	340,190	(1,251,044)	0	
28%	○	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	121101	121552	818,680	818,680	0	(590,066)	228,614	
		Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex - Renewal								
96%	●		121101	RRU	219,198	219,198	0	(8,570)	210,628	
56%	●	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)	121501	121540	235,667	235,667	132,343	(103,324)	0	
		Crab Creek Road - SLK 1.53 to 2.13 - New alignment from BR Ind. - Cap Ex - Upgrade	121501	RU12	1,115,177	1,115,177	1,056,142	(59,035)	0	
95%	●		121501	RU12	1,115,177	1,115,177	1,056,142	(59,035)	0	
106%	●	Broome / Cape Leveque Rd - Unsealed pindan section - Cap Ex - Renewal	121505	RR80	132,000	132,000	0	7,717	139,717	
		Car park renewals - Various								
106%	●		124600	124611	25,000	25,000	0	1,443	26,443	
78%	●	Frangiapani Subdivision Footpath Construction Expense - Cap Exp	125140	121597	21,300	21,300	16,537	(4,763)	0	
77%	●	Palmer Road - Footpath Construction	125140	125192	35,130	35,130	26,950	(8,180)	0	
		Roebuck Estate Subdivision - Various Stages								
0%	○		125140	125269	20,000	20,000	0	(20,000)	0	
24%	○	Broome North Footpath New Const - Capex	125140	125277	213,200	213,200	50,425	(162,775)	0	
0%	○	Six Seasons Estate - Januburu Subdivision - Various Stages	125140	125279	7,000	7,000	0	(7,000)	0	
0%	○	Sunset Rise Subdivision - Whole Estate - Various Paths	125140	125289	20,000	20,000	0	(20,000)	0	
		Old Broome Estate Subdivision - Whole Estate - Various Paths								
31%	○		125140	125290	10,000	10,000	3,144	(6,856)	0	
100%	●	Sandpiper Ave New Light Construction - Cap Exp	125200	STLN001	76,796	76,796	76,796	(0)	0	
0%	○	Street Lighting at Various Locations - Renewal	125225	125232	48,204	48,204	0	(48,204)	0	
95%	●	Various Footpath Renewal - Renewal Construction - Cap Exp	125300	VARPATH	130,731	130,731	0	(6,781)	123,950	
97%	●	Various FootPath Upgrade - Cap Exp	1223481	FPUP001	80,000	80,000	77,498	(2,502)	0	
							0		0	
54%	●	Transport Total			4,927,482	4,927,482	1,908,491	(2,289,639)	729,352	
		Economic Services								
94%	●	Pearl Lugger Const Upgrade - Cap Exp - Tourism	132141	132142	25,165	25,165	23,713	(1,452)	0	
93%	●	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Building Control	133550		40,000	40,000	0	(2,883)	37,117	
5%	○	Dampier St Upgrade - Cap Exp	1367404	1367407	3,288,569	3,288,569	170,148	(3,118,421)	0	
10%	○	Carnarvon St Upgrade - Cap Ex	1367404	1367408	2,358,250	2,358,250	245,557	(2,112,693)	0	
22%	○	Frederick St Lookout - Other Infra New - Cap Ex	1367405	1367409	732,984	732,984	159,508	(573,476)	0	
0%	○	Tourist Rest Stop at Pearl Lugger - Other Infra New - Cap Exp	1367405	1367410	542,984	542,984	0	(542,984)	0	
204%	●	New Caravan Dumping Point - Other Infrastructure - Tourism & Area Promotion - Cap Exp	1365495	136549	11,520	11,520	23,446	11,926	0	
							0		0	
9%	○	Economic Services Total			6,999,472	6,999,472	622,372	(6,339,983)	37,117	
		Other Property & Services								
89%	●	Vehicle & Mob Plant Renewal (Replacement) - Cap Exp - Gen Admin	142551		80,000	80,000	0	(8,951)	71,049	
0%	○	Shire Office Haas St Fixed Plant New -Cap Exp- Corp Gov	142552		3,950	3,950	0	(3,950)	0	
0%	○	Shire Office Build Haas St Upgrade (Inc Fixed Furn)-Cap Exp- Corp Gov	142557		80,000	80,000	0	(80,000)	0	
82%	●	Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	142558		70,000	70,000	0	(12,781)	57,219	
89%	●	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	143610		825,000	825,000	0	(93,737)	731,263	
85%	●	Equip & H'Ware > \$5000 Cap Exp - IT	146120		452,170	452,170	385,879	(66,291)	0	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 12: CAPITAL ACQUISITIONS

YTD 30 Jun 2018										
% 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
51%	●	Software >\$5000 Cap Exp - IT	146122		264,335	264,335	135,637	(128,698)	0	
71%	⊙	Building Captial > \$5k - Cap Exp - Unclassified General	147100		75,000	75,000	0	(21,760)	53,240	
11%	○	KRO1 Building Renewal - Cap Exp - Office Prop Leased	147374		845,000	845,000	0	(754,177)	90,823	
7%	○	KRO2 Building Renewal - Cap Exp - Office Prop Leased	147375		655,000	655,000	0	(610,876)	44,124	
89%	●	Vehicle & Mobile Plant Renewal(Replacement) - Cap Exp - Depot Ops	148610		50,000	50,000	0	(5,577)	44,423	
88%	●	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	148611		224,000	224,000	0	(26,015)	197,985	
0%	○	Vehicle & Mob Plant New - Cap Exp - Works Ops	148621		13,000	13,000	0	(13,000)	0	
					0	0	0		0	
50%	●	Other Property & Services Total			3,637,455	3,637,455	521,515	(1,825,814)	1,290,126	
24%	○	GRAND TOTAL			28,807,513	28,807,513	4,493,234	(21,855,873)	2,458,406	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2018

Note 12: CAPITAL ACQUISITIONS

										YTD 30 Jun 2018	
% 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	
38%	○	Land & Buildings - New			1,929,000	1,929,000	729,026	(1,199,974)	0		
60%	⊙	Land & Buildings - Upgrade			186,766	186,766	112,740	(74,026)	0		
16%	○	Land & Buildings - Renewal			1,685,580	1,685,580	0	(1,413,482)	272,098		
		Works in Progress Land & Buildings			0	0	0	0	0		
29%	○	Land & Buildings - Total			3,801,346	3,801,346	841,766	(2,687,482)	272,098		
9%	○	Recreation Areas Infrastructure - New			259,200	259,200	23,618	(235,583)	0		
		Recreation Areas Infrastructure - Upgrade			0	0	0	0	0		
147%	●	Recreation Areas Infrastructure - Renewal			97,908	97,908	0	46,387	144,295		
		Works In Progress Recreation Areas Infrastructure			0	0	0	0	0		
47%	⊙	Recreation Areas Infrastructure - Total			357,108	357,108	23,618	(189,196)	144,295		
30%	○	Roads, F/Paths & Bridges Infrastructure - New			326,630	326,630	97,056	(229,574)	0		
24%	○	Roads, F/Paths & Bridges Infrastructure - Upgrade			8,797,062	8,797,062	2,150,344	(6,646,718)	0		
55%	⊙	Roads, F/Paths & Bridges Infrastructure - Renewal			1,325,609	1,325,609	0	(596,257)	729,352		
		Works in Progress - Rds, F/Paths & Bridges			0	0	0	0	0		
28%	○	Roads, F/Paths & Bridges Infrastructure - Total			10,449,301	10,449,301	2,247,400	(7,472,549)	729,352		
0%	○	Drainage Infrastructure - New			400,000	400,000	0	(400,000)	0		
39%	○	Drainage Infrastructure - Upgrade			585,000	585,000	230,596	(354,404)	0		
99%	●	Drainage Infrastructure - Renewal			22,500	22,500	0	(265)	22,235		
		Works in Progress Drainage Infrastructure			0	0	0	0	0		
25%	○	Drainage Infrastructure - Total			1,007,500	1,007,500	230,596	(754,689)	22,235		
4%	○	Other Infrastructure - New			9,876,176	9,876,176	409,289	(9,466,887)	0		
23%	○	Other Infrastructure - Upgrade			878,495	878,495	197,777	(680,718)	0		
4%	○	Other Infrastructure - Renewal			241,727	241,727	0	(232,810)	8,917		
		Works In Progress Other Infrastructure			0	0	0	0	0		
6%	○	Other Infrastructure - Total			10,996,398	10,996,398	607,066	(10,380,415)	8,917		
63%	⊙	Mobile Plant & Equip New			34,000	34,000	21,273	(12,727)	0		
		Mobile Plant & Equip Upgrade			0	0	0	0	0		
89%	●	Mobile Plant & Equipment Renewal (Replacement)			1,415,000	1,415,000	0	(150,295)	1,264,705		
89%	⊙	Mobile Plant & Equip - Total			1,449,000	1,449,000	21,273	(163,022)	1,264,705		
0%	○	Fixed Plant & Equipment - New			3,950	3,950	0	(3,950)	0		
		Fixed Plant & Equipment - Upgrade			0	0	0	0	0		
64%	⊙	Fixed Plant & Equipment - Renewal			26,405	26,405	0	(9,601)	16,804		
55%	⊙	Fixed Plant & Equipment - Total			30,355	30,355	0	(13,551)	16,804		
73%	⊙	Furniture & Equipment - New			716,505	716,505	521,515	(194,990)	0		
73%	⊙	Furniture & Equipment - Total			716,505	716,505	521,515	(194,990)	0		
24%	○	Capital Expenditure Total			28,807,513	28,807,513	4,493,234	(21,855,873)	2,458,406		

SHIRE OF BROOME
Monthly Statement of Financial Activity
For the Period Ending 30 June 2018

Appendix A: SUPPLEMENTARY NOTES TO THE MONTHLY REPORT

NOTES TO THIS MONTH'S REPORT

OVERVIEW

For the period ended 30 June 2018, 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 97.21% were paid)
Total Other Operating Revenue	95%
Total Operating Expenditure	82%
Total Capital Revenue	37%
Total Capital Expenditure	24%
Total Sale of Assets Revenue	93%

The budget was adopted at the Ordinary Meeting of Council on 29 June 2017. Council adopted a balanced annual budget, which included a net carried forward balance of \$1,879,323, being \$393,426 of carry-over projects, plus \$1,485,897 Financial Assistance Grants received in advance.

The final Annual Financial Report for the financial year ending 30 June 2017 was presented to the Audit Committee on 16 October 2017 before the recommendations were presented to the Ordinary Meeting of Council on 19 October 2017. The final report included recommendations for the use of an additional \$1,727,141 in carried forward surplus. These recommendations were approved by Council and incorporated into the 2017-18 budget.

The 1st Quarter Finance and Costing Review (FACR) was undertaken on 25 October 2017 with the final report presented to the Audit Committee on 6 December 2017, with the Audit Committee recommendations adopted at the Ordinary Meeting of Council (OMC) on 14 December 2017. The net result of this meeting was a deficit position of \$43,601.

The 2nd Quarter FACR was undertaken on 24 & 25 January 2018 with the final report presented to the Audit Committee on 13 February 2018, with the Audit Committee recommendations adopted at the OMC on 22 February 2018. The net result of this meeting was a deficit position of \$113,897.

The 3rd Quarter FACR was undertaken on 19 & 23 April 2018 with the final report presented to the Audit Committee on 15 May 2018, and the Audit Committee recommendations adopted at the OMC on 22 February 2018. The net result of all amendments adopted to date is a surplus position of \$3,111.

It should be noted that the account balances reflected in this report do not represent the actual end-of-year position. Currently, the Shire of Broome is still in the process of determining the 2017/18 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 2018 at the date of preparation of this report 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 upon completion 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

There have been a number of amendments to wages in this financial year to cover the cost of relief staff.

CURRENT POSITION

Currently, to the end of June, the current position stands at \$12.2M.

Cash

Total Cash Assets are now \$44.88M having decreased by \$790K.

The major revenue items this month include receipt of:

- \$1.44M of FAGS grants received in advance;
- \$660K of interest from term deposits of municipal and reserve funds;
- \$81K from Roads to Recovery for Crab Creek Road project;
- \$79K GST refund from ATO; and
- \$47K from Lotterywest for Town Beach Green Space project.

The major expenditure items this month include payments of:

- \$329K to Roadline Civil Contractors for Hunter Street Reconstruction Stage 1 (RFQ 18-04);
- \$261K to Western Australian treasury Corporation for repayment of Loan 193 – Civic Centre Redevelopment Loan;
- \$175K to Broome Tree and Palm Service for mulching at the Waste Management Facility;
- \$131K to North West Motor Group (RFQ17-92) for vehicle purchase; and
- \$98K quarterly ESL contribution to Department of Fire and Emergency Services.

Receivables

Sundry debtors including GST refundable stand at \$1.15M.

Rates and rubbish debtors stand at \$696K. Annual rates were raised on 19 July 2017 with due date of 23 August 2017. Rates & Rubbish debtors at 30 June 2018 is lower than \$832K of prior year.

Other Assets

These stand at \$83K and remained comparable to the previous month.

Cash Liabilities

These stand at nil as all loan obligations have been paid for the 17/18 financial year. However, another \$620K of the long term loan is due within the next 12 months of 30 June 2018.

Creditors and Payables

Sundry Creditors are \$1.7M, due to increased receipt of invoices to be processed for the financial year.

Other Payables comprising Tax Payable, FESA Levy Collected, Accrued Loan Interest, Prepayments Received and accruals stand at \$290K.

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 \$2.026M. Accruals to reflect the year end position have been completed for the 2016-2017 year.