

# SHIRE OF BROOME

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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## **Report Purpose**

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

## **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 31 January 2019 of \$11,713,783.

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

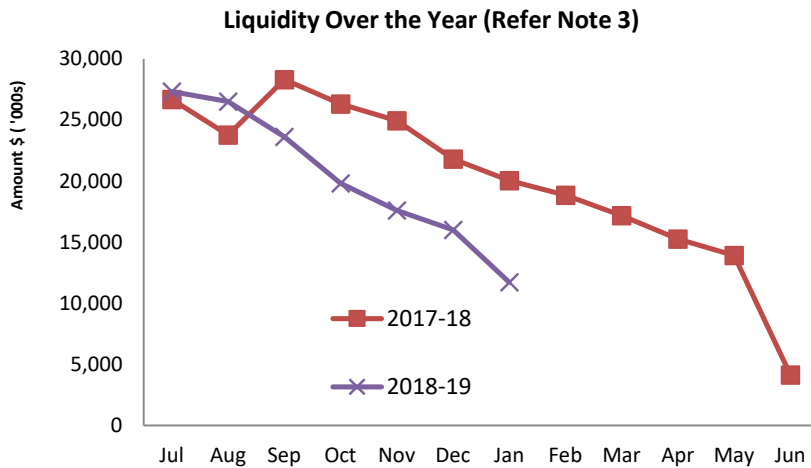
## **Preparation**

Prepared by: Vicki Cobby  
Reviewed by: Alvin Santiago  
Date prepared: 12/02/2019

# Shire of Broome

## Monthly Summary Information

For the Period Ended 31 January 2019

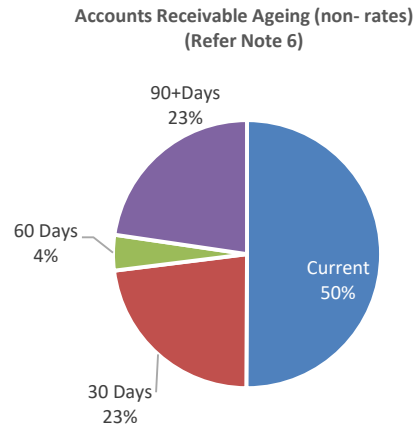
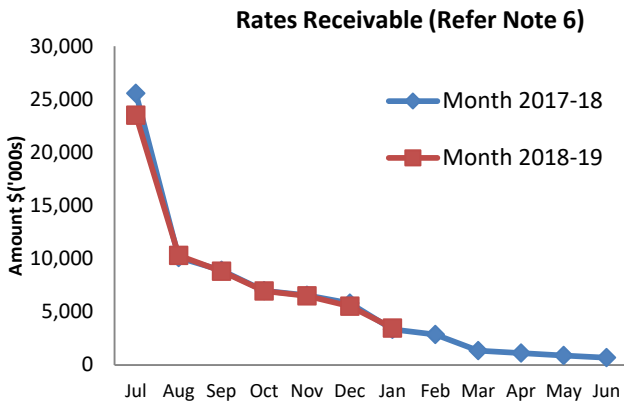


#### Cash and Cash Equivalents as at period end

Unrestricted	\$ 10,414,723
Restricted	\$ 38,126,077
	\$ 48,540,800

#### Receivables

Rates	\$ 3,297,323
Other	\$ 858,647
	\$ 4,155,971

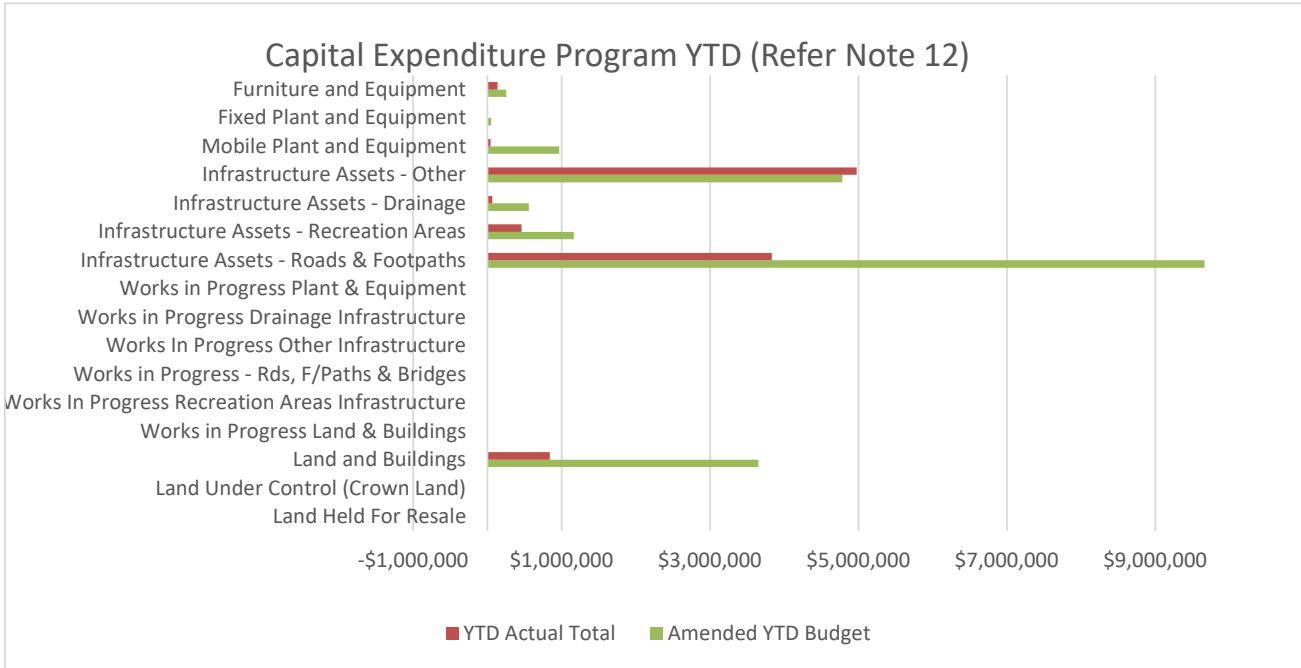


#### Comments

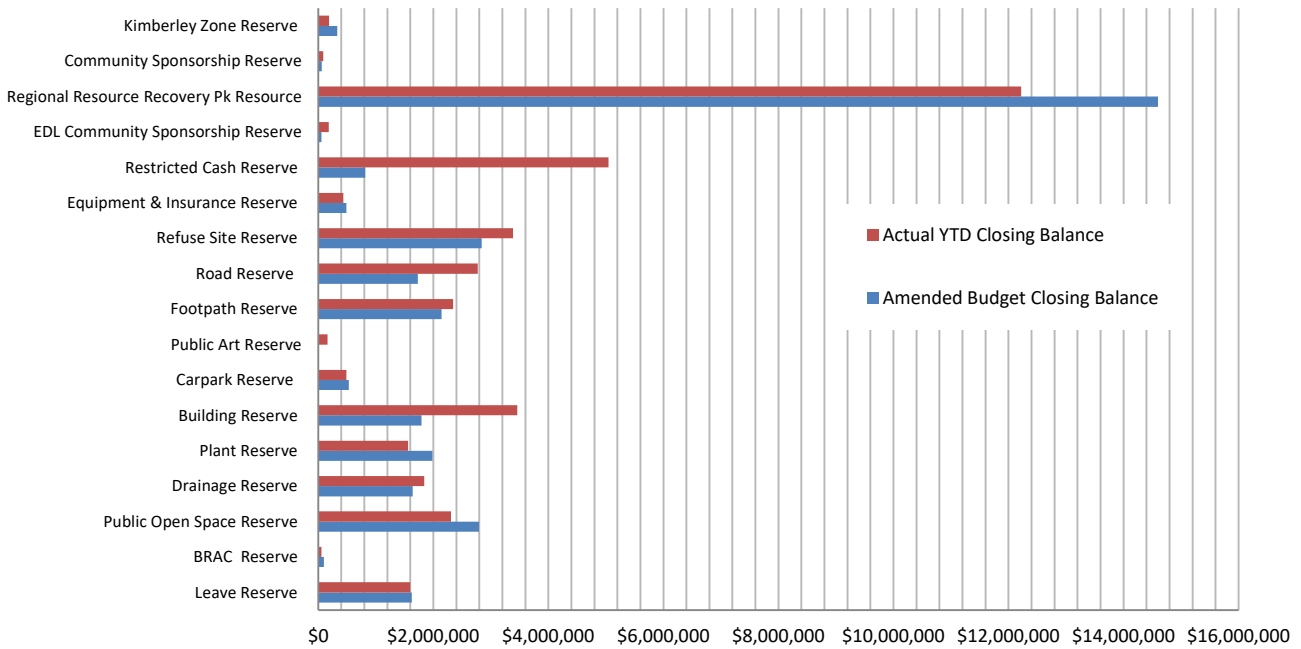
- Liquidity refers to the Shire of Broome's ability to meet its financial obligations within the current year. Liquidity increased at the start of the financial year by \$23.199M due mainly to the issuance of rates. Liquidity is a combination of unrestricted cash, Current Debtors (including Rates), and Current Creditors. The Shire of Broome's current position (representing liquidity) can be found in Note 3. The recognition of Reserve transfers has also occurred in June 2018 reducing liquidity significantly, as demonstrated by the sharp decline between May and June 2018.
- Rates were raised in July with payment due 35 days after issuing. Total Rates raised for the year was \$22.4M with total outstanding rates YTD at \$3.3M.

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 31 January 2019



**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.

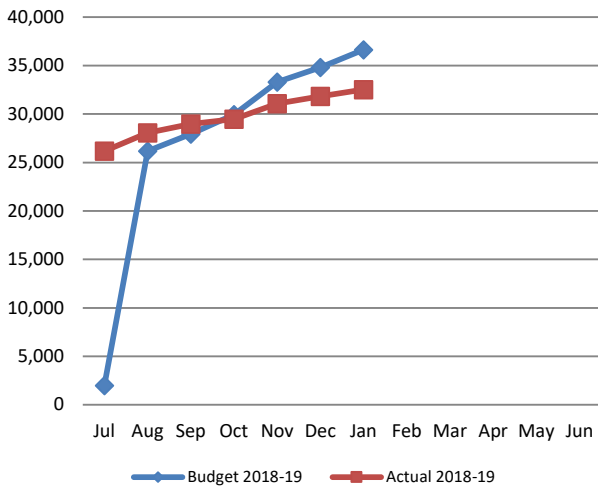
# Shire of Broome

## Monthly Summary Information

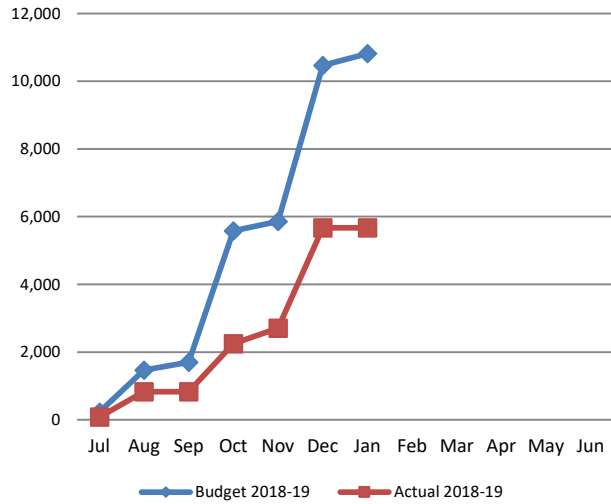
For the Period Ended 31 January 2019

### Revenues

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

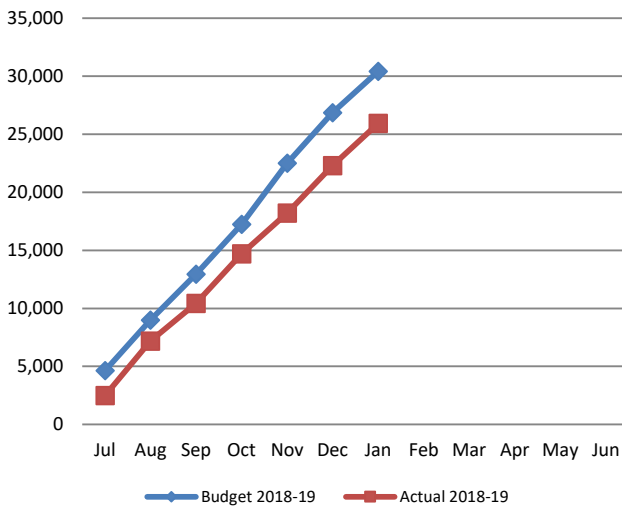


Budget Capital Revenue -v- Actual (Refer Note 2)

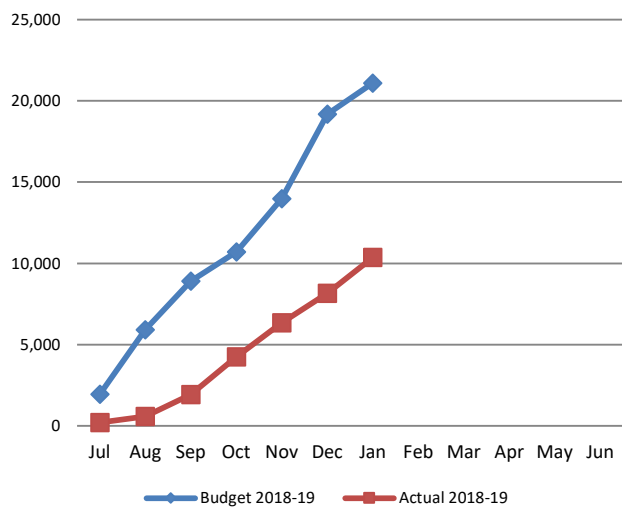


### Expenditure

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



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



### Comments

Explanation on material variances are presented in note 2.

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 31 January 2019**

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$		\$	%	
Governance		740,142	596,565	575,953		(20,612)	(2.78%)	
General Purpose Funding - Rates	9	22,863,367	22,696,424	22,733,283		36,859	0.16%	
General Purpose Funding - Other		940,077	714,851	470,039		(244,812)	(26.04%)	▼
Law, Order and Public Safety		389,743	331,934	97,243		(234,691)	(60.22%)	▼
Health		189,761	110,691	132,339		21,648	11.41%	▲
Education and Welfare		90,000	90,000	1,000		(89,000)	(98.89%)	▼
Housing		622,164	362,887	422,949		60,062	9.65%	
Community Amenities		7,658,477	4,496,920	4,707,819		210,899	2.75%	
Recreation and Culture		1,455,085	828,111	682,050		(146,061)	(10.04%)	▼
Transport		6,417,382	4,397,499	723,442		(3,674,057)	(57.25%)	▼
Economic Services		924,670	549,083	441,998		(107,085)	(11.58%)	▼
Other Property and Services		2,400,491	1,460,250	1,536,799		76,549	3.19%	
<b>Total Operating Revenue</b>		<b>44,691,359</b>	<b>36,635,215</b>	<b>32,524,914</b>	73%	<b>(4,110,301)</b>		
<b>Operating Expense</b>								
Governance		(3,033,501)	(1,981,319)	(1,450,664)		530,655	17.49%	▲
General Purpose Funding		(462,213)	(166,847)	(125,350)		41,497	8.98%	
Law, Order and Public Safety		(1,027,337)	(619,000)	(651,092)		(32,092)	(3.12%)	
Health		(791,157)	(465,561)	(429,409)		36,152	4.57%	
Education and Welfare		(737,232)	(421,227)	(358,409)		62,818	8.52%	
Housing		(756,394)	(451,697)	(506,880)		(55,183)	(7.30%)	
Community Amenities		(9,241,019)	(5,644,583)	(4,752,103)		892,480	9.66%	
Recreation and Culture		(12,418,403)	(7,642,236)	(7,035,022)		607,214	4.89%	
Transport		(14,195,116)	(8,978,556)	(7,400,199)		1,578,357	11.12%	▲
Economic Services		(2,988,000)	(2,165,180)	(2,002,892)		162,288	5.43%	
Other Property and Services		(2,656,498)	(1,887,485)	(1,223,174)		664,311	25.01%	▲
<b>Total Operating Expenditure</b>		<b>(48,306,870)</b>	<b>(30,423,691)</b>	<b>(25,935,194)</b>	54%	<b>4,488,497</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		9,667,682	5,639,459	5,846,207		206,748	2.14%	
Adjust (Profit)/Loss on Asset Disposal	8	82,220	82,220	9,506		(72,714)	(88.44%)	▼
Adjust Revaluation, Provisions and Accruals		0	0	(1,231)		(1,231)		
<b>Net Cash from Operations</b>		<b>6,134,391</b>	<b>11,933,203</b>	<b>12,444,202</b>		<b>510,999</b>		
<b>Capital Revenues</b>								
<b>Grants, Subsidies and Contributions</b>		16,082,115	10,563,676	5,658,577		(4,905,099)	(30.50%)	▼
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		70,000	70,000	0		(70,000)	(100.00%)	▼
Recreation and Culture		8,079,205	4,429,205	0		(4,429,205)	(54.82%)	▼
Transport		3,187,970	2,415,370	2,629,116		213,746	6.70%	
Economic Services		3,450,000	2,354,161	2,950,000		595,839	17.27%	▲
Other Property and Services		94,940	94,940	79,461		(15,479)	(16.30%)	
Proceeds from Disposal of Assets	8	251,000	251,000	11,450	5%	(239,550)	(95.44%)	▼
<b>Total Capital Revenues</b>		<b>16,333,115</b>	<b>10,814,676</b>	<b>5,670,027</b>	35%	<b>(5,144,649)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(3,866,496)	(3,653,521)	(843,437)		2,810,084	72.68%	▲
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		

**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2019**

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
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	(13,982,696)	(9,663,035)	(3,833,320)		5,829,715	41.69%	▲
Infrastructure Assets - Recreation Areas	12	(5,223,314)	(1,165,148)	(461,860)		703,288	13.46%	▲
Infrastructure Assets - Drainage	12	(559,334)	(559,334)	(65,825)		493,509	88.23%	▲
Infrastructure Assets - Other	12	(7,479,036)	(4,782,466)	(4,976,681)		(194,215)	(2.60%)	
Mobile Plant and Equipment	12	(986,000)	(967,250)	(42,687)		924,563	93.77%	▲
Fixed Plant and Equipment	12	(52,500)	(52,500)	0		52,500	100.00%	▲
Furniture and Equipment	12	(457,596)	(254,168)	(137,516)		116,652	25.49%	▲
Total Capital Expenditure		(32,606,972)	(21,097,422)	(10,361,326)	32%	10,736,096		
<b>Net Cash from Capital Activities</b>		<b>(16,273,857)</b>	<b>(10,282,746)</b>	<b>(4,691,299)</b>		<b>5,591,447</b>		
<b>Financing</b>								
Proceeds from New Debentures		1,700,000	0	0		0		
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	10,329,837	231,929	0		(231,929)	(2.25%)	
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(619,827)	(309,912)	(306,449)		3,463	0.56%	
Transfer to Reserves	7	(5,824,312)	(2,192,706)	(79,171)		2,113,535	36.29%	▲
<b>Net Cash from Financing Activities</b>		<b>5,585,698</b>	<b>(2,270,689)</b>	<b>(385,620)</b>		<b>1,885,069</b>		
<b>Net Operations, Capital and Financing</b>		<b>(4,553,768)</b>	<b>(620,232)</b>	<b>7,367,283</b>		<b>7,987,515</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>4,346,500</b>	<b>4,346,500</b>	<b>4,346,500</b>		<b>0</b>		
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(207,268)</b>	<b>3,726,268</b>	<b>11,713,783</b>		<b>7,987,515</b>		

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 31 January 2019**

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$		\$	%	
Rates	9	22,389,129	22,368,298	22,400,309		32,011	0.14%	
Operating Grants, Subsidies and Contributions		8,031,508	5,587,544	1,495,551		(4,091,993)	(50.95%)	▼
Fees and Charges		11,427,130	6,814,068	7,012,752		198,684	1.74%	
Service Charges		0	0	0		0		
Interest Earnings		1,142,492	716,712	444,524		(272,188)	(23.82%)	▼
Other Revenue		1,699,930	1,147,423	1,171,778		24,355	1.43%	
Profit on Disposal of Assets	8	1,170	1,170	0		(1,170)	(100.00%)	
<b>Total Operating Revenue</b>		<b>44,691,359</b>	<b>36,635,215</b>	<b>32,524,914</b>	73%	<b>(4,110,301)</b>		
<b>Operating Expense</b>								
Employee Costs		(15,841,841)	(9,305,062)	(8,631,495)		673,567	4.25%	
Materials and Contracts		(16,698,590)	(11,577,174)	(8,357,923)		3,219,251	19.28%	▲
Utility Charges		(2,002,962)	(1,168,272)	(1,098,809)		69,463	3.47%	
Depreciation on Non-Current Assets		(9,667,682)	(5,639,459)	(5,846,207)		(206,748)	(2.14%)	
Interest Expenses		(92,755)	(46,378)	(46,825)		(447)	(0.48%)	
Insurance Expenses		(657,174)	(553,444)	(769,596)		(216,152)	(32.89%)	▼
Other Expenditure		(3,262,476)	(2,050,512)	(1,174,834)		875,678	26.84%	▲
Loss on Disposal of Assets	8	(83,390)	(83,390)	(9,506)		73,884	88.60%	▲
<b>Total Operating Expenditure</b>		<b>(48,306,870)</b>	<b>(30,423,691)</b>	<b>(25,935,195)</b>	54%	<b>4,488,496</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		9,667,682	5,639,459	5,846,207		206,748	2.14%	
Adjust (Profit)/Loss on Asset Disposal	8	82,220	82,220	9,506		(72,714)	(88.44%)	▼
Adjust Revaluation, Provisions and Accruals		0	0	(1,231)		(1,231)		
<b>Net Cash from Operations</b>		<b>6,134,391</b>	<b>11,933,203</b>	<b>12,444,201</b>		<b>510,998</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions		16,082,115	10,563,676	5,658,577		(4,905,099)	(30.50%)	▼
Proceeds from Disposal of Assets	8	251,000	251,000	11,450	5%	(239,550)	(95.44%)	▼
<b>Total Capital Revenues</b>		<b>16,333,115</b>	<b>10,814,676</b>	<b>5,670,027</b>	35%	<b>(5,144,649)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(3,866,496)	(3,653,521)	(843,437)		2,810,084	72.68%	▲
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	(13,982,696)	(9,663,035)	(3,833,320)		5,829,715	41.69%	▲
Infrastructure Assets - Recreation Areas	12	(5,223,314)	(1,165,148)	(461,860)		703,288	13.46%	▲
Infrastructure Assets - Drainage	12	(559,334)	(559,334)	(65,825)		493,509	88.23%	▲
Infrastructure Assets - Other	12	(7,479,036)	(4,782,466)	(4,976,681)		(194,215)	(2.60%)	
Mobile Plant and Equipment	12	(986,000)	(967,250)	(42,687)		924,563	93.77%	▲
Fixed Plant and Equipment	12	(52,500)	(52,500)	0		52,500	100.00%	▲
Furniture and Equipment	12	(457,596)	(254,168)	(137,516)		116,652	25.49%	▲
<b>Total Capital Expenditure</b>		<b>(32,606,972)</b>	<b>(21,097,422)</b>	<b>(10,361,326)</b>	32%	<b>10,736,096</b>		
<b>Net Cash from Capital Activities</b>		<b>(16,273,857)</b>	<b>(10,282,746)</b>	<b>(4,691,299)</b>		<b>5,591,447</b>		
<b>Financing</b>								
Proceeds from New Debentures		1,700,000	0	0		0		
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	0		0		
Transfer from Reserves	7	10,329,837	231,929	0		(231,929)	(2.25%)	
Advances to Community Groups		0	0	0		0		
Repayment of Debentures	10	(619,827)	(309,912)	(306,449)		3,463	0.56%	
Transfer to Reserves	7	(5,824,312)	(2,192,706)	(79,171)		2,113,535	36.29%	▲



**SHIRE OF BROOME**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 January 2019**

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
<b>Net Cash from Financing Activities</b>		5,585,698	(2,270,689)	(385,620)		1,885,069		
<b>Net Operations, Capital and Financing</b>		(4,553,768)	(620,232)	7,367,282		7,987,514		
<b>Opening Funding Surplus(Deficit)</b>	3	4,346,500	4,346,500	4,346,500		0		
<b>Closing Funding Surplus(Deficit)</b>	3	(207,268)	3,726,268	11,713,782		7,987,514		

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 31 January 2019

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 Held For Resale	12	0	0	0	0	0	0
Land Under Control (Crown Land)	12	0	0	0	0	0	0
Land and Buildings	12	15,695	827,742	843,437	3,653,521	3,866,496	(2,810,084)
Works in Progress Land & Buildings	12	0	0	0	0	0	0
Works In Progress Recreation Areas Infrastructure	12	0	0	0	0	0	0
Works in Progress - Rds, F/Paths & Bridges	12	0	0	0	0	0	0
Works In Progress Other Infrastructure	12	0	0	0	0	0	0
Works in Progress Drainage Infrastructure	12	0	0	0	0	0	0
Works in Progress Plant & Equipment	12	0	0	0	0	0	0
Infrastructure Assets - Roads & Footpaths	12	3,553,184	280,136	3,833,320	9,663,035	13,982,696	(5,829,715)
Infrastructure Assets - Recreation Areas	12	300,505	161,355	461,860	1,165,148	5,223,314	(703,288)
Infrastructure Assets - Drainage	12	65,825	0	65,825	559,334	559,334	(493,509)
Infrastructure Assets - Other	12	4,907,145	69,536	4,976,681	4,782,466	7,479,036	194,215
Mobile Plant and Equipment	12	479	42,208	42,687	967,250	986,000	(924,563)
Fixed Plant and Equipment	12	0	0	0	52,500	52,500	(52,500)
Furniture and Equipment	12	137,516	0	137,516	254,168	457,596	(116,652)
<b>Capital Expenditure Totals</b>		<b>8,980,349</b>	<b>1,380,977</b>	<b>10,361,326</b>	<b>21,097,422</b>	<b>32,606,972</b>	<b>(10,736,096)</b>

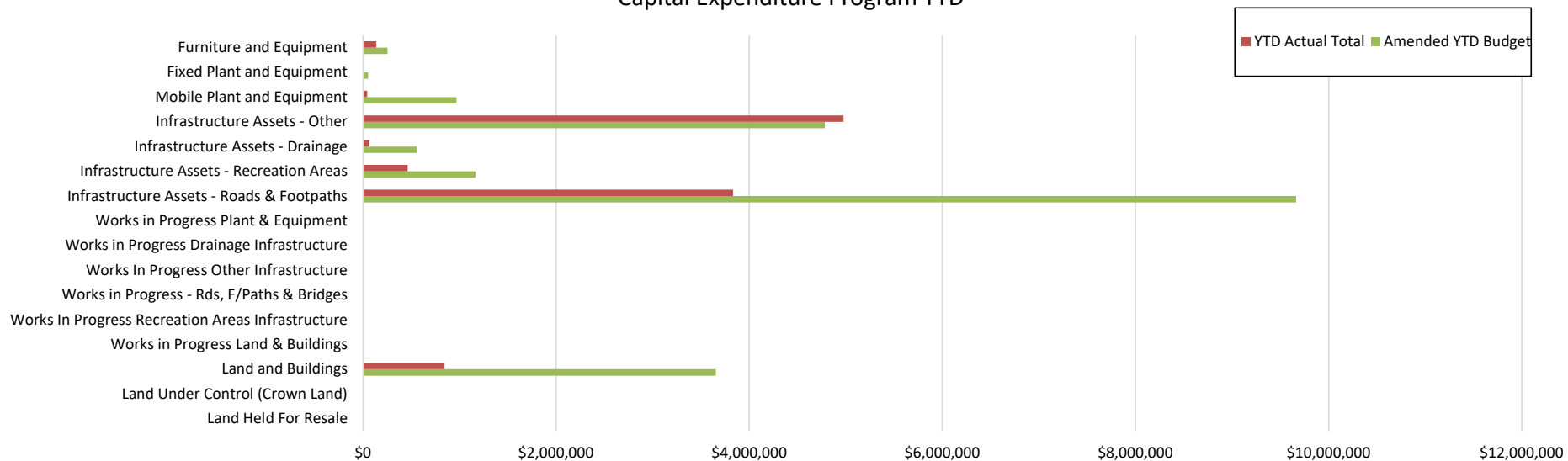
**Funded By:**

Capital Grants and Contributions	5,658,577	10,563,676	16,082,115	4,905,099
Borrowings	0	0	1,700,000	0
Other (Disposals & C/Fwd)	11,450	251,000	251,000	(239,550)
Total Own Source Funding - Cash Backed Reserves	0	231,929	10,329,837	(231,929)
Own Source Funding - Operations	4,691,299	10,050,817	4,244,020	(5,359,518)
<b>Capital Funding Total</b>	<b>10,361,326</b>	<b>21,097,422</b>	<b>32,606,972</b>	<b>(10,736,096)</b>

**SHIRE OF BROOME**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 31 January 2019**

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 31 January 2019**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget (a)	Amended YTD Budget (b)
<b>Operating Revenues</b>	\$	\$	\$	\$
Governance	399,596	340,546	740,142	596,565
General Purpose Funding - Rates	22,814,457	48,910	22,863,367	22,696,424
General Purpose Funding - Other	900,904	39,173	940,077	714,851
Law, Order and Public Safety	138,743	251,000	389,743	331,934
Health	189,761	0	189,761	110,691
Education and Welfare	90,000	0	90,000	90,000
Housing	622,164	0	622,164	362,887
Community Amenities	7,598,727	59,750	7,658,477	4,496,920
Recreation and Culture	1,473,656	(18,571)	1,455,085	828,111
Transport	2,641,520	3,775,862	6,417,382	4,397,499
Economic Services	3,103,330	(2,178,660)	924,670	549,083
Other Property and Services	2,244,733	155,758	2,400,491	1,460,250
<b>Total Operating Revenue</b>	<b>42,217,591</b>	<b>2,473,768</b>	<b>44,691,359</b>	<b>36,635,215</b>
<b>Operating Expense</b>				
Governance	(2,707,164)	(326,337)	(3,033,501)	(1,981,319)
General Purpose Funding	(446,696)	(15,517)	(462,213)	(166,847)
Law, Order and Public Safety	(1,022,337)	(5,000)	(1,027,337)	(619,000)
Health	(788,573)	(2,584)	(791,157)	(465,561)
Education and Welfare	(737,232)	0	(737,232)	(421,227)
Housing	(751,394)	(5,000)	(756,394)	(451,697)
Community Amenities	(9,276,019)	35,000	(9,241,019)	(5,644,583)
Recreation and Culture	(12,329,557)	(88,846)	(12,418,403)	(7,642,236)
Transport	(10,851,832)	(3,343,284)	(14,195,116)	(8,978,556)
Economic Services	(4,264,199)	1,276,199	(2,988,000)	(2,165,180)
Other Property and Services	(2,334,493)	(318,838)	(2,653,331)	(1,887,485)
<b>Total Operating Expenditure</b>	<b>(45,509,496)</b>	<b>(2,794,207)</b>	<b>(48,303,703)</b>	<b>(30,423,691)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	9,667,682	0	9,667,682	5,639,459
Adjust (Profit)/Loss on Asset Disposal	79,053	0	79,053	82,220
Adjust Provisions and Accruals	0	0	0	0
<b>Net Cash from Operations</b>	<b>6,454,830</b>	<b>(320,439)</b>	<b>6,134,391</b>	<b>11,933,203</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	13,782,824	2,299,291	16,082,115	10,563,676
Proceeds from Disposal of Assets	238,000	13,000	251,000	251,000
Proceeds from Sale of Investments	0	0	0	0
<b>Total Capital Revenues</b>	<b>14,020,824</b>	<b>2,312,291</b>	<b>16,333,115</b>	<b>10,814,676</b>
<b>Capital Expenses</b>				
Land Held for Resale	0	0	0	0
Land Under Control (Crown Land)	0	0	0	0
Land and Buildings	(2,848,906)	(1,017,590)	(3,866,496)	(3,653,521)
Works in Progress Land & Buildings	0	0	0	0
Works In Progress Recreation Areas Infrastructure	0	0	0	0
Works in Progress - Rds, F/Paths & Bridges	0	0	0	0
Works In Progress Other Infrastructure	0	0	0	0
Works in Progress Drainage Infrastructure	0	0	0	0
Works in Progress Plant & Equipment	0	0	0	0
Infrastructure Assets - Roads & Footpaths	(11,542,452)	(2,440,244)	(13,982,696)	(9,663,035)
Infrastructure Assets - Recreation Areas	(4,865,991)	(357,323)	(5,223,314)	(1,165,148)
Infrastructure Assets - Drainage	(400,000)	(159,334)	(559,334)	(559,334)
Infrastructure Assets - Other	(6,861,118)	(617,918)	(7,479,036)	(4,782,466)
Mobile Plant and Equipment	(940,000)	(46,000)	(986,000)	(967,250)
Fixed Plant and Equipment	(112,500)	60,000	(52,500)	(52,500)
Furniture and Equipment	(364,395)	(93,201)	(457,596)	(254,168)
<b>Total Capital Expenditure</b>	<b>(27,935,362)</b>	<b>(4,671,610)</b>	<b>(32,606,972)</b>	<b>(21,097,422)</b>
<b>Net Cash from Capital Activities</b>	<b>(13,914,538)</b>	<b>(2,359,319)</b>	<b>(16,273,857)</b>	<b>(10,282,746)</b>
<b>Financing</b>				
Proceeds from New Debentures	1,700,000	0	1,700,000	0
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	6,905,388	3,424,449	10,329,837	231,929
Purchase of Investments	0	0	0	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(619,827)	0	(619,827)	(309,912)
Transfer to Reserves	(4,289,032)	(1,535,280)	(5,824,312)	(2,192,706)
<b>Net Cash from Financing Activities</b>	<b>3,696,529</b>	<b>1,889,169</b>	<b>5,585,698</b>	<b>(2,270,689)</b>
<b>Net Operations, Capital and Financing</b>	<b>(3,763,179)</b>	<b>(790,589)</b>	<b>(4,553,768)</b>	<b>(620,232)</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>3,763,179</b>	<b>583,321</b>	<b>4,346,500</b>	<b>4,346,500</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>(207,268)</b>	<b>(207,268)</b>	<b>3,726,268</b>

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**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 31 January 2019**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	(20,612)	(2.78%)			
General Purpose Funding - Rates	36,859	0.16%			
General Purpose Funding - Other	(244,812)	(26.04%)	▼	Timing	Financial Assistance Grants not yet received
Law, Order and Public Safety	(234,691)	(60.22%)	▼	Timing	Variance is due to natural disaster (emergency response component) funding not yet received.
Health	21,648	11.41%	▲	Timing	Majority of health licenses are raised annually, budget is phased evenly.
Education and Welfare	(89,000)	(98.89%)	▼	Permanent	Grant application unsuccessful, corresponding expenditure will not occur
Housing	60,062	9.65%			
Community Amenities	210,899	2.75%			
Recreation and Culture	(146,061)	(10.04%)	▼	Timing	Lottery West grant not yet received, operating revenue is lower in the quiet months but phased evenly
Transport	(3,674,057)	(57.25%)	▼	Timing	Variance is due to natural disaster (roads component) funding not yet received.
Economic Services	(107,085)	(11.58%)	▼	Timing	BVC Subsidised Rental (In-Kind) recognised at EOFY
Other Property and Services	76,549	3.19%			
<b>Operating Expense</b>					
Governance	530,655	17.49%	▲	Timing	Kimberley Zone expenses not phased evenly
General Purpose Funding	41,497	8.98%			
Law, Order and Public Safety	(32,092)	(3.12%)			
Health	36,152	4.57%			
Education and Welfare	62,818	8.52%			
Housing	(55,183)	(7.30%)			
Community Amenities	892,480	9.66%			
Recreation and Culture	607,214	4.89%			
Transport	1,578,357	11.12%	▲	Permanent	Natural disaster clean up expenses for 17/18 WANDRRA claims. Work being completed
Economic Services	162,288	5.43%			
Other Property and Services	664,311	25.01%	▲	Timing	Variance due to insurance budget phased evenly over 12 months, annual invoices and 1st & 2nd contribution invoices already paid.
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(4,905,099)	(30.50%)	▼	Timing	Grant funded projects not completed yet - BRAC Youth Precinct, Catalina Boat Ramp parking, Skate Park shade.
Proceeds from Disposal of Assets	(239,550)	(95.44%)	▼	Timing	Assets have not been sold yet.
<b>Capital Expenses</b>					
Land Held for Resale	0				
Land Under Control (Crown Land)	0				
Land and Buildings	2,810,084	72.68%	▲	Timing	KRO1, KRO2, Admin Building aircon renewals & VBFB building still in progress.
Works in Progress Land & Buildings	0				
Works In Progress Recreation Areas Infrastructure	0				
Works in Progress - Rds, F/Paths & Bridges	0				
Works In Progress Other Infrastructure	0				
Works in Progress Drainage Infrastructure	0				
Works in Progress - Plant & Equipment	0				
Infrastructure Assets - Roads & Footpaths	5,829,715	41.69%	▲	Timing	Various infrastructure projects in progress, particularly Chinatown Revitalisation.

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

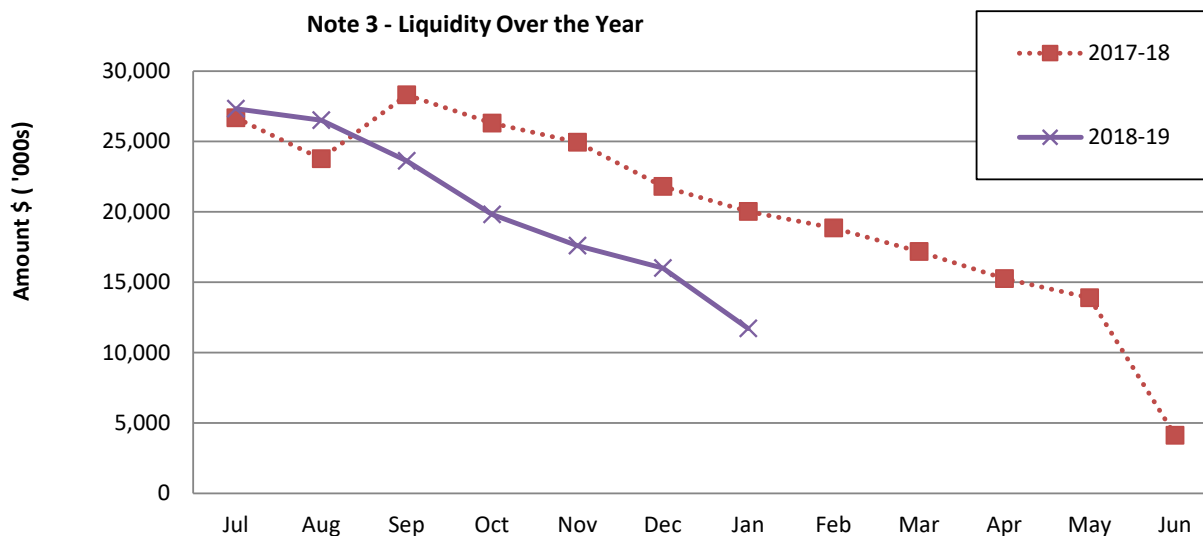
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Infrastructure Assets - Recreation Areas	703,288	13.46%	▲		
Infrastructure Assets - Drainage	493,509	88.23%	▲	Timing	Hammersley St upgrade drainage works, carryovers added to budget in December and final billing has yet to be received. Short Street not started.
Infrastructure Assets - Other	(194,215)	(2.60%)			
Mobile Plant and Equipment	924,563	93.77%	▲	Timing	Hino truck (Works), Isuzu truck (Works), Kubota Utility vehicle (Lifeguards) & Wheel Loader Komatsu not done yet and purchase of BRAC generator phased over 12 months.
Fixed Plant and Equipment	52,500	100.00%	▲	Timing	Purchase of Depot air compressor not done yet and weather station installation & maxicom software/site purchasing not done yet.
Furniture and Equipment	116,652	(8.37%)			
<b>Financing</b>					
Proceeds from New Debentures	0				
Proceeds from Advances	0				
Self-Supporting Loan Principal	0				
Transfer from Reserves	(231,929)	(2.25%)			
Advances to Community Groups	0				
Loan Principal	3,463	0.56%			
Transfer to Reserves	2,113,535	36.29%	▲	Timing	Transfers to Reserves is done at the EOFY

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jan 2019	30 Jun 2018	YTD 31 Jan 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	10,414,723	7,086,441	18,032,002
Cash Restricted	4	38,126,077	38,046,906	31,531,165
Receivables - Rates	6	3,297,323	635,058	3,139,300
Receivables - Rates Other		183,675	53,798	216,298
Receivables - Debtors	6	579,659	909,069	426,530
Receivables - Other		278,988	325,186	71,978
Sundry Provisions & Accruals		43,320	593,208	36,998
Inventories		40,145	34,015	37,721
		52,963,910	47,683,680	53,491,991
<b>Less: Current Liabilities</b>				
Payables		(2,503,796)	(4,223,559)	(1,293,537)
Provisions		(619,593)	(1,066,714)	(625,898)
		(3,123,389)	(5,290,273)	(1,919,435)
Less: Cash Reserves	7	(38,126,077)	(38,046,906)	(31,531,165)
Rounding and Timing Adjustment		(661)		
<b>Net Current Funding Position</b>		<b>11,713,783</b>	<b>4,346,502</b>	<b>20,041,391</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

The budget was adopted at the OMC 28 June 2018. It was presented to Council with a predicted carried forward surplus of \$3,763,179.

The Rounding and Timing Adjustment is calculated by subtracting the sum of current assets less current liabilities and cash reserves from the YTD funding surplus (see page 7).

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 31 January 2019**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Bank Account	0.15%	1,605,178			1,605,178	CommBank	At Call
Business Online Saver	0.40%	3,006,036			3,006,036	CommBank	At Call
BRAC Bank Account	0.10%	85,634			85,634	CommBank	At Call
BPAY Bank Account	0.00%	0			0	CommBank	At Call
Reserve Bank Account	0.40%		126,077		126,077	CommBank	At Call
Trust Bank Account	0.00%			946,147	946,147	CommBank	At Call
Cash On Hand	Nil	4,400			4,400	N/A	On Hand
<b>(b) Term Deposits</b>							
WATC grant in Trust	1.45%			800,094	800,094	WATC	
Reserve Term Deposit	2.80%		38,000,000		38,000,000	CommBank	26-Jun-19
Muni Term Deposit	2.55%	5,000,000			5,000,000	CommBank	18-Feb-19
Muni Term Deposit	2.75%	2,000,000			5,000,000	Westpac	22-Apr-19
<b>Total</b>		<b>11,701,248</b>	<b>38,126,077*</b>	<b>1,746,242‡</b>	<b>54,573,567</b>		
<b>Adjustments</b>							
Payment Timing Adjustments**		1,286,525					
<b>Total</b>		<b>10,414,723</b>					

**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 31 January 2019**

**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
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Opening Surplus				0
		<b>Permanent Changes</b>						
		Opening surplus adjustment						0
		Budgeted EOY Surplus/(Deficit)						0
		<b>General Purpose Funding</b>						
32220		Valuation Expenses - Op Exp - Rates	.18 Adjustment of Orig	Operating Expenditure			(15,517)	(15,517)
30105		Rates Broome - Op Inc - Rates	OMC 22.11.18 FACR1	Operating Income		12,480		(3,037)
30146		Interest - Rates Instalments - Op Inc - Rates	OMC 22.11.18 FACR1	Operating Income		10,000		6,963
30147		Rates Admin Instalment Charge - Op Inc - Rates	OMC 22.11.18 FACR1	Operating Income		16,430		23,393
30201		Rates Non Payment Int - Op Inc - Rates	OMC 22.11.18 FACR1	Operating Income		10,000		33,393
30301		Grants Commission - Op Inc - Other General Purpose Funding	OMC 22.11.18 FACR1	Operating Income		39,173		72,566
		<b>Governance</b>						
22172		Community Sponsorship Program - Op Exp - Other Governance	SMC 15.08.18	Operating Expenditure			(4,399)	68,167
23596		Transfer From Community Sponsorship Reserve Cap Inc - Other Gov	SMC 15.08.18	Capital Income		4,399		72,566
22172		Community Sponsorship Program - Op Exp - Other Governance	.18 Adjustment of Orig	Operating Expenditure			(10,809)	61,757
23596		Transfer From Community Sponsorship Reserve Cap Inc - Other Gov	.18 Adjustment of Orig	Capital Income		20,809		82,566
22173		EDL sponsorship programme Reserve Funded - Op Exp - Other Governance	.18 Adjustment of Orig	Operating Expenditure			(36,395)	46,171
23593		Transfer From EDL Sponsorship Reserve - Cap Inc - Other Gov	.18 Adjustment of Orig	Capital Income		36,395		82,566
23040		Youth Development Programme & Working Group - Op Exp - Other Governance	2.10.18 Additional Car	Operating Expenditure			(6,545)	76,021
23049		Transfer From - Restricted Cash Reserve - Other Governance - Cap Inc	2.10.18 Additional Car	Capital Income		6,545		82,566
22177		LandCorp Bme North Community-Sponsorship Prog Grant Exps - Op Exp - Other Gov	C 22.10.18 New initiat	Operating Expenditure			(14,210)	68,356
22124		Contribution to Kimberley Zone Secretariat	OMC 22.11.18 FACR1	Operating Expenditure		10,000		78,356
22174		Sundry In Kind Donations Op Exp - Other Governance	OMC 22.11.18 FACR1	Operating Expenditure			(40,000)	38,356
22200		Audit Fees Op Exp - Other Governance	OMC 22.11.18 FACR1	Operating Expenditure			(59,000)	(20,644)
22122		Kimberley Zone - Salary -Regional Project Officer - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		122,944		102,300



**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
22127		Kimberley Zone - Vehicle Expenses - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		18,000		120,300
22128		Kimberley Zone - Forums & Conferences - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		2,500		122,800
22129		Kimberley Zone - Zone & RCG Meeting Expenses - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		11,000		133,800
22132		Kimberley Zone - Darwin Forum and Other Recoverable Exp - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(20,000)	113,800
22135		Kimberley Zone - Office Expenses - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		3,000		116,800
22136		Kimberley Zone - IT Support - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(1,500)	115,300
22138		Kimberley Zone - Superannuation Employee Expense - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		19,056		134,356
22143		Kimberley Zone - Savannah Way Membership - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(5,000)	129,356
22146		Kimberley Zone - Strategic Community Plan - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(4,000)	125,356
22148		Kimberley Zone - Other Employment Costs - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		2,500		127,856
22180		Kimberley Zone - Volunteering Strategy - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		65,000		192,856
22181		Kimberley Zone - Executive Consultancy - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(67,925)	124,931
22182		Kimberley Zone - Administrative Consultancy - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(19,360)	105,571
23013		Kimberley Zone - Reimbursement Zone & RCG Meetings Expenses - Op Inc	OMC 22.11.18 FACR1	Operating Income			(13,000)	92,571
23019		Kimberley Zone - Reimbursement Darwin Forum and Other Expense Recoveries - Op Inc	OMC 22.11.18 FACR1	Operating Income		20,000		112,571
23021		Kimberley Zone - Members Contribution Secretariat Costs - Op Inc	OMC 22.11.18 FACR1	Operating Income			(14,000)	98,571
23061		Kimberley Zone - Members Contribution - Kimberley Waste Management Plan Op Inc	OMC 22.11.18 FACR1	Operating Income		14,710		113,281
23536		Kimberley Zone - Interest on Reserve - Op Inc.	OMC 22.11.18 FACR1	Operating Income		620		113,901
23598		Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone	OMC 22.11.18 FACR1	Capital Income		145,000		258,901
404226		Kimberley Zone - Personal Development Training - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		5,000		263,901
405233		Kimberley Zone - RCG Project Seed Fund - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		40,000		303,901
405234		Kimberley Zone - Volunteering Strategy - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(65,000)	238,901
405235		Kimberley Zone - Alcohol Management Initiatives - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(30,000)	208,901
405236		Kimberley Zone - Procurement Improvement Program - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(100,000)	108,901
405237		Kimberley Zone - ICT & Office 365 Improvements - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(10,000)	98,901
405238		Kimberley Zone - Kimberley Waste Management Plan - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(19,734)	79,167
405239		Kimberley Zone - Kimberley Land Tenure Implementation Plan - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(5,000)	74,167

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
405240		Kimberley Zone - Kimberley Regional Education / Training Business Case - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(25,000)	49,167
405241		Kimberley Zone - Savannah Way Business Case Implementataion Plan - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(25,000)	24,167
405242		Kimberley Zone - Liquid Waste Business Case - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(95,000)	(70,833)
405297		Kimberley Zone - Admin Cost Allocated - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		33,496		(37,337)
405298		Kimberley Zone - IT/Records COst Allocated - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure		9,544		(27,793)
405382		Kimberley Zone - RCG Project Seed Fund - Op Inc	OMC 22.11.18 FACR1	Operating Income			(40,000)	(67,793)
405384		Kimberley Zone - Procurement Improvement Program Grants - Op Inc	OMC 22.11.18 FACR1	Operating Income		50,000		(17,793)
405385		Kimberley Zone - Alcohol Management Initiatives Grant - Op Inc	OMC 22.11.18 FACR1	Operating Income		30,000		12,207
23597		Kimberley Zone - Transfer to Kimberley Zone Reserve - Cap Exp - Kimberley Zone - Refund of Member Contribution Prior Year - Op Inc	OMC 22.11.18 FACR1	Capital Expenditure			(272,336)	(260,129)
23020		EDL sponsorship programme Reserve Funded - Op Exp - Other Governance	OMC 22.11.18 FACR1	Operating Income		292,216		32,087
22173		Transfer From EDL Sponsorship Reserve - Cap Inc - Other Gov	OMC 13.12.18	Operating Expenditure			(4,500)	27,587
23593		Transfer From EDL Sponsorship Reserve - Cap Inc - Other Gov	OMC 13.12.18	Capital Income		4,500		32,087
<b>Law, Order and Public Safety</b>								
52341		Reimb & Other Op Income - Emerg & Rang Serv	2.10.18 Additional Car	Operating Income		251,000		283,087
53015		Relief Staff Exp - Op Exp - Ranger Operations	OMC 22.11.18 FACR1	Operating Expenditure			(27,000)	256,087
53010		Salary - Op Exp - Ranger & Beach Operations	OMC 22.11.18 FACR1	Operating Expenditure		22,000		278,087
<b>Health</b>								
75020		Mosquito Control & Pest Control - Op Exp - Preventive Service- Pest Control	2.10.18 Additional Car	Operating Expenditure			(2,584)	275,503
717599		Transfer From Restricted Cash Reserve - Cap Inc - Health Service - Pest Control	2.10.18 Additional Car	Capital Income		2,584		278,087
<b>Education and Welfare</b>								
<b>Housing</b>								
96101		Staff Housing - Reactive Maint - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(5,000)	273,087

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
		<b>Community Amenities</b>						
107540		Cemeteries Other Infrastructure Upgrade - Cap Exp - Other Com Amenit	.18 Adjustment of Orig	Capital Expenditure		210		273,297
107550	107556	Broome Cemetery New Infrastructure Cap Exp	.18 Adjustment of Orig	Capital Expenditure			(387)	272,910
108001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	.18 Adjustment of Orig	Operating Expenditure		300,000		572,910
101995		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	.18 Adjustment of Orig	Capital Income			(300,000)	272,910
104600	104695	Hamersley St Upgrade Drainage - Infa Cap Exp	2.10.18 Additional Car	Capital Expenditure			(159,334)	113,576
104480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc	2.10.18 Additional Car	Capital Income		159,334		272,910
105054	105055	Coastal Management Operational - Op Exp -Prot of Environment	OMC 22.11.18 FACR1	Operating Expenditure			(9,500)	263,410
105541		Coastal Grants & Reimb Rec'd	OMC 22.11.18 FACR1	Operating Income		4,750		268,160
106038		Legal Expenses - Development Services	OMC 22.11.18 FACR1	Operating Expenditure			(75,000)	193,160
106482		Grant income - Op Inc - Town Planning/Regional Devel	OMC 22.11.18 FACR1	Operating Income		55,000		248,160
107391		Non Operating Grants Rec'd - Cap Inc - Other Community Amenities	OMC 22.11.18 FACR1	Capital Income		70,000		318,160
107550	107556	Broome Cemetery New Infrastructure Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(70,000)	248,160
101030	101030	Outsourced Materials & Services - Op Exp - San Gen Refuse	OMC 22.11.18 FACR1	Operating Expenditure			(100,000)	148,160
101525		Transfer From Refuse Site Reserve - Sanitation Gen Refuse	OMC 22.11.18 FACR1	Capital Income		100,000		248,160
107034		Broome Cemetery Survey & Other - Op Exp - Other Comm Amen	OMC 22.11.18 FACR1	Operating Expenditure			(7,000)	241,160
101023		Commercial Recycling - Op Exp - Sanitation Gen Refuse	OMC 13.12.18	Operating Expenditure			(73,500)	167,660
101525		Transfer From Refuse Site Reserve - Sanitation Gen Refuse	OMC 13.12.18	Capital Income		73,500		241,160
		<b>Recreation and Culture</b>						
1181401		Town Beach Redevelopment -Other Infra New - Cap Exp	SMC 28.08.18	Capital Expenditure			(268,000)	(26,840)
113489		Transfer From POS Reserve - Other Rec & S	SMC 28.08.18	Capital Income		268,000		241,160
113553	HAYN001	Haynes Oval Other Infrastructure Renewal - Cap Exp	.18 Adjustment of Orig	Capital Expenditure			(2,593)	238,567
116125	116126	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	.18 Adjustment of Orig	Capital Expenditure			(89)	238,478
1181401		Town Beach Redevelopment -Other Infra New - Cap Exp	.18 Adjustment of Orig	Capital Expenditure		81,288		319,766
113403		Grants - Non Op - Cap Inc - Other Rec & Sport	.18 Adjustment of Orig	Capital Income			(42,933)	276,833
1181405		Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	.18 Adjustment of Orig	Capital Expenditure		63,568		340,401
113704		Consultants - Op Exp - Rec Services	.18 Adjustment of Orig	Operating Expenditure		3,510		343,911

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
1181420	YBRA001	Youth Bike Recreation Area - New Construction - Cap Exp	.18 Adjustment of Orig	Capital Expenditure			(31,100)	312,811
113403		Grants - Non Op - Cap Inc - Other Rec & Sport	.18 Adjustment of Orig	Capital Income		85,000		397,811
113409		Transfer From Restricted Cash Reserve - Other Rec & Sport	.18 Adjustment of Orig	Capital Income		9,870		407,681
115280		Grant Program Expenses - Op Exp - Library (Income in 115480)	.18 Adjustment of Orig	Operating Expenditure			(901)	406,780
115480		Grant Program Income - Op Inc - Library (Expense in 115280)	.18 Adjustment of Orig	Operating Income			(5,500)	401,280
115311		Transfer from Restricted Cash Reserve - Libraries - Cap Inc	.18 Adjustment of Orig	Capital Income		3,881		405,161
113550	113554	Herbert Park New Infra Const - Cap Exp	2.10.18 Additional Car	Capital Expenditure			(12,500)	392,661
1181201		Town Beach - Design/Plans/Feasibility - Op Exp - Other Recreation & Sport	2.10.18 Additional Car	Operating Expenditure			(46,526)	346,135
1181405		Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	C 22.10.18 New initiat	Capital Expenditure			(120,000)	226,135
111989		Transfer to POS Reserve - Cap Exp - Parks & Ovals	22.10.18 Surplus Alloc	Capital Expenditure			(900,444)	(674,309)
1181405		Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(250,000)	(924,309)
113489		Transfer From POS Reserve - Other Rec & S	OMC 22.11.18 FACR1	Capital Income		250,000		(674,309)
1138501		Transfer From Public Art Reserve - Cap Inc - Other Culture	OMC 22.11.18 FACR1	Capital Income		158,662		(515,647)
116084		Community Signage - Op Exp - Other Culture	OMC 22.11.18 FACR1	Operating Expenditure			(25,000)	(540,647)
113702		Club Development Officer Programs Exp - Rec Services	OMC 22.11.18 FACR1	Operating Expenditure		10,000		(530,647)
113751		Operating Grants & Contributions Rec'd - Recreation Services - Op Inc	OMC 22.11.18 FACR1	Operating Income			(20,000)	(550,647)
117294		Grant Income - Non-Op Inc - BRAC Dry	OMC 22.11.18 FACR1	Capital Income			(7,500)	(558,147)
117455	117456	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	OMC 22.11.18 FACR1	Capital Expenditure			(32,000)	(590,147)
117450	117452	BRAC Oval Upgrade of Infra - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure		14,909		(575,238)
113027	113029	Skatepark New Infrs Const - Cap Exp - Other Rec & Sport	OMC 22.11.18 FACR1	Capital Expenditure		140,000		(435,238)
113403		Grants - Non Op - Cap Inc - Other Rec & Sport	OMC 22.11.18 FACR1	Capital Income			(40,000)	(475,238)
117983		Transfer to BRAC Reserve - Cap Exp - BRAC - General	OMC 22.11.18 FACR1	Capital Expenditure			(42,500)	(517,738)
1181420	YBRA001	Youth Bike Recreation Area - New Construction - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(50,000)	(567,738)
117370	117371	Plant & Elect Imp Exp (Dry) - BRAC	OMC 22.11.18 FACR1	Capital Expenditure		60,000		(507,738)
113421		Event Application Fee (No GST) Parks & Ovals & Oth Rec Areas (not Ovals) - Op Inc - Other Rec & Sport	OMC 22.11.18 FACR1	Operating Income		10,000		(497,738)
115280		Grant Program Expenses - Op Exp - Library (Income in 115480)	OMC 22.11.18 FACR1	Operating Expenditure			(1,929)	(499,667)
115380		Grant Op - State SLWA Library Grant	OMC 22.11.18 FACR1	Operating Income			(5,000)	(504,667)
115480		Grant Program Income - Op Inc - Library (Expense in 115280)	OMC 22.11.18 FACR1	Operating Income		1,929		(502,738)
116282		Triple J Maintenance & Operating Exp - Other Culture	OMC 22.11.18 FACR1	Operating Expenditure			(8,000)	(510,738)

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
117360	117360	BRAC - Carpark & Roads New Const by Works - BRAC Dry	OMC 22.11.18 FACR1	Capital Expenditure			(29,625)	(540,363)
113551	113554	Herbert Park New Infra Const - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(16,450)	(556,813)
113551	113787	Solway Park renewal Infra - Cap Exp - Pks & Ovals	OMC 22.11.18 FACR1	Capital Expenditure			(7,200)	(564,013)
113551	113788	Cygnnet Park Infrastructure Renewal - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(9,200)	(573,213)
113551	113674	Cable Beach Reserve Renewal Works - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(9,400)	(582,613)
113551	113677	Town Beach Renewal Works - Infra Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(24,700)	(607,313)
113551	113790	Six Seasons Parks Infrastructure Renewal - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(13,250)	(620,563)
113000	113047	China Town - P&G Maint	OMC 22.11.18 FACR1	Operating Expenditure			(20,000)	(640,563)
113553	HAYN001	Haynes Oval Other Infrastructure Renewal - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(12,000)	(652,563)
<b>Transport</b>								
123000	102204	2017-2018 WANDRRA Events - Works Maint	OMC 26.07.18	Operating Expenditure			(2,362,260)	(3,014,823)
120306		Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	OMC 26.07.18	Operating Income		2,362,260		(652,563)
121960		Transfer From Road Reserve Road Construction - Cap Inc	OMC 30.08.18	Capital Income		843,153		190,590
123000	122197	2016-2017 WANDRRA Events - Works Maint	.18 Adjustment of Orig	Operating Expenditure		19,606		210,196
120306		Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	.18 Adjustment of Orig	Operating Income			(325,606)	(115,410)
121100	RU433	Hamersley Napier Black Spot Project - Cap Exp	.18 Adjustment of Orig	Capital Expenditure			(63,138)	(178,548)
121960		Transfer From Road Reserve Road Construction - Cap Inc	.18 Adjustment of Orig	Capital Income		140,295		(38,253)
121101	121552	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	.18 Adjustment of Orig	Capital Expenditure			(41,090)	(79,343)
121778		Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const	.18 Adjustment of Orig	Capital Income			(30,600)	(109,943)
121779		Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const	.18 Adjustment of Orig	Capital Income		30,600		(79,343)
121960		Transfer From Road Reserve Road Construction - Cap Inc	.18 Adjustment of Orig	Capital Income		32,129		(47,214)
125140	121597	Frangiapani Subdivision Footpath Construction Expense - Cap Exp	.18 Adjustment of Orig	Capital Expenditure			(4,763)	(51,977)
125140	125269	Roebuck Estate Subdivision - Various Stages	.18 Adjustment of Orig	Capital Expenditure			(20,000)	(71,977)
125140	125279	Six Seasons Estate - Januburu Subdivision - Various Stages	.18 Adjustment of Orig	Capital Expenditure			(7,000)	(78,977)
125140	125289	Sunset Rise Subdivision - Whole Estate - Various Paths	.18 Adjustment of Orig	Capital Expenditure			(20,000)	(98,977)
125140	125290	Old Broome Estate Subdivision - Whole Estate - Various Paths	.18 Adjustment of Orig	Capital Expenditure			(6,856)	(105,833)
125960		Transfer From Footpath Reserve - Footpath Construction	.18 Adjustment of Orig	Capital Income		232,076		126,243
125225	125232	Street Lighting at Various Locations - Renewal	.18 Adjustment of Orig	Capital Expenditure			(900)	125,343

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
122415	122416	Flood Damage Repairs Consultant Expense - Op Exp	2.10.18 Additional Ca	Operating Expenditure			(365,035)	(239,692)
122430		Natural Disaster Grant - Flood Damage Repairs	2.10.18 Additional Ca	Operating Income		970,000		730,308
121778		Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const		Capital Income			(680,000)	50,308
121779		Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const		Capital Income		680,000		730,308
120306		Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	OMC 25.10.18	Operating Income		640,595		1,370,903
123000	102204	2017-2018 WANDRRA Events - Works Maint	OMC 25.10.18	Operating Expenditure			(640,595)	730,308
124010		Salary - Op Exp - Parking Control	OMC 22.11.18 FACR1	Operating Expenditure		5,000		735,308
120305		WALGGC Road Grants Untied Op Grant Rec'd	OMC 22.11.18 FACR1	Operating Income		60,523		795,831
121762		State Direct MRWA/RRG Rd Maint Op Grant Rec'd	OMC 22.11.18 FACR1	Operating Income		68,090		863,921
121782		Dev Contrib - Footpaths	OMC 22.11.18 FACR1	Capital Income		1,232,900		2,096,821
125140		Footpath Construction New - Cap Exp - Cons Streets Roads Bridges	OMC 22.11.18 FACR1	Capital Expenditure			(1,232,900)	863,921
125107		St Lighting Const Grant Rec'd - Cap Inc - St Lighting Const	OMC 22.11.18 FACR1	Capital Income		130,878		994,799
125215	125807	Kerr St & Stracke Cove Lighting Upgrade (Safer Comm) - Cap Exp Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for	OMC 22.11.18 FACR1	Capital Expenditure			(130,878)	863,921
121501	121540	Reforms & Drainage)	OMC 22.11.18 FACR1	Capital Expenditure		103,324		967,245
121101	121552	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	OMC 22.11.18 FACR1	Capital Expenditure			(103,324)	863,921
121761		Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const Transfer to Restricted Cash Reserve - St Lighting Construction - Cap Exp	OMC 22.11.18 FACR1	Capital Income			(44,000)	819,921
125506		Transfer to Road Reserve - St Lighting - Cap Exp	Budget correction	Capital Expenditure		72,878		892,799
125507		Transfer to Road Reserve - St Lighting - Cap Exp	Budget correction	Capital Expenditure			(72,878)	819,921
<b>Economic Services</b>								
1367210		Economic Development Program Expense - Op Exp - Other Economic Services	OMC 23.06.18	Operating Expenditure			(100,000)	719,921
1367404	1367407	Dampier St Upgrade - Cap Exp	OMC 30.08.18	Capital Expenditure			(758,606)	(38,685)
1367404	1367408	Carnarvon St Upgrade - Cap Ex	OMC 30.08.18	Capital Expenditure			(84,547)	(123,232)
1367210		Economic Development Program Expense - Op Exp - Other Economic Services	.18 Adjustment of Orig	Operating Expenditure			(36,050)	(159,282)
1367525		Transfer From Restricted Cash Reserve - Other Economic Services	.18 Adjustment of Orig	Capital Income		36,050		(123,232)

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
132060		Tourism Development - Op Exp - Tourism & Area Promotion	.18 Adjustment of Orig	Operating Expenditure		22,000		(101,232)
1367211		****DO NOT USE**** Chinatown Revitalisation Consultant and Other Expense	OMC 22.11.18 FACR1	Operating Expenditure		1,366,765		1,265,533
1367218		CIDC Led Initiatives - Op Exp - Economic Services Special Projects	OMC 22.11.18 FACR1	Operating Expenditure			(62,870)	1,202,663
1367220	ELP100	Laneway Enhancement Strategies - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(61,340)	1,141,323
1367231		CIDC Activation Grants - Op Exp - Economic Services Special Projects	OMC 22.11.18 FACR1	Operating Expenditure		39,700		1,181,023
1367301		Grants & Contributions Received - Op Inc - Economic Services Special Projects	OMC 22.11.18 FACR1	Operating Income			(2,221,360)	(1,040,337)
1367405	1367412	Public Art (funded from Reserve) - Other Infra New - Cap Ex	OMC 22.11.18 FACR1	Capital Expenditure			(580,000)	(1,620,337)
1367402		Chinatown Revitalisation Project Management - Cap Exp - Economic Services Special Projects	OMC 22.11.18 FACR1	Capital Expenditure			(364,234)	(1,984,571)
1367504		Grants & Contr. Received Non Op - Cap Inc - Economic Services Special Projects	OMC 22.11.18 FACR1	Capital Income		820,006		(1,164,565)
1367404	1367407	Dampier St Upgrade - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure			(148,978)	(1,313,543)
1367404	1367408	Carnarvon St Upgrade - Cap Ex	OMC 22.11.18 FACR1	Capital Expenditure			(22,741)	(1,336,284)
1367405	1367409	Frederick St Lookout - Other Infra New - Cap Ex	OMC 22.11.18 FACR1	Capital Expenditure		25,526		(1,310,758)
1367405	1367410	Tourist Rest Stop at Pearl Luggier - Other Infra New - Cap Exp	OMC 22.11.18 FACR1	Capital Expenditure		704,139		(606,619)
1367206		Salary - Op Exp - Economic Services Special Projects	OMC 22.11.18 FACR1	Operating Expenditure		127,258		(479,361)
1367207		Superannuation Employee Exp - Op Exp - Economic Services Special Projects	OMC 22.11.18 FACR1	Operating Expenditure		25,393		(453,968)
1367505		Transfer From Restricted Cash Reserve - Chinatown Revitalisation	OMC 22.11.18 FACR1	Capital Income		182,427		(271,541)
1367210		Economic Development Program Expense - Op Exp - Other Economic Services	OMC 22.11.18 FACR1	Operating Expenditure			(27,000)	(298,541)
132060		Tourism Development - Op Exp - Tourism & Area Promotion	OMC 22.11.18 FACR1	Operating Expenditure		267,343		(31,198)
132020		Australia's North West Tourism Contribution - Op Exp - Tourism	OMC 22.11.18 FACR1	Operating Expenditure			(175,000)	(206,198)
132070		Broome Visitor Centre - Annual Subsidy - Op Exp - Tourism & Area Promot	OMC 22.11.18 FACR1	Operating Expenditure			(110,000)	(316,198)
132380		Promotional Banners & Sundry Income Inc GST Tourism	OMC 22.11.18 FACR1	Operating Income		6,700		(309,498)
134212		Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc	OMC 22.11.18 FACR1	Operating Income		36,000		(273,498)

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**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
		<b>Other Property and Services</b>						
146699		Broome Golf Club Renewal Building Wks- Other Build Leased - Cap Exp	SMC 13.09.18	Capital Expenditure			(250,000)	(523,498)
146555		Transfer From Building Reserve Leased Comm Facilities - Un Clas	SMC 13.09.18	Capital Income		250,000		(273,498)
146120		Equip & H'Ware > \$5000 Cap Exp - IT	2.18 Adjustment of Orig	Capital Expenditure		1,739		(271,759)
147374		KRO1 Building Renewal - Cap Exp - Office Prop Leased	2.18 Adjustment of Orig	Capital Expenditure			(115,964)	(387,723)
147355		Transfer From Building Reserve Leased Offices Un Clas	2.18 Adjustment of Orig	Capital Income		184,840		(202,883)
147375		KRO2 Building Renewal - Cap Exp - Office Prop Leased	2.18 Adjustment of Orig	Capital Expenditure			(68,876)	(271,759)
142232		LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov	2.10.18 Additional Car	Operating Expenditure			(124,106)	(395,865)
14295		Insurance Claimable Costs - Unclassified General	2.10.18 Additional Car	Operating Expenditure			(122,364)	(518,229)
147585		Reimbursement of Insurable Claimable Costs - Op Inc - Unclassified General	2.10.18 Additional Car	Operating Income		122,364		(395,865)
146111		IT Contract Consultants - Exp	2.10.18 Additional Car	Operating Expenditure			(52,945)	(448,810)
146110		Minor Assets<\$5000 - IT Exp	2.10.18 Additional Car	Operating Expenditure			(12,350)	(461,160)
148611		Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	2.10.18 Additional Car	Capital Expenditure			(46,000)	(507,160)
148600		Proceeds from Sale of Assets - Cap Inc - Works Operations	2.10.18 Additional Car	Capital Income		13,000		(494,160)
148396		Loss On Sale Of Assets - Op Exp - Works Operations	2.10.18 Additional Car	Operating Expenditure	(3,167)			(494,160)
141790		Transfer to Building Reserve - Cap Exp - General Administration O'Heads	22.10.18 Surplus Alloc	Capital Expenditure			(260,000)	(754,160)
147100		Building Captial > \$5k - Cap Exp - Unclassified General	OMC 25.10.18	Capital Expenditure			(580,000)	(1,334,160)
147510		Transfer From Building Reserve - Unclassified)	OMC 25.10.18	Capital Income		580,000		(754,160)
142015		All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads	OMC 22.11.18 FACR1	Operating Expenditure			(7,483)	(761,643)
142048		HRM Consultancy - Op Exp	OMC 22.11.18 FACR1	Operating Expenditure			(11,500)	(773,143)
142395		All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	OMC 22.11.18 FACR1	Operating Income		7,194		(765,949)
142261		Occupation Health & Safety - Op Exp - General Admin O'Heads	OMC 22.11.18 FACR1	Operating Expenditure			(20,000)	(785,949)
142988		Transfer to Plant Reserve - Cap Exp - Engineering Office	OMC 22.11.18 FACR1	Capital Expenditure			(60,000)	(845,949)
142004		Salary - Op Exp - Finance	OMC 22.11.18 FACR1	Operating Expenditure		30,000		(815,949)
142193		Relief Staff - Op Exp - Finance - Corp. Gov. & Support	OMC 22.11.18 FACR1	Operating Expenditure			(30,000)	(845,949)
146120		Equip & H'Ware > \$5000 Cap Exp - IT	OMC 22.11.18 FACR1	Capital Expenditure			(94,940)	(940,889)
146178		Grants Received - Non Op Inc - IT & Records Operations	OMC 22.11.18 FACR1	Capital Income		94,940		(845,949)



**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 5: BUDGET AMENDMENTS**

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

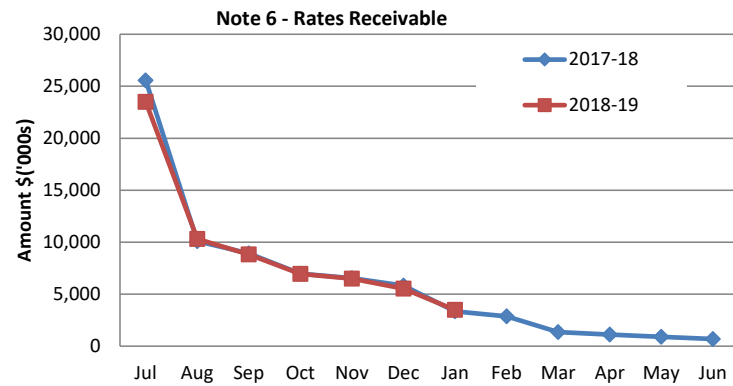
GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
146159		Less Op Costs Alloc - IT	OMC 22.11.18 FACR1	Operating Expenditure			(33,496)	(879,445)
142999		Less Cost Alloc - Op Exp - General Administration O'Heads	OMC 22.11.18 FACR1	Operating Expenditure			(9,544)	(888,989)
148060		Relief Staff Op Exp - Depot Ops	OMC 22.11.18 FACR1	Operating Expenditure			(21,570)	(910,559)
148070		Salary - Op Exp - Depot (Management)	OMC 22.11.18 FACR1	Operating Expenditure		21,570		(888,989)
141450		Works Private Works Income - Not Prepaid	OMC 22.11.18 FACR1	Operating Income		14,200		(874,789)
142558		Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	OMC 22.11.18 FACR1	Capital Expenditure			(2,750)	(877,539)
14295		Insurance Claimable Costs - Unclassified General	OMC 22.11.18 FACR1	Operating Expenditure		82,950		(794,589)
142111		Minor Asset Purchases - Op Exp - General Administration O'Heads	OMC 22.11.18 FACR1	Operating Expenditure			(8,000)	(802,589)
142446		Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	OMC 22.11.18 FACR1	Operating Income		12,000		(790,589)
141995		Transfer to Equip & Insurance Reserve IT Operations Cap Exp	Budget correction	Capital Expenditure			(45,705)	(836,294)
148008		Transfer to Furniture & Equipment Reserve - Cap Exp	Budget correction	Capital Expenditure		45,705		(790,589)
					(3,167)	15,998,428	(16,789,017)	

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

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 6: RECEIVABLES**

Receivables - Rates Receivable	YTD 31 Jan 2019	30 Jun 2018
	\$	\$
Opening Arrears Previous Years	635,058	850,382
Levied this year	22,400,309	21,931,509
<u>Less</u> Collections to date	<u>(19,738,044)</u>	<u>(22,146,833)</u>
Equals Current Outstanding	<b>3,297,323</b>	<b>635,058</b>
<b>Net Rates Collectable</b>	<b>3,297,323</b>	<b>635,058</b>
% Collected	85.69%	97.21%



**Comments/Notes - Receivables Rates**

[Insert explanatory notes and commentary on trends and timing]

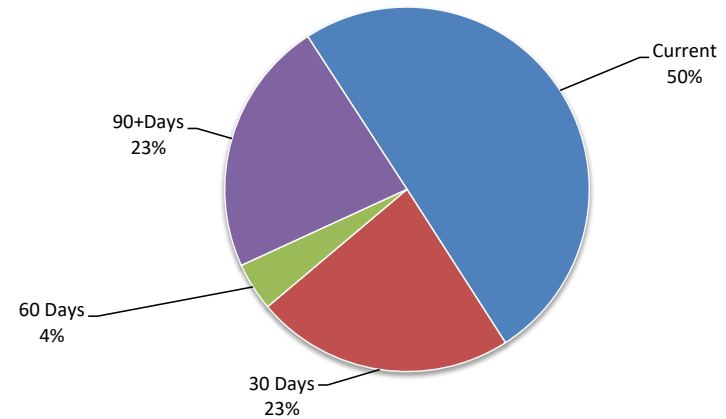
\* NOTE - Rates were raised on 19 July 2018 and are due on 23 August 2018

\*\*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	<b>(13,352)</b>	296,991	136,078	25,444	134,498
<b>Total Receivables General Outstanding</b>					<b>579,659</b>

Amounts shown above include GST (where applicable)

**Receivables - General**



**Comments/Notes - Receivables General**

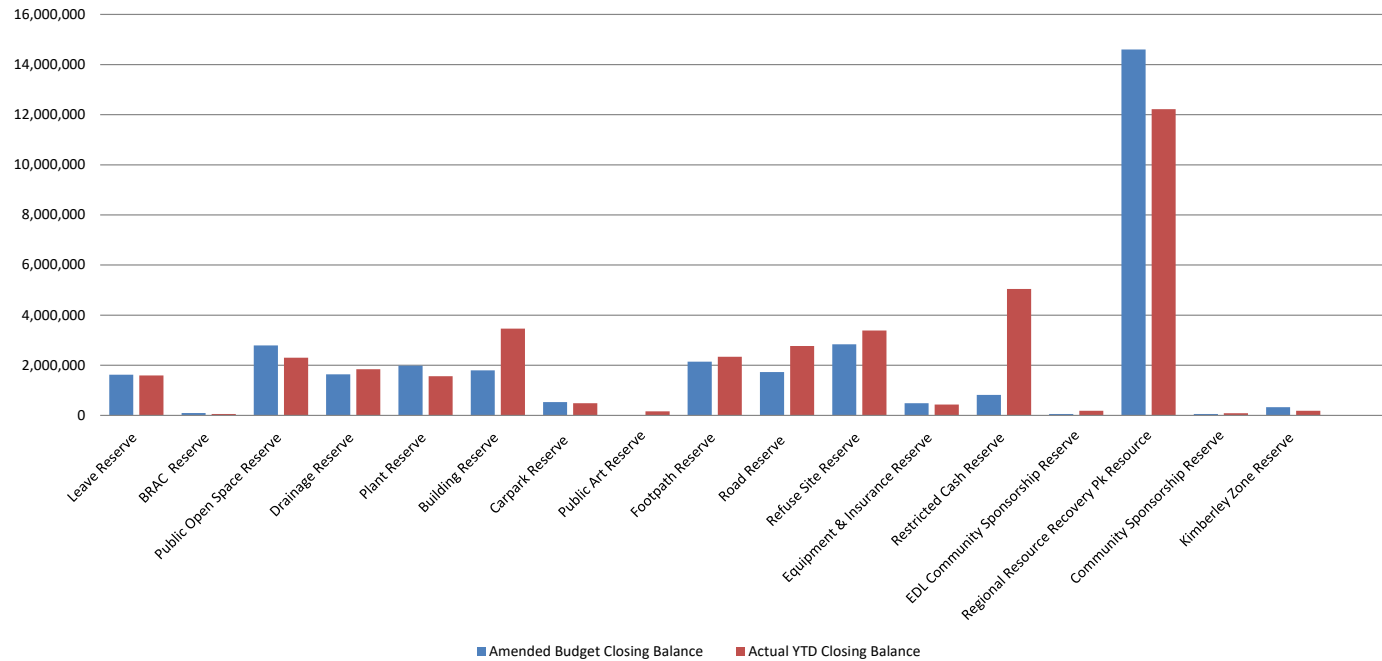
[Insert explanatory notes and commentary on trends and timing]

\* 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 31 January 2019**

**Note 7: Cash Backed Reserve**

2018-19		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	1,592,184	33,108	3,820	0	0	0	0		1,625,292	1,596,004
BRAC Reserve	54,376	1,260	130	42,500	0	0	0		98,136	54,506
Public Open Space Reserve	2,300,553	53,700	5,519	955,497	0	(518,000)	0		2,791,750	2,306,072
Drainage Reserve	1,839,818	37,356	4,414	23,951	0	(260,135)	0		1,640,990	1,844,232
Plant Reserve	1,559,838	31,500	3,742	393,000	0	0	0		1,984,338	1,563,580
Building Reserve	3,451,746	52,020	8,281	468,367	0	(2,176,690)	0		1,795,443	3,460,027
Carpark Reserve	485,090	11,496	1,164	34,416	0	0	0		531,002	486,254
Public Art Reserve	162,748	3,816	390	0	0	(158,662)	0		7,902	163,138
Footpath Reserve	2,338,141	42,576	5,609	265,392	0	(504,076)	0		2,142,033	2,343,750
Road Reserve	2,764,619	61,068	6,632	343,129	0	(1,435,577)	0		1,733,239	2,771,251
Refuse Site Reserve	3,377,489	58,836	8,103	0	0	(596,400)	0		2,839,925	3,385,592
Equipment & Insurance Reserve	432,473	8,904	1,038	45,705	0	0	0		487,082	433,511
Restricted Cash Reserve	5,045,886	0	0	0	0	(4,229,194)	0		816,692	5,045,886
EDL Community Sponsorship Reserve	182,371	2,064	438	0	0	(130,895)	0		53,540	182,809
Regional Resource Recovery Pk Resource	12,190,279	282,624	29,245	2,278,659	0	(150,000)	0		14,601,562	12,219,524
Community Sponsorship Reserve	84,449	1,152	203	0	0	(25,208)	0		60,393	84,652
Kimberley Zone Reserve	184,845	5,000	443	287,216	0	(145,000)	0		332,061	185,288
	<b>38,046,906</b>	<b>686,480</b>	<b>79,171</b>	<b>5,137,832</b>	<b>0</b>	<b>(10,329,837)</b>	<b>0</b>		<b>33,541,381</b>	<b>38,126,077</b>



**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 Jan 2019			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				<b>P Number Plant and Equipment</b>				
				0 P12913 Utility Crew Cab Isuzu D-Max LS-M (MERBS) 1EHR010	(7,100)	0	0	
				0 P4208 Scrubber Nilfisk (CA531) - BRAC	0	0	0	
				0 P16108 Generator (standby) mega - gen DVAS 165E	0	0	0	
				0 P17313 Hyundai i30 Active CRDi 5D hatchback diesel (Property) BM25995	(2,750)	0	0	
				0 P9914 ALL TERRAIN VEHICLE 4WD - BEACH AREA (REPLACES P9911) - Used by CCC and Weed Control	(4,250)	0	0	
				0 P1313 Isuzu NPR 300 Light Truck 2WD Crew Cab Steel Tray (P&Gs) 1ECN037	(10,613)	0	0	
				0 P17214 Toro Groundmaster Front Deck Ride on Mower (refer P6910 old unit)	(5,934)	0	0	
				0 P16813 Mini Wheel Loader Toro Wheelmaster 320D (P&Gs)	170	0	0	
				0 P7901 Aerator Tractor Mounted	0	0	0	
				0 P6713 Howard Stealth S2 Dual winged rotary mower (tractor towed) (P&Gs)	(2,650)	0	0	
				0 P6413 Hino 300 series 717 Single Cab truck steel tray (signs) (Works) 1EGO887	(3,206)	0	0	
				0 P14713 Utility 4WD Crew Cab Tray Isuzu D-Max SX Auto (Works - Supervisor) 1EHR009	(6,903)	0	0	
				0 P12809 Submersible Pump (Works)	0	0	0	
				0 P6313 Truck 2WD Dual Cab w- steel tray Isuzu NPR 300 (Works) 1EDA148	(14,940)	0	0	
				0 P13108 Compressor Air Champion CSi11 Rotary Screw with CRDi024 Filters (Workshop)	(3,704)	0	0	
				0 P4003 Compressor Atlas Copco - Rubbish Tip	1,000	0	0	
				0 P413 Wheel Loader Komatsu WA250PZ-6 (WMF) 1EBV039	(11,973)	0	0	
				0 Utility Crew Cab Tray Top 4WD Isuzu D-Max SX man (Waste Coordinator) 1GDI709 (old plate1EHR033)	(6,200)	0	0	
20,000	(10,000)	(495)	(9,506)	0 P13008 Fire Engine Walter Mark IV BM7767	0	(9,506)	(9,506)	
				0		0	0	
<b>20,000</b>	<b>(10,000)</b>	<b>(495)</b>	<b>(9,506)</b>		<b>(79,053)</b>	<b>(9,506)</b>	<b>(9,506)</b>	

Comments - Capital Disposal/Replacements

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 9: RATING INFORMATION**

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
<b>Gross Rental Valuations</b>											
GRV - Residential	9.9283	4,849	123,138,866	12,234,303	50,000		12,284,303	12,234,303	50,000		12,284,303
GRV - Residential - Vacant	16.0727	138	2,331,400	374,857			374,857	374,857			374,857
GRV - Commercial/Industrial	10.9568	579	54,140,974	5,917,153			5,917,153	5,917,153			5,917,153
GRV - Tourism	15.2390	425	16,860,500	2,548,542			2,548,542	2,548,542			2,548,542
<b>Unimproved Value Valuations</b>											
UV - Rural	3.1327	21	6,643,773	208,129			208,129	208,129			208,129
UV - Mining	12.5464	37	690,043	86,576			86,576	86,576			86,576
UV - Commercial Rural	0.6687	53	17,486,000	116,928			116,928	116,928			116,928
<b>Sub-Totals</b>		6,102	221,291,556	21,486,488	50,000	0	21,536,488	21,486,488	50,000	0	21,536,488
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Valuations</b>											
GRV - Residential	1,220	74	900,572	90,280			90,280	90,280			90,280
GRV - Residential - Vacant	1,220	198	1,157,070	241,560			241,560	241,560			241,560
GRV - Commercial/Industrial	1,220	25	182,874	30,500			30,500	30,500			30,500
GRV - Tourism	1,220	413	1,888,640	503,860			503,860	503,860			503,860
<b>Unimproved Value Valuations</b>											
UV - Rural	1,220	2	28,300	2,440			2,440	2,440			2,440
UV - Mining	500	29	42,639	14,500			14,500	14,500			14,500
UV - Commercial Rural	1,220	4	191,300	4,880			4,880	4,880			4,880
<b>Sub-Totals</b>		745	4,391,395	888,020	0	0	888,020	888,020	0	0	888,020
Charitable Concessions							22,424,508 (47,858)				22,424,508 (47,858)
<b>Amount from General Rates</b>							22,376,650				22,376,650
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>22,376,650</b>				<b>22,376,650</b>

**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 31 January 2019**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 30-Jun-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 191 - BRAC Inf & Stage 2B	60,765		29,903	60,765	30,862	0	2,232	3,253
Loan 193 - Civic Centre Redevelopment	1,913,995		223,196	450,801	1,690,799	1,463,194	43,946	83,639
Loan 194 - BRAC Oval Pavillion	344,478		53,349	108,261	291,129	236,217	9,218	20,817
Chinatown Revitalisation Loan	0	1,700,000	0	0	0	0	0	0
	2,319,238	1,700,000	306,449	619,827	2,012,789	1,699,411	55,396	107,709

All debenture repayments were financed by general purpose revenue.

\*A negative amount indicated in the "Interest Repayments Actuals" column is a result of end of financial year accruals to recognise the proportion of interest incurred during the 17/18 financial year.

(b) New Debentures

**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 11: TRUST FUND**

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Jan-19
	\$	\$	\$	\$
Verge Bonds	32,276	0	0	32,276
Library Transient Borrower Deposits	70	0	0	70
Election Nomination Deposits	0	0	0	0
Civic Centre Event Takings	3,654	0	0	3,654
Key & Other General Purpose Deposits	8,493	3,312	0	11,805
BCITF Collection & Refund Deposits	820	3,699	(4,518)	0
Japanese Cemetery Improvements Deposits	0	0	0	0
Town Planning Related Bond Deposits	106,208	0	0	106,208
Cemetery Plot Reservation Deposits	35,794	1,465	0	37,259
Recreation Facility use Bond Deposits	49,294	50,253	(62,629)	36,918
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	46,431	0	0	46,431
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	19,583	0	0	19,583
BRB Levy	1,687	13,367	(12,504)	2,550
Staff Rental Bonds	47,093	7,440	(10,984)	43,549
Key Deposits	2,545	0	0	2,545
Chinatown Revitalisation grant	4,017,956	28,124	(3,245,000)	801,080
	<b>4,981,786</b>	<b>107,659</b>	<b>(3,335,634)</b>	<b>1,753,811</b>

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 31 January 2019

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 31 Jan 2019							
			Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
		<b>Governance</b>								
0%	○	<b>Governance Total</b>			0	0	0	0	0	
		<b>Law, Order And Public Safety</b>								
0%	○	Vehicle & Mob Plant Renewal(Replacement) Exp -Cap Exp -Ranger Ops	52550		40,000	40,000	0	(40,000)	0	
0%	○	VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	53172		1,200,000	1,200,000	1,000	(1,199,000)	0	
0%	○	Surf Club Building Upgrade (Inc Plant & Furniture) Cap Exp-Law Ord & PS	53239		170,356	75,712	0	(170,356)	0	
0%	○		53257	53270	14,300	0	0	(14,300)	0	
0%	○	Cable Beach Vehicle Ramp Signage Upgrade - Cap Exp - Oth Law Ord & PS	53257	53271	17,500	0	0	(17,500)	0	
		Furn & Equip New - Cap Exp - Ranger Operations	53955		0	0	0	0	0	
0%	○	<b>Law, Order And Public Safety Total</b>			1,442,156	1,315,712	1,000	(1,441,156)	0	
		<b>Education and Welfare</b>								
0%	○	<b>Education and Welfare Total</b>			0	0	0	0	0	
		<b>Housing</b>								
0%	○	<b>Housing Total</b>			0	0	0	0	0	
		<b>Health</b>								
0%	○	<b>Health Total</b>			0	0	0	0	0	
		<b>Community Amenities</b>								
0%	○	Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refuse	101510		335,000	335,000	0	(335,000)	0	
4%	○	Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	101545	101558	70,900	0	3,125	(67,775)	0	
56%	●	Other Infra Renewal Rubbish Services - Cap Exp - San Gen Refuse	101550	101552	50,000	29,169	0	(22,016)	27,984	
4%	○	Short St-Paspaley Carnarvon Street New Drainage Const - Cap Exp	104270	104299	400,000	400,000	15,962	(384,038)	0	
0%	○	Cemeteries Other Infrastructure Upgrade - Cap Exp- Oth Com A	107540	107541	54,440	54,440	0	(54,440)	0	
36%	○	Broome Cemetery New Infrastructure Cap Exp	107550	107556	108,387	108,387	39,056	(69,331)	0	
0%	○	Broome Cemetery Renewal by P & G - Cap Exp	107552	107561	27,664	0	0	(27,664)	0	
0%	○	Vehicles & Mobile Plant New - Cap Exp - Sanitation Other	1042510		45,000	26,250	0	(45,000)	0	
31%	○	Hamersley St Upgrade Drainage - Infa Cap Exp	104600	104695	159,334	159,334	49,862	(109,472)	0	
						0	0	0	0	
11%	○	<b>Community Amenities Total</b>			1,250,725	1,112,580	108,005	(1,114,736)	27,984	
		<b>Recreation And Culture</b>								
0%	○	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- Swim Area & Beaches	112397		30,000	30,000	0	(30,000)	0	
		Skatepark New Infrs Const - Cap Exp - Other Rec & Sport	113027	113029	0	0	0	0	0	
0%	○	Herbert Park New Infra Const - Cap Exp	113550	113554	28,950	28,950	0	(28,950)	0	
83%	●	Sugar Glider Park New Const - Cap Exp	113550	113606	24,901	0	20,766	(4,135)	0	
0%	○								0	
30%	○	Cable Beach Reserve Renewal Works - Cap Exp	113551	113674	23,017	9,400	0	(16,144)	6,873	
0%	○	Town Beach Renewal Works - Infa Cap Exp	113551	113677	62,807	24,700	0	(62,807)	0	
47%	●	Chippindale Park Renewal Infra - Cap Exp - Parks & Ovals	113551	113679	11,444	0	0	(6,023)	5,421	
90%	●	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	113551	113762	89,294	0	0	(9,012)	80,282	
0%	○	Solway Park renewal Infra - Cap Exp - Pks & Ovals	113551	113787	33,250	7,200	0	(33,250)	0	
45%	●	Cygnnet Park Infrastructure Renewal - Cap Exp	113551	113788	22,344	9,200	0	(12,339)	10,005	
12%	○	Six Seasons Parks Infrastructure Renewal - Cap Exp	113551	113790	20,695	17,590	0	(18,239)	2,456	
51%	●	Tolentino Park Infrastructure Renewal - Cap Exp	113551	113791	35,560	0	0	(17,564)	17,996	
0%	○	Sugar Glider Park Renewal Infra - Cap Exp - Parks & Ovals	113551	113793	6,000	0	0	(6,000)	0	
53%	●	Lawrence Park Renewal Infra - Cap Exp - Parks & Ovals	113551	113794	15,417	0	0	(7,200)	8,217	



**SHIRE OF BROOME**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 12: CAPITAL ACQUISITIONS**

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 31 Jan 2019							
			Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
77%	<input checked="" type="radio"/>	Haynes Oval Other Infrastructure Renewal - Cap Exp	113553	HAYN001	53,950	53,950	0	(12,399)	41,551	
No Budget	<input checked="" type="checkbox"/>	Boating Facilities Prog New Infra - Cap Exp - Swim Areas & Bchs	113567		0	0	10	10	0	
0%	<input type="radio"/>	Reticulation Control System New Exp - Cap Exp Parks & Ovals	113603		40,500	40,500	0	(40,500)	0	
0%	<input type="radio"/>	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	116125	116126	74,089	74,089	0	(74,089)	0	
0%	<input type="radio"/>	Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic	117128	117129	61,600	0	0	(61,600)	0	
0%	<input type="radio"/>	Building New Construction Expense - BRAC Dry - Cap Exp	117300	117365	17,700	17,700	0	(17,700)	0	
98%	<input checked="" type="radio"/>	Recreation Centre Building New Const BRAC Dry - Cap Exp	117300	117395	15,000	15,000	14,695	(305)	0	
		Plant & Elect Imp Exp (Dry) - BRAC	117370	117371	0	0	0	0	0	
0%	<input type="radio"/>	Furniture & Equip - New - BRAC Dry	117372	117373	15,100	15,100	0	(15,100)	0	
104%	<input checked="" type="radio"/>	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- BRAC General	117398		7,000	7,000	0	300	7,300	
		BRAC Oval Upgrade of Infra - Cap Exp	117450	117452	0	0	0	0	0	
56%	<input checked="" type="radio"/>	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	117455	117456	53,850	32,000	0	(23,746)	30,104	
80%	<input checked="" type="radio"/>	Town Beach Redevelopment -Other Infra New - Cap Exp	1181401		4,686,712	2,746,712	3,736,136	(950,576)	0	
0%	<input type="radio"/>	Town Beach Redevelopment - Fishing Platform & Amenities -Other Infra New - Cap Exp	1181402		271,138	0	0	(271,138)	0	
0%	<input type="radio"/>	Town Beach Redevelopment - Catalina Boat Ramp Carpark - Car Parks New - Cap Exp	1181403		378,373	0	0	(378,373)	0	
6%	<input type="radio"/>	Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	1181405		4,197,885	955,008	248,717	(3,949,168)	0	
2%	<input type="radio"/>	Youth Bike Recreation Area - New Construction - Cap Exp	1181420	YBRA001	526,300	81,100	8,450	(517,850)	0	
0%	<input type="radio"/>	BRAC - Carpark & Roads New Const - BRAC Dry - Infra Cap Exp	117360		29,625	29,625	0	(29,625)	0	
No Budget	<input checked="" type="checkbox"/>	Parks Infrastructure - Upgrade - Cap Exp - Parks & Ovals	113552		0	0	22,562	22,562	0	
No Budget	<input checked="" type="checkbox"/>	BRAC Building Renewal - Cap Exp - BRAC Dry	117315		0	0	0	588	588	
39%	<input type="radio"/>	<b>Recreation And Culture Total</b>			<b>10,832,501</b>	<b>4,194,824</b>	<b>4,051,335</b>	<b>(6,570,373)</b>	<b>210,793</b>	
		<b>Transport</b>								
9%	<input type="radio"/>	Hamersley St Upgrade Construction - Cap Exp	121100	121113	897,901	897,901	81,990	(815,911)	0	
46%	<input checked="" type="radio"/>	Black Spot - Dakas St Refuge Island - Rd Upgrade Cap Exp	121100	RU226	86,088	86,088	39,361	(46,727)	0	
115%	<input checked="" type="radio"/>	Hamersley Napier Black Spot Project - Cap Exp	121100	RU433	1,062,593	1,062,593	1,218,152	155,559	0	
11%	<input type="radio"/>	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	121101	121552	797,849	797,849	0	(709,085)	88,764	
		Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex - Renewal								
0%	<input type="radio"/>	Cape Leveque Rd Upgrade Const - Cap Exp (See 121507 for Reforms & Drainage)	121101	RRU	427,887	0	0	(427,887)	0	
			121501	121540	0	0	0	0	0	
0%	<input type="radio"/>	Broome / Cape Leveque Rd - Unsealed pindan section - Cap Exp - Renewal	121505	RR80	120,710	70,413	0	(120,710)	0	
No Budget	<input checked="" type="checkbox"/>	Chinatown Street Scape Upgrade of Infra by P & G - Cap	121510		0	0	200,180	200,180	0	
0%	<input type="radio"/>	Old Broome Estate - New Bus bay Construction - Cap Exp	125100	BUSN002	31,278	31,278	0	(31,278)	0	
0%	<input type="radio"/>	Frangiapani Subdivision Footpath Construction Expense - Cap Exp	125140	121597	4,763	4,763	0	(4,763)	0	
0%	<input type="radio"/>	Carnarvon Street Footpath Construction	125140	125160	112,504	66,425	0	(112,504)	0	
0%	<input type="radio"/>	Palmer Road - Footpath Construction	125140	125192	20,300	20,300	0	(20,300)	0	
0%	<input type="radio"/>	Hunter Street - Footpath Construction	125140	125222	150,000	87,493	0	(150,000)	0	
		Roebuck Estate Subdivision - Various Stages								
58%	<input checked="" type="radio"/>		125140	125269	40,300	40,300	23,538	(16,762)	0	
32%	<input type="radio"/>	Broome North Footpath New Const - Capex	125140	125277	198,775	198,775	64,472	(134,303)	0	
0%	<input type="radio"/>	Six Seasons Estate - Januburu Subdivision - Various Stages	125140	125279	14,250	14,250	0	(14,250)	0	
0%	<input type="radio"/>	Barker Street Footpath Const New - Capex	125140	125281	107,000	107,000	0	(107,000)	0	
0%	<input type="radio"/>	Sunset Rise Subdivision - Whole Estate - Various Paths	125140	125289	40,300	40,300	0	(40,300)	0	
		Old Broome Estate Subdivision - Whole Estate - Various Paths								
0%	<input type="radio"/>		125140	125290	11,931	11,931	0	(11,931)	0	
18%	<input type="radio"/>	Broome New Street Light Construction - Cap Exp	125200	STLN002	150,000	150,000	27,500	(122,500)	0	
3%	<input type="radio"/>	Street Lighting Upgrade - Cap Exp - Cons Streets Roads Bridges	125215		130,878	130,878	3,360	(127,518)	0	
0%	<input type="radio"/>	Street Lighting at Various Locations - Renewal	125225	125232	48,204	48,204	0	(48,204)	0	
47%	<input checked="" type="radio"/>	Various Footpath Renewal - Renewal Construction - Cap Exp	125300	VARPATH	407,928	263,535	0	(216,556)	191,372	
0%	<input type="radio"/>	Various FootPath Upgrade - Cap Exp	1223481	FPUP001	82,100	82,100	0	(82,100)	0	
0%	<input type="radio"/>	Access & Inclusion Improvements New Infra - Cap Exp	1254421		20,000	20,000	0	(20,000)	0	
No Budget	<input checked="" type="checkbox"/>	Footpaths - Various	125140	125172	0	0	2,270	2,270	0	
0%	<input type="radio"/>	Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp	125140	JDFOOT	1,232,900	1,232,900	0	(1,232,900)	0	
No Budget	<input checked="" type="checkbox"/>	Dampier Terrace Bus Shelter New Const - Infra Cap Exp	125100	125110	0	0	1,098	1,098	0	

SHIRE OF BROOME  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 January 2019

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 31 Jan 2019							
			Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
31%	○	<b>Transport Total</b>			6,196,439	5,465,276	1,661,921	(4,254,382)	280,136	
		<b>Economic Services</b>								
No Budget	☒	New Caravan Dumping Point - Other Infrastructure - Tourism & Area Promotion - Cap Exp	1365495	136549	0	0	782	782	0	
66%	⊙	Chinatown Revitalisation Project Management - Cap Exp - Economic Services Special Projects	1367402		364,234	364,234	242,107	(122,127)	0	
11%	○	Dampier St Upgrade - Cap Exp	1367404	1367407	3,243,649	1,890,978	353,285	(2,890,364)	0	
35%	○	Carnarvon St Upgrade - Cap Exp	1367404	1367408	4,463,692	2,606,239	1,565,445	(2,898,248)	0	
100%	●	Frederick St Lookout - Other Infra New - Cap Exp	1367405	1367409	776,640	442,403	778,272	1,632	0	
		Tourist Rest Stop at Pearl Luggier - Other Infra New - Cap Exp	1367405	1367410	0	0	0	0	0	
No Budget	☒	Chinatown Project Mgmt, Feasibility & Design Consultancy - Cap Exp - Economic Services Special Projects	1367221		0	0	3,394	3,394	0	
13%	○	Public Art (funded from Reserve) - Other Infra New - Cap Exp	1367405	1367412	580,000	580,000	76,806	(503,194)	0	
							0	0	0	
32%	○	<b>Economic Services Total</b>			9,428,215	5,883,853	3,020,091	(6,408,124)	0	
		<b>Other Property &amp; Services</b>								
0%	○	Vehicle & Mob Plant Renewal (Replacement) - Cap Exp - Gen Admin	142551		22,000	22,000	0	(22,000)	0	
27%	○	Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	142558		92,750	55,250	0	(68,004)	24,746	
16%	○	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	143610		214,000	214,000	0	(179,092)	34,908	
45%	●	Equip & H'Ware > \$5000 Cap Exp - IT	146120		293,496	196,496	130,716	(162,780)	0	
5%	○	Software >\$5000 Cap Exp - IT	146122		149,000	42,572	6,800	(142,200)	0	
40%	●	Broome Golf Club Renewal Building Wks- Other Build Leased - Cap Exp	146699		250,000	250,000	0	(150,000)	100,000	
80%	⊙	Building Captial > \$5k - Cap Exp - Unclassified General	147100		774,000	693,169	0	(157,074)	616,926	
0%	○	KRO Garden Renewal Infra Const - Cap Exp - Office Properties Leased	147357	147358	10,000	0	0	(10,000)	0	
6%	○	KRO1 Building Renewal - Cap Exp - Office Prop Leased	147374		735,814	735,814	0	(689,303)	46,511	
6%	○	KRO2 Building Renewal - Cap Exp - Office Prop Leased	147375		610,876	610,876	0	(571,906)	38,970	
0%	○	Plant Equip & Tools Over \$5000 - Depot (Excluding Vehicles)	148290		12,000	12,000	0	(12,000)	0	
0%	○	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	148611		293,000	293,000	0	(293,000)	0	
No Budget	☒	Vehicle & Mob Plant New - Cap Exp - Works Ops	148621		0	0	479	479	0	
29%	○	<b>Other Property &amp; Services Total</b>			3,456,936	3,125,177	137,995	(2,456,880)	862,061	
32%	○	<b>GRAND TOTAL</b>			32,606,972	21,097,422	8,980,348	(22,245,650)	1,380,974	

SHIRE OF BROOME  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 January 2019

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 31 Jan 2019							
			Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
1%	○	Land & Buildings - New			1,232,700	1,232,700	15,695	(1,217,005)	0	
0%	○	Land & Buildings - Upgrade			170,356	75,712	0	(170,356)	0	
34%	○	Land & Buildings - Renewal			2,463,440	2,345,109	0	(1,635,699)	827,741	
		Works in Progress Land & Buildings			0	0	0	0	0	
22%	○	<b>Land &amp; Buildings - Total</b>			<b>3,866,496</b>	<b>3,653,521</b>	<b>15,695</b>	<b>(3,023,060)</b>	<b>827,741</b>	
6%	○	Recreation Areas Infrastructure - New			4,788,036	1,065,058	277,942	(4,510,094)	0	
No Budget	↔	Recreation Areas Infrastructure - Upgrade			0	0	22,562	22,562	0	
37%	○	Recreation Areas Infrastructure - Renewal			435,278	100,090	0	(273,924)	161,354	
		Works In Progress Recreation Areas Infrastructure			0	0	0	0	0	
9%	○	<b>Recreation Areas Infrastructure - Total</b>			<b>5,223,314</b>	<b>1,165,148</b>	<b>300,505</b>	<b>(4,761,455)</b>	<b>161,354</b>	
4%	○	Roads, F/Paths & Bridges Infrastructure - New			2,392,299	1,905,340	91,378	(2,300,921)	0	
35%	○	Roads, F/Paths & Bridges Infrastructure - Upgrade			9,836,023	6,625,898	3,461,806	(6,374,217)	0	
16%	○	Roads, F/Paths & Bridges Infrastructure - Renewal			1,754,374	1,131,797	0	(1,474,238)	280,136	
		Works in Progress - Rds, F/Paths & Bridges			0	0	0	0	0	
27%	○	<b>Roads, F/Paths &amp; Bridges Infrastructure - Total</b>			<b>13,982,696</b>	<b>9,663,035</b>	<b>3,553,184</b>	<b>(10,149,376)</b>	<b>280,136</b>	
4%	○	Drainage Infrastructure - New			400,000	400,000	15,962	(384,038)	0	
31%	○	Drainage Infrastructure - Upgrade			159,334	159,334	49,862	(109,472)	0	
		Drainage Infrastructure - Renewal			0	0	0	0	0	
		Works in Progress Drainage Infrastructure			0	0	0	0	0	
12%	○	<b>Drainage Infrastructure - Total</b>			<b>559,334</b>	<b>559,334</b>	<b>65,825</b>	<b>(493,509)</b>	<b>0</b>	
70%	●	Other Infrastructure - New			7,011,200	4,465,825	4,900,660	(2,110,540)	0	
2%	○	Other Infrastructure - Upgrade			288,018	185,318	6,485	(281,533)	0	
39%	○	Other Infrastructure - Renewal			179,818	131,323	0	(110,283)	69,535	
		Works In Progress Other Infrastructure			0	0	0	0	0	
67%	●	<b>Other Infrastructure - Total</b>			<b>7,479,036</b>	<b>4,782,466</b>	<b>4,907,145</b>	<b>(2,502,356)</b>	<b>69,535</b>	
1%	○	Mobile Plant & Equip New			45,000	26,250	479	(44,521)	0	
		Mobile Plant & Equip Upgrade			0	0	0	0	0	
4%	○	Mobile Plant & Equipment Renewal (Replacement)			941,000	941,000	0	(898,792)	42,208	
4%	○	<b>Mobile Plant &amp; Equip - Total</b>			<b>986,000</b>	<b>967,250</b>	<b>479</b>	<b>(943,313)</b>	<b>42,208</b>	
0%	○	Fixed Plant & Equipment - New			52,500	52,500	0	(52,500)	0	
		Fixed Plant & Equipment - Upgrade			0	0	0	0	0	
		Fixed Plant & Equipment - Renewal			0	0	0	0	0	
0%	○	<b>Fixed Plant &amp; Equipment - Total</b>			<b>52,500</b>	<b>52,500</b>	<b>0</b>	<b>(52,500)</b>	<b>0</b>	
30%	○	Furniture & Equipment - New			457,596	254,168	137,516	(320,080)	0	
30%	○	<b>Furniture &amp; Equipment - Total</b>			<b>457,596</b>	<b>254,168</b>	<b>137,516</b>	<b>(320,080)</b>	<b>0</b>	
32%	○	<b>Capital Expenditure Total</b>			<b>32,606,972</b>	<b>21,097,422</b>	<b>8,980,348</b>	<b>(22,245,650)</b>	<b>1,380,974</b>	

**SHIRE OF BROOME**  
**Monthly Statement of Financial Activity**  
**For the Period Ending 31 January 2019**

**Appendix A: SUPPLEMENTARY NOTES TO THE MONTHLY REPORT**

**NOTES TO THIS MONTH'S REPORT**

**OVERVIEW**

For the period ended 31 January 2019, the following are key indicators supporting the year to-date budget position with respect to the Annual Forecast Budget:

Budget Year elapsed	58.90%
Total Rates Raised Revenue	100% (of which 85.69% were paid)
Total Other Operating Revenue	45%
Total Operating Expenditure	54%
Total Capital Revenue	35%
Total Capital Expenditure	62%
Total Sale of Assets Revenue	5%

The budget was adopted at the Ordinary Meeting of Council on 28 June 2018. Council adopted a balanced annual budget, which included a net carried forward balance of \$3,763,179, being \$2,163,471 of carry-over projects, plus \$1,599,708 Financial Assistance Grants received in advance.

It should be noted that the end of financial year (EOFY) processes are now complete and the Annual Financial statements were presented to the Audit Committee on 22 October 2018 before the recommendations were presented to the Ordinary Meeting of Council on 25 October 2018. The final report included recommendations for the use of an additional \$583,320 in carried forward surplus. These recommendations were approved by Council and incorporated into the 2018-19 budget.

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

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

**ADJUSTMENTS TO DETERMINE THE CASH POSITION**

**Budget Allocations**

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

**CURRENT POSITION**

Currently, to the end of January, the current position stands at \$11.7M.

## **Cash**

Total Cash Assets are now \$48.5M having decreasing by \$2.2M.

The major revenue items this month include receipt of:

- \$1.23M from Landcorp – Broome North Infrastructure Contribution agreement;
- \$92K from Assessment No A101408 commercial rates;
- \$58K from Shire of Halls Creek for Kimberley Zone contributions;
- \$57K from Shire of Derby/West Kimberley for Kimberley Zone contributions;
- \$50K from Broome Tox Free for Waste Management Facility charges.

The major expenditure items this month include payments of:

- \$785K to Roadline Civil Contractors for Town Beach Seawall Revetment;
- \$745K to Downer EDI Works P/L for Carnarvon & Dampier Terrace upgrades;
- \$596K to Kimberley Property Settlements for purchase of 33 Hamersley St;
- \$493K to McCorry Brown Earthmoving P/L for plant and equipment hire;
- \$225K to Acor Consultants (WA) P/L for Engineering consultancy for Chinatown Revitalisation Project.

## **Receivables**

Sundry debtors including GST refundable stand at \$859K, a decrease of \$1.39M.

Rates and rubbish debtors stand at \$3.48M. Annual rates were raised on 19 July 2018 with due date of 23 August 2018. Rates & Rubbish debtors will continue to reduce throughout the year as ratepayers on instalment and payment plans continue to pay their rates.

## **Other Assets**

These stand at \$83.5K having decreased by \$7.4K since the previous month.

## **Cash Liabilities**

These stand at \$313K. This represents our obligation on our outstanding loans.

## **Creditors and Payables**

Sundry Creditors are \$1.92M, due to increased receipt of invoices to be paid for the infrastructure works in Chinatown & Town Beach.

Other Payables comprising Tax Payable, FESA Levy Collected, Accrued Loan Interest, Prepayments Received and accruals stand at \$580K.

## **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.

Current leave provisions are \$2.22M (Non-current leave provisions are \$469K). Accruals to reflect the year end position have been completed for the 2017-2018 year.