



CONFIRMED MINUTES

OF THE

ORDINARY MEETING OF COUNCIL

17 OCTOBER 2019

OUR VISION

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

OUR MISSION

"To deliver affordable and quality Local Government services."

CORE VALUES OF THE SHIRE

The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:

Communication

Integrity

Respect

Innovation

Transparency

Courtesy

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

Councillor Attendance Register										
Councillor		Cr H Tracey	Cr D Male	Cr M Fairborn	Cr W Fryer	Cr E Foy	Cr C Marriott	Cr P Matsumoto	Cr C Mitchell	Cr B Rudeforth
2018	22 November		LOA	LOA		A			LOA	
2018	13 December		LOA	LOA		A				
2019	28 February			LOA	R	LOA				
2019	28 March				R			LOA		
2019	18 April				R		A			A
2019	30 May (held 4 June)				R	LOA	LOA			
2019	27 June				R	LOA				
2019	25 July				R	A				
2019	29 August				R			LOA		
2019	26 September			A	R					
2019	17 October				R		R			

- LOA (Leave of Absence)
- NA (Non Attendance)
- A (Apologies)
- R (Resignation)

The Chairman advised at the Ordinary Meeting of Council, 28 February 2019, that Cr Fryer had tendered his resignation. His vacancy was considered at the Ordinary Meeting of Council 28 March 2019 where Council resolved;

"In accordance with section 4.17(3) of the Local Government Act 1995, request the Chief Executive Officer seek the approval of the Electoral Commissioner, to allow the office of one elected member in the Broome ward to remain vacant until the October 2019 ordinary elections".

This request was approved by the Electoral Commissioner on 10 April 2019.

The Shire President announced the retirement of Cr Catherine Marriott at the Ordinary Meeting of Council 29 August 2019. Her retirement was effective from the 9 October 2019. The vacant seat will be filled in the 2019 Ordinary Election to be held 19 October 2019.

2.25. Disqualification for failure to attend meetings

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
 - (a) a meeting that has concluded; or
 - (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from

continuing his or her membership of the council, unless all of the meetings are within a 2 month period.

- (5A) *If a council holds 3 or more ordinary meetings within a 2 month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.*
- (5) *The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —*
- (a) if no meeting of the council at which a quorum is present is actually held on that day; or*
 - (b) if the non-attendance occurs —*
 - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or*
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or*
 - (iiia) while the member is suspended under section 5.117(1)(a)(iv); or*
 - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.*
- (6) *A member who before the commencement of the Local Government Amendment Act 2009 section 5¹ was granted leave during an ordinary meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.*

[Section 2.25 amended by No. 49 of 2004 s. 19(1); No. 17 of 2009 s. 5.]

SHIRE OF BROOME
ORDINARY MEETING OF COUNCIL
THURSDAY 17 OCTOBER 2019
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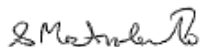
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NOTICE OF MEETING

Dear Council Member,

The next Ordinary Meeting of the Shire of Broome will be held on Thursday, 17 October 2019 in the Council Chambers, corner Weld and Haas Streets, Broome, commencing at 5:00pm.

Regards,



S MASTROLEMBO
Chief Executive Officer

11/10/2019

**MINUTES OF THE ORDINARY MEETING OF COUNCIL OF THE SHIRE OF BROOME,
HELD IN THE COUNCIL CHAMBERS, CORNER WELD AND HAAS STREETS, BROOME,
ON THURSDAY 17 OCTOBER 2019, COMMENCING AT 5:00PM.**

1. OFFICIAL OPENING AND ATTENDANCE

The Chairman welcomed Councillors, officers and members of the public and declared the meeting open at 5:00pm.

Attendance: Cr H Tracey Shire President
 Cr D Male Deputy Shire President
 Cr E Foy
 Cr B Rudeforth
 Cr P Matsumoto
 Cr C Mitchell
 Cr M Fairborn

Apologies: Nil

Leave of Absence:

Officers: Mr S Mastrolembo Chief Executive Officer
 Mr J Watt Director Corporate Services
 Mr A Graffen Director Infrastructure
 Ms K Wood Manager of Planning
 Mr D Kennedy Manager of Governance Strategy and Risk
 Ms L Levi Senior Administration and Governance Officer
 Mr S Penn Media and Promotions Officer

Public Gallery: Ms Elizabeth Ellis Member of Public
 Mr Denis Ryan BFD
 Ms Gayle Williams Enviro minded (sic)

2. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY

FINANCIAL INTEREST			
Councillor	Item No	Item	Nature of Interest
Nil			

IMPARTIALITY			
Councillor	Item No	Item	Nature of Interest
Nil			

3. PUBLIC QUESTION TIME

Nil.

4. APPLICATIONS FOR LEAVE OF ABSENCE

COUNCIL RESOLUTION:**Moved: Cr C Mitchell****Seconded: Cr M Fairborn**

That Cr P Matsumoto is granted leave of absence from Councillor duties for 16 November 2019 to the 30 November 2019.

CARRIED UNANIMOUSLY 7/0**5. CONFIRMATION OF MINUTES****COUNCIL RESOLUTION:****Moved: Cr B Rudeforth****Seconded: Cr C Mitchell**

That the Minutes of the Ordinary Meeting of Council held on 26 September 2019, as published and circulated, be confirmed as a true and accurate record of that meeting.

CARRIED UNANIMOUSLY 7/0**6. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION**

Nil.

7. PETITIONS / DEPUTATIONS

Nil.

8. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil.

9.

**REPORTS
OF
OFFICERS**

9.1

OUR PEOPLE



PRIORITY STATEMENT

Embracing our cultural diversity and the relationship between our unique heritage and people, we aim to work in partnership with the community to provide relevant, quality services and infrastructure that meet the needs and aspirations of our community and those visiting and doing business in our region.

Supporting and contributing to the well-being and safety of our community is paramount, as is our focus on community engagement and participation.

Council aims to build safe, strong and resilient communities with access to services, infrastructure and opportunities that will result in an increase in active civic participation, a reduction in anti-social behaviour and improved social cohesion.

There are no reports in this section.

OUR PLACE



PRIORITY STATEMENT

The Shire of Broome has an abundance of unique natural features, coastal attractions, significant streetscapes, historic precincts and a mix of old and new urban developments.

Our aim is for all communities and settled areas, including the Broome Township, to be a place where the natural environment, on which life depends, is maintained, whilst at the same time the built environment contributes to the economy and a quality lifestyle for all.

Preserving the Shire's natural environment is a critical community outcome. Council will put into place strategies that nurture and improve the Shire's unique environment and biodiversity.

The Shire will work in partnership with the community and other agencies to ensure responsible and accountable management of both the natural and built environments is achieved in the short term and for future generations.

This Item was amended by Shire officers and circulated to Councillors prior to the meeting. The report has been updated with amendments for the purposes of the minutes.

9.2.1 RETROSPECTIVE DEVELOPMENT APPROVAL - OUTBUILDING, 30 NAKAMURA AVENUE, BILINGURR

LOCATION/ADDRESS:	30 Nakamura Avenue
APPLICANT:	Julia Durack
FILE:	NAK-1/30
AUTHOR:	Planning Officer
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Development and Community
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	4 September 2019

SUMMARY: The Shire has received an application for Development Approval seeking retrospective approval for an outbuilding at 30 Nakamura Avenue, Bilingurr. The application has been assessed against the Shire's Local Planning Scheme No 6 and the Broome North Local Development Plan. The application is being referred to Council for determination as it proposes variations to the Broome North Local Development Plan.

This report recommends that the application be refused.

BACKGROUND

Previous Considerations

Nil.

Site and Surrounds

Lot 150, (30) Nakamura Avenue, Bilingurr is a 605sqm property, which is zoned Residential R25, under Local Planning Scheme No. 6 (**LPS6**) and the Broome North Local Development Plan (**BNLDP**). The site is currently developed with a single dwelling and outbuilding, and the surrounding properties are all developed with single dwellings (see **Attachment 1**).

Retrospective Approval

The application is seeking retrospective approval for a constructed outbuilding (the Outbuilding) which is located 1.5m off the side (eastern) boundary and 1.5m off the rear (northern boundary) (see **Attachment 2 & 3**). The Outbuilding was constructed in 2013 without the relevant and required building and planning approvals. Since construction of the owner undertook additional works (storeroom and veranda), again, prior to obtaining any relevant approvals. The owner then sought and obtained retrospective building approvals for these works, though the outbuilding was left unresolved. An application was submitted in 2015 seeking retrospective approval for the Outbuilding however the applicant did not respond to information requests made by Shire officers and subsequently has remained as an outstanding compliance matter. The landowner has recently listed the property for sale and is now seeking retrospective approval. The applicants cover letter in relation to this application is provided in **Attachment 4**.

COMMENT

An assessment of the application against the Local Planning Framework is set out below.

Broome North Development Plan

The Broome North Local Development Plan designates the subject site as Residential R25. Under section 5.3.4 Built Form Typologies – Residential Building (R25) North/South, the BNLDP prescribes the following setbacks (see **Attachment 5**):

- Front: 4m minimum
- Side: Nil minimum
- Rear: 5m Minimum

The Broome North Development Control Information Sheet (see **Attachment 6**) was prepared to visually show how the setbacks for each of the lots in the BNLDP applies and also formed a part of the contract of sale for all of the lots within the Estate. The controls outline that no buildings, including outbuildings greater than 9sqm, will be permitted to be constructed outside of the nominated building envelopes. Therefore, a 9sqm outbuilding or a 9sqm portion of an outbuilding can be constructed within the rear 5m setback of the lot.

The setbacks are noted as applying to all buildings (inclusive of outbuildings), with the BNLDP noting the primary purpose for the side and rear setbacks, is to maintain breezeways for breeze access to dwellings throughout the development plan area. The existing Outbuilding has been built 1.5m off the rear boundary, in lieu of the required 5m, thus not meeting with this provision. At present, the entire building (19.6sqm) is within the 5m rear boundary setback area, and as such, the Outbuilding exceeds the allowable floor area permitted within the rear setback area by 10.6sqm. There are no issues with the Outbuilding itself in relation to the Building codes, rather with the location of the Outbuilding encroaching into the rear boundary setback area, disrupting the breezeways for the property.

Breezeways

Breezeways are defined as provision of an open, or openable, clearway through a house or lot that allows for the passage of breezes and the aeration of spaces and remain a logical feature for promoting natural cooling by capturing breezes.

LandCorp have undertaken numerous studies in understanding the importance of breezeways and in informing the climactic design which have overwhelmingly informed the adoption of the setback provisions within the BNLDP. Initial research and investigations into climatic design were undertaken by CODA on behalf of LandCorp and the Shire of Broome in 2009, with the findings forming the Broome North Housing Guide. The Housing Guide was then used to inform the design requirements of the Broome North Development Plan, including the prescription of setbacks.

Further to this, prior to the design of Waranyjarri Estate being undertaken, LandCorp undertook research in understanding and determining the wind characteristics at ground level for the area (which varied from the BOM data gathered at the airport). Further to this, literature reviews of various studies of wind tunnels and Computation Fluid Dynamics were undertaken in identifying the variation of wind speeds across a landscape of houses, roof forms, sheds and other structures. The combined learnings of the above formed the basis for the climate responsive design strategies with regard to lot orientation, setbacks and shading for the Waranyjarri Estate (and all Landcorp developments in the north west of Western Australia), which again, is reflected in the provisions of the Broome North Development Plan.

As identified above, with these informed investigations, research and findings, the breezeways identified are specific to certain areas of Broome North. With these breezeways in mind, the prescribed setbacks have been implemented through the BNLDP and have been enforced throughout the entire Estate, with all past and current landowners of Broome North, complying with the requirements and provisions set out in the BNLDP.

Consultation with LandCorp

The Shire sought comments from LandCorp in the assessment of the application and received the following advice:

- The effectiveness of the setbacks along with other climate responsive design elements enabled Waranyjarri Estate to be an energy efficient estate with cheaper utility expenses and more pleasant microclimate for the resident to enjoy. This is supported by three sets of studies (which included a resident survey, horizon power analysis and validation study performed in 2017 and 2018) and the Estate also achieved an industry recognition via UDIA's EnviroDevelopment Certification which included the endorsement for the Energy component due to the Estate satisfying all of the requirements under UDIA's Climate Responsive Design criteria.
- While the Outbuilding may not, on its own, have detrimental impact on the entire Estate's microclimate, concerns are raised around the potential precedent that may be set for establishing a means to vary Estate setback requirements in the future.
- LandCorp also highlight that the Contract of Sale stated the requirement to comply with both the Development Control Information Sheet and the Design Guidelines in two separate sections within the contract.

A copy of LandCorp's comments are included in **Attachment 7**.

Consultation with Adjoining Landowners

In accordance with Local Planning Policy 5.14 – Public Consultation, the application was deemed to be Level B, and therefore, the Shire of Broome referred the application for retrospective planning approval to immediately adjoining landowners, providing a 14-day comment period. At the close of the comment period, one (1) submission was received.

The submission raised concerns of the unauthorised structure affecting the value of the adjoining property and having caused issues in renting out the property due to the proximity of the structure to the outdoor entertaining area of their property.

It is considered the concerns raised in the submission did not directly relate to the Outbuilding having detrimental impacts on the climate responsive design concerns regarding the setbacks prescribed by the BNLDP.

Local Planning Scheme No.6

As per Schedule 8 – Development Standards contained in Local Planning Scheme No.6 (**LPS6**), development standards for areas zoned 'Residential' are "...as per the Residential Design Codes or relevant adopted and endorsed Design Guidelines, Structure Plan or Local Development Plans". As such, development standards for the subject site are contained within the BNLDP.

Summary

The Outbuilding does not comply with the setback provisions of the BNLDP. While it is noted that there is no issue with the Outbuilding itself, the current location, within the rear boundary setback area is disruptive to the identified breezeways for the subject site. As such, this report recommends that the application for retrospective development approval is refused as the Outbuilding does not comply with the rear setback requirements for 30 Nakamura Avenue (Residential Building (R25) North/South) prescribed in the BNLDP under section 5.3 – Building Typologies.

The Outbuilding encroaches into the rear setback area by 19.6sqm, exceeding the 9sqm permitted floor space within the 5m rear setback, by 10.6sqm. **Attachment 8** provides a marked-up version of the site plan showing how the Outbuilding can be relocated to achieve compliance with the BNLDP and the Development Control Information Sheet. While Council has discretion to be able to approve the variation, issuing retrospective development approval for the Outbuilding in its current location is not supported for the following reasons:

- All other owners within the Estate have constructed their outbuildings to satisfy the setback requirements contained within the BNLDP which a condition of contract for all owners when the land was purchased from LandCorp.
- The setbacks for the Estate were established prior to the construction of the subdivision and were created to facilitate breeze movements throughout the area and are informed by research and findings undertaken by LandCorp.
- The approval of this outbuilding would create an undesirable precedent.

Enforcement Action

Following resolution of the OMC, in the instance Council supports Officers recommendations to refuse the retrospective application for development approval, the applicant will be requested to remove the structure under s. 214 (3) (a) of the *Planning and Development Act 2005*, or reposition it in accordance with the provisions of the BNLDP, within 120 days of the outcome. If the applicant does not comply with this request, financial penalty may be imposed.

CONSULTATION

The Shire has consulted with LandCorp as part of the proposal, the comments of which are included in **Attachment 7**.

STATUTORY ENVIRONMENT

Planning and Development (Local Planning Schemes) Regulations 2015

68. (2) The local government may determine an application for development approval by

-
- (a) granting development approval without conditions; or
- (b) granting development approval with conditions; or
- (c) refusing to grant development approval.

Local Planning Scheme No.6

Broome North Local Development Plan

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

RISK

Nil.

STRATEGIC IMPLICATIONS

Our Place Goal – Help to protect the nature and built environment and cultural heritage of Broome whilst recognising the unique sense of the place:

A built environment that reflects tropical climate design principles

CARETAKER PERIOD STATEMENT

The recommended decision **is not** a 'Major Policy Decision' within the context of Council Policy 2.1.8 'Elections – Caretaker Policy'.

VOTING REQUIREMENTS

Simple Majority

REPORT RECOMMENDATION:

That Council:

1. *Refuse the application for retrospective development approval 2019/72 for an Outbuilding at No. 30 Nakamura Avenue, Broome for the following reasons:*
 - i. *The position of the outbuilding does not comply with the setbacks within the Broome North Local Development No 1.*
 - ii. *The setbacks included within the Broome North Local Development Plan were developed to achieve climate responsive design throughout the subdivision area through the promotion of breeze movements. The applicant has not supplied any material which demonstrates that the location of the Outbuilding does not have an impact on breeze movements to surrounding properties.*
 - iii. *Approval of this application would have an undesirable precedent.*
2. *Advise the applicant the Shire would be in a position to issue approval if the outbuilding is repositioned on the property, as shown in **Attachment 8**.*

ALTERNATIVE MOTION:

Moved: Cr B Rudeforth

Seconded: Cr C Mitchell

That Council approve the application for retrospective development approval 2019/72 for an Outbuilding at No.30 Nakamura Avenue, Bilingurr, subject to the following conditions:

1. ***The development plans, as date marked and stamped 'Approved', together with any requirements and annotations detailed thereon by the Shire of Broome, are the plans approved as part of this application and shall form part of the development approval issued, except where amended by other condition of this approval.***

CARRIED 6/1

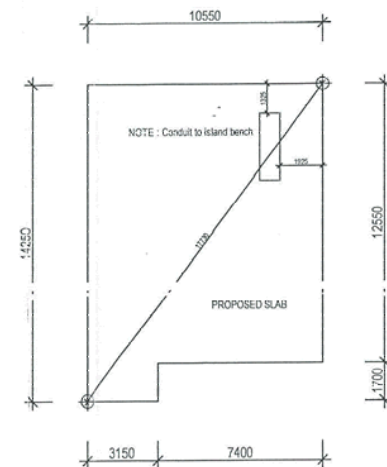
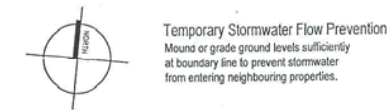
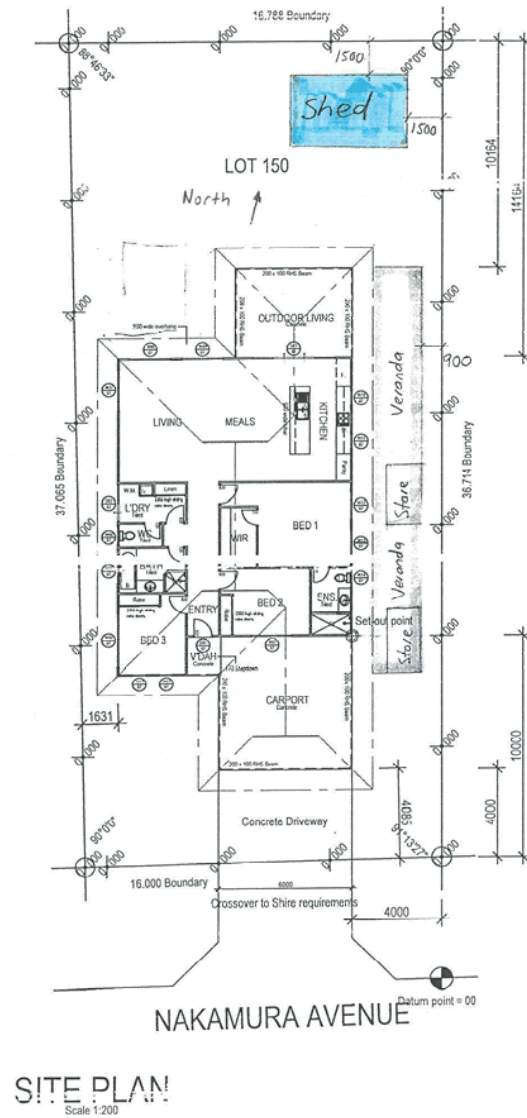
Reason: In considering the merits of this application a variation to the setbacks contained in the Broome Local Development Plan can be supported for the following reasons:

- 1. The area of the encroachment is negligible and the outbuilding on its own is unlikely to impact negatively upon breeze movements throughout the Estate;**
- 2. Given the presence of established vegetation in the area and the two storey development to the west of the site, the outbuilding is unlikely to have a detrimental impact on breeze movements.**

Attachments

1. Location Plan
2. Site Plan
3. Outbuilding Elevation Plan
4. Applicant Cover Letter (*Confidential to Councillors and Directors Only*)
This attachment is confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)(b) as it contains “the personal affairs of any person”.
5. Broome North Local Development Plan - 5.3.4 - Built Form Typologies for Residential Building (R25)
6. Broome North Residential Development Control Information Sheet
7. LandCorp Comments
8. Amended Site Plan





GENERAL NOTES

HOUSE DIMENSIONS

SLAB AREA (m ²) *	137.76
VERANDAH AREA (m ²) *	23.65
CARPORT AREA (m ²) *	35.83
TOTAL	197.24

OPEN SPACE CALCULATION

RESIDENTIAL ZONING *	R
LOT AREA (m ²) *	605.00
AREA UNDER EAVES (m ²) *	260.06
DEDUCT ALLOWANCE (50m ²)	210.06
AREA OF OPEN SPACE (m ²)	394.9
PERCENTAGE OF OPEN SPACE	65.28

Shed

Roof Area 30 m²

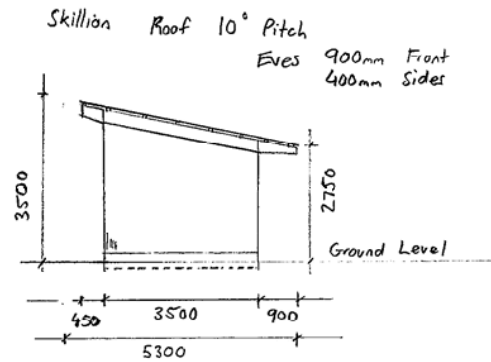
Slab Area 19.58 m²

Proposed in Blue

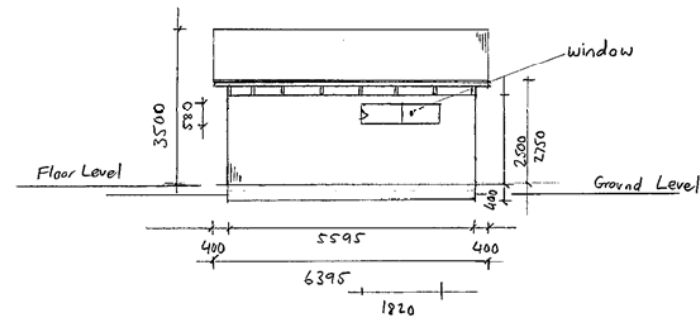


Client:	J. Caratti	Project:	Lot 150 Nakamura Ave. Broome
Contractor to verify all dimensions prior to commencement of construction. Figured dimensions to be taken in preference to scaling. This drawing is copyright and the property of Williams Homes. It must not be used or copied without the authority of Williams Homes. COPYRIGHT ©		Title:	Site & Slab Plan
Drawing Number:	1112527	Rev:	-
		Scale:	1:200
		Date:	21/12/11
		Drawn:	VJ
		Check:	-
		No. in Set:	1 of 9

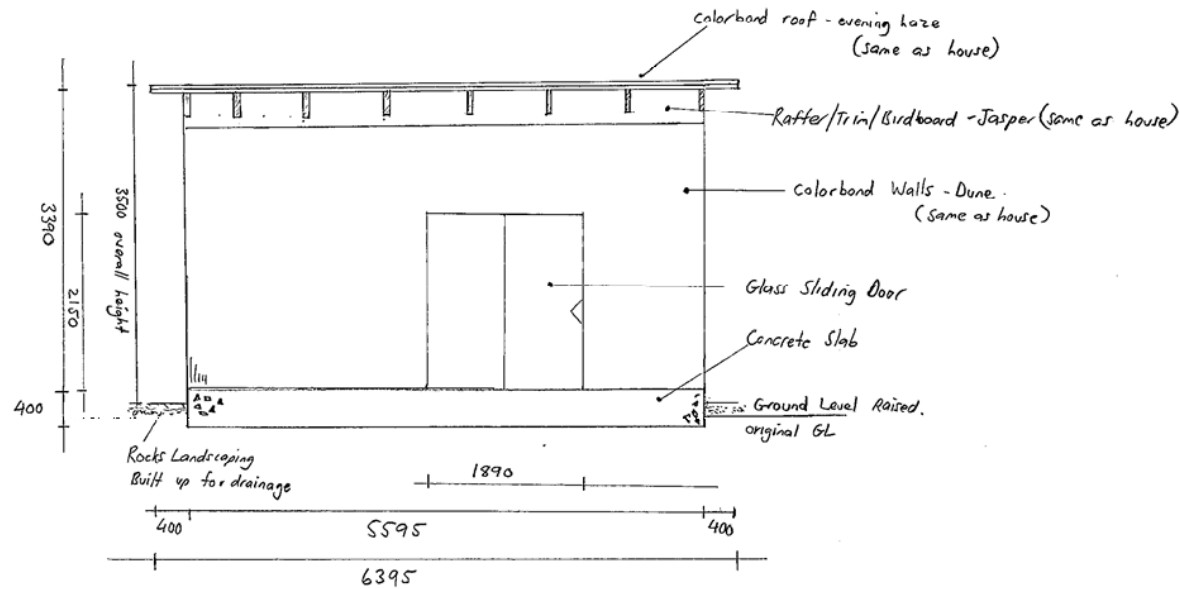
Side Elevation (note Both sides the same)
Scale 1:100 * East - West Facing



Rear Elevation * north facing
Scale 1:100



Front Elevation * South facing
Scale 1:50



All to engineer specification.

Lot 150 Nakamura Ave, Broome

Elevations 17/12/2014

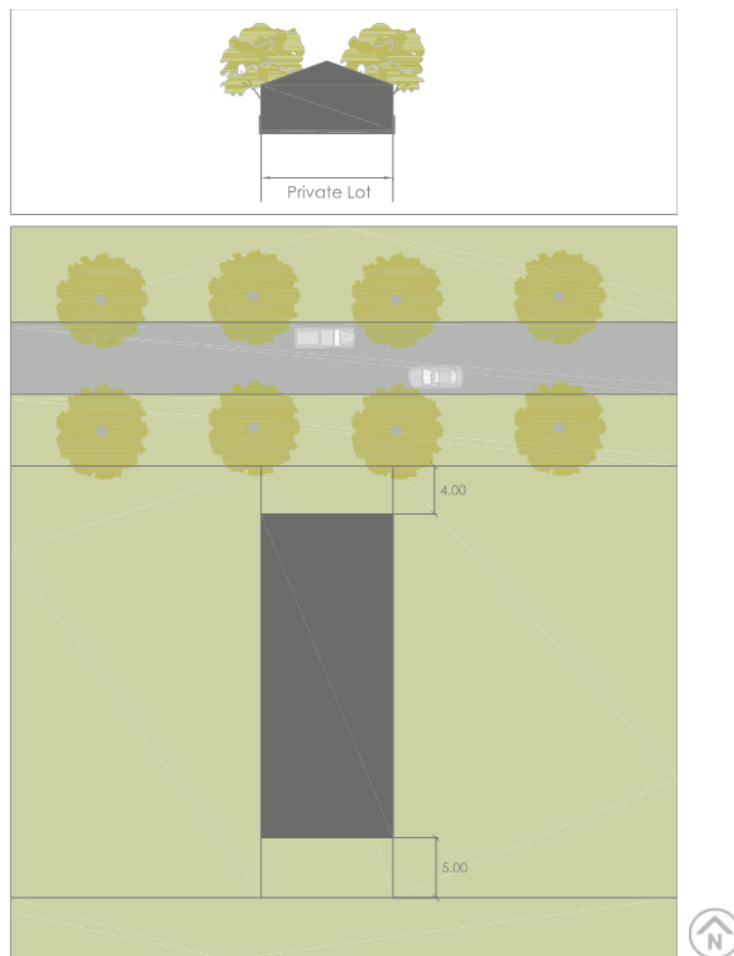
J. Caratti (Durack)

Plans - Brad Durack 0407550850

Shed - Kimberley Manufacturing.

5.3 BUILT FORM TYPOLOGIES

5.3.4 RESIDENTIAL BUILDING (R25) - NORTH/SOUTH (RECOMMENDED ORIENTATION)



Primary Building Type	Residential building (R25)
Orientation	North-South (recommended orientation)
Setbacks (applies to all buildings) *	
Front	4m minimum
Side	Nil minimum
Rear	5m minimum
Building Frontage at Setback	
Entrance	Primary street
Awnings	n/a

* The primary purpose for the proposed side and rear setbacks is to maintain breezeways for breeze access to dwellings throughout the development plan area.

LEGEND

- Property Boundaries
- Building Orientation
- Designated Crossover Location - alternative location or additional crossover(s) requires Shire approval
- No vehicular access
- 3m Interlot Drainage Easement (with fence drainage gate where specified)
- Fencing Control
- Area B - Compliance with Design Guidelines is mandatory. Certification from Estate Architect is required prior to Shire approval. Area A lots are shown without colour.
- DAP Required
- Building Envelopes with setbacks as specified below: (depiction of envelope is indicative only)

A R Code R 20
Orientation East/West
Front 4.0m minimum
Side (north) 1.65m minimum
Side (south) 3.0m minimum (4.5m recommended)
Rear 5.0m minimum (6.0m recommended)

B R Code R 20
Orientation North/South
Front 4.0m minimum
Side 3.0m minimum (4.0m recommended)
Rear 4.0m minimum

C R Code R 25
Orientation East/West
Front 4.0m minimum
Side (north) 1.65m preferred, nil minimum permissible
Side (south) 1.65m minimum (3.0m recommended)
Rear 5.0m minimum

D R Code R 25
Orientation North/South
Front 4.0m minimum
Side Nil minimum permissible
Rear 5.0m minimum

E R Code R 30
Orientation East/West
Front 4.0m minimum
Side 2.0m minimum (3.0m recommended) one side, boundary wall mandatory other side (between grouped dwellings)
Rear 5.0m minimum

F R Code R 30
Orientation North/South
Front 4.0m minimum
Side 3.0m minimum one side, nil minimum other side (between grouped dwellings)
Rear 3.0m minimum

Note: Secondary street setbacks 1.5m minimum (all lots coded R20/R25/R30)

RESIDENTIAL INFORMATION SHEET

The following requirements of the Broome North Local Development Plan Stage One and the Broome North Design Guidelines apply:

- No. Condition
- The primary purpose for side and rear setbacks described by the nominated building envelopes is to maintain breezeways for breeze access to dwellings throughout the development. This is not applicable to setbacks to primary and secondary street frontages.
- No buildings, including outbuildings greater than 9m², will be permitted to be constructed outside of the nominated building envelopes.
- In relation to (2) above, open carports and roofed outdoor living areas may encroach up to 50% into the breezeways, so long as the structure does not cause any obstruction to airflow.
- Outdoor living areas are to be located adjacent to breezeways.
- Where dwelling orientation is indicated on the plan, dwellings are to be oriented to address the relevant street/PCIS with major openings and entry accessible via this frontage.
- Corner lots are to equitably articulate both street frontages, avoiding long blank walls and including major openings to habitable rooms on each street-facing facade.
- Where fencing controls are indicated on the plan, fences are to be no higher than 1.2 metres and are to have a minimum of 30% of fencing to be 80% permeable to allow airflow or no fencing.
- Side fencing is to be maximum 1.8 metres in height.
- DX lots identified on the plan should be developed at a minimum for two grouped housing units.
- Prior to development a Detailed Area Plan will be required for amalgamated DX lots proposed to be developed at R40 coding.
- Notwithstanding specified lots where compliance with the Design Guidelines are mandatory, applicants are encouraged to comply with the requirements of the Design Guidelines where possible to improve the comfort and efficiency of their dwellings.

Notes:

- Road pavement is indicative only and subject to final engineering drawings and survey.
- The location of the drainage easements are indicative only and may be amended as a result of detailed design and drainage requirements.
- All due care has been taken in the preparation of this plan. However, Robertshay, Landcorp and co-consultants cannot be held liable for inaccuracies that may occur. It is the responsibility of the purchaser to confirm relevant conditions associated with each lot.
- Details on this plan are provided for information only and should be confirmed by a site inspection.



Harriet Parkes

From:
Sent:
To:
Cc:
Subject: I190814-160338 - RE: Application seeking retrospective development approval - 30 Nakamura Avenue
Attachments: Broome North Climate Responsive Design Outcomes
Follow Up Flag: Follow up
Flag Status: Flagged

Good Afternoon

Thank you for the opportunity to provide comments on the application for retrospective development approval for a structure at 30 Nakamura Avenue.

I note the applicants made number of statements in their cover letter that we will not be able to respond due to lack of expertise on our part or lack of understanding of the impact of context in a retrospective planning approval. These statements relate to the integrity of the structure, use of local workforce in design, construction and structural assessment of the structure, negative impact on the backyard and the financial hardship associated to the structure being required to be moved.

Our comments, therefore, focus on two aspects; if LandCorp had provided enough information within the contract of sale to advise to the applicants that setbacks are applicable to the lot and if setbacks provide the Waranyjarri Estate residents any benefits.

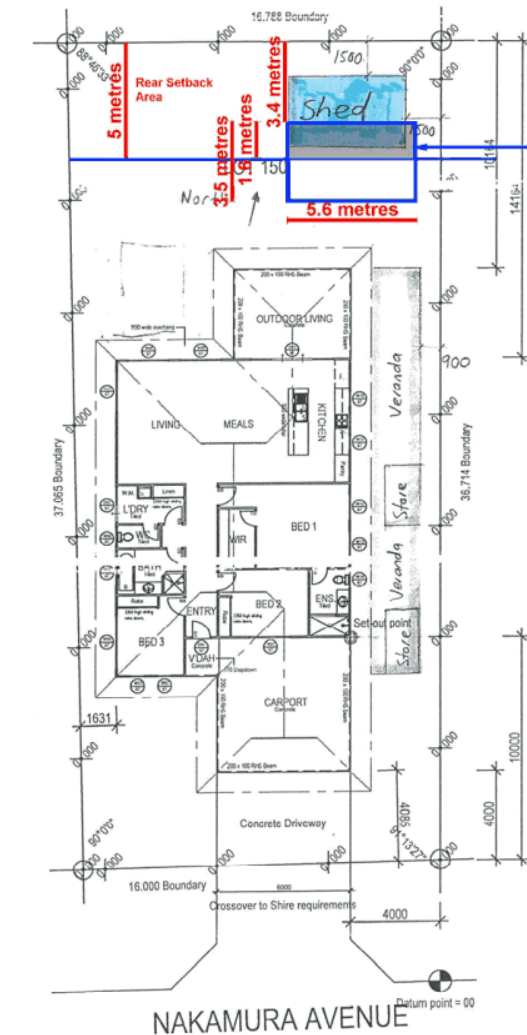
Regarding the first point and notwithstanding the fact the applicants are not disputing this, I note the sale contract bundle for this lot provided information on the existence, nature and/or benefits of the setbacks at least in three different sections; namely at Annexure 6 – Design Guidelines, Annexure 7 – Development Control Information Sheet, and Annexure 10 – Information Summary for Purchasers. Further, the Contract of Sale stated the requirement to comply with both the Development Control Information Sheet and the Design Guidelines in a dedicated section on page 2 and in the special conditions.

As far as the benefit of the setbacks are concerned, the Waranyjarri Estate Design Guidelines note '*... setback requirements for all homes and associated structures, such as carports, boat ports, garages and other outbuildings assist with air movement through the subdivision ...*'. The effectiveness of the setbacks along with other climate responsive design elements enabled Waranyjarri Estate to be an energy efficient estate with cheaper utility expenses and more pleasant micro climate for the resident to enjoy. We have not only supported this point by three sets of studies (please see attached email) but also achieved an industry recognition via UDIA's EnviroDevelopment Certification which included the endorsement for the Energy component due to the Estate satisfying all of the requirements under UDIA's Climate Responsive Design criteria.

The applicants also seem to be presenting several large trees being on the way as a negating factor for the negative impact of the structure located in the setback area on the breezeways. Even though there's a difference between natural vegetation and solid building structures in terms of their impact on the breezeways, it is reasonable to assume the structure in question on its own will not have a detrimental effect on the entire estate micro climate. However, we have concerns about the potential precedent the retrospective approval may set for establishing a way to go around estate setback requirements.

Please let me know if you have any questions or comments or require further information.

Kind regards

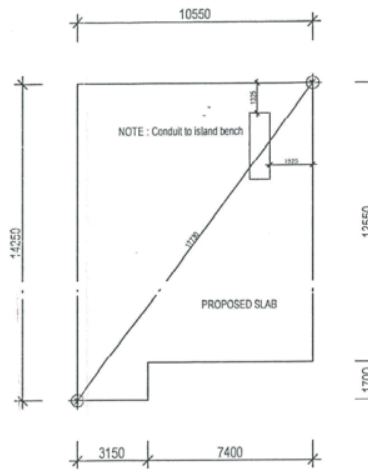


SITE PLAN
Scale 1:200



Temporary Stormwater Flow Prevention
Mound or grade ground levels sufficiently
at boundary line to prevent stormwater
from entering neighbouring properties.

Maximum 9sqm of built
form floor area positioned
within the required 5m rear
setback area



SLAB PLAN
Scale 1:200

GENERAL NOTES

HOUSE DIMENSIONS	
SLAB AREA (m ²) *	137.76
VERANDAH AREA (m ²) *	23.65
CARPORT AREA (m ²) *	35.83
TOTAL	197.24


OPEN SPACE CALCULATION	
RESIDENTIAL ZONING *	R
LOT AREA (m ²) *	605.00
AREA UNDER EAVES (m ²) *	260.06
DEDUCT ALLOWANCE (50m ²)	210.06
AREA OF OPEN SPACE (m ²)	394.9
PERCENTAGE OF OPEN SPACE	65.28

Shed

Roof Area 30 m²

Slab Area 19.58 m²

Proposed in Blue

 WILLIAMS HOMES <small>LEADING THE WAY IN KIMBERLEY STYLE CONSTRUCTION</small> P.O. Box 918 Broome WA 6725 PH: 91935393 FAX: 91935063 williamshomes@westnet.com.au	Client : J. Caratti		Project : Lot 150 Nakamura Ave. Broome	
	*Contractor to verify all dimensions prior to commencement of construction. *Figured dimensions to be taken in preference to scaling. *This drawing is copyright and the property of Williams Homes. It must not be used or copied without the authority of Williams Homes. COPYRIGHT ©		Title : Site & Slab Plan	
	Drawing Number 1112527		Rev: -	Scale: 1:200 Date: 21/12/11
			Drawn: VJ	Check: - No. in Set: 1 of 9

9.3

OUR PROSPERITY



PRIORITY STATEMENT

Our region has grown significantly over the past years in terms of population, economy and industry – this will continue! Balancing ecological sustainability with economic growth and retaining the 'look and feel' of Broome and its environs are an ongoing challenge for the region. Encouraging appropriate investment and business development opportunities to ensure a strong, diverse economic base is essential for community prosperity and the success of our future generations.

Focusing on developing clear pathways linking education with employment for our youth and the community at large is essential as we aim to retain our local people and continue to build a skilled and highly motivated workforce.

Business and Industry partnerships must be fostered to ensure sustainable economic growth is achieved, along with the provision of affordable and equitable services and infrastructure. Ensuring development meets community needs and legislative requirements whilst creating close community relationships and enhancing our understanding of local heritage and cultural issues will continue to be a major focus. The built environment must contribute to the economy, long term viability of the region and provide a quality lifestyle for all.

There are no reports in this section.

OUR ORGANISATION



PRIORITY STATEMENT

Council will strive to create an environment where local governance is delivered in an open and accountable manner; where we provide leadership to the region in such areas as planning and financial management; where the community has the opportunity to contribute to the Council's decision making thereby fostering ownership of strategies and initiatives.

In delivering open, accountable and inclusive governance, we will be ever mindful that we operate within a highly regulated environment that requires a high level of compliance.

Council will strive to be the conduit between the other spheres of government and the community, translating State and Federal law, policy and practice into customer focussed, on ground service delivery that support's Broome's unique lifestyle.

The Region is experiencing significant change with Council dedicated to sound governance, effective leadership and innovation, and high quality services. Building organisational capacity is a priority with a commitment to delivering services to the community in a sustainable, effective and accountable way.

9.4.1 MONTHLY PAYMENT LISTING - SEPTEMBER 2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	FRE02
AUTHOR:	Coordinator Financial Operations
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	7 October 2019

SUMMARY: This report recommends that Council receives the list of payments made under delegated authority, as per the attachment to this report, for the month of September 2019.

BACKGROUNDPrevious Considerations

Nil.

COMMENT

The Chief Executive Officer (CEO) has delegated authority to make payments from the Municipal and Trust funds in accordance with budget allocations.

The Shire provides payments to suppliers by either Electronic Funds Transfer (EFT & BPAY), cheque, credit card or direct debit.

Attached is a list of all payments processed under delegated authority during the month of September 2019.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT***Local Government (Financial Management) Regulations 1996***

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
 - (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - (a) *the payee's name;*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*

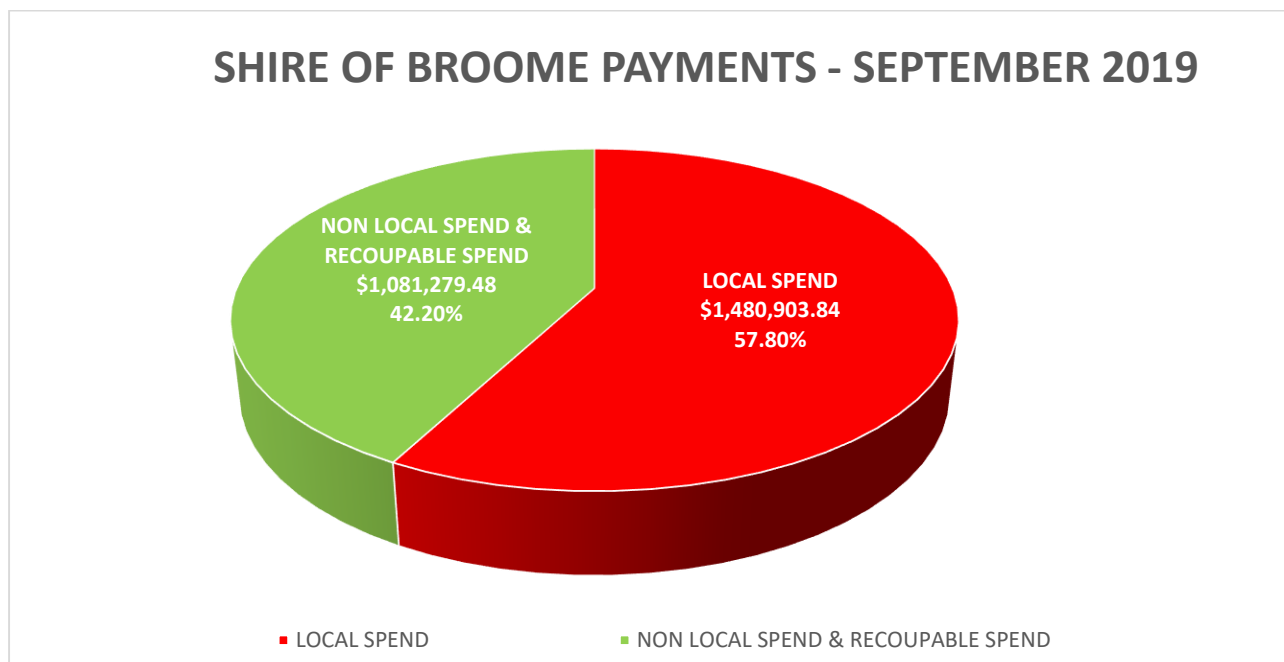
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

List of payments made in accordance with budget and delegated authority. Payments can also be analysed as follows:



The above graph shows the percentage of local spend in comparison to non-local and recoupable spend for the month of September 2019 after \$1,103,201.95 in personnel payments, \$524,157.71 in utilities and other non-local sole suppliers have been excluded.

RISK

The risk of Council not adopting this report is extreme as this will result in non-compliance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*. The likelihood of this ever occurring is rare due to the CEO's implementation of procedures to ensure payment details are disclosed to Council in a timely manner, as well as Procurement and Purchasing policies which ensure these payments are made in accordance with budget and delegated authority and comply with *Local Government (Financial Management) Regulations 1996*.

STRATEGIC IMPLICATIONS

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

An organisational culture that strives for service excellence

Responsible resource allocation

Effective community engagement

Improved systems, processes and compliance

CARETAKER PERIOD STATEMENT

The recommended decision **is not** a 'Major Policy Decision' within the context of Council Policy 2.1.8 'Elections – Caretaker Policy'.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION: **(REPORT RECOMMENDATION)**

Moved: Cr C Mitchell

Seconded: Cr D Male

That Council:

- 1. Receives the list of payments made from the Municipal and Trust Accounts in September 2019 totalling \$4,189,542.98 (Attachment 1) in accordance with the requirements of Regulation 12 of the Local Government (Financial Management) Regulations 1996 covering:**
 - a. EFT Vouchers 52605 - 53075 totalling \$3,990,934.53;**
 - b. Municipal Cheque Vouchers 57606 – 57614 totalling \$20,809.74;**
 - c. Trust Cheque Vouchers 000 – 000 totalling \$0.00; and**
 - d. Credit Card Payments and Municipal Direct Debits DD26983.1- DD27097.9 totalling \$177,798.71.**
- 2. Notes the local spend of \$1,480,903.84 included in the amount above, equating to 57.80% of total payments excluding personnel, utility and other external sole supplier costs.**

CARRIED UNANIMOUSLY 7/0

Attachments

1. Monthly Payment September 2019
2. Local Spend Payment Listing September 2019

Management Regulation 12.

Each payment must show on a list the payees name, the amount of the payment, the date of the payment and sufficient information to identify the transaction.

This report incorporates the Delegation of Authority (Administration Regulation 19)

PAYMENTS BY EFT & CHEQUE & FROM TRUST - SEPTEMBER 2019					
MUNICIPAL & TRUST ELECTRONIC TRANSFER - SEPTEMBER 2019					
EFT	Date	Name	Description	Amount	DEL AUTH
EFT52605	02/09/2019	BRUCE RUDEFORTH	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52606	02/09/2019	CATHERINE AGNES FAIRLEY MARRIOTT	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52607	02/09/2019	CHRISTOPHER RALPH MITCHELL	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52608	02/09/2019	DESIREE MAGDOLNA MALE	Councillor sitting fee September 19	\$ 2,737.67	MFS
EFT52609	02/09/2019	ELSTA REGINA FOY	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52610	02/09/2019	HAROLD NORMAN TRACEY	Councillor sitting fee September 19	\$ 6,202.16	MFS
EFT52611	02/09/2019	MALA PREM-OCEAN SKY FAIRBORN	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52612	02/09/2019	PHILIP FRANCIS MATSUMOTO	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52613	02/09/2019	ALLPEST (BROOME PEST CONTROL)	Pest control- Depot	\$ 310.00	MFS
EFT52614	02/09/2019	BAIRD AUSTRALIA PTY LTD	Consultants (RFQ18-96)- Shoreline monitoring	\$ 2,046.00	MFS
EFT52615	02/09/2019	BK SIGNS (HALLIDAY ENTERPRISES PTY LTD)	Signs- Town Beach Redevelopment	\$ 7,725.96	MFS
EFT52616	02/09/2019	BROOME ALI WORKS	Repair damaged fence panel- Roebuck Est	\$ 599.50	MFS
EFT52617	02/09/2019	BROOME AUTO EXCELLENCE	Repairs- Water Truck Hino 500	\$ 1,684.20	MFS
EFT52618	02/09/2019	BROOME AVIATION PTY LTD / NORTHWEST REGIONAL AIRLINES	Flights for visiting author- Library	\$ 1,030.00	MFS
EFT52619	02/09/2019	BROOME CAMPUS NORTH REGIONAL TAFE	White Card Training Course- Building	\$ 58.83	MFS
EFT52620	02/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Parts- Rosmech Mistral Road Sweeper	\$ 87.05	MFS
EFT52621	02/09/2019	BROOME MOTORS	Windscreen replacement- Isuzu D-Max	\$ 445.00	MFS
EFT52622	02/09/2019	BROOME PROGRESSIVE SUPPLIES	Consumables- Civic Centre	\$ 177.88	MFS
EFT52623	02/09/2019	BROOME SMALL ENGINE SERVICES	Repairs- Stihl polesaw	\$ 120.25	MFS
EFT52624	02/09/2019	BUDGET RENT A CAR AUSTRALIA PTY LTD	Repairs to hire vehicle- Workshop	\$ 368.08	MFS
EFT52625	02/09/2019	CLARITY COMMUNICATIONS	E-News- Media	\$ 118.01	MFS
EFT52626	02/09/2019	CLEANAWAY INDUSTRIES PTY LTD (BROOME TOXFREE)	Waste collection- Admin office/Library	\$ 5,324.83	MFS
EFT52627	02/09/2019	COUNTRY ARTS WA INC	Performance Fee- Erth's Dinosaur Zoo	\$ 4,862.00	MFS
EFT52628	02/09/2019	CS LEGAL	Debt management (RFQ19/37)- Debt Collection Recovery	\$ 26.20	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52629	02/09/2019	DEPARTMENT OF AGRICULTURE & FOOD (DEPARTMENT OF PRIMARY INDUSTRIES AND REGIONAL DEVELOPMENT DPIRD) - AGRICULTURE DIVISION	Quarantine- Nursery	\$ 67.50	MFS
EFT52630	02/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- BRAC	\$ 38.50	MFS
EFT52631	02/09/2019	DIRECTCOMMS PTY LTD	Support service- Library	\$ 63.95	MFS
EFT52632	02/09/2019	DRAKE WORKWISE	EAP counselling services- Employee Assistance	\$ 6,050.00	MFS
EFT52633	02/09/2019	ELBO GRAPHICS	Word templates- Printing & Stationery	\$ 180.00	MFS
EFT52634	02/09/2019	ELGAS LTD	45kg exchange gas bottles- BRAC	\$ 317.00	MFS
EFT52635	02/09/2019	ES TECHNOLOGIES PTY LTD T/AS HYDROKLEEN BROOME	Airconditioning cleaning (RFQ18/33)- Staff housing	\$ 396.00	MFS
EFT52636	02/09/2019	ESPLANADE HOTEL FREMANTLE - BY RYDGES	Accommodation- Organisational Training	\$ 375.00	MFS
EFT52637	02/09/2019	FIELD AIR CONDITIONING & AUTO ELECTRICAL PTY LTD	Battery- Komatsu wheel loader	\$ 479.40	MFS
EFT52638	02/09/2019	FIXIT BROOME	Maintenance- Staff housing	\$ 596.09	MFS
EFT52639	02/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Cleaning- Library	\$ 60.50	MFS
EFT52640	02/09/2019	G. BISHOPS TRANSPORT SERVICES PTY LTD	Freight- Depot	\$ 1,797.08	MFS
EFT52641	02/09/2019	HART SPORT	T-Ball Set- BRAC	\$ 52.40	MFS
EFT52642	02/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Adapter- BRAC	\$ 15.00	MFS
EFT52643	02/09/2019	HERBERT SMITH FREEHILLS	Legal expenses- Broome Golf Club	\$ 1,320.00	MFS
EFT52644	02/09/2019	IT VISION	New board template- Building	\$ 275.00	MFS
EFT52645	02/09/2019	KIMBERLEY FUEL & OIL SERVICES	Grease- Oils & Lubricants	\$ 348.48	MFS
EFT52646	02/09/2019	KIMBERLEY SIGNS & DESIGNS	Parking sign- Rangers	\$ 52.80	MFS
EFT52647	02/09/2019	KIMBERLEY TRAILER PARTS	Parts- Trailer Dean Caged/Tipper	\$ 368.10	MFS
EFT52648	02/09/2019	KIMBERLEY TRUSS (NORTRUSS (NT) PTY LTD)	Professional helmet kit- Protective Clothing & Equipment	\$ 849.46	MFS
EFT52649	02/09/2019	LANDMARK OPERATIONS LTD	Fertiliser- Various Lawns	\$ 2,233.09	MFS
EFT52650	02/09/2019	LEISURE INSTITUTE OF WA AQUATICS (INC) LIWA	Organisational training- BRAC	\$ 717.00	MFS
EFT52651	02/09/2019	LHM FABRICATION & FENCING	Repairs to locking bracket- Haynes Oval	\$ 55.00	MFS
EFT52652	02/09/2019	LOMBADINA ABORIGINAL CORPORATION	Accommodation- Council/Executive Dampier Peninsula Trip	\$ 700.00	MFS
EFT52653	02/09/2019	MATT'S AUTHENTIC FILIPINO CUISINE	Catering- Kimberley Fine Art Exhibition	\$ 2,700.00	MFS
EFT52654	02/09/2019	MCCORRY BROWN EARTHMOVING PTY LTD	Roadbase (RFT16/07)- WMF	\$ 3,670.05	MFS
EFT52655	02/09/2019	MERCURE HOTEL - PERTH	Accommodation- LG Week	\$ 159.00	MFS
EFT52656	02/09/2019	MIRACLE RECREATION EQUIPMENT	Seat- Solway Park	\$ 2,145.00	MFS
EFT52658	02/09/2019	NEXON ASIA PACIFIC PTY LTD	Annual support for Attendant Pro Licence- IT	\$ 970.60	MFS
EFT52659	02/09/2019	NORTH WEST LOCKSMITHS	Bilock key/s- Works	\$ 44.00	MFS
EFT52660	02/09/2019	OASIS EATERY	Catering- Performance Based Rewards	\$ 200.00	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52661	02/09/2019	ORD AGRICULTURAL EQUIPMENT	Various parts- Kubota Tractor	\$ 2,542.08	MFS
EFT52662	02/09/2019	PILA GROUP PTY LTD	AFL behind post- Haynes Oval	\$ 1,397.00	MFS
EFT52663	02/09/2019	POOL WISDOM	Chemicals (RFQ19/63)- BRAC	\$ 1,604.50	MFS
EFT52664	02/09/2019	RAECO	Story time chair- Library	\$ 874.50	MFS
EFT52665	02/09/2019	RED DIRT PRESSURE CLEANING	High pressure cleaning- Chinatown	\$ 1,100.00	MFS
EFT52666	02/09/2019	ROADLINE CIVIL CONTRACTORS	Plant hire- WMF	\$ 4,094.75	MFS
EFT52667	02/09/2019	SHIRE OF WYNDHAM EAST KIMBERLEY	Consultant- Procurement	\$ 3,789.46	MFS
EFT52668	05/09/2019	ALL CREATURES VETERINARY CLINIC	Dog sterilisation- Animal Control	\$ 196.35	MFS
EFT52669	05/09/2019	BOSSTON AUTO BODIES	Parts- Depot vehicles	\$ 203.50	MFS
EFT52670	05/09/2019	BP AUSTRALIA PTY LTD - FUEL	Bulk diesel- Depot	\$ 15,695.01	MFS
EFT52671	05/09/2019	BROOME CHAMBER OF COMMERCE & INDUSTRY (INC) - BCCI	Advertising- Governance	\$ 4,688.00	MFS
EFT52672	05/09/2019	BROOMES PARTIES WEDDINGS ANYTHING	Catering- Library	\$ 655.00	MFS
EFT52673	05/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- Nursery	\$ 6,347.31	MFS
EFT52674	05/09/2019	DINOSAUR COAST MANAGEMENT GROUP	2018/19 Annual community sponsorship- Dinosaur coast	\$ 4,400.00	MFS
EFT52675	05/09/2019	DIVINE ALCHEMIST	Fashion Parade- Ladies night	\$ 800.00	MFS
EFT52676	05/09/2019	G. BISHOPS TRANSPORT SERVICES PTY LTD	Freight- Nursery	\$ 919.90	MFS
EFT52677	05/09/2019	ILLION TENDERLINK	Tenderlink fees- Town Beach Redevelopment	\$ 660.00	MFS
EFT52678	05/09/2019	KIMBERLEY AUTO CARE	Car detailing- Toyota Prado	\$ 330.00	MFS
EFT52679	05/09/2019	KIMBERLEY TRUSS (NORTRUSS (NT) PTY LTD)	Parts- Chainsaws	\$ 740.59	MFS
EFT52680	05/09/2019	KOMATSU AUSTRALIA PTY LTD	Parts- Wheel Loader Komatsu	\$ 4,339.65	MFS
EFT52681	05/09/2019	LANDMARK OPERATIONS LTD	Materials- Chinatown Landscaping	\$ 899.58	MFS
EFT52682	05/09/2019	LGIS WA	Mediation sessions- Organisational Training	\$ 17,298.15	MFS
EFT52683	05/09/2019	MCMULLEN NOLAN GROUP PTY LTD (MNG)	Survey- Male Oval Bus Shelter	\$ 1,072.50	MFS
EFT52684	05/09/2019	NORTH WEST COAST SECURITY	Security- Various	\$ 7,738.50	MFS
EFT52685	05/09/2019	REEN AUTO ELECTRICS	Starter motor- Light Truck	\$ 778.00	MFS
EFT52686	05/09/2019	ROADLINE CIVIL CONTRACTORS	Mulch delivery- Chinatown	\$ 3,671.25	MFS
EFT52687	05/09/2019	ST JOHN AMBULANCE AUSTRALIA (WA) INC	First aid kit servicing- Organisational Training	\$ 17,418.43	MFS
EFT52688	05/09/2019	STEPHEN ANGOORLY	Performing and MC- Kimberley Collection Fine Art Opening	\$ 250.00	MFS
EFT52689	05/09/2019	STRATCO WA PTY LTD	Galvanised round bar- P&G	\$ 1,214.40	MFS
EFT52690	05/09/2019	TAPPED PLUMBING & GAS PTY LTD	Repairs- Broome Visitor Centre	\$ 599.50	MFS
EFT52691	05/09/2019	TERRITORY RURAL BROOME	Materials- Depot	\$ 1,569.35	MFS
EFT52692	05/09/2019	TERRY PATTERSON BUILDER (DEVERE CORPORATION PTY LTD)	Repairs to damaged point post- BRAC	\$ 412.50	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52693	05/09/2019	THAI TOUCH - TRADITIONAL THAI MASSAGE	Free massage activity- Ladies night	\$ 300.00	MFS
EFT52694	05/09/2019	THINKING HUMAN RESOURCES	WHS Online System implementation (RFQ19-60)- HR	\$ 6,335.00	MFS
EFT52695	05/09/2019	VIVA ENERGY AUSTRALIA	Fuel cards- Various	\$ 260.52	MFS
EFT52696	06/09/2019	ALL CREATURES VETERINARY CLINIC	Animal control- Rangers	\$ 194.15	MFS
EFT52697	06/09/2019	AVERY AIRCONDITIONING PTY LTD	Squash Court Aircon claim no.2 (RFQ19-16)- BRAC	\$ 27,731.00	MFS
EFT52698	06/09/2019	BIDFOOD (PREVIOUSLY GOLDLINE DISTRIBUTORS)	Consumables- BRAC	\$ 524.80	MFS
EFT52699	06/09/2019	BK SIGNS (HALLIDAY ENTERPRISES PTY LTD)	Fabrication & Installation of Signage (RFQ19-09)- Chinatown Interpretation Trail	\$ 2,194.50	MFS
EFT52700	06/09/2019	CARPET PAINT & TILE CENTRE	Paint equipment- Solway Park	\$ 222.39	MFS
EFT52701	06/09/2019	EDUCATIONAL EXPERIENCE	Aboriginal Art Memory Tokens 16 Pieces- BRAC	\$ 12.09	MFS
EFT52702	06/09/2019	ELGAS LTD	15kg exchange gas bottle- Works	\$ 67.65	MFS
EFT52703	06/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Consumables- Depot	\$ 1,342.44	MFS
EFT52704	06/09/2019	FULTON HOGAN INDUSTRIES PTY LTD / PIONEER ROAD SERVICES	Asphalt- Works	\$ 3,590.40	MFS
EFT52705	06/09/2019	HAMES SHARLEY	Technical review (RFQ19/12)- Broome Building Heights	\$ 27,214.00	MFS
EFT52706	06/09/2019	HEAD OFFICE LANDGATE	2019/20 Gross Rental Valuation Interim Schedule- Valuation Expenses	\$ 221.36	MFS
EFT52707	06/09/2019	HOLDFAST FLUID POWER NW PTY LTD	Parts- Graytill Smart spray Ute mounted Spray System	\$ 276.97	MFS
EFT52708	06/09/2019	JAMES FOLEY	How to create your own comics- Library	\$ 385.00	MFS
EFT52710	06/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	Isolate smoke detectors- KRO1	\$ 115.50	MFS
EFT52711	06/09/2019	KIMBERLEY KERBS	Millington Road kerbing- Infrastructure	\$ 5,291.00	MFS
EFT52712	06/09/2019	KIMBERLEY WASHROOM SERVICES	Washroom services- Various	\$ 740.00	MFS
EFT52713	06/09/2019	LASER TECHNOLOGY AUSTRALIA	Laser speed device certification- Rangers Equipment	\$ 424.60	MFS
EFT52714	06/09/2019	ORD AGRICULTURAL EQUIPMENT	Tyres- Vehicles	\$ 286.00	MFS
EFT52715	06/09/2019	POOL WISDOM	Chlorine- BRAC	\$ 386.20	MFS
EFT52716	06/09/2019	SECURITY & TECHNOLOGY SERVICES - NORWEST	Weather / Rain Shields- WMF	\$ 446.60	MFS
EFT52717	06/09/2019	SMEDIA PTY LTD	Subscription- West Australian Newspaper	\$ 1,650.00	MFS
EFT52718	06/09/2019	SOFTFALLGUYS	Materials- Town Beach	\$ 517.28	MFS
EFT52719	06/09/2019	STATE LIBRARY OF WA	Lost & damaged materials annual fee- Library	\$ 1,650.00	MFS
EFT52720	06/09/2019	STOTT & HOARE BUSINESS COMPUTERS	IT exp- WMF	\$ 1,665.40	MFS
EFT52721	06/09/2019	TAPPED PLUMBING & GAS PTY LTD	New taps and shower heads- BRAC	\$ 3,292.30	MFS
EFT52722	06/09/2019	TERRITORY RURAL BROOME	Chemicals- Depot	\$ 216.51	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52723	06/09/2019	TOTALLY WORKWEAR	Uniforms- WMF	\$ 3,507.25	MFS
EFT52724	06/09/2019	TROPPO SOUND	PA- Ladies night	\$ 495.00	MFS
EFT52725	06/09/2019	TYREPOWER BROOME	Tyres- Holden Colorado	\$ 370.00	MFS
EFT52726	06/09/2019	VANDERFIELD PTY LTD	Stabilizer- John Deere tractor	\$ 2,271.95	MFS
EFT52727	06/09/2019	VISIMAX SAFETY	Equipment- Rangers	\$ 527.00	MFS
EFT52728	06/09/2019	WA RANGERS ASSOCIATION INC	Registration- WA Rangers Conference 2019	\$ 650.00	MFS
EFT52729	06/09/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Short course booking- Organisational Training	\$ 215.00	MFS
EFT52730	06/09/2019	ZIPFORM PTY LTD	Printing & stationery- Admin building	\$ 1,999.26	MFS
EFT52731	06/09/2019	WATER CORPORATION	Water Use and Service Charge Account- Shire various locations	\$ 23,921.99	MFS
EFT52732	10/09/2019	THE BOAB TREE (GARDON NOMINEES PTY LTD)	Souvenirs- Sister City Students (credit card payment 02.08.19)	\$ 14.00	MFS
EFT52733	11/09/2019	BUNNINGS BROOME	Materials- Town Beach	\$ 1,323.72	MFS
EFT52734	11/09/2019	ALETTA JOYCE NUGENT	Bond interest- Property	\$ 9.54	MFS
EFT52735	11/09/2019	TELSTRA	Ranger Operations- Call and usage charges to 27/08/19, Service charges to 27/09/19	\$ 8,093.41	MFS
EFT52736	11/09/2019	ALISON LOUISE MORRIS	Reimbursement- Library	\$ 108.55	MFS
EFT52737	11/09/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	ESL Quarter 1 19/20- Rates	\$ 321,020.66	MFS
EFT52738	11/09/2019	RIKESHA PEDRO	Late night ball PCYC umpiring- Community	\$ 200.00	MFS
EFT52739	11/09/2019	RIMA ALBERT	Bond refund- Civic Centre	\$ 500.00	MFS
EFT52740	11/09/2019	SALVATORE CONSTANTINO MASTROLEMBO	Reimbursement- Office of the CEO	\$ 1,669.83	MFS
EFT52741	11/09/2019	SELINA SIBOSADO	Late Night Ball umpiring PCYC- Community	\$ 600.00	MFS
EFT52742	11/09/2019	SHINJU MATSURI INC COMMITTEE	Annual Sponsorship 19/20 (milestone payment 2)	\$ 28,600.00	MFS
EFT52743	11/09/2019	SHIRE OF BROOME	Funeral- Civic Centre	\$ 1,141.00	MFS
EFT52744	12/09/2019	BLUE SEAS TACKLE CO	Head socks- Safety Equipment	\$ 98.55	MFS
EFT52745	12/09/2019	BROOME CRETE	Concrete- Anne street	\$ 171.16	MFS
EFT52746	12/09/2019	Brendan Smith Consulting Pty Ltd	Consultants- Chinatown Revitalisation	\$ 13,915.00	MFS
EFT52747	12/09/2019	CS LEGAL	Debt Management (RFQ19-37)- Debt Collection Recovery	\$ 28.60	MFS
EFT52748	12/09/2019	DEWA'S MOBILE KITCHEN	Consumables- Ordinary Council Meeting	\$ 364.00	MFS
EFT52749	12/09/2019	ELBO GRAPHICS	Tourist Booklet- Chinatown	\$ 495.00	MFS
EFT52750	12/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Clean- Library	\$ 88.00	MFS
EFT52751	12/09/2019	HORIZON POWER (ELECTRICITY USAGE)	Electricity charges- Shire various locations	\$ 528.29	MFS
EFT52752	12/09/2019	JAMES FOLEY	Presenters fee- Children's Book Week	\$ 3,465.00	MFS
EFT52753	12/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 53.98	MFS
EFT52754	12/09/2019	KIMBERLEY CAMPING & OUTBACK SUPPLIES	Visitec jumper- Works Protective Clothing	\$ 36.45	MFS
EFT52755	12/09/2019	KO CONTRACTING	Concreting- Chinatown	\$ 2,244.00	MFS
EFT52756	12/09/2019	LO-GO APPOINTMENTS	Temporary staff- Health	\$ 5,342.04	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52757	12/09/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Subscription- 2019/2020 Corporate Council Membership	\$ 2,343.00	MFS
EFT52758	12/09/2019	MERCURE BROOME	Staff training- HR	\$ 348.00	MFS
EFT52759	12/09/2019	MERCURE HOTEL - PERTH	Accommodation- LG Week	\$ 3,598.50	MFS
EFT52760	12/09/2019	MOORE STEPHENS (WA) PTY LTD	Staff Training- WALGA	\$ 594.00	MFS
EFT52761	12/09/2019	NORTH WEST LOCKSMITHS	Padlock- Town beach	\$ 132.90	MFS
EFT52762	12/09/2019	PMK WELDING & METAL FABRICATION	Street lighting- Chinatown	\$ 1,930.50	MFS
EFT52763	12/09/2019	POINT HEALTH PTY LTD	Aqualyte- Depot	\$ 1,056.00	MFS
EFT52764	12/09/2019	REEN AUTO ELECTRICS	Electrics- Depot vehicle	\$ 330.00	MFS
EFT52765	12/09/2019	RIDER LEVETT BUCKKNALL WA PTY LTD	Professional Fees- Chinatown Revitalisation Project	\$ 7,700.00	MFS
EFT52766	12/09/2019	ROADLINE CIVIL CONTRACTORS	Green Space Project claim No. 4 (RFT18/09)- Town Beach	\$ 441,495.26	MFS
EFT52767	12/09/2019	ROEBUCK BAY HOTEL	Consumables- Sister City Relations/Japanese Youth Ambassador	\$ 445.92	MFS
EFT52768	12/09/2019	SPORTS STAR TROPHIES	Medals- BRAC	\$ 1,023.45	MFS
EFT52769	12/09/2019	TELSTRA	Phone charges- Rangers	\$ 54.54	MFS
EFT52770	12/09/2019	TERRITORY RURAL BROOME	Stock- Depot	\$ 1,378.23	MFS
EFT52771	12/09/2019	THE COURTHOUSE BED AND BREAKFAST	Accommodation- Author Children's Book Week	\$ 1,188.00	MFS
EFT52772	12/09/2019	THOMSON REUTERS (PROFESSIONAL) AUSTRALIA LTD	Licence Fee- E Recruitment Solutions	\$ 17,605.63	MFS
EFT52773	12/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 664.60	MFS
EFT52774	12/09/2019	TYREPOWER BROOME	Tyre- All terrain vehicle	\$ 129.00	MFS
EFT52775	12/09/2019	WA LIBRARY SUPPLIES	Consumables- Library	\$ 292.65	MFS
EFT52776	12/09/2019	WILD MANGO CAFE (Green Mango Cafe)	Catering- Council Workshop	\$ 442.80	MFS
EFT52778	12/09/2019	SHERRILEE SMITH	Bond refund- Civic Centre	\$ 1,000.00	MFS
EFT52779	12/09/2019	SHIRE OF BROOME	Wedding hire- Civic Centre	\$ 1,979.80	MFS
EFT52780	12/09/2019	SHIRE OF SERPENTINE- JARRAHDALE	Long service leave entitlements- Payroll	\$ 24,383.20	MFS
EFT52781	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 700.00	MFS
EFT52782	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 113,936.53	MFS
EFT52783	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 406.04	MFS
EFT52784	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 450.00	MFS
EFT52785	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 236.90	MFS
EFT52786	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 415.00	MFS
EFT52787	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 302.92	MFS
EFT52788	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 263.16	MFS
EFT52789	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 200.00	MFS
EFT52790	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 800.00	MFS
EFT52791	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 382.39	MFS
EFT52792	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 403.19	MFS
EFT52793	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 550.00	MFS
EFT52794	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 18,233.05	MFS
EFT52795	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 848.70	MFS
EFT52796	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 600.00	MFS
EFT52797	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 600.00	MFS
EFT52798	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,013.80	MFS
EFT52799	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 19.40	MFS
EFT52800	12/09/2019	SALARY & WAGES	Payroll S & W	\$ 320,851.00	MFS

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EFT52801	13/09/2019	AGUNYA LTD	Consultant expenses- Town Beach	\$ 1,575.00	MFS
EFT52802	13/09/2019	APPLE PTY LTD	Phone- IT	\$ 704.00	MFS
EFT52803	13/09/2019	AVERY AIRCONDITIONING PTY LTD	Aircon repairs- Haas St Office	\$ 484.00	MFS
EFT52804	13/09/2019	BJ DAVIES PLUMBING	Maintenance- Cable Beach Ablutions	\$ 880.00	MFS
EFT52805	13/09/2019	BK SIGNS (HALLIDAY ENTERPRISES PTY LTD)	Laser etch brass plaque (RFQ19/09)- Public Art	\$ 858.00	MFS
EFT52806	13/09/2019	BOAB FENCING	Fence repairs- Depot	\$ 2,013.55	MFS
EFT52807	13/09/2019	BOC LIMITED	Cylinder rental- BRAC	\$ 147.19	MFS
EFT52808	13/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Hydraulic Adaptors and Gauge- Volvo Wheel Loader	\$ 57.75	MFS
EFT52809	13/09/2019	BROOME SAILING CLUB	Sponsorship- Rescue Craft	\$ 10,000.00	MFS
EFT52810	13/09/2019	BROOME SCOOTERS PTY LTD (KIMBERLEY MOWERS & SPARES)	Repair- Shindaiwa M230 Edger	\$ 310.00	MFS
EFT52811	13/09/2019	BROOME SMALL MAINTENANCE SERVICES	Maintenance- Admin	\$ 467.50	MFS
EFT52812	13/09/2019	BROOME SQUASH CLUB	Junior Squash Engagement Program- Annual Community Sponsorship	\$ 3,000.00	MFS
EFT52813	13/09/2019	BUDGET CAR & TRUCK RENTAL	Hire car- LGSA Conference in Perth	\$ 613.80	MFS
EFT52814	13/09/2019	CARPET PAINT & TILE CENTRE	Replace damaged tiles- Haas St Office	\$ 506.00	MFS
EFT52815	13/09/2019	CONNOLLY HOMES PTY LTD	Repairs- Lotteries House	\$ 1,907.18	MFS
EFT52816	13/09/2019	DEAN WILSON TRANSPORT PTY LTD	Freight- Workshop	\$ 235.95	MFS
EFT52817	13/09/2019	DEANO'S CANVAS WORKS	Maintenance- Admin	\$ 292.60	MFS
EFT52818	13/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- IT Support Project officer	\$ 4,890.60	MFS
EFT52819	13/09/2019	DOWNER EDI WORKS PTY LTD	Progress claim 9 (RFQ18/56)- Carnarvon/Dampier St upgrade	\$ 33,414.71	MFS
EFT52820	13/09/2019	EDUCATIONAL EXPERIENCE	Holiday program- BRAC	\$ 43.78	MFS
EFT52821	13/09/2019	FLOWERS ON SAVILLE STREET	Flowers- Governance	\$ 100.00	MFS
EFT52822	13/09/2019	GHD PTY LTD	Consultants claim 2 (RFQ19/05)- New Refuse Site	\$ 40,453.60	MFS
EFT52823	13/09/2019	HAMES SHARLEY	Technical review (RFQ19/12)- Building heights	\$ 6,622.00	MFS
EFT52824	13/09/2019	HOLDFAST FLUID POWER NW PTY LTD	Repairs- Bobcat	\$ 495.41	MFS
EFT52825	13/09/2019	HORIZON POWER (ELECTRICITY USAGE)	Electricity charges- Shire various locations	\$ 14,919.64	MFS
EFT52826	13/09/2019	JAKO INDUSTRIES PTY LTD	Renew air-conditioning claim no.4 (RFQ18/07)- KRO	\$ 57,959.00	MFS
EFT52827	13/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 188.94	MFS
EFT52828	13/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	6 monthly test portable fire equipment- Admin building	\$ 319.00	MFS
EFT52829	13/09/2019	KIMBERLEY FUEL & OIL SERVICES	Oils & Lubricants- Depot	\$ 924.00	MFS
EFT52830	13/09/2019	LO-GO APPOINTMENTS	Temporary staff- Health	\$ 5,342.04	MFS
EFT52831	13/09/2019	MARKETFORCE	Advertising- Election Expenses	\$ 624.25	MFS
EFT52832	13/09/2019	MCLEODS BARRISTERS & SOLICITORS	Local development plan application- Legal expenses	\$ 231.66	MFS
EFT52833	13/09/2019	MERCURE HOTEL - PERTH	Hire of room- Kimberley Zone meeting	\$ 1,480.00	MFS
EFT52834	13/09/2019	NEXON ASIA PACIFIC PTY LTD	Phone charges- Various	\$ 24.75	MFS

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EFT52835	13/09/2019	NOR-WEST DIESEL SERVICES	Repairs- Trailer Polmac Caged/Tipper	\$ 209.00	MFS
EFT52836	13/09/2019	NORTH WEST COAST SECURITY	Security- Various	\$ 7,601.00	MFS
EFT52837	13/09/2019	NORTH WEST TRIM & SHADE	Maintenance- Solway park	\$ 2,021.80	MFS
EFT52838	13/09/2019	NORTON BROTHERS PTY LTD	Hire Komatsu- WMF	\$ 1,760.00	MFS
EFT52839	13/09/2019	POOL WISDOM	Pool Chemicals- BRAC	\$ 175.50	MFS
EFT52840	13/09/2019	ROADLINE CIVIL CONTRACTORS	Machinery hire- Cape Leveque Road	\$ 4,488.00	MFS
EFT52841	13/09/2019	ROTARY CLUB OF BROOME	White Ribbon Gala Ball- Annual Community Sponsorship	\$ 4,399.00	MFS
EFT52842	13/09/2019	SUN PICTURES WA PTY LTD	Vouchers- Broome Vibes Event	\$ 390.00	MFS
EFT52843	13/09/2019	TOLL PRIORITY	Freight- Workshop	\$ 716.16	MFS
EFT52844	13/09/2019	TOTALLY WORKWEAR	PPE- Works	\$ 156.90	MFS
EFT52845	13/09/2019	WESTBOOKS	Books- Library	\$ 386.76	MFS
EFT52846	13/09/2019	WILD MANGO CAFE (Green Mango Cafe)	Consumables- Councillor Workshop	\$ 253.40	MFS
EFT52847	13/09/2019	WINC	Paper- Admin	\$ 233.15	MFS
EFT52848	13/09/2019	BUILDING COMMISSION - INC BCITF DEPARTMENT OF COMMERCE	BSL AUGUST 2019	\$ 3,862.66	MFS
EFT52849	13/09/2019	SHIRE OF BROOME	BSL COMMISSION AUGUST 2019	\$ 215.00	MFS
EFT52850	16/09/2019	SALTWATER COUNTRY Inc.	Funding Program- Rhythm & Ride	\$ 16,500.00	MFS
EFT52851	18/09/2019	AAA ASPHALT	Pavement repairs- Port Drive	\$ 14,640.20	MFS
EFT52852	18/09/2019	ALL WEST BUILDING APPROVALS PTY LTD	Certificate of Design Compliance- Building	\$ 110.00	MFS
EFT52853	18/09/2019	ASK WASTE MANAGEMENT PTY LTD	Consultant- Buckley's Rd Closure Upgrade	\$ 3,943.50	MFS
EFT52854	18/09/2019	AUST-WEIGH PTY LTD	Annual testing weighbridge- WMF	\$ 5,632.00	MFS
EFT52855	18/09/2019	AUTOPRO BROOME (Gaff Holdings Pty Ltd)	Gas strut- Self propelled elevated work platform	\$ 91.85	MFS
EFT52856	18/09/2019	BROOME BOLT SUPPLIES WA PTY LTD	Concreting tools- Works	\$ 591.03	MFS
EFT52857	18/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Fuel cap- Isuzu D-Max Extra Cab	\$ 52.50	MFS
EFT52858	18/09/2019	BROOME FURNISHINGS	Furniture- P&G	\$ 678.00	MFS
EFT52859	18/09/2019	BROOME HISTORICAL SOCIETY & MUSEUM	Mural- Economic Development	\$ 255.20	MFS
EFT52860	18/09/2019	BROOME MOTORS	Major service- Mitsubishi Triton	\$ 3,349.28	MFS
EFT52861	18/09/2019	BROOME PROGRESSIVE SUPPLIES	Stock- BRAC	\$ 529.98	MFS
EFT52862	18/09/2019	BROOME SMALL MAINTENANCE SERVICES	Roof leak repairs- KRO1	\$ 553.50	MFS
EFT52863	18/09/2019	BROOME VETERINARY HOSPITAL	Veterinary costs- Rangers	\$ 8,694.75	MFS
EFT52864	18/09/2019	BURRIGUK ABORIGINAL CORPORATION	Accommodation- Dampier Pensular Working Group Meeting	\$ 180.00	MFS
EFT52865	18/09/2019	Brendan Smith Consulting Pty Ltd	Consultancy- Chinatown Revitalisation Close out	\$ 3,025.00	MFS
EFT52866	18/09/2019	CABLE BEACH ELECTRICAL SERVICE	Replace ceiling fans- Depot	\$ 528.00	MFS
EFT52867	18/09/2019	CABLE BEACH TYRE SERVICE PTY LTD	Tyres- Grader Komatsu	\$ 7,342.00	MFS
EFT52868	18/09/2019	CEMETERIES & CREMATORIA ASSOCIATION OF WA	Membership- Cemetery Operating & Admin	\$ 125.00	MFS
EFT52869	18/09/2019	CENTURION TRANSPORT	Freight- Library	\$ 25.55	MFS

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EFT52870	18/09/2019	CJD EQUIPMENT PTY LTD	Parts- Volvo wheel loader	\$ 384.29	MFS
EFT52871	18/09/2019	CLARITY COMMUNICATIONS	Electronic direct marketing- Promotions	\$ 4,188.80	MFS
EFT52872	18/09/2019	CLARK EQUIPMENT SALES PTY LTD	Senor fuel and belt- Mini Excavator	\$ 337.36	MFS
EFT52873	18/09/2019	COASTAL DISTRIBUTING & PROVEDORING (CDP)	Consumables- BRAC	\$ 632.51	MFS
EFT52874	18/09/2019	COATES HIRE OPERATIONS PTY LTD	Boom lift hire- Chinatown	\$ 1,152.08	MFS
EFT52875	18/09/2019	COCA COLA AMATIL (HOLDINGS) LTD	Consumables- BRAC	\$ 1,627.93	MFS
EFT52876	18/09/2019	DS AGENCIES PTY LTD	Semi bike stand- Chinatown	\$ 3,256.00	MFS
EFT52877	18/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Cleaning(As per scope of works for CON-17/02)- Various Shire Sites	\$ 38,174.42	MFS
EFT52878	18/09/2019	G. BISHOPS TRANSPORT SERVICES PTY LTD	Freight- Depot	\$ 1,466.53	MFS
EFT52879	18/09/2019	HARBY ENTERPRISES PTY LTD T/A HARBY STUDIOS	Advertisement design- Shinju Matsuri Festival	\$ 638.00	MFS
EFT52880	18/09/2019	HART SPORT	Equipment- BRAC	\$ 493.00	MFS
EFT52881	18/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Operating expense- Governance	\$ 160.00	MFS
EFT52882	18/09/2019	HORIZON POWER (ELECTRICITY USAGE)	Electricity charges- Shire various locations	\$ 45,055.41	MFS
EFT52883	18/09/2019	JASON SIGNMAKERS	Roadwork Signs- Depot	\$ 2,293.50	MFS
EFT52884	18/09/2019	MCCORRY BROWN EARTHMOVING PTY LTD	Materials- Chinatown	\$ 247.50	MFS
EFT52885	18/09/2019	NYAMBA BURU YAWURU LTD	Consultants- Safe Boat Harbour Project	\$ 6,571.53	MFS
EFT52886	18/09/2019	SULLAIR AUSTRALIA PTY LTD	Parts- Compressor Air Champion	\$ 2,217.11	MFS
EFT52887	18/09/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Registration- Local Government Week	\$ 7,163.00	MFS
EFT52888	18/09/2019	WESTERN IRRIGATION PTY LTD	1 year subscription- Reticulation Control System	\$ 6,495.72	MFS
EFT52889	18/09/2019	WURTH AUSTRALIA PTY LTD	Safety equipment- Depot	\$ 739.52	MFS
EFT52890	20/09/2019	AD ENGINEERING INTERNATIONAL PTY LTD	Annual fee- Roadwork signs	\$ 528.00	MFS
EFT52891	20/09/2019	AVERY AIRCONDITIONING PTY LTD	Air conditioning maintenance- KRO1	\$ 579.79	MFS
EFT52892	20/09/2019	BP AUSTRALIA PTY LTD - FUEL	Diesel- Depot	\$ 13,956.98	MFS
EFT52893	20/09/2019	BROOME PLUMBING & GAS	Drainage- Dampier St upgrade	\$ 13,281.00	MFS
EFT52894	20/09/2019	BROOME SMALL MAINTENANCE SERVICES	Air conditioner switch maintenance- Haas St Office	\$ 148.50	MFS
EFT52895	20/09/2019	BROOME TOYOTA	9 month service- Holden Colorado	\$ 342.80	MFS
EFT52896	20/09/2019	BROOME CRETE	Concrete & consumables- Roebuck Estate	\$ 15,044.92	MFS
EFT52897	20/09/2019	CLEANAWAY INDUSTRIES PTY LTD (BROOME TOXFREE)	Waste collection- Admin building & Library	\$ 3,099.59	MFS
EFT52898	20/09/2019	COAST & COUNTRY ELECTRICS	Solar light repairs- Palmer Road Park	\$ 3,351.85	MFS
EFT52899	20/09/2019	COATES HIRE OPERATIONS PTY LTD	Equipment hire- Chinatown	\$ 1,266.16	MFS
EFT52900	20/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 109.76	MFS
EFT52901	20/09/2019	KIMBERLEY CAMPING & OUTBACK SUPPLIES	Uniform- Protective Clothing & Equipment	\$ 643.35	MFS

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EFT52902	20/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	Maintenance of fire protection systems- BRAC	\$ 631.95	MFS
EFT52903	20/09/2019	KIMBERLEY QUARRY PTY LTD	Gravel (RFT19/05)- Broome / Cape Leveque Rd	\$ 20,174.02	MFS
EFT52904	20/09/2019	LANDMARK OPERATIONS LTD	Steel post- Town Beach Reserve Upgrade	\$ 687.50	MFS
EFT52905	20/09/2019	M P ROGERS & ASSOCIATES PTY LTD	Engineering Consultancy- Town Beach	\$ 2,216.28	MFS
EFT52906	20/09/2019	MARKET CREATIONS	Consultants- 2018/19 Shire of Broome Annual Report layout	\$ 715.00	MFS
EFT52907	20/09/2019	MARKETFORCE	Seek website- Recruitment Expenses	\$ 7,567.78	MFS
EFT52908	20/09/2019	MCCORRY BROWN EARTHMOVING PTY LTD	Drainage progress claim 1 (RFQ19/57)- Short Street	\$ 310,288.19	MFS
EFT52909	20/09/2019	MCKENO BLOCKS & PAVERS	Kimberley sandstone bollards- Chinatown	\$ 4,290.00	MFS
EFT52910	20/09/2019	MCMULLEN NOLAN GROUP PTY LTD (MNG)	Cemetery Plot Setout- Engineering	\$ 1,391.50	MFS
EFT52911	20/09/2019	NATUREWORKS PTY LTD	40% progress payment(RFQ19-59)- Town Beach Redevelopment	\$ 15,430.00	MFS
EFT52912	20/09/2019	OHM ELECTRONICS	Icom IC-41 Pro radios- Depot	\$ 2,408.00	MFS
EFT52913	20/09/2019	PRITCHARD FRANCIS CONSULTING PTY LTD	Consultants- BRAC	\$ 2,612.50	MFS
EFT52914	20/09/2019	REDWAVE MEDIA PTY LTD	12 month contract- Radio advertising	\$ 2,420.00	MFS
EFT52915	20/09/2019	REGAL TRANSPORT	Freight- P&G	\$ 846.82	MFS
EFT52916	20/09/2019	TALIS CONSULTANTS	Consultancy services(RFQ 18-44)- Buckley's Rd Closure Upgrade	\$ 29,676.63	MFS
EFT52917	20/09/2019	TYRECYCLE PTY LTD	Removal of waste tyres (RFT19/04)- WMF	\$ 96,562.84	MFS
EFT52918	20/09/2019	ALDEN LANDS	Late Ball referee- Community	\$ 100.00	MFS
EFT52919	20/09/2019	COLIN WILKINSON DEVELOPMENTS PTY LTD	Refund BSL & CCC application fee- Building	\$ 434.50	MFS
EFT52920	20/09/2019	ILUKA RESOURCES LIMITED	Rates refund for assessment A305687 E04/2202 MINING TENEMENT DAMPIER 6725	\$ 4,282.82	MFS
EFT52921	20/09/2019	NORTHWEST SHEDMASTERS PTY LTD	Refund of withdrawn Building Application- Building	\$ 434.50	MFS
EFT52922	20/09/2019	ROZLYN DERRICK	Medical expense- HR	\$ 140.25	MFS
EFT52923	20/09/2019	SWAN GROUP	Refund- Building	\$ 180.50	MFS
EFT52924	20/09/2019	THREE ANGELS BROOME	Grant for Ladies Night- Chinatown	\$ 200.00	MFS
EFT52925	20/09/2019	BROOME BUILDERS PTY LTD	BSL refund- Building	\$ 132.70	MFS
EFT52926	20/09/2019	COLIN WILKINSON DEVELOPMENTS PTY LTD	Refunds- BSL	\$ 61.65	MFS
EFT52927	20/09/2019	NORTHWEST SHEDMASTERS PTY LTD	Refund- BSL	\$ 61.65	MFS
EFT52928	20/09/2019	SWAN GROUP	Refund- Building	\$ 130.15	MFS
EFT52934	20/09/2019	ALVIN SANTIAGO	Bond- Property	\$ 1,426.00	MFS
EFT52935	20/09/2019	BROOME SENIOR HIGH SCHOOL	Adhoc sponsorship- Office of the CEO	\$ 100.00	MFS
EFT52936	20/09/2019	PETER JAMES MCBRIDE	Bond refund- Property	\$ 2,580.00	MFS
EFT52937	20/09/2019	ROBERT JOHN RAMPAL	Reimbursement- Building Surveying Renewal Fee	\$ 505.00	MFS
EFT52938	20/09/2019	SHIRE OF BROOME	Bond- Property	\$ 6,391.58	MFS
EFT52939	25/09/2019	AAC ID SOLUTIONS	Wristbands- BRAC	\$ 266.60	MFS
EFT52940	25/09/2019	ACURIX NETWORKS PTY LTD	Subscriptions- Library	\$ 436.70	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52941	25/09/2019	ALL FLAGS SIGNS & BANNERS	Set of wheels- BRAC	\$ 335.50	MFS
EFT52942	25/09/2019	ALLPEST (BROOME PEST CONTROL)	Pest control- BRAC	\$ 66.00	MFS
EFT52943	25/09/2019	AUSTRALIA POST	Postage charges- Admin Office	\$ 880.93	MFS
EFT52944	25/09/2019	BROOME CLARK POOLS & SPAS BROOME	Pool service- Staff Housing	\$ 140.00	MFS
EFT52945	25/09/2019	BROOME SMALL MAINTENANCE SERVICES	Assemble flat pack furniture on-site- Staff housing	\$ 1,649.50	MFS
EFT52946	25/09/2019	BROOME TOYOTA	Parts- Toyota Prado	\$ 194.89	MFS
EFT52947	25/09/2019	Brendan Smith Consulting Pty Ltd	Consultancy- Chinatown Revitalisation Close out	\$ 6,050.00	MFS
EFT52948	25/09/2019	CABLE BEACHSIDE VILLAS	Accommodation- Sister City Relations	\$ 975.00	MFS
EFT52949	25/09/2019	COASTAL DISTRIBUTING & PROVEDORING (CDP)	Consumables- BRAC	\$ 406.77	MFS
EFT52950	25/09/2019	DIRECTCOMMS PTY LTD	Loan reservation service- Library	\$ 75.87	MFS
EFT52951	25/09/2019	EVENTPRO SOFTWARE	Software license- IT	\$ 2,321.62	MFS
EFT52952	25/09/2019	FIELD AIR CONDITIONING & AUTO ELECTRICAL PTY LTD	Battery terminals- Depot	\$ 390.95	MFS
EFT52953	25/09/2019	FIXIT BROOME	Repair pavers- KRO2 Building	\$ 218.86	MFS
EFT52954	25/09/2019	FORPARK AUSTRALIA	Reticulation maintenance- P&G	\$ 3,159.20	MFS
EFT52955	25/09/2019	GLOBAL PROMO	Gift bags- Promotions	\$ 1,820.00	MFS
EFT52956	25/09/2019	GOOD EARTH GARDEN PRODUCTS PTY LTD	Potting mix- Town Beach	\$ 709.50	MFS
EFT52957	25/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Minor asset purchase- Office of the CEO	\$ 1,358.00	MFS
EFT52958	25/09/2019	HERBERT SMITH FREEHILLS	Consultants- Chinatown Revitalisation Project	\$ 3,178.78	MFS
EFT52959	25/09/2019	HORIZON POWER (ELECTRICITY USAGE)	Electricity charges- Shire various locations	\$ 23,516.55	MFS
EFT52960	25/09/2019	IT VISION	Software implementation- Finance	\$ 2,184.60	MFS
EFT52961	25/09/2019	J BLACKWOOD & SON T/AS BLACKWOODS	Consumables- Urban Rubbish Bins Servicing	\$ 4,715.90	MFS
EFT52962	25/09/2019	JAYE SMOKER (UNBOUND SOUND)	Portable wireless speaker + mics- Community Development	\$ 150.00	MFS
EFT52963	25/09/2019	JOSH BYRNE & ASSOCIATES	Technical advice (RFQ19/04)- Town Beach Redevelopment	\$ 5,845.13	MFS
EFT52964	25/09/2019	KARRATHA ASPHALT	Spray Seal- Cape Leveque Road	\$ 2,677.29	MFS
EFT52965	25/09/2019	LAIRD TRAN STUDIO	Consultants- Surf Life Saving Club	\$ 5,214.00	MFS
EFT52966	25/09/2019	PALADIN RISK MANAGEMENT SERVICES	Risk Management & Compliance course- Organisational Training	\$ 4,800.00	MFS
EFT52967	25/09/2019	PILA GROUP PTY LTD	Senior soccer goal posts- BRAC	\$ 8,382.00	MFS
EFT52968	25/09/2019	PRINTING IDEAS	Posters- Dash & Splash	\$ 200.97	MFS
EFT52969	25/09/2019	REGAL TRANSPORT	Freight- Nursery	\$ 2,800.14	MFS
EFT52970	25/09/2019	ROADLINE CIVIL CONTRACTORS	Construction works progress claim 3(RFQ19-15)- Hunter Street	\$ 468,900.33	MFS
EFT52971	25/09/2019	ROEBUCK TREE SERVICE	Tree maintenance- Cable Beach Road	\$ 5,445.00	MFS
EFT52972	25/09/2019	ROGER DIESEL SERVICES	Repairs- Wheel Loader Komatsu	\$ 2,367.70	MFS
EFT52973	25/09/2019	TERRITORY RURAL BROOME	Pipe UPVC 50mm- Male Oval New Carpark	\$ 136.22	MFS
EFT52974	25/09/2019	THINK WATER BROOME	Materials- Solway Park	\$ 424.64	MFS
EFT52975	25/09/2019	TNT AUSTRALIA PTY LTD T/AS TNT EXPRESS	Freight- Health	\$ 773.19	MFS
EFT52976	25/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 2,198.63	MFS
EFT52977	25/09/2019	VIVA ENERGY AUSTRALIA	Fuel cards- Various	\$ 594.19	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT52978	25/09/2019	WATERCHOICE (AUST) PTY LTD	Stage reverse osmosis water filtration system- Library	\$ 130.00	MFS
EFT52979	25/09/2019	WEST COAST ON HOLD	Monthly message on hold- Promotions	\$ 69.00	MFS
EFT52980	25/09/2019	WINC	Stationary- Admin office	\$ 755.91	MFS
EFT52981	25/09/2019	ANDRE PAUL STUYT	Reimbursement- Development & Community	\$ 290.84	MFS
EFT52982	25/09/2019	AUSTRALIA'S NORTH WEST TOURISM	Annual Sponsorship- Community	\$ 137,500.00	MFS
EFT52983	25/09/2019	BEAUTY AFFAIR SKIN CARE CENTRE	Ladies Night Grant- Chinatown	\$ 385.00	MFS
EFT52984	25/09/2019	CRUISE BROOME INCORPORATED	Annual Sponsorship- Community	\$ 44,000.00	MFS
EFT52985	25/09/2019	KIRSTEN RENEE WOOD	Reimbursement- Development	\$ 41.08	MFS
EFT52986	25/09/2019	LISA SPICER	Refund- BRAC	\$ 18.00	MFS
EFT52987	25/09/2019	MARGARET GINGER	Basketball umpiring- Community	\$ 100.00	MFS
EFT52988	25/09/2019	ROBERT JOHN RAMPAL	Fuel- Building	\$ 20.00	MFS
EFT52989	25/09/2019	ROBERT RAAB	Late Night Ball Referee- Community	\$ 100.00	MFS
EFT52990	25/09/2019	TERRACE CREATIVE	Ladies Night Grant- Chinatown	\$ 300.00	MFS
EFT52991	26/09/2019	AARLI BAR (WENDLAND EVENTS P/L)	Consumables- Economic Development	\$ 200.00	MFS
EFT52992	26/09/2019	ADELE OLIVER	Musical performance- Library	\$ 150.00	MFS
EFT52993	26/09/2019	AVERY AIRCONDITIONING PTY LTD	Aircon repairs- Civic Centre	\$ 173.25	MFS
EFT52994	26/09/2019	BROOME ALI WORKS	Re-weld playground platforms- Dakas Street Reserve	\$ 118.25	MFS
EFT52995	26/09/2019	BROOME AUTO EXCELLENCE	Service- Hino 300 Series	\$ 1,305.15	MFS
EFT52996	26/09/2019	BROOME PROGRESSIVE SUPPLIES	Milk- Admin building	\$ 94.50	MFS
EFT52997	26/09/2019	BROOME SMALL ENGINE SERVICES	Equipment repairs- Waterpark	\$ 412.60	MFS
EFT52998	26/09/2019	CJD EQUIPMENT PTY LTD	Service kit- Volvo Wheel Loader	\$ 622.06	MFS
EFT52999	26/09/2019	DAVID GRAY & CO PTY LTD	Lock mechanism- Rural Rubbish Bins Servicing	\$ 1,464.10	MFS
EFT53000	26/09/2019	FIRE & SAFETY SERVICES	Fire extinguisher- All terrain vehicle 4wd	\$ 49.50	MFS
EFT53001	26/09/2019	GEOFABRICS AUSTRALASIA PTY LTD	Materials- Drainage	\$ 3,049.20	MFS
EFT53002	26/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Furniture- Minor Asset Purchases	\$ 1,908.00	MFS
EFT53003	26/09/2019	HOLDFAST FLUID POWER NW PTY LTD	Grease Pump and fittings- Rosmech Mistral Road Sweeper	\$ 1,368.09	MFS
EFT53004	26/09/2019	KENNARDS HIRE	Equipment hire- Chinatown	\$ 625.00	MFS
EFT53005	26/09/2019	KIMBERLEY GOLD PURE DRINKING WATER	Bottled Water- WMF	\$ 416.00	MFS
EFT53006	26/09/2019	KIMBERLEY QUARRY PTY LTD	Roadbase(RFT19-05)- Youth Bike Recreation Area	\$ 10,487.68	MFS
EFT53007	26/09/2019	L.P AIRCONDITIONING INSTALLATION	Replacement compressor- Shire Office Building	\$ 5,841.00	MFS
EFT53008	26/09/2019	LG ASSIST ANZ PTY LTD	12 month subscription- Recruitment Expenses	\$ 4,400.00	MFS
EFT53009	26/09/2019	MARKETFORCE	Advertisement (RFT19-12)- Town Beach Groyne	\$ 277.84	MFS
EFT53010	26/09/2019	MBS ENVIRONMENTAL	Consultants (RFQ19/30)- Town Beach groyne/jetty project	\$ 9,634.64	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT53011	26/09/2019	NYAMBA BURU YAWURU LTD	Welcome to Country- Pilbara Kimberley Forum 2019	\$ 406.00	MFS
EFT53012	26/09/2019	OFFICE NATIONAL BROOME	Stationary- Library	\$ 98.27	MFS
EFT53013	26/09/2019	PMK WELDING & METAL FABRICATION	Fabrication- Chinatown	\$ 2,968.70	MFS
EFT53014	26/09/2019	POOL WISDOM	Chemicals (RFQ19/63)- BRAC	\$ 988.08	MFS
EFT53015	26/09/2019	PREMIER TARPS	Tarp- Trailer Howard Porter Supalift	\$ 3,949.00	MFS
EFT53016	26/09/2019	ROGER DIESEL SERVICES	Various works- Mini Path Sweeper	\$ 1,553.20	MFS
EFT53017	26/09/2019	ROSMECH SALES & SERVICE PTY LTD	Parts- Rosmech Mistral Road Sweeper	\$ 4,106.94	MFS
EFT53018	26/09/2019	SAI GLOBAL LIMITED (SUBSCRIPTIONS)	Licence- Building	\$ 982.99	MFS
EFT53019	26/09/2019	SEAT ADVISOR PTY LTD	Ticket sale commission Aug19- Civic Centre	\$ 320.71	MFS
EFT53020	26/09/2019	SECUREX SECURITY PTY LTD	Alarm monitoring- Civic Centre	\$ 1,193.50	MFS
EFT53021	26/09/2019	SITE ENVIRONMENTAL & REMEDIATION SERVICES PTY LTD (SERS)	Ground Water Sampling Analysis (RFQ19/16)- WMF	\$ 5,775.00	MFS
EFT53022	26/09/2019	SPORTSPOWER BROOME	Signal horn set- BRAC	\$ 40.00	MFS
EFT53023	26/09/2019	STOTT & HOARE BUSINESS COMPUTERS	Equipment maintenance- IT Expenses	\$ 480.70	MFS
EFT53024	26/09/2019	STREETER & MALE PTY LTD	West Australian News Paper- Library	\$ 369.70	MFS
EFT53025	26/09/2019	SUNNY SIGN COMPANY PTY LTD	Roadwork signs- Depot	\$ 3,896.86	MFS
EFT53026	26/09/2019	TALIS CONSULTANTS	Consultants (RFQ18/03)- Wandrra damage assessment	\$ 891.00	MFS
EFT53027	26/09/2019	TAPPED PLUMBING & GAS PTY LTD	Repair anti vandal tap- Broome Visitor Centre	\$ 165.00	MFS
EFT53028	26/09/2019	TELSTRA	Phone charges- Rangers	\$ 100.54	MFS
EFT53029	26/09/2019	TERRITORY RURAL BROOME	Parts- Depot	\$ 19.51	MFS
EFT53030	26/09/2019	TONON LEGAL PTY LTD (T/A DANIELA TONON LEGAL	Legal Expenses- Dampier Peninsular Native Title Claims	\$ 2,574.00	MFS
EFT53031	26/09/2019	TOTALLY WORKWEAR	Safety boots- Works Protective Clothing	\$ 184.50	MFS
EFT53032	26/09/2019	WEST COAST ON HOLD	Monthly Message On Hold- Promotions	\$ 69.00	MFS
EFT53033	26/09/2019	WESTBOOKS	Book- Library	\$ 858.41	MFS
EFT53034	26/09/2019	A-FLEX TECHNOLOGY	Pool Inflatables- BRAC	\$ 66.00	MFS
EFT53035	26/09/2019	AAAA BETTA SWIFT WINDSCREENS	Glass- Toyota Prado	\$ 132.00	MFS
EFT53036	26/09/2019	B-SEALED PTY LTD	Orange customised tags- Rangers equipment	\$ 650.00	MFS
EFT53037	26/09/2019	BIDFOOD (PREVIOUSLY GOLDLINE DISTRIBUTORS)	Consumables- BRAC	\$ 797.51	MFS
EFT53038	26/09/2019	BP AUSTRALIA PTY LTD - FUEL	Bulk diesel- Depot	\$ 14,057.49	MFS
EFT53039	26/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Cylinder hoist replacement- Trailer Howard Porter Supalift	\$ 12,975.35	MFS
EFT53040	26/09/2019	CLARITY COMMUNICATIONS	Mail manager- Promotions	\$ 93.46	MFS
EFT53041	26/09/2019	G. BISHOPS TRANSPORT SERVICES PTY LTD	Freight- Various	\$ 2,107.16	MFS
EFT53042	26/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Lightning to USB-A Cable- IT	\$ 69.90	MFS
EFT53043	26/09/2019	KIMBERLEY GOLD PURE DRINKING WATER	Water- Admin building	\$ 114.00	MFS
EFT53044	26/09/2019	KO CONTRACTING	Stencil works- Chinatown	\$ 1,281.50	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
EFT53045	26/09/2019	OFFICE NATIONAL BROOME	Stationary- WMF	\$ 687.90	MFS
EFT53046	26/09/2019	OFFICEMAX AUSTRALIA LTD	Stationery July- Admin office	\$ 23.40	MFS
EFT53047	26/09/2019	PRINTING IDEAS	Printing photo mural wrap- Economic Development	\$ 2,513.87	MFS
EFT53048	26/09/2019	RAPID PRINT FINISHING AND PRITCHARD BOOKBINDERS	Binding Council Minutes- Governance	\$ 438.90	MFS
EFT53049	26/09/2019	SPORTS STAR TROPHIES	Medals- Floorball Program	\$ 227.95	MFS
EFT53050	26/09/2019	TARYN YEATES PHOTOGRAPHY	Aerial and Facility photography- BRAC	\$ 1,380.00	MFS
EFT53051	26/09/2019	TNT AUSTRALIA PTY LTD T/AS TNT EXPRESS	Freight- Health	\$ 446.41	MFS
EFT53052	26/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 126.50	MFS
EFT53053	26/09/2019	TRADELINK PLUMBING SUPPLIES	Consumables- Depot	\$ 8.95	MFS
EFT53054	26/09/2019	URBAN DEVELOPMENT INSTITUTE	Subscriptions- Office of the CEO	\$ 4,520.00	MFS
EFT53055	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 700.00	MFS
EFT53056	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 121,403.17	MFS
EFT53057	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 812.08	MFS
EFT53058	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 450.00	MFS
EFT53059	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 236.90	MFS
EFT53060	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 415.00	MFS
EFT53061	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 302.92	MFS
EFT53062	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 263.16	MFS
EFT53063	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 200.00	MFS
EFT53064	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 800.00	MFS
EFT53065	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 382.39	MFS
EFT53066	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 403.19	MFS
EFT53067	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 550.00	MFS
EFT53068	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 848.70	MFS
EFT53069	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 600.00	MFS
EFT53070	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 640.00	MFS
EFT53071	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,538.35	MFS
EFT53072	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 10,301.81	MFS
EFT53073	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 19.40	MFS
EFT53074	26/09/2019	SALARY & WAGES	Payroll S & W	\$ 341,535.00	MFS
EFT53075	27/09/2019	BUNNINGS BROOME	Plants- Town Beach Reserve	\$ 1,070.14	MFS
MUNICIPAL ELECTRONIC FUNDS TRANSFER TOTAL:				\$3,990,934.53	

MUNICIPAL CHEQUES - SEPTEMBER 2019					
DD#	Date	Name	Description	Amount	Del Auth
57606	11/09/2019	SHIRE OF BROOME	Petty cash- Admin	\$ 530.08	MFS
57607	13/09/2019	JOHN HUGHES	New car (RFQ18/105)- Vehicle & Mob Plant Renewal	\$ 18,073.05	MFS
57608	13/09/2019	SHIRE OF BROOME	Depot- Petty Cash	\$ 196.03	MFS
57609	13/09/2019	TARGET AUSTRALIA PTY LTD	Instax film- Youth Development Programme	\$ 210.00	MFS
57610	18/09/2019	BEST & LESS	Promotional material- Library	\$ 30.00	MFS
57611	18/09/2019	DEPARTMENT OF HEALTH	Staff Training- Health	\$ 1,210.00	MFS
57612	18/09/2019	PEARL COAST AMUSEMENTS	Popcorn machine hire- Chinatown	\$ 210.00	MFS
57613	18/09/2019	SHIRE OF BROOME	BRAC PETTY CASH - April 19 - July 19	\$ 150.58	MFS
57614	20/09/2019	DEPARTMENT OF TRANSPORT - LICENSING	Shire of Broome plates- Administration	\$ 200.00	MFS
MUNICIPAL ELECTRONIC FUNDS TRANSFER TOTAL:				\$20,809.74	

TRUST CHEQUES - SEPTEMBER 2019					
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EFT	Date	Name	Description	Amount	DEL AUTH
DD#	Date	Name	Description	Amount	Del Auth
					MFS
TRUST CHEQUES TOTAL:				\$0.00	

MUNICIPAL DIRECT DEBIT/CREDIT CARD PAYMENTS - SEPTEMBER 2019					
DD#	Date	Name	Description	Amount	Del Auth
DD26983.1	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 48,794.99	MFS
DD26983.10	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 371.03	MFS
DD26983.11	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 672.63	MFS
DD26983.12	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,767.89	MFS
DD26983.13	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 365.23	MFS
DD26983.14	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 262.64	MFS
DD26983.15	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 253.01	MFS
DD26983.16	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 931.81	MFS
DD26983.17	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 147.17	MFS
DD26983.18	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 469.63	MFS
DD26983.19	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 396.97	MFS
DD26983.2	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 153.17	MFS
DD26983.20	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 925.07	MFS
DD26983.21	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,008.65	MFS
DD26983.22	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 600.75	MFS
DD26983.23	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,511.30	MFS
DD26983.24	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 272.37	MFS
DD26983.25	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 314.55	MFS
DD26983.26	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 975.11	MFS
DD26983.27	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 355.93	MFS
DD26983.28	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,292.98	MFS
DD26983.29	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,399.79	MFS
DD26983.3	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 222.10	MFS
DD26983.30	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 704.82	MFS
DD26983.31	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 427.97	MFS
DD26983.32	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 876.02	MFS
DD26983.33	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 381.77	MFS
DD26983.4	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 657.93	MFS
DD26983.5	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 5,436.72	MFS
DD26983.6	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 636.87	MFS
DD26983.7	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 446.78	MFS
DD26983.8	10/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,772.81	MFS
DD26983.9	10/09/2019	SUPERANNUATION	Superannuation contributions	\$ 446.13	MFS
DD27048.1	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 48,554.74	MFS
DD27048.10	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 317.18	MFS
DD27048.11	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 650.89	MFS
DD27048.12	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,655.75	MFS
DD27048.13	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 365.23	MFS
DD27048.14	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 286.12	MFS
DD27048.15	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 276.66	MFS
DD27048.16	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 931.81	MFS
DD27048.17	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 88.62	MFS
DD27048.18	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 469.63	MFS
DD27048.19	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 175.67	MFS
DD27048.2	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 205.89	MFS
DD27048.20	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 925.07	MFS
DD27048.21	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,033.51	MFS
DD27048.22	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 600.75	MFS
DD27048.23	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,290.77	MFS
DD27048.24	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 272.37	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
DD27048.25	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 558.32	MFS
DD27048.26	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 975.11	MFS
DD27048.27	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 355.93	MFS
DD27048.28	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 434.73	MFS
DD27048.29	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,499.34	MFS
DD27048.3	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 286.58	MFS
DD27048.30	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,418.25	MFS
DD27048.31	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 741.32	MFS
DD27048.32	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 427.97	MFS
DD27048.33	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 1,032.26	MFS
DD27048.34	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 257.17	MFS
DD27048.4	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 657.93	MFS
DD27048.5	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 5,147.08	MFS
DD27048.6	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 630.29	MFS
DD27048.7	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 446.78	MFS
DD27048.8	24/09/2019	SALARY & WAGES	Payroll S & W	\$ 2,919.36	MFS
DD27048.9	24/09/2019	SUPERANNUATION	Superannuation contributions	\$ 446.13	MFS
DD27059.1	26/09/2019	DERBY CHAMBER OF COMMERCE INCORPORATED	Registration- Kimberley Economic Forum (credit card payment 29.08.19)	\$ 350.00	MFS
DD27059.2	26/09/2019	iSUBSCRIBE	Subscription to Girlfriend magazine- Library (credit card payment 30.08.19)	\$ 24.99	MFS
DD27061.1	26/09/2019	FACEBOOK	Marketing- Promotions (credit card payment 18.09.19)	\$ 141.69	MFS
DD27061.2	26/09/2019	QANTAS AIRWAYS LTD	Flight change- Shire President & CEO Special Travel (credit card payment 17.09.19)	\$ 3,031.98	MFS
DD27061.3	26/09/2019	SURVEY MONKEY	Subscription- Economic Development (credit card payment 05.09.19)	\$ 348.00	MFS
DD27061.4	26/09/2019	VIRGIN AUSTRALIA	Flights- UDIA Awards and Sister Cities Australia AGM (credit card payment 06.09.19)	\$ 279.88	MFS
DD27061.5	26/09/2019	SQUARESPACE INC	Subscription- Chinatown (credit card payment 07.09.19)	\$ 39.13	MFS
DD27061.6	26/09/2019	CROWN PERTH HOTELS	Accommodation- LH Professionals WA Network Forum (credit card payment 14.09.19)	\$ 674.50	MFS
DD27061.7	26/09/2019	DERBY CHAMBER OF COMMERCE INCORPORATED	Registration- Kimberley Economic Forum (credit card payment 18.09.19)	\$ 400.00	MFS
DD27063.1	26/09/2019	EXCLAIMER LTD	Subscription- Signature software (credit card payment 03.09.19)	\$ 1,382.40	MFS
DD27063.3	26/09/2019	DEPARTMENT OF LOCAL GOVERNMENT, SPORT & CULTURAL INDUSTRIES - RGL	Occasional liquor license- Civic Centre (credit card payment 13.09.19)	\$ 113.00	MFS
DD27063.4	26/09/2019	VIRGIN AUSTRALIA	Flights- Risk Management training (credit card payment 14.09.19)	\$ 2,425.69	MFS
DD27063.5	26/09/2019	NOVOTEL CANBERRA	Accommodation- Risk Management Training (credit card payment 19.09.19)	\$ 1,367.00	MFS
DD27063.6	26/09/2019	iSUBSCRIBE	Magazine subscription- Library (credit card payment 25.09.19)	\$ 784.24	MFS

EFT	Date	Name	Description	Amount	DEL AUTH
DD27097.1	26/09/2019	ROTARY CLUB OF BROOME	Dragon Boat Entry- Culture Club sponsored event (credit card payment 28.08.19)	\$ 720.00	MFS
DD27097.10	26/09/2019	WESTERN ANGLER MAGAZINE	Subscription- Western Angler (credit card payment 10.09.19)	\$ 50.00	MFS
DD27097.2	13/09/2019	DEPARTMENT OF LOCAL GOVERNMENT, SPORT & CULTURAL INDUSTRIES - RGL	Occasional Liquor Licence- Civic Centre (credit card payment 16.09.19)	\$ 113.00	MFS
DD27097.3	26/09/2019	NORTH METROPOLITAN TAFE	Online course- Essential Library skills (credit card payment 19.09.19)	\$ 507.00	MFS
DD27097.4	26/09/2019	MADCORE PTY LTD	Dragon Boat Singlets- Culture Club Sponsored event (credit card payment 28.08.19)	\$ 1,121.72	MFS
DD27097.5	26/09/2019	EVENT AND CONFERENCE CO PTY LTD	Card fee- Waste and Recycling Conference WA (credit card payment 13.09.19)	\$ 1,064.74	MFS
DD27097.6	26/09/2019	INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALIA	Organisational Training- Asset Management Planning (credit card payment 28.08.19)	\$ 2,915.00	MFS
DD27097.7	26/09/2019	FLIGHT CENTRE	Flights- UDIA Awards (credit card payment 04.09.19)	\$ 663.76	MFS
DD27097.8	26/09/2019	VIRGIN AUSTRALIA	Flights- UDIA Awards (credit card payment 06.09.19)	\$ 605.22	MFS
DD27097.9	26/09/2019	BRIGHT EYES SUNGLASSES	Flex fit caps- Works Protective Clothing (credit card payment 09.09.19)	\$ 87.97	MFS
MUNICIPAL DIRECT DEBIT/ CREDIT CARD TOTAL				\$177,798.71	

MUNICIPAL ELECTRONIC TRANSFER TOTAL **\$3,990,934.53**

MUNICIPAL CHEQUES TOTAL **\$20,809.74**

TRUST CHEQUE TOTAL **\$0.00**

MUNICIPAL DIRECT DEBIT/ CREDIT CARD TOTAL **\$177,798.71**

TOTAL PAYMENTS - SEPTEMBER 2019 **\$4,189,542.98**

Part 5. Division 4. Section 5.42 Delegation of some powers to CEO. Sub Section Finance					
Management Regulation 12.					
Each payment must show on a list the payees name, the amount of the payment, the date of the payment and sufficient information to identify the transaction.					
This report incorporates the Delegation of Authority (Administration Regulation 19)					
PAYMENTS BY EFT & CHEQUE & FROM TRUST - SEPTEMBER 2019					
MUNICIPAL & TRUST ELECTRONIC TRANSFER - SEPTEMBER 2019					
EFT	Date	Name	Description	Amount	DEL AUTH
EFT52605	02/09/2019	BRUCE RUDEFORTH	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52606	02/09/2019	CATHERINE AGNES FAIRLEY MARRIOTT	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52607	02/09/2019	CHRISTOPHER RALPH MITCHELL	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52608	02/09/2019	DESIREE MAGDOLNA MALE	Councillor sitting fee September 19	\$ 2,737.67	MFS
EFT52609	02/09/2019	ELSTA REGINA FOY	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52610	02/09/2019	HAROLD NORMAN TRACEY	Councillor sitting fee September 19	\$ 6,202.16	MFS
EFT52611	02/09/2019	MALA PREM-OCEAN SKY FAIRBORN	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52612	02/09/2019	PHILIP FRANCIS MATSUMOTO	Councillor sitting fee September 19	\$ 1,747.75	MFS
EFT52613	02/09/2019	ALLPEST (BROOME PEST CONTROL)	Pest control- Depot	\$ 310.00	MFS
EFT52616	02/09/2019	BROOME ALI WORKS	Repair damaged fence panel- Roebuck Est	\$ 599.50	MFS
EFT52617	02/09/2019	BROOME AUTO EXCELLENCE	Repairs- Water Truck Hino 500	\$ 1,684.20	MFS
EFT52619	02/09/2019	BROOME CAMPUS NORTH REGIONAL TAFE	White Card Training Course- Building	\$ 58.83	MFS
EFT52620	02/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Parts- Rosmech Mistral Road Sweeper	\$ 87.05	MFS
EFT52621	02/09/2019	BROOME MOTORS	Windscreen replacement- Isuzu D-Max	\$ 445.00	MFS
EFT52622	02/09/2019	BROOME PROGRESSIVE SUPPLIES	Consumables- Civic Centre	\$ 177.88	MFS
EFT52623	02/09/2019	BROOME SMALL ENGINE SERVICES	Repairs- Stihl polesaw	\$ 120.25	MFS
EFT52630	02/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- BRAC	\$ 38.50	MFS
EFT52637	02/09/2019	FIELD AIR CONDITIONING & AUTO ELECTRICAL PTY LTD	Battery- Komatsu wheel loader	\$ 479.40	MFS
EFT52639	02/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Cleaning- Library	\$ 60.50	MFS
EFT52642	02/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Adapter- BRAC	\$ 15.00	MFS
EFT52645	02/09/2019	KIMBERLEY FUEL & OIL SERVICES	Grease- Oils & Lubricants	\$ 348.48	MFS
EFT52646	02/09/2019	KIMBERLEY SIGNS & DESIGNS	Parking sign- Rangers	\$ 52.80	MFS
EFT52647	02/09/2019	KIMBERLEY TRAILER PARTS	Parts- Trailer Dean Caged/Tipper	\$ 368.10	MFS

EFT52648	02/09/2019	KIMBERLEY TRUSS (NORTRUSS (NT) PTY LTD)	Professional helmet kit- Protective Clothing & Equipment	\$ 849.46	MFS
EFT52651	02/09/2019	LHM FABRICATION & FENCING	Repairs to locking bracket- Haynes Oval	\$ 55.00	MFS
EFT52652	02/09/2019	LOMBADINA ABORIGINAL CORPORATION	Accommodation- Council/Executive Dampier Peninsula Trip	\$ 700.00	MFS
EFT52653	02/09/2019	MATT'S AUTHENTIC FILIPINO CUISINE	Catering- Kimberley Fine Art Exhibition	\$ 2,700.00	MFS
EFT52659	02/09/2019	NORTH WEST LOCKSMITHS	Bilock key/s- Works	\$ 44.00	MFS
EFT52660	02/09/2019	OASIS EATERY	Catering- Performance Based Rewards	\$ 200.00	MFS
EFT52663	02/09/2019	POOL WISDOM	Chemicals (RFQ19/63)- BRAC	\$ 1,604.50	MFS
EFT52665	02/09/2019	RED DIRT PRESSURE CLEANING	High pressure cleaning- Chinatown	\$ 1,100.00	MFS
EFT52666	02/09/2019	ROADLINE CIVIL CONTRACTORS	Plant hire- WMF	\$ 4,094.75	MFS
EFT52668	05/09/2019	ALL CREATURES VETERINARY CLINIC	Dog sterilisation- Animal Control	\$ 196.35	MFS
EFT52671	05/09/2019	BROOME CHAMBER OF COMMERCE & INDUSTRY (INC) - BCCI	Advertising- Governance	\$ 4,688.00	MFS
EFT52672	05/09/2019	BROOMES PARTIES WEDDINGS ANYTHING	Catering- Library	\$ 655.00	MFS
EFT52673	05/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- Nursery	\$ 6,347.31	MFS
EFT52674	05/09/2019	DINOSAUR COAST MANAGEMENT GROUP	2018/19 Annual community sponsorship- Dinosaur coast	\$ 4,400.00	MFS
EFT52675	05/09/2019	DIVINE ALCHEMIST	Fashion Parade- Ladies night	\$ 800.00	MFS
EFT52679	05/09/2019	KIMBERLEY TRUSS (NORTRUSS (NT) PTY LTD)	Parts- Chainsaws	\$ 740.59	MFS
EFT52683	05/09/2019	MCMULLEN NOLAN GROUP PTY LTD (MNG)	Survey- Male Oval Bus Shelter	\$ 1,072.50	MFS
EFT52684	05/09/2019	NORTH WEST COAST SECURITY	Security- Various	\$ 7,738.50	MFS
EFT52685	05/09/2019	REEN AUTO ELECTRICS	Starter motor- Light Truck	\$ 778.00	MFS
EFT52686	05/09/2019	ROADLINE CIVIL CONTRACTORS	Mulch delivery- Chinatown	\$ 3,671.25	MFS
EFT52688	05/09/2019	STEPHEN ANGOORLY	Performing and MC- Kimberley Collection Fine Art Opening	\$ 250.00	MFS
EFT52689	05/09/2019	STRATCO WA PTY LTD	Galvanised round bar- P&G	\$ 1,214.40	MFS
EFT52691	05/09/2019	TERRITORY RURAL BROOME	Materials- Depot	\$ 1,569.35	MFS
EFT52692	05/09/2019	TERRY PATTERSON BUILDER (DEVERE CORPORATION PTY LTD)	Repairs to damaged point post- BRAC	\$ 412.50	MFS
EFT52693	05/09/2019	THAI TOUCH - TRADITIONAL THAI MASSAGE	Free massage activity- Ladies night	\$ 300.00	MFS
EFT52696	06/09/2019	ALL CREATURES VETERINARY CLINIC	Animal control- Rangers	\$ 194.15	MFS
EFT52697	06/09/2019	AVERY AIRCONDITIONING PTY LTD	Squash Court Aircon claim no.2 (RFQ19-16)- BRAC	\$ 27,731.00	MFS
EFT52698	06/09/2019	BIDFOOD (PREVIOUSLY GOLDLINE DISTRIBUTORS)	Consumables- BRAC	\$ 524.80	MFS
EFT52700	06/09/2019	CARPET PAINT & TILE CENTRE	Paint equipment- Solway Park	\$ 222.39	MFS
EFT52703	06/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Consumables- Depot	\$ 1,342.44	MFS

EFT52710	06/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	Isolate smoke detectors- KRO1	\$ 115.50	MFS
EFT52711	06/09/2019	KIMBERLEY KERBS	Millington Road kerbing- Infrastructure	\$ 5,291.00	MFS
EFT52712	06/09/2019	KIMBERLEY WASHROOM SERVICES	Washroom services- Various	\$ 740.00	MFS
EFT52715	06/09/2019	POOL WISDOM	Chlorine- BRAC	\$ 386.20	MFS
EFT52716	06/09/2019	SECURITY & TECHNOLOGY SERVICES - NORWEST	Weather / Rain Shields- WMF	\$ 446.60	MFS
EFT52722	06/09/2019	TERRITORY RURAL BROOME	Chemicals- Depot	\$ 216.51	MFS
EFT52723	06/09/2019	TOTALLY WORKWEAR	Uniforms- WMF	\$ 3,507.25	MFS
EFT52724	06/09/2019	TROPPO SOUND	PA- Ladies night	\$ 495.00	MFS
EFT52725	06/09/2019	TYREPOWER BROOME	Tyres- Holden Colorado	\$ 370.00	MFS
EFT52732	10/09/2019	THE BOAB TREE (GARDON NOMINEES PTY LTD)	Souvenirs- Sister City Students (credit card payment 02.08.19)	\$ 14.00	MFS
EFT52734	11/09/2019	ALETTA JOYCE NUGENT	Bond interest- Property	\$ 9.54	MFS
EFT52736	11/09/2019	ALISON LOUISE MORRIS	Reimbursement- Library	\$ 108.55	MFS
EFT52738	11/09/2019	RIKESHA PEDRO	Late night ball PCYC umpiring- Community	\$ 200.00	MFS
EFT52740	11/09/2019	SALVATORE CONSTANTINO MASTROLEMBO	Reimbursement- Office of the CEO	\$ 1,669.83	MFS
EFT52741	11/09/2019	SELINA SIBOSADO	Late Night Ball umpiring PCYC- Community	\$ 600.00	MFS
EFT52742	11/09/2019	SHINJU MATSURI INC COMMITTEE	Annual Sponsorship 19/20 (milestone payment 2)	\$ 28,600.00	MFS
EFT52743	11/09/2019	SHIRE OF BROOME	Funeral- Civic Centre	\$ 1,141.00	MFS
EFT52745	12/09/2019	BROOME CRETE	Concrete- Anne street	\$ 171.16	MFS
EFT52748	12/09/2019	DEWA'S MOBILE KITCHEN	Consumables- Ordinary Council Meeting	\$ 364.00	MFS
EFT52750	12/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Clean- Library	\$ 88.00	MFS
EFT52753	12/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 53.98	MFS
EFT52754	12/09/2019	KIMBERLEY CAMPING & OUTBACK SUPPLIES	Visitec jumper- Works Protective Clothing	\$ 36.45	MFS
EFT52755	12/09/2019	KO CONTRACTING	Concreting- Chinatown	\$ 2,244.00	MFS
EFT52758	12/09/2019	MERCURE BROOME	Staff training- HR	\$ 348.00	MFS
EFT52761	12/09/2019	NORTH WEST LOCKSMITHS	Padlock- Town beach	\$ 132.90	MFS
EFT52762	12/09/2019	PMK WELDING & METAL FABRICATION	Street lighting- Chinatown	\$ 1,930.50	MFS
EFT52764	12/09/2019	REEN AUTO ELECTRICS	Electrics- Depot vehicle	\$ 330.00	MFS
EFT52766	12/09/2019	ROADLINE CIVIL CONTRACTORS	Green Space Project claim No. 4 (RFT18/09)- Town Beach	\$ 441,495.26	MFS
EFT52767	12/09/2019	ROEBUCK BAY HOTEL	Consumables- Sister City Relations/Japanese Youth Ambassador	\$ 445.92	MFS
EFT52770	12/09/2019	TERRITORY RURAL BROOME	Stock- Depot	\$ 1,378.23	MFS
EFT52771	12/09/2019	THE COURTHOUSE BED AND BREAKFAST	Accommodation- Author Children's Book Week	\$ 1,188.00	MFS
EFT52773	12/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 664.60	MFS
EFT52774	12/09/2019	TYREPOWER BROOME	Tyre- All terrain vehicle	\$ 129.00	MFS
EFT52779	12/09/2019	SHIRE OF BROOME	Wedding hire- Civic Centre	\$ 1,979.80	MFS
EFT52801	13/09/2019	AGUNYA LTD	Consultant expenses- Town Beach	\$ 1,575.00	MFS
EFT52803	13/09/2019	AVERY AIRCONDITIONING PTY LTD	Aircon repairs- Haas St Office	\$ 484.00	MFS

EFT52804	13/09/2019	BJ DAVIES PLUMBING	Maintenance- Cable Beach Ablutions	\$ 880.00	MFS
EFT52806	13/09/2019	BOAB FENCING	Fence repairs- Depot	\$ 2,013.55	MFS
EFT52808	13/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Hydraulic Adaptors and Gauge- Volvo Wheel Loader	\$ 57.75	MFS
EFT52809	13/09/2019	BROOME SAILING CLUB	Sponsorship- Rescue Craft	\$ 10,000.00	MFS
EFT52810	13/09/2019	BROOME SCOOTERS PTY LTD (KIMBERLEY MOWERS & SPARES)	Repair- Shindaiwa M230 Edger	\$ 310.00	MFS
EFT52811	13/09/2019	BROOME SMALL MAINTENANCE SERVICES	Maintenance- Admin	\$ 467.50	MFS
EFT52814	13/09/2019	CARPET PAINT & TILE CENTRE	Replace damaged tiles- Haas St Office	\$ 506.00	MFS
EFT52815	13/09/2019	CONNOLLY HOMES PTY LTD	Repairs- Lotteries House	\$ 1,907.18	MFS
EFT52816	13/09/2019	DEAN WILSON TRANSPORT PTY LTD	Freight- Workshop	\$ 235.95	MFS
EFT52817	13/09/2019	DEANO'S CANVAS WORKS	Maintenance- Admin	\$ 292.60	MFS
EFT52818	13/09/2019	DFP RECRUITMENT (PINDAN LABOUR SOLUTIONS PTY LTD)	Temporary staff- IT Support Project officer	\$ 4,890.60	MFS
EFT52821	13/09/2019	FLOWERS ON SAVILLE STREET	Flowers- Governance	\$ 100.00	MFS
EFT52827	13/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 188.94	MFS
EFT52828	13/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	6 monthly test portable fire equipment- Admin building	\$ 319.00	MFS
EFT52829	13/09/2019	KIMBERLEY FUEL & OIL SERVICES	Oils & Lubricants- Depot	\$ 924.00	MFS
EFT52835	13/09/2019	NOR-WEST DIESEL SERVICES	Repairs- Trailer Polmac Caged/Tipper	\$ 209.00	MFS
EFT52836	13/09/2019	NORTH WEST COAST SECURITY	Security- Various	\$ 7,601.00	MFS
EFT52837	13/09/2019	NORTH WEST TRIM & SHADE	Maintenance- Solway park	\$ 2,021.80	MFS
EFT52838	13/09/2019	NORTON BROTHERS PTY LTD	Hire Komatsu- WMF	\$ 1,760.00	MFS
EFT52839	13/09/2019	POOL WISDOM	Pool Chemicals- BRAC	\$ 175.50	MFS
EFT52840	13/09/2019	ROADLINE CIVIL CONTRACTORS	Machinery hire- Cape Leveque Road	\$ 4,488.00	MFS
EFT52841	13/09/2019	ROTARY CLUB OF BROOME	White Ribbon Gala Ball- Annual Community Sponsorship	\$ 4,399.00	MFS
EFT52842	13/09/2019	SUN PICTURES WA PTY LTD	Vouchers- Broome Vibes Event	\$ 390.00	MFS
EFT52844	13/09/2019	TOTALLY WORKWEAR	PPE- Works	\$ 156.90	MFS
EFT52849	13/09/2019	SHIRE OF BROOME	BSL COMMISSION AUGUST 2019	\$ 215.00	MFS
EFT52850	16/09/2019	SALTWATER COUNTRY Inc.	Funding Program- Rhythm & Ride	\$ 16,500.00	MFS
EFT52855	18/09/2019	AUTOPRO BROOME (Gaff Holdings Pty Ltd)	Gas strut- Self propelled elevated work platform	\$ 91.85	MFS
EFT52856	18/09/2019	BROOME BOLT SUPPLIES WA PTY LTD	Concreting tools- Works	\$ 591.03	MFS
EFT52857	18/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Fuel cap- Isuzu D-Max Extra Cab	\$ 52.50	MFS
EFT52858	18/09/2019	BROOME FURNISHINGS	Furniture- P&G	\$ 678.00	MFS
EFT52859	18/09/2019	BROOME HISTORICAL SOCIETY & MUSEUM	Mural- Economic Development	\$ 255.20	MFS
EFT52860	18/09/2019	BROOME MOTORS	Major service- Mitsubishi Triton	\$ 3,349.28	MFS
EFT52861	18/09/2019	BROOME PROGRESSIVE SUPPLIES	Stock- BRAC	\$ 529.98	MFS
EFT52862	18/09/2019	BROOME SMALL MAINTENANCE SERVICES	Roof leak repairs- KRO1	\$ 553.50	MFS

EFT52863	18/09/2019	BROOME VETERINARY HOSPITAL	Veterinary costs- Rangers	\$ 8,694.75	MFS
EFT52864	18/09/2019	BURRIGUK ABORIGINAL CORPORATION	Accommodation- Dampier Pensular Working Group Meeting	\$ 180.00	MFS
EFT52866	18/09/2019	CABLE BEACH ELECTRICAL SERVICE	Replace ceiling fans- Depot	\$ 528.00	MFS
EFT52873	18/09/2019	COASTAL DISTRIBUTING & PROVEDORING (CDP)	Consumables- BRAC	\$ 632.51	MFS
EFT52877	18/09/2019	FOOTPRINT CLEANING (FORMERLY REGIONAL ASSET MANAGEMENT SERVICES)	Cleaning(As per scope of works for CON-17/02)- Various Shire Sites	\$ 38,174.42	MFS
EFT52881	18/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Operating expense- Governance	\$ 160.00	MFS
EFT52885	18/09/2019	NYAMBA BURU YAWURU LTD	Consultants- Safe Boat Harbour Project	\$ 6,571.53	MFS
EFT52891	20/09/2019	AVERY AIRCONDITIONING PTY LTD	Air conditioning maintenance- KRO1	\$ 579.79	MFS
EFT52893	20/09/2019	BROOME PLUMBING & GAS	Drainage- Dampier St upgrade	\$ 13,281.00	MFS
EFT52894	20/09/2019	BROOME SMALL MAINTENANCE SERVICES	Air conditioner switch maintenance- Haas St Office	\$ 148.50	MFS
EFT52895	20/09/2019	BROOME TOYOTA	9 month service- Holden Colorado	\$ 342.80	MFS
EFT52896	20/09/2019	BROOME CRETE	Concrete & consumables- Roebuck Estate	\$ 15,044.92	MFS
EFT52898	20/09/2019	COAST & COUNTRY ELECTRICS	Solar light repairs- Palmer Road Park	\$ 3,351.85	MFS
EFT52900	20/09/2019	KIMBERLEY BOOKSHOP	Books- Library	\$ 109.76	MFS
EFT52901	20/09/2019	KIMBERLEY CAMPING & OUTBACK SUPPLIES	Uniform- Protective Clothing & Equipment	\$ 643.35	MFS
EFT52902	20/09/2019	KIMBERLEY FIRE SYSTEMS PTY LTD	Maintenance of fire protection systems- BRAC	\$ 631.95	MFS
EFT52909	20/09/2019	MCKENO BLOCKS & PAVERS	Kimberley sandstone bollards- Chinatown	\$ 4,290.00	MFS
EFT52910	20/09/2019	MCMULLEN NOLAN GROUP PTY LTD (MNG)	Cemetery Plot Setout- Engineering	\$ 1,391.50	MFS
EFT52912	20/09/2019	OHM ELECTRONICS	Icom IC-41 Pro radios- Depot	\$ 2,408.00	MFS
EFT52919	20/09/2019	COLIN WILKINSON DEVELOPMENTS PTY LTD	Refund BSL & CCC application fee- Building	\$ 434.50	MFS
EFT52922	20/09/2019	ROZLYN DERRICK	Medical expense- HR	\$ 140.25	MFS
EFT52924	20/09/2019	THREE ANGELS BROOME	Grant for Ladies Night- Chinatown	\$ 200.00	MFS
EFT52925	20/09/2019	BROOME BUILDERS PTY LTD	BSL refund- Building	\$ 132.70	MFS
EFT52926	20/09/2019	COLIN WILKINSON DEVELOPMENTS PTY LTD	Refunds- BSL	\$ 61.65	MFS
EFT52934	20/09/2019	ALVIN SANTIAGO	Bond- Property	\$ 1,426.00	MFS
EFT52935	20/09/2019	BROOME SENIOR HIGH SCHOOL	Adhoc sponsorship- Office of the CEO	\$ 100.00	MFS
EFT52936	20/09/2019	PETER JAMES MCBRIDE	Bond refund- Property	\$ 2,580.00	MFS
EFT52937	20/09/2019	ROBERT JOHN RAMPAL	Reimbursement- Building Surveying Renewal Fee	\$ 505.00	MFS
EFT52938	20/09/2019	SHIRE OF BROOME	Bond- Property	\$ 6,391.58	MFS
EFT52942	25/09/2019	ALLPEST (BROOME PEST CONTROL)	Pest control- BRAC	\$ 66.00	MFS
EFT52944	25/09/2019	BROOME CLARK POOLS & SPAS BROOME	Pool service- Staff Housing	\$ 140.00	MFS
EFT52945	25/09/2019	BROOME SMALL MAINTENANCE SERVICES	Assemble flat pack furniture on-site- Staff housing	\$ 1,649.50	MFS

EFT52946	25/09/2019	BROOME TOYOTA	Parts- Toyota Prado	\$ 194.89	MFS
EFT52948	25/09/2019	CABLE BEACHSIDE VILLAS	Accommodation- Sister City Relations	\$ 975.00	MFS
EFT52949	25/09/2019	COASTAL DISTRIBUTING & PROVEDORING (CDP)	Consumables- BRAC	\$ 406.77	MFS
EFT52952	25/09/2019	FIELD AIR CONDITIONING & AUTO ELECTRICAL PTY LTD	Battery terminals- Depot	\$ 390.95	MFS
EFT52957	25/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Minor asset purchase- Office of the CEO	\$ 1,358.00	MFS
EFT52962	25/09/2019	JAYE SMOKER (UNBOUND SOUND)	Portable wireless speaker + mics- Community Development	\$ 150.00	MFS
EFT52965	25/09/2019	LAIRD TRAN STUDIO	Consultants- Surf Life Saving Club	\$ 5,214.00	MFS
EFT52968	25/09/2019	PRINTING IDEAS	Posters- Dash & Splash	\$ 200.97	MFS
EFT52970	25/09/2019	ROADLINE CIVIL CONTRACTORS	Construction works progress claim 3(RFQ19-15)- Hunter Street	\$ 468,900.33	MFS
EFT52971	25/09/2019	ROEBUCK TREE SERVICE	Tree maintenance- Cable Beach Road	\$ 5,445.00	MFS
EFT52972	25/09/2019	ROGER DIESEL SERVICES	Repairs- Wheel Loader Komatsu	\$ 2,367.70	MFS
EFT52973	25/09/2019	TERRITORY RURAL BROOME	Pipe UPVC 50mm- Male Oval New Carpark	\$ 136.22	MFS
EFT52974	25/09/2019	THINK WATER BROOME	Materials- Solway Park	\$ 424.64	MFS
EFT52976	25/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 2,198.63	MFS
EFT52982	25/09/2019	AUSTRALIA'S NORTH WEST TOURISM	Annual Sponsorship- Community	\$ 137,500.00	MFS
EFT52983	25/09/2019	BEAUTY AFFAIR SKIN CARE CENTRE	Ladies Night Grant- Chinatown	\$ 385.00	MFS
EFT52984	25/09/2019	CRUISE BROOME INCORPORATED	Annual Sponsorship- Community	\$ 44,000.00	MFS
EFT52985	25/09/2019	KIRSTEN RENEE WOOD	Reimbursement- Development	\$ 41.08	MFS
EFT52986	25/09/2019	LISA SPICER	Refund- BRAC	\$ 18.00	MFS
EFT52988	25/09/2019	ROBERT JOHN RAMPAL	Fuel- Building	\$ 20.00	MFS
EFT52989	25/09/2019	ROBERT RAAB	Late Night Ball Referee- Community	\$ 100.00	MFS
EFT52990	25/09/2019	TERRACE CREATIVE	Ladies Night Grant- Chinatown	\$ 300.00	MFS
EFT52993	26/09/2019	AVERY AIRCONDITIONING PTY LTD	Aircon repairs- Civic Centre	\$ 173.25	MFS
EFT52994	26/09/2019	BROOME ALI WORKS	Re-weld playground platforms- Dakas Street Reserve	\$ 118.25	MFS
EFT52995	26/09/2019	BROOME AUTO EXCELLENCE	Service- Hino 300 Series	\$ 1,305.15	MFS
EFT52996	26/09/2019	BROOME PROGRESSIVE SUPPLIES	Milk- Admin building	\$ 94.50	MFS
EFT52997	26/09/2019	BROOME SMALL ENGINE SERVICES	Equipment repairs- Waterpark	\$ 412.60	MFS
EFT53000	26/09/2019	FIRE & SAFETY SERVICES	Fire extinguisher- All terrain vehicle 4wd	\$ 49.50	MFS
EFT53002	26/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Furniture- Minor Asset Purchases	\$ 1,908.00	MFS
EFT53011	26/09/2019	NYAMBA BURU YAWURU LTD	Welcome to Country- Pilbara Kimberley Forum 2019	\$ 406.00	MFS
EFT53012	26/09/2019	OFFICE NATIONAL BROOME	Stationary- Library	\$ 98.27	MFS
EFT53013	26/09/2019	PMK WELDING & METAL FABRICATION	Fabrication- Chinatown	\$ 2,968.70	MFS
EFT53014	26/09/2019	POOL WISDOM	Chemicals (RFQ19/63)- BRAC	\$ 988.08	MFS

EFT53016	26/09/2019	ROGER DIESEL SERVICES	Various works- Mini Path Sweeper	\$ 1,553.20	MFS
EFT53022	26/09/2019	SPORTSPOWER BROOME	Signal horn set- BRAC	\$ 40.00	MFS
EFT53024	26/09/2019	STREETER & MALE PTY LTD	West Australian News Paper- Library	\$ 369.70	MFS
EFT53029	26/09/2019	TERRITORY RURAL BROOME	Parts- Depot	\$ 19.51	MFS
EFT53031	26/09/2019	TOTALLY WORKWEAR	Safety boots- Works Protective Clothing	\$ 184.50	MFS
EFT53037	26/09/2019	BIDFOOD (PREVIOUSLY GOLDLINE DISTRIBUTORS)	Consumables- BRAC	\$ 797.51	MFS
EFT53039	26/09/2019	BROOME DIESEL & HYDRAULIC SERVICE	Cylinder hoist replacement- Trailer Howard Porter Supalift	\$ 12,975.35	MFS
EFT53042	26/09/2019	HARVEY NORMAN AV/IT SUPERSTORE BROOME	Lightning to USB-A Cable- IT	\$ 69.90	MFS
EFT53044	26/09/2019	KO CONTRACTING	Stencil works- Chinatown	\$ 1,281.50	MFS
EFT53045	26/09/2019	OFFICE NATIONAL BROOME	Stationary- WMF	\$ 687.90	MFS
EFT53047	26/09/2019	PRINTING IDEAS	Printing photo mural wrap- Economic Development	\$ 2,513.87	MFS
EFT53050	26/09/2019	TARYN YEATES PHOTOGRAPHY	Aerial and Facility photography- BRAC	\$ 1,380.00	MFS
EFT53052	26/09/2019	TOTALLY WORKWEAR	Uniform- Works Protective Clothing	\$ 126.50	MFS
MUNICIPAL ELECTRONIC FUNDS TRANSFER TOTAL:				\$1,478,769.18	
MUNICIPAL CHEQUES - SEPTEMBER 2019					
DD#	Date	Name	Description	Amount	Del Auth
57606	11/09/2019	SHIRE OF BROOME	Petty cash- Admin	\$ 530.08	MFS
57608	13/09/2019	SHIRE OF BROOME	Depot- Petty Cash	\$ 196.03	MFS
57609	13/09/2019	TARGET AUSTRALIA PTY LTD	Instax film- Youth Development Programme	\$ 210.00	MFS
57610	18/09/2019	BEST & LESS	Promotional material- Library	\$ 30.00	MFS
57612	18/09/2019	PEARL COAST AMUSEMENTS	Popcorn machine hire- Chinatown	\$ 210.00	MFS
57613	18/09/2019	SHIRE OF BROOME	BRAC PETTY CASH - April 19 - July 19	\$ 150.58	MFS
MUNICIPAL ELECTRONIC FUNDS TRANSFER TOTAL:				\$1,326.69	
TRUST CHEQUES - SEPTEMBER 2019					
DD#	Date	Name	Description	Amount	Del Auth
					MFS
					MFS
TRUST CHEQUES TOTAL:				\$0.00	
MUNICIPAL DIRECT DEBIT/CREDIT CARD PAYMENTS - SEPTEMBER 2019					
DD#	Date	Name	Description	Amount	Del Auth
DD27097.1	26/09/2019	ROTARY CLUB OF BROOME	Dragon Boat Entry- Culture Club sponsored event (credit card payment 28.08.19)	\$ 720.00	MFS
DD27097.9	26/09/2019	BRIGHT EYES SUNGLASSES	Flex fit caps- Works Protective Clothing (credit card payment 09.09.19)	\$ 87.97	MFS
MUNICIPAL DIRECT DEBIT TOTAL:				\$807.97	

MUNICIPAL ELECTRONIC TRANSFER TOTAL			\$1,478,769.18	
MUNICIPAL CHEQUES TOTAL			\$1,326.69	
TRUST CHEQUE TOTAL			\$0.00	
MUNICIPAL DIRECT DEBIT/ CREDIT CARD TOTAL			\$807.97	
TOTAL PAYMENTS - SEPTEMBER 2019			\$1,480,903.84	

9.4.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY REPORT SEPTEMBER 2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	FRE02
AUTHOR:	Senior Finance Officer
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	30 September 2019

SUMMARY: Council is required by legislation to consider and adopt the Monthly Statement of Financial Activity Report for the period ended 30 September 2019, as required by Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* (FMR).

Council is further provided with a General Fund Summary of Financial Activity (Schedules 2 to 14) which provides comprehensive information on Council's operations by Function and Activity.

BACKGROUND*Previous Considerations*

Council is provided with the Monthly Financial Activity Report which has been developed in line with statutory reporting standards and provides Council with a holistic overview of the operations of the Shire of Broome.

Supplementary information has been provided in the form of Notes to the Monthly Report and a General Fund Summary of Financial Activity, which discloses Council's Revenue and Expenditure in summary form, by Programme (Function and Activity).

Disclosure and supply of appropriate explanations for variances presented in the Statement of Financial Activity, is mandatory under FMR 34(2)(b) as stated in Policy 2.2.2 Materiality in Financial Reporting.

FMR 34(5) requires a local government to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards (AAS) and Council's adopted risk management matrix thresholds, to be used in statements of financial activity for reporting material variances.

COMMENT

The 2019/20 Annual Budget was adopted at the Ordinary Meeting of Council on 27 June 2019.

The following are key indicators supporting the year to-date budget position with respect to the Annual Forecast Budget:

Budget Year elapsed	25.14%
Total Rates Raised Revenue	100% (of which 63.19% has been collected)

Total Other Operating Revenue	35%
Total Operating Expenditure	15%
Total Capital Revenue	11%
Total Capital Expenditure	12%
Total Sale of Assets Revenue	11%

More detailed explanations of variances are contained in Note 2 of the Monthly Statement of Financial Activity. The commentary identifies material variations between the expected year-to-date budget position and the position at the reporting date.

Based on the 2019/20 Annual Budget presented at the Ordinary Meeting of Council on 27 June 2019, Council adopted a balanced budget to 30 June 2020.

It should be noted that the Shire of Broome is currently in the process of preparing its Annual Financial Statements. This requires several processes to occur which can affect the Shire's end-of-year financial position. As these processes are underway, the financial position presented in this report cannot be relied upon as the final position for the Shire of Broome. The final position for the Shire of Broome will be presented to Council as part of the Annual Financial Statements at a later date.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

34. Financial activity statement report — s. 6.4

(1A) In this regulation —

“committed assets” means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates
- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and

- (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification;
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
 - (a) is incurred in a financial year before the adoption of the annual budget by the local government;
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.
- * Absolute majority required.

- (1a) In subsection (1) —

“additional purpose” means a purpose for which no expenditure estimate is included in the local government's annual budget.
- (2) Where expenditure has been incurred by a local government —
 - (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
 - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

POLICY IMPLICATIONS

2.2.2 Materiality in Financial Reporting

FINANCIAL IMPLICATIONS

The adoption of the Monthly Financial Report is retrospective. Accordingly, the financial implications associated with adopting the Monthly Financial Report are nil.

RISK

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

In order to mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer has implemented internal control measures such as regular Council and management reporting and the quarterly Finance and Costing Review (FACR) process to monitor financial performance against budget estimates. Materiality reporting thresholds have been established at half the adopted Council levels, which equate to \$5,000 for operating budget line items and \$10,000 for capital items, to alert management prior to there being irreversible impacts.

It should also be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud. The establishment of control measures through a series of efficient systems, policies and procedures, which fall under the responsibility of the CEO as laid out in the *Local Government (Financial Management Regulations) 1996* regulation 5, seek to mitigate the possibility of this occurring. These controls are set in place to provide daily, weekly and monthly checks to ensure that the integrity of the data provided is reasonably assured.

STRATEGIC IMPLICATIONS

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

Affordable and equitable services and infrastructure

Affordable land for residential, industrial, commercial and community use

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

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

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Effective community engagement

Improved systems, processes and compliance

CARETAKER PERIOD STATEMENT

The recommended decision **is not** a 'Major Policy Decision' within the context of Council Policy 2.1.8 'Elections – Caretaker Policy'.

VOTING REQUIREMENTS*Simple Majority***COUNCIL RESOLUTION:**
(REPORT RECOMMENDATION)**Moved: Cr M Fairborn****Seconded: Cr B Rudeforth*****That Council:***

- 1. Adopts the Monthly Financial Activity Report for the period ended 30 September 2019; and***
- 2. Receives the General Fund Summary of Financial Activity (Schedules 2-14) for the period ended 30 September 2019.***

CARRIED UNANIMOUSLY 7/0**Attachments**

1. Monthly Financial Report - September 2019
2. Schedule 2
3. Schedule 3 - 14

SHIRE OF BROOME
MONTHLY FINANCIAL REPORT
For the Period Ended 30 September 2019

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

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Shire of Broome

Compilation Report

For the Period Ended 30 September 2019

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 September 2019 of \$24,030,870.

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

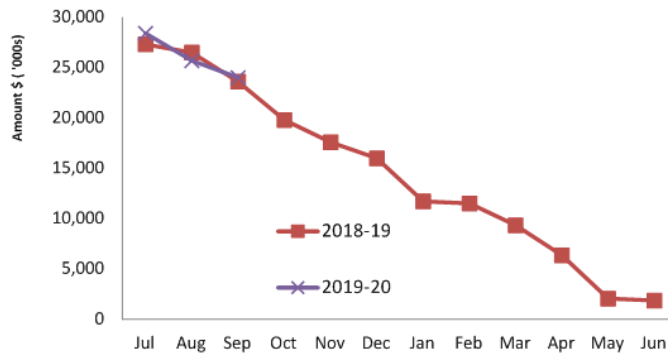
Preparation

Prepared by: Vicki Cobby
Reviewed by: Alvin Santiago
Date prepared: 08/10/2019

Shire of Broome

Monthly Summary Information
For the Period Ended 30 September 2019

Liquidity Over the Year (Refer Note 3)

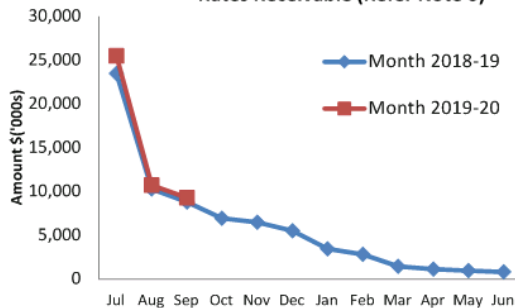
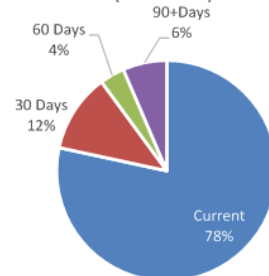
Cash and Cash Equivalents
as at period end

Unrestricted	\$ 14,512,822
Restricted	\$ 35,381,742
	<u>\$ 49,894,564</u>

Receivables

Rates	\$ 8,797,155
Other	\$ 2,369,778
	<u>\$ 11,166,933</u>

Rates Receivable (Refer Note 6)

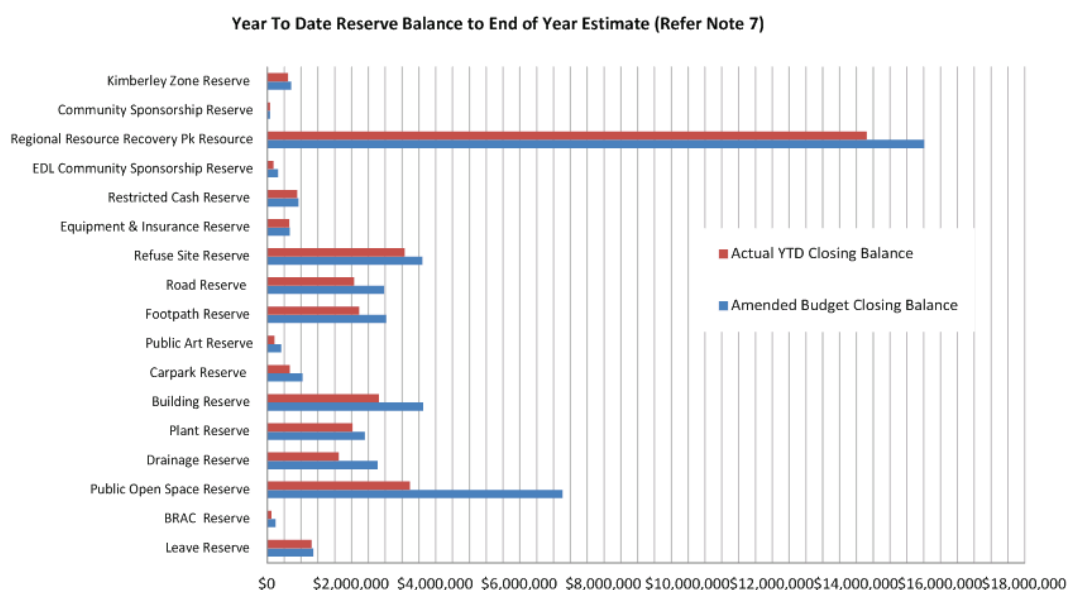
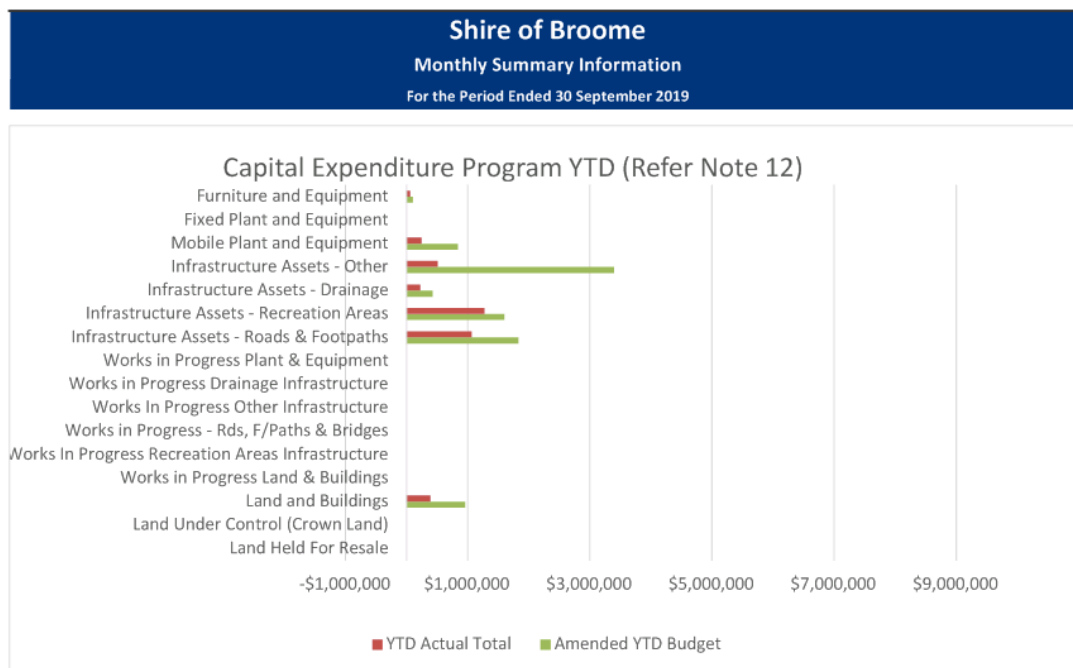
Accounts Receivable Ageing (non-rates)
(Refer Note 6)

Comments

1. Liquidity refers to the Shire of Broome's ability to meet its financial obligations within the current year. Liquidity increased at the start of the financial year by \$26.554M 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.

2. Rates were raised in July with payment due 35 days after issuing. Total Rates raised for the year was \$23.15M with total outstanding rates YTD at \$8.8M.

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



Comments

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

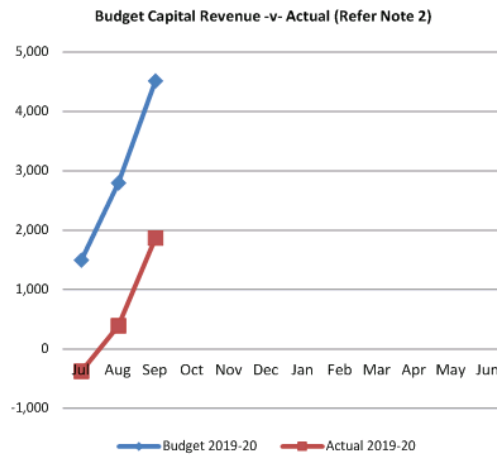
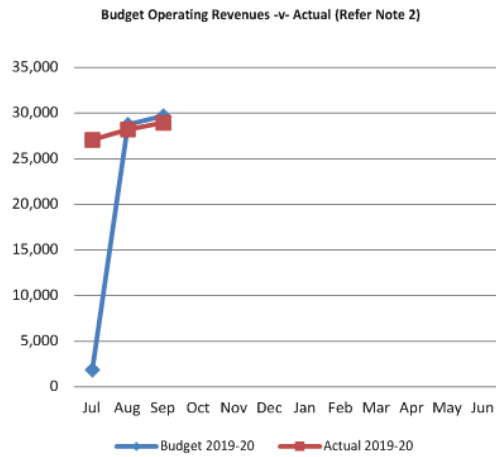
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Broome

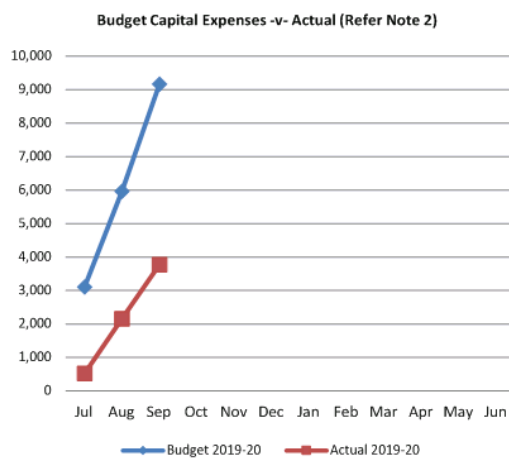
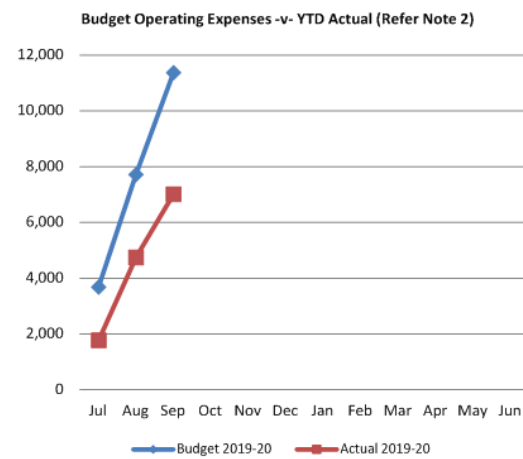
Monthly Summary Information

For the Period Ended 30 September 2019

Revenues



Expenditure



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 30 September 2019

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Governance		375,532	91,539	8,306		(83,233)	(22.16%)	▼
General Purpose Funding - Rates	9	23,272,671	22,917,060	23,397,951		480,891	2.07%	
General Purpose Funding - Other		955,818	238,953	233,433		(5,520)	(0.58%)	
Law, Order and Public Safety		182,885	36,107	13,942		(22,165)	(12.12%)	▼
Health		187,168	121,172	114,101		(7,071)	(3.78%)	
Education and Welfare		17,000	4,251	10,455		6,204	36.49%	
Housing		751,345	187,824	180,825		(6,999)	(0.93%)	
Community Amenities		7,137,797	4,182,915	3,849,036		(333,879)	(4.68%)	
Recreation and Culture		1,530,124	343,498	212,080		(131,418)	(8.59%)	
Transport		1,237,310	700,881	89,578		(611,303)	(49.41%)	▼
Economic Services		1,163,579	350,933	302,334		(48,599)	(4.18%)	
Other Property and Services		2,281,605	524,930	540,050		15,120	0.66%	
Total Operating Revenue		39,092,834	29,700,063	28,952,091	74%	(747,972)		
Operating Expense								
Governance		(2,970,884)	(735,039)	(477,687)		257,352	8.66%	
General Purpose Funding		(289,764)	(53,445)	(55,675)		(2,230)	(0.77%)	
Law, Order and Public Safety		(1,375,022)	(344,169)	(258,474)		85,695	6.23%	
Health		(684,329)	(168,772)	(168,823)		(51)	(0.01%)	
Education and Welfare		(505,242)	(125,395)	(107,895)		17,500	3.46%	
Housing		(862,650)	(216,590)	(185,142)		31,448	3.65%	
Community Amenities		(10,702,639)	(2,462,664)	(1,691,841)		770,823	7.20%	
Recreation and Culture		(13,632,793)	(3,416,130)	(2,301,607)		1,114,523	8.18%	
Transport		(9,373,312)	(2,380,833)	(1,236,555)		1,144,278	12.21%	▲
Economic Services		(2,462,330)	(614,980)	(604,961)		10,019	0.41%	
Other Property and Services		(3,367,437)	(860,967)	74,094		935,061	27.77%	▲
Total Operating Expenditure		(46,226,402)	(11,378,984)	(7,014,566)	15%	4,364,418		
Funding Balance Adjustments								
Add back Depreciation		11,355,912	2,838,978	0		(2,838,978)	(25.00%)	▲
Adjust (Profit)/Loss on Asset Disposal	8	115,169	2,994	0		(2,994)	(2.60%)	
Adjust Revaluation, Provisions and Accruals		0	0	0		0		
Net Cash from Operations		4,337,513	21,163,051	21,937,525		774,474		
Capital Revenues								
Grants, Subsidies and Contributions		16,990,887	4,322,925	1,807,395		(2,515,530)	(14.81%)	▼
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	0	0		0		
Health		0	0	0		0		
Education and Welfare		0	0	0		0		
Housing		0	0	0		0		
Community Amenities		158,922	39,729	60,419		20,690	13.02%	▲
Recreation and Culture		13,472,924	3,594,107	657,650		(2,936,457)	(21.80%)	▼
Transport		2,159,041	689,089	1,066,005		376,916	17.46%	▲
Economic Services		0	0	23,321		23,321		▲
Other Property and Services		0	0	0		0		
Proceeds from Disposal of Assets	8	585,000	194,251	61,972	11%	(132,279)	(22.61%)	▼
Total Capital Revenues		17,575,887	4,517,176	1,869,367	11%	(2,647,809)		
Capital Expenses								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(4,929,493)	(959,009)	(390,724)		568,285	11.53%	▲
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 30 September 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	(4,952,493)	(1,834,217)	(1,065,752)		768,465	15.52%	▲
Infrastructure Assets - Recreation Areas	12	(6,124,288)	(1,604,562)	(1,276,020)		328,542	5.36%	
Infrastructure Assets - Drainage	12	(1,087,483)	(427,132)	(226,097)		201,035	18.49%	▲
Infrastructure Assets - Other	12	(12,956,231)	(3,397,615)	(511,097)		2,886,518	22.28%	▲
Mobile Plant and Equipment	12	(2,180,170)	(840,417)	(245,710)		594,707	27.28%	▲
Fixed Plant and Equipment	12	(40,500)	0	0		0		
Furniture and Equipment	12	(419,959)	(104,991)	(59,671)		45,320	10.79%	▲
Total Capital Expenditure		(32,690,617)	(9,167,943)	(3,775,071)	12%	5,392,872		
Net Cash from Capital Activities		(15,114,730)	(4,650,767)	(1,905,704)		2,745,063		
Financing								
Proceeds from New Debentures		3,250,000	0	0		0		
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	125		125		
Transfer from Reserves	7	7,656,051	423,148	0		(423,148)	(5.53%)	
Advances to Community Groups		(1,250,000)	0	0		0		
Repayment of Debentures	10	(675,348)	0	0		0		
Transfer to Reserves	7	(2,210,246)	(146,762)	(7,836)		138,926	6.29%	
Net Cash from Financing Activities		6,770,457	276,386	(7,711)		(284,097)		
Net Operations, Capital and Financing		(4,006,760)	16,788,670	20,024,110		3,235,440		
Opening Funding Surplus(Deficit)	3	4,006,760	4,006,760	4,006,760		0		
Closing Funding Surplus(Deficit)	3	0	20,795,430	24,030,870		3,235,440		

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

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

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

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Operating Revenues		\$	\$	\$		\$	%	
Rates	9	22,798,521	22,798,521	23,146,585		348,064	1.53%	
Operating Grants, Subsidies and Contributions		2,781,046	1,112,473	370,621		(741,852)	(26.68%)	▼
Fees and Charges		10,896,001	5,328,385	4,934,494		(393,891)	(3.62%)	
Service Charges		0	0	0		0		
Interest Earnings		1,444,644	186,073	198,981		12,908	0.89%	
Other Revenue		1,098,490	274,611	301,409		26,798	2.44%	
Profit on Disposal of Assets	8	74,132	0	0		0		
Total Operating Revenue		39,092,834	29,700,063	28,952,090	74%	(747,973)		
Operating Expense								
Employee Costs		(16,444,365)	(4,039,956)	(3,422,455)		617,501	3.76%	
Materials and Contracts		(12,476,793)	(2,931,262)	(2,214,402)		716,860	5.75%	
Utility Charges		(1,946,680)	(486,674)	(398,638)		88,036	4.52%	
Depreciation on Non-Current Assets		(11,355,912)	(2,838,978)	0		2,838,978	25.00%	▲
Interest Expenses		(147,631)	(5,661)	3,064		8,725	5.91%	
Insurance Expenses		(650,324)	(325,176)	(471,878)		(146,702)	(22.56%)	▼
Other Expenditure		(3,015,397)	(748,283)	(510,260)		238,023	7.89%	
Loss on Disposal of Assets	8	(189,301)	(2,994)	0		2,994	1.58%	
Total Operating Expenditure		(46,226,403)	(11,378,984)	(7,014,569)	15%	4,364,415		
Funding Balance Adjustments								
Add back Depreciation		11,355,912	2,838,978	0		(2,838,978)	(25.00%)	▲
Adjust (Profit)/Loss on Asset Disposal	8	115,169	2,994	0		(2,994)	(2.60%)	
Adjust Revaluation, Provisions and Accruals		0	0	0		0		
Net Cash from Operations		4,337,512	21,163,051	21,937,521		774,470		
Capital Revenues								
Grants, Subsidies and Contributions		16,990,887	4,322,925	1,807,395		(2,515,530)	(14.81%)	▼
Proceeds from Disposal of Assets	8	585,000	194,251	61,972	11%	(132,279)	(22.61%)	▼
Total Capital Revenues		17,575,887	4,517,176	1,869,367	11%	(2,647,809)		
Capital Expenses								
Land Held for Resale	12	0	0	0		0		
Land Under Control (Crown Land)	12	0	0	0		0		
Land and Buildings	12	(4,929,493)	(959,009)	(390,724)		568,285	11.53%	▲
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	(4,952,493)	(1,834,217)	(1,065,752)		768,465	15.52%	▲
Infrastructure Assets - Recreation Areas	12	(6,124,288)	(1,604,562)	(1,276,020)		328,542	5.36%	
Infrastructure Assets - Drainage	12	(1,087,483)	(427,132)	(226,097)		201,035	18.49%	▲
Infrastructure Assets - Other	12	(12,956,230)	(3,397,615)	(511,097)		2,886,518	22.28%	▲
Mobile Plant and Equipment	12	(2,180,170)	(840,417)	(245,710)		594,707	27.28%	▲
Fixed Plant and Equipment	12	(40,500)	0	0		0		
Furniture and Equipment	12	(419,959)	(104,991)	(59,671)		45,320	10.79%	▲
Total Capital Expenditure		(32,690,616)	(9,167,943)	(3,775,071)	12%	5,392,872		
Net Cash from Capital Activities		(15,114,729)	(4,650,767)	(1,905,704)		2,745,063		
Financing								
Proceeds from New Debentures		3,250,000	0	0		0		
Proceeds from Advances		0	0	0		0		
Self-Supporting Loan Principal		0	0	125		125		
Transfer from Reserves	7	7,656,051	423,148	0		(423,148)	(5.53%)	
Advances to Community Groups		(1,250,000)	0	0		0		
Repayment of Debentures	10	(675,348)	0	0		0		
Transfer to Reserves	7	(2,210,246)	(146,762)	(7,836)		138,926	6.29%	

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

	Note	Amended Annual Budget (a)	Amended YTD Budget (b)	YTD Actual (c)	%	Var. \$ (c)-(b)	Var. % (c)-(b)/(a)	Var.
Net Cash from Financing Activities		6,770,457	276,386	(7,711)		(284,097)		
Net Operations, Capital and Financing		(4,006,760)	16,788,670	20,024,106		3,235,436		
Opening Funding Surplus(Deficit)	3	4,006,760	4,006,760	4,006,760		0		
Closing Funding Surplus(Deficit)	3	0	20,795,430	24,030,866		3,235,436		

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

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

SHIRE OF BROOME
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 2019

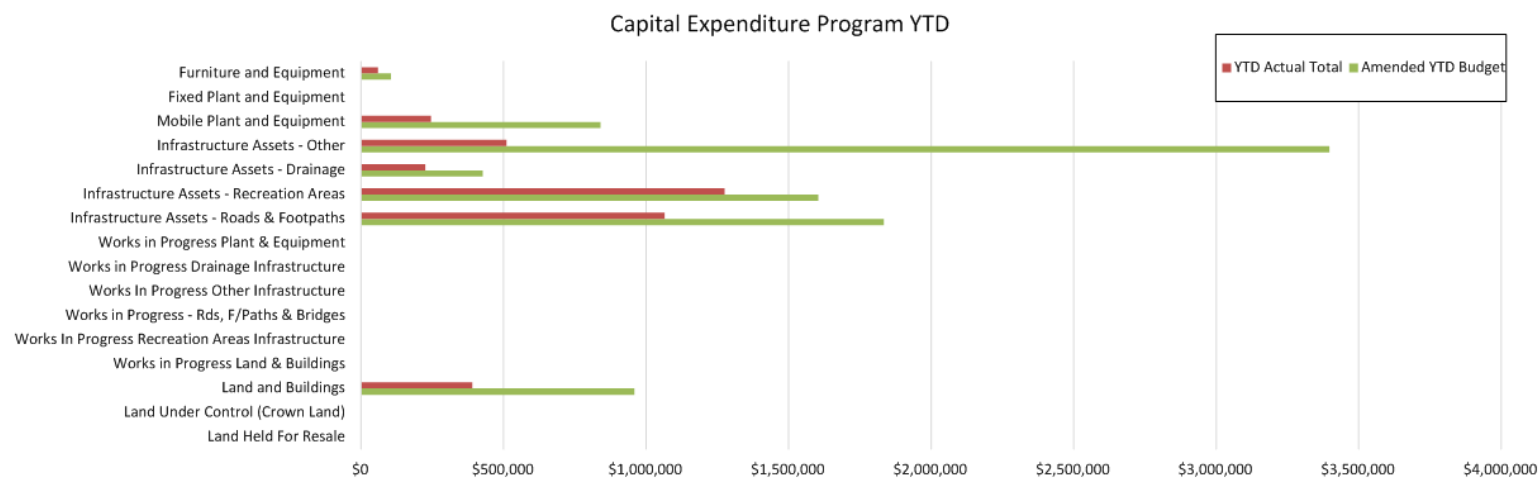
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held For Resale	12	0	0	0	0	0	0
Land Under Control (Crown Land)	12	0	0	0	0	0	0
Land and Buildings	12	18,214	372,510	390,724	959,009	4,929,493	(568,285)
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	205,006	860,746	1,065,752	1,834,217	4,952,493	(768,465)
Infrastructure Assets - Recreation Areas	12	1,195,838	80,182	1,276,020	1,604,562	6,124,288	(328,542)
Infrastructure Assets - Drainage	12	226,097	0	226,097	427,132	1,087,483	(201,035)
Infrastructure Assets - Other	12	357,267	153,830	511,097	3,397,615	12,956,230	(2,886,518)
Mobile Plant and Equipment	12	0	245,710	245,710	840,417	2,180,170	(594,707)
Fixed Plant and Equipment	12	0	0	0	0	40,500	0
Furniture and Equipment	12	59,671	0	59,671	104,991	419,959	(45,320)
Capital Expenditure Totals		2,062,093	1,712,978	3,775,071	9,167,943	32,690,616	(5,392,872)

Funded By:

Capital Grants and Contributions	1,807,395	4,322,925	16,990,887	2,515,530
Borrowings	0	0	3,250,000	0
Other (Disposals & C/Fwd)	61,972	194,251	585,000	(132,279)
Total Own Source Funding - Cash Backed Reserves	0	423,148	(7,656,051)	(423,148)
Own Source Funding - Operations	1,905,704	4,227,619	19,520,780	(2,321,915)
Capital Funding Total	3,775,071	9,167,943	32,690,616	(5,392,872)

SHIRE OF BROOME
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 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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SHIRE OF BROOME
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 September 2019

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget (a)	Amended YTD Budget (b)
Operating Revenues	\$	\$	\$	\$
Governance	375,532	0	375,532	91,539
General Purpose Funding - Rates	23,272,671	0	23,272,671	22,917,060
General Purpose Funding - Other	955,818	0	955,818	238,953
Law, Order and Public Safety	182,885	0	182,885	36,107
Health	187,168	0	187,168	121,172
Education and Welfare	17,000	0	17,000	4,251
Housing	751,345	0	751,345	187,824
Community Amenities	7,137,797	0	7,137,797	4,182,915
Recreation and Culture	1,530,124	0	1,530,124	343,498
Transport	1,237,310	0	1,237,310	700,881
Economic Services	1,163,579	0	1,163,579	350,933
Other Property and Services	2,281,605	0	2,281,605	524,990
Total Operating Revenue	39,092,834	0	39,092,834	29,700,063
Operating Expense				
Governance	(2,970,884)	(135,000)	(3,105,884)	(735,039)
General Purpose Funding	(289,764)	0	(289,764)	(53,445)
Law, Order and Public Safety	(1,375,022)	0	(1,375,022)	(344,169)
Health	(684,329)	0	(684,329)	(168,772)
Education and Welfare	(505,242)	0	(505,242)	(125,395)
Housing	(862,650)	0	(862,650)	(216,590)
Community Amenities	(9,837,639)	(865,000)	(10,702,639)	(2,462,664)
Recreation and Culture	(13,632,793)	0	(13,632,793)	(3,416,130)
Transport	(9,373,312)	0	(9,373,312)	(2,380,833)
Economic Services	(2,462,330)	0	(2,462,330)	(614,980)
Other Property and Services	(3,367,437)	0	(3,367,437)	(860,967)
Total Operating Expenditure	(45,361,402)	(1,000,000)	(46,361,402)	(11,378,984)
Funding Balance Adjustments				
Add back Depreciation	11,355,912	0	11,355,912	2,838,978
Adjust (Profit)/Loss on Asset Disposal	115,169	0	115,169	2,994
Adjust Provisions and Accruals	0	0	0	0
Net Cash from Operations	5,202,513	(1,000,000)	4,202,513	21,163,051
Capital Revenues				
Grants, Subsidies and Contributions	16,990,887	0	16,990,887	4,322,925
Proceeds from Disposal of Assets	585,000	0	585,000	194,251
Proceeds from Sale of Investments	0	0	0	0
Total Capital Revenues	17,575,887	0	17,575,887	4,517,176
Capital Expenses				
Land Held for Resale	0	0	0	0
Land Under Control (Crown Land)	0	0	0	0
Land and Buildings	(4,929,493)	0	(4,929,493)	(959,009)
Works in Progress Land & Buildings	0	0	0	0
Works in Progress Recreation Areas	0	0	0	0
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	(4,952,493)	0	(4,952,493)	(1,834,217)
Infrastructure Assets - Recreation Areas	(6,124,288)	0	(6,124,288)	(1,604,562)
Infrastructure Assets - Drainage	(1,087,483)	0	(1,087,483)	(427,132)
Infrastructure Assets - Other	(12,956,231)	0	(12,956,231)	(3,397,615)
Mobile Plant and Equipment	(2,180,170)	0	(2,180,170)	(840,417)
Fixed Plant and Equipment	(40,500)	0	(40,500)	0
Furniture and Equipment	(419,959)	0	(419,959)	(104,991)
Total Capital Expenditure	(32,690,617)	0	(32,690,617)	(9,367,943)
Net Cash from Capital Activities	(15,114,730)	0	(15,114,730)	(4,650,767)
Financing				
Proceeds from New Debentures	3,250,000	0	3,250,000	0
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	6,791,051	1,000,000	7,791,051	423,148
Purchase of Investments	0	0	0	0
Advances to Community Groups	(1,250,000)	0	(1,250,000)	0
Repayment of Debentures	(675,348)	0	(675,348)	0
Transfer to Reserves	(2,210,246)	0	(2,210,246)	(146,762)
Net Cash from Financing Activities	5,905,457	1,000,000	6,905,457	276,386
Net Operations, Capital and Financing	(4,006,760)	0	(4,006,760)	16,788,670
Opening Funding Surplus(Deficit)	4,006,760	0	4,006,760	4,006,760
Closing Funding Surplus(Deficit)	0	0	0	20,795,430

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 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 30 September 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(83,233)	(22.16%)	▼	Timing	Kimberley Zone invoices to the regional Shires will be issued in October.
General Purpose Funding - Rates	480,891	2.07%			
General Purpose Funding - Other	(5,520)	(0.58%)			
Law, Order and Public Safety	(22,165)	(12.12%)	▼	Permanent	Infringements are lower than this time last year due to technical issue with infringements, now resolved.
Health	(7,071)	(3.78%)			
Education and Welfare	6,204	36.49%			
Housing	(6,999)	(0.93%)			
Community Amenities	(333,879)	(4.68%)			
Recreation and Culture	(131,418)	(8.59%)			
Transport	(611,303)	(49.41%)	▼	Timing	Variance due to natural disaster (roads component) funding not yet received
Economic Services	(48,599)	(4.18%)			
Other Property and Services	15,120	0.66%			
Operating Expense					
Governance	257,352	8.66%			
General Purpose Funding	(2,230)	(0.77%)			
Law, Order and Public Safety	85,695	6.23%			
Health	(51)	(0.01%)			
Education and Welfare	17,500	3.46%			
Housing	31,448	3.65%			
Community Amenities	770,823	7.20%			
Recreation and Culture	1,114,523	8.18%			
Transport	1,144,278	12.21%	▲	Timing	Depreciation expenses for July, August & September are not processed until the EOFY is finalised
Economic Services	10,019	0.41%			
Other Property and Services	935,061	27.77%	▲	Timing	Depreciation expenses for July, August & September are not processed until the EOFY is finalised
Capital Revenues					
Grants, Subsidies and Contributions	(2,515,530)	(14.81%)	▼	Timing	Royalties for Regions funding not received as projects in progress including Town Beach Jetty and Town Beach Ablutions
Proceeds from Disposal of Assets	(132,279)	(22.61%)	▼	Timing	Disposal of assets cannot be processed until EOFY is finalised.
Capital Expenses					
Land Held for Resale	0				
Land Under Control (Crown Land)	0				
Land and Buildings	568,285	11.53%	▲	Timing	BRAC Outdoor Multi Sports Complex project in process.
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	768,465	15.52%	▲	Timing	Various infrastructure projects in progress, invoices still to be received including Male Oval carpark, McDaniel Rd upgrade

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

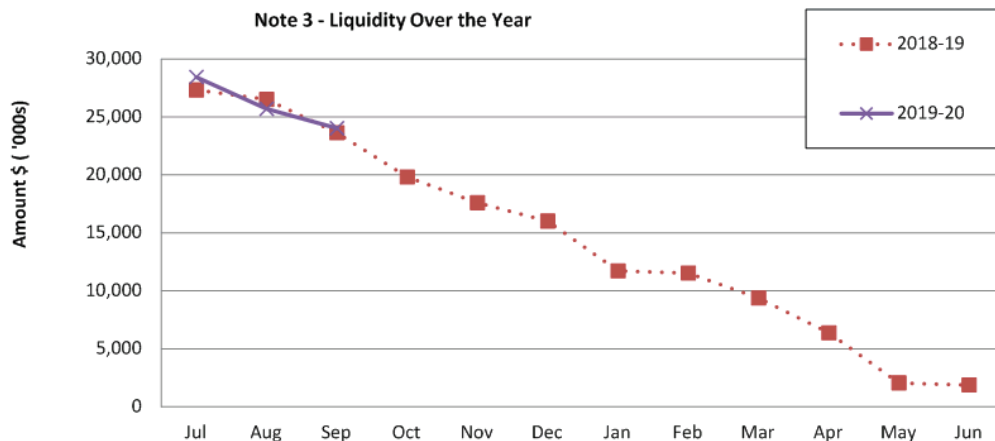
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Infrastructure Assets - Recreation Areas	328,542	5.36%			
Infrastructure Assets - Drainage	201,035	18.49%	▲	Timing	Short Street drainage design project in progress, invoices are still to be received
Infrastructure Assets - Other	2,886,518	22.28%	▲	Timing	Various infrastructure projects in progress, invoices still to be received including Town Beach Jetty and Town Beach redevelopment
Mobile Plant and Equipment	594,707	27.28%	▲	Timing	Grader Komatsu & Volvo Wheel Loader yet to be purchased
Fixed Plant and Equipment	0				
Furniture and Equipment	45,320	(8.37%)			
Financing					
Proceeds from New Debentures	0				
Proceeds from Advances	0				
Self-Supporting Loan Principal	125				
Transfer from Reserves	(423,148)	(5.53%)			
Advances to Community Groups	0				
Loan Principal	0				
Transfer to Reserves	138,926	6.29%			

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Sep 2019	30 Jun 2019	YTD 30 Sep 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	14,512,822	7,385,966	18,480,460
Cash Restricted	4	35,381,742	35,273,697	38,125,469
Receivables - Rates	6	8,797,155	755,320	8,290,168
Receivables - Rates Other		513,118	25,766	537,009
Receivables - Debtors	6	2,200,191	883,293	737,908
Receivables - Other		169,587	(82,728)	(23,948)
Sundry Provisions & Accruals		118,986	1,175,472	47,699
Inventories		52,412	49,462	41,416
		61,746,013	45,466,247	66,236,180
Less: Current Liabilities				
Payables		(3,744,269)	(7,124,080)	(3,270,765)
Provisions		(909,362)	(1,377,767)	(619,536)
		(4,653,631)	(8,501,847)	(3,890,301)
Less: Cash Reserves	7	(35,281,533)	(35,273,697)	(38,125,469)
Rounding and Timing Adjustment		2,220,021		
Net Current Funding Position		24,030,870	1,690,703	24,220,410

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 30 September 2019

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.15%	3,537,909			3,537,909	CommBank	At Call
Business Online Saver	0.40%	957			957	CommBank	At Call
BRAC Bank Account	0.10%	40,409			40,409	CommBank	At Call
BPAY Bank Account	0.00%	0			0	CommBank	At Call
Reserve Bank Account	0.40%		7,942		7,942	CommBank	At Call
Trust Bank Account	0.00%			966,015	966,015	CommBank	At Call
Cash On Hand	Nil	4,400			4,400	N/A	On Hand
(b) Term Deposits							
Term Deposit	1.69%	4,000,000			4,000,000	CBA	28-Oct-19
Term Deposit	1.89%	4,000,000			4,000,000	Westpac	27-Nov-19
Term Deposit	1.75%	3,005,260			3,005,260	Westpac	26-Dec-19
Term Deposit	1.84%		35,373,800		35,373,800	Westpac	25-Jun-20
Total		14,588,936	35,381,742*	966,015‡	50,936,693		
Adjustments							
Payment Timing Adjustments**		76,114					
Total		14,512,822					

Comments/Notes - Investments

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

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

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

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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
		Budget Adoption		Opening Surplus	\$	\$	\$	\$
		Permanent Changes						0
		Opening surplus adjustment						0
		Budgeted EOY Surplus/(Deficit)						0
		General Purpose Funding						
		Governance						
23598		Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone	OMC 29.08.19	Capital Income		85,000		85,000
405235		Kimberley Zone - Alcohol Management Initiatives - Op Exp	OMC 29.08.19	Operating Expenditure			(85,000)	0
23598		Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone	OMC 29.08.19	Capital Income		50,000		50,000
405235		Kimberley Zone - Alcohol Management Initiatives - Op Exp	OMC 29.08.19	Operating Expenditure			(50,000)	0
		Law, Order and Public Safety						
		Health						
		Education and Welfare						
		Housing						
		Community Amenities						
108001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	OMC 27.06.19	Operating Expenditure			(425,000)	(425,000)
101995		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	OMC 27.06.19	Capital Income		425,000		0
108001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Park	OMC 26.09.19	Operating Expenditure			(440,000)	(440,000)
101995		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	OMC 26.09.19	Capital Income		440,000		0
		Recreation and Culture						
		Transport						
		Economic Services						
		Other Property and Services						

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 5: BUDGET AMENDMENTS

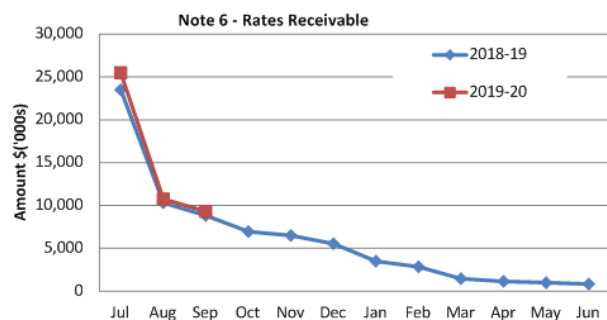
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Job Number	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					0	1,000,000	(1,000,000)	
<div> <div>Classifications Pick List</div> <div> Operating Revenue Operating Expenses Capital Revenue Capital Expenses Opening Surplus(Deficit) Non Cash Item </div> </div>								

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 30 Sep 2019	30 Jun 2019
	\$	\$
Opening Arrears Previous Years	755,320	635,058
Levied this year	23,146,585	22,392,627
Less Collections to date	(15,104,750)	(22,272,365)
Equals Current Outstanding	8,797,155	755,320
Net Rates Collectable	8,797,155	755,320
% Collected	63.19%	96.72%


Comments/Notes - Receivables Rates

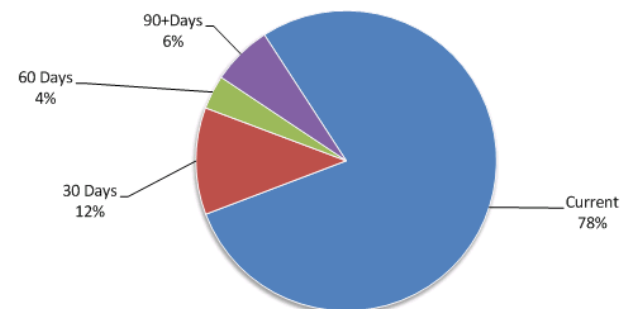
[Insert explanatory notes and commentary on trends and timing]

* 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	(89,260)	1,794,151	264,029	83,446	147,825
Total Receivables General Outstanding					2,200,191

Amounts shown above include GST (where applicable)

Receivables - General

Comments/Notes - Receivables General

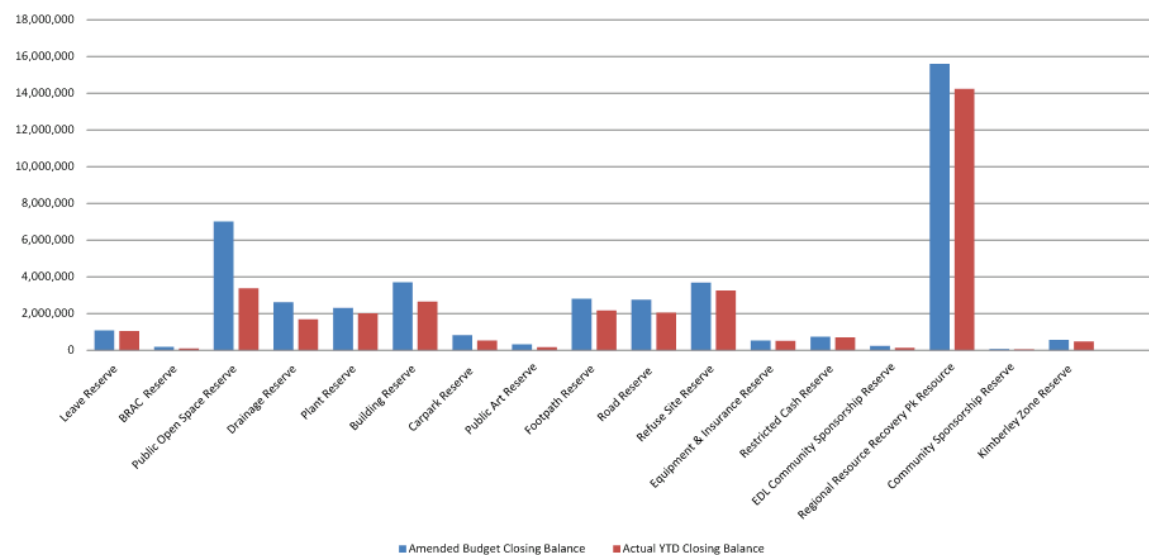
[Insert explanatory notes and commentary on trends and timing]

* 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 30 September 2019

Note 7: Cash Backed Reserve

2019-20		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	1,051,077	38,700	238	0	0	0	0		1,089,777	1,051,315
BRAC Reserve	98,488	2,323	22	0	0	88,834	0		189,645	98,510
Public Open Space Reserve	3,385,685	66,228	788	485,143	0	3,074,755	0		7,011,811	3,386,473
Drainage Reserve	1,693,987	39,152	383	0	0	885,135	0		2,618,274	1,694,370
Plant Reserve	2,026,247	47,176	458	0	0	243,000	0		2,316,423	2,026,705
Building Reserve	2,647,090	43,637	598	297,367	0	714,000	0		3,702,094	2,647,688
Carpark Reserve	533,886	12,602	121	24,365	0	267,000	0		837,853	534,007
Public Art Reserve	167,572	216	38	0	0	162,768	0		330,556	167,610
Footpath Reserve	2,179,884	51,206	493	63,029	0	529,414	0		2,823,533	2,180,377
Road Reserve	2,061,646	41,450	466	572,880	0	94,520	0		2,770,896	2,062,112
Refuse Site Reserve	3,259,029	68,038	737	(11,973)	0	369,476	0		3,684,570	3,259,766
Equipment & Insurance Reserve	518,997	11,589	117	0	0	0	0		530,586	519,114
Restricted Cash Reserve	712,180	0	0	0	0	28,991	0		741,171	712,180
EDL Community Sponsorship Reserve	145,189	1,348	33	0	0	104,805	0		251,342	145,222
Regional Resource Recovery Pk Resource	14,243,536	346,466	3,220	0	0	1,019,573	0		15,609,575	14,246,756
Community Sponsorship Reserve	61,745	1,459	14	0	0	0	0		63,204	61,759
Kimberley Zone Reserve	487,459	7,845	110	0	0	73,380	0		568,684	487,569
	35,273,697	779,435	7,836	1,430,811	0	7,656,051	0		45,139,994	35,281,533



SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
					YTD 30 Sep 2019			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				P Number Plant and Equipment				
				0 P7416 Toyota Prado T/D 5 Door WGN A/T GXL (CEO) BM28870	(14,245)	0	0	
				0 P16316 Isuzu MUX LSU Silver (DCS) (1GDI705)	(741)	0	0	
				0 P17313 Hyundai i30 Active CRDI 5D hatchback diesel (Property) BM25995	(2,750)	0	0	
				0 P15216 ISUZU MUX 4x4 SUV DIRECTOR DEVELOPMENT SERVICES (1EYW969)	7,342	0	0	
				0 P11214 Utility Crew Cab 4WD Isuzu D-Max SX Man w- canopy SPO 1ENQ655	(4,800)	0	0	
				0 P10909 Trailer Custom Made - Beach Lifeguard	(8,000)	0	0	
				0 P1114 Self Propelled Elevated Work Platform (P&Gs) (1TPW699)	(14,703)	0	0	
				0 P15712 Mini Excavator 1-2 Tonnes Bobcat 324 (P&Gs) 1DWX734	7,000	0	0	
				0 P15812 Trailer for mini excavator (P15712) P&Gs 1TNA499	5,000	0	0	
				0 P16713 Ransome MTD5 5 Gang Reel Mower (Tractor Mounted) (P&Gs)	9,999	0	0	
				0 P2614 John Deere Mower Front Deck - P&Gs 1EMV062	1,999	0	0	
				0 P14012 Pressure Cleaner Bar 3513G-HJ plus reel & hose (Waterpark P&Gs)	5,000	0	0	
				0 P7013 Skidsteer Loader CCF class 800 Bobcat S185 (P&Gs) BM24928	(16,248)	0	0	
				0 P7313 Auger & Trencher attachments for Bobcat skidsteer loader (P7013) (P&Gs)	3,000	0	0	
				0 P85807 TRAILER POLMAC DUAL AXLE - P&G	5,000	0	0	
				0 P2416 Graytill Smartspray Ute mounted Spray System	(14,131)	0	0	
				0 P83705 Trailer Dean Caged/Tipper BM11767	(10,598)	0	0	
				0 P1500 Trailer Dean No 17 Flatbed Tilting (for ride-on mower) BM1679	2,000	0	0	
				0 P87506 Turfcutter Ryan JR 18"	1,000	0	0	
				0 P11514 Utility Cab Chassis Tray Extra Cab Retic 2 (P&Gs) (1EPL510)	3,042	0	0	
				0 P1313 Isuzu NPR 300 Light Truck 2WD Crew Cab Steel Tray (P&Gs) 1ECN037	(10,613)	0	0	
				0 P6713 Howard Stealth S2 Dual winged rotary mower (tractor towed) (P&Gs)	(2,650)	0	0	
				0 P16813 Mini Wheel Loader Toro Wheelmaster 320D (P&Gs)	170	0	0	
				0 P8511 Grader Komatsu GD655-5 Works BM28609	(59,703)	0	0	
				0 P7110 Volvo Wheel Loader L60F Works - 1DM0852	23,750	0	0	
				0 P10605 Pump Water Robin PTG405DS - 8.5hp 4" diesel	0	0	0	
				0 P6413 Hino 300 series 717 Single Cab truck steel tray (signs) (Works) 1EGO887	(3,206)	0	0	
				0 P6313 Truck 2WD Dual Cab w- steel tray Isuzu NPR 300 (Works) 1EDA148	(14,940)	0	0	
				0 P413 Wheel Loader Komatsu WA250PZ-6 (WMF) 1EBV039	(11,973)	0	0	
				0 P4208 Scrubber Nilfisk (CAS31) - BRAC	0	0	0	
					0	0	0	
0	0	0	0		(114,999)	0	0	

Comments - Capital Disposal/Replacements

Comments - Capital Disposal/Replacements

Due to EOFY processes currently in progress, it should be noted that the asset ledger for 19/20 has not been opened and consequently any acquisitions and disposals have not been processed.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 \$
RATE TYPE												
Differential General Rate												
<u>Gross Rental Valuations</u>												
GRV -	Residential	10.8224	4,876	115,308,256	12,479,121			12,479,121	12,479,121			12,479,121
GRV -	Residential - Vacant	19.8104	181	2,945,650	583,545			583,545	583,545			583,545
GRV -	Commercial/Industrial	11.2119	540	52,644,669	5,902,468			5,902,468	5,902,468			5,902,468
GRV -	Tourism	14.6665	454	17,437,556	2,557,479			2,557,479	2,557,479			2,557,479
<u>Unimproved Value Valuations</u>												
UV -	Rural	3.1875	21	6,643,773	211,770			211,770	211,770			211,770
UV -	Mining	11.7729	33	1,060,743	124,880			124,880	124,880			124,880
UV -	Commercial Rural	0.7623	53	17,486,000	133,296			133,296	133,296			133,296
Sub-Totals			6,158	213,526,647	21,992,559	0	0	21,992,559	21,992,559	0	0	21,992,559
Minimum Payment		Minimum \$										
<u>Gross Rental Valuations</u>												
GRV -	Residential	1,220	67	648,834	81,740			81,740	81,740			81,740
GRV -	Residential - Vacant	1,220	202	910,232	246,440			246,440	246,440			246,440
GRV -	Commercial/Industrial	1,220	33	179,590	40,260			40,260	40,260			40,260
GRV -	Tourism	1,220	372	1,599,000	453,840			453,840	453,840			453,840
<u>Unimproved Value Valuations</u>												
UV -	Rural	1,220	2	13,300	2,440			2,440	2,440			2,440
UV -	Mining	500	31	48,652	15,500			15,500	15,500			15,500
UV -	Commercial Rural	1,220	4	191,300	4,880			4,880	4,880			4,880
Sub-Totals			711	3,590,908	845,100	0	0	845,100	845,100	0	0	845,100
<u>Charitable Concessions</u>								22,837,659				22,837,659
								(39,138)				(39,138)
Amount from General Rates								22,798,521				22,798,521
Ex-Gratia Rates								0				0
Specified Area Rates								0				0
Totals								22,798,521				22,798,521

Comments - Rating Information

NOTE - This note represents the budgeted rating and back rating revenue expected for the 2017/18 financial year. The Statement of Financial Activity (by Reporting Program) examines the reporting program for rates which also includes other items, such as debt recovery and rates instalments charges, which are not represented in this table as they do not form part of ordinary rates modelling.

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 01-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Loan 191 - BRAC Inf & Stage 2B	0		0	0	0	0	219	0
Loan 193 - Civic Centre Redevelopment	1,463,195		0	468,784	1,463,195	994,411	4,731	62,841
Loan 194 - BRAC Oval Pavillion	236,217		0	114,699	236,217	121,518	469	14,374
Loan 196 - Chinatown Revitalisation Loan	1,700,000		0	91,865	1,700,000	1,608,135	(966)	60,718
Town Beach Redevelopment		2,000,000	0	0	0	0	0	0
Self Supporting Loans								
Broome Golf Club		1,250,000	0	0	0	0	0	0
	3,399,412	3,250,000	0	675,348	3,399,412	2,724,064	4,453	137,933

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 18/19 financial year.

(b) New Debentures

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 19	Amount Received	Amount Paid	Closing Balance 30-Sep-19
	\$	\$	\$	\$
Verge Bonds	0	0	0	0
Library Transient Borrower Deposits	0	0	0	0
Election Nomination Deposits	0	0	0	0
Civic Centre Event Takings	3,435	891	0	4,325
Key & Other General Purpose Deposits	0	15,162	(15,162)	0
BCITF Collection & Refund Deposits	0	0	0	0
Japanese Cemetery Improvements Deposits	0	0	0	0
Town Planning Related Bond Deposits	102,437	0	0	102,437
Cemetery Plot Reservation Deposits	0	0	0	0
Recreation Facility use Bond Deposits	0	0	0	0
Cash In Lieu Of Public Open Space	0	0	0	0
Parking Facilities Bond Deposits	0	0	0	0
Road & Footpath Facilities Bond Deposits	0	0	0	0
Capital Works Bond Deposits	0	0	0	0
Bank Guarantee Deposits Received	0	0	0	0
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	2,160	0	0	2,160
BRB Levy	14,836	16,688	(19,442)	12,081
Staff Rental Bonds	190	0	0	190
Key Deposits	0	0	0	0
Chinatown Revitalisation grant	805,721	808	0	806,529
	928,778	33,549	(34,604)	927,722

Level of Completion Indicators

0% ☐
20% ☐
40% ☐
60% ☐
80% ☐
100% ☒
No Budget ☐

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 12: CAPITAL ACQUISITIONS

							YTD 30 Sep 2019				
	Level of Completion Indicator				Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment	
% of Completion		Infrastructure Assets	Acct	Job							
		Governance									
0%	<input type="radio"/>	Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Other Gov	23571		60,000	0	0	(60,000)	0		
0%	<input type="radio"/>	Governance Total			60,000	0	0	(60,000)	0		
		Law, Order And Public Safety									
0%	<input type="radio"/>	VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	53172		1,198,424	0	894	(1,197,530)	0		
0%	<input type="radio"/>	Surf Club Building Renewal (Inc Plant & Furniture) Cap Exp-Law Ord & PS	53238		17,200	4,300	0	(17,200)	0		
0%	<input type="radio"/>	SES Buildings New Const > \$5000 - Cap Exp - SES/ Fire & Emergency Services	55286		224,000	56,001	0	(224,000)	0		
0%	<input type="radio"/>	Law, Order And Public Safety Total			1,439,624	60,301	894	(1,438,730)	0		
		Education and Welfare									
0%	<input type="radio"/>	Education and Welfare Total			0	0	0	0	0		
		Housing									
0%	<input type="radio"/>	Housing Total			0	0	0	0	0		
		Health									
0%	<input type="radio"/>	Health Total			0	0	0	0	0		
		Community Amenities									
0%	<input type="radio"/>	Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refuse	101510		285,000	71,250	0	(285,000)	0		
7%	<input type="radio"/>	Buckleys Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	101545	101558	267,340	66,834	19,941	(247,399)	0		
32%	<input type="radio"/>	Mobile Garbage Bin Replacement - Cap Exp - San Gen Refuse	101550	101552	50,000	12,500	0	(34,192)	15,808		
No Budget	<input checked="" type="checkbox"/>	Frederick Street New Drainage Const & Study - Cap Exp	104270	104291	0	0	(825)	(825)	0		
29%	<input type="radio"/>	Short St-Paspaley Carnarvon Street New Drainage Const - Cap Exp	104270	104299	736,383	339,357	214,994	(521,389)	0		
0%	<input type="radio"/>	Frederick (KBR Report) - Infra Cap Exp	104600	104795	328,900	82,224	0	(328,900)	0		
0%	<input type="radio"/>	Broome Townsite Drains Renewal - Cap Infra Exp - Urb Stwater	104800	104920	22,200	5,551	0	(22,200)	0		
0%	<input type="radio"/>	Vehicle & Mobile Plant New - Cap Exp - Dev Services	106185		60,000	0	0	(60,000)	0		
No Budget	<input checked="" type="checkbox"/>	Broome Cemetery Renewal by P & G - Cap Exp	107552	107561	0	0	0	3,432	3,432		
0%	<input type="radio"/>	Gantheume Toilet Block Upgrade - Cap Exp - Other Community Ammenities	107680	107684	4,200	1,050	0	(4,200)	0		
0%	<input type="radio"/>	Vehicles & Mobile Plant New - Cap Exp - Sanitation Other	1042510		15,170	15,170	0	(15,170)	0		
No Budget	<input checked="" type="checkbox"/>	Hammersley St Upgrade Drainage - Infra Cap Exp	104600	104695	0	0	11,927	11,927	0		
No Budget	<input checked="" type="checkbox"/>	Broome Cemetery New Infrastructure Cap Exp	107550	107556	0	0	2,070	2,070	0		
							0	0	0		
15%	<input type="radio"/>	Community Amenities Total			1,769,193	593,936	248,108	(1,501,845)	19,240		
		Recreation And Culture									
0%	<input type="radio"/>	Gantheume Point - Infra New Const - Cap Exp	112056	112056	4,200	1,050	0	(4,200)	0		
0%	<input type="radio"/>	Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- Swim Area & Beaches	112397		25,000	0	0	(25,000)	0		
0%	<input type="radio"/>	Skatepark New Infrs Const - Cap Exp - Other Rec & Sport	113027	113029	58,210	14,553	0	(58,210)	0		
0%	<input type="radio"/>	Cemetery Reserve New Infra Const - Cap Exp - Parks & Ovals	113550	113560	76,200	19,051	0	(76,200)	0		
39%	<input type="radio"/>	Dakas Street Reserve New Infra Const Cap Exp-P&O	113550	113570	55,000	13,749	21,258	(33,742)	0		
0%	<input type="radio"/>	Sugar Glider Park New Const - Cap Exp	113550	113606	51,000	12,750	0	(51,000)	0		
3%	<input type="radio"/>	Demco Foreshore Plan Year 1 New Infra Const - Cap Exp	113550	113963	61,405	15,350	1,868	(59,537)	0		
0%	<input type="radio"/>	Sibosado Park Renewal Infra - Cap Exp - Pks & Ovals	113551	113628	3,000	750	0	(3,000)	0		
52%	<input checked="" type="radio"/>	Cable Beach Reserve Renewal Works - Cap Exp	113551	113674	4,200	1,050	0	(2,025)	2,175		

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator		Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD 30 Sep 2019				Strategic Reference / Comment
							YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)		
No Budget	☑	Haynes Oval Reserve Renewal of Infrastructure- Cap Exp	113551	113762	0	0	0	4,245	4,245		
0%	○	Sunset Park Renewal Infra - Cap Exp - Parks and Ovals	113551	113765	40,000	9,999	0	(40,000)	0		
664%	●	Solway Park renewal Infra - Cap Exp - Pks & Ovals	113551	113787	3,000	750	0	16,934	19,934		
0%	○	Sugar Glider Park Renewal Infra - Cap Exp - Parks & Ovals	113551	113793	51,000	12,750	0	(51,000)	0		
120%	●	Town Beach Reserve Upgrade - Cap Exp - P&G	113552	113607	100,000	24,999	119,873	19,873	0		
0%	○	Haynes Oval Floodlighting Upgrade Infra - Capex	113552	113620	6,000	1,500	0	(6,000)	0		
0%	○	Reticulation Control System New Exp - Cap Exp Parks & Ovals	113603		40,500	0	0	(40,500)	0		
0%	○	Civic Centre Building Renewal (Inc Plant & Furn) - Cap Exp - Public Halls	113755		4,000	999	0	(4,000)	0		
0%	○	Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries	115461		10,000	2,499	0	(10,000)	0		
0%	●	Museum Building Renewal- Cap Exp - Other Cult	116201		4,000	999	0	(4,000)	0		
113%	●	Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic	117128	117129	31,600	7,899	0	4,150	35,750		
1%	○	Building New Construction Expense - BRAC Dry - Cap Exp	117300	117365	2,579,869	644,966	17,320	(2,562,549)	0		
0%	○	BRAC Building Renewal - Cap Exp - BRAC Dry	117315	117316	10,000	2,499	0	(10,000)	0		
0%	○	BRAC Dry Recreation Infra Renewal - Cap Exp - BRAC Dry	117317	117318	44,417	11,103	0	(44,417)	0		
8%	○	Furniture & Equip - New - BRAC Dry	117372	117373	105,959	26,490	8,516	(97,443)	0		
20%	○	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	117455	117456	88,456	22,113	0	(70,378)	18,078		
0%	○	Streeters Jetty Renewal - Other Culture - Cap Exp	1107208		68,116	17,028	0	(68,116)	0		
67%	●	Town Beach Redevelopment -Other Infra New - Cap Exp	1181401		336,712	254,212	226,146	(110,566)	0		
0%	○	Town Beach Redevelopment - Fishing Platform & Amenities -Other Infra New - Cap Exp	1181402		283,954	70,989	0	(283,954)	0		
19%	○	Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	1181405		5,140,600	1,285,146	970,703	(4,169,897)	0		
0%	○	Town Beach Development - Jetty and Groyne Project - Other Infra New - Cap Exp	1181408		11,268,592	2,817,147	17,417	(11,251,175)	0		
27%	○	Youth Bike Recreation Area - New Construction - Cap Exp	1181420	YBRA001	306,000	150,000	82,135	(223,865)	0		
No Budget	☑	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	116125	116126	0	0	26,574	26,574	0		
8%	○	Recreation And Culture Total			20,860,990	5,442,390	1,491,811	(19,288,997)	80,182		
		Transport									
0%	○	Federal Black Spot - Herbert / Saville Roundabout - NEW- Capex	113561	RU666	691,811	172,953	0	(691,811)	0		
No Budget	☑	Carnarvon St New Road Co Const - Nap Intersection 3/4	121000	121040	0	0	(780)	(780)	0		
No Budget	☑	McDaniel Rd - Archer to Ward Stage 1 New Rd Const - Cap Exp	121000	121560	0	0	54,630	54,630	0		
0%	○	McDaniel Rd Upgrade Const - HIA All Streets	121100	121108	1,097,100	274,275	0	(1,097,100)	0		
3%	○	Hammersley St Upgrade Construction - Cap Exp	121100	121113	217,901	54,474	6,045	(211,856)	0		
0%	○	BRAC Pedestrian Crossing P&G - Capex	121100	RU444	69,269	17,318	0	(69,269)	0		
0%	○	Old Broome Road/ Gus Winckel Road Upgrade - Capex	121100	RU555	168,943	42,237	0	(168,943)	0		
No Budget	☑	Chinatown Revitalisation Rd Renewal Const - Urban Rds - Cap Exp	121101	121528	0	0	0	(781)	(781)		
117%	●	Hunter St Renewal Rd Infra Const - Capex (was Herbert st)	121101	121552	667,849	667,849	0	115,058	782,907		
		Urban Reseals Renewal Program - Various (Sealing Contractor) - Cap Ex - Renewal									
1%	○		121101	RRU	78,918	19,728	0	(78,118)	800		
53%	●	Broome / Cape Leveque Rd - Unsealed pindan section - Cap Ex - Renewal	121505	RR80	18,000	4,500	0	(8,479)	9,521		
No Budget	☑	Chinatown Landscaping Upgrade of Infra by P & G - Cap	121510	121510	0	0	16,355	16,355	0		
		Car park renewals - Various									
0%	○		124600	124611	5,191	1,299	0	(5,191)	0		
29%	○	Male Oval New Carpark Const - Cap Exp	125000	125015	317,000	158,499	93,428	(223,572)	0		
0%	○	Old Broome Estate - New Bus bay Construction - Cap Exp	125100	BUSN002	21,278	21,278	0	(21,278)	0		
21%	○	Male Oval Bus Shelter - Infra Cap Exp	125100	BUSN003	30,000	7,500	6,222	(23,778)	0		
No Budget	☑	Frangiapani Subdivision Footpath Construction Expense - Cap Exp	125140	125197	0	0	4,810	4,810	0		
0%	○	Palmer Road - Footpath Construction	125140	125192	20,300	5,076	0	(20,300)	0		
0%	○	Hunter Street - Footpath Construction	125140	125222	131,000	32,751	0	(131,000)	0		
		Roebuck Estate Subdivision - Various Stages									
0%	○		125140	125269	40,300	10,074	0	(40,300)	0		
0%	○	Broome North Footpath New Const - Capex	125140	125277	380,750	95,185	1,290	(379,460)	0		
0%	○	Six Seasons Estate - Januburu Subdivision - Various Stages	125140	125279	14,250	3,564	0	(14,250)	0		
		Old Broome Estate Subdivision - Whole Estate - Various Paths									
0%	○		125140	125290	11,931	2,982	0	(11,931)	0		

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 12: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 30 Sep 2019							
			Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
No Budget	<input checked="" type="checkbox"/>	Jigal Drive Pedestrian Connection to Chinatown and Cable Beach - Cap Exp	125140	JDFOOT	0	0	1,980	1,980	0	
0%	<input type="checkbox"/>	Broome New Street Light Construction - Cap Exp	125200	STLN002	122,500	30,625	0	(122,500)	0	
38%	<input type="checkbox"/>	Street Lighting at Various Locations - Renewal	125225	125232	354,816	77,229	0	(220,226)	134,590	
No Budget	<input checked="" type="checkbox"/>	Footpath Old Broome Road - One Mile Access/Sandpiper/Short St	125300	125291	0	0	0	(3,089)	(3,089)	
50%	<input checked="" type="checkbox"/>	Various Footpath Renewal - Renewal Construction - Cap Exp	125300	VARPATH	141,903	35,477	0	(70,515)	71,388	
54%	<input checked="" type="checkbox"/>	Access & Inclusion Improvements New Infra - Cap Exp	1254421		28,800	7,201	15,613	(13,187)	0	
26%	<input type="checkbox"/>	Transport Total			4,629,809	1,742,073	199,594	(3,434,879)	995,336	
		Economic Services								
0%	<input type="checkbox"/>	Visitor Centre Renewal (Inc plant & Furn) - Cap Bldg Exp	132129		25,000	6,249	0	(25,000)	0	
No Budget	<input checked="" type="checkbox"/>	Promotional Banner Const Upgrade - Cap Exp - Tourism	132131	132132	0	0	771	771	0	
0%	<input type="checkbox"/>	Chinatown Project Stage 2 - CapEx	1367228		800,000	199,998	0	(800,000)	0	
		Chinatown Revitalisation Project Management - Cap Exp - Economic Services								
No Budget	<input checked="" type="checkbox"/>	Special Projects	1367402		0	0	357	357	0	
No Budget	<input checked="" type="checkbox"/>	Dampier St Upgrade - Cap Exp	1367404	1367407	0	0	5,055	5,055	0	
No Budget	<input checked="" type="checkbox"/>	Carnarvon St Upgrade - Cap Ex	1367404	1367408	0	0	(0)	(0)	0	
No Budget	<input checked="" type="checkbox"/>	Public Art (funded from Reserve) - Other Infra New - Cap Ex	1367405	1367412	0	0	2,330	2,330	0	
6%	<input type="checkbox"/>	Chinatown Entry Statement - Other Infra New - Cap Ex	1367405	1367415	200,000	50,001	12,724	(187,276)	0	
No Budget	<input checked="" type="checkbox"/>	Chinatown Public Wi-Fi Project - Other INfra New - Cap Ex	1367405	1367413	0	0	49,294	49,294	0	
7%	<input type="checkbox"/>	Economic Services Total			1,025,000	256,248	70,531	(954,469)	0	
		Other Property & Services								
29%	<input type="checkbox"/>	Vehicle & Mob Plant Renewal (Replacement) - Cap Exp - Gen Admin	142551		82,000	37,000	0	(58,206)	23,794	
2%	<input type="checkbox"/>	Shire Office Build Haas St Renewal - Cap Exp - Corp Gov	142558		125,000	57,500	0	(121,967)	3,033	
4%	<input type="checkbox"/>	Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations	143610		656,000	283,999	0	(630,660)	25,340	
0%	<input type="checkbox"/>	Vehicle & Plant New - Cap Exp - P&G Operations	143621		60,000	60,000	0	(60,000)	0	
0%	<input type="checkbox"/>	Equip & H'Ware > \$5000 Cap Exp - IT	146120		218,000	54,501	0	(218,000)	0	
56%	<input checked="" type="checkbox"/>	Software >\$5000 Cap Exp - IT	146122		92,000	23,001	51,155	(40,845)	0	
0%	<input type="checkbox"/>	Child Care Ctr cnr Guy & Herbert Fixed Furn & Equip New - Cap Exp - Community Facilities Leased	146651		4,000	999	0	(4,000)	0	
0%	<input type="checkbox"/>	BOSCCA Building Renewal (Inc Plant & Furn) - Cap Exp - Com Fac Leased	146662		4,000	999	0	(4,000)	0	
No Budget	<input checked="" type="checkbox"/>	Building Capital > \$5k - Cap Exp - Unclassified General	147100		0	0	0	67,823	67,823	
0%	<input type="checkbox"/>	Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support	147372		10,000	2,499	0	(10,000)	0	
29%	<input type="checkbox"/>	KRO1 Building Renewal - Cap Exp - Office Prop Leased	147374		357,000	89,250	0	(254,237)	102,763	
56%	<input checked="" type="checkbox"/>	KRO2 Building Renewal - Cap Exp - Office Prop Leased	147375		357,000	89,250	0	(158,108)	158,892	
0%	<input type="checkbox"/>	Depot Building Const Renewal - Cap Exp - Depot Operations	148003	148007	4,000	999	0	(4,000)	0	
0%	<input type="checkbox"/>	Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office	148004		45,000	0	0	(45,000)	0	
22%	<input type="checkbox"/>	Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops	148611		892,000	372,998	0	(695,424)	196,576	
23%	<input type="checkbox"/>	Other Property & Services Total			2,906,000	1,072,995	51,155	(2,236,624)	618,221	
12%	<input type="checkbox"/>	GRAND TOTAL			32,690,617	9,167,943	2,062,093	(28,915,545)	1,712,979	

SHIRE OF BROOME
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2019

Note 12: CAPITAL ACQUISITIONS

					YTD 30 Sep 2019					
	Level of Completion Indicator	Infrastructure Assets	Acct	Job	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
% of Completion										
0%	○	Land & Buildings - New			4,002,293	700,967	18,214	(3,984,079)	0	
		Land & Buildings - Upgrade			0	0	0		0	
40%	●	Land & Buildings - Renewal			927,200	258,042	0	(554,689)	372,511	
		Works In Progress Land & Buildings			0	0	0	0	0	
8%	○	Land & Buildings - Total			4,929,493	959,009	18,214	(4,538,768)	372,511	
19%	○	Recreation Areas Infrastructure - New			5,752,615	1,511,649	1,075,965	(4,676,650)	0	
113%	●	Recreation Areas Infrastructure - Upgrade			106,000	26,499	119,873	13,873	0	
30%	○	Recreation Areas Infrastructure - Renewal			265,673	66,414	0	(185,491)	80,182	
		Works In Progress Recreation Areas Infrastructure			0	0	0	0	0	
21%	○	Recreation Areas Infrastructure - Total			6,124,288	1,604,562	1,195,838	(4,848,268)	80,182	
11%	○	Roads, F/Paths & Bridges Infrastructure - New			1,687,420	517,063	177,552	(1,509,868)	0	
1%	○	Roads, F/Paths & Bridges Infrastructure - Upgrade			2,353,213	588,302	27,454	(2,325,759)	0	
94%	●	Roads, F/Paths & Bridges Infrastructure - Renewal			911,861	728,853	0	(51,115)	860,746	
		Works in Progress - Rds, F/Paths & Bridges			0	0	0	0	0	
22%	○	Roads, F/Paths & Bridges Infrastructure - Total			4,952,493	1,834,217	205,006	(3,886,741)	860,746	
29%	○	Drainage Infrastructure - New			736,383	339,357	214,170	(522,214)	0	
4%	○	Drainage Infrastructure - Upgrade			328,900	82,224	11,927	(316,973)	0	
0%	○	Drainage Infrastructure - Renewal			22,200	5,551	0	(22,200)	0	
		Works in Progress Drainage Infrastructure			0	0	0	0	0	
21%	○	Drainage Infrastructure - Total			1,087,483	427,132	226,097	(861,386)	0	
3%	○	Other Infrastructure - New			12,211,758	3,222,974	336,555	(11,875,203)	0	
8%	○	Other Infrastructure - Upgrade			271,540	67,884	20,712	(250,828)	0	
33%	○	Other Infrastructure - Renewal			472,932	106,757	0	(319,102)	153,830	
		Works In Progress Other Infrastructure			0	0	0	0	0	
4%	○	Other Infrastructure - Total			12,956,230	3,397,615	357,267	(12,445,133)	153,830	
0%	○	Mobile Plant & Equip New			135,170	75,170	0	(135,170)	0	
		Mobile Plant & Equip Upgrade			0	0	0	0	0	
12%	○	Mobile Plant & Equipment Renewal (Replacement)			2,045,000	765,247	0	(1,799,290)	245,710	
11%	○	Mobile Plant & Equip - Total			2,180,170	840,417	0	(1,934,460)	245,710	
0%	○	Fixed Plant & Equipment - New			40,500	0	0	(40,500)	0	
		Fixed Plant & Equipment - Upgrade			0	0	0	0	0	
		Fixed Plant & Equipment - Renewal			0	0	0	0	0	
0%	○	Fixed Plant & Equipment - Total			40,500	0	0	(40,500)	0	
14%	○	Furniture & Equipment - New			419,959	104,991	59,671	(360,288)	0	
14%	○	Furniture & Equipment - Total			419,959	104,991	59,671	(360,288)	0	
12%	○	Capital Expenditure Total			32,690,617	9,167,943	2,062,093	(28,915,545)	1,712,979	

SHIRE OF BROOME
Monthly Statement of Financial Activity
For the Period Ending 30 September 2019

Appendix A: SUPPLEMENTARY NOTES TO THE MONTHLY REPORT

NOTES TO THIS MONTH'S REPORT

OVERVIEW

For the period ended 30 September 2019, the following are key indicators supporting the year to-date budget position with respect to the Annual Forecast Budget:

Budget Year elapsed	25.14%
Total Rates Raised Revenue	100% (of which 63.19% were paid)
Total Other Operating Revenue	35%
Total Operating Expenditure	15%
Total Capital Revenue	11%
Total Capital Expenditure	12%
Total Sale of Assets Revenue	11%

The budget was adopted at the Ordinary Meeting of Council on 27 June 2019. Council adopted a balanced annual budget, which included a net carried forward balance of \$4,006,759, being \$2,499,521 of carry-over projects, plus \$1,507,238 Financial Assistance Grants received in advance.

It should be noted that the end of financial year (EOFY) processes are currently in progress and the final Annual Financial Report for 2018-19 will be presented to the Audit Committee before the recommendations are presented to Council. Due to these ongoing processes, the actual final carried forward balance as presented in this report may change.

Also due to EOFY processes currently in progress, it should be noted that depreciation charges have not been calculated for July and August 2019. Furthermore, the asset ledger for 19/20 has not been opened and consequently any acquisitions and disposals have not been processed.

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 August, the current position stands at \$24.03M.

Cash

Total Cash Assets are now \$49.9M having decreased by \$1.7M.

The major revenue items this month include receipt of:

- \$200K from Australian Tax Office for BAS and Fuel Tax Credits for August 2019;
- \$76K from Toxfree for Waste Management Facility charges;
- \$66K from the Department of Industry for Safer Communities Grant;
- \$52K from Broome Senior High School for Haynes Oval expenses reimbursement; and
- \$31K from A114710 for commercial rates.

The major expenditure items this month include payments of:

- \$469K to Roadline Civil Contractors for Hunter Street Renewal (RFQ19/15);
- \$442K to Roadline Civil Contractors for Town Beach Redevelopment (RFQ18/19);
- \$321K to Dept. of Fire and Emergency Services for ESL Quarter 1 payments from rates;
- \$310K to McCorry Brown Earthmoving for Short St Drainage works (RFQ19/57); and
- \$138K to Australia's North West Tourism for annual sponsorship.

Receivables

Sundry debtors including GST refundable stand at \$2.4M.

Rates and rubbish debtors stand at \$9.3M. Annual rates were raised on 18th July 2019 with due date of 22 August 2019. 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 \$171K having decreased by \$18K since the previous month.

Cash Liabilities

These stand at \$675K. This represents our obligation on our outstanding loans in 19/20.

Creditors and Payables

Sundry Creditors are \$2.69M, due to continued major infrastructure works in progress.

Other Payables comprising Tax Payable, FESA Levy Collected, Accrued Loan Interest, Prepayments Received and accruals stand at \$1.05M.

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 \$1.96M (Non-current leave provisions are \$476K). Accruals to reflect the year end position have been completed for the 2018-2019 year.

SHIRE OF BROOME
SCHEDULE 2
GENERAL FUND SUMMARY OF FINANCIAL ACTIVITY
Financial Statement For The Period Ending 30/09/2019

			Income		Expenditure	
Particulars			Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Operating Section						
GENERAL PURPOSE FUNDING	03		\$24,228,489.00	\$23,631,384.16	\$289,764.00	\$55,675.35
GOVERNANCE	04		\$375,532.00	\$8,305.62	\$2,970,884.05	\$477,686.85
LAW ORDER AND PUBLIC SAFETY	05		\$182,885.00	\$13,941.70	\$1,375,022.31	\$258,474.02
HEALTH	07		\$187,168.00	\$114,100.81	\$684,329.03	\$168,822.73
EDUCATION AND WELFARE	08		\$17,000.00	\$10,454.55	\$505,242.04	\$107,894.68
HOUSING	09		\$751,345.00	\$180,824.72	\$862,650.00	\$185,142.30
COMMUNITY AMENITIES	10		\$7,137,797.00	\$3,849,035.80	\$10,702,638.83	\$1,691,841.23
RECREATION AND CULTURE	11		\$1,530,124.00	\$212,080.25	\$13,632,793.45	\$2,301,607.37
TRANSPORT	12		\$1,237,310.00	\$89,577.78	\$9,373,311.53	\$1,236,555.12
ECONOMIC SERVICES	13		\$1,163,579.00	\$302,334.55	\$2,462,330.49	\$604,961.33
OTHER PROPERTY AND SERVICES	14		\$2,281,605.24	\$540,049.87	\$3,367,437.11	-\$74,093.65
Total Operating Section			\$39,092,834.24	\$28,952,089.81	\$46,226,402.84	\$7,014,567.33
Capital Section						
GOVERNANCE	04		\$223,185.00	\$0.00	\$70,652.00	\$156.99
LAW ORDER AND PUBLIC SAFETY	05		\$1,200,000.00	\$125.00	\$1,439,624.00	\$893.63
HEALTH	07		\$0.00	\$0.00	\$0.00	\$0.00
HOUSING	09		\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY AMENITIES	10		\$2,540,106.00	\$60,419.09	\$2,211,092.27	\$271,726.33
RECREATION AND CULTURE	11		\$19,895,513.00	\$658,167.65	\$23,248,167.23	\$1,572,803.77
TRANSPORT	12		\$3,050,375.00	\$1,066,004.93	\$5,395,341.38	\$1,196,008.79
ECONOMIC SERVICES	13		\$170,062.00	\$23,320.86	\$1,116,865.00	\$70,531.08
OTHER PROPERTY AND SERVICES	14		\$1,402,697.00	\$61,454.55	\$3,344,469.00	\$670,786.80
Total Capital Section			\$28,481,938.00	\$1,869,492.08	\$36,826,210.88	\$3,782,907.39
TOTAL INCOME AND EXPENDITURE			\$67,574,772.24	\$30,821,581.89	\$83,052,613.72	\$10,797,474.72
			\$67,574,772.24	\$30,821,581.89	\$83,052,613.72	\$10,797,474.72
Surplus / Deficit C/Fwd			\$15,477,841.48	\$0.00	\$0.00	\$20,024,107.17
			\$83,052,613.72	\$30,821,581.89	\$83,052,613.72	\$30,821,581.89

SURPLUS / DEFICIT REPRESENTED BY:

NET CURRENT ASSETS

SHIRE OF BROOME
Schedule 03
GENERAL PURPOSE FUNDING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Rates			289,764.00	55,675.35
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$289,764.00	\$55,675.35
Operating Income				
Rates	23,272,671.00	23,397,951.33		
Other General Purpose Funding	955,818.00	233,432.83		
TOTAL OPERATING INCOME	\$24,228,489.00	\$23,631,384.16	\$0.00	\$0.00
TOTAL GENERAL PURPOSE FUNDING	\$24,228,489.00	\$23,631,384.16	\$289,764.00	\$55,675.35

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 03
GENERAL PURPOSE FUNDING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Rates				
Operating Expenditure				
0030141 - Doubtful Debts Expenses - Op Exp - Rates				
0030145 - Debt Collection Recovery			76,000.00	2,816.44 4%
0030149 - Legal & Rates Consulting Exp - Op Exp - Rates			20,376.00	0.00 0%
0030251 - Rates Reduced/Written Off - Op Exp - Rates			5,000.00	0.00 0%
0030530 - Admin Cost Alloc - Op Exp - Rates			145,188.00	39,392.97 27%
0032220 - Valuation Expenses - Op Exp - Rates			10,500.00	1,219.27 12%
0032230 - Rates Review Land Use Pickup - Op Exp - Rates			2,000.00	0.00 0%
0032250 - General Expenditure - Op Exp - Rates			30,000.00	12,246.67 41%
0032290 - Refunds - Over/ Prepaid Rates - Op Exp - Rates			500.00	0.00 0%
0032291 - Refunds/Reimbursements of Fees - Op Exp - Rates			200.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$289,764.00	\$55,675.35
Operating Income				
0030105 - Rates Broome - Op Inc - Rates	22,798,521.00	23,135,661.22 101%		
0030146 - Interest - Rates Instalments - Op Inc - Rates	140,000.00	135,557.74 97%		
0030147 - Rates Admin Instalment Charge - Op Inc - Rates	61,500.00	56,980.00 93%		
0030201 - Rates Non Payment Int - Op Inc - Rates	160,000.00	50,430.02 32%		
0030203 - Interest - Deferred Rates - Op Inc - Rates	0.00	-2,409.81 100%		
0032480 - Rates Enquiry Fees - Op Inc - Rates	28,150.00	6,105.00 22%		
0032481 - Rates Other Fees for Service (ex GST)- Op Inc - Rates	8,000.00	850.00 11%		
0032490 - Legal Expense Recovery No GST - Op Inc - Rates	76,000.00	3,852.92 5%		
0032491 - Other Refunds/Reimbursements - Op Inc - Rates	500.00	0.00 0%		
0032492 - Back Rates - Op Inc - Rates	0.00	10,924.24 100%		
Sub Total To Programme Summary	\$23,272,671.00	\$23,397,951.33	\$0.00	\$0.00
Total Rates	\$23,272,671.00	\$23,397,951.33	\$289,764.00	\$55,675.35
Other General Purpose Funding				
Operating Income				
0030301 - Grants Commission - Op Inc - Other General Purpose Funding	955,818.00	233,432.83 24%		
Sub Total To Programme Summary	\$955,818.00	\$233,432.83	\$0.00	\$0.00
Total Other General Purpose Funding	\$955,818.00	\$233,432.83	\$0.00	\$0.00

SHIRE OF BROOME
Schedule 03
GENERAL PURPOSE FUNDING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
TOTAL GENERAL PURPOSE FUNDING	\$24,228,489.00	\$23,631,384.16	\$289,764.00	\$55,675.35

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Council Member Activities			573,875.00	171,364.44
Other Governance Activities			1,978,233.05	276,493.85
Kimberley Regional Collaborative Group (Zone)			418,776.00	29,828.56
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$2,970,884.05	\$477,686.85
Operating Income				
Council Member Activities	1,000.00			
Other Governance Activities	21,687.00	1,046.79		
Kimberley Regional Collaborative Group (Zone)	352,845.00	7,258.83		
TOTAL OPERATING INCOME	\$375,532.00	\$8,305.62	\$0.00	\$0.00
Capital Expenditure				
Other Governance Activities			62,807.00	46.79
Kimberley Regional Collaborative Group (Zone)			7,845.00	110.20
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$70,652.00	\$156.99
Capital Income				
Other Governance Activities	149,805.00			
Kimberley Regional Collaborative Group (Zone)	73,380.00			
TOTAL CAPITAL INCOME	\$223,185.00	\$0.00	\$0.00	\$0.00
TOTAL GOVERNANCE	\$598,717.00	\$8,305.62	\$3,041,536.05	\$477,843.84

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Council Member Activities				
Operating Expenditure				
0024010 - Conferences Travel & Accom Op Exp - Members			42,000.00	14,329.57 34%
0024020 - Shire President & CEO Special Travel - Op Exp - Members			11,000.00	2,090.35 19%
0024040 - Election Expenses Op Exp - Members			38,500.00	971.15 3%
0024060 - Broome Shire Council Allowances Members Op Exp - Members			251,887.00	58,780.28 23%
0024160 - Subscriptions Op Exp - Members			45,900.00	47,395.17 103%
0024280 - Sundry Expenses - Op Exp - Members			5,200.00	436.35 8%
0024530 - Admin Costs Alloc-Op Exp - Members			110,976.00	30,111.34 27%
0403298 - IT Costs Allocated - Council Members			68,412.00	17,250.23 25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$573,875.00	\$171,364.44
Operating Income				
0024390 - Reimbursements & Sundry Income With GST - Op Inc - Members	500.00	0.00 0%		
0024391 - Reimbursements & Sundry Income No GST - Op Inc - Members	500.00	0.00 0%		
Sub Total To Programme Summary	\$1,000.00	\$0.00	\$0.00	\$0.00
Total Council Member Activities	\$1,000.00	\$0.00	\$573,875.00	\$171,364.44
Other Governance Activities				
Operating Expenditure				
0022110 - Refreshments & Receptions - Op Exp - Other Governance			20,000.00	3,525.74 18%
0022115 - Minor Asset & Equip <\$5K - Op Exp - Other Governance			500.00	0.00 0%
0022118 - Kullarri Patrol Support - Op Exp - Other Governance			20,000.00	0.00 0%
0022120 - Naturalisation Ceremonies - Op Exp - Other Governance			1,000.00	0.00 0%
0022121 - Kimberley Zone - SOB's Members Costs - Op Exp - Kimberley Zone			20,000.00	823.81 4%
0022124 - Contribution to Kimberley Zone Secretariat			65,000.00	0.00 0%
0022125 - WARCA (WA Regional Capitals Alliance) - Op Exp - Other Governance			35,000.00	11,018.16 31%
0022130 - Sundry Op Exp - Other Governance			500.00	0.00 0%
0022171 - Council Newsletter & Community Info Op Exp - Other Governance			52,000.00	10,041.81 19%
0022172 - Community Sponsorship Program - Op Exp - Other Governance			80,000.00	24,809.00 31%
0022173 - EDL sponsorship programme Reserve Funded - Op Exp - Other Governance			161,217.00	10,500.00 7%

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0022174 - Sundry In Kind Donations Op Exp - Other Governance			282,086.00	41,000.00	15%
0022175 - CEO Ad hoc Sponsorship Programme - Op Exp - Other Governance			10,000.00	706.36	7%
0022177 - LandCorp Bme North Community-Sponsorship Prog Grant Exps - Op Exp - Other Gov					
0022200 - Audit Fees Op Exp - Other Governance			110,500.00	-76,874.90	-70%
0022230 - Legal Exps Op Exp - Other Governance			25,000.00	1,892.08	8%
0022290 - Sister City Relations/Japanese Youth Ambassador - Op Exp - Other Governance			17,800.00	5,903.77	33%
0022530 - Gen Agenda Items & Councillor Support - IT Eng & Admin Costs Alloc - Op Exp			170,256.00	46,192.31	27%
0023010 - Salary - Op Exp - Other Governance			447,243.05	120,376.21	27%
0023014 - Superannuation Employee Expense- Other Governance			65,546.00	13,024.04	20%
0023015 - Executive Travel & Accom - Op Exp - Other Governance			25,000.00	7,470.32	30%
0023016 - Promotions Exp - Op Exp - Other Governance			32,300.00	13,268.23	41%
0023031 - Other Employment Costs - Other Gov			39,464.00	4,943.88	13%
0023035 - Plant & Vehicle Op Exp - Other Governance			0.00	1,868.46	100%
0023040 - Youth Development Programme & Working Group - Op Exp - Other Governance			33,768.00	2,397.26	7%
0023052 - Volunteers Day Program Op Exp - Other Governance			3,000.00	0.00	0%
0023096 - Loss On Sale Of Assets Op Exp - Other Governance			14,245.00	0.00	0%
0023450 - Consultants - Op Exp - Other Governance			180,000.00	23,065.50	13%
0023451 - Staff EBA Review Provision - Op Exp - Other Gov					
0023453 - Review of Strategies Relating to the Community Strategic Plan - Op Exp - Other Gov			25,000.00	0.00	0%
0404298 - IT/Records Costs Allocated - Other Governance			41,808.00	10,541.81	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,978,233.05	\$276,493.85	
Operating Income					
0023050 - Grant Op - Youth Coordinating Committee Op Inc. - Other Governance	18,880.00	1,000.00			5%
0023530 - Interest Rec EDL Sponsorship Reserve - Op Inc. - Other Governance	1,348.00	32.83			2%
0023535 - Interest Rec Community Sponsorship Reserve - Op Inc. - Other Governance	1,459.00	13.96			1%
Sub Total To Programme Summary	\$21,687.00	\$1,046.79	\$0.00	\$0.00	

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Capital Expenditure					
0023571 - Vehicle & Mobile Plant Renewal (Replacement) Cap Exp - Other Gov			60,000.00	0.00	0%
0023592 - Transfer to EDL Sponsorship Reserve - Cap Exp - Other Governance			1,348.00	32.83	2%
0023595 - Transfer to Community Sponsorship Reserve - Cap Exp - Other Governance			1,459.00	13.96	1%
Sub Total To Programme Summary	\$0.00	\$0.00	\$62,807.00	\$46.79	
Capital Income					
0022940 - Transfer from Plant Reserve - Other Governance	10,000.00	0.00			0%
0023049 - Transfer From - Restricted Cash Reserve - Other Governance - Cap Inc					
0023094 - Proceeds On Sale Of Assets - Cap Inc - Other Governance	35,000.00	0.00			0%
0023593 - Transfer From EDL Sponsorship Reserve - Cap Inc - Other Gov	104,805.00	0.00			0%
0023596 - Transfer From Community Sponsorship Reserve Cap Inc - Other Gov					
Sub Total To Programme Summary	\$149,805.00	\$0.00	\$0.00	\$0.00	
Total Other Governance Activities	\$171,492.00	\$1,046.79	\$2,041,040.05	\$276,540.64	
Kimberley Regional Collaborative Group (Zone)					
Operating Expenditure					
0022122 - Kimberley Zone - Salary -Regional Project Officer - Op Exp					
0022127 - Kimberley Zone - Vehicle Expenses - Op Exp					
0022128 - Kimberley Zone - Forums & Conferences - Op Exp					
0022129 - Kimberley Zone - Zone & RCG Meeting Expenses - Op Exp			25,000.00	5,632.79	23%
0022131 - Kimberley Zone - Meetings - Op Exp			7,000.00	0.00	0%
0022132 - Kimberley Zone - Kimberley Regional Group Forum - Op Exp			20,000.00	819.09	4%
0022133 - Kimberley Zone - Legal Advice - Op Exp					
0022134 - Kimberley Zone - Annual Financial Audit - Op Exp			5,000.00	0.00	0%
0022135 - Kimberley Zone - Office Expenses - Op Exp					
0022136 - Kimberley Zone - IT Support - Op Exp			1,500.00	0.00	0%
0022137 - Kimberley Zone - Sundry Expenses - Op Exp			1,000.00	0.00	0%
0022138 - Kimberley Zone - Superannuation Employee Expense - Op Exp					
0022143 - Kimberley Zone - Savannah Way Membership - Op Exp			5,000.00	0.00	0%
0022146 - Kimberley Zone - Strategic Community Plan - Op Exp					

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0022148 - Kimberley Zone - Other Employment Costs - Op Exp				
0022180 - Kimberley Zone - Volunteering Strategy - Op Exp				
0022181 - Kimberley Zone - Executive Consultancy - Op Exp			112,320.00	23,268.75 21%
0022182 - Kimberley Zone - Administrative Consultancy - Op Exp			32,560.00	0.00 0%
0404226 - Kimberley Zone - Personal Development Training - Op Exp				
0405233 - Kimberley Zone - RCG Project Seed Fund - Op Exp				
0405234 - Kimberley Zone - Volunteering Strategy - Op Exp				
0405235 - Kimberley Zone - Alcohol Management Initiatives - Op Exp			115,000.00	0.00 0%
0405236 - Kimberley Zone - Procurement Improvement Program - Op Exp				
0405237 - Kimberley Zone - ICT & Office 365 Improvements - Op Exp				
0405238 - Kimberley Zone - Kimberley Waste Management Plan - Op Exp			10,000.00	0.00 0%
0405239 - Kimberley Zone - Kimberley Land Tenure Implementation Plan - Op Exp			5,000.00	0.00 0%
0405240 - Kimberley Zone - Kimberley Regional Education / Training Business Case - Op Exp			8,000.00	0.00 0%
0405241 - Kimberley Zone - Savannah Way Business Case Implementataion Plan - Op Exp			5,000.00	0.00 0%
0405242 - Kimberley Zone - Liquid Waste Business Case - Op Exp				
0405243 - Kimberley Zone - Tanami Business Case - Op Exp			66,000.00	0.00 0%
0405297 - Kimberley Zone - Admin Cost Allocated - Op Exp			396.00	107.93 27%
0405298 - Kimberley Zone - IT/Records COst Allocated - Op Exp				
Sub Total To Programme Summary	\$0.00	\$0.00	\$418,776.00	\$29,828.56
Operating Income				
0023013 - Kimberley Zone - Reimbursement Zone & RCG Meetings Expenses - Op Inc	22,000.00	0.00 0%		
0023018 - Kimberley Zone - Reimbursement Meetings - Op Inc	3,000.00	0.00 0%		
0023019 - Kimberley Zone - Reimbursement Darwin Forum and Other Expense Recoveries - Op Inc	20,000.00	7,148.63 36%		
0023020 - Kimberley Zone - Refund of Member Contribution Prior Year - Op Inc				
0023021 - Kimberley Zone - Members Contribution Secretariat Costs - Op Inc	200,000.00	0.00 0%		
0023061 - Kimberley Zone - Members Contribution - Kimberley Waste Management Plan Op Inc				

SHIRE OF BROOME
Schedule 04
GOVERNANCE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income			Expenditure	
	Current Year Estimated	Current Year Actual		Current Year Estimated	Current Year Actual
0023536 - Kimberley Zone - Interest on Reserve - Op Inc.	7,845.00	110.20	1%		
0405370 - Kimberley Zone - Kimberley Volunteer Strategy Grant					
0405382 - Kimberley Zone - RCG Project Seed Fund - Op Inc					
0405385 - Kimberley Zone - Alcohol Management Initiatives Grant - Op Inc	100,000.00	0.00	0%		
Sub Total To Programme Summary	\$352,845.00	\$7,258.83		\$0.00	\$0.00
Capital Expenditure					
0023597 - Kimberley Zone - Transfer to Kimberley Zone Reserve - Cap Exp -				7,845.00	110.20
Sub Total To Programme Summary	\$0.00	\$0.00		\$7,845.00	\$110.20
Capital Income					
0023598 - Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone	73,380.00	0.00	0%		
Sub Total To Programme Summary	\$73,380.00	\$0.00		\$0.00	\$0.00
Total Kimberley Regional Collaborative Group (Zon	\$426,225.00	\$7,258.83		\$426,621.00	\$29,938.76
TOTAL GOVERNANCE	\$598,717.00	\$8,305.62		\$3,041,536.05	\$477,843.84

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Emergency & Ranger Administration			42,937.00	757.82
Ranger Operations			409,086.58	153,959.51
Fire Prevention			513,753.73	23,032.24
Animal Control			193,559.00	73,004.56
Other Law Order & Public Safety			112,926.00	4,697.54
Volunteer Bush Fire Brigade			74,780.00	2,039.67
SES/Fire & Emergency Services			27,980.00	982.68
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$1,375,022.31	\$258,474.02
Operating Income				
Emergency & Ranger Administration	20,000.00			
Fire Prevention	33,500.00			
Animal Control	86,705.00	13,241.30		
Other Law Order & Public Safety	22,680.00	700.40		
Volunteer Bush Fire Brigade	5,000.00			
SES/Fire & Emergency Services	15,000.00			
TOTAL OPERATING INCOME	\$182,885.00	\$13,941.70	\$0.00	\$0.00
Capital Expenditure				
Ranger Operations				
Other Law Order & Public Safety			17,200.00	
Volunteer Bush Fire Brigade			1,198,424.00	893.63
SES/Fire & Emergency Services			224,000.00	
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$1,439,624.00	\$893.63
Capital Income				
Ranger Operations				
Volunteer Bush Fire Brigade	1,200,000.00			
SES/Fire & Emergency Services		125.00		
TOTAL CAPITAL INCOME	\$1,200,000.00	\$125.00	\$0.00	\$0.00
TOTAL LAW ORDER AND PUBLIC SAFETY	\$1,382,885.00	\$14,066.70	\$2,814,646.31	\$259,367.65

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Emergency & Ranger Administration				
Operating Expenditure				
0052114 - Other Employment Costs - Emerg & Ranger Services			807.00	0.00 0%
0052116 - Phone Expenses Op Exp - Emerg & Rang Serv			2,130.00	537.82 25%
0052119 - Emergency Management Expenses - Op Exp - Emerg & Rang Serv			40,000.00	0.00 0%
0052184 - Sundry Equip - Op Exp - Emerg & Rang Serv			0.00	220.00 100%
Sub Total To Programme Summary	\$0.00	\$0.00	\$42,937.00	\$757.82
Operating Income				
0052341 - Reimb & Other Op Income - Emerg & Rang Serv	20,000.00	0.00 0%		
Sub Total To Programme Summary	\$20,000.00	\$0.00	\$0.00	\$0.00
Total Emergency & Ranger Administration	\$20,000.00	\$0.00	\$42,937.00	\$757.82
Ranger Operations				
Operating Expenditure				
0052020 - Other Employment Costs - Op Exp - Ranger Operations			10,312.00	1,506.50 15%
0052281 - Ranger Uniforms - Op Exp - Ranger Operations			2,500.00	2,222.73 89%
0052284 - Advertising & Promotion - Op Exp - Ranger Operations			2,000.00	0.00 0%
0052285 - Phone Exp - Op Exp - Ranger Operations			6,450.00	1,968.66 31%
0052296 - Loss on Asset Sale - Op Exp - Ranger Operations				
0052530 - Admin Costs Alloc - Op Exp - Ranger Operations			116,148.00	31,514.37 27%
0052800 - Vehicle & Plant Exps - Rangers (Post Expenses to the Plant Number Only) - Op Exp - Ranger Operations			0.00	5,182.36 100%
0053010 - Salary - Op Exp - Ranger & Beach Operations			133,348.58	43,865.01 33%
0053011 - Superannuation Employee Expense - Ranger Ops			49,660.00	14,393.47 29%
0053015 - Relief Staff Exp - Op Exp - Ranger Operations			0.00	30,896.16 100%
0053016 - Legal Exps- Op Exp - Ranger Operations			0.00	135.00 100%
0053017 - Fines Enforcement Registry Exp - Op Exp - Ranger Operations			10,000.00	637.02 6%
0053018 - Rangers Equipment - Op Exp - Ranger Operations			7,500.00	3,733.62 50%
0053033 - Security Beach Patrols - Op Exp - Ranger Operations			9,500.00	2,353.26 25%
0507298 - IT/Records Allocated - Ranger Operations			61,668.00	15,551.35 25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$409,086.58	\$153,959.51

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Capital Expenditure				
0052550 - Vehicle & Mob Plant Renewal(Replacement) Exp -Cap Exp -Ranger Ops				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Capital Income				
0052950 - Proceeds From Sale of Assets - Cap Inc- Ranger Operations				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Ranger Operations	\$0.00	\$0.00	\$409,086.58	\$153,959.51
Fire Prevention				
Operating Expenditure				
0051010 - Salaries - Op Exp - Fire Prevention			418,571.10	11,781.44 3%
0051015 - Fighting Support by Works - Op Exp - Fire Prevention			4,437.63	1,072.63 24%
0051051 - FESA Levy Paid on Shire Land - Op Exp - Fire Prevention			12,767.00	0.00 0%
0051100 - Firebreak Slashing Exp Recoupable - Op Exp - Fire Prevention			26,000.00	0.00 0%
0051530 - Admin cost Alloc - Op Exp - Fire Prevention			36,204.00	9,821.26 27%
0508206 - Other Employment Costs - Op Exp - Fire Prevention			774.00	356.91 46%
0508216 - Bush Fire Mitigation - Op Exp - Fire Prevention			15,000.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$513,753.73	\$23,032.24
Operating Income				
0051400 - Fines - Op Inc - Fire Prevention	2,500.00	0.00 0%		
0051405 - Sundry Income - Op Inc - Fire Prevention	26,000.00	0.00 0%		
0051410 - User Charges - Fire - Slashing Etc - Op Inc - Fire Prevention	5,000.00	0.00 0%		
Sub Total To Programme Summary	\$33,500.00	\$0.00	\$0.00	\$0.00
Total Fire Prevention	\$33,500.00	\$0.00	\$513,753.73	\$23,032.24
Animal Control				
Operating Expenditure				
0052010 - Salaries - Op Exp - Animal Control			0.00	27,525.06 100%
0052011 - Reimbursement Exp - Op Exp - Animal Control				
0052012 - Advertising Tags & Other Animal Control Exps - Op Exp - Animal Control			5,000.00	0.00 0%
0052040 - Pound Fees Animal Destruction & Disposal - Op Exp - Animal Control			80,000.00	16,387.33 20%
0052286 - Cat Sterilisation Program - Op Exps - Animal Control			2,000.00	0.00 0%

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0052287 - Dog Sterilisation Program - Op Exps - Animal Control			2,000.00	355.00	18%
0057530 - Admin Costs Alloc to Animal Control - Op Exp - Animal Control			102,624.00	27,844.89	27%
0509206 - Other Employment Costs - Op Exp - Animal Control			1,935.00	892.28	46%
Sub Total To Programme Summary	\$0.00	\$0.00	\$193,559.00	\$73,004.56	
Operating Income					
0052400 - Animal Fines & Penalties - Op Inc - Animal Control	12,000.00	1,353.30			11%
0052410 - Dog Impounding Fees & Sundries - Op Inc - Animal Control	24,995.00	7,035.50			28%
0052416 - Cat Registration - Op Inc - Animal Control	2,000.00	455.00			23%
0052420 - Dog Registration - Op Inc - Animal Control	47,710.00	4,397.50			9%
Sub Total To Programme Summary	\$86,705.00	\$13,241.30	\$0.00	\$0.00	
Total Animal Control	\$86,705.00	\$13,241.30	\$193,559.00	\$73,004.56	
Other Law Order & Public Safety					
Operating Expenditure					
0053034 - Surf Club Operating Exps - Op Exp - Other Law Order & Public Safety			18,409.00	2,982.06	16%
0053036 - Surf Club Building Maint - Op Exp - Other Law Order & Public Safety			1,300.00	0.00	0%
0053060 - Impounding of Vehicles Expense - Op Exp - Other Law Order & Public Safety			15,000.00	960.00	6%
0053273 - Cable Beach Foreshore Restore			60,000.00	0.00	0%
0053286 - Warning Signs Maintenance - Op Exp - Other Law Order & Public Safety			1,000.00	0.00	0%
0053410 - Fixed Asset Dep'n - Op Exp - Other Law Order & Public Safety			14,433.00	0.00	0%
0053530 - Admin Costs Alloc - Op Exp - Other Law Order & Public Safety			2,784.00	755.48	27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$112,926.00	\$4,697.54	
Operating Income					
0053340 - Surf Club - Rent & Recoup Income - Op Inc	6,120.00	0.00			0%
0053400 - Sundry (ORV Etc) Fines & Penalties - Op Inc - Other Law Order & Public Safety	15,060.00	700.40			5%
0053405 - Vehicle Impounding Fees - Op Inc - Other Law Order & Public Safety	500.00	0.00			0%
0053450 - Sale of Impounded Vehicles & Goods - Op Inc - Other Law Order & Public Safety	1,000.00	0.00			0%
Sub Total To Programme Summary	\$22,680.00	\$700.40	\$0.00	\$0.00	
Capital Expenditure					
0053238 - Surf Club Building Renewal (Inc Plant & Furniture) Cap Exp-Law Ord & PS			17,200.00	0.00	0%

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0053239 - Surf Club Building Upgrade (Inc Plant & Furniture) Cap Exp-Law Ord & PS				
0053257 - Danger & Warning Signs Upgrade - Cap Exp - Law Ord & PS				
Sub Total To Programme Summary	\$0.00	\$0.00	\$17,200.00	\$0.00
Total Other Law Order & Public Safety	\$22,680.00	\$700.40	\$130,126.00	\$4,697.54
Volunteer Bush Fire Brigade				
Operating Expenditure				
0051030 - Admin Costs Alloc - Op Exp - Volunteer Bush Fire Brigade			1,596.00	431.70 27%
0051050 - Insurance Exp - VBFB/FESA - Op Exp - Volunteer Bush Fire Brigade			2,202.00	327.07 15%
0053130 - Land & Building Maint - VBFB/FESA - Op Exp - Volunteer Bush Fire Brigade			2,000.00	0.00 0%
0053146 - Utilities Rates & Taxes - VBFB/FESA - Op Exp - Volunteer Bush Fire Brigade			700.00	303.61 43%
0053198 - Dep'n Exp - VBFB/FESA - Op Exp - Volunteer Bush Fire Brigade			68,282.00	0.00 0%
0053291 - Vehicles & Boat Maint - VBFB/FESA - Op Exp - Volunteer Bush Fire Brigade			0.00	977.29 100%
Sub Total To Programme Summary	\$0.00	\$0.00	\$74,780.00	\$2,039.67
Operating Income				
0051401 - Bush Fire Brigade FESA Operating Grant - Op Inc - Volunteer Bush Fire Brigade	5,000.00	0.00 0%		
Sub Total To Programme Summary	\$5,000.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
0053172 - VBFB Building New Const - Cap Exp - Volunteer Bush Fire Brigade			1,198,424.00	893.63 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,198,424.00	\$893.63
Capital Income				
0053390 - Capital Grant Funding For Plant/Equip/ Buildings - Cap Inc - Volunteer Bush Fire Brigade	1,200,000.00	0.00 0%		
Sub Total To Programme Summary	\$1,200,000.00	\$0.00	\$0.00	\$0.00
Total Volunteer Bush Fire Brigade	\$1,205,000.00	\$0.00	\$1,273,204.00	\$2,933.30
SES/Fire & Emergency Services				
Operating Expenditure				
0055125 - Vehicles & Boats Maint - - Op Exp - SES/ Fire & Emergency Services			0.00	699.82 100%
0055130 - Land & Building Maint - Op Exp - SES/ Fire & Emergency Services			2,000.00	-5,922.18 -296%

SHIRE OF BROOME
Schedule 05
LAW ORDER AND PUBLIC SAFETY
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0055146 - Utilities Rates & Taxes - - Op Exp - SES/ Fire & Emergency Services			10,770.00	1,628.38	15%
0055155 - Insurance Exp - - Op Exp - SES/ Fire & Emergency Services			3,665.00	4,360.81	119%
0055198 - Dep'n Exp - Op Exp - SES/ Fire & Emergency Services			10,753.00	0.00	0%
0055230 - Admin Costs Alloc - Op Exp - SES/Fire & Emergency Services			792.00	215.85	27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$27,980.00	\$982.68	
Operating Income					
0055300 - State Grants/Reimbursements - Op Inc - SES/ Fire & Emergency Services	15,000.00	0.00			0%
Sub Total To Programme Summary	\$15,000.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure					
0055286 - SES Buildings New Const > \$5000 - Cap Exp - SES/ Fire & Emergency Services			224,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$224,000.00	\$0.00	
Capital Income					
0055482 - Loan 176 Principal Repayments Rec'd - Cap Inc - SES/ Fire & Emergency Services	0.00	125.00			100%
Sub Total To Programme Summary	\$0.00	\$125.00	\$0.00	\$0.00	
Total Ses/Fire & Emergency Services	\$15,000.00	\$125.00	\$251,980.00	\$982.68	
TOTAL LAW ORDER AND PUBLIC SAFETY	\$1,382,885.00	\$14,066.70	\$2,814,646.31	\$259,367.65	

SHIRE OF BROOME
Schedule 07
HEALTH

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Health Service - Inspection			645,453.03	161,040.22
Health Service - Pest Control			16,480.00	213.32
Health Service - Other			22,396.00	7,569.19
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$684,329.03	\$168,822.73
Operating Income				
Health Service - Inspection	187,168.00	114,100.81		
Health Service - Pest Control				
TOTAL OPERATING INCOME	\$187,168.00	\$114,100.81	\$0.00	\$0.00
Capital Income				
Health Service - Pest Control				
TOTAL CAPITAL INCOME	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL HEALTH	\$187,168.00	\$114,100.81	\$684,329.03	\$168,822.73

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 07
HEALTH

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Health Service - Inspection				
Operating Expenditure				
0074010 - Salary - Op Exp - Preventive - Inspection/Admin			434,589.03	84,524.35 19%
0074011 - Relief Staff Expenses - Op Exp - Preventive - Inspection/Admin			0.00	10,431.23 100%
0074012 - Superannuation Employee Expense - Health			40,846.00	10,180.68 25%
0074028 - FBT & Staff Utilities Expense - Op Exp - Preventive - Inspection/Admin			2,199.00	0.00 0%
0074280 - Other Minor Expenditure - Op Exp - Preventive - Inspection/Admin			11,040.00	10,191.54 92%
0074298 - Fixed Asset Dep'n - Op Exp - Preventive - Inspection/Admin			1,228.00	0.00 0%
0074530 - Admin Costs Alloc - Op Exp - Preventive - Inspection/Admin			85,128.00	23,096.14 27%
0078800 - Vehicle & Plant Exps - Op Exp - Preventive - Inspection/Admin			0.00	5,012.17 100%
0716206 - Other Employment Costs - Op Exp - Health Services Inspection			14,803.00	3,577.41 24%
0716298 - IT/Records Costs Allocated -Health Services Inspection			55,620.00	14,026.70 25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$645,453.03	\$161,040.22
Operating Income				
0074400 - Health Fines & Penalties - Op Inc - Preventive - Inspection/Admin	100.00	0.00 0%		
0074413 - Commercial Pool Inspection Fees - Op Inc - Preventive - Inspection/Admin	81,832.00	20,294.00 25%		
0074414 - Water Sampling (Not Swimming Pools) - Op Inc - Health Service Inspect	3,910.00	0.00 0%		
0074420 - Health Licences - Op Inc - Preventive - Inspection/Admin	72,361.00	74,195.14 103%		
0074421 - Inspections and Minor Charges includes GST - Op Inc - Preventive - Inspection/Admin	500.00	0.00 0%		
0074425 - Service on Demand Fees - Op Inc - Health Service Inspection	500.00	0.00 0%		
0074490 - Trading Licences - All Except Beach - Op Inc - Prevent - Inspection/Admin	27,965.00	19,611.67 70%		
Sub Total To Programme Summary	\$187,168.00	\$114,100.81	\$0.00	\$0.00
Total Health Service - Inspection	\$187,168.00	\$114,100.81	\$645,453.03	\$161,040.22
Health Service - Pest Control				
Operating Expenditure				
0075020 - Mosquito Control & Pest Control - Op Exp - Preventive Service-Pest Control			14,084.00	88.92 1%
0075030 - Eradication Flies/Rodents - Op Exp - Preventive Service-Pest Control			2,000.00	0.00 0%
0075530 - Admin Costs Alloc - Op Exp - Preventive Service-Pest Control			396.00	107.93 27%
0075800 - Vehicle & Plant Exps - Op Exp - Preventive Service-Pest Control			0.00	16.47 100%

SHIRE OF BROOME
Schedule 07
HEALTH

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Sub Total To Programme Summary	\$0.00	\$0.00	\$16,480.00	\$213.32
Operating Income				
0075391 - Grants and Contributions Rec'd Op Inc - Prev Svcs - Pest Control				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Capital Income				
0717599 - Transfer From Restricted Cash Reserve - Cap Inc - Health Service - Pest Control				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Health Service - Pest Control	\$0.00	\$0.00	\$16,480.00	\$213.32
Health Service - Other				
Operating Expenditure				
0076020 - Analytical Expenses - Op Exp - Preventive Services Other			22,000.00	7,461.26 34%
0076530 - Admin Costs Alloc - Op Exp - Preventive Services Other			396.00	107.93 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$22,396.00	\$7,569.19
Total Health Service - Other	\$0.00	\$0.00	\$22,396.00	\$7,569.19
TOTAL HEALTH	\$187,168.00	\$114,100.81	\$684,329.03	\$168,822.73

SHIRE OF BROOME
Schedule 08
EDUCATION AND WELFARE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Community Services			505,242.04	107,894.68
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$505,242.04	\$107,894.68
Operating Income				
Community Services	17,000.00	10,454.55		
TOTAL OPERATING INCOME	\$17,000.00	\$10,454.55	\$0.00	\$0.00
TOTAL EDUCATION AND WELFARE	\$17,000.00	\$10,454.55	\$505,242.04	\$107,894.68

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 08
EDUCATION AND WELFARE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Community Services					
Operating Expenditure					
0082600 - Salary - Op Exp - Community Services			312,638.04	63,564.72	20%
0082602 - Other Employment Costs - Community Services			10,506.00	3,091.23	29%
0082603 - Legal Exp - Op Exp - Community Services			10,000.00	0.00	0%
0082604 - Vehicle & Plant Exps - Op Exp - Community Services			0.00	953.66	100%
0082611 - Consultants - Op Exp - Community Services					
0082613 - Advertising Promotion & Printing - Op Exp - Community Services			5,000.00	348.00	7%
0082616 - Superannuation Employee Expense - Community Services			53,170.00	10,051.85	19%
0082617 - Community Development Strategy - Op Exp - Community Services			10,000.00	2,547.30	25%
0082621 - Sundry Exp - Op Exp - Community Services			800.00	0.00	0%
0082630 - Admin Costs Alloc - Comm Serv			69,612.00	18,887.04	27%
0821298 - IT/Records Costs Alloc - Comm Serv			33,516.00	8,450.88	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$505,242.04	\$107,894.68	
Operating Income					
0082670 - Grant Income - Comm Services					
0082675 - Grants For Community Programs - Op Inc - Community Services	17,000.00	10,454.55	61%		
Sub Total To Programme Summary	\$17,000.00	\$10,454.55	\$0.00	\$0.00	
Total Community Services	\$17,000.00	\$10,454.55	\$505,242.04	\$107,894.68	
TOTAL EDUCATION AND WELFARE	\$17,000.00	\$10,454.55	\$505,242.04	\$107,894.68	

SHIRE OF BROOME
Schedule 09
HOUSING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Staff Housing			719,454.00	146,288.96
Other Housing			143,196.00	38,853.34
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$862,650.00	\$185,142.30
Operating Income				
Staff Housing	751,345.00	180,824.72		
TOTAL OPERATING INCOME	\$751,345.00	\$180,824.72	\$0.00	\$0.00
Capital Expenditure				
Staff Housing				
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL HOUSING	\$751,345.00	\$180,824.72	\$862,650.00	\$185,142.30

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME

Schedule 09

HOUSING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Staff Housing				
Operating Expenditure				
0092299 - Fixed Asset Dep'n - Op Exp - Staff Housing			22,246.00	0.00 0%
0095200 - Staff Housing Rental Costs (External Arrangement)			612,000.00	126,641.96 21%
0095300 - Int & Fee Repaym't Loan 196 - Op Exp - Staff Housing - McMahon Estate			0.00	358.63 100%
0096100 - Staff Housing - Planned Maint & Minor Works - Op Exp			16,100.00	901.90 6%
0096101 - Staff Housing - Reactive Maint - Op Exp			19,500.00	5,076.11 26%
0096102 - Staff Housing - Operating Expense - Op Exp			49,608.00	13,310.36 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$719,454.00	\$146,288.96
Operating Income				
0095400 - Rented Staff Housing Annual Operating Income - Staff housing	612,000.00	154,516.15 25%		
0095442 - 69 Robinson St Rent & Recoup Income - Op Inc	23,700.00	6,300.00 27%		
0096200 - 1/17 Honeyeater Loop - Rent & Recoup Income - Op Inc	20,625.00	0.00 0%		
0096201 - 8/83 Walcott Street - Rent & Recoup Income - Op Inc	17,310.00	0.00 0%		
0096202 - 8/6 Ibis Way - Rent & Recoup Income - Op Inc	12,630.00	0.00 0%		
0096203 - 11/6 Ibis Way - Rent & Recoup Income - Op Inc	10,030.00	6,160.00 61%		
0096204 - 2/50 Tanami Drive - Rent & Recoup Income - Op Inc	19,650.00	4,550.00 23%		
0096205 - 4/50 Tanami Drive - Rent & Recoup Income - Op Inc	19,650.00	6,020.00 31%		
0145561 - Lot 1002 Shelduck Way - Rent & Recoup Income - Op Inc	15,750.00	3,278.57 21%		
Sub Total To Programme Summary	\$751,345.00	\$180,824.72	\$0.00	\$0.00
Capital Expenditure				
0095901 - Transfer to Building Reserve - Cap Exp - Housing				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Staff Housing	\$751,345.00	\$180,824.72	\$719,454.00	\$146,288.96
Other Housing				
Operating Expenditure				
0947294 - Admin Costs Allocated Op Exp - Other Housing			143,196.00	38,853.34 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$143,196.00	\$38,853.34
Total Other Housing	\$0.00	\$0.00	\$143,196.00	\$38,853.34

SHIRE OF BROOME

Schedule 09

HOUSING

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
TOTAL HOUSING	\$751,345.00	\$180,824.72	\$862,650.00	\$185,142.30

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Regional Resource Recovery Park			1,111,850.59	16,436.13
Sanitation - General Refuse			5,373,683.93	904,249.88
Sanitation - Other			1,089,751.31	320,469.57
Sewerage			2,396.00	107.93
Storm Water Drainage			865,947.77	24,180.50
Town Planning/Regional Development			900,445.34	161,451.14
Development Services Support			759,508.56	176,774.87
Protection of Environment			87,206.35	5,490.54
Other Community Amenities			511,848.98	82,680.67
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$10,702,638.83	\$1,691,841.23
Operating Income				
Regional Resource Recovery Park	346,466.00	3,220.13		
Sanitation - General Refuse	6,627,419.00	3,826,031.98		
Sanitation - Other	600.00	2,868.48		
Sewerage	1,416.00			
Storm Water Drainage	39,152.00	382.97		
Town Planning/Regional Development	94,000.00	10,889.45		
Development Services Support	12,342.00			
Protection of Environment				
Other Community Amenities	16,402.00	5,642.79		
TOTAL OPERATING INCOME	\$7,137,797.00	\$3,849,035.80	\$0.00	\$0.00
Capital Expenditure				
Regional Resource Recovery Park			346,466.00	3,220.13
Sanitation - General Refuse			658,405.00	36,486.46
Sanitation - Other			15,170.00	
Storm Water Drainage			1,126,635.27	226,479.86
Development Services Support			60,000.00	
Other Community Amenities			4,416.00	5,539.88
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$2,211,092.27	\$271,726.33
Capital Income				
Regional Resource Recovery Park	1,019,573.00			

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Sanitation - General Refuse	418,306.00			
Sanitation - Other	15,170.00			
Storm Water Drainage	885,135.00			
Development Services Support	43,000.00			
Other Community Amenities	158,922.00	60,419.09		
TOTAL CAPITAL INCOME	\$2,540,106.00	\$60,419.09	\$0.00	\$0.00
TOTAL COMMUNITY AMENITIES	\$9,677,903.00	\$3,909,454.89	\$12,913,731.10	\$1,963,567.56

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Regional Resource Recovery Park					
Operating Expenditure					
0075730 - Admin Costs Alloc - Op Exp - RRRP			12,732.00	3,453.63	27%
0108001 - New Refuse Site Exp - Op Exp - Regional Resource Recovery Park			1,099,118.59	12,982.50	1%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,111,850.59	\$16,436.13	
Operating Income					
0101426 - Interest - Reg Res Rec Pk Reserve - Op Inc - Reg Res Recov Pk	346,466.00	3,220.13	1%		
Sub Total To Programme Summary	\$346,466.00	\$3,220.13	\$0.00	\$0.00	
Capital Expenditure					
0101895 - Transfer to Regional Resource Recovery Park Reserve - Cap Exp - Reg Res Rec Pk			346,466.00	3,220.13	1%
Sub Total To Programme Summary	\$0.00	\$0.00	\$346,466.00	\$3,220.13	
Capital Income					
0101995 - Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	1,019,573.00	0.00	0%		
Sub Total To Programme Summary	\$1,019,573.00	\$0.00	\$0.00	\$0.00	
Total Regional Resource Recovery Park	\$1,366,039.00	\$3,220.13	\$1,458,316.59	\$19,656.26	
Sanitation - General Refuse					
Operating Expenditure					
0101010 - Salary & Wages Default - Op Exp - Sanitation General Refuse			97,000.00	14,739.40	15%
0101012 - Relief Staff - Op Exp - Sanitation Gen. Refuse			0.00	822.24	100%
0101020 - Kerbside Refuse Collection - Op Exp - Sanitation Gen Refuse			442,147.00	77,894.01	18%
0101022 - Kerbside Recycling Collection -Op Exp - San Gen Refuse			902,210.00	187,746.07	21%
0101023 - Commercial Recycling - Op Exp - Sanitation Gen Refuse					
0101024 - Less On Cost Allocated - Op Exp - Sanitation General Refuse			0.00	-107,368.39	100%
0101027 - Recycling and Education - Op Exp - San Gen Refuse			14,000.00	7,636.81	55%
0101028 - Reuse and Recycle - Op Exp - Sanitation Gen Refuse			485,448.00	112,511.20	23%
0101029 - Salary - Waste Co-ordinator - Op Exp -Sanitation Gen Refuse			114,812.00	26,859.57	23%
0101030 - 23245900			1,322,226.93	435,747.29	33%
0101031 - Liquid Waste - Op Exp - Sanitation Gen Refuse			50,000.00	0.00	0%
0101032 - Other Employment Costs - Op Exp - Sanitation General Refuse			21,394.00	4,886.08	23%

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0101033 - Superannuation Employee Expense - Op Exp - Sanitation General			101,114.00	22,900.30	23%
0101036 - Mobile Phone & Sundries - Op Exp - Sanitation Gen Refuse			1,050.00	110.45	11%
0101038 - Training & Staff Meeting Expenses - Op Exp - Sanitation Gen Refuse			12,000.00	4,292.67	36%
0101040 - Consultants - Op Exp - Sanitation Gen Refuse			30,000.00	0.00	0%
0101080 - Refuse Site Building Maint & Operating - Op Exp - Sanitation Gen Refuse			55,997.00	10,399.23	19%
0101285 - Minor Assets Equipment & Consumables - Op Exps - Sanitation Gen Refuse			5,000.00	2,663.61	53%
0101295 - Dep'cn Expense Infrastructure - Op Exps - Sanitation Gen Refuse			57,485.00	0.00	0%
0101296 - Loss on Sale of Assets - Sanitation Gen Refuse			11,973.00	0.00	0%
0101299 - Dep'n Exp Furniture & Fittings - Sanitation Gen Refuse			204.00	0.00	0%
0101530 - Admin Costs Alloc - Op Exps - Sanitation Gen Refuse			282,420.00	76,627.42	27%
0101800 - Vehicle & Plant Exps - Op Exps - Sanitation Gen Refuse			0.00	2,215.31	100%
1011298 - IT/Record Costs Allocated - Op Exps - Sanitation Gen Refuse			93,456.00	23,566.61	25%
1026218 - Kerbside Collection Disposal Costs - (Internal Shire Charge) - Op Exp - San Gen Refuse			1,191,778.00	0.00	0%
1026296 - Fixed Asset Dep'n - Op Exp - Sanitation General Refuse			81,969.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$5,373,683.93	\$904,249.88	
Operating Income					
0101410 - Kerbside collection - Op Inc - Sanitation Gen Refuse	3,333,537.00	3,243,027.69			97%
0101411 - C'van Pk & Additional Services - Op Inc - Sanitation Gen Refuse	47,351.00	43,457.71			92%
0101420 - WMF Op Income - Op Inc - Sanitation Gen Refuse	1,933,445.00	445,908.02			23%
0101423 - Sundry Income (Inc. GST) - Op Inc - Sanitation Gen Refuse	15,000.00	92,901.77			619%
0101424 - EDL Lease - Op Inc - Sanitation Gen Refuse	36,944.00	0.00			0%
0101425 - Interest - Refuse Site Reserve - Op Inc - Sanitation Gen Refuse	68,038.00	736.79			1%
0101480 - Refuse & Recycling Bin Sales - Op Inc - Sanitation Gen Refuse	1,326.00	0.00			0%
0101499 - Profit On Sale Of Assets - Op Inc - Sanitation Gen Refuse					
0102636 - Kerbside Collection Waste Disposal Op Income - Internal Shire charge - Op Inc - Sanitation Gen Refus	1,191,778.00	0.00			0%
Sub Total To Programme Summary	\$6,627,419.00	\$3,826,031.98	\$0.00	\$0.00	
Capital Expenditure					

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0101510 - Vehicle & Mob Plant Renewal(Replacement)-Cap Exp- Sanit Gen Refuse			285,000.00	0.00	0%
0101512 - Transfer to Resource Recovery Park Reserve - Cap Exp - San Gen Refuse					
0101513 - Transfer to Plant Reserve - Cap Exp - Refuse Site					
0101515 - Transfer to Refuse Reserve - Cap Exp - Sanitation Gen Refuse			56,065.00	736.79	1%
0101545 - Other Infra Upgrade Const - Cap Exp - Sanitation Gen Refuse			267,340.00	19,941.29	7%
0101550 - Mobile Garbage Bin Replacement - Cap Exp - Sanitation Gen Refuse			50,000.00	15,808.38	32%
Sub Total To Programme Summary	\$0.00	\$0.00	\$658,405.00	\$36,486.46	
Capital Income					
0101500 - Proceeds From Sale of Assets - Cap Inc - Sanitation Gen Refuse	64,000.00	0.00			0%
0101525 - Transfer From Refuse Site Reserve - Sanitation Gen Refuse	354,306.00	0.00			0%
0101642 - Non-Operating Grant - Sanitation - General Refuse					
Sub Total To Programme Summary	\$418,306.00	\$0.00	\$0.00	\$0.00	
Total Sanitation - General Refuse	\$7,045,725.00	\$3,826,031.98	\$6,032,088.93	\$940,736.34	
Sanitation - Other					
Operating Expenditure					
0102010 - 3577300			1,013,335.31	300,983.21	30%
0102060 - 2419000			16,374.00	234.80	1%
0102530 - Admin Costs Alloc - Op Exp - Sanitation Other			59,268.00	16,080.97	27%
1022501 - Vehicle & Plant Exps - Op Exps - Sanitation Other			0.00	2,813.68	100%
1027206 - Other Employment Costs - Sanitation Other			774.00	356.91	46%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,089,751.31	\$320,469.57	
Operating Income					
0102390 - Litter Control Bin Hire Etc User Charges - Op Inc - Sanitation Other	0.00	1,525.33			100%
0102400 - Litter - fines & Penalties & Reimb (No GST)- Op Inc - Sanitation Other	600.00	1,343.15			224%
Sub Total To Programme Summary	\$600.00	\$2,868.48	\$0.00	\$0.00	
Capital Expenditure					
1042510 - Vehicles & Mobile Plant New - Cap Exp - Sanitation Other			15,170.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$15,170.00	\$0.00	
Capital Income					
1052510 - Transfer From Refuse Site Reserve - Sanitation Other	15,170.00	0.00			0%
Sub Total To Programme Summary	\$15,170.00	\$0.00	\$0.00	\$0.00	

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SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Total Sanitation - Other	\$15,770.00	\$2,868.48	\$1,104,921.31	\$320,469.57
Sewerage				
Operating Expenditure				
0103101 - Sewerage Facility Maintenance			2,000.00	0.00 0%
Exps - Op Exp - Sewerage				
0103530 - Admin Costs Alloc - Op Exp - Sewerage			396.00	107.93 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$2,396.00	\$107.93
Operating Income				
0103480 - Septic Tank Fees - Op Inc - Sewerage	1,416.00	0.00 0%		
0103481 - Septic Tank Inspection Fees - Op Inc - Sewerage				
Sub Total To Programme Summary	\$1,416.00	\$0.00	\$0.00	\$0.00
Total Sewerage	\$1,416.00	\$0.00	\$2,396.00	\$107.93
Storm Water Drainage				
Operating Expenditure				
0102202 - Drainage Maint. - Outfalls - Op Exp - Urban Stormwater Drainage			142,829.77	16,549.02 12%
0102210 - Drainage Consultant/Strategy - op Exp - Urban Stormwater Drainage			9,500.00	3,962.00 42%
0102295 - Fixed Asset Dep'n - Op Exp - Urban Stormwater Drainage			700,094.00	0.00 0%
0104530 - Admin Costs Alloc - Op Exp - Urban Stormwater Drainage			13,524.00	3,669.48 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$865,947.77	\$24,180.50
Operating Income				
0102983 - Interest Rec Drainage Reserve -Op IncUrban S'water Drainage	39,152.00	382.97 1%		
Sub Total To Programme Summary	\$39,152.00	\$382.97	\$0.00	\$0.00
Capital Expenditure				
0104270 - Drainage New Infra Const - Urban Stormwater Drainage			736,383.27	214,169.65 29%
0104281 - Transfer to Drainage Reserve - Cap Exp - Urban Stormwater Drainage			39,152.00	382.97 1%
0104600 - Drainage Upgrade Infra Const - Urban Stormwater Drainage			328,900.00	11,927.24 4%
0104800 - Drainage Renewal Infra Wks - Urban Stormwater Drainage			22,200.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,126,635.27	\$226,479.86
Capital Income				
0104480 - Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Inc	885,135.00	0.00 0%		
Sub Total To Programme Summary	\$885,135.00	\$0.00	\$0.00	\$0.00

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Total Storm Water Drainage	\$924,287.00	\$382.97	\$1,992,583.04	\$250,660.36
Town Planning/Regional Development				
Operating Expenditure				
0106010 - Salary - Op Exp - Planning			466,376.34	91,802.19 20%
0106011 - Superannuation Employee Expense - Planning			50,440.00	10,375.06 21%
0106024 - Other Employment Costs - Op Exp - Planning			15,025.00	3,679.78 24%
0106030 - Consultants & Project Employees - Op Exp - Town Planning/Reg Dev			140,000.00	-3,500.91 -3%
0106039 - Planning Appeals - Op Exp - Town Planning/ Regional Devel			10,000.00	2,240.00 22%
0106040 - Advertising - Op Exp - Town Planning/Regional Devel			4,000.00	314.80 8%
0106051 - Engagement Expenses - Op Exp - Town Planning/Regional Dev			3,000.00	204.71 7%
0106279 - Copying & Printing Expenses - Op Exp - Town Planning/Regional Devel			500.00	0.00 0%
0106280 - Sundry Expenses - Op Exp - Town Planning/Regional Devel			500.00	0.00 0%
0106290 - Reimbursement Expense Legal & Other - Town Planning			1,000.00	0.00 0%
0106530 - Admin Cost Alloc - Town Planning & Reg Dev - Op Exp			181,788.00	49,322.15 27%
1030298 - IT/Records Costs Allocated -Town Planning & Reg Development			27,816.00	7,013.36 25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$900,445.34	\$161,451.14
Operating Income				
0106410 - Planning Fees (GST Free) - Op Inc - Town Planning/Regional Devel	50,000.00	10,587.80 21%		
0106420 - Rezoning Fees (Incl GST) - Op Inc - Town Planning/Regional Devel				
0106421 - Rezoning Fees (Excl GST) - Op Inc - Town Planning	5,000.00	0.00 0%		
0106430 - Subdivision/ Strata Title Fees - Op Inc - Town Planning/Regional Devel	1,000.00	219.00 22%		
0106480 - Other Minor Charges No GST - Op Inc - Town Planning/Regional Devel	0.00	82.65 100%		
0106481 - Other Minor Charges Includes GST - Op Inc - Town Planning/Regional Devel				
0106482 - Grant income - Op Inc - Town Planning/Regional Devel	38,000.00	0.00 0%		
Sub Total To Programme Summary	\$94,000.00	\$10,889.45	\$0.00	\$0.00
Total Town Planning/Regional Development	\$94,000.00	\$10,889.45	\$900,445.34	\$161,451.14
Development Services Support				
Operating Expenditure				
0106038 - Legal Expenses - Development Services			50,000.00	2,550.60 5%

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0106100 - Salary - Op Exp - Development Services			401,256.56	94,173.64	23%
0106102 - Other Employment Costs - Development Services			26,000.00	3,234.33	12%
0106104 - Vehicle & Plant Exps - Development Services			0.00	1,778.29	100%
0106106 - Consultants & Project Employees - Op Exp - Development Services			25,000.00	6,020.00	24%
0106107 - Superannuation Employee Expense - Development Services			43,290.00	12,367.30	29%
0106125 - Sundry Expenses - Development Services			1,910.00	824.02	43%
0106630 - Admin Costs Alloc - Dev Serv			122,916.00	33,349.11	27%
1031298 - IT/Records Costs Alloc - Development Services			89,136.00	22,477.58	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$759,508.56	\$176,774.87	
Operating Income					
0106159 - Profit on Asset Sale - Dev Serv	7,342.00	0.00	0%		
0106390 - Reimbursements Received - Development Services	5,000.00	0.00	0%		
Sub Total To Programme Summary	\$12,342.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure					
0106185 - Vehicle & Mobile Plant New - Cap Exp - Dev Services			60,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$60,000.00	\$0.00	
Capital Income					
0106194 - Proceeds From Sale Of Assets - Development Services	33,000.00	0.00	0%		
0106940 - Transfer from Plant Reserve - Development Services	10,000.00	0.00	0%		
Sub Total To Programme Summary	\$43,000.00	\$0.00	\$0.00	\$0.00	
Total Development Services Support	\$55,342.00	\$0.00	\$819,508.56	\$176,774.87	
Protection of Environment					
Operating Expenditure					
0105054 - Coastal Management Maint & Operating - Op Exp - Protection of Environment			38,668.32	1,033.87	3%
0105297 - Fixed Asset Dep'n - Op Exp - Protection of Environment			12,051.00	0.00	0%
0105530 - Admin Costs Alloc - Op Exp - Protection of Environment			13,128.00	3,561.56	27%
0105546 - Consultants - Environmental - Op Exp - Prot of Envirn			16,000.00	0.00	0%
0113300 - Gantheaume Point Reserve - Op Exp - Protection of Environment			7,359.03	895.11	12%
Sub Total To Programme Summary	\$0.00	\$0.00	\$87,206.35	\$5,490.54	
Operating Income					
0105541 - Coastal Grants & Reimb Rec'd					

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Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Protection Of Environment	\$0.00	\$0.00	\$87,206.35	\$5,490.54
Other Community Amenities				
Operating Expenditure				
0107010 - Public Toilets - Building Maintenance Exps			21,720.00	3,610.10 17%
0107028 - Cemetery Operating Expenses - Other Comm Amen			36,153.00	13,468.69 37%
0107029 - Japanese Cemetery Maint Exp - Other Community Amenities			39,856.19	5,160.31 13%
0107030 - Cemeteries - Maintenance- Op Exp - Other Community Amenities			71,773.79	10,216.95 14%
0107034 - Broome Cemetery Survey & Other - Op Exp - Other Comm Amen			72,000.00	3,065.00 4%
0107035 - General CCTV & Wireless Network Maint - Op Exp - Other Comm Amen			9,000.00	0.00 0%
0107071 - Public Toilets Security Utilities Insurance & Other Op Exps			163,763.00	37,012.52 23%
0107100 - Cleaning Materials Util & Sundries - Op Exp - Other Community Amenities			370.00	109.99 30%
0107530 - Admin Costs Alloc - Op Exp - Other Community Amenities			36,996.00	10,037.11 27%
1033296 - Fixed Asset Depn - Op Exp - Other Community Amenities			60,217.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$511,848.98	\$82,680.67
Operating Income				
0107370 - Cemetery Fees Inc GST - Op Inc - Other Community Amenities	11,591.00	3,310.91 29%		
0107375 - Cemetery related Licenses - GST Free - Op Inc - Other Community Amenities	4,595.00	2,294.00 50%		
1033399 - Interest Rec - Public Art Reserve - Op Inc - Other Comm Amen	216.00	37.88 18%		
Sub Total To Programme Summary	\$16,402.00	\$5,642.79	\$0.00	\$0.00
Capital Expenditure				
0107540 - Cemeteries Other Infrastructure Upgrade - Cap Exp - Other Com Amenit				
0107550 - Cemeteries Other Infrastructure New - - Cap Exp - Other Community Amenities			0.00	2,070.00 100%
0107552 - Cemeteries Other Infrastructure Renewal - - Cap Exp - Other Community Amenities			0.00	3,432.00 100%
0107680 - Toilet Block Upgrade - Cap Exp - Other Community Amenities			4,200.00	0.00 0%
0107989 - Transfer to POS Reserve - Cap Exp - Other Community Amenities				
1033499 - Transfer to Public Art Reserve - Cap Exp - Other Community Amenities			216.00	37.88 18%
Sub Total To Programme Summary	\$0.00	\$0.00	\$4,416.00	\$5,539.88

SHIRE OF BROOME
Schedule 10
COMMUNITY AMENITIES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Capital Income				
0107391 - Non Operating Grants Rec'd - Cap Inc - Other Community Amenities	158,922.00	60,419.09 38%		
Sub Total To Programme Summary	\$158,922.00	\$60,419.09	\$0.00	\$0.00
Total Other Community Amenities	\$175,324.00	\$66,061.88	\$516,264.98	\$88,220.55
TOTAL COMMUNITY AMENITIES	\$9,677,903.00	\$3,909,454.89	\$12,913,731.10	\$1,963,567.56

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Public Halls & Civic Centres			153,368.68	12,627.31
Libraries			1,119,291.66	261,559.85
Broome Civic Centre (Was Arts Centre)			892,190.35	153,229.57
Other Culture			324,302.40	30,582.35
Recreation Services			346,817.84	75,753.32
Swimming Areas & Beaches			255,207.00	106,148.51
Other Recreation & Sport			2,249,761.47	108,593.76
Parks & Ovals			3,962,707.85	780,496.86
BRAC - General			1,756,910.98	476,130.80
BRAC - Aquatic			527,563.35	103,596.08
BRAC - Dry			1,459,073.17	41,271.59
BRAC - Ovals			585,598.70	151,617.37
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$13,632,793.45	\$2,301,607.37
Operating Income				
Public Halls & Civic Centres		-500.00		
Libraries	19,357.00	12,131.23		
Broome Civic Centre (Was Arts Centre)	364,136.00	17,933.89		
Other Culture	38,235.00	330.00		
Recreation Services	30,000.00			
Other Recreation & Sport	159,264.00	24,211.91		
Parks & Ovals	86,598.00	7,473.72		
BRAC - General	162,154.00	35,796.29		
BRAC - Aquatic	451,312.00	58,078.67		
BRAC - Dry	161,523.00	39,360.64		
BRAC - Ovals	57,545.00	17,263.90		
TOTAL OPERATING INCOME	\$1,530,124.00	\$212,080.25	\$0.00	\$0.00
Capital Expenditure				
Public Halls & Civic Centres			4,000.00	
Libraries			10,000.00	
Broome Civic Centre (Was Arts Centre)			468,784.00	
Other Culture			72,116.00	26,574.00

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Swimming Areas & Beaches			29,200.00	
Other Recreation & Sport			18,644,068.00	1,296,401.73
Parks & Ovals			1,042,676.23	170,141.28
BRAC - General			2,323.00	22.27
BRAC - Aquatic			31,600.00	35,750.00
BRAC - Dry			2,740,245.00	25,836.36
BRAC - Ovals			203,155.00	18,078.13
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$23,248,167.23	\$1,572,803.77
Capital Income				
Libraries				
Broome Civic Centre (Was Arts Centre)				
Other Culture				
Swimming Areas & Beaches	9,000.00			
Other Recreation & Sport	17,217,790.00	145,800.00		
Parks & Ovals	25,000.00			
BRAC - General		517.65		
BRAC - Aquatic	44,417.00			
BRAC - Dry	2,599,306.00	511,850.00		
TOTAL CAPITAL INCOME	\$19,895,513.00	\$658,167.65	\$0.00	\$0.00
TOTAL RECREATION AND CULTURE	\$21,425,637.00	\$870,247.90	\$36,880,960.68	\$3,874,411.14

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Public Halls & Civic Centres					
Operating Expenditure					
0111021 - Lotteries House Maint & Operating Exp - Public Halls			55,485.68	11,763.90	21%
0111530 - Admin Costs Alloc - Op Exp - Public Halls Civic Centres			3,180.00	863.41	27%
1135296 - Fixed Asset Dep'n - Op Exp - Public Halls			94,703.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$153,368.68	\$12,627.31	
Operating Income					
0111410 - Charges Venue Hire - Op Inc - Public Halls Civic Centres	0.00	-500.00			100%
0111411 - Lotteries House - Rent & Recoup Income - Op Inc					
Sub Total To Programme Summary	\$0.00	-\$500.00	\$0.00	\$0.00	
Capital Expenditure					
0113755 - Civic Centre Building Renewal (Inc Plant & Furn) - Cap Exp - Public Halls			4,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$4,000.00	\$0.00	
Total Public Halls & Civic Centres	\$0.00	-\$500.00	\$157,368.68	\$12,627.31	

Libraries

Operating Expenditure

0115010 - Salary - Op Exp - Libraries			547,634.65	122,691.02	22%
0115011 - Superannuation Employee Expense - Libraries			51,480.00	13,943.42	27%
0115024 - Other Employment Costs - Op Exp - Library			3,253.00	0.00	0%
0115070 - IT Costs Alloc Lib - Op Exp - Libraries			175,164.00	44,171.05	25%
0115260 - Consultancy - Op Exp - Libraries					
0115270 - Local History Resources - Op Exp - Library			1,200.00	240.59	20%
0115279 - Minor Assets Expensed - Op Exp Library			8,000.00	4,512.32	56%
0115280 - Grant Program Expenses - Op Exp - Library (Income in 115480)			13,415.00	4,113.63	31%
0115281 - Library Building - Op Exp - Libraries			97,912.00	30,463.60	31%
0115282 - Library Office - Op Exp - Libraries			3,050.00	1,618.55	53%
0115284 - Subscriptions - Op Exp - Libraries			11,903.00	2,833.55	24%
0115285 - Freight - Op Exp - Libraries			1,950.00	23.23	1%
0115286 - SLWA Travel & Accommodation Op Exp - Library			9,642.01	0.00	0%
0115287 - Loan Reservation Service - Op Exp - Libraries			1,800.00	186.01	10%
0115289 - Programmes & Materials - Op Exp - Libraries			8,000.00	4,427.13	55%
0115290 - Lost/Damaged Items Exp - Library			1,750.00	1,454.55	83%

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0115292 - Books & Binding - Op Exp			9,820.00	1,217.15	12%
0115293 - Office Equipment - Op Exp - Libraries			2,000.00	0.00	0%
0115294 - Advertising & Promotions Exp - Op Exp - Libraries			2,500.00	610.00	24%
0115295 - Sundry Exp - Op Exp - Libraries			1,550.00	20.00	1%
0115299 - Dep'n - Furniture & Fittings - Op Exp - Libraries			2,878.00	0.00	0%
0115530 - Admin Costs Alloc - Op Exp - Libraries			93,084.00	25,254.67	27%
1136206 - Other Employment Costs - Op Exp - Libraries			18,060.00	3,779.38	21%
1136296 - Fixed Asset Dep'n - Op Exp - Libraries			53,246.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,119,291.66	\$261,559.85	
Operating Income					
0115380 - Grant Op - State SLWA Library Grant	9,642.00	732.73	8%		
0115410 - Lost/Damaged Items - Op Inc - Libraries	1,500.00	659.43	44%		
0115420 - Sundry Income & Special Op Grants - Op Inc - Libraries	300.00	623.94	208%		
0115431 - Income Library (photocopier mobile and fax services) - Op Inc - Libraries	0.00	4,915.13	100%		
0115480 - Grant Program Income - Op Inc - Library (Expense in 115280)	7,915.00	5,200.00	66%		
Sub Total To Programme Summary	\$19,357.00	\$12,131.23	\$0.00	\$0.00	
Capital Expenditure					
0115461 - Library Building Renewal (Inc Plant & Furn) - Cap Exp - Libraries			10,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$10,000.00	\$0.00	
Capital Income					
0115311 - Transfer from Restricted Cash Reserve - Libraries - Cap Inc					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Libraries	\$19,357.00	\$12,131.23	\$1,129,291.66	\$261,559.85	
Broome Civic Centre (Was Arts Centre)					
Operating Expenditure					
0116106 - Interest Expense Broome Civic Centre Loan 193 - Op Exp- Bme Civic Centre			62,841.00	4,731.30	8%
0116107 - Fixed Asset Dep'n - Op Exp - Bme Civic Centre			184,295.00	0.00	0%
0116121 - IT/Records Costs Allocated - Civic Centre			0.00	16,248.32	100%
0116470 - Broome Civic Centre Build Maint & Services Op Exp - Bme Civic Centre			109,228.00	7,166.20	7%
0116486 - Salary - Op Exp - Broome Civic Centre - Op Exp			141,413.35	14,313.15	10%

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0116489 - Operational Expenses - Broome Civic Centre - Production/Events			34,000.00	11,239.12	33%
0116491 - Minor Assets - Op Exp - Bme Civic Centre			8,000.00	1,091.61	14%
0116492 - Sundry Consultant Expenses - Broome Civic Centre - Op Exp			8,000.00	0.00	0%
0116493 - Advertising Promotion & Printing Expenses - Broome Civic Centre - Op Exp			25,000.00	3,460.91	14%
0116494 - Broome Civic Centre - Operating Expense - Op Exp			130,622.00	49,216.63	38%
0116495 - Performance Production Expenses - Broome Civic - Op Exp			54,000.00	12,318.38	23%
0116497 - Superannuation Employee Expense - Broome Civic Centre			18,434.00	2,880.68	16%
0116730 - Admin Costs Alloc - Op Exp - Bme Civic Centre			111,384.00	30,219.27	27%
1137206 - Other Employment Costs - Op Exp - Broome Civic Centre			4,973.00	344.00	7%
Sub Total To Programme Summary	\$0.00	\$0.00	\$892,190.35	\$153,229.57	
Operating Income					
0116483 - Broome Civic Centre Operational Grants & Contributions - Op Inc - Bme Civic Centre	104,000.00	0.00	0%		
0116540 - Broome Civic Centre Reimbursements Received - Op Inc - Bme Civic Centre	43,000.00	0.00	0%		
0116541 - Broome Civic Centre Venue Income - Op Income - Bme Civic Centre	217,136.00	17,933.89	8%		
Sub Total To Programme Summary	\$364,136.00	\$17,933.89	\$0.00	\$0.00	
Capital Expenditure					
0116116 - Princ Repay Broome Civic Centre Loan 193 - Cap Exp - Bme Civic Centre			468,784.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$468,784.00	\$0.00	
Capital Income					
0116473 - Transfer From Restricted Cash Reserve - Broome Civic Centre Grants - Cap Inc					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Broome Civic Centre (Was Arts Centre)	\$364,136.00	\$17,933.89	\$1,360,974.35	\$153,229.57	
Other Culture					
Operating Expenditure					
0116084 - Community Signage - Op Exp - Other Culture					
0116085 - Heritage Projects - Op Exp - Other Culture					
0116090 - Historical Society (Museum) Building Maint & Op Exp - Other Culture			31,247.07	6,552.46	21%
0116101 - Festival Events and Culture Promotion Program General - Op Exp - Other Culture			24,000.00	0.00	0%

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0116175 - Community Storage Shed Expenditure			2,357.00	1,476.10	63%
0116184 - Festivals & Events Contributions/Support Op Exp - Other Culture			98,850.86	21,150.76	21%
0116282 - Triple J Maintenance & Operating Exp - Other Culture			2,200.00	0.00	0%
0116283 - Public Statue & Artwork Maintenance & Operating Exp - Other Culture			18,113.47	0.00	0%
0116297 - Dep'cn - Land & Building - Op Exp - Other Culture			13,744.00	0.00	0%
0116530 - Admin Costs Alloc - Op Exp - Other Culture			5,172.00	1,403.03	27%
1138296 - Fixed Asset Dep'n - Op Exp - Other Culture			128,618.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$324,302.40	\$30,582.35	
Operating Income					
0116070 - Community Storage Facility Income - Op Inc	10,235.00	0.00	0%		
0116071 - Festival & Events Sundry Inc - Op Inc - Other Culture	1,000.00	330.00	33%		
0116098 - Reimb & Other Income - Op Inc - Other Culture					
1138332 - Grant Income & Contributions - Op Inc - Other Culture	27,000.00	0.00	0%		
Sub Total To Programme Summary	\$38,235.00	\$330.00	\$0.00	\$0.00	
Capital Expenditure					
0116125 - Other Infrastructure New Const - Cap Exp - Other Cult			0.00	26,574.00	100%
0116201 - Museum Building Renewal- Cap Exp - Other Cult			4,000.00	0.00	0%
1107208 - Streeters Jetty Renewal - Other Culture - Cap Exp			68,116.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$72,116.00	\$26,574.00	
Capital Income					
0116151 - Non Operating Grants Other Culture - Non Op Inc					
1138501 - Transfer From Public Art Reserve - Cap Inc - Other Culture					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Culture	\$38,235.00	\$330.00	\$396,418.40	\$57,156.35	
Recreation Services					
Operating Expenditure					
0113697 - Superannuation Employee Expense - Recreation Services			10,166.00	2,433.91	24%
0113699 - Salary - Op Exp - Rec Services			231,582.84	55,322.26	24%
0113702 - Club Development Officer Programs Exp - Rec Services			20,930.00	324.08	2%

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0113704 - Consultants - Op Exp - Rec Services				
0113708 - Grant Funded Operational Expense - Rec Serv			20,000.00	0.00 0%
1139206 - Other Employment Costs - Recreation Services			3,671.00	1,692.79 46%
1139297 - Admin Costs Allocated - Op Exp - Recreation Services			38,184.00	10,360.89 27%
1139298 - IT/Records Costs Allocated - Recreation Services			22,284.00	5,619.39 25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$346,817.84	\$75,753.32
Operating Income				
0113751 - Operating Grants & Contributions Rec'd - Recreation Services - Op Inc	30,000.00	0.00 0%		
Sub Total To Programme Summary	\$30,000.00	\$0.00	\$0.00	\$0.00
Total Recreation Services	\$30,000.00	\$0.00	\$346,817.84	\$75,753.32
Swimming Areas & Beaches				
Operating Expenditure				
0112053 - Rotunda Ganth Pt Maint & Ins - Op Exp - Swimming Areas & Beaches			1,329.00	163.94 12%
0112296 - Loss on Sale of Assets - Swimming Areas & Beaches			8,000.00	0.00 0%
0112530 - Admin Costs Alloc - Op Exp - Swimming Areas & Beaches			3,972.00	1,079.26 27%
1140211 - General Operating Exp - Swim Areas & Beach Life Guard			240,247.00	99,246.78 41%
1140213 - Cable Beach Life Guard Office Maint - Op Exp - Swim Areas & Beach Life Guard			500.00	0.00 0%
1140291 - Vehicle and Plant Exp - Op Exp - Swim Areas & Beach Life Guard			0.00	5,658.53 100%
1140296 - Fixed Asset Dep'n - Op Exp - Swimming Areas & Beaches			1,159.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$255,207.00	\$106,148.51
Capital Expenditure				
0112056 - Gantheaume Point Infra New Const - Cap Exp - Swimming Areas & Beaches			4,200.00	0.00 0%
0112397 - Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- Swim Area & Beaches			25,000.00	0.00 0%
0113567 - Boating Facilities Prog New Infra - Cap Exp - Swim Areas & Bchs				
Sub Total To Programme Summary	\$0.00	\$0.00	\$29,200.00	\$0.00
Capital Income				
0112500 - Proceeds From Sale of Assets Swimm Areas & Bchs	5,000.00	0.00 0%		
0117940 - Transfer from Plant Reserve - Swimming Areas & Beaches	4,000.00	0.00 0%		

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Sub Total To Programme Summary	\$9,000.00	\$0.00	\$0.00	\$0.00
Total Swimming Areas & Beaches	\$9,000.00	\$0.00	\$284,407.00	\$106,148.51
Other Recreation & Sport				
Operating Expenditure				
0113001 - Haynes Oval Pavilion Maint & Operating Exp - Other Rec & Sport			29,904.00	7,494.36 25%
0113005 - Weed Control - Op Exp - Other Rec & Sport			201,041.16	44,542.97 22%
0113026 - Skatepark Maint & Operational Exp - Op Exp - Other Recreation & Sport			13,264.09	62.56 0%
0113060 - Boat Ramps Op & Maint Exp - Op Exp - Other Recreation & Sport			9,568.22	0.00 0%
0113130 - Admin Costs Alloc - Op Exp - Other Recreation & Sport			111,384.00	30,219.27 27%
0113297 - Dep'cn - Land & Buildings - Op Exp - Other Recreation & Sport			756.00	0.00 0%
0113298 - Dep'cn - Plant & Equip - Op Exp - Other Recreation & Sport			60,635.00	0.00 0%
0113303 - Pistol Club SS Loan Interest Exp Loan 170 - Other Rec & Sport			22,646.00	0.00 0%
0113308 - Council Loan Interest & Fees Exp Loan 179 - Other Rec & Sport			13,267.00	0.00 0%
0116100 - Library Gazebo (Old Wackett Roof) Expenses - Op Exp			863.00	181.20 21%
1141296 - Fixed Asset Dep'n - Op Exp - Other Recreation & Sport			1,737,774.00	0.00 0%
1181201 - Town Beach - Design/Plans/Feasibility - Op Exp - Other Recreation & Sport			48,659.00	26,093.40 54%
Sub Total To Programme Summary	\$0.00	\$0.00	\$2,249,761.47	\$108,593.76
Operating Income				
0113304 - SS Loan Interest Rec'd Loans 170 - Other Rec & Sport	22,646.00	0.00 0%		
0113391 - Haynes Oval & Pavilion Income - Op Inc	110,798.00	5,405.91 5%		
0113411 - Venue Hire Inc - Cable Beach & Amphitheatre - Op Inc - Other Rec & Sport	2,820.00	70.00 2%		
0113412 - Cable Beach Club - Rent & Recoup Income - Op Inc	18,000.00	18,175.00 101%		
0113415 - Contributions To Sporting Facility Const Rec'd - Op Inc - Other Rec&Sport				
0113416 - Event Application Fees No GST - Cable Beach & Amphitheatre - Op Inc - Other Rec & Sport	5,000.00	561.00 11%		
Sub Total To Programme Summary	\$159,264.00	\$24,211.91	\$0.00	\$0.00
Capital Expenditure				
0113027 - Skatepark New Infra Const - Cap Exp - Other Recreation & Sport			58,210.00	0.00 0%
0113305 - Sporting Clubs Loans Forwarded			1,250,000.00	0.00 0%
1181401 - Town Beach Redevelopment -Other Infra New - Cap Exp			336,712.00	226,145.70 67%

SHIRE OF BROOME
Schedule 11
RECREATION AND CULTURE

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
1181402 - Town Beach Redevelopment - Fishing Platform & Amenities -Other Infra New - Cap Exp			283,954.00	0.00	0%
1181403 - Town Beach Redevelopment - Catalina Boat Ramp Carpark - Car Parks New - Cap Exp					
1181405 - Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp			5,140,600.00	970,703.47	19%
1181408 - Town Beach Development - Jetty and Groyne Project - Other Infra New - Cap Exp			11,268,592.00	17,417.07	0%
1181420 - Youth Bike Recreation New Infra Const - Cap Exp - Other Recreation & Sport			306,000.00	82,135.49	27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$18,644,068.00	\$1,296,401.73	
Capital Income					
0113371 - Royalties For Regions Loc Govt Non Op Grant - Op Inc - Other Recreation & Sport	7,270,473.00	0.00			0%
0113403 - Grants - Non Op - Cap Inc - Other Rec & Sport	3,622,562.00	145,800.00			4%
0113405 - SS Loans Received (Broome Golf Club) - Other Rec & Sport	1,250,000.00	0.00			0%
0113406 - Council Loans Received - Other Rec & Sport	2,000,000.00	0.00			0%
0113409 - Transfer From Restricted Cash Reserve - Other Rec & Sport					
0113489 - Transfer From POS Reserve - Other Rec & S	3,074,755.00	0.00			0%
Sub Total To Programme Summary	\$17,217,790.00	\$145,800.00	\$0.00	\$0.00	
Total Other Recreation & Sport	\$17,377,054.00	\$170,011.91	\$20,893,829.47	\$1,404,995.49	
Parks & Ovals					
Operating Expenditure					
0113000 - Parks & Reserves Maint - Op Exp - Parks & Ovals			3,907,703.59	766,706.63	20%
0113230 - Admin Costs Alloc - Op Exp - Parks & Ovals			18,696.00	5,072.52	27%
0113283 - Effluent Treatment Works - Op Exp - Parks & Ovals			11,915.48	2,294.72	19%
0113380 - Consultants & Concept Plan Exps - Op Exp - Parks & Ovals			2,500.00	0.00	0%
0113396 - Reticulation Control System Maint Op Exp - Parks & Ovals			11,192.78	3,471.70	31%
0115222 - Haynes Oval Utility Exp - OP Exp - Parks & Ovals			10,700.00	2,951.29	28%
Sub Total To Programme Summary	\$0.00	\$0.00	\$3,962,707.85	\$780,496.86	
Operating Income					
0112989 - Interest Rec-REC-POS Reserve - Op Inc - Parks & Ovals	66,228.00	788.08			1%
0113410 - Male Oval & Concourse - Op Inc - Parks & Ovals	4,293.00	1,934.12			45%

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Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0113413 - Town Beach Hire - Op Inc - Parks & Ovals	4,077.00	0.00 0%		
0113414 - Parks Ovals & Oth Rec Areas (not Ovals) Hire - Op Inc - Parks and Ovals	1,000.00	-154.94 -15%		
0113417 - Event Application Fee (No GST)	5,000.00	387.68 8%		
Male Oval & Concourse - Op Inc - Parks & Ovals				
0113418 - Event application Fee (No GST)	1,500.00	154.00 10%		
Town Beach Hire - Op Inc - Parks & Ovals				
0113421 - Event Application Fee (No GST)	4,500.00	4,364.78 97%		
Parks & Ovals & Oth Rec Areas (not Ovals) - Op Inc - Other Rec & Spor				
Sub Total To Programme Summary	\$86,598.00	\$7,473.72	\$0.00	\$0.00
Capital Expenditure				
0111989 - Transfer to POS Reserve - Cap Exp - Parks & Ovals			551,371.00	788.08 0%
0113550 - Parks - Infrastructure - New Construction - Cap Exp - Parks & Ovals			243,605.23	23,126.28 9%
0113551 - Parks - Infrastructure - Renewal - Cap Exp - Parks & Ovals			101,200.00	26,354.09 26%
0113552 - Parks Infrastructure - Upgrade - Cap Exp - Parks & Ovals			106,000.00	119,872.83 113%
0113553 - Parks - Other Infrastructure - Renewal - Cap Exp - Parks & Ovals				
0113603 - Reticulation Control System New Exp - Cap Exp Parks & Ovals			40,500.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,042,676.23	\$170,141.28
Capital Income				
0113317 - CSRFF & RDAF Grants & Non Operating Other Income for Parks & Oval Const - Op Inc - Parks & Ovals	25,000.00	0.00 0%		
Sub Total To Programme Summary	\$25,000.00	\$0.00	\$0.00	\$0.00
Total Parks & Ovals	\$111,598.00	\$7,473.72	\$5,005,384.08	\$950,638.14
BRAC - General				
Operating Expenditure				
0117000 - BRAC General Building Maint & Op Exp - BRAC Gen			491,929.97	161,386.49 33%
0117004 - Salary - Op Exp - Admin Staff - BRAC General			618,187.01	145,720.75 24%
0117005 - Superannuation Employee Expense - BRAC General Admin			83,200.00	19,301.90 23%
0117006 - Salary - Op Exp - Cleaning & Maint Exp - BRAC General			88,142.00	16,943.88 19%
0117013 - First Aid - Op Exp - BRAC - General			2,000.00	548.45 27%
0117017 - Consultants - Op Exp - BRAC - General				
0117018 - Conference Travel & Accom - Op Exp - BRAC - General			0.00	55.00 100%
0117022 - Uniforms BRAC			5,000.00	130.91 3%
0117044 - Licence Exps - BRAC			6,000.00	638.18 11%

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0117049 - Rubbish & Recycling - Op Exp - BRAC - Genera			12,000.00	14,197.82 118%
0117058 - Sundry Equipment - Op Exp - BRAC - Genera			3,000.00	647.74 22%
0117080 - Marketing - BRAC			10,000.00	2,448.34 24%
0117235 - Cost of Goods Sold Goods Kiosk - Op Exp - BRAC - General MUN			60,000.00	10,628.20 18%
0117268 - Cost of Goods Equip - Op Exp - BRAC - Genera			6,000.00	1,491.29 25%
0117336 - Cost Of Goods Sold Direct (Consumables) Op Exp - BRAC General			30,000.00	8,182.92 27%
0117530 - Admin Costs Alloc - Op Exp - BRAC - General			326,184.00	88,499.27 27%
0117555 - Plant and Equipment Maintenance - Op Exp - BRAC General			1,500.00	97.10 6%
1143206 - Other Employment Costs - BRAC General			13,768.00	5,212.56 38%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,756,910.98	\$476,130.80
Operating Income				
0117200 - Hire of BRAC Staff Inc Recd - Op Inc - BRAC General	3,831.00	331.10 9%		
0117233 - Kiosk Sales - No GST	15,000.00	2,984.20 20%		
0117234 - Kiosk Sales - Op Inc - BRAC - General	81,000.00	15,203.91 19%		
0117236 - Consumables Sales	48,000.00	14,092.99 29%		
0117269 - Sales Income Equipment - Op Inc - BRAC General	12,000.00	3,161.82 26%		
0117982 - Interest Rec'd; All BRAC Reserves - BRAC General	2,323.00	22.27 1%		
Sub Total To Programme Summary	\$162,154.00	\$35,796.29	\$0.00	\$0.00
Capital Expenditure				
0117398 - Vehicle & Mobile Plant Renewal (Replacement) -Cap Exp- BRAC General				
0117983 - Transfer to BRAC Reserve - Cap Exp - BRAC - General			2,323.00	22.27 1%
Sub Total To Programme Summary	\$0.00	\$0.00	\$2,323.00	\$22.27
Capital Income				
0117500 - Proceeds From The Sale Of Assets - BRAC General	0.00	517.65 100%		
Sub Total To Programme Summary	\$0.00	\$517.65	\$0.00	\$0.00
Total Brac - General	\$162,154.00	\$36,313.94	\$1,759,233.98	\$476,153.07
BRAC - Aquatic				
Operating Expenditure				
0112014 - Aquatic Utilities Exp - BRAC			105,300.00	27,021.72 26%
0117001 - Superannuation Employee Expense - BRAC Aquatic			23,556.00	4,984.33 21%
0117002 - Salary -Op Exp - Lifeguard - BRAC Aquatic			267,243.35	46,415.79 17%

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0117003 - Relieving Staff Exp - Op Ex - BRAC Aquatic			0.00	2,398.78 100%
0117009 - Plant & Equip Maint - Aquatic			10,000.00	1,727.24 17%
0117010 - Aquatic Building & Pool Maint Exp			29,842.00	2,302.43 8%
0117015 - Chemicals - Aquatic			41,500.00	11,781.79 28%
0117016 - Reimbursements/Refunds - Aquatic			1,000.00	16.36 2%
0117148 - Group Fitness Program - Op Exp - BRAC - Aquatic			8,000.00	248.23 3%
0117150 - Swimming Lessons Program- Op Exp - BRAC Aquatic			4,000.00	123.11 3%
0117184 - BRAC Equipment - Wet Programs - Op Exp - BRAC Aquatic			2,000.00	252.36 13%
0117186 - Inflatable Operating Exp - BRAC Aquatic			1,000.00	60.00 6%
0117430 - Admin Costs Alloc - Op Exp - BRAC - Aquatic			16,308.00	4,424.97 27%
1144206 - Other Employment Costs - BRAC Aquatic			12,443.00	1,838.97 15%
1144296 - Fixed Asset Dep'n - Op Exp - BRAC Aquatic			5,371.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$527,563.35	\$103,596.08
Operating Income				
0117262 - Education Inc - Aquatic	3,341.00	0.00 0%		
0117280 - Group Fitness by BRAC Inc - Aquatic	39,372.00	7,324.55 19%		
0117282 - Swimming Lessons by BRAC Inc	135,495.00	9,802.28 7%		
0117285 - School Program Income - Op Inc - BRAC Aquatic	4,095.00	0.00 0%		
0117286 - Inflatable Hire Fees - Op Inc - BRAC Aquatic	12,050.00	1,868.18 16%		
0117287 - BBQ & Party Hire Fees - Op Inc - BRAC Aquatic	3,818.00	545.46 14%		
0117410 - Entry Fees and Spectator Fees - Op Inc - BRAC Aquatic	253,141.00	38,538.20 15%		
0117411 - DO NOT USE Venue Hire Fees Aquatic - BRAC - Use 117410				
0117412 - State Swimming Pool Grant - Op Inc - BRAC - Aquatic				
Sub Total To Programme Summary	\$451,312.00	\$58,078.67	\$0.00	\$0.00
Capital Expenditure				
0117128 - Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic			31,600.00	35,750.00 113%
Sub Total To Programme Summary	\$0.00	\$0.00	\$31,600.00	\$35,750.00
Capital Income				
0117720 - Transfer From BRAC Reserve - Cap Inc - BRAC Aquatic	44,417.00	0.00 0%		
Sub Total To Programme Summary	\$44,417.00	\$0.00	\$0.00	\$0.00
Total Brac - Aquatic	\$495,729.00	\$58,078.67	\$559,163.35	\$139,346.08

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
BRAC - Dry				
Operating Expenditure				
0117081 - Building & Facility Maint Exp - BRAC Dry			92,617.00	12,629.78 14%
0117140 - BRAC Equipment - Dry Programs - Op Exp - BRAC - Dry			18,187.00	6,384.58 35%
0117142 - Holiday Program Op Exp - BRAC - Dry			5,000.00	1,863.74 37%
0117146 - Netball Expenses - Op Exp - BRAC - Dry			5,500.00	0.00 0%
0117152 - Volleyball Expenses - Op Exp - BRAC - Dry			500.00	0.00 0%
0117156 - Program Annual Events - Op Exp - BRAC Dry			8,000.00	5,642.44 71%
0117160 - Salary - Op Exp - BRAC Dry			16,519.79	1,643.91 10%
0117161 - Superannuation Employee Expense - BRAC Dry			4,446.00	271.65 6%
0117170 - Creche Program Expenses - Op Exp - BRAC				
0117171 - Salary - Op Exp - Holiday Prog Exps - BRAC Dry			30,616.38	2,409.20 8%
0117630 - Admin Costs Alloc - Op Exp - BRAC - Dry			27,444.00	7,446.89 27%
0117800 - Vehicle & Plant Exps - BRAC Dry - (Inc Gen Set) - Op Exp			0.00	2,645.08 100%
1145206 - Other Employment Costs - BRAC Dry			17,634.00	334.32 2%
1145296 - Fixed Asset Dep'n - Op Exp - BRAC Dry			1,232,609.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,459,073.17	\$41,271.59
Operating Income				
0117203 - Photocopying & Public Phone Inc Rec'd - Dry BRAC	100.00	1.82 2%		
0117246 - Netball BRAC Program - Op Inc - BRAC Dry	17,726.00	0.00 0%		
0117248 - Squash BRAC Program Inc	25,374.00	6,237.41 25%		
0117250 - Tennis BRAC Program Inc	23,839.00	5,141.63 22%		
0117251 - Outdoor Court Hire - Op Inc - BRAC Dry	12,168.00	3,030.23 25%		
0117252 - Introductory Programs - Op Inc - BRAC Dry	10,000.00	4,368.18 44%		
0117256 - Program Annual Events - Op Inc - BRAC Dry	9,683.00	2,854.55 29%		
0117260 - Creche User Fees Inc. Rec'd	4,633.00	267.27 6%		
0117261 - Term Program Enrolment Fees Rec'd				
0117266 - Multipurpose Room Hire Inc - BRAC	2,873.00	646.82 23%		
0117270 - DO NOT USE Recreation BRAC Program Income with GST				
0117272 - Holiday Program Enrolment Fees Rec'd	29,999.00	10,431.82 35%		
0117275 - Stadium Venue Hire Inc. Rec'd - Op Inc - Dry BRAC	24,128.00	6,380.91 26%		

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Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0117277 - Back Bar & Grassed Area Venue Hire BRAC Inc. Rec'd - Dry BRAC	1,000.00	0.00			0%
Sub Total To Programme Summary	\$161,523.00	\$39,360.64	\$0.00	\$0.00	
Capital Expenditure					
0117300 - BRAC Building New Const - Cap Exp - BRAC Dry			2,579,869.00	17,320.00	1%
0117315 - BRAC Building Renewal - Cap Exp - BRAC Dry			10,000.00	0.00	0%
0117317 - BRAC Dry Recreation Infrastructure Renewal - Cap Exp - BRAC Dry			44,417.00	0.00	0%
0117360 - BRAC - Carpark & Roads New Const - BRAC Dry - Infra Cap Exp					
0117370 - Fixed Plant & Equip New BRAC Dry - Cap Exp					
0117372 - Furniture & Equip New BRAC Dry - Cap Exp			105,959.00	8,516.36	8%
Sub Total To Programme Summary	\$0.00	\$0.00	\$2,740,245.00	\$25,836.36	
Capital Income					
0117294 - Grant Income - Non-Op Inc - BRAC Dry	2,554,889.00	511,850.00			20%
0117324 - Transfer From BRAC Reserve - Cap Inc - BRAC Dry	44,417.00	0.00			0%
Sub Total To Programme Summary	\$2,599,306.00	\$511,850.00	\$0.00	\$0.00	
Total Brac - Dry	\$2,760,829.00	\$551,210.64	\$4,199,318.17	\$67,107.95	
BRAC - Ovals					
Operating Expenditure					
0117105 - Interest & Fees Exp on Loan 191 BRAC Ovals Stg 2B - Op Exp			0.00	218.60	100%
0117106 - Int Repaym't Loan 194 BRAC Oval Pavilion - Op Exp			14,374.00	469.04	3%
0117210 - BRAC Ovals Maint - Op Exp			418,280.70	118,758.73	28%
0117212 - BRAC Ovals Utility Exp - Op Exp			96,200.00	21,782.72	23%
0117218 - Pavilion Building Maint & Operating Expenses - Op Exp - BRAC Ovals			27,817.00	8,229.76	30%
0117487 - Fixed Asset Dep'n - Op Exp - BRAC Ovals			20,971.00	0.00	0%
0117730 - Admin Costs Alloc - Op Exp - BRAC - Ovals			7,956.00	2,158.52	27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$585,598.70	\$151,617.37	
Operating Income					
0117289 - BRAC Field - Glenn & Pat Medlend Pavilion Fees - Op Inc - BRAC Ovals	8,955.00	728.17			8%
0117291 - BRAC Fields - Electricity Reimb and Other Income - Op Inc	20,000.00	6,280.76			31%
0117292 - BRAC Fields - Joseph Nipper Roe Playing Field Fees and Other Income - Op Inc	5,036.00	1,692.25			34%

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0117293 - BRAC Fields - Father McMahon Playing Field Fees and Other Income - Op Inc	23,554.00	8,562.72 36%		
Sub Total To Programme Summary	\$57,545.00	\$17,263.90	\$0.00	\$0.00
Capital Expenditure				
0117305 - Princ Repay BRAC Ovals Stg 2B - Loan 191				
0117306 - Princ Repay BRAC Ovals Pavilion - Loan 194			114,699.00	0.00 0%
0117450 - BRAC Ovals Upgrade of Infra - Cap Exp				
0117455 - BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals			88,456.00	18,078.13 20%
Sub Total To Programme Summary	\$0.00	\$0.00	\$203,155.00	\$18,078.13
Total Brac - Ovals	\$57,545.00	\$17,263.90	\$788,753.70	\$169,695.50
TOTAL RECREATION AND CULTURE	\$21,425,637.00	\$870,247.90	\$36,880,960.68	\$3,874,411.14

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Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Car Park Construction			396.00	107.93
Footpath Construction			1,596.00	431.70
Road Construction			1,188.00	323.77
Crossovers & General Expenses			4,910,486.13	28,223.94
Road Maintenance			2,525,380.42	724,040.85
Flood Damage Repairs				2,277.50
Road Operating Expenses			1,896,899.98	454,313.81
Parking Control & Management			37,365.00	26,835.62
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$9,373,311.53	\$1,236,555.12
Operating Income				
Car Park Construction	12,602.00	120.70		
Footpath Construction	51,206.00	492.82		
Road Construction	41,450.00	466.09		
Crossovers & General Expenses				
Road Maintenance	1,117,052.00	86,338.17		
Flood Damage Repairs				
Parking Control & Management	15,000.00	2,160.00		
TOTAL OPERATING INCOME	\$1,237,310.00	\$89,577.78	\$0.00	\$0.00
Capital Expenditure				
Bus Shelter Construction			51,278.00	6,222.43
Car Park Construction			359,158.00	93,548.87
Footpath Construction			854,668.38	76,872.10
Road Construction			3,612,126.00	884,775.62
Street Lighting Construction			518,111.00	134,589.77
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$5,395,341.38	\$1,196,008.79
Capital Income				
Bus Shelter Construction	30,000.00			
Car Park Construction	267,000.00			
Footpath Construction	529,414.00			
Road Construction	2,223,961.00	1,066,004.93		
Street Lighting Construction				

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Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
TOTAL CAPITAL INCOME	\$3,050,375.00	\$1,066,004.93	\$0.00	\$0.00
TOTAL TRANSPORT	\$4,287,685.00	\$1,155,582.71	\$14,768,652.91	\$2,432,563.91

SUB-FUNCTION DETAIL FOLLOWS.....

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Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Bus Shelter Construction				
Capital Expenditure				
0125100 - Bus Facilities Program New Const - Cap Exp - Rd Infra			51,278.00	6,222.43 12%
0125134 - Transfer to Road Reserve (for Bus Shelters)				
Sub Total To Programme Summary	\$0.00	\$0.00	\$51,278.00	\$6,222.43
Capital Income				
0125965 - Transfer From Road Reserve Bus Shelter Const - Cap Inc	30,000.00	0.00 0%		
Sub Total To Programme Summary	\$30,000.00	\$0.00	\$0.00	\$0.00
Total Bus Shelter Construction	\$30,000.00	\$0.00	\$51,278.00	\$6,222.43
Car Park Construction				
Operating Expenditure				
0125330 - Admin Costs Alloc - Op Exp - Car Park Construction			396.00	107.93 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$396.00	\$107.93
Operating Income				
0124988 - Interest Recd - Car Park Reserve -Op IncCons Sts Rds Bridges Dep	12,602.00	120.70 1%		
Sub Total To Programme Summary	\$12,602.00	\$120.70	\$0.00	\$0.00
Capital Expenditure				
0121390 - Transfer to Carpark Reserve - Cap Exp - Carpark Const			36,967.00	120.70 0%
0124600 - Car Park Renewal Wks - Cap Exp - Car Park Const			5,191.00	0.00 0%
0125000 - 7000000			317,000.00	93,428.17 29%
Sub Total To Programme Summary	\$0.00	\$0.00	\$359,158.00	\$93,548.87
Capital Income				
0125490 - Transfer From Carpark Reserve - Car Park Construction	267,000.00	0.00 0%		
Sub Total To Programme Summary	\$267,000.00	\$0.00	\$0.00	\$0.00
Total Car Park Construction	\$279,602.00	\$120.70	\$359,554.00	\$93,656.80
Footpath Construction				
Operating Expenditure				
0125430 - Admin Costs Alloc - Op Exp - Footpath Construction			1,596.00	431.70 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,596.00	\$431.70
Operating Income				
0125988 - Interest Recd Footpath Reserve -Op IncCons Sts Rds Bridges Dep	51,206.00	492.82 1%		
Sub Total To Programme Summary	\$51,206.00	\$492.82	\$0.00	\$0.00

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Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Capital Expenditure					
0125140 - Footpath Construction New - Cap			598,530.56	8,080.00	1%
Exp - Cons Streets Roads Bridges					
0125300 - Footpath Const Renewal - Cap			141,902.82	68,299.28	48%
Exp - Cons Streets Roads Bridges					
0125950 - Transfer to Footpath Reserve			114,235.00	492.82	0%
1223481 - Footpath Const Upgrade - Cap					
Exp - Cons Streets Roads Bridges					
Sub Total To Programme Summary	\$0.00	\$0.00	\$854,668.38	\$76,872.10	
Capital Income					
0121767 - Grant Non Op - Footpath					
Construction - Cap Inc					
0121782 - Dev Contrib - Footpaths					
0125960 - Transfer From Footpath Reserve	529,414.00	0.00			0%
- Footpath Construction					
Sub Total To Programme Summary	\$529,414.00	\$0.00	\$0.00	\$0.00	
Total Footpath Construction	\$580,620.00	\$492.82	\$856,264.38	\$77,303.80	
Road Construction					
Operating Expenditure					
0121130 - Admin Costs Alloc - Op Exp -			1,188.00	323.77	27%
Road Construction					
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,188.00	\$323.77	
Operating Income					
0121985 - Interest Recd on Road Reserve -	41,450.00	466.09			1%
Op IncCons Sts Rds Bridges Dep					
Sub Total To Programme Summary	\$41,450.00	\$466.09	\$0.00	\$0.00	
Capital Expenditure					
0113561 - Street & Verge New Const by P &			691,811.00	0.00	0%
G - Infra Cap Exp Rd Const					
0121000 - Urban Road New Construction -			0.00	53,850.44	100%
Cap Exp - Cons Streets Roads Bridges					
0121100 - Urban Road Upgrade Const - Cap			1,553,213.00	6,045.00	0%
Exp					
0121101 - Urban Road Renewal Const - Cap			746,767.00	782,925.72	105%
Exp					
0121501 - Rural Road Upgrade Const - Cap					
Exp					
0121505 - Rural Road Renewal Const - Cap			18,000.00	9,520.51	53%
Exp					
0121510 - Chinatown Street Scape Upgrade			0.00	16,354.86	100%
of Infra by P & G - Cap					
0121950 - Transfer to Road Reserve - Cap			573,535.00	466.09	0%
Exp - Cons Streets Roads Bridges Dep					
1254421 - Access & Inclusion Improvements			28,800.00	15,613.00	54%
New Infra - Cap Exp					
Sub Total To Programme Summary	\$0.00	\$0.00	\$3,612,126.00	\$884,775.62	
Capital Income					

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Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0121761 - Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const	18,000.00	4,800.00	27%		
0121763 - Black Spot Non Op Grant (Commonwealth/Federal)	860,754.00	344,301.20	40%		
0121771 - Black Spot State Non Op Grant	46,179.00	18,471.60	40%		
0121776 - Rds To Recovery Non Op Grant for Urban Rds - Non Op Inc					
0121778 - Regional Rd Group (RRG) Rural Rd Const Funding -Non Op Inc-Rd Const	1,035,000.00	0.00	0%		
0121779 - Regional Rd Group (RRG) Urban Rd Const Funding - Non Op Inc - Rd Const	199,108.00	698,432.13	351%		
0121906 - Transfer From Restricted Cash Reserve - Road Construction					
0121960 - Transfer From Road Reserve Road Construction - Cap Inc	64,920.00	0.00	0%		
Sub Total To Programme Summary	\$2,223,961.00	\$1,066,004.93	\$0.00	\$0.00	
Total Road Construction	\$2,265,411.00	\$1,066,471.02	\$3,613,314.00	\$885,099.39	
Street Lighting Construction					
Capital Expenditure					
0125200 - Street Lighting New - Cap Exp - Cons Streets Roads Bridges			122,500.00	0.00	0%
0125215 - Street Lighting Upgrade - Cap Exp - Cons Streets Roads Bridges					
0125225 - Street Lighting Renewal Const - Cap Exp - St Lighting			354,816.00	134,589.77	38%
0125506 - Transfer to Restricted Cash Reserve - St Lighting Construction - Cap Exp					
0125507 - Transfer to Road Reserve - St Lighting - Cap Exp			40,795.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$518,111.00	\$134,589.77	
Capital Income					
0125107 - St Lighting Const Grant Rec'd - Cap Inc - St Lighting Const					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Street Lighting Construction	\$0.00	\$0.00	\$518,111.00	\$134,589.77	
Crossovers & General Expenses					
Operating Expenditure					
0121209 - Bus Shelters - Op Exp - Mtce Streets Roads Bridges			26,763.47	1,206.54	5%
0121217 - Street House Numbering - Op Exp - Mtce Streets Roads Bridges			30,466.80	1,065.47	3%
0121230 - Admin Costs Alloc - Op Exp - Crossovers & General Expenses			78,756.00	21,369.34	27%
0121541 - Storm Damage Cleanup - Op Exp - Mtce Streets Roads Bridges			10,942.90	0.00	0%
0121550 - Statutory Contrib for Crossovers - Op Exp - Crossovers & General			7,725.00	434.50	6%

SHIRE OF BROOME
Schedule 12
TRANSPORT

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0121990 - Carparks Road Reserves- Linemarking Maint & Signs - Op Exp - Mtce Streets Roads Bridges			45,776.58	4,148.09	9%
0122207 - Resource Reclamation - Op Exp - Mtce Streets Roads Bridges			16,160.09	0.00	0%
0122285 - Works - Alloc Staff Wet Weather - Op Exp - Crossovers & Gen			11,799.29	0.00	0%
0122295 - Dep'cn Infrastructure - Op Exp - Mtce Streets Roads Bridges Dep			4,682,096.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$4,910,486.13	\$28,223.94	
Operating Income					
0121404 - MRWA Grant Rec'd For St Lighting Op Costs - Op Inc - Cross & Gen					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Crossovers & General Expenses	\$0.00	\$0.00	\$4,910,486.13	\$28,223.94	
Road Maintenance					
Operating Expenditure					
0121330 - Admin Costs Alloc - Op Exp - Road Maintenance			25,056.00	6,799.33	27%
0122000 - Urban Road Maintenance - Op Exp - Mtce Streets Roads Bridges			1,342,357.02	331,217.03	25%
0123000 - Rural Road Maintenance - Op Exp - Rd Maint			1,157,967.40	386,024.49	33%
Sub Total To Programme Summary	\$0.00	\$0.00	\$2,525,380.42	\$724,040.85	
Operating Income					
0120305 - WALGGC Road Grants Untied Op Grant Rec'd	366,107.00	86,338.17			24%
0120306 - Dep't Premier & Cabint Natural Disaster Grant - Cape Leveque Rd	552,945.00	0.00			0%
0121762 - State Direct MRWA/RRG Rd Maint Op Grant Rec'd	198,000.00	0.00			0%
Sub Total To Programme Summary	\$1,117,052.00	\$86,338.17	\$0.00	\$0.00	
Total Road Maintenance	\$1,117,052.00	\$86,338.17	\$2,525,380.42	\$724,040.85	
Flood Damage Repairs					
Operating Expenditure					
0122415 - Flood Damage Repairs			0.00	2,277.50	100%
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$2,277.50	
Operating Income					
0122430 - Natural Disaster Grant - Flood Damage Repairs					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Flood Damage Repairs	\$0.00	\$0.00	\$0.00	\$2,277.50	
Road Operating Expenses					

SHIRE OF BROOME
Schedule 12
TRANSPORT

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Operating Expenditure					
0122204 - Street Lighting - Mnthly Elect			440,000.00	112,142.60	25%
Accts & Insurance - Op Exp - Road					
Operating Exp					
0126000 - Road Operating Expenses - Op			1,005,471.00	198,842.47	20%
Exp - Rd Op Exps					
0126050 - Drain Slashing & Maint P&G - Op			83,612.06	33,620.91	40%
Exp - Mtce Streets Roads Bridges					
0126051 - Specific Location & Access Way			358,672.92	107,225.53	30%
Operating Exps by P&G - Op Exp - Rd Op					
0126130 - Admin Costs Alloc - Op Exp -			9,144.00	2,482.30	27%
Road Operating Expenses					
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,896,899.98</u>	<u>\$454,313.81</u>	
Total Road Operating Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,896,899.98</u>	<u>\$454,313.81</u>	
Parking Control & Management					
Operating Expenditure					
0124010 - Salary - Op Exp - Parking Control			0.00	16,478.99	100%
0124530 - Admin Cost Alloc - Op Exp -			36,204.00	9,821.26	27%
Parking Facilities					
1260206 - Other Employment Costs -			1,161.00	535.37	46%
Parking Control					
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$37,365.00</u>	<u>\$26,835.62</u>	
Operating Income					
0124910 - Parking Fines - Op Inc - Parking	15,000.00	2,160.00			14%
Facilities					
Sub Total To Programme Summary	<u>\$15,000.00</u>	<u>\$2,160.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
Total Parking Control & Management	<u>\$15,000.00</u>	<u>\$2,160.00</u>	<u>\$37,365.00</u>	<u>\$26,835.62</u>	
TOTAL TRANSPORT	<u>\$4,287,685.00</u>	<u>\$1,155,582.71</u>	<u>\$14,768,652.91</u>	<u>\$2,432,563.91</u>	

SHIRE OF BROOME
Schedule 13
ECONOMIC SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Tourism & Area Promotion			1,001,343.56	286,446.38
Building Control			442,791.70	122,040.44
Economic Services Special Projects			231,007.80	44,040.51
Other Economic Services			787,187.43	152,434.00
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$2,462,330.49	\$604,961.33
Operating Income				
Tourism & Area Promotion	871,966.00	178,052.10		
Building Control	160,874.00	124,282.45		
Economic Services Special Projects	92,739.00			
Other Economic Services	38,000.00			
TOTAL OPERATING INCOME	\$1,163,579.00	\$302,334.55	\$0.00	\$0.00
Capital Expenditure				
Tourism & Area Promotion			25,000.00	770.59
Economic Services Special Projects			1,091,865.00	69,760.49
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$1,116,865.00	\$70,531.08
Capital Income				
Economic Services Special Projects	162,768.00	23,320.86		
Other Economic Services	7,294.00			
TOTAL CAPITAL INCOME	\$170,062.00	\$23,320.86	\$0.00	\$0.00
TOTAL ECONOMIC SERVICES	\$1,333,641.00	\$325,655.41	\$3,579,195.49	\$675,492.41

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 13
ECONOMIC SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Tourism & Area Promotion				
Operating Expenditure				
0132020 - Australia's North West Tourism Contribution - Op Exp - Tourism			175,000.00	125,000.00 71%
0132050 - Broome Visitor Centre Complex- Op Exp - Tourism & Area Promotion			170,544.55	76,592.11 45%
0132060 - Tourism Development - Op Exp - Tourism & Area Promotion			76,612.00	44,000.00 57%
0132069 - Broome Visitor Centre - BVC Subsidised Rental (In-Kind) - Op Exp - Tourism & Area Promot			158,178.00	0.00 0%
0132070 - Broome Visitor Centre - Annual Subsidy - Op Exp - Tourism & Area Promot			110,000.00	0.00 0%
0132078 - Promotional Signage Structures Maint Exp - Tourism & Area Promotion			7,455.01	1,839.35 25%
0132310 - Roebuck Bay Caravan Park Maint - Op Exp - Tourism & Area Promotion			47,700.00	5,342.02 11%
0132530 - Admin Costs Alloc - Op Exp - Tourism & Area Promotion			124,104.00	33,672.90 27%
1365296 - Fixed Asset Dep'n - Op Exp - Tourism & Area Promotion			131,750.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,001,343.56	\$286,446.38
Operating Income				
0132380 - Promotional Banners & Sundry Income Inc GST Tourism	4,323.00	0.00 0%		
0132410 - Roebuck Bay CP - Rent & Recoup Income - Op Inc	510,000.00	100,000.00 20%		
0132411 - Stat Fees & Lic - Caravan Parks	15,000.00	13,789.50 92%		
0132414 - Broome Visitor Centre - Rent & Recoup Income - Op Inc	260,444.00	30,828.72 12%		
0132415 - Broome Visitor Centre Courthouse - Rent & Recoup Income - Op Inc	58,199.00	17,433.88 30%		
0134212 - Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc	24,000.00	16,000.00 67%		
Sub Total To Programme Summary	\$871,966.00	\$178,052.10	\$0.00	\$0.00
Capital Expenditure				
0132129 - Visitor Centre Renewal (Inc plant & Furn) - Cap Bldg Exp			25,000.00	0.00 0%
0132131 - Promotional Banner Const Upgrade - Cap Exp - Tourism			0.00	770.59 100%
1365495 - Other Infrastructure - New Const - Cap Exp				
Sub Total To Programme Summary	\$0.00	\$0.00	\$25,000.00	\$770.59
Total Tourism & Area Promotion	\$871,966.00	\$178,052.10	\$1,026,343.56	\$287,216.97
Building Control				
Operating Expenditure				
0133010 - Salary - Op Exp - Building Control			107,122.27	40,547.14 38%

SHIRE OF BROOME
Schedule 13
ECONOMIC SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0133011 - Salary - Op Exp - Swimming Pool Inspections			91,613.43	10,801.24	12%
0133013 - Superannuation Employee Expense- Building Control			10,088.00	7,578.11	75%
0133015 - Consultants - Op Exp - Building Control			3,000.00	100.00	3%
0133027 - Other Employment Costs - Op Exp - Building Control			5,424.00	1,679.68	31%
0133030 - Subscriptions - Op Exp - Building Control			4,200.00	1,014.09	24%
0133283 - Sundry Expenses - Op Exp - Building Control			500.00	0.00	0%
0133284 - Reimbursements Exps - Build Control			500.00	0.00	0%
0133800 - Vehicle & Plant Exps - Building Control			0.00	1,070.67	100%
1366297 - Admin Cost Allocated - Building Control			192,528.00	52,236.15	27%
1366298 - IT/Records Costs Allocated -Building Control			27,816.00	7,013.36	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$442,791.70	\$122,040.44	
Operating Income					
0133410 - Stat Fees & Lic - Building Permits	50,000.00	21,517.65			43%
0133411 - Building Strata Application Fees - Op Inc - Building Control	500.00	0.00			0%
0133420 - Stat Fees & Lic - Demolition Permits	2,016.00	1,610.00			80%
0133440 - Stat Fees & Lic - Pool Inspections	95,858.00	97,611.50			102%
0133480 - Other Minor Charges Inc GST - Op Inc - Building Control	12,000.00	3,263.30			27%
0133485 - Other Minor Building Charges & Penalties No GST - Op Inc - Building Control	500.00	280.00			56%
Sub Total To Programme Summary	\$160,874.00	\$124,282.45	\$0.00	\$0.00	
Total Building Control	\$160,874.00	\$124,282.45	\$442,791.70	\$122,040.44	
Economic Services Special Projects					
Operating Expenditure					
1367206 - Salary - Op Exp - Economic Services Special Projects			105,664.80	32,829.01	31%
1367207 - Superannuation Employee Exp - Op Exp - Economic Services Special Projects			39,312.00	6,614.21	17%
1367208 - Other Employment Costs - Op Exp - Economic Services Special Projects			11,275.00	1,766.57	16%
1367209 - Phone & PC - Op Exp - Economic Services Special Projects			1,050.00	190.89	18%
1367211 - ****DO NOT USE**** Chinatown Revitalisation Consultant and Other Expenese					
1367214 - Chinatown Revitalisation Loan Interest & Fee Exp - Op Exp			60,718.00	-965.66	-2%
1367215 - Vehicle Lease Exps - Op Exp - Economic Services Special Projects					

SHIRE OF BROOME
Schedule 13
ECONOMIC SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
1367218 - CIDC Led Initiatives - Op Exp - Economic Services Special Projects			1,060.00	367.72	35%
1367220 - Chinatown Revitalisation Laneway & Activation Grants					
1367230 - Admin Costs Alloc - Op Exp - Economic Services Special Projects			11,928.00	3,237.77	27%
1367231 - CIDC Activation Grants - Op Exp - Economic Services Special Projects					
Sub Total To Programme Summary	\$0.00	\$0.00	\$231,007.80	\$44,040.51	
Operating Income					
1367301 - Grants & Contributions Received - Op Inc - Economic Services Special Projects	32,739.00	0.00	0%		
1367302 - Fees & Charges - Op Inc - Economic Services Special Projects					
1367303 - Other Income Received - Op Inc - Economic Services Special Projects	60,000.00	0.00	0%		
1367308 - rants & Contributions Received - Op Inc - Broome Boating Project					
Sub Total To Programme Summary	\$92,739.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure					
1367221 - Chinatown Project Mgmt Feasibility & Design Consultancy - Cap Exp - Economic Services Special Project					
1367228 - Chinatown Project Stage 2 - CapEx			800,000.00	0.00	0%
1367402 - Chinatown Revitalisation Project Management - Cap Exp - Economic Services Special Projects			0.00	357.49	100%
1367404 - Chinatown Revitalisation - Road Upgrade - Cap Exp			0.00	5,054.55	100%
1367405 - Chinatown Revitalisation - Other Infra New - Cap Exp			200,000.00	64,348.45	32%
1367452 - Chinatown Revitalisation Loan Principal Exp			91,865.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,091,865.00	\$69,760.49	
Capital Income					
1367502 - Loans Received China Town Revitalisation - Cap Inc - Economic Services Special Projects					
1367504 - Grants & Contr. Received Non Op - Cap Inc - Economic Services Special Projects	0.00	23,320.86	100%		
1367505 - Transfer From Restricted Cash Reserve - Chinatown Revitalisation					
1367506 - Transfer From Public Art Reserve - Chinatown Revitalisation	162,768.00	0.00	0%		
Sub Total To Programme Summary	\$162,768.00	\$23,320.86	\$0.00	\$0.00	
Total Economic Services Special Projects	\$255,507.00	\$23,320.86	\$1,322,872.80	\$113,801.00	

Other Economic Services

Operating Expenditure

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Schedule 13
ECONOMIC SERVICES

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Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0136723 - Economic Development Program Expense - Place Making Officer Activation -Op Exp - Other Economic Serv			219,850.00	19,996.52	9%
1367201 - Salary - Op Exp - Economic Services			364,026.43	85,308.74	23%
1367202 - Superannuation Employee Expense - Op Exp - Economic Services			20,150.00	1,734.84	9%
1367204 - Other Employment Costs - Op Exp - Economic Services			13,035.00	4,711.32	36%
1367210 - Economic Development Program Expense - Op Exp - Other Economic Services			14,294.00	0.00	0%
1367297 - Admin Cost Allocated - Economic Services			72,396.00	19,642.52	27%
1367298 - IT/Records Costs Allocated - Economic Services			83,436.00	21,040.06	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$787,187.43	\$152,434.00	
Operating Income					
1367310 - Grants & Contributions Received - Op Inc - Other Economic Services	38,000.00	0.00	0%		
Sub Total To Programme Summary	\$38,000.00	\$0.00	\$0.00	\$0.00	
Capital Income					
1367525 - Transfer From Restricted Cash Reserve - Other Economic Services	7,294.00	0.00	0%		
Sub Total To Programme Summary	\$7,294.00	\$0.00	\$0.00	\$0.00	
Total Other Economic Services	\$45,294.00	\$0.00	\$787,187.43	\$152,434.00	
TOTAL ECONOMIC SERVICES	\$1,333,641.00	\$325,655.41	\$3,579,195.49	\$675,492.41	

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
FUNCTION SUMMARY				
Operating Expenditure				
Private Works			58,037.32	3,723.83
Engineering Office			1,145,685.36	128,763.89
Parks & Gardens Operations			-1,721,555.06	-437,079.91
Works Operations			-434,064.34	-167,758.13
Depot Operations			839,347.60	148,161.12
Plant Operation			796,649.63	-99,294.67
Salaries & Wages				
Corporate Governance & Support			998,203.32	93,316.53
IT and Records Operations			297,355.85	117.34
Unclassified General			86,610.00	25,549.24
Other Buildings Leased - Unclassified			125,604.00	12,826.98
Community Facilities Leased - Unclassified			394,003.00	22,702.03
Office Properties Leased - Unclassified			781,560.43	194,878.10
TOTAL OPERATING EXPENDITURE	\$0.00	\$0.00	\$3,367,437.11	-\$74,093.65
Operating Income				
Private Works	31,504.00			
Engineering Office	111,176.00	12,857.04		
Parks & Gardens Operations	43,040.00	2,000.00		
Works Operations	23,750.00			
Depot Operations		6,774.40		
Corporate Governance & Support	566,612.00	93,316.53		
IT and Records Operations	11,589.00	117.34		
Unclassified General	28,521.00	1,000.00		
Other Buildings Leased - Unclassified	229,269.00	67,937.57		
Community Facilities Leased - Unclassified	151,973.24	31,608.24		
Office Properties Leased - Unclassified	1,084,171.00	324,438.75		
TOTAL OPERATING INCOME	\$2,281,605.24	\$540,049.87	\$0.00	\$0.00
Capital Expenditure				
Engineering Office			92,176.00	458.09
Parks & Gardens Operations			716,000.00	25,340.00
Works Operations			892,000.00	196,576.10

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure	
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Depot Operations			4,000.00	
Corporate Governance & Support			596,704.00	27,662.47
IT and Records Operations			321,589.00	51,272.46
Unclassified General				67,823.14
Community Facilities Leased - Unclassified			8,000.00	
Office Properties Leased - Unclassified			714,000.00	301,654.54
TOTAL CAPITAL EXPENDITURE	\$0.00	\$0.00	\$3,344,469.00	\$670,786.80
Capital Income				
Private Works	21,697.00			
Engineering Office	24,000.00			
Parks & Gardens Operations	241,000.00	5,000.00		
Works Operations	351,000.00	49,090.91		
Depot Operations				
Corporate Governance & Support	51,000.00	7,363.64		
IT and Records Operations				
Unclassified General				
Community Facilities Leased - Unclassified				
Office Properties Leased - Unclassified	714,000.00			
TOTAL CAPITAL INCOME	\$1,402,697.00	\$61,454.55	\$0.00	\$0.00
TOTAL OTHER PROPERTY AND SERVICES	\$3,684,302.24	\$601,504.42	\$6,711,906.11	\$596,693.15

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES
Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
Private Works					
Operating Expenditure					
0141271 - 1796200			52,687.98	3,723.83	7%
0141610 - P & G Private Works Expenses			5,349.34	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$58,037.32	\$3,723.83	
Operating Income					
0141450 - Works Private Works Income - Not Prepaid	15,000.00	0.00	0%		
0141451 - Works - Blue & White Directional Signs & Prepaid Private Works Income	16,504.00	0.00	0%		
0141600 - P & G Private Works - Fees Charged					
Sub Total To Programme Summary	\$31,504.00	\$0.00	\$0.00	\$0.00	
Capital Income					
0141960 - Transfer From Restricted Cash Reserve Private Wks Rd Const - Cap Inc	21,697.00	0.00	0%		
Sub Total To Programme Summary	\$21,697.00	\$0.00	\$0.00	\$0.00	
Total Private Works	\$53,201.00	\$0.00	\$58,037.32	\$3,723.83	
Engineering Office					
Operating Expenditure					
0143010 - Salary - Op Exp - Engineering Office			833,684.36	165,199.81	20%
0143013 - Superannuation Employee Expense - Engineering			100,854.00	19,925.17	20%
0143020 - Reimb & Other Exp - Op Exp - Eng Office					
0143021 - Survey Consumables - Op Exp - Eng Office			1,000.00	0.00	0%
0143022 - Minor Assets Expensed - Op Exp - Eng Office			1,400.00	0.00	0%
0143025 - Safety Audit Op Exp - Eng Office			10,000.00	8,508.60	85%
0143029 - Other Employment Costs - Engineering			33,793.00	5,348.13	16%
0143031 - Survey Equipment & Maintenance - Op Exp - Engineering Office			500.00	0.00	0%
0143032 - Minor Non IT Items Exp Engineering			3,500.00	599.94	17%
0143033 - Title Searches/Survey Info - Op Exp - Engineering Office			10,000.00	0.00	0%
0143036 - Advertising - Op Exp - Engineering Office			1,000.00	0.00	0%
0143038 - Consultants Engineering Office			175,000.00	79,163.54	45%
0143102 - Less Design & Project Management Costs Alloc - Eng Office - Op Exp			-310,033.00	-247,734.84	80%
0143110 - Office Duties & Non Productive Eng Office Staff Time - Op Exp-Eng Office			0.00	21,411.37	100%
0143296 - Loss on Sale of Assets - Op Exp - Engineering Office			4,800.00	0.00	0%

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0143800 - Vehicle & Plant Exps - Eng Office			0.00	2,968.95	100%
1471296 - Fixed Asset Dep'n - Op Exp - Engineering Office			1,523.00	0.00	0%
1471297 - Admin Costs Allocated - Op Exp - Engineering			161,892.00	43,925.85	27%
1471298 - IT/Records Costs Allocated - Op Exp - Engineering			116,772.00	29,447.37	25%
Sub Total To Programme Summary	\$0.00	\$0.00	\$1,145,685.36	\$128,763.89	
Operating Income					
0143313 - User Charges - Private Vehicle Use Eng Off					
0143390 - Reimb Received No GST Incl Diesel Fuel Rebate & Insurance - Op Inc	64,000.00	12,398.95	19%		
0143405 - Grant Op - R4R KRGS - Op Inc - Eng Off					
0143485 - Subdivision Engineering Supervision Charges - Op Inc - Eng Off					
0143988 - Interest Rec Plant Reserve - Op Inc - Engineering Office	47,176.00	458.09	1%		
Sub Total To Programme Summary	\$111,176.00	\$12,857.04	\$0.00	\$0.00	
Capital Expenditure					
0142988 - Transfer to Plant Reserve - Cap Exp - Engineering Office			47,176.00	458.09	1%
0148004 - Vehicle & Mobile Plant Renewal(Replacement)- Cap Exp - Eng Office			45,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$92,176.00	\$458.09	
Capital Income					
0143600 - Proceeds from Sale of Assets - Cap Inc - Engineering Office	16,000.00	0.00	0%		
0143792 - Transfer From Plant Reserve - Engineering Office	8,000.00	0.00	0%		
Sub Total To Programme Summary	\$24,000.00	\$0.00	\$0.00	\$0.00	
Total Engineering Office	\$135,176.00	\$12,857.04	\$1,237,861.36	\$129,221.98	
Parks & Gardens Operations					
Operating Expenditure					
0113048 - Inclement Weather P&G - Op Exp - P & G Operations			22,910.35	0.00	0%
0143048 - Other Employment Costs - Op Exp - Parks			88,604.00	19,684.04	22%
0143049 - Relief Staff Exp - P&G - Gen Admin			108,000.00	0.00	0%
0143500 - Salary - Op Exp - P & G (Management)			454,019.75	113,081.14	25%
0143501 - Minor Tools & Equipment - Op Exp - Parks and Gardens Ops			15,000.00	823.70	5%
0143502 - Staff Meetings - P & G Workers			66,867.23	17,401.91	26%
0143503 - Workers Compensation - Op Exp - Parks & Gardens Operations					

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0143504 - Training - Op Exp - Parks & Gardens Operations			72,760.24	23,298.11	32%
0143507 - C Hankinson			24,680.00	0.00	0%
0143508 - Wages & Related Sick & Holiday - P & G Ops			0.00	71,378.71	100%
0143510 - Protective Clothing & Equip Uniforms & Boots - Op Exp - P & G Ops			49,865.00	7,076.83	14%
0143511 - General Expenses - Op Exp - Parks & Gardens Operations			6,700.00	2,565.37	38%
0143512 - Medicals - Op Exp - Parks & Gardens Operations			600.00	0.00	0%
0143520 - Loss on Sale of Assets - Op Exp - Parks & Gardens Operations			68,943.00	0.00	0%
0143521 - PWOH Parks Allocated - Op Exp - Parks & Gardens Operations			-3,573,742.63	-910,506.40	25%
0143523 - Superannuation Employee Expense - P & G Management			53,482.00	13,047.11	24%
0143526 - Superannuation Employee Expense - P&G Ops			304,067.00	61,250.35	20%
0143585 - Phone Exps - P & G			6,000.00	1,318.60	22%
0143801 - Vehicle & Plant Exps - P & G Ops			0.00	13,377.04	100%
1472296 - Fixed Asset Dep'n - Op Exp - Parks & Gardens			23,641.00	0.00	0%
1472297 - Admin Cost Allocated - P & G			342,492.00	92,924.23	27%
1472298 - IT/Records Costs Allocated - P & G			143,556.00	36,199.35	25%
Sub Total To Programme Summary	\$0.00	\$0.00	-\$1,721,555.06	-\$437,079.91	
Operating Income					
0143382 - Apprentice/ Traineeship Subsidy - Op Inc - Parks & Gardens Operations	0.00	2,000.00			100%
0143518 - Profit on Sale of Assets - Op Inc - Parks & Gardens Operations	43,040.00	0.00			0%
Sub Total To Programme Summary	\$43,040.00	\$2,000.00	\$0.00	\$0.00	
Capital Expenditure					
0143610 - Vehicle & Plant Renewal(Replacement) - Cap Exp - P&G Operations			656,000.00	25,340.00	4%
0143621 - Vehicle & Plant New - Cap Exp - P&G Operations			60,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$716,000.00	\$25,340.00	
Capital Income					
0143601 - Proceeds from Sale of Assets - Cap Inc - Parks & Gardens Operations	156,000.00	5,000.00			3%
1437940 - Transfer from Plant Reserve - P&G	85,000.00	0.00			0%
Sub Total To Programme Summary	\$241,000.00	\$5,000.00	\$0.00	\$0.00	
Total Parks & Gardens Operations	\$284,040.00	\$7,000.00	-\$1,005,555.06	-\$411,739.91	
Works Operations					
Operating Expenditure					

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0142045 - Staff Meetings Exp - Works Workers			38,450.32	6,905.79	18%
0143050 - Wages & related Sick & Annual Leave Workers Exp - Works Ops			0.00	45,526.88	100%
0143054 - Superannuation Employee Expense - Works Operations			100,386.00	30,881.22	31%
0143055 - Relieving Staff Exp - Works - Gen Admin			43,200.00	0.00	0%
0143080 - Works Protective Clothing - Op Exp - Works Operations			22,400.00	5,360.99	24%
0143290 - Less On Costs Alloc - Op Exp - Works Operations			-1,969,433.67	-443,735.87	23%
0148010 - Salary - Op Exp - Works (Management)			840,665.06	75,848.05	9%
0148015 - Superannuation Employee Expense - Works Management			35,360.00	9,237.42	26%
0148035 - Other Employment Costs - Works Ops			31,057.19	9,172.33	30%
0148281 - Works Training - Op Exp - Works Operations			47,397.88	6,743.39	14%
0148282 - Works Medicals - Op Exp - Works Operations			630.00	0.00	0%
0148283 - Minor Equipment Replacement - Op Exp - Works Operations			6,600.00	2,413.42	37%
0148284 - Sundry Mobile & Sat Phone Exp - Works Ops			7,550.00	2,195.36	29%
0148287 - Workshop Renewal - Fabrication Area - Op Ex			17,387.88	0.00	0%
0148396 - Loss On Sale Of Assets - Op Exp - Works Operations			77,849.00	0.00	0%
0148800 - Vehicle & Plant Exps - Works Ops			0.00	11,044.61	100%
1473297 - Admin Cost Allocated - Woks Ops			180,588.00	48,998.36	27%
1473298 - IT/Records Costs Allocated -Works Ops			85,848.00	21,649.92	25%
Sub Total To Programme Summary	\$0.00	\$0.00	-\$434,064.34	-\$167,758.13	
Operating Income					
0148499 - Profit On Sale of Assets - Op Inc - Works Operations	23,750.00	0.00	0%		
Sub Total To Programme Summary	\$23,750.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure					
0148611 - Vehicle & Mob Plant Renewal(Replacement) - Cap Exp - Works Ops			892,000.00	196,576.10	22%
0148621 - Vehicle & Mob Plant New - Cap Exp - Works Ops					
Sub Total To Programme Summary	\$0.00	\$0.00	\$892,000.00	\$196,576.10	
Capital Income					
0148395 - Transfer from Plant Reserve - Works Ops	116,000.00	0.00	0%		
0148600 - Proceeds from Sale of Assets - Cap Inc - Works Operations	235,000.00	49,090.91	21%		
Sub Total To Programme Summary	\$351,000.00	\$49,090.91	\$0.00	\$0.00	

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
Total Works Operations	\$374,750.00	\$49,090.91	\$457,935.66	\$28,817.97
Depot Operations				
Operating Expenditure				
0000800 - Oils & Lubricants - Op Exp - Depot Operations			22,400.00	3,206.56 14%
0148025 - Staff Meetings & Office Duties Exp - Depot Operations			180,348.63	55,634.45 31%
0148050 - Default Wages Sick & Annual Leave Mechanics Exp - Depot			0.00	6,231.87 100%
0148051 - Superannuation Employee Expense - Depot Staff			46,774.00	3,892.66 8%
0148060 - Relief Staff Op Exp - Depot Ops			3,500.00	6,183.75 177%
0148070 - Salary - Op Exp - Depot (Management)			79,716.00	27,707.38 35%
0148071 - Superannuation Employee Expense - Depot				
0148078 - Minor Assets - Op Exp - Depot Operations			7,800.00	2,931.96 38%
0148100 - Depot Building & Grounds Op Exps - Depot Operations			205,761.63	47,618.55 23%
0148271 - Workshop Consumables Exp - Depot			11,500.00	2,703.62 24%
0148279 - Apprentice Training - Op Exp - Depot Operations			2,500.00	10,326.49 413%
0148291 - Consumables - Op Exp - Depot Operations			19,200.00	5,085.08 26%
0148292 - Tool Replacement - Op Exp - Depot Operations			13,200.00	603.05 5%
0148293 - Safety Equip - Op Exp - Depot Operations			24,200.00	5,338.11 22%
0148297 - Roadwork Signs - Op Exp - Depot Operations			22,000.00	9,104.83 41%
0148298 - Depot Training - Op Exp - Depot Operations			13,090.51	1,051.44 8%
0148299 - Insurances - Op Exp - Depot Operations			0.00	116.07 100%
0148301 - Depot Overheads Alloc - Op Exp - Depot Operations			0.00	-80,839.53 100%
0148305 - IT Costs Alloc - Depot Ops			53,556.00	13,503.97 25%
0148630 - Admin Costs Alloc - Op Exp - Depot Operations			59,268.00	16,080.97 27%
0148696 - Loss on Sale of Assets - Op Exp - Depot Operations				
0148801 - Vehicle & Plant Exps - Depot Ops			0.00	6,991.73 100%
0149028 - Workshop Cleaning & Other Operational Exps - Op Exp			30,760.83	887.91 3%
0149225 - Depot Sundry Exp - Depot Ops			1,400.00	463.96 33%
1474206 - Other Employment Costs - Depot Staff			9,144.00	3,336.24 36%
1474296 - Fixed Asset Depn - Op Exp - Depot			33,228.00	0.00 0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$839,347.60	\$148,161.12
Operating Income				

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0148602 - Apprentice Subsidy/Grants/Contributions - Op Inc - Depot Ops				
0148605 - Reimb & Sundry Income Rec'd - Op Inc - Depot Operations	0.00	6,774.40		100%
0148606 - Reimbursements Rec'd W. Comp & Sundry No GST - Depot Ops - Op Inc				
Sub Total To Programme Summary	\$0.00	\$6,774.40	\$0.00	\$0.00
Capital Expenditure				
0148003 - Depot Building Const Renewal - Cap Exp - Depot Operations			4,000.00	0.00
0148008 - Transfer to Furniture & Equipment Reserve - Cap Exp				0%
0148290 - Plant Equip & Tools Over \$5000 - Depot (Excluding Vehicles)				
Sub Total To Programme Summary	\$0.00	\$0.00	\$4,000.00	\$0.00
Capital Income				
0148608 - Transfer from Leave Reserve - Depot Operations				
0148613 - Transfer From Restricted Cash Reserve - Cap Inc - Depot Operations				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Depot Operations	\$0.00	\$6,774.40	\$843,347.60	\$148,161.12
Plant Operation				
Operating Expenditure				
0145101 - Plant Repair Wages - Op Exp - Plant Operation			905,933.96	173,296.26
0145102 - Plant Tyres & Tubes - Op Exp - Plant Operation			70,000.00	17,300.83
0145103 - Plant Parts & Repairs - Op Exp - Plant Operation			294,553.00	117,659.98
0145104 - Plant Insurance & Licences - Op Exp - Plant Operation			60,269.00	58,348.58
0145105 - Plant Fuel & Oil - Op Exp - Plant Operation			373,957.00	85,601.90
0145106 - Plant Depreciation - Op Exp - Plant Operation			729,937.00	0.00
0145290 - Plant Operation Costs Allocated - Op Exp - Plant Operation			-1,194,012.15	-404,788.02
0145291 - Plant Dep'n Op Alloc (Credits) - Op Exp - Plant Operation			-443,988.18	-146,714.20
Sub Total To Programme Summary	\$0.00	\$0.00	\$796,649.63	-\$99,294.67
Total Plant Operation	\$0.00	\$0.00	\$796,649.63	-\$99,294.67
Salaries & Wages				
Operating Expenditure				
0146010 - Salaries & Wages For Year - Op Exp - Salaries & Wages			0.00	3,554,061.70

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0146200 - Salaries & Wages Allocated - Op Exp - Salaries & Wages			0.00	-3,554,061.70	100%
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Salaries & Wages	\$0.00	\$0.00	\$0.00	\$0.00	
Corporate Governance & Support					
Operating Expenditure					
0141800 - Vehicle & Plant Exps - Gen Admin			0.00	535.97	100%
0141801 - Vehicle Running Exps - Property Management			0.00	1,624.13	100%
0142000 - Shire Admin Building Haas St Op Exp - Gen Admin			514,778.48	125,384.30	24%
0142002 - Salary - Op Exp - Corp Serv Directorate			172,975.92	40,776.97	24%
0142003 - Superannuation Employee Expense - Corp Service Directorate			26,806.00	3,873.82	14%
0142004 - Salary - Op Exp - Finance			945,148.00	214,640.58	23%
0142005 - Superannuation Employee Expense - Finance			134,758.00	34,766.31	26%
0142006 - Salary - Op Exp - Human Resources			305,031.41	64,346.17	21%
0142007 - Superannuation Employee Expense - HR			28,834.00	7,619.42	26%
0142008 - Relieving Staff Exp - HR			0.00	11,052.85	100%
0142010 - Salary - Op Exp - Gen Admin			507,601.96	141,856.32	28%
0142011 - Superannuation Employee Expense - General Admin			52,806.00	17,090.28	32%
0142012 - Relieving Staff Exp - DCS - Gen Admin			7,000.00	0.00	0%
0142013 - Salary - Op Exp - Property Management			305,532.26	89,227.56	29%
0142015 - All Employee Centrelink Paid Parental Leave - Op Exp - Gen Admin O'Heads			0.00	5,924.80	100%
0142016 - Superannuation Employee Expense - Property Management			28,730.00	8,013.03	28%
0142020 - Other Employment Costs - Corp Serv Directorate			13,802.00	1,724.99	12%
0142025 - Other Employment Costs - General Admin			20,841.00	4,412.05	21%
0142027 - Other Employment Costs - Property Management			7,768.00	2,574.26	33%
0142034 - Other Employment Costs - Finance			29,434.00	6,844.48	23%
0142037 - Other Employment Costs - Human Resources			9,631.00	2,491.92	26%
0142040 - All Ex Employee LSL & Other Exps (From any work area) - Gen Admin			0.00	24,383.20	100%
0142042 - Performance Based Rewards - Gen Admin			27,000.00	13,285.83	49%
0142043 - Organisational Training - General			234,000.01	51,059.76	22%
0142044 - Uniform - Op Exp - General Admin O'Heads			22,000.00	3,830.15	17%

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0142046 - Recruitment Expenses - Op Exp - General Admin O'Heads			120,000.00	13,303.35	11%
0142048 - HRM Consultancy - Op Exp			20,000.00	0.00	0%
0142049 - Employee Assistance Programme - Op Exp			9,000.00	5,500.00	61%
0142050 - Shire Office Barker St - Op Exps - Corp Gov Support			49,408.27	9,734.77	20%
0142060 - IT Costs Allocated - Op Exp - General Administration O'Heads			347,712.00	87,688.69	25%
0142070 - Printing & Stationery - Op Exp - General Admin O'Heads			17,000.00	4,662.78	27%
0142090 - Postage & Freight - Op Exp - General Administration O'Heads			25,000.00	7,621.92	30%
0142100 - Advertising - Op Exp - General Administration O'Heads			3,000.00	-11.70	0%
0142111 - Minor Asset Purchases - Op Exp - General Administration O'Heads			10,000.00	2,969.10	30%
0142112 - Sundry Exp Corp Serv - Op Exp - General Administration O'Heads					
0142120 - Bank Charges with GST Only - Op Exp - General Administration O'Heads			50,000.00	5,887.82	12%
0142121 - Bank Charges - No GST - Op Exp - General Administration O'Heads			600.00	2,122.41	354%
0142160 - Other Office Expenses - Op Exp - General Administration O'Heads			7,000.00	1,354.43	19%
0142184 - Gifts & Miscellaneous Employee Op Exp - Corp Gov			1,000.00	181.82	18%
0142191 - Relocation & Removal Costs - All Staff - Op Exp - Corp Gov			30,000.00	0.00	0%
0142193 - Relief Staff - Op Exp - Finance - Corp. Gov. & Support					
0142230 - Legal Corp Serv - Op Exp - Corp Gov & Support (legal recovery opinc see 142391)					
0142231 - Consultants Corp Serv - Op Exp - Corp Gov Support			31,000.00	4,392.85	14%
0142232 - LGIS Insurance Funded Expenses (Inc in 142393) - Op Exp - Corp Gov			215,234.00	9,162.50	4%
0142233 - Consultants Administration Dept - Op Exp - Corp Gov Support			7,600.00	1,420.00	19%
0142260 - Insurance - Op Exp - General Administration O'Heads			200,651.00	121,323.15	60%
0142261 - Occupation Health & Safety - Op Exp - General Admin O'Heads			15,000.00	5,759.09	38%
0142273 - HR Staff Printing & Stationery and Other Exp - Op Exp - General Admin O'Heads			2,850.01	242.60	9%
0142281 - Refund Overpayments - Op Exp - General Admin (Clearing)			1,000.00	0.00	0%
0142296 - Loss on Asset Disposal - Gen Admin			3,491.00	0.00	0%
0142298 - Dep'n Exp Plant & Equip Op Exp - Corp Gov & Support			7,818.00	0.00	0%
0142299 - Dep'cn Furniture & Fittings - Op Exp-Corp Gov & Support			51,555.00	0.00	0%
0142300 - Accrued Leave Expense					

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Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0142305 - Doubtful Debt Expenses - Op Exp - General Administration O'Heads					
0142548 - Local Number Plate Purchases - Op Exp - General Administration O'Heads			1,800.00	200.00	11%
0142999 - Less Cost Alloc - Op Exp - General Administration O'Heads			-3,977,784.00	-1,079,259.38	27%
0144027 - Property Dept Legal Expenses - Op Exp - Property Dept (see legal recovery opinc 142995)			15,000.00	11,721.18	78%
1441244 - Drug & Alcohol Testing - General			4,000.00	0.00	0%
1477296 - Fixed Asset Depn - Op Exp - Corporate Governance			334,790.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$998,203.32	\$93,316.53	
Operating Income					
0142212 - Interest Rec on Muni Investment - Op Inc - General Administration O'Heads	342,563.00	7,566.57	2%		
0142390 - Reimb Bonuses Rebates & Sundry Income Inc GST - Op Inc - General Admin O'Heads	0.00	1,692.77	100%		
0142393 - LGIS Insurance Bonus & Funding (Exp in 142232) - Op Inc - Corp Gov	25,000.00	33,462.31	134%		
0142394 - Legal Employee Leave & Other No GST Reimb from Others Op Inc - Corp Gov	0.00	16,883.10	100%		
0142395 - All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads	0.00	5,924.80	100%		
0142440 - Sales Information Of Records (i.e. FOI) - Op Inc - General Administration O'Heads	90.00	30.00	33%		
0142441 - Photocopying & Sundries + GST - Op Inc - General Administration O'Heads	4.00	1,500.00	7500%		
0142446 - Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support	102,000.00	25,130.01	25%		
0142471 - Commission - DFES / FESA ESL Levy collection	7,000.00	0.00	0%		
0142481 - HR Operating Grants Rec'd - Op Inc - Gen Admin					
0142500 - Local Number Plate Sales Op Inc - Gen Admin	2,618.00	290.91	11%		
0142791 - Interest Rec Building Reserve - Op Inc - General Administration O'Heads	43,637.00	598.44	1%		
0142995 - Reimbursement Property Dept Legal Fee - Op Inc - Corp Gov & Supp (Legal opex refer 144027)	5,000.00	0.00	0%		
0142997 - Interest Rec Leave Reserve - Op Inc - General Administration O'Heads	38,700.00	237.62	1%		
Sub Total To Programme Summary	\$566,612.00	\$93,316.53	\$0.00	\$0.00	
Capital Expenditure					
0141790 - Transfer to Building Reserve - Cap Exp - General Administration O'Heads			341,004.00	598.44	0%
0141997 - Transfer to Leave Reserve - Cap Exp - Corp Gov & Support			38,700.00	237.62	1%
0142551 - Vehicle & Mob Plant Renewal (Replacement) - Cap Exp - Gen Admin			82,000.00	23,793.68	29%

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0142558 - Shire Office Build Haas St Renewal - Cap Exp - Corp Gov			125,000.00	3,032.73	2%
0147372 - Shire Office Barker St - Building Renewal - Cap Exp - Corp Gov Support			10,000.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$596,704.00	\$27,662.47	
Capital Income					
0142320 - Transfer From Leave Reserve Corp Gov & Support					
0142794 - Transfer From Plant Reserve - Corp Gov & Support	10,000.00	0.00			0%
0142951 - Proceeds from Sale of Assets - Cap Inc - General Administration	41,000.00	7,363.64			18%
Sub Total To Programme Summary	\$51,000.00	\$7,363.64	\$0.00	\$0.00	
Total Corporate Governance & Support	\$617,612.00	\$100,680.17	\$1,594,907.32	\$120,979.00	
IT and Records Operations					
Operating Expenditure					
0142075 - Records Management Exps - IT			1,000.00	90.00	9%
0146102 - License Maint and Support - IT Exp			578,300.00	234,914.75	41%
0146104 - Equip Maint & Supplies - IT Exp - OP Exp			88,979.00	45,620.82	51%
0146105 - Salary - Op Exp - IT			329,980.50	67,449.91	20%
0146106 - Salary - Op Exp - Records			250,190.35	47,620.02	19%
0146108 - Superannuation Employee Expense - IT			34,554.00	8,243.81	24%
0146109 - Software<\$5000 - IT Exp			10,000.00	6,436.99	64%
0146110 - Minor Assets<\$5000 - IT Exp			150,000.00	685.00	0%
0146111 - IT Contract Consultants - Exp			250,000.00	14,491.10	6%
0146113 - Superannuation Employee Expense - Records			28,470.00	5,404.75	19%
0146117 - Other Employment Costs - IT			17,394.00	2,684.20	15%
0146121 - Other Employment Costs - Records			8,755.00	2,087.97	24%
0146159 - Less Op Costs Alloc - IT			-1,727,436.00	-435,611.98	25%
0146199 - Fixed Asset Dep'n - Op Exp - IT			277,169.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$297,355.85	\$117.34	
Operating Income					
0142996 - Interest Rec Equip & Ins Reserve - Op Inc - General Administration O'Heads	11,589.00	117.34			1%
Sub Total To Programme Summary	\$11,589.00	\$117.34	\$0.00	\$0.00	
Capital Expenditure					
0141995 - Transfer to Equip & Insurance Reserve IT Operations Cap Exp			11,589.00	117.34	1%
0146120 - Equip & H'Ware > \$5000 Cap Exp - IT			218,000.00	0.00	0%
0146122 - Software >\$5000 Cap Exp - IT			92,000.00	51,155.12	56%
Sub Total To Programme Summary	\$0.00	\$0.00	\$321,589.00	\$51,272.46	
Capital Income					

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	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual
0146178 - Grants Received - Non Op Inc - IT & Records Operations				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total It And Records Operations	\$11,589.00	\$117.34	\$618,944.85	\$51,389.80
Unclassified General				
Operating Expenditure				
0014295 - Insurance Claimable Costs - Unclassified General				
0114301 - Broome Turf Club Building Operating & Maintenance Expenses - Op Exp - Unclassified General			1,000.00	0.00 0%
0114310 - Broome Turf Club Recoupable Expenses (Income in 114401) - Op Exp - Unclassified General			19,814.00	9,878.31 50%
0147103 - Survey & Misc Expenses Leased Properties - Op Exp - Unclassified Gen			30,000.00	5,957.60 20%
0147530 - Admin Costs Alloc - Op Exp - Unclassified General			35,796.00	9,713.33 27%
Sub Total To Programme Summary	\$0.00	\$0.00	\$86,610.00	\$25,549.24
Operating Income				
0114401 - Turf Club - Rent & Recoup Income - Op Inc	21,521.00	0.00 0%		
0147493 - Turf Club - Reserve Point - Op Inc - Unclassified General				
0147585 - Reimbursement of Insurable Claimable Costs - Op Inc - Unclassified General	0.00	1,000.00 100%		
0147586 - Reimbursements & Other Income - Op Inc - Unclassified General	7,000.00	0.00 0%		
Sub Total To Programme Summary	\$28,521.00	\$1,000.00	\$0.00	\$0.00
Capital Expenditure				
0147100 - Building Capital > \$5k - Cap Exp - Unclassified General			0.00	67,823.14 100%
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$67,823.14
Capital Income				
0147510 - Transfer From Building Reserve - Unclassified)				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Unclassified General	\$28,521.00	\$1,000.00	\$86,610.00	\$93,372.38
Other Buildings Leased - Unclassified				
Operating Expenditure				
0112051 - Town Beach Kiosk Building Op Exp - Other Buildings Leased			12,059.00	1,342.90 11%
0132000 - Office Bagot St - Op Exp - Tourism & Area Promotion			8,917.00	3,148.20 35%

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0147030 - Admin Costs Alloc - Op Exp - Other Buildings Leased - Unclassified			23,076.00	6,259.71	27%
0147409 - Cable Beach Restaurant Facilities (Zanders) Build Maint & Operating - Op Exp-Other Build Leased			500.00	0.00	0%
0147482 - Old Broome Lock Up - Op Exp - Other Buildings Leased			7,149.00	1,752.60	25%
0147862 - Sam Male Lugger - Op Exp- Other Build Leased			3,149.00	323.57	10%
1480296 - Fixed Asset Depn - Op Exp - Other Buildings Leased			70,754.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$125,604.00	\$12,826.98	
Operating Income					
0112483 - Town Beach Cafe - Rent & Recoup Income - Op Inc	57,500.00	17,453.32	30%		
0146408 - Zanders - Rent & Recoup Income - Op Inc	38,301.00	19,356.36	51%		
0147181 - Office Bagot St (Magabala Books) - Rent & Recoup Income - Op Inc	56,905.00	16,666.64	29%		
0147491 - Old Broome Lock Up - Rent & Recoup Income - Op Inc	18,166.00	3,556.80	20%		
0147492 - Broome Last Resort Carpark (Reserve 34305) - Rent & Recoup Income - Op Inc	12,500.00	0.00	0%		
0147502 - Comms Tower Crown Castle BRAC (Reserve 39420) - Rent & Recoup Income - Op Inc	28,897.00	10,904.45	38%		
0147865 - Sam Male Lugger - Op Inc - Other Build Leased	17,000.00	0.00	0%		
Sub Total To Programme Summary	\$229,269.00	\$67,937.57	\$0.00	\$0.00	
Total Other Buildings Leased - Unclassified	\$229,269.00	\$67,937.57	\$125,604.00	\$12,826.98	
Community Facilities Leased - Unclassified					
Operating Expenditure					
0114201 - Broome Speedway Club Maint & Operating Expenses - Op Exp - Community Facilities Leased			1,000.00	0.00	0%
0114601 - Naval Cadets Building Maint & Operating Expenses - Op Exp - Community Facilities Leased			1,570.00	63.35	4%
0146020 - Child Care Centre Cnr Guy & Herb Sts - Op Exp - Comm Fac Leasd			22,339.00	3,118.17	14%
0146030 - Broome Golf Club Maint & Operating Expenses - Op Exp - Community Facilities Leased			8,678.00	4,326.63	50%
0146040 - Broome Pistol Club Maint & Operating Expenses - Op Exp - Community Facilities Leased			3,573.00	1,781.17	50%
0146050 - 4 Jones Place Maint & Operating Expenses - Op Exp - Comm Fac Leased			7,892.00	1,830.84	23%
0146091 - Scout & Guide Shed Maint & Operating Exps - Op Exp - Com Fac Leased			320.00	0.00	0%

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income		Expenditure		
	Current Year Estimated	Current Year Actual	Current Year Estimated	Current Year Actual	
0146297 - Dep'n - Land & Buildings - Community Facilities Leased			103,533.00	0.00	0%
0146670 - Bowling Club Maint & Operating Expenses - Op Exp - Community Facilities Leased			8,611.00	3,968.02	46%
0147131 - Admin Costs Alloc - Op Exp - Communities Facilities Leased - Unclassified			21,084.00	5,720.07	27%
0149420 - BOSCCA - Building Maint Ins & Op Exps - Community Facilities Leased			8,048.00	1,893.78	24%
1481296 - Fixed Asset Dep'n - Op Exp - Commercial Facilities Leased			207,355.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$394,003.00	\$22,702.03	
Operating Income					
0147496 - Mulberry Tree Child Care - Rent & Recoup Income - Op Inc	91,322.24	23,083.40	25%		
0149408 - Rent & Recoup Income - Op Inc - Community Facilities Leased	22,000.00	0.00	0%		
0149410 - BOSCCA - Rent & Recoup Income - Op Inc	32,875.00	8,524.84	26%		
0149450 - 4 Jones Place - Reent & Recoup Income - Op Inc	5,776.00	0.00	0%		
Sub Total To Programme Summary	\$151,973.24	\$31,608.24	\$0.00	\$0.00	
Capital Expenditure					
0146651 - Child Care Ctr cnr Guy & Herbert Fixed Furn & Equip New - Cap Exp - Community Facilities Leased			4,000.00	0.00	0%
0146662 - BOSCCA Building Renewal (Inc Plant & Furn) - Cap Exp - Com Fac Leased			4,000.00	0.00	0%
0146699 - Broome Golf Club Renewal Building Wks- Other Build Leased - Cap Exp					
Sub Total To Programme Summary	\$0.00	\$0.00	\$8,000.00	\$0.00	
Capital Income					
0146555 - Transfer From Building Reserve Leased Comm Facilities - Un Clas					
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00	
Total Community Facilities Leased - Unclassified	\$151,973.24	\$31,608.24	\$402,003.00	\$22,702.03	
Office Properties Leased - Unclassified					
Operating Expenditure					
0147270 - Kimberley Regional Offices - Op Exp - Office Properties Leased			485,989.10	159,222.67	33%
0147280 - Shire Office Cable Beach Rd - Op Exp - Office Properties Leased			32,045.33	795.35	2%
0147330 - Admin Costs Alloc - Op Exp - Office Properties Leased - Unclassified			128,484.00	34,860.08	27%
1482296 - Fixed Asset Dep'n - Op Exp - Office Properties Leased			135,042.00	0.00	0%
Sub Total To Programme Summary	\$0.00	\$0.00	\$781,560.43	\$194,878.10	
Operating Income					

SHIRE OF BROOME
Schedule 14
OTHER PROPERTY AND SERVICES

Financial Statement For The Period Ending 30/09/2019

Particulars	Income			Expenditure	
	Current Year Estimated	Current Year Actual		Current Year Estimated	Current Year Actual
0147463 - Far North Community Services Tenancy 567 - KRO2 - Rent & Recoup Income - Op Inc	63,421.00	20,931.48	33%		
0147464 - Anglicare Tenancy 23 - KRO2 - Rent & Recoup Income - Op Inc	150,747.00	50,902.36	34%		
0147466 - Save the Children Australia KRO2 Rent Rec'd - Op Inc - Office Prop Leased	0.00	630.86	100%		
0147467 - Main Roads WA Tenancy 9 - KRO1 - Rent & Recoup Income - Op Inc	42,207.00	13,930.00	33%		
0147472 - BEC - Rent & Recoup Income - Op Inc	20,796.00	6,388.28	31%		
0147483 - Dept of Housing Tenancy 11 - KRO1 - Rent & Recoup Income - Op Inc	260,000.00	66,586.60	26%		
0147485 - Dep Corrective Services - KRO2 (Tenancy 4)- Rent & Recoup Income - Op Inc	95,000.00	43,483.48	46%		
0147487 - WA Police Tenancy 10 - KRO1 - Rent & Recoup Income - Op Inc					
0147489 - User Charges KRO Outgoings - Op Inc - Office Properties Leased	452,000.00	121,585.69	27%		
Sub Total To Programme Summary	\$1,084,171.00	\$324,438.75		\$0.00	\$0.00
Capital Expenditure					
0147357 - KRO Garden Renewal Infra Const - Cap Exp - Office Properties Leased					
0147374 - KRO1 Building Renewal - Cap Exp - Office Prop Leased				357,000.00	102,762.54
0147375 - KRO2 Building Renewal - Cap Exp - Office Prop Leased				357,000.00	198,892.00
Sub Total To Programme Summary	\$0.00	\$0.00		\$714,000.00	\$301,654.54
Capital Income					
0147355 - Transfer From Building Reserve Leased Offices Un Clas	714,000.00	0.00	0%		
Sub Total To Programme Summary	\$714,000.00	\$0.00		\$0.00	\$0.00
Total Office Properties Leased - Unclassified	\$1,798,171.00	\$324,438.75		\$1,495,560.43	\$496,532.64
TOTAL OTHER PROPERTY AND SERVICES	\$3,684,302.24	\$601,504.42		\$6,711,906.11	\$596,693.15

10.

**REPORTS
OF
COMMITTEES**

10.1 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING MINUTES - 11 SEPTEMBER 2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	EMS02
AUTHOR:	Director Development and Community
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Development and Community
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	2 October 2019

SUMMARY: This report presents the minutes and associated recommendations of the Local Emergency Management Committee meeting held on 11 September 2019 for Council's consideration.

BACKGROUND

Previous Considerations

Nil.

The Local Emergency Management Committee (**LEMC**) is established by Council under section 38 of the *Emergency Management Act 2005 (Act)*. In accordance with section 39 of the Act, the functions of the LEMC are:

- (a) to advise and assist the local government in assuring that local emergency management arrangements are established for its district;
- (b) to liaise with public authorities and other persons in the development, review and testing of local emergency management arrangements; and
- (c) to carry out other emergency management activities as directed by the State Emergency Management Committee, or prescribed by the *Emergency Management Regulations 2006*.

COMMENT

LEMC meeting on 11 September 2019

The minutes of the LEMC meeting held on 11 September 2019 are included as **Attachment 1** of this report.

At the meeting, the key points of note that were discussed by LEMC include the following:

Item 5.1 Broome Earthquake – 14 July 2019

Members from various agencies provided a debrief on this incident, its impact and the subsequent responses by agencies to various issues that arose. Discussions included the response to the threat of a tsunami and improvements in communication.

Item 5.2 Gantheaume Point Bushfires 10-11 August 2019

Members provided a debrief of the fire incidences at Gantheaume Point and Broome North, agency responses and use of resources, and investigations on the cause. WAPOL advise the likely cause of the fires to be the ignition of fireworks and outlined their actions to curb the availability of these illegal items.

Item 5.3 Updated Broome Local Emergency Welfare Plan

Tabling, by Department of Communities, of their Updated Local Emergency Welfare Plan and general discussion on key points.

Item 5.4 Horizon Power Update – Take Care around Green Power Domes

Horizon Power provided an update on their media campaign regarding the powerline domes.

Item 5.7 Update from LEMC Members

A round table discussion was conducted allowing Committee members to give an update on their agencies, and any relevant matters.

Item 6.1 Review of Emergency Risk Management Framework, Local Emergency Management Arrangements and Local Recovery Plan

A report to the members advising that the Shire has commenced the process of the review of its Emergency Risk Management Framework, Local Emergency Management Arrangements & its Local Recovery Plan and that this matter will be tabled at a special LEMC meeting for further discussion.

Summary

There were no items arising at the meeting for Council to consider. Therefore, it is recommended that Council receive the minutes of the LEMC meeting held on 11 September 2019.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Emergency Management Act 2005

Section 36. Functions of local government

It is a function of a local government —

- (a) subject to this Act, to ensure that effective local emergency management arrangements are prepared and maintained for its district;*
- (b) to manage recovery following an emergency affecting the community in its district; and*
- (c) to perform other functions given to the local government under this Act.*

38 Local emergency management committees

- (1) A local government is to establish one or more local emergency management committees for the local government's district.
- (2) If more than one local emergency management committee is established, the local government is to specify the area in respect of which the committee is to exercise its functions.
- (3) A local emergency management committee consists of —
 - (a) a chairman and other members appointed by the relevant local government in accordance with subsection (4); and
 - (b) if the local emergency coordinator is not appointed as chairman of the committee, the local emergency coordinator for the local government district.
- (4) Subject to this section, the constitution and procedures of a local emergency management committee, and the terms and conditions of appointment of members, are to be determined by the SEMC.

39 Functions of local emergency management committees

The functions of a local emergency management committee are, in relation to its district or the area for which it is established —

- (a) to advise and assist the local government in ensuring that local emergency management arrangements are established for its district;
- (b) to liaise with public authorities and other persons in the development, review and testing of local emergency management arrangements; and
- (c) to carry out other emergency management activities as directed by the SEMC or prescribed by the regulations.

Section 41 Emergency management arrangements in local government district

- (1) A local government is to ensure that arrangements (local emergency management arrangements) for emergency management in the local government's district are prepared.
- (2) The local emergency management arrangements are to set out —
 - (a) the local government's policies for emergency management;
 - (b) the roles and responsibilities of public authorities and other persons involved in emergency management in the local government district;
 - (c) provisions about the coordination of emergency operations and activities relating to emergency management performed by the persons mentioned in paragraph (b);
 - (d) a description of emergencies that are likely to occur in the local government district;
 - (e) strategies and priorities for emergency management in the local government district;
 - (f) other matters about emergency management in the local government district prescribed by the regulations; and
 - (g) other matters about emergency management in the local government district the local government considers appropriate.
- (3) Local emergency management arrangements are to be consistent with the State emergency management policies and State emergency management plans.
- (4) Local emergency management arrangements are to include a recovery plan and the nomination of a local recovery coordinator.
- (5) A local government is to deliver a copy of its local emergency management arrangements, and any amendment to the arrangements, to the SEMC as soon as is practicable after they are prepared.

Section 42 Reviewing and renewing local emergency management arrangements

- (1) local government is to ensure that its local emergency management arrangements are reviewed in accordance with the procedures established by the SEMC.
- (2) Local emergency management arrangements may be amended or replaced whenever the local government considers it appropriate.

Section 43 Local emergency management arrangements to be available for inspection

- (1) A local government is to keep a copy of its local emergency management arrangements at the offices of the local government.
- (2) The arrangements are to be available for inspection, free of charge, by members of the public during office hours.
- (3) The arrangements may be made available in written or electronic form.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK

Nil

STRATEGIC IMPLICATIONS

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

Effective communication

Affordable services and initiatives to satisfy community need

A healthy and safe environment

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

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Effective community engagement

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION:
(REPORT RECOMMENDATION)

Moved: Cr C Mitchell

Seconded: Cr P Matsumoto

That Council receives the minutes of the Local Emergency Management Committee held on 11 September 2019.

CARRIED UNANIMOUSLY 7/0

Attachments

1. LEMC Minutes 11 September 2019



UNCONFIRMED MINUTES

OF THE

**LOCAL EMERGENCY MANAGEMENT
COMMITTEE**

11 SEPTEMBER 2019

OUR VISION

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

OUR MISSION

"To deliver affordable and quality Local Government services."

CORE VALUES OF THE SHIRE

The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:

Communication

Integrity

Respect

Innovation

Transparency

Courtesy

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

SHIRE OF BROOME
LOCAL EMERGENCY MANAGEMENT COMMITTEE
WEDNESDAY 11 SEPTEMBER 2019
INDEX – MINUTES

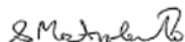
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NOTICE OF MEETING

Dear Committee Member,

The next Local Emergency Management Committee Meeting of the Shire of Broome will be held on Wednesday, 11 September 2019 in the Function Room, Corner Weld and Haas Streets, Broome, commencing at 10:00am.

Regards,



S MASTROLEMBO
Chief Executive Officer

06/09/2019

**MINUTES OF THE LOCAL EMERGENCY MANAGEMENT COMMITTEE OF THE SHIRE
OF BROOME,
HELD IN THE FUNCTION ROOM, CORNER WELD AND HAAS STREETS, BROOME, ON
WEDNESDAY 11 SEPTEMBER 2019, COMMENCING AT 10:00AM.**

1. OFFICIAL OPENING

The Chairman welcomed Members and Officers and declared the meeting open at 10:02am.

2. ATTENDANCE AND APOLOGIES

Attendance:	Cr Chris Mitchell	Chairperson – Shire of Broome
	Les Andrews	Broome Police
	Jodie Lynch	Horizon Power
	Craig Coulson	Broome Volunteer Sea Rescue Group
	Trevor Fish	12 Mile Representative
	Phil Leach	Volunteer Fire Rescue Service
	Gary Davies	St John Ambulance
	Wendy Mckinley	Broome Hospital
	Ivan Davie	Town Representative
	Ed Carrol	Waterbank/Coconut Well Representative
	Neil Gordon	WA Police - Broome
	Todd Carrington	Dampier Peninsula Police
	Deanne Hayward	Department of Human Services - Cenrelink
	Paul Beard	Water Corporation
	Tania Baxter	Bidyadanga Representative
	Jeanette Bayson	Department of Communities – Housing
	Megan Spence	Department of Communities – Emergency Services
	Chris Channing	Broome International Airport
	Josh Prime	Bidyadanga Police
	Chris Fox	Bidyadanga Police
	Wendy McKinley	Broome Hospital
	Tracey Beckett	Royal Flying Doctor's Service
	Glen Hay	District Officer, Department of Fire and Emergency Services
Leave of Absence:	Nil	
Apoloiges:	Helen Kent	Department of Fire and Emergency Services
	Nathan McKinnon	Department of Fire and Emergency Services
	Ben Muller	Department of Fire and Emergency Services
	Patrick Foley	Department of Parks and Wildlife
Officers:	Andre Stuyt	Shire of Broome
	Lani Levi	Shire of Broome (Minute Taker)
	Graeme Bissett	Shire of Broome

3. CONFIRMATION OF MINUTES

3.1 The minutes of the LEMC were distributed and taken as read.

RECCOMENDATION:

That the Minutes of the Local Emergency Management Committee held on 12 June 2019, as published and circulated, be confirmed as a true and accurate record of that meeting.

COMMITTEE RESOLUTION:

Moved: Les Andrews

Second: Wendy McKinley

That the Minutes of the Local Emergency Management Committee held on 12 June 2019, as published and circulated,

- 1. Be amended to include Ivan Davie as an apology; and*
- 2. Be confirmed as a true and accurate record of that meeting.*

CARRIED UNANIMOUSLY 23/0

Reason: Ivan Davie requested that the minutes be amended to include the apology he had submitted prior to the LEMC meeting held 12 June 2019.

4. CORRESPONDENCE IN / OUT

4.1 KPA EMERGENCY RESPONSE PROCEDURES

Attachments

1. ATTACHMENT 1
2. ATTACHMENT 2

No response or comments from members. Chair noted that the KPA Emergency Response Procedures were received and published in the Agenda.

5. BUSINESS ARISING

5.1 BROOME EARTHQUAKE 14 JULY 2019

Ben Muller summarised the Department of Emergency and Fire Services (DEFS) incident log which was kept during the Broome Earthquake Incident on 14 July 2019.

The DEFS Broome Regional Operations Centre (ROC) was opened very quickly after the incident occurred, incident time been 13:39 with ROC opening at 13:41pm. DEFS had limited staff capacity with only three staff available. Immediately the SES was put on a request to activate in case requests for assistance were received. The two staff that remained at ROC were responsible for collating information received from the field and assessing what had been affected or if there were going to be any further issues. DEFS biggest concern was threat of a tsunami, they were advised 12 minutes after the event that there was no threat through their communications centre.

Updates were put out through the Major Risk Warning group. At 14:50 a call was received from the Bureau that there was a potential for a marine threat through increased coastal

activity i.e wave and current, there was no threat of inundation. At 16:15 it was logged that this threat had past.

No requests for assistance were received by ROC throughout the incident. Some minor reports were posted by community members on the Geo Science Australia website which was only discovered by DEFS after the earthquake incident.

DEFS then did a phone reconnaissance of surrounding communities and discovered issues had occurred in Bidyadanga. They met with Bidyadanga Police and this is when they learnt that WAPOL had dispatched vehicles to assist with the communities confusion and panic. DEFS held a community meeting and roughly 80 to 100 people were in attendance. They tried to alleviate concerns that there was a threat as there wasn't ever a threat to the community.

DEFS met the following day with the Shire's CEO and the Minister. DEFS discovered that there was a communication loop that was not completed. The Shire's CEO informed them of the confusion that had occurred when the beach was closed with no tsunami threat in place.

DEFS experienced a few internal issues when a request from offices at ROC to utilise the emergency alert system was not actioned until 1hr 20minutes after the incident. The request was then denied because they did not see a need for an alert to go out as no requests for assistance had been received. The officers at the ROC wanted the alert to be sent as a way of ensuring the communities that there was not a threat of a tsunami. DEFS Media section have started to remedy the issues to prevent this from occurring again. DEFS Broome were also concerned that they were not informed as to whether telecommunications were affected in the area.

Media interviews were done after the event as a way of providing extra information to the community.

Group discussion occurred resulting in the following suggested actions:

Chris Mitchell met with the Minister for Emergency Services on the Monday following the event and discussion centred on the event and post-event responses in Broome and throughout the Kimberly due to receiving the communication that there was no threat of tsunami and BOM subsequently announcing the coastal threat. The Minister recommended providing the community with more information in relation to tsunami's. Chris said that there is already a lot of information out in the community but it could be looked at from a LEMC perspective. Information Chris has received from experts say that the threat of tsunami in Broome is very minor due to the continental shelf. Chris suggested that this type of information might be worth communicating.

Andre Stuyt said that the Shire only had two rangers working that day, one on staff and one called in, which wasn't enough capacity to move people off the beach. When reviewing the Local Recovery Plan this scenario to be included to help ensure that the emergency services are better prepared. A suggestion was made that the desktop scenario needs to factor in if it was on a school day. Also suggested that support could be provide from the Broome Volunteer Surf Life Guards who are trained to help in these type of scenarios. Suggestions were made that education and community meetings help to give the community information and a more realistic view of the risk of a tsunami. The community is not as prepared for tsunami or earth quake as it is for cyclone and fire. Chris said that

awareness around tsunamis could be put out with the upcoming trip to promote cyclone preparedness. Suggestions made that the information needs to include awareness around structural damage.

Comments made that the town has been put on tsunami alerts in the past when there has been earthquakes but because of the proximity there was heightened community concerns.

DEFS said that as an organisation in the Kimberley with staff turnover they lost some corporate knowledge as they are not every day threats. More awareness needed through media to ensure that the information is going out to community. Suggested that DEFS information should be communicated more widely through communities. There are tools on the DEFS website for what managers should do after an event could be communicated more broadly to other users. Suggested that information about how people get back on with doing their jobs after an event will help to reduce the demand on DEFS services.

Comments were made about the perception of the emergency can be just as hard to manage as if it were a real emergency. Bidyadanga had two car crashes as a result of people trying to flee the community.

DEFS mentioned that locally we have Fire Rescue and SES. As a backup to these teams they have Urban Search and Rescue (USAR) teams in Perth, 3 to 4 hours away, with a Broome Station that is equipped if crews need to be brought in from Perth. Advised in worst case scenarios crews can be mobilised from Singapore.

Bidyadanga Police and the Shire got a lot of calls from people who were wanting information on the warnings and road closures. Warnings need to be addressed on a day to day basis.

Actions:

1. LEMC to come up with a communication strategy around tsunami awareness.
2. DEFS to provide the information they have on being earth quake and tsunami prepared to communities.

5.2 Gantheaume Point Bushfire 10 - 11 August 2019

General discussion occurred regarding the incident and responses by various agencies.

DEFS reported that there were no issues. It had not burnt for years so a lot of fuel burnt. There was good response times from crews and adequate resources. Good use of command vehicles on both days. Damage was reduced because of the quick response.

Broome police investigated cause of the fire and found that the fire was started from fireworks most commonly sold in the NT. They have also recently found that one of the recent stall at the circus sold fireworks. Police will be looking at how to reduce this threat and the need for inspecting stalls, especially if they are coming from the NT. There was another fire in Broome North on the same day also caused by fireworks.

Shire has received a report from the Broome Volunteer Fire Brigade that 13 deliberately lit fires that weekend some coming in close range of the tip's gas tanks.

5.3 UPDATED BROOME LOCAL EMERGENCY WELFARE PLAN 2019

Attachments

1. Updated Broome Local Emergency Welfare Plan 2019

Reported that there is not much that has changed mainly put together to update contacts. All contacts have been updated apart from BASA.

The report is considered confidential because of the contact details in it should not be distributed.

5.4 Take care around green power domes

Attachments

1. ATTACHMENT 1

Horizon power explained that they are launching a new campaign on what you should do around powerline domes. If you are responsible for the damage to power domes the government will hold you accountable to pay for costs associated with repairs. Members reminded of the importance of using dial before you dig if you are conducting works.

5.5 LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC) DOCUMENT UPDATES

The following documents are to be updated by committee members and sent to the LEMC secretariat with any changes/additions:

- LEMC Contact List
- Resource Register
- Incident Report
- Training Schedule

Attachments

1. LEMC Contact List
2. Resource Register
3. Incident Report
4. Training Schedule

These four documents were noted. The document registers can be updated by sending information to shire@broome.wa.gov.au.

5.6 STATUS REPORT

The 2019 LEMC Status Report is attached to track the progress of Actions that come out of each meeting.

Attachments

1. LEMC Status Report

5.7 UPDATES FROM LEMC MEMBERS

Horizon Power – good reliability with services this year. Current focus on tree pruning prior to the wet season.

Department of Communities, Emergency Services – preparing for the wet season by conducting further training to new staff after experiencing some changeovers. Organising the Emergency Services Conference which will be held at the end of October.

Department of Fire and Emergency Services – currently conducting pre-wet season visits to communities through the Shire to educate on wet season preparedness. DFES had some recent communications failures in emergency training exercises. They're looking at these failures and trying to remedy. State Emergency Services conducting normal wet season preparations. They have had liaison with St John's for a bigger involvement in the airport exercise at the end of October. Captain Leech was rewarded volunteer firefighter of the year at the DEFS awards on the weekend. Acknowledgement made of the Late Mr McGower who was a long-time serving member of the Bush Fire Brigade. Met with BOM in July and the BOM wet season cyclone estimate scheduled to be released mid October 2019.

St Johns Ambulance – Business as usual, will be looking to recruit a new regional manager soon.

Broome Police – In July they participated in a gas explosion exercise with the power station with DEFS. This went well and helped power plant staff gain more awareness of what their involvement would be if there was an explosion. Recent staff turnover will mean that workplace training will be conducted with the new team in preparation of the wet season.

Broome Hospital – Was recently significantly impacted by the Telstra outage as Telstra wouldn't provide details of their infrastructure and emergency planning. It was argued commercial-in-confidence should not apply to these types of emergency situations when there is risk to community. During the outage people couldn't call 000 from mobile devices and satellite phones weren't working. Suggested that LEMC escalated this complaint to DEMC. DEMC should be asking for the Minister to provide a response from telecommunications. Chris Mitchell requested attendees send through some dot points to add to a report in relation to regional connectivity that he has been working on. They met with Care Flights Operations Manager and suggested benefit in Care Flights becoming members of LEMC. The Shire looks at past correspondence in relation to Care Flights becoming members of LEMC as this has been suggested in the past.

Department of Communities, Housing – tree pruning about to start in communities up and down the Peninsula in preparation for the wet season. They will be working with residents to ensure that they clean up around their homes and remind them that there is no cyclone clean up. Asked that LEMC members provide early notification of non-compliant properties as this will help them to ensure that the properties are compliant prior to a threat of a cyclone hitting. Under the housing contract, residents have got 28 days to comply to clean up notices.

Bidyadanga Representative, Tania Baxter - Airstrip solar panels upgraded providing more power to the batteries. An electrical failure reported after this work was done which has now been rectified.

Broome International Airport – Have moved their exercise to Saturday, 19 October 2019. Registrations are now open to test procedures, if LEMC members would like to take part

they are to get their registrations in to Ben. East coast flights are ending, with the last Melbourne flight scheduled for 20 October 2019. Resident fares extended for another 12 months through Qantas. Continuing with Airport upgrades with terminal works commencing for the next 12 to 18 months.

Shire of Broome – There are new State exercise requirements that we are looking at the framework for have. The requirements will be something we all have to follow. Currently developing a framework to desktop the new exercises over the next five years. This information will be sent to LEMC once finalised.

Waterbank/Coconut Well Representative, Ed Carrol – Raised the issue of maintaining tracks through Buckley's plains for the safety of evacuating residents in the area if required. Who is responsible for the maintenance of these tracks is unclear. Shire requested a meeting separately to discuss the issues to enable them to investigate who is responsible and to start to work through the issues he has mentioned.

Water Corporations – Two incidences reported - the earthquake and cut to communications. The cut to communications effected them as there infrastructure is monitored by a program that uses 4G. Have started to look at the cyclone contingency plan and management plans.

Chair, Chris Mitchell – reminded everyone that it is now snake season and to be vigilant when responding to emergency situations.

Department of Emergency and Fire Services

Actions

1. LEMC request DEMC to approach telecommunications Minister to request an official response to the recent Telstra line being cut and subsequently telecommunication failures.
2. LEMC members to send through dot points on problems that they experienced during the Telstra outage that can be collated in a report to the communications Minister.
3. Shire to look at previous correspondence from Care Flights regarding being a member of LEMC and report back to LEMC for consideration of Care Flights inclusion.

6. REPORTS OF OFFICERS

6.1 REVIEW OF EMERGENCY RISK MANAGEMENT FRAMEWORK, LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS & LOCAL RECOVERY PLAN

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	EMS02
AUTHOR:	SAGO
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Development and Community
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	3 August 2019

SUMMARY: This report recommends that the Local Emergency Management Committee (LEMC) receives the advice that the Shire has commenced the process of the review of its Emergency Risk Management Framework, Local Emergency Management Arrangements & its Local Recovery Plan and that this matter will be tabled at a special LEMAC meeting for further discussion to be called shortly.

BACKGROUND

Under Section 42 of the *Emergency Management Act 2005* the Shire of Broome, as a local government, is required to ensure its Emergency Management Arrangements (EMA) (including its Local Recovery Plan) are periodically reviewed in accordance with the procedures established by the State Emergency Management Committee (SEMC).

The SEMC Local Emergency Management Arrangements Guideline and Model require LEMA's to be reviewed:

- After an event or incident that requires the activation of an Incident Support Group (ISG) or significant recovery coordination;
- After training or drills that exercise the arrangements;
- Every five (5) years; and
- Any other time the local government considers appropriate.

As part of any review of the Emergency Management Arrangements the Shire is also required to review its current emergency risk management process (ERM).

COMMENT

The Shire's current LEMA and LRP were adopted in 2014 and as such a review is now required to ensure conformance with current legislative and SEMC requirements. The current ERM delivered in 2012 is also due.

The Shire has commenced the process of the review in two parts.

Firstly, the Shire's insurers, LGIS have been approached to review the current ERM. LGIS prepared the original and were considered the most appropriate to review it, especially as the cost are already covered as part of the Shire's existing insurance cover arrangements.

Secondly, regarding the EMA review, Council has sent out a Request for Quotation (RFQ) document to 6 selected consultants requesting a price and details on how they propose to deliver a comprehensive review of the Shire's EMA. This review will be influenced by the revised ERM outcomes and will also look at the Shire's current policies and arrangements around emergency management. This RFQ closes on the 16th of September 2019.

Once the RFQ is closed and the consultant is appointed it is proposed to call a special meeting of the LEMC to enable consultation to occur with members and detail the process of the reviews. It is anticipated this will be called in the next 6-8 weeks.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Emergency Management Act 2005

42. *Reviewing and renewing local emergency management arrangements*
- (1) *A local government is to ensure that its local emergency management arrangements are reviewed in accordance with the procedures established by the SEMC.*
 - (2) *Local emergency management arrangements may be amended or replaced whenever the local government considers it appropriate.*

POLICY IMPLICATIONS

The following Shire policies are included in this review:

- The Machinery Assets-Fire Fighting Support Business Operating Procedure (BOP No. 3.3.3)
- The Staff Cyclone BOP (BOP No. 3.3.5)

FINANCIAL IMPLICATIONS

An amount has been allocated in the Shire's current 2019/20 budget to carry this review out.

RISK

There is a significant risk of impact on the Broome community should a natural disaster or emergency situation occur. If not managed adequately, this risk is potentially Extreme. One of the ways that the Shire can mitigate this risk is through having an up to date ERM & EMA documents.

STRATEGIC IMPLICATIONS

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

Effective community engagement
Improved systems, processes and compliance

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION:
(REPORT RECOMMENDATION)

Moved: Jodie Lynch

Seconded: Phil Leach

That the Local Emergency Management Committee:

- 1. Receives the advice that the Shire has commenced the process of the review of its Emergency Risk Management Framework, Local Emergency Management Arrangements & its Local Recovery Plan; and***
- 2. Agrees to have this matter will be tabled at a special LEMAC meeting for further discussion to be called within the next 6-8 weeks.***

CARRIED UNANIMOUSLY 23/0

Actions:

1. Shire to circulate the current documentation in preparation for the proposed workshop.
2. Shire to organise special LEMAC meeting to workshop ideas around Emergency Risk Management Framework, Local Emergency Management Arrangements & its Local Recovery Plan.
3. Shire provide an avenue for LEMC members to provide comment where they can't attend the special LEMC meeting.

Attachments

Nil

7. MEETING CLOSURE

The Chairman declared the meeting closed at 11:00.

These minutes were confirmed at a meeting held Wednesday, 11 September 2019, and signed below by the Presiding Person at the meeting, at which these minutes were confirmed.

Signed:

Date:

10.2 BUSH FIRE ADVISORY COMMITTEE MEETING MINUTES - 11 SEPTEMBER 2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	EMM06
AUTHOR:	Executive Support Officer - Development and Community
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Development and Community
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	3 October 2019

SUMMARY: This report presents the minutes and associated recommendations of the Bush Fire Advisory Committee meeting held on 11 September 2019 for Council's consideration.

BACKGROUNDPrevious Considerations

Nil.

The Bush Fire Advisory Committee (**BFAC**) meets quarterly to provide advice to the Shire of Broome on:

1. All matters relating to the prevention, controlling and extinguishing of bushfires.
2. The planning and layout of fire breaks in the district.
3. Prosecutions for breaches of the *Bush Fires Act 1956*.
4. The formation of Bush Fire Brigades.
5. Coordination and cooperation between agencies within the district.

COMMENT

The minutes of the BFAC meeting held on 11 September 2019 are included as **Attachment 1** of this report.

At the meeting, the BFAC discussed the following items:

Item 5.1 Gantheaume Point Bushfires 10-11 August 2019

Members provided a debrief of the fire incidences at Gantheaume Point and Broome North, agency responses and use of resources, and investigations on the cause. WAPOL advise the likely cause of the fires to be the ignition of fireworks and outlined their actions to curb the availability of these illegal items.

Item 5.2 Fire Hazard Reduction Notice Inspection Update – Shire of Broome

Staff provide an update on the Shire Bushfire Mitigation Inspection Program, advising its early completion and high levels of compliance from property owners.

Item 5.3 Updates from BFAC members

A round table discussion was conducted allowing Committee members to give an update on their agencies and any relevant matters.

Summary

There were no items arising at the meeting for Council to consider. Therefore, it is recommended that Council receive the minutes of the BFAC meeting held on 11 September 2019.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Bush Fires Act 1956

Section 67. – Advisory committees

1. *A Local Government may at any time appoint such persons as it thinks fit as a Bush Fire Advisory Committee for the purpose of advising the Local Government regarding all matters relating to the prevention, controlling and extinguishing of bush fires, the planning of the layout of firebreaks in the district, prosecutions for breaches of this Act, the formation of bush fire brigades and the grouping thereof under group brigade officers, the ensuring of co-operation and co-ordination of bush fire brigades in their efforts and activities, and any other matter relating to bush fire control whether of the same kind, as, or a different kind from, those specified in this subsection.*
2. *A committee appointed under this section shall include a member of the Council of the Local Government nominated by it for that purpose as a member of the committee, and the committee shall elect one of their number to be Chairman thereof.*
3. *In respect to a committee so appointed, the Local Government shall fix the quorum for the transaction of business at meetings of the committee and may:-*
 - (a) make rules for the guidance of the committee;*
 - (b) accept the resignation in writing of, or remove, any member of the committee, appoint a person to fill that vacancy.*
 - (c) where for any reason a vacancy occurs in the office of a member of the committee, appoint a person to fill that vacancy.*
4. *A committee appointed under this section:-*
 - (a) may from time to time meet and adjourn as the committee thinks fit;*
 - (b) shall not transact business at a meeting unless the quorum fixed by the Local Government is present;*
 - (c) is answerable to the Local Government and shall, as and when required by the Local Government, report fully on its activities.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK

Nil

STRATEGIC IMPLICATIONS

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

Effective communication

Accessible and safe community spaces

A healthy and safe environment

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

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Effective community engagement

Improved systems, processes and compliance

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION:
(REPORT RECOMMENDATION)

Moved: Cr C Mitchell

Seconded: Cr D Male

That Council receives the minutes of the Bush Fire Advisory Committee meeting held on 11 September 2019.

CARRIED UNANIMOUSLY 7/0

Attachments

1. BFAC Minutes 11 September 2019



UNCONFIRMED MINUTES

OF THE

BUSH FIRE ADVISORY COMMITTEE

11 SEPTEMBER 2019

OUR VISION

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

OUR MISSION

"To deliver affordable and quality Local Government services."

CORE VALUES OF THE SHIRE

The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:

Communication

Integrity

Respect

Innovation

Transparency

Courtesy

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

SHIRE OF BROOME
BUSH FIRE ADVISORY COMMITTEE
WEDNESDAY 11 SEPTEMBER 2019
INDEX – MINUTES

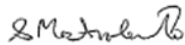
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NOTICE OF MEETING

Dear Committee Member,

The next Bush Fire Advisory Committee of the Shire of Broome will be held on Wednesday, 11 September 2019 in the Function Room, Corner Weld and Haas Streets, Broome, commencing at 11:00am.

Regards,



S MASTROLEMBO
Chief Executive Officer

06/09/2019

**MINUTES OF THE BUSH FIRE ADVISORY COMMITTEE OF THE SHIRE OF BROOME,
HELD IN THE FUNCTION ROOM, CORNER WELD AND HAAS STREETS, BROOME, ON
WEDNESDAY 11 SEPTEMBER 2019, COMMENCING AT 11:00AM.**

1. OFFICIAL OPENING

The Chairman welcomed Members and Officers and declared the meeting open at 11:10am.

2. ATTENDANCE AND APOLOGIES

Attendance:	Les Andrews	Broome Police (Chair)
	Ben Muller	Department of Fire and Emergency Services
	Josh Prime	Bidyadanga Police Station
	Chris Fox	Bidyadanga Police Station
	Todd Carrington	Dampier Peninsular Police Station
	Neil Gordon	Broome Police
	Darren Greenhill	Stuthrope Representative
	Trevor Fish	12 Mile Representative
	Tania Baxter	Bidyadanga Community Representative
	Ed Carroll	Coconut Wells/Waterbank Community Representative
	Phil Leach	Broome Volunteer Fire & Rescue Service
	Nathan McIvor	Djarindjin Aboriginal Corporation
Leave of Absence:	Rick Darlo, Department of Fire and Emergency Services, is on annual leave.	
Apoloiges:	Cr Chris Mitchell	Councillor – Shire of Broome
	Pat Foley	Department of Biodiversity , Conservation and Attractions.
	Bawardi Rangers	
	Nunul Rangers	
Shire of Broome:	Andre Stuyt	Director of Development and Community
	Lani Levi	Senior Administration and Governance (Minute Taker)
	Ben Coles	Ranger
	Graeme Bissell	Health Officer

3. CONFIRMATION OF MINUTES

3.1 The minutes of the BFAC were distributed and taken as read.

COMMITTEE RESOLUTION:

Moved: Mr Ben Muller

Seconded: Mr Phil Leech

That the Minutes of the Bush Fire Advisory Committee held on 12 June 2019, as published and circulated, be confirmed as a true and accurate record of that meeting.

CARRIED UNANIMOUSLY 12/0

4. CORRESPONDENCE IN / OUT

4.1 CORRESPONDENCE IN/OUT

Correspondence In

- Monthly DFES LG Package – 7 Aug 2019

Correspondence Out

- Nil

Attachments

1. August DFES LG Package

The DEFS incident and asset reports for the previous three months were unchanged.

5. BUSINESS ARISING

5.1 GANTHEAUME POINT BUSHFIRE 10-11 AUGUST 2019

General discussion re incident and responses by various agencies.

DEFS reported no loss of life or stock with this incident. Locality had not burnt for years so a considerable build up of fuel. Good response times reported by crews and adequate resources. Good use of command vehicles on both days. Damage was reduced because of the quick response.

Broome police investigated cause of the fire and found that the fire was started from fireworks most commonly sold in the NT. They have also received intelligence that one of the stalls at a visiting circus had been selling fireworks. Police will be looking at how to reduce this threat and highlighted the need to inspect stalls, especially if they are coming from the NT. There was another fire in Broome North on the same day also caused by fireworks. Communication went well with WAPOL.

5.2 FIRE HAZARD REDUCTION NOTICE INSPECTIONS UPDATE FROM SHIRE OF BROOME

Shire's Bushfire Mitigation inspection have been completed and there was only one property not compliant. This property had had a recent change of ownership. Shire reported the inspection program has been completed a month earlier than in previous years and its believe that the impact from the pre-season meeting at 12 Mile had helped informed property owners of requirements and expectations.

5.3 UPDATE FROM BFAC MEMBERS

Dampier Peninsular Police Station - There has been several deliberately lit bushfires. One fire came fairly close to the community which is disconcerting. Fires came close to housing and the police station. The Community have limited capacity to respond.

12 Mile Representative – Control burns out at Coconut Wells have had a positive impact. Representative thanked everyone for the work they did to help with the burning off.

Waterbank Community Representative – Representative raised an issue of creating firebreak within the Waterbank sand dune areas. Firebreaks and loss of vegetation are enabling sand movement and wind erosion with concerns raised about the long term environmental damage. DEFS representatives advised the DFES publications mention how to limit erosion. It was requested that the Shire send publications out with next mailout. The Shire explained that the firebreak notices has a provision that allows for people to submit an application to vary from the standards. These applications are being handled on case by case and approved based on the plans.

Bidyadanga Community Representative – Reported that they had a couple of fires that came close to affecting a Gubinge plantation and contractor dongas. If the fires had burnt through there they would've impacted the school.

Djarindjin Aboriginal Corporation - Reported that Bawardi Jaul did a number of controlled burns that went well. Chilli Creek was burning for three days. Fire near the airport that was stopped five metres away from the shed. If the fire wasn't stopped they could've lost a fire truck. One fire had started in monsoon thicket which was believed to be started by tourist as locals would not start fires near a law ground. Rangers were caught off guard by the dry weather coming early and they didn't get to complete their early burning in July.

Shire of Broome – The Shire congratulated BFAC members on the bushfire mitigation work that was done. The preplanning meant most was completed on time at the end of July. Compliance from the community meant that the Shire program finished a month early and their ranger resources could be put to work on other priorities.

Department of Fire and Emergency Services – They received positive news that sign off had been obtained of plans for construction of a new bushfire station facility at Wattle Drive, near the speedway. Project fully funded and considered to be, when completed, one of the best facilities in the State. Indicative completion date is during the first half of next year. HM Constructions awarded the contract and Shire is managing project and working to ensure that it is delivered on time and to budget.

The Dampier Peninsula Fire Management project is being managed through the Department of Planning. Consultants have been engaged to work with the Shire and are here this week meeting with stakeholders on the Dampier Peninsula to develop recommendations for the area.

Currently there is total fire plans in place in the region.

ACTION

- 1. SHIRE TO SEND OUT DEFS PUBLICATIONS THAT RELATE TO HOW TO LIMIT EROSION.**

5.4 STATUS REPORT

The 2019 BFAC Status Report is attached to track the progress of Actions that come out of each meeting.

Attachments

1. BFAC Status Report 2019

Nothing new or outstanding actions.

5.5 BUSH FIRE ADVISORY COMMITTEE (BFAC) CONTACT LIST

An updated contact list of members and proxies is attached, please inform the secretariat of any changes required.

Attachments

1. 2019 BFAC Contact List

REPORTS OF OFFICERS

Nil.

7. MEETING CLOSURE

The Chairman closed the Meeting at 11:42am.

These minutes were confirmed at a meeting held 11 September 2019 and signed below by the Presiding Person, at the meeting which these minutes were confirmed.

Signed:

Date:

11. NOTICES OF MOTION

Nil.

12. BUSINESS OF AN URGENT NATURE

Item 12.1 was accepted by the Shire President as Business of an Urgent Nature.

12.1 MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING 15 OCTOBER 2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	FRE02
AUTHOR:	Manager Financial Services
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	15 October 2019

SUMMARY: This report presents to Council the minutes of the Audit and Risk Committee (the Committee) Meeting held 15 October 2019 for receipt and endorsement of the Committee's recommendation to adopt the 2018/2019 Annual Financial Report, the Audit and Management reports and the report prepared by the Chief Executive Officer for the financial year ended 30 June 2019. Additionally, Council is requested to endorse the proposed allocation of the net operating surplus from 2018/2019.

BACKGROUND

Pursuant to Section 7.9 of the *Local Government Act 1995 (LGA)*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996 (Audit Regulations)*, where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the LGA.

On finalisation of the Shire's 2018/2019 final audit visit, the Auditors presented their initial findings to the Audit and Risk Committee (**the Committee**) for consideration at an informal briefing session held Wednesday 8 October 2019, which was attended by members of the Committee.

The signed Auditor's Report was received dated 8 October 2019. On 15 October 2019 the Committee met to examine the reports of the Auditor after receiving a report from the Chief Executive Officer (**CEO**) on the matters reported and:

- Determine if any matters raised require action to be taken by the local government;
- Ensure that appropriate action is taken in respect of those matters;
- Review the reports prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor; and
- Recommend the audited financial report to Council for adoption.

A copy of the report is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the Auditor is received, whichever is the latest in time.

An analysis of the 2018/2019 operating result is provided in this report and how it compares to the forecasted outcomes of the Shire's adopted Integrated Planning and Reporting Framework. As a background, the 2018/2019 Annual Financial Report discloses the results of the sixth year of implementation of the legislated Integrated Planning and Reporting Framework. The plans contained in the framework provide funding strategies to ensure Council can meet its adopted strategic objectives, while maintaining and forecasting impacts on the Shire's future financial sustainability.

The Strategic Community Plan 2017-2027 (**SCP**) was adopted at the December 2016 Ordinary Meeting of Council (**OMC**) and the Corporate Business Plan 2018-2022 (**CBP**) was adopted by Council at the December 2017 OMC. A revised 2018-2022 Long Term Financial Plan (**LTFP**) was also received by Council at the December 2017 OMC and adopted at the June 2018 OMC. The Shire's LTFP was reviewed in November 2017 to support the review of the SCP and CBP. These plans informed the 2018/2019 annual budget process.

The Shire's Infrastructure Asset Management Plan (**AMP**) was finalised and presented to Council at the December 2017 OMC and informed the 2018/2019 annual budget process. The AMP is being reviewed continuously as part of the mandated integrated planning framework review to inform the 2018/2019 annual budget process.

Council is requested to adopt the annual financial report to Council.

COMMENT

Financial Highlights of the Annual Financial Report

- Net comprehensive income (net accounting profit) of \$8,616,372 for the year ended 30 June 2019. This represents the increase in the Shire's net assets from \$405M to \$413M. Non-operating grants for the Chinatown Revitalisation Project and Town Beach Redevelopment are the main contributory factors to this net profit figure.
- Net decrease in cash of \$2,963,036 from \$45M to \$42M. Expenditure of the funds held in restricted cash of the Chinatown Revitalisation Project mainly resulted in this reduction in cash.
- Net Surplus of Municipal Funds of \$2,144,226. The details of this surplus is explained in the table below.

Chief Executive Officer's Report

Following is the CEO's report to Council on matters arising from the audit and management reports.

Audit Report

There were no matters of statutory non-compliance reported.

Management Report

The Auditor's Management Report provides an overview of the approach undertaken in respect of the annual audit process and the associated outcomes of the audit. The

Management Report also identifies any findings that, whilst generally not material in relation to the overall audit of the financial report, are considered relevant to the day to day operations of the Shire.

1. Matters Identified

There were no issues identified.

The Auditor provided comment on the Shire's ratios similar to that in 2017/18, in particular the significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark and OAG threshold for the past 3 years.

The Operating Surplus Ratio is designed to provide a measure of the ability to cover operational costs and have revenue available for capital funding or other purposes. It is calculated by subtracting Operating Expense from Operational Revenue and dividing the resulting figure by Own Source Operating Revenue. The DLGSC "basic" standard is a measure between 1% and 15% (0.01 and 0.15) while an "advanced" standard is a measure higher than 15% (>0.15).

The Shire's Operating Surplus Ratio for the past three financial years are listed below.

2018/19 -11% (-0.11)

2017/18 -13% (-0.13)

2016/17 -12% (-0.12).

At the 8 October 2019 audit exit meeting, Moore Stephens and the Office of the Auditor General explained that this finding will be reported to the Department of Local Government, Sport and Cultural Industries (DLGSCI). It was however clarified that in calculating this ratio, the operating surplus used as a numerator is significantly understated due to the inclusion of depreciation as operating expense. Depreciation expense is a non-cash item and not considered when raising rates and other own-source funding. Furthermore, non-operating grants forming part of the Shire's total comprehensive income and a significant funding source considered when raising rates, have also been excluded when calculating the ratios.

While this adverse ratio will be reported to the DLGSCI, Management is confident that this ratio does not correctly represent the Shire's current and future state of financial sustainability.

Council should note that:

- The Shire raises its rates/own-source funding based on how much it needs to renew and/or upgrade its assets as per the Asset Management Plan and Capital Works Program. Depreciation expense is only an accounting expense which may or may not necessarily correspond to the amount of the Shire's renewal or upgrade expenditure each year.
- The Shire's strategy is to ensure that external funding is sought to finance any new and/or upgrade to infrastructure assets. This highlights the importance of non-operating grants to the Shire's operations. The Shire has consistently demonstrated it's ability to successfully obtain non-operating grants through the years. Ignoring this funding source in judging the Shire's financial sustainability is flawed. Furthermore, any new and/or upgraded assets are eventually capitalised and depreciated. To include depreciation expense and yet disregard the non-operating grants which funded these assets distorts the calculation of the ratio.

2. Audit Adjustments

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3. Other Matters

There were no identified matters of fraud to report and there were no disagreements with management about significant accounting matters.

2018/2019 Operating Result

The financial year ended 30 June 2019 resulted in the following carried forward operating surplus:

\$4,006,759 Estimated net surplus as at 30 June 2018/19 and budgeted as 2019/20 opening surplus.

\$2,144,226 Actual 2018/19 operating surplus at the completion of year end processing.

The surplus amounts above excludes non-cash transactions such as depreciation, profit or loss on plant disposal, provision for credit losses and the effects of asset revaluation gains or losses.

The 2019/20 Annual Budget adopted at the June 2019 OMC, included an estimated brought forward operating surplus of \$4,006,759 from 2018/19. This comprised the following:

- \$1,507,238 Financial Assistance Grants (FAGS) estimated to be received in advance; and
- \$2,499,521 estimated surpluses from operating and capital budgets not expected to be spent or collected by 30 June 2019, with “work in progress” projects expected to continue in 2019/20 as detailed in Attachment 3.

The above figures were calculated prior to the close of financial year processing. At the completion of the year ended 30 June 2019, the actual brought forward surplus has been adjusted to the final confirmed amount of \$2,144,226 which comprised:

- \$1,507,238 actual amount of FAGS received in advance;
- \$604,304 confirmed amount of net surplus from projects originally anticipated as carryovers at the time of budget adoption;
- (\$191,365) net deficit pertaining to additional carryover projects not previously anticipated at the time of budget preparation;
- \$170,356 of unspent funds originally budgeted for the Surf Live Saving Club Building Upgrade which should be transferred back to building reserve;
- \$53,693 of remaining surplus available for further allocation.

The \$53,593 non-carryover surplus is the smallest surplus realised by the Shire for the past few years. The net surplus resulted from the net impact of favourable and unfavourable variances in various budget line items rather than being attributable to certain events. However, the following are the most notable reasons giving rise to the net surplus:

- \$588K of transfers from leave reserve to municipal funds resulting from turnover of staff reaching 7 years and the change in discount rate used based on the 30-year Government Bonds resulted in lower net present value of liabilities that need to be funded from reserves.
- \$53K higher interest earned than budgeted;
- \$106K net savings in materials and contracts from over 67 expenditure accounts;
- \$32K savings in utilities, mainly power costs (\$19K) and water across various parks (\$13K);
- \$400K deficit from WANDRRA reimbursements for emergency response costs that have yet to be received;
- \$253K overspend on Chinatown Revitalisation Project's engineering consultancy and superintendence;
- \$86K in additional sundry donations to Shinju Matsuri and Saltwater Country; and
- \$43K in additional contributions for Singapore Flights.

It is proposed that \$170,356 of unspent funds originally budgeted for the Surf Live Saving Club Building Upgrade be transferred back to building reserve.

The \$53,693 remaining surplus is recommended by officers to be transferred to the Public Open Space Reserve to minimise the budgetary risk of the Town Beach Redevelopment Project.

A summary of the recommended surplus allocation is as follows:

SUMMARY OF 2018/2019 SURPLUS

	Budgeted Opening Surplus 2019/20	Actual Surplus as Confirmed
Expenditure budget carried over	10,621,669	11,263,406
Income budget carried over	- 8,122,148	- 10,659,101
Surplus from advanced FAGS carried over	1,507,238	1,507,238
Newly identified expense carryover		876,374
Newly identified income carryover		- 1,067,739
Unspent funds for Surf Club Building Upgrade - Transfer to Reserve		170,356
Net surplus available for transfer to reserve		53,693
Net surplus	4,006,759	2,144,226

ADJUSTMENTS TO PRIOR YEARS ANNUAL REPORTS

There were no adjustments required to prior year reports.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993 ; and
 - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints;
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;
 and
 - (i) such other information as may be prescribed.

[Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
 - (a) be prepared and presented in the manner and form prescribed; and
 - (b) contain the prescribed information.
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
 - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and

- (b) the annual financial report of the local government for the preceding financial year.

7.9. Audit to be conducted

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —
 - (a) the mayor or president; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
 - (a) there is any error or deficiency in an account or financial report submitted for audit; or
 - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
 - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
 - (a) prepare a report thereon; and
 - (b) forward a copy of that report to the Minister, and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and

- (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Local Government (Audit) Regulations 1996

10. Report by auditor

- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

Local Government (Financial Management) Regulations 1996

17A Assets, valuation of for financial reports etc.

- (1) In this regulation —
fair value, in relation to an asset, means the fair value of the asset measured in accordance with the AAS.
- (2) Subject to subregulation (3), the value of an asset shown in a local government's financial reports must be the fair value of the asset.
- (3) A local government must show in each financial report —
 - (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government —
 - (i) that are plant and equipment; and
 - (ii) that are —
 - (I) land and buildings; or
 - (II) infrastructure;
 and
 - (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.
- (4) A local government must revalue all assets of the local government –
 - (a) whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
 - (b) in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

- (5) *An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.*

[Regulation 17A inserted: Gazette 20 Apr 2012 p. 1699-700; amended: Gazette 21 Jun 2013 p. 2451; 26 Jun 2018 p. 2388.]

POLICY IMPLICATIONS

2.2.2 - Materiality in Financial Reporting

2.2.7 - Significant Accounting Policies

FINANCIAL IMPLICATIONS

In terms of materiality, the unallocated surplus amount of \$53,694 (surplus excluding FAGS grants in advance and the committed expenditure of Attachment 3 and 4) represents a variance of 0.13% compared to original budgeted operating revenue for 2018/2019 of \$42,217,591 (excluding non-operating grants and contributions for assets) (2017/18 - 3.42%). This net surplus is below the adopted threshold of \$422,176 as per Policy 2.2.2 Materiality in Financial Reporting.

RISK

The audited Annual Financial Report is a key control measure used to report to Council and its stakeholders that Council's financial position, result of operations, cash flows, changes in equity and rate setting statement are free from any material misstatement caused by fraud or error. The audit findings indicate areas requiring improvement and management have implemented measures to review processes. The report measures Council's financial capacity to achieve its adopted strategic and operational objectives. A material variance indicates areas requiring investigation such as revisiting budget estimation assumptions, workforce management and Council's overall resource capacity to achieve its strategic objectives.

The recommendation to Council for the adoption of the Annual Financial Report, Audit and Management Report and CEO's report is a key statutory compliance matter. Should this not be recommended for adoption, a delay in Council's adoption of the 2018/2019 Annual Report to be presented at the October 2019 OMC will result and will impact Council's ability to schedule the Annual Electors Meeting (**AEM**) in December as planned. This poses a high risk due to the possibility of occurring and the impact of a significant delay to major deliverables.

Should the Council make alternative recommendations regarding the proposed allocation of the 2018/2019 surplus, given the immateriality of the amount and In line with Council's risk ratings, the risk is assessed as minor since the financial impact is less than \$250,000 and the likelihood of this occurring is possible. To mitigate these risks, the report recommendations should be adopted.

STRATEGIC IMPLICATIONS

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

Encourage communication.

Identify affordable services and initiatives to satisfy community needs.

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

Encourage the provision of affordable land for residential, industrial, commercial and community use.

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

Develop an organisational culture that strives for service excellence.

Review and analyse strategic and operational plans.

Manage resource allocation.

Manage staff attraction and retention.

Improve systems, processes and compliance.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION:
(REPORT RECOMMENDATION)

Moved: Cr D Male

Seconded: Cr C Mitchell

That Council:

- 1. Notes the minutes of the Audit and Risk Committee meeting dated 15 October 2019.***
- 2. Receives the Chief Executive Officer's report relating to the audit.***
- 3. Receives the Audit Report and Audit Management Report dated 9 October 2019 as per Attachment 1 of the Minutes of Audit and Risk Committee meeting.***
- 4. Adopts the Audited Annual Financial Report for the year ended 30 June 2019 as per Attachment 2 of the Minutes of Audit and Risk Committee meeting.***
- 5. Allocates the net operating surplus from the 2018/2019 financial year as per Attachments 3 and 4 with the balance of \$224,049 to be transferred to reserves as follows:***
 - a) Building Reserve \$170,356; and***
 - b) Public Open Space Reserve \$53,693***

CARRIED BY ABSOLUTE MAJORITY 7/0

Attachments

1. Minutes of the Audit and Risk Committee Meeting 15 October 2019



UNCONFIRMED MINUTES

OF THE

AUDIT AND RISK COMMITTEE MEETING

15 OCTOBER 2019

OUR VISION

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

OUR MISSION

"To deliver affordable and quality Local Government services."

CORE VALUES OF THE SHIRE

The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:

Communication

Integrity

Respect

Innovation

Transparency

Courtesy

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions in section 5.25 of the *Local Government Act 1995* establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

SHIRE OF BROOME
AUDIT AND RISK COMMITTEE MEETING
TUESDAY 15 OCTOBER 2019

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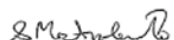
Chairperson.....Date.....

NOTICE OF MEETING

Dear Council Member,

The next Audit and Risk Committee of the Shire of Broome will be held on Tuesday, 15 October 2019 in the Council Chambers, Corner Weld and Haas Streets, Broome, commencing at 11:00am.

Regards,



S MASTROLEMBO
Chief Executive Officer

15/10/2019

Chairperson.....Date.....

**MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF BROOME,
HELD IN THE COUNCIL CHAMBERS, CORNER WELD AND HAAS STREETS, BROOME,
ON TUESDAY 15 OCTOBER 2019, COMMENCING AT 11:00AM.**

1. OFFICIAL OPENING

The Chairman welcomed Councillors and Officers and declared the meeting open at 11:00am.

2. ATTENDANCE AND APOLOGIES

Attendance: Cr D Male Chairperson
Cr B Rudeforth

Leave of Absence: Nil

Apologies: Cr C Mitchell
Cr H Tracey Shire President

Officers: Mr S Mastrolembro Chief Executive Officer
Mr J Watt Director Corporate Services
Alvin Santiago Manager Financial Services

3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY

Committee Member	Item No	Item	Nature of Interest
Nil			

4. CONFIRMATION OF MINUTES

RECOMMENDATION:

That the Minutes of the Audit and Risk Committee held on 14 May 2019, as published and circulated, be confirmed as a true and accurate record of that meeting.

Chairperson.....Date.....

5. REPORTS OF OFFICERS

5.1 ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

LOCATION/ADDRESS:	Nil
APPLICANT:	Nil
FILE:	FRE02
AUTHOR:	Manager Financial Services
CONTRIBUTOR/S:	Nil
RESPONSIBLE OFFICER:	Director Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	25 September 2019

SUMMARY: The Audit and Risk Committee is required to consider and recommend to Council, the adoption of the annual financial report, examine the audit and management reports, and review the report prepared by the Chief Executive Officer.

BACKGROUND

Pursuant to section 7.9 of the *Local Government Act 1995 (LGA)*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996 (Audit Regulations)*, where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in section 7.9 of the LGA.

On finalisation of the Shire's 2018/19 final audit visit, the Auditors presented their initial findings to the Audit and Risk Committee (**the Committee**) for consideration at an informal briefing session held 8 October 2019, which was attended by members of the Committee.

The Committee is required to examine the reports of the Auditor after receiving a report from the Chief Executive Officer (**CEO**) on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the Auditor and present the report to Council for adoption. A copy of the report is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the Auditor is received, whichever is the latest in time.

Chairperson.....Date.....

An analysis of the 2018/19 operating result is provided in this report and how it compares to the forecasted outcomes of the Shire's adopted Integrated Planning and Reporting Framework.

The Strategic Community Plan 2017-27 (SCP) was adopted at the December 2016 Ordinary Meeting of Council (OMC) and the Corporate Business Plan 2018-22 (CBP) was adopted by Council at the December 2017 OMC. A revised 2018-22 Long Term Financial Plan (LTFP) was also received by Council at the December 2017 OMC and adopted at the June 2018 OMC. The Shire's LTFP was reviewed in November 2017 to support the review of the SCP and CBP. These plans informed the 2018/19 annual budget process.

The Shire's Infrastructure Asset Management Plan (AMP) was finalised and presented to Council at the December 2017 OMC and informed the 2018/19 annual budget process. The AMP is continuously reviewed as part of the mandated Integrated Planning and Reporting Framework and was used to inform the 2019/20 annual budget process.

The Committee is requested to consider and recommend adoption of the annual financial report to Council.

COMMENT

Financial Highlights of the Annual Financial Report

- Net comprehensive income (net accounting profit) of \$8,616,372 for the year ended 30 June 2019. This represents an increase in the Shire's net assets from \$405M to \$413M. Non-operating grants for the Chinatown Revitalisation Project and Town Beach Redevelopment are the main contributory factors to this net profit figure.
- Net decrease in cash of \$2,963,036 from \$45M to \$42M. Expenditure of the funds held in restricted cash of the Chinatown Revitalisation Project mainly resulted in this reduction in cash.
- Net Surplus of Municipal Funds of \$2,144,226. The details of this surplus is explained in the table below.

Chief Executive Officer's Report to the Audit and Risk Committee

Following is the CEO's report to the Committee on matters arising from the audit and management reports.

Audit Report

There were no matters of statutory non-compliance reported.

Management Report

The Auditor's Management Report provides an overview of the approach undertaken in respect of the annual audit process and the associated outcomes of the audit. The Management Report also identifies any findings that, whilst generally not material in relation to the overall audit of the financial report, are considered relevant to the day to day operations of the Shire.

1. Matters Identified

Chairperson.....Date.....

There were no issues identified.

The Auditor provided comment on the Shire's ratios similar to that in 2017/18, in particular the significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark and the Office of the Auditor General (OAG) threshold for the past 3 years.

The Operating Surplus Ratio is designed to provide a measure of the ability to cover operational costs and have revenue available for capital funding or other purposes. It is calculated by subtracting Operating Expense from Operational Revenue and dividing the resulting figure by Own Source Operating Revenue. The DLGSC "basic" standard is a measure between 1% and 15% (0.01 and 0.15) while an "advanced" standard is a measure higher than 15% (>0.15).

The Shire's Operating Surplus Ratio for the past three financial years are listed below.

2018/19 -11% (-0.11)
 2017/18 -13% (-0.13)
 2016/17 -12% (-0.12).

At the 8 October 2019 audit exit meeting, Moore Stephens and the Office of the Auditor General explained that this finding will be reported to the Department of Local Government, Sport and Cultural Industries (DLGSCI). It was however clarified that in calculating this ratio, the operating surplus used as a numerator is significantly understated due to the inclusion of depreciation as operating expense. Depreciation expense is a non-cash item and not considered when raising rates and other own-source funding. Furthermore, non-operating grants forming part of the Shire's total comprehensive income and a significant funding source considered when raising rates, have also been excluded when calculating the ratios.

While this adverse ratio will be reported to the DLGSCI, Management is confident that this ratio does not correctly represent the Shire's current and future state of financial sustainability.

The Audit and Risk Committee should note that:

- The Shire raises its rates/own-source funding based on how much it needs to renew and/or upgrade its assets as per the Asset Management Plan and Capital Works Program. Depreciation expense is only an accounting expense which may or may not necessarily correspond to the amount of the Shire's renewal or upgrade expenditure each year.
- The Shire's strategy is to ensure that external funding is sought to finance any new and/or upgrade to infrastructure assets. This highlights the importance of non-operating grants to the Shire's operations. The Shire has consistently demonstrated its ability to successfully obtain non-operating grants through the years. Ignoring this funding source in judging the Shire's financial sustainability is flawed. Furthermore, any new and/or upgraded assets are eventually capitalised and depreciated. To include depreciation expense and yet disregard the non-operating grants which funded these assets distorts the calculation of the ratio.

2. Audit Adjustments

Chairperson.....Date.....

Following the presentation of the draft 2018/19 Financial Report to the Auditor, GST receivable that was previously disclosed together with Other Receivables had been reclassified as a separate line item presented in Note 5.

The auditors have also identified an audit difference that was not adjusted in the financial report due to being trivial, relating to \$20,621 of items reported as trust which, in the opinion of the auditors, should be reported as trade liabilities. Management are still discussing this approach in line with operational practicalities, however the value is immaterial.

3. Other Matters

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2018/19 Operating Result

The financial year ended 30 June 2019 resulted in the following carried forward operating surplus:

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The 2019/20 Annual Budget adopted at the June 2019 OMC, included an estimated brought forward operating surplus of \$4,006,759 from 2018/19. This comprised the following:

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- \$2,499,521 estimated surpluses from operating and capital budgets not expected to be spent or collected by 30 June 2019, with “work in progress” projects expected to continue in 2019/20 as detailed in Attachment 3.

The above figures were calculated prior to the close of financial year processing. At the completion of the year ended 30 June 2019, the actual brought forward surplus has been adjusted to the final confirmed amount of \$2,144,226 which comprised:

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- \$604,304 confirmed amount of net surplus from projects originally anticipated as carryovers at the time of budget adoption;
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Chairperson.....Date.....

The \$53,593 non-carryover surplus is the smallest surplus realised by the Shire for the past few years. The net surplus resulted from the net impact of favourable and unfavourable variances in various budget line items rather than being attributable to certain events. However, the following are the most notable reasons giving rise to the net surplus:

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The \$53,693 remaining surplus is recommended by officers to be transferred to the Public Open Space Reserve to minimise the budgetary risk of the Town Beach Redevelopment Project.

A summary of the recommended surplus allocation is as follows:

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Newly identified expense carryover		876,374
Newly identified income carryover		- 1,067,739
Unspent funds for Surf Club Building Upgrade - Transfer to Reserve		170,356
Net surplus available for transfer to reserve		53,693
Net surplus	4,006,759	2,144,226

ADJUSTMENTS TO PRIOR YEARS ANNUAL REPORTS

There were no adjustments required to prior year reports.

CONSULTATION

Chairperson.....Date.....

Nil.

STATUTORY ENVIRONMENT

Local Government Act 1995

5.53. *Annual reports*

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) *deleted*]
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993 ; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints;*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require;*

and

 - (i) *such other information as may be prescribed.*

[Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]

5.54. *Acceptance of annual reports*

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*
- * Absolute majority required.*
- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year,*

Chairperson.....Date.....

the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

6.4. *Financial report*

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
 - (a) *be prepared and presented in the manner and form prescribed; and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.*

7.9. *Audit to be conducted*

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*
- (2) *Without limiting the generality of subsection (1), where the auditor considers that —*
 - (a) *there is any error or deficiency in an account or financial report submitted for audit; or*
 - (b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
 - (c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- (3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
 - (a) *prepare a report thereon; and*
 - (b) *forward a copy of that report to the Minister, and that direction has effect according to its terms.*
- (4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.*

7.12A. *Duties of local government with respect to audits*

Chairperson.....Date.....

- (1) *A local government is to do everything in its power to —*
 - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
 - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

Local Government (Audit) Regulations 1996

10. Report by auditor

- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

Local Government (Financial Management) Regulations 1996

17A Assets, valuation of for financial reports etc.

- (1) *In this regulation —*

carrying amount, in relation to an asset, means the carrying amount of the asset determined in accordance with the AAS;

fair value, in relation to an asset, means the fair value of the asset measured in accordance with the AAS.

Chairperson.....Date.....

- (2) *Subject to subregulation (3), the value of an asset shown in a local government's financial reports must be the fair value of the asset.*
- (3) *A local government must show in each financial report —*
- (a) *for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and*
 - (b) *for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government —*
 - (i) *that are plant and equipment; and*
 - (ii) *that are —*
 - (I) *land and buildings; or*
 - (II) *infrastructure;*
- and*
- (c) *for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.*
- (4) *A local government must revalue all assets of the local government –*
- (a) *whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and*
 - (b) *in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.*
- (5) *An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.*

[Regulation 17A inserted: Gazette 20 Apr 2012 p. 1699-700; amended: Gazette 21 Jun 2013 p. 2451; 26 Jun 2018 p. 2388.]

POLICY IMPLICATIONS

2.2.2 - Materiality in Financial Reporting

2.2.7 - Significant Accounting Policies

FINANCIAL IMPLICATIONS

In terms of materiality, the unallocated surplus amount of \$53,694 (surplus excluding FAGS grants in advance and the committed expenditure of Attachment 3 and 4) represents a variance of 0.13% compared to original budgeted operating revenue for 2018/19 of \$42,217,591 (excluding non-operating grants and contributions for assets) (2017/18 - 3.42%). This net surplus is below the adopted threshold of \$422,176 as per Policy 2.2.2 Materiality in Financial Reporting.

RISK

Chairperson.....Date.....

The audited Annual Financial Report is a key control measure used to report to Council and its stakeholders that Council's financial position, result of operations, cash flows, changes in equity and rate setting statement are free from any material misstatement caused by fraud or error. The audit findings indicate areas requiring improvement and management have implemented measures to review processes. The report measures Council's financial capacity to achieve its adopted strategic and operational objectives. A material variance indicates areas requiring investigation such as revisiting budget estimation assumptions, workforce management and Council's overall resource capacity to achieve its strategic objectives.

The recommendation by the Committee to Council for the adoption of the Annual Financial Report, Audit and Management Report and CEO's report is a key statutory compliance matter. Should this not be recommended for adoption, a delay in Council's adoption of the 2018/19 Annual Report to be presented at the October 2019 OMC will result and will impact Council's ability to schedule the Annual Electors Meeting (AEM) in December as planned. This poses a high risk due to the possibility of occurring and the impact of a significant delay to major deliverables.

Should the Committee make alternative recommendations regarding the proposed allocation of the 2018/19 surplus, given the immateriality of the amount and in line with Council's risk ratings, the risk is assessed as minor where the financial impact is less than \$250,000 and the likelihood of this occurring is possible. To mitigate these risks, the report recommendations should be adopted.

STRATEGIC IMPLICATIONS

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

Encourage communication.

Identify affordable services and initiatives to satisfy community needs.

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

Encourage the provision of affordable land for residential, industrial, commercial and community use.

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

Develop an organisational culture that strives for service excellence.

Review and analyse strategic and operational plans.

Manage resource allocation.

Manage staff attraction and retention.

Improve systems, processes and compliance.

VOTING REQUIREMENTS

Chairperson.....Date.....

*Absolute Majority*REPORT RECOMMENDATION:

That the Audit and Risk Committee recommends that Council:

1. *Receives the Chief Executive Officer's report relating to the audit.*
2. *Receives the Audit Report and Audit Management Report dated 9 October 2019 as per Attachment 1.*
3. *Adopts the Audited Annual Financial Report for the year ended 30 June 2019 as per Attachment 2.*
4. *Allocates the net operating surplus from the 2018/19 financial year as per Attachments 3 and 4 with the balance of \$224,049 to be transferred to reserves as follows:*
 - a) *Building Reserve \$170,356; and*
 - b) *Public Open Space Reserve \$53,693.*

(ABSOLUTE MAJORITY REQUIRED)

REPORT RECOMMENDATION:

That the Audit and Risk Committee recommends that Council:

1. *Receives the Chief Executive Officer's report relating to the audit.*
2. *Receives the Audit Report and Audit Management Report dated 9 October 2019 as per Attachment 1.*
3. *Adopts the Audited Annual Financial Report for the year ended 30 June 2019 as per Attachment 2.*
4. *Allocates the net operating surplus from the 2018/19 financial year as per Attachments 3 and 4 with the balance of \$224,049 to be transferred to reserves as follows:*
 - a) *Building Reserve \$170,356; and*
 - b) *Public Open Space Reserve \$53,693.*

(ABSOLUTE MAJORITY REQUIRED)

Attachments

1. 2018-2019 Audit Management Report
2. 2018-2019 Annual Financial Report
3. 2018-2019 Surplus - Originally Budgeted Carryover - as Adjusted
4. 2018-2019 Surplus - Additional Carryover
5. 2018-2019 Audit Concluding Memorandum

Chairperson.....Date.....



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Broome

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Broome which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Broome:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500 FAX: 08 6557 7600

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicate significant adverse trends in the financial position of the Shire:
 - a. The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries standard for the past 3 years.
The financial ratios are reported in note 30 of the financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that financial report. The financial ratios for 2017 and 2018 in Note 30 of the audited financial report were included in the supplementary information and/or audited financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Broome for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



PATRICK ARULSINGHAM
ACTING ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 October 2019

SHIRE OF BROOME
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

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

Principal place of business:
27 Weld Street
BROOME WA 6725

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Broome for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Broome at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 5th day of October 2019



Chief Executive Officer

SAM MASTROLEMO

Name of Chief Executive Officer



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Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	22(a)	22,392,626	22,376,649	21,931,509
Operating grants, subsidies and contributions	2(a)	3,978,224	6,365,944	3,884,342
Fees and charges	2(a)	9,908,218	11,092,800	10,743,949
Interest earnings	2(a)	1,476,449	1,121,872	1,304,843
Other revenue	2(a)	1,621,900	1,259,156	988,593
		39,377,417	42,216,421	38,853,236
Expenses				
Employee costs		(14,832,097)	(16,731,079)	(15,637,962)
Materials and contracts		(13,223,815)	(13,132,829)	(9,300,554)
Utility charges		(1,882,925)	(2,002,962)	(1,844,152)
Depreciation on non-current assets	11(c)	(10,021,199)	(9,667,682)	(12,933,560)
Interest expenses	2(b)	(92,802)	(92,755)	(118,981)
Insurance expenses		(657,408)	(657,174)	(630,726)
Other expenditure		(2,613,860)	(3,144,792)	(2,700,647)
		(43,324,106)	(45,429,273)	(43,166,582)
		(3,946,689)	(3,212,852)	(4,313,346)
Non-operating grants, subsidies and contributions	2(a)	12,577,669	13,782,824	7,023,995
Profit on asset disposals	11(a)	7,273	1,170	12,860
(Loss) on asset disposals	11(a)	(21,881)	(80,223)	(309,999)
		12,563,061	13,703,771	6,726,856
Net result for the period		8,616,372	10,490,919	2,413,510
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	(20,829,964)
Total other comprehensive income for the period		0	0	(20,829,964)
Total comprehensive income for the period		8,616,372	10,490,919	(18,416,454)

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



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Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue	2(a)			
Governance		614,432	399,596	22,907
General purpose funding		24,703,828	23,715,361	24,218,955
Law, order, public safety		128,540	138,743	186,974
Health		197,486	189,761	208,293
Education and welfare		24,000	90,000	15,000
Housing		716,548	622,164	585,062
Community amenities		6,421,517	7,597,727	7,164,053
Recreation and culture		1,340,966	1,473,656	1,644,971
Transport		1,682,022	2,641,520	1,448,213
Economic services		1,033,114	3,103,330	1,082,586
Other property and services		2,514,964	2,244,563	2,276,222
		<u>39,377,417</u>	<u>42,216,421</u>	<u>38,853,236</u>
Expenses	2(b)			
Governance		(2,481,720)	(2,707,164)	(2,002,679)
General purpose funding		(404,056)	(446,696)	(307,300)
Law, order, public safety		(1,049,151)	(1,015,237)	(1,401,211)
Health		(745,364)	(788,573)	(742,073)
Education and welfare		(587,946)	(737,232)	(580,039)
Housing		(860,897)	(751,394)	(742,808)
Community amenities		(8,162,850)	(9,257,846)	(8,483,658)
Recreation and culture		(11,413,945)	(12,232,552)	(10,565,703)
Transport		(12,345,614)	(10,851,832)	(12,759,452)
Economic services		(2,856,083)	(4,264,199)	(3,054,017)
Other property and services		(2,323,678)	(2,283,793)	(2,408,661)
		<u>(43,231,304)</u>	<u>(45,336,518)</u>	<u>(43,047,601)</u>
Finance Costs	2(b)			
Recreation and culture		(91,836)	(92,755)	(118,981)
Economic services		(966)	0	0
		<u>(92,802)</u>	<u>(92,755)</u>	<u>(118,981)</u>
		<u>(3,946,689)</u>	<u>(3,212,852)</u>	<u>(4,313,346)</u>
Non-operating grants, subsidies and contributions	2(a)	12,577,669	13,782,824	7,023,995
Profit on disposal of assets	11(a)	7,273	1,170	12,860
(Loss) on disposal of assets	11(a)	(21,881)	(80,223)	(309,999)
		<u>12,563,061</u>	<u>13,703,771</u>	<u>6,726,856</u>
Net result for the period		<u>8,616,372</u>	<u>10,490,919</u>	<u>2,413,510</u>
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	12	0	0	(20,829,964)
Total other comprehensive income for the period		<u>0</u>	<u>0</u>	<u>(20,829,964)</u>
Total comprehensive income for the period		<u>8,616,372</u>	<u>10,490,919</u>	<u>(18,416,454)</u>

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



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Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	42,169,411	45,133,347
Trade receivables	5	2,807,518	2,305,430
Inventories	6	49,463	34,015
Other assets	7	350,640	149,285
TOTAL CURRENT ASSETS		45,377,032	47,622,077
NON-CURRENT ASSETS			
Trade receivables	5	32,159	17,430
Other financial assets	8	87,586	0
Property, plant and equipment	9	87,045,403	88,508,984
Infrastructure	10	294,728,403	278,788,414
TOTAL NON-CURRENT ASSETS		381,893,551	367,314,828
TOTAL ASSETS		427,270,583	414,936,905
CURRENT LIABILITIES			
Trade and other payables	13	7,495,460	4,606,710
Borrowings	14(a)	739,456	619,827
Employee related provisions	15	1,955,626	2,214,146
TOTAL CURRENT LIABILITIES		10,190,542	7,440,683
NON-CURRENT LIABILITIES			
Borrowings	14(a)	2,659,956	1,699,411
Employee related provisions	15	475,965	469,063
TOTAL NON-CURRENT LIABILITIES		3,135,921	2,168,474
TOTAL LIABILITIES		13,326,463	9,609,157
NET ASSETS		413,944,120	405,327,748
EQUITY			
Retained surplus		127,524,101	116,134,519
Reserves - cash backed	4	35,273,696	38,046,906
Revaluation surplus	12	251,146,323	251,146,323
TOTAL EQUITY		413,944,120	405,327,748

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



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Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2017		120,385,478	31,382,437	271,976,287	423,744,202
Comprehensive income					
Net result for the period		2,413,510	0	0	2,413,510
Other comprehensive income	12	0	0	(20,829,964)	(20,829,964)
Total comprehensive income		2,413,510	0	(20,829,964)	(18,416,454)
Transfers from/(to) reserves		(6,664,469)	6,664,469	0	0
Balance as at 30 June 2018		116,134,519	38,046,906	251,146,323	405,327,748
Comprehensive income					
Net result for the period		8,616,372	0	0	8,616,372
Total comprehensive income		8,616,372	0	0	8,616,372
Transfers from/(to) reserves		2,773,210	(2,773,210)	0	0
Balance as at 30 June 2019		127,524,101	35,273,696	251,146,323	413,944,120

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

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		22,284,359	22,360,273	22,141,540
Operating grants, subsidies and contributions		2,299,955	6,345,984	2,872,489
Fees and charges		9,908,218	11,092,800	10,871,793
Interest received		1,476,449	1,121,872	1,304,843
Goods and services tax received		1,269,719	0	2,991,537
Other revenue		1,534,314	1,259,156	1,047,668
		38,773,014	42,180,085	41,229,870
Payments				
Employee costs		(15,068,488)	(16,678,338)	(15,424,327)
Materials and contracts		(6,685,019)	(13,417,528)	(8,523,582)
Utility charges		(1,882,925)	(2,002,962)	(1,769,449)
Interest expenses		(31,301)	(92,755)	(119,839)
Insurance paid		(657,408)	(657,174)	(630,726)
Goods and services tax paid		(3,943,577)	0	(3,098,829)
Other expenditure		(2,613,860)	(3,144,792)	(2,700,647)
		(30,882,578)	(35,993,549)	(32,267,399)
Net cash provided by (used in) operating activities	16	7,890,436	6,186,536	8,962,471
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(2,199,719)	(4,265,801)	(3,178,496)
Payments for construction of infrastructure		(22,385,310)	(23,669,561)	(5,067,817)
Non-operating grants, subsidies and contributions		12,577,669	13,782,824	7,023,995
Proceeds from sale of property, plant & equipment		72,814	238,000	379,552
Net cash provided by (used in) investment activities		(11,934,546)	(13,914,538)	(842,766)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings		(619,826)	(619,827)	(592,742)
Proceeds from new borrowings		1,700,000	1,700,000	0
Net cash provided by (used in) financing activities		1,080,174	1,080,173	(592,742)
Net increase (decrease) in cash held		(2,963,936)	(6,647,829)	7,526,963
Cash at beginning of year		45,133,347	39,593,284	37,606,384
Cash and cash equivalents at the end of the year	16	42,169,411	32,945,455	45,133,347

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

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Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	23 (b)	4,346,500	3,763,179	3,606,464
		4,346,500	3,763,179	3,606,464
Revenue from operating activities (excluding rates)				
Governance		614,432	399,596	22,907
General purpose funding		2,311,202	1,338,712	2,287,446
Law, order, public safety		128,540	138,743	186,974
Health		197,486	189,761	208,293
Education and welfare		24,000	90,000	19,770
Housing		716,548	622,164	585,062
Community amenities		6,421,517	7,598,727	7,164,053
Recreation and culture		1,340,966	1,473,656	1,644,971
Transport		1,682,022	2,641,520	1,448,213
Economic services		1,033,114	3,103,330	1,082,865
Other property and services		2,522,237	2,244,733	2,284,033
		16,992,064	19,840,942	16,934,587
Expenditure from operating activities				
Governance		(2,481,720)	(2,707,164)	(2,005,502)
General purpose funding		(404,056)	(446,696)	(307,300)
Law, order, public safety		(1,055,516)	(1,022,337)	(1,410,163)
Health		(745,364)	(788,573)	(745,194)
Education and welfare		(587,946)	(737,232)	(580,039)
Housing		(860,897)	(751,394)	(742,808)
Community amenities		(8,173,819)	(9,276,019)	(8,483,658)
Recreation and culture		(11,505,781)	(12,329,557)	(10,684,684)
Transport		(12,345,614)	(10,851,832)	(12,759,452)
Economic services		(2,857,049)	(4,264,199)	(3,054,017)
Other property and services		(2,328,225)	(2,334,493)	(2,703,764)
		(43,345,987)	(45,509,496)	(43,476,581)
Non-cash amounts excluded from operating activities	23(a)	9,840,185	9,746,735	13,450,498
Amount attributable to operating activities		(12,167,238)	(12,158,640)	(9,485,032)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		12,577,669	13,782,824	7,023,995
Proceeds from disposal of assets	11(a)	72,814	238,000	379,552
Purchase of property, plant and equipment	9(a)	(2,199,719)	(4,265,801)	(3,178,496)
Purchase and construction of infrastructure	10(a)	(22,385,310)	(23,669,561)	(5,067,817)
Amount attributable to investing activities		(11,934,546)	(13,914,538)	(842,766)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(619,826)	(619,827)	(592,742)
Proceeds from borrowings	14(c)	1,700,000	1,700,000	0
Transfers to reserves (restricted assets)	4	(7,113,415)	(4,289,032)	(8,974,332)
Transfers from reserves (restricted assets)	4	9,886,625	6,905,388	2,309,863
Amount attributable to financing activities		3,853,384	3,696,529	(7,257,211)
Surplus/(deficit) before imposition of general rates		(20,248,400)	(22,376,649)	(17,585,009)
Total amount raised from general rates	22	22,392,626	22,376,649	21,931,509
Surplus/(deficit) after imposition of general rates	23(b)	2,144,226	0	4,346,500

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

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SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 25 to these financial statements.

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	231,880	340,000	8,186
General purpose funding	1,803,512	900,904	1,837,256
Health	0	2,000	2,198
Education and welfare	24,000	90,000	15,000
Community amenities	66,671	10,000	5,000
Recreation and culture	112,540	213,530	372,598
Transport	1,512,818	2,501,380	1,287,446
Economic services	50,000	2,221,360	167,356
Other property and services	76,803	86,770	189,302
	3,978,224	6,365,944	3,884,342
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	1,200,000	0
Community amenities	200,000	0	255,000
Recreation and culture	5,229,229	8,084,638	194,933
Transport	2,937,562	1,868,192	1,498,892
Economic services	4,118,408	2,629,994	4,950,000
Other property and services	92,470	0	125,170
	12,577,669	13,782,824	7,023,995
Total grants, subsidies and contributions	16,555,893	20,148,768	10,908,337

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions
Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 21. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Other revenue			
Reimbursements and recoveries	1,604,115	1,238,656	940,674
Other	17,785	20,500	47,919
	1,621,900	1,259,156	988,593
Fees and Charges			
General purpose funding	91,370	0	72,683
Law, order, public safety	77,234	80,500	159,633
Health	194,460	102,948	203,114
Education and welfare	0	187,761	0
Housing	716,548	820,814	582,673
Community amenities	5,825,122	7,180,095	6,715,597
Recreation and culture	1,115,995	1,159,666	1,168,998
Transport	3,564	25,000	25,603
Economic services	910,772	745,886	769,708
Other property and services	973,153	990,130	1,045,940
	9,908,218	11,092,800	10,743,949

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

Interest earnings

Reserve accounts interest	951,628	685,860	783,428
Rates instalment and penalty interest (refer Note 22(c))	315,438	280,000	283,215
Other interest earnings	209,383	156,012	238,200
	1,476,449	1,121,872	1,304,843

(b) Expenses

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Auditors remuneration			
- Audit of the Annual Financial Report	59,000	30,000	28,102
- Other services	3,700	21,500	5,769
	62,700	51,500	33,871
Interest expenses (finance costs)			
Borrowings (refer Note 14(b))	92,802	92,755	118,981
	92,802	92,755	118,981

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		42,169,411	45,133,347
		42,169,411	45,133,347
Comprises:			
- Unrestricted cash and cash equivalents		6,135,600	7,086,441
- Restricted cash and cash equivalents		36,033,811	38,046,906
		42,169,411	45,133,347
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Reserves cash backed - Leave Reserve	4	1,051,077	1,592,185
Reserves cash backed - Restricted Cash	4	712,179	5,045,885
Reserves cash backed - Community Sponsorship	4	61,744	84,449
Reserves cash backed - EDL Sponsorship	4	145,188	182,370
Reserves cash backed - Road Reserve	4	2,061,646	2,764,619
Reserves cash backed - Public Art Reserve	4	167,571	162,747
Reserves cash backed - Carpark Reserve	4	533,886	485,090
Reserves cash backed - Footpath Reserve	4	2,179,884	2,338,141
Reserves cash backed - BRAC (Leisure Centre) Reserve	4	98,488	54,376
Reserves cash backed - Public Open Space	4	3,385,685	2,300,553
Reserves cash backed - Drainage reserve	4	1,693,989	1,839,820
Reserves cash backed - Plant	4	2,026,247	1,559,839
Reserves cash backed - Buildings	4	2,647,091	3,451,747
Reserves cash backed - Refuse Site Reserve	4	3,259,028	3,377,488
Reserves cash backed - Regional Resource Recovery Park Reserve	4	14,243,536	12,190,279
Reserves cash backed - IT & Equipment	4	518,998	432,473
Reserves cash backed - Kimberley Zone	4	487,459	184,845
		35,273,696	38,046,906
Other restricted cash and cash equivalents			
Bonds and deposits held	25	760,115	0
Total restricted cash and cash equivalents		36,033,811	38,046,906

SIGNIFICANT ACCOUNTING POLICIES

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 with original maturities of three months or less that are readily convertible to known amounts of cash

Cash and cash equivalents (Continued)

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.

Item 5.1 - ANNUAL FINANCIAL REPORT & AUDIT REPORT 2018/2019

SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to (from)	2018 Actual Closing Balance
(a) Reserves cash backed - Leave Reserve	1,502,185	47,197	1,549,382	1,502,077	33,108	1,535,185	1,392,788	387,781	1,780,569
(b) Reserves cash backed - Restricted Cash	5,045,885	0	5,045,885	5,045,885	0	5,045,885	5,045,885	0	5,045,885
(c) Reserves cash backed - Community Sponsorship	84,449	2,503	86,952	83,268	1,152	84,420	81,866	2,615	84,481
(d) Reserves cash backed - EDL Sponsorship	182,370	5,409	187,779	182,370	0	182,370	182,370	0	182,370
(e) Reserves cash backed - Road Reserve	2,764,019	1,132,385	3,896,404	2,764,019	331,319	3,095,338	2,189,429	905,909	3,095,338
(f) Reserves cash backed - Public Art Reserve	162,747	4,824	167,571	160,817	3,818	164,635	158,515	6,120	164,635
(g) Reserves cash backed - Carpark Reserve	465,090	48,796	513,886	465,278	45,912	511,190	472,478	38,712	511,190
(h) Reserves cash backed - Regional Resource Recovery Park Reserve	2,332,161	38,712	2,370,873	2,332,161	0	2,332,161	2,332,161	0	2,332,161
(i) Reserves cash backed - Regional Resource Recovery Park Reserve	44,736	144,112	188,848	44,736	0	44,736	44,736	0	44,736
(j) Reserves cash backed - Public Open Space	2,303,553	1,333,132	3,636,685	1,833,328	108,753	1,942,081	1,484,517	457,564	1,942,081
(k) Reserves cash backed - Drainage Reserve	1,839,820	78,489	1,918,309	1,774,203	61,307	1,835,510	1,538,941	296,569	1,835,510
(l) Reserves cash backed - Plant	1,559,829	466,408	2,026,237	1,455,133	364,500	1,819,633	1,455,033	364,600	1,819,633
(m) Reserves cash backed - Buildings	3,451,747	570,687	4,022,434	3,451,747	0	3,451,747	3,451,747	0	3,451,747
(n) Reserves cash backed - Refuse Site Reserve	3,377,488	242,108	3,619,596	3,377,488	0	3,377,488	3,377,488	0	3,377,488
(o) Reserves cash backed - Regional Resource Recovery Park Reserve	12,190,279	2,200,413	14,390,692	12,190,279	0	12,190,279	12,190,279	0	12,190,279
(p) Reserves cash backed - IT & Equipment	432,473	86,235	518,708	432,473	0	432,473	432,473	0	432,473
(q) Reserves cash backed - IT & Equipment	184,845	495,728	680,573	184,845	0	184,845	184,845	0	184,845
(r) Reserves cash backed - Kimberley Zone	38,040,896	7,115,015	45,155,911	38,040,896	0	38,040,896	38,040,896	0	38,040,896

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Restricted Cash	Ongoing	To be used to fund annual and long service leave requirements.
(c) Reserves cash backed - Community Sponsorship	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire. Sponsorships in accordance with the Community Sponsorship Program Policy.
(d) Reserves cash backed - EDL Sponsorship	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire. Sponsorships in accordance with the Community Sponsorship Program Policy.
(e) Reserves cash backed - Road Reserve	Ongoing	To be used for renewal, upgrade or new roads.
(f) Reserves cash backed - Public Art Reserve	Ongoing	To be used for renewal, upgrade or new public art projects. Typically, funds are from contributions made by developers.
(g) Reserves cash backed - Carpark Reserve	Ongoing	To be used for renewal, upgrade or new carparks. Typically, funds are from contributions made by developers.
(h) Reserves cash backed - Regional Resource Recovery Park Reserve	Ongoing	To be used for renewal, upgrade or new building construction and associated infrastructure.
(i) Reserves cash backed - Regional Resource Recovery Park Reserve	Ongoing	To be used for renewal, upgrade or new building construction and associated infrastructure.
(j) Reserves cash backed - Public Open Space	Ongoing	To be used for renewal, upgrade, replacement or new public open space facilities and garden areas associated with buildings and other freely accessible public recreational facilities. Any contributions from developers are held in Trust.
(k) Reserves cash backed - Drainage Reserve	Ongoing	To be used for the renewal, upgrade or construction of drainage services. Typically funds are from contributions made by developers.
(l) Reserves cash backed - Plant	Ongoing	To be used for the renewal, upgrade or purchase of new mobile plant and engineering equipment.
(m) Reserves cash backed - Buildings	Ongoing	To be used for renewal, upgrade, replacement or new building construction and associated infrastructure.
(n) Reserves cash backed - Refuse Site Reserve	Ongoing	To be used for renewal, upgrade or new building construction and associated infrastructure.
(o) Reserves cash backed - Regional Resource Recovery Park Reserve	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire. Sponsorships in accordance with the Community Sponsorship Program Policy.
(p) Reserves cash backed - IT & Equipment	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire. Sponsorships in accordance with the Community Sponsorship Program Policy.
(q) Reserves cash backed - IT & Equipment	Ongoing	To hold funds set aside annually to fund future public art projects and initiatives within the Shire. Sponsorships in accordance with the Community Sponsorship Program Policy.
(r) Reserves cash backed - Kimberley Zone	Ongoing	To hold funds set aside annually to fund future projects and initiatives for the Kimberley Zone of WALGA and/or Regional Collaborative Groups.

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SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

5. TRADE RECEIVABLES

Current

	2019 \$	2018 \$
Rates receivable	917,077	794,223
Sundry receivables	883,293	903,729
GST receivable	490,250	292,871
Other current receivables	735,618	445,231
Allowance for impairment - rates	(135,992)	(106,676)
Allowance for impairment - sundry debtors	(82,728)	(23,948)
	2,807,518	2,305,430

Non-current

Pensioner's rates and ESL deferred	32,159	17,430
	32,159	17,430

SIGNIFICANT ACCOUNTING POLICIES

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

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SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

6. INVENTORIES

	2019	2018
	\$	\$
Current		
Fuel and materials	42,118	28,554
BRAC Stock	7,345	5,461
	<u>49,463</u>	<u>34,015</u>

The following movements in inventories occurred during the year:

Carrying amount at 1 July	34,015	36,645
Inventories expensed during the year	0	(2,630)
Additions to inventory	15,448	0
Carrying amount at 30 June	<u>49,463</u>	<u>34,015</u>

SIGNIFICANT ACCOUNTING POLICIES

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.

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SHIRE OF BROOME
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

7. OTHER ASSETS

	2019	2018
	\$	\$
Other current assets		
Bonds and deposits held by others	47,159	48,978
Prepayments	303,481	100,307
	350,640	149,285

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

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8. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
Non-current assets		
Other financial assets	87,586	0
	<u>87,586</u>	<u>0</u>
Financial assets at fair value through profit and loss		
- Unlisted equity investments		
Financial assets at fair value through profit and loss - LG Housing Trust	87,586	0
	<u>87,586</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income,
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 24.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 26 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land Total land	Buildings - specialised	Buildings - non- specialised	Total buildings	Furniture and equipment	Plant and equipment	Work in Progress - Buildings	Work in Progress - Furniture & Equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	2,680,000	16,076,532	18,756,532	59,893,769	59,893,769	78,450,301	792,760	9,804,778	192,224	125,170	88,365,233
Additions	340,192	0	340,192	772,358	772,358	1,112,550	455,376	1,457,261	153,309	0	3,178,496
(Disposals)	0	0	0	0	0	0	0	(513,838)	(162,853)	0	(676,691)
Depreciation (expense)	0	0	0	(1,733,104)	(1,733,104)	(1,733,104)	(157,139)	(1,467,811)	0	0	(3,355,054)
Transfers	0	0	0	1,734	1,734	1,734	125,170	0	(1,734)	(125,170)	0
Carrying amount at 30 June 2018	3,020,192	16,076,532	19,096,724	58,734,757	58,734,757	77,831,481	1,216,167	9,280,390	180,946	0	88,508,984
Comprises:											
Gross carrying amount at 30 June 2018	3,020,192	16,076,532	19,096,724	60,467,861	60,467,861	79,564,585	1,373,306	11,533,464	180,946	0	92,662,301
Accumulated depreciation at 30 June 2018	0	0	0	(1,733,104)	(1,733,104)	(1,733,104)	(157,139)	(2,253,074)	0	0	(4,143,317)
Carrying amount at 30 June 2018	3,020,192	16,076,532	19,096,724	58,734,757	58,734,757	77,831,481	1,216,167	9,280,390	180,946	0	88,508,984
Additions	0	0	0	1,033,256	1,033,256	1,033,256	347,111	272,434	546,918	0	2,199,719
(Disposals)	0	0	0	0	0	0	0	(87,422)	0	0	(87,422)
Depreciation (expense)	0	0	0	(1,757,755)	(1,757,755)	(1,757,755)	(305,224)	(1,508,899)	0	0	(3,576,878)
Transfers	0	0	0	180,946	180,946	180,946	0	0	(180,946)	0	0
Carrying amount at 30 June 2019	3,020,192	16,076,532	19,096,724	58,191,204	58,191,204	77,287,928	1,254,054	7,955,503	546,918	0	87,045,403
Comprises:											
Gross carrying amount at 30 June 2019	3,020,192	16,076,532	19,096,724	61,682,062	61,682,062	80,778,786	1,720,417	11,645,148	546,918	0	94,692,269
Accumulated depreciation at 30 June 2019	0	0	0	(3,490,858)	(3,490,858)	(3,490,858)	(466,363)	(3,689,645)	0	0	(7,646,866)
Carrying amount at 30 June 2019	3,020,192	16,076,532	19,096,724	58,191,204	58,191,204	77,287,928	1,254,054	7,955,503	546,918	0	87,045,403

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9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2017	Sales comparisons (level 2 inputs)
Land - vested in and under the control of Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Management valuation	June 2017	At cost
Buildings - non-specialised	3	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2017	Sales comparisons per lettable area (level 2 inputs), depreciated replacement cost per unit area and estimated useful life (Level 3 inputs)
Furniture and equipment	3	Market approach using recent observable market data for similar assets	Management valuation	June 2017	Market price per item, adjusted for condition and comparability
Plant and equipment	3	Market Approach using recent observable market data for similar assets	Management valuation	June 2016	Current replacement cost (market price per item) and condition assessment (level 2 inputs), residual values & estimated useful life (Level 3 inputs)

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Footpaths, Carpark & Bridges	Drainage	Recreation Areas	Infrastructure Others	Works in Progress - Roads, Footpaths and Bridges	Works in Progress - Drainage	Works in Progress - Infrastructure	Works in Progress - Other	Recreation Areas	Works in Progress - Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	227,042,202	29,258,022	40,283,265	2,565,054	3,023,999	930,021	0	982,804	0	0	304,136,007
Additions	1,538,183	274,523	22,235	161,512	312,850	1,939,238	425,666	425,642	69,968	69,968	5,007,817
Revaluation increments / (decrements) transferred to revaluation surplus	(32,251,034)	8,261,254	(6,686,809)	8,014,788	1,831,837	0	0	0	0	0	(20,829,964)
Depreciation (expense)	(6,569,709)	(1,012,540)	(1,123,188)	(169,260)	(680,809)	0	0	0	0	0	(9,575,596)
Transfers	884,875	0	0	0	259,018	(884,875)	0	(259,018)	0	0	0
Carrying amount at 30 June 2018	190,824,517	36,821,259	32,495,503	10,572,094	4,646,895	1,984,884	425,666	1,147,528	69,968	0	278,788,414
Comprises:											
Gross carrying amount at 30 June 2018	237,035,322	36,821,259	32,495,503	10,572,094	4,646,895	1,984,884	425,666	1,147,528	69,968	0	325,189,219
Accumulated depreciation at 30 June 2018	(46,210,805)	0	0	0	0	0	0	0	0	0	(46,210,805)
Carrying amount at 30 June 2018	190,824,517	36,821,259	32,495,503	10,572,094	4,646,895	1,984,884	425,666	1,147,528	69,968	0	278,788,414
Additions	12,395,300	2,315,740	49,862	416,932	993,829	375,257	64,986	5,090,488	712,916	22,385,310	22,385,310
Depreciation (expense)	(3,416,467)	(660,969)	(883,552)	(1,110,598)	(373,777)	0	0	0	0	0	(6,445,311)
Transfers	1,584,683	0	0	0	1,147,528	(1,584,683)	(625,660)	(1,147,528)	0	0	0
Carrying amount at 30 June 2019	201,588,333	38,276,030	32,287,478	9,878,470	6,414,475	375,258	64,986	5,090,488	712,916	22,385,310	294,728,403
Comprises:											
Gross carrying amount at 30 June 2019	251,415,605	39,136,999	32,971,031	10,880,028	6,788,252	375,258	64,986	5,090,488	712,916	22,385,310	347,584,529
Accumulated depreciation at 30 June 2019	(49,827,272)	(860,969)	(883,552)	(1,110,598)	(373,777)	0	0	0	0	0	(52,856,100)
Carrying amount at 30 June 2019	201,588,333	38,276,030	32,287,478	9,878,470	6,414,475	375,258	64,986	5,090,488	712,916	22,385,310	294,728,403

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10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Footpaths, Carparks & Bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Recreation Areas	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Others	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

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11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

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11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Value	2019 Actual Proceeds	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Proceeds	2019 Budget Profit	2018 Actual Net Book Value	2018 Actual Proceeds	2018 Actual Profit	2018 Actual Loss
Plant and equipment	87,422	72,814	7,273	317,053	236,000	1,170	513,838	379,552	12,860	(147,148)
Work in Progress - Buildings	0	0	0	0	0	0	162,853	0	0	(162,853)
	87,422	72,814	7,273	317,053	236,000	1,170	676,691	379,552	12,860	(309,999)

The following assets were disposed of during the year.

	2019 Actual Value	2019 Actual Proceeds	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Proceeds	2019 Budget Profit	2018 Actual Net Book Value	2018 Actual Proceeds	2018 Actual Profit	2018 Actual Loss
Plant and Equipment	16,873	15,455	0	10,000	465	0	16,873	15,455	0	(1,418)
Community amenities	17,342	14,090	0	5,000	12,273	7,273	17,342	14,090	0	(3,252)
P1713 Utility Crew Cab Tray Top 4WD Isuzu D-Max SX man (Waste Coordinator)	13,183	8,918	0	13,183	8,918	0	13,183	8,918	0	(6,365)
P13008 Fire Engine Walter Mark IV BM7767	13,191	12,683	0	13,191	12,683	0	13,191	12,683	0	(1,169)
Other property and services	11,228	11,228	0	11,228	11,228	0	11,228	11,228	0	(0)
P16813 Mini Wheel Loader Toro Wheelmaster 3200 (P&G)	87,422	72,814	7,273	87,422	72,814	7,273	87,422	72,814	7,273	(21,891)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown below.

	2019	2018
Plant and equipment	\$ 126,720	\$ 126,720
	126,720	126,720

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11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(c) Depreciation	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	1,757,755	1,733,108	1,733,104
Furniture and equipment	309,224	157,140	157,139
Plant and equipment	1,508,899	1,441,134	1,467,811
Roads	3,416,467	4,211,131	6,589,709
Footpaths, Carparks & Bridges	860,969	0	1,012,540
Drainage	683,552	682,590	1,123,188
Recreation Areas	1,110,556	1,114,556	169,260
Infrastructure Others	373,777	328,023	680,809
	10,021,199	9,667,682	12,933,560

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Depreciation rates	Estimated Useful Life	Annual Dep'n Rate
Major depreciation periods used for each class of depreciable asset are:		
Vehicles (High Use 1 year replacement program)	4 years	25.00%
Ride on Mowers	5 years	20.00%
Cars & Light Vehicles (2 to 3 replacement program)	6.67 years	15.00%
Trucks Small 2-5 tonne	6.67 years	15.00%
Trucks Medium 6-12 tonne	8 years	12.50%
Trucks Heavy >12 tonne & Medium Plant	10 years	10.00%
Plant Heavy, Graders, Scrapers, Dozers, etc	12 years	8.33%
Plant Portable (regular use)	5 years	20.00%
Plant Other (low use and/or long life)	16 years	6.25%
Computer Equipment (hardware/software)	4 years	25.00%
Furniture & Equipment	10 years	10.00%
Building Plant & Air Conditioning	15 years	6.67%
Buildings	40 years	2.50%
Buildings - Long Life Structures Infrastructure Fixed:	50 years	2.00%
Formation & Earthworks (roads, reserves, landfill)	100 years	1.00%
Pavement (roads, car parks, reserves, landfill)	40 years	2.50%
Seals Asphalt	25 Years	4.00%
Seals Bitumen	15 Years	6.67%
Road Plant & Bus Shelters	20 years	5.00%
Bridges	80 years	1.25%
Drainage facilities	60 years	1.67%
Footpaths, Dual Use Paths	50 years	2.00%

Depreciation (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses, or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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12. REVALUATION SURPLUS

	2019 Opening Balance	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	34,853,440	34,853,440	34,853,440	0	0	0	34,853,440
Revaluation surplus - Furniture and equipment	201,314	201,314	201,314	0	0	0	201,314
Revaluation surplus - Roads	148,062,212	148,062,212	180,313,246	0	(32,251,034)	(32,251,034)	148,062,212
Revaluation surplus - Footpaths, Carparks & Bridges	30,512,688	30,512,688	22,251,434	8,261,254	0	8,261,254	30,512,688
Revaluation surplus - Drainage	27,400,598	27,400,598	34,087,407	0	(6,686,809)	(6,686,809)	27,400,598
Revaluation surplus - Recreation Areas	8,014,788	8,014,788	0	8,014,788	0	8,014,788	8,014,788
Revaluation surplus - Infrastructure Others	2,101,283	2,101,283	268,446	1,831,837	0	1,831,837	2,101,283
	251,146,323	251,146,323	271,976,287	18,107,879	(38,937,843)	(20,829,964)	251,146,323

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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13. TRADE AND OTHER PAYABLES

	2019	2018
	\$	\$
Current		
Sundry creditors	5,101,744	2,705,671
Rates paid in advance	307,254	245,753
Accrued salaries and wages	473,218	444,752
ATO liabilities	0	13,239
Bonds and customer deposits	760,115	159,401
Accrued and other liabilities	853,129	1,037,894
	<u>7,495,460</u>	<u>4,606,710</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Chinatown Revitalisation Project	WATC	Fixed-Term	10	1.89%	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 966	\$ 0
					1,700,000	1,700,000	1,700,000	1,700,000	966	0

(d) Undrawn Borrowing Facilities	2019	2018
	\$	\$
Credit Standby Arrangements		
Bank overdraft limit	700,000	700,000
Bank overdraft at balance date	0	0
Credit card limit	25,000	25,000
Credit card balance at balance date	(6,858)	0
Total amount of credit unused	718,142	725,000
Loan facilities		
Loan facilities - current	739,456	619,827
Loan facilities - non-current	2,659,956	1,699,411
Total facilities in use at balance date	3,399,412	2,319,238

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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 until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 24.

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15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	1,355,813	858,333	2,214,146
Non-current provisions	0	469,063	469,063
	1,355,813	1,327,396	2,683,209
Additional provision	0	158,931	158,931
Amounts used	(410,549)	0	(410,549)
Balance at 30 June 2019	945,264	1,486,327	2,431,591
Comprises			
Current	945,264	1,010,362	1,955,626
Non-current	0	475,965	475,965
	945,264	1,486,327	2,431,591
	2019	2018	
	\$	\$	
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date	1,380,514	1,091,024	
More than 12 months from reporting date	1,051,077	1,592,185	
	2,431,591	2,683,209	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	42,169,411	32,945,455	45,133,347
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	8,616,372	10,490,919	2,413,510
Non-cash flows in Net result:			
Depreciation	10,021,199	9,667,682	12,933,560
(Profit)/loss on sale of asset	14,608	79,053	297,139
Recognition of units in LG Housing Trust	(87,586)	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(516,817)	(36,336)	(712,146)
(Increase)/decrease in other assets	(201,355)	0	(10,049)
(Increase)/decrease in inventories	(15,448)	0	2,630
Increase/(decrease) in payables	2,888,750	(265,066)	852,648
Increase/(decrease) in provisions	(251,618)	33,108	209,174
Grants contributions for the development of assets	(12,577,669)	(13,782,824)	(7,023,995)
Net cash from operating activities	7,890,436	6,186,536	8,962,471

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17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	632,650	367,216
General purpose funding	9,046,506	12,837,305
Law, order, public safety	484,314	536,302
Health	9,747	10,966
Housing	3,665,222	3,687,477
Community amenities	55,759,713	53,302,616
Recreation and culture	48,028,679	43,652,690
Transport	249,561,564	237,068,421
Economic services	6,684,086	7,294,156
Other property and services	39,788,362	38,284,610
Unallocated	13,609,740	17,895,146
	427,270,583	414,936,905

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18. CONTINGENT LIABILITIES

The Shire is currently negotiating with Downer EDI Works (Downer) in relation to a number of variations for the Chinatown Revitalisation Project amounting to \$322,000. The Shire offered a full and final settlement of \$8,090,000, whereas Downer are willing to accept \$8,422,000.

Subsequent to 30 June 2019 but before the issue of this financial report, the negotiation remained on-going and the outcome of the matter cannot be estimated reliably. Additional expenses are estimated to be \$300,000 to \$400,000 if the matter is escalated to arbitration.

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19. CAPITAL AND LEASING COMMITMENTS

	2019	2018
	\$	\$
(a) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	87,432	2,017,266
- plant & equipment purchases	332,641	0
	<u>420,073</u>	<u>2,017,266</u>
Payable:		
- not later than one year	420,073	2,017,266

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

	2019	2018
	\$	\$
Payable:		
- not later than one year	384,181	298,261
	<u>384,181</u>	<u>298,261</u>

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

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20. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

	2019 Actual	2019 Budget	2018 Actual
The following fees, expenses and allowances were paid to council members and/or the President.	\$	\$	\$
Meeting Fees	156,817	161,130	161,455
President's allowance	47,045	47,045	47,045
Deputy President's allowance	11,761	11,761	11,761
Travelling expenses	46,407	53,450	49,210
Telecommunications allowance	30,625	31,500	31,500
	292,655	304,886	300,971

Key Management Personnel (KMP) Compensation Disclosure

	2019 Actual	2018 Actual
The total of remuneration paid to KMP of the Shire during the year are as follows:	\$	\$
Short-term employee benefits	790,300	744,067
Post-employment benefits	80,181	94,851
Other long-term benefits	11,184	9,900
	881,665	848,818

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

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20. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019	2018
	Actual	Actual
	\$	\$
Sale of goods and services	151,889	285,708
Purchase of goods and services	321,803	80,696

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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22. RATING INFORMATION

(a) Rates

RATE TYPE	Differential general rate / general rate	Rate in \$	Number of Properties	Actual			Interim			Budget			Actual Revenue \$	
				Rateable Value	Rate	Revenue	Rate	Revenue	Rate	Revenue	Rate	Revenue		
Gross rental valuations														
GRV - RESIDENTIAL	9.9283		4,849	123,703,016	12,228,847	22,526	12,251,373		12,234,305	50,000	12,284,305		11,970,979	
GRV - RESIDENTIAL - VACANT	16.0727		138	3,965,250	394,239	(12,832)	381,407		374,857	0	374,857		377,214	
GRV - COMMERCIAL	10.9568		579	52,078,568	5,945,303	20,909	5,966,212		5,917,153	0	5,917,153		5,794,809	
GRV - TOURISM	15.2390		425	16,350,480	2,568,152	(4,691)	2,563,461		2,548,542	0	2,548,542		2,483,399	
GRV - EXEMPT				0	0	0	0		0	0	0		(1,009)	
Unimproved valuations														
UV - COMMERCIAL RURAL	3.1327		21	6,643,773	208,129	0	208,129		208,128	0	208,128		204,489	
UV - MINING	12.5464		37	1,068,487	88,676	41,997	130,673		86,575	0	86,575		89,801	
UV - RURAL	0.6687		53	17,486,000	116,929	0	116,929		116,927	0	116,927		113,523	
Sub-Total			6,102	221,295,574	21,550,475	67,909	21,618,384		21,486,487	50,000	21,536,487		21,033,205	
Minimum payment														
Gross rental valuations														
GRV - RESIDENTIAL	1.220		74	808,692	92,720	0	92,720		90,280	0	90,280		111,020	
GRV - RESIDENTIAL - VACANT	1.220		198	1,341,340	223,260	0	223,260		241,560	0	241,560		236,680	
GRV - COMMERCIAL	1.220		25	1,487,102	29,280	0	29,280		30,500	0	30,500		31,720	
GRV - TOURISM	1.220		413	1,459,640	505,080	0	505,080		503,860	0	503,860		503,860	
Unimproved valuations														
UV - COMMERCIAL RURAL	1.220		2	13,300	2,440	0	2,440		2,440	0	2,440		2,440	
UV - MINING	500		29	40,908	14,500	0	14,500		14,500	0	14,500		15,000	
UV - RURAL	1.220		4	191,300	4,880	0	4,880		4,880	0	4,880		4,880	
Sub-Total			745	5,352,282	872,160	0	872,160		888,020	0	888,020		905,600	
Discounts/concessions (refer Note 22(b))														
			6,847	226,647,856	22,422,635	67,909	22,490,544		22,374,507	50,000	22,424,507		21,938,805	
Total amount raised from general rate														
							(97,918)				(47,858)		(7,296)	
							22,392,626		22,376,649		22,376,649		21,931,509	
							22,392,626						21,931,509	

SIGNIFICANT ACCOUNTING POLICIES

Rates
Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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22. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted

Concession Is Granted	Type	Discount %	Discount \$	2019 Actual \$	2019 Budget \$	2018 Actual \$
General Rates	Concession	8.585%		0	0	(978)
General Rates	Concession			0	0	(5,338)
General Rates	Concession	7.815%		0	0	(882)
General Rates	Charitable concession	50.00%		(17,947)	(17,947)	0
General Rates	Charitable concession	50.00%		(3,369)	(3,369)	0
General Rates	Charitable concession	37.00%		(11,626)	(11,626)	0
General Rates	Charitable concession	50.00%		(4,602)	(4,602)	0
General Rates	Charitable concession	50.00%		(1,384)	(1,384)	0
General Rates	Charitable concession	50.00%		(1,103)	(1,103)	0
General Rates	Charitable concession	50.00%		(1,239)	(1,239)	0
General Rates	Charitable concession	50.00%		(1,103)	(1,103)	0
General Rates	Charitable concession	50.00%		(1,000)	(1,000)	0
General Rates	Charitable concession	50.00%		(1,000)	(1,000)	0
General Rates	Charitable concession	50.00%		(1,276)	(1,276)	0
General Rates	Charitable concession	50.00%		(1,103)	(1,103)	0
General Rates	Charitable concession	50.00%		(1,103)	(1,103)	0
General Rates	Charitable concession	50.00%		(8,546)	(8,546)	0
General Rates	UV-GRV Phase in Concession	100.00%	(38,043)			0
General Rates	Concession	100.00%		(5,472)	0	0
				(87,918)	(47,858)	(7,298)

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General Rates	Varying concessions to a charitable organisation (80%, 50%, 37%)		Concession offered because of the nature of the undertaking of the organisation providing social housing and affordable housing.
General Rates	Phasing in of impact of change in valuation from UV to GRV		To reduce the financial impact of change in methodology of valuation from UV to GRV.
General Rates	100% exemption to housing properties owned by University of WA to accommodate students undertaking placement in Broome		100% exemption in accordance with section 6.2(2)(j) of the Local Government Act 1995 and section 38 of the University of Western Australia Act 1911
General Rates	100% concession to property owned by an church with attached mailboxes.		Concession offered because of the nature of the undertaking of the organisation providing benefit to wider community.

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22. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Single full payment	23 Aug 2018	0.00	0.00%	11.00%
First instalment	23 Aug 2018	7.00	5.50%	11.00%
Second instalment	10 Jan 2019	7.00	5.50%	11.00%
First instalment	23 Aug 2018	7.00	5.50%	11.00%
Second instalment	25 Oct 2018	7.00	5.50%	11.00%
Third instalment	10 Jan 2019	7.00	5.50%	11.00%
Fourth instalment	14 Mar 2019	7.00	5.50%	11.00%

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Interest on unpaid rates	183,904	150,000	150,320
Interest on instalment plan	131,534	130,000	132,895
Charges on instalment plan	58,540	42,000	40,978
Payment arrangement fee	32,830	38,500	7,505
	<u>406,808</u>	<u>360,500</u>	<u>331,698</u>

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23. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget	2018/19
	2018/19 (30 June 2019 Carried Forward)	(30 June 2019 Carried Forward)	(1 July 2018 Brought Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	11(a)	(7,273)	(1,170)
Less: Movement in liabilities associated with restricted cash		(100,209)	0
Less: Non-cash gain on recognition of financial assets at fair value through profit or loss		(87,586)	0
Movement in pensioner deferred rates (non-current)		(14,729)	0
Movement in employee benefit provisions (non-current)		6,902	0
Add: Loss on disposal of assets	11(a)	21,881	80,223
Add: Depreciation on assets	11(c)	10,021,199	9,667,682
Non cash amounts excluded from operating activities		9,840,185	13,450,498
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets as per balance sheet			
Less: Reserves - restricted cash	3	(35,273,696)	(30,499,558)
Less: Bonds and deposits held by others		(100,209)	0
Add: Borrowings	14(a)	739,456	835,202
Add: Liability not expected to be paid within 12 months		1,592,185	1,392,788
Total adjustments to net current assets as per balance sheet		(33,042,264)	(28,271,568)
Net current assets used in the Rate Setting Statement			
Total current assets		45,377,032	34,450,667
Less: Total current liabilities		(10,190,542)	(6,179,099)
Less: Total adjustments to net current assets		(33,042,264)	(28,271,568)
Net current assets used in the Rate Setting Statement		2,144,226	4,346,500

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24. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the CEO under policies approved by the Council. The CEO through Management identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	2.39%	42,169,411	0	42,169,411	0
2018					
Cash and cash equivalents	2.23%	45,133,347	0	45,133,347	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	421,694	451,333

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

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24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. Expected credit loss was forecasted on 30 June 2019 to the extent of unpaid rates where the associated properties cannot be readily disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Expected credit loss	2.00%	5.00%	8.00%	10.00%	
Gross carrying amount	436,104	209,417	139,138	132,418	917,077
Loss allowance	8,722	10,471	11,131	105,668	135,992
01 July 2018					
Rates receivable					
Expected credit loss	2.00%	5.00%	8.00%	10.00%	
Gross carrying amount	313,250	209,417	139,138	132,418	794,223
Loss allowance	6,265	10,471	11,131	78,809	106,676

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	2.00%	5.00%	8.00%	10.00%	
Gross carrying amount	538,045	208,559	27,227	109,462	883,293
Loss allowance	10,761	10,428	2,178	59,361	82,728
01 July 2018					
Sundry Receivables					
Expected credit loss	2.00%	5.00%	8.00%	15.00%	
Gross carrying amount	604,763	205,207	19,725	74,034	903,729
Loss allowance	1,005	10,260	1,578	11,105	23,948

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24. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	7,495,460	0	0	7,495,460	7,495,460
Borrowings	836,251	1,920,356	936,850	3,693,457	3,399,412
	8,331,711	1,920,356	936,850	11,188,917	10,894,872
2018					
Payables	4,606,710	0	0	4,606,710	4,606,710
Borrowings	712,581	1,819,755	0	2,532,336	2,319,238
	5,319,291	1,819,755	0	7,139,046	6,925,948

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25. TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are now included in Restricted Cash at Note 3 and shown as a current liability at Note 13.

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2018	Amounts Received	Amounts Paid	Reclassification to Restricted Cash	30 June 2019
	\$	\$	\$	\$	\$
Footpath Damage Deposits	32,276	108	0	(32,384)	0
Library Transient Borrower Deposits	69	0	0	(69)	0
Civic Centre Takings	3,654	26,356	(6,598)	(19,977)	3,435
Other General Purpose Deposits	8,493	127	0	(8,620)	0
BCITF Collection & Refund Deposits	819	3,703	(4,518)	(4)	0
Town Planning Related Bond Deposits	106,207	354	(4,124)	0	102,437
Cemetery Plot Reservation Deposits	35,794	4,153	0	(39,947)	0
Recreation Facility use Bond Deposits	49,295	77,895	(84,173)	(43,017)	0
Road & Footpath Facilities Bond Deposits	506,946	1,691	0	(508,637)	0
Capital Works Bond Deposits	3,060	10	0	(3,070)	0
Cash In Lieu Of Public Open Space	99,876	333	0	0	100,209
Bank Guarantee Deposits Received	46,431	100	0	(46,531)	0
BRB Levy	1,688	36,008	(12,586)	(10,274)	14,836
Unclaimed Monies	19,583	68	(17,491)	0	2,160
Contract Bonds & Retentions	0	55	(55)	0	0
Staff Rental Bonds	47,094	21,520	(23,892)	(44,532)	190
Key Deposits	2,545	508	0	(3,053)	0
Chinatown Revitalisation DRD Grant	4,017,955	32,766	(3,245,000)	0	805,721
	4,981,785	205,755	(3,398,437)	(760,115)	1,028,988

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26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies. However, there were no adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	Adjustments	01 July 2018
		\$
Assets		
Trade receivables	(a),(b)	0
Total Assets		0
Total adjustments on Equity		
Accumulated surplus/(deficit)	(a),(b)	0
		0

The nature of these adjustments are described below:

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

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26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest.

These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

- The Shire did not designate any financial assets at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value \$	AASB 9 category amortised cost \$	Fair value through OCI \$	Fair value through P/L \$
Loans and receivables				
Trade receivables	1,567,328	1,567,328	0	0
	1,567,328	1,567,328	0	0

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018 \$	Remeasurement \$	ECL under AASB 9 as at 01 July 2018 \$
Loans and receivables under AASB 139 / Financial assets at amortised cost under AASB 9	130,624	0	130,624
	130,624	0	130,624

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27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 *Revenue from Contracts with Customers* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments are expected to be made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

		AASB 118 carrying amount		AASB 15 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Contract liabilities - current				
Unspent grants, contributions and reimbursements		0	857,367	857,367
Developer contributions		0	1,232,907	1,232,907
Contract liabilities non-current				
Developer contributions		0	325,635	325,635
Cash in lieu of parking		0	218,755	218,755
Adjustment to retained surplus from adoption of AASB 15	27(d)	0	(2,634,664)	(2,634,664)

(b) Leases

The Shire adopted AASB 16 prospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases prospectively, with any cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will not recognise a right-of-use asset in relation to leases previously classified as operating leases under AASB 117 as all leases have a term of less than 12 months. Therefore the net impact on retained earnings on 1 July 2019 will be \$nil.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as 'operating leases' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

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27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will not result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will not adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 no change will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount		AASB 1058 carrying amount	
	Note	30 June 2019	Reclassification	01 July 2019
Trade and other payables		\$ 7,495,460	\$ 0	\$ 7,495,460

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. In accordance with the Shire's current accounting policies, prepaid rates have been recognised as a liability as at 30 June 2019. Therefore, the initial application of AASB 1058 Income for Not-for-Profit Entities on 1 July 2019 will not have an impact on the recognition and classification of prepaid rates.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services will not be recognised in revenue and expenditure as the fair value of the services can't be reliably estimated.

(d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			127,524,101
Adjustment to retained surplus from adoption of AASB 15	27(a)	(2,634,664)	
Adjustment to retained surplus from adoption of AASB 16	27(b)	0	
Adjustment to retained surplus from adoption of AASB 1058	27(c)	0	(2,634,664)
Retained surplus - 01 July 2019			124,889,437

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28. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches.

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

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29. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for environmental and community health.	Food quality, eating house inspection, pest control and child health clinics.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Facilities for senior citizens aged care, infant, day care centres, pre-school; assistance to play group and other community services and development activities.
HOUSING To provide and maintain staff housing.	Provision of staff housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, tip operation, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance, sanitation maintenance and environmental protection.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social being of the community.	Operation/maintenance of halls, Broome Recreation and Aquatic Centre (BRAC), various parks and reserves, beaches, library, museum and other cultural activities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths and street lighting.
ECONOMIC SERVICES To help promote the Council's economic well being.	The regulation and provision of tourism facilities, area promotion and building control.
OTHER PROPERTY AND SERVICES To monitor and control Council's overheads operating accounts.	Private works and provision of unclassified civic building facilities. General Administration support for Council's operations, allocated to other functions. Engineering, works and parks and gardens management, allocated to construction and maintenance jobs. Plant and depot operation and maintenance, allocated to construction and maintenance jobs.

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30. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	1.12	1.64	1.61
Asset consumption ratio	0.86	0.88	0.71
Asset renewal funding ratio	1.05	1.37	1.17
Asset sustainability ratio	1.50	0.22	0.66
Debt service cover ratio	8.63	11.86	8.50
Operating surplus ratio	(0.11)	(0.13)	(0.12)
Own source revenue coverage ratio	0.82	0.81	0.78

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

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ATTACHMENT 3 - 2018/19 Originally Budgeted Carry Over to 2019/20

30/06/2019

Expenditure

Income

Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Budgeted Carry Over Expenditure(\$)	Actual carryover Exp	Adjusted Budget Amount 19/19	Funding Source	Non Mkt Funded Income Carryover (\$)	Actual carryover Inc	Adjusted Budget Amount 17/18	Comments
Executive													
E57 - Special Projects Co-ordinator													
1367301		Grants & Contributions Received - Cap Inc - Economic Services Special Projects	(52,739)	(71,406)	(50,000)				RRF	(52,739)	(52,739)		Dubbing Better Region Funds Discovery Festival - Grants \$32,739 to be received in FY 19/20
138001		New Refuse Site Exp - Op Exp - Regional Resource Recovery Parks	175,000	147,156	90,427	84,573	27,844	(56,729)	F Reserve Acct 10/19/01		(84,573)		New Refuse Site Exp 10/00/01 - CARRY-OVER PROJECT DIS181204 - New Refuse Site transfer from Reserve to 10/00/01
101905		Transfer from Regional Resource Recovery Reserve - Cap Inc - Reg Res Recov	(245,000)	(147,156)	(160,427)			-			(84,573)		New Refuse Site Exp 10/00/01 - CARRY-OVER PROJECT DIS181204 - New Refuse Site transfer from Reserve to 10/00/01
Total Proposed Carry Over - Executive						84,573	27,844	(56,729)			(117,312)	(117,312)	0
Corporate Services													
C51 - Director Corporate Services													
142232		LQIS Insurance Funded Expenses (Inc in 142303) - Cap Exp - Corp Gov	184,106	4,468	3,059	190,234	179,640	(10,594)	MPL				2017-18 Remaining budget for various Risk Management initiatives as per Risk Improvement Plan plus additional income \$9,187 from LQIS in FY18/19 carry over to FY 19/20
Total Proposed Carry Over - Corporate Services						190,234	179,640	(10,594)			0	0	0
Infrastructure													
E58 - Waste Coordinator													
101545	101558	Buckley Rd Closure Upgrade (was Opex 101302) - Cap Exp - San Gen Refuse	70,000	3,803	3,589	67,340	67,007	(243)	F Reserve 10/15/25				PROJECT DIS190202 - Buckley's Rd closure upgrade \$67,340 (10/15/00)
101525		Cap Ex - Road Closure Upgrade - Johnsonville	(561,400)	(360,580)	(484,385)						(67,340)	(67,340)	243 PROJECT DIS190202 - Buckley's Rd closure upgrade \$67,340 (10/15/00)
E51 - Director Infrastructure													
1181405		Town Beach Redevelopment - Greenspace & Waterpark - Cap Exp	4,447,585	560,805	395,960	4,000,025	3,987,200	(203,645)	Grants + Reserve				PRU1: Town Beach Greenspace funded by 113403 \$2,620,356.19 - Greenspace & Waterpark \$2,846,128.00
113403		Grants - Non Cap - Cap Inc - Other Rec & Sport	(7,808,067)	(5,104,603)	(4,698,294)					(3,109,753)	(2,703,464)	408,319	\$205,340 RFR Budget - Coastal Road Pump Trailer Park, \$200,000 Lottery Wind - Youth Precinct Mountain Bike Walking Running Trails \$146,040 - From \$4.0M Redevelopment Vial Grant Funding \$2,620,356.19 - Greenspace & Waterpark \$2,846,128.00
1181401		Town Beach Redevelopment - Other Infra New - Cap Exp	4,726,712	4,472,354	4,302,000	226,712	254,319	27,606	Grants + Reserve +				CARRY-OVER PRU2: Town Beach Sewer 15th August 2018 CMC approved additional \$208,000 to be allocated from Public Open Space Reserve (113403) account. Unspent \$208,712 Carry over
113489		Transfer from POS Reserve - Other Rec & S	(518,000)	(268,000)	(250,000)					(268,000)	(250,000)	18,000	CARRY-OVER increased cost of the following option agreed by Council: New pump house and plant room - New riprap/slope surface in existing water play space - Request until in 2018 existing water features - New water play space behind the existing water play space. Expenses in account 101405
1181402		Town Beach Redevelopment - Fishing Platform & Amenities - Other Infra New - Cap Exp	302,546	14,780	50,000	252,546	287,766	35,220	RFR				CARRY-OVER PRU7: TD Ablution Block (Inc AC 113371)
113371		Royalties For Region Loc Govt - Non Cap Grant - Cap Inc - Other Recreation & Sport	(302,546)	(14,780)	-				RFR	(302,546)	(287,766)	14,780	CARRY-OVER RFR 100% Funded, TD Ablution Block (Exp AC 1181402)
101510		Vehicle & Plant New - Cap Exp - PWS Operations	335,000	30,445	50,000	285,000	295,555	10,555	Reserve				Replacement of Asset 413 for \$285,000
101500		Transfer from POS Reserve - Other Rec & S	(76,000)	(15,904)	(14,000)				Reserve	(64,000)	-	64,000	Sale of Plant Asset 413 for \$64,000
101525		Cap Ex - Road Closure Upgrade - Johnsonville	(561,400)	(360,580)	(484,385)					(221,000)	-	221,000	Transfer from Sanitation Reserve \$221K to cover Asset 413 Replacement
143921		Vehicle & Plant New - Cap Exp - PWS Operations	60,000	-	0	60,000	60,000	0	MPL				Purchasing Asset Spreader for \$60,000, (P4D Trade in Asset)

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ATTACHMENT 3 - 2018/19 Originally Budgeted Carry Over to 2019/20

30/06/2019		Expenditure							Income				
Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Budgeted Carry Over Expenditure (\$)	Actual carryover Exp	Adjusted Budget Amount 19/19	Funding Source	Non Muni Funded Income Carryover (\$)	Actual carryover Inc	Adjusted Budget Amount 17/18	Comments
E55 - Works Coordinator													
154270	154259	Short St-Pleasley Cameroun Street New Drainage Const - Cap Exp	677,532	30,357	56,483		621,049	647,175	26,126	Reserve			""CARRY-OVER: PRUJ: Hunter Street Carry Over Drainage related to Crown Revit Project - Funded by \$300K Muni, \$321,049 reserve funding JAC 104460
154480		Transfer From Drainage Reserve - Urban Stormwater Drainage - Cap Exp	(590,135)	(224,320)	-					Reserve	(590,135)	(365,815)	224,320 ""Short Street Drainage upgrade related forecast \$330K reserve funding carried over from 18/19 expenses in 154268 ""
125000	125015	Male Oval New Carpark Const - Cap Exp	317,000	-	-		317,000	317,000	-	Reserve			""CARRY-OVER: PRUJ: Short Street & Male Oval Carpark \$267K Reserve Funded JAC 125660 \$30K Muni Fund
125490		Transfer From Carpark Reserve - Car Park Construction	(267,000)	-	0					Reserve	(267,000)	(267,000)	""CARRY-OVER: \$30K from unallocated carpark reserve to fund Male Oval new carpark, expense account 125015
125140	125222	Hunter Street - Footpath Construction	213,450	77,350	100,000		131,000	136,300	5,100	MUNI			""CARRY-OVER: PRU 20 Hunter St Footpath 100% Muni Funded
121100	121113	Haremsley St Upgrade Construction - Cap Exp	821,136	801,691	680,000		217,801	19,444	(198,457)	Fr Reserve Acct 121980 + MUNI + FRU3 Fr Reserve Acct 121980 + MUNI + FRU3			""CARRY-OVER: Haremsley Street Extension Construction - Road Reserve \$64,500 (inc AC 121980), Muni \$152,981
121960		Transfer From Road Reserve Road Construction - Cap Exp	(1,835,358)	(1,835,358)	(1,770,438)								""CARRY-OVER: Haremsley Street Extension Construction - Road Reserve \$64,500 (Exp AC 121115, Muni \$152,981)
141271	141331	Mound Park Road Maintenance Op Exp - Private Works	3,800	9			21,697	3,791	(17,306)	Fr Reserve Acct 141990			Mound Park Maintenance as per MOU
141990		Transfer From Restricted Cash Reserve Private Works Rd Const - Cap Exp	(21,697)	(6,209)							(21,697)	(10,000)	11,697 Mound Park Maintenance as per MOU
E53 - Manager Works													
117455	117456	BRAC Ovals Renewal Infra Works - Cap Exp - BRAC Ovals	75,960	74,967	30,104		45,456	593	(44,963)	MUNI			""Carry over Project - Globe Renewal - Father Mulronn Field. Funding from various FRU3 maintenance MFL savings - Advised from Cray & Andrew G PRU 10 ""WANDRARA AGEN 763
123000	102504	2017-2018 WANDRARA (Estate) - Works Maint	4,162,595	3,277,086	4,112,595		50,000	885,509	835,509	GRANTS			
125100	BUR9202	Old Broome Estate - New Bus Lay Construction - Cap Exp	31,278	49,629	10,000		21,278	-	(21,278)	MUNI			PRUJ: Robinson St Blue Bay
125140	125192	Palmer Road - Footpath Construction	20,300	21,865			20,300	-	(20,300)	Fr Reserve			PRU 12 ""PROJECT - DS190214 - Palmer Rd Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125960		Transfer From Footpath Reserve - Footpath Construction	(504,076)	(492,958)	(493,776)					Fr Reserve	(20,300)	-	20,300 PRU 12 ""PROJECT - DS190214 - Palmer Rd Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125140	125269	Rebuck Estate Subdivision - Various Stages	40,300	30,779	-		40,300	9,521	(30,779)	Fr Reserve			PRU 12 ""PROJECT - DS190214 - Palmer Rd Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125960		Transfer From Footpath Reserve - Footpath Construction	(504,076)	(492,958)	(493,776)					Fr Reserve	(40,300)	-	40,300 PRU 12 ""PROJECT - DS190214 - Rebuck Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125140	125277	Broome North Footpath New Const - Cap Exp	198,775	193,567	150,967		42,567	48,208	5,641	Fr Reserve			PRU 12 ""PROJECT - DS190214 - Palmer Rd Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125960		Transfer From Footpath Reserve - Footpath Construction	(504,076)	(492,958)	(493,776)					Fr Reserve	(42,567)	-	42,567 PRU 12 ""PROJECT - DS190214 - Rebuck Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125140	125279	Six Seasons Estate - Jaruburu Subdivision - Various Stages	14,250	1,207	-		14,250	13,043	(1,207)	Fr Reserve			PRU 12 ""PROJECT - DS190214 - Palmer Rd Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125960		Transfer From Footpath Reserve - Footpath Construction	(504,076)	(492,958)	(493,776)					Fr Reserve	(14,250)	(8,043)	8,207 PRU 12 ""PROJECT - DS190214 - Six Seasons Estate - Jaruburu Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125140	125280	Old Broome Estate Subdivision - Whole Estate - Various Paths	11,931	-	-		11,931	11,931	-	Fr Reserve			PRU 12 ""PROJECT - DS190214 - Old Broome Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125960		Transfer From Footpath Reserve - Footpath Construction	(504,076)	(492,958)	(493,776)					Fr Reserve	(11,931)	(5,076)	6,856 PRU 12 ""PROJECT - DS190214 - Old Broome Estate Subdivision - Whole Estate - Concrete Pathway (520,300); 125960 Transfer 9 Reserve
125200	STUN002	Broome New Street Light Construction - Cap Exp	150,000	27,500	27,500		122,500	122,500	-	MUNI			PRU 21 ""PROJECT - DS190230 - Street Lights - Miscellaneous Streetlight installation \$150K 100% Muni funded
125225	125232	Street Lighting at Various Locations - Renewal	45,204	9,100	2,310		45,894	39,104	(6,790)	MUNI			PRU13 ""CARRY-OVER: PROJECT DS190504 - Short St lighting renewal \$45,894 100% Muni funded
142051		Vehicle & bus main renewal (replacement) - Cap Exp	22,000	-	0		22,000	22,000	0	MUNI			Replacement of Asset 17713 for \$22,000
142051		Proceeds from Sale of Assets - Cap Exp - Vehicle & bus main renewal (replacement) - Cap Exp	(8,000)	-	0					MUNI	(8,000)	(8,000)	0 Sale of Plant Asset 17713 for \$22,000
143601		Vehicle & bus main renewal (replacement) - Cap Exp - Vehicle & bus main renewal (replacement) - Cap Exp	(53,000)	(23,273)	(11,000)					MUNI	(42,000)	(29,727)	12,273 Sale of Plant Asset 1313 for \$32,000, Sale of Plant Asset 6713 for \$5,000, Asset 18813 for \$30,000
143610		Vehicle & bus main renewal (replacement) - Cap Exp - Vehicle & bus main renewal (replacement) - Cap Exp	214,000	79,000	54,000		160,000	135,000	(25,000)	MUNI			Replacement of Asset 1313 for \$32,000, Purchase Asset 6713 for \$5,000, Asset 18813 for \$30,000
148800		Proceeds from Sale of Assets - Cap Exp - Vehicle & bus main renewal (replacement) - Cap Exp	(91,000)	(28,616)	(28,000)					MUNI	(85,000)	(64,182)	815 Sale of Plant Asset 6413 for \$110,000, Asset 6313 for \$65,000
148811		Vehicle & bus main renewal (replacement) - Cap Exp - Vehicle & bus main renewal (replacement) - Cap Exp	293,000	79,633	93,000		200,000	214,367	14,367	MUNI			Replacement of Asset 6413 for \$110,000, Asset 6313 for \$65,000

2018-2019 Surplus - Originally Budgeted Carryover - as Adjusted

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ATTACHMENT 3 - 2018/19 Originally Budgeted Carry Over to 2019/20

30/06/2019			Expenditure					Income					
Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Budgeted Carry Over Expenditure(\$)	Actual carryover Exp	Adjusted Budget Amount 19/19	Funding Source	Non Muni Funded Income Carryover (\$)	Actual carryover Inc	Adjusted Budget Amount 17/18	Comments
120306		Dep't Premier & Cabinet Natural Disaster Grant - Cape Llewellyn Rd	(4,695,540)	(283,040)	(4,112,595)				GRANTS	(552,945)	(4,382,500)	(3,829,555)	***CARRYOVER: 2017/18 WANDRRA Funding works.
PK3 - Parks Coordinator													
113603		Recreation Control System New Exp - Cap Exp Parks & Open	40,500	-	-	40,500	40,500	-	Muni				PRU 13***CARRY OVER*** PROJECT DIS190218 - Weather Station installation and Maxicom software/telemetry details upgrade***
117210	117211	BRAC Ovals - PMG Maint	57,050	66,517	367,518	35,670	-	(35,670)	Muni				PRU 14***CARRY OVER: Top Dressing Repair McMahon Oval***
113551	113557	Town Beach Renewal Works - Infra Cap Exp	9,700	-	9,807	-	9,700	9,700	MJN				PRU 16***PROJECT - DIS190224 Renewal Infrastructure -Town beach- Shade Structure 100% Muni Funded
113552	113557	Town Beach Reserve Upgrade - Cap Exp - PMG	48,000	6,884	-	48,000	41,116	(6,884)	MJN				Town beach Shire works carry over \$49K
E59 - Manager Engineering													
121751	121552	Water & Wastewater into Lorne - Lorne pass	967,849	207,656	305,093	967,849	760,243	92,394	MJN				PRU2 Hunter Street
121759		Water & Wastewater into Lorne - Lorne pass	(866,295)	(965,425)	(867,195)				RPG	(166,108)	-	166,108	PRU2 Hunter Street: No RGR funding carry over: RPG Funding to Hunter St
1181201		Total Water & Wastewater into Lorne - Lorne pass	71,554	27,632	22,897	48,659	43,854	(4,785)	MJN				PRU2 TB Jetty
102210		Water & Wastewater into Lorne - Lorne pass	9,500	-	0	9,500	9,500	0	MJN				PRU 17***PROJECT DCD190212 - Luffier Drainage Survey Proj\$5.5k (100% Muni funded)
PM2 - Asset & Building Coordinator													
142058		Water & Wastewater into Lorne - Lorne pass	92,750	51,617	57,750	35,000	41,133	6,133	MJN				MJN Funded, ***PROJECT DIS190210 - Admin building renewal - Arsons
147334		PRC1 Building Renewal - Cap Exp - Office Prop	735,814	487,349	378,814	357,000	248,565	(108,435)	Pr Reserve Acc 147355				***CARRY-OVER: PROJECT DIS190103 - XRD 1 & 2 Refurb. \$619,850 Funded by Building Reserve See Inc Acct 147355***
147355		Transfer From Building Reserve Leased Office Un	(1,346,690)	(365,903)	(832,695)				Pr Reserve Acc 147355	(357,000)	(248,565)	108,435	***CARRY-OVER: PROJECT DIS190103 - XRD 1 & 2 Refurb. \$619,850 Funded by Building Reserve See Inc Acct 147355***
147375		PRC2 Building Renewal - Cap Exp - Office Prop	610,876	58,094	253,876	357,000	552,762	195,762	Pr Reserve Acc 147355				***CARRY-OVER: PROJECT DIS190103 - XRD 1 & 2 Refurb. \$542K Funded by Building Reserve See Inc Acct 147355***
147355		Transfer From Building Reserve Leased Office Un	(1,346,690)	(365,903)	(832,695)				Pr Reserve Acc 147355	(357,000)	(552,762)	(195,762)	***CARRY-OVER: PROJECT DIS190103 - XRD 1 & 2 Refurb. \$542K Funded by Building Reserve See Inc Acct 147355***
Total Proposed Carry Over - Infrastructure						8,696,824	9,224,764	527,941		(6,696,822)	(8,248,916)	(2,561,194)	
Community & Economic Development													
BRAC1 - Manager Sport & Recreation													
113552	113553	Haynes Oval Floodlighting Upgrade Infra - Capex	12,000	14,412	6,000	6,000	-	(6,000)	MJN				FAZC2: TRC: C: Haynes Oval sports field lighting management.
117128	117129	Aquatic Infrastructure Renewal - Cap Exp - BRAC Aquatic	61,600	30,000	30,000	31,600	31,600	-	MJN				***PROJECT DCD190203 - BRAC Aquatic Retractable Shade Sail replacement 100% Muni Funded
1181430	YBRV001	Youth Skate Recreation Area - New Construction - Cap Exp	526,300	18,940	225,300	306,000	507,360	201,360	MJN				Trade and Infr. - \$256,000 (Infr. \$150K, Lottery Grants \$50K, COAH 113403) Const \$284K \$50K funded from Federal Grants (Crime Prevention Grant) Inc COAH 113403
LS1 - Coordinator Library													
115280		Library program expenses - Cap exp - Library Income in 115480	12,056	7,490	7,041	5,915	5,496	(449)	Grant CBW				***Grants Carry over the Library program***
115480		Grant Program Income - Cap Inc - Library (Expense in 115280)	(1,929)	(1,929)	(5,915)				Grant CBW	(5,915)	(5,496)	449	***Grants Carry over the Library program***
CM52 - Manager Community Development													
22173		EDL sponsorship programme Reserve Funded - Cap Exp - Other Governance	130,895	42,588	26,090	104,805	88,307	(16,498)	Pr Reserve Acc 23553				*** EDL annual sponsorship program as per MOU. Max \$80,000 (Exp in Acct 22173) ***CARRY-OVER: Remainder of 2018-19 Annual EDL Sponsorship program funded from EDL reserve. Exp 22173, Inc 23553 \$10K***
23553		Transfer From EDL Sponsorship Reserve - Cap Inc - Other Gov	(130,895)	(42,588)	(26,090)				Pr Reserve Acc 23553	(104,805)	(88,307)	16,498	*** EDL annual sponsorship program as per MOU. Max \$80,000 (Exp in Acct 22173) ***CARRY-OVER: Remainder of 2018-19 Annual EDL Sponsorship program funded from EDL reserve. Exp 22173, Inc 23553 \$10K***
1367210		Economic Development Program Expense - Cap Exp - Other Economic Services	223,406	266,180	216,112	7,294	-	(7,294)	Pr Reserve Acc 1367525				***CARRY-OVER: Growth Plan Evaluation and seed funding for implementation. 100% Restricted Cash Exp Acct 1367210***
1367525		Transfer From Restricted Cash Reserve - Other Economic Services	(86,436)	(86,436)	(79,112)				Pr Reserve Acc 1367525	(7,294)	-	7,294	***CARRY-OVER: Growth Plan Evaluation and seed funding for implementation. 100% Restricted Cash Exp Acct 1367210***

2018-2019 Surplus - Originally Budgeted Carryover - as Adjusted

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ATTACHMENT 3 - 2018/19 Originally Budgeted Carry Over to 2019/20

30/06/2019			Expenditure						Income				
Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Budgeted Carry Over Expenditure(\$)	Actual carryover Exp	Adjusted Budget Amount 19/19	Funding Source	Net Muni Funded Income Carryover (\$)	Actual carryover Inc	Adjusted Budget Amount 17/18	Comments
B51 - Manager Planning & Building Services													
53172		VSPB Building New Const - Cap Exp - Volunteer Bush Fire Brigade	1,200,000	1,576	1,576	1,198,424	1,198,424	0					***CARRY-OVER: 5 Bay Shed for VSPB (Grant Funded see 53390) Previously carried over in 2016-17***
53390		Capital Grant Funding For Plant/Equip/ Buildings - Cap Inc - Volunteer Bush Fire Brigade	(1,200,000)	-	-					(1,200,000)	(1,200,000)		***CARRY-OVER: 5 Bay Shed for VSPB (Grant Funded see 53390) Previously carried over in 2016-17***
Total Proposed Carry Over - C&ED						1,666,808	1,831,157	171,119		(1,318,614)	(1,293,773)	24,241	
TOTAL PROPOSED CARRYOVER EXP/(INC)						10,621,669	11,263,406	641,737		(6,122,146)	(6,659,101)	(2,536,953)	
Net MUNI carryover						2,499,921		(1,895,216)					
19/20 FAGS grants in advance in 18/19						1,507,238	1,507,238		Add FAGS back in				
Total Muni Carryover						4,006,759							

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ATTACHMENT 3 - 2018/19 Budget Carried Over to 2019/20

30/06/2019

Expenditure

Income

Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Actual carryover Exp	Funding Source	Actual carryover Inc	Comments
Executive									
E57 - Special Projects Co-ordinator									
136723		Economic Development Program Expense - Place Making Officer Activation -Op Exp - Other Economic Services	0	-		9,272	RED Grant		RED Grants received on FY 18/19. Committed payment in FY 19/20 to be carried over as per THP.
1367301		Grants & Contributions Received - Op Inc - Economic Services Special Projects	(82,739)	(71,406)				(32,739)	\$32,739 of BBRF to be received in 19/20 but intended to offset Chinatown Discovery Festival expenses incurred in 18/19.
Total Proposed Carry Over - Executive						9,272		(32,739)	
Corporate Services									
CS1 - Director Corporate Services									
405370		Kimberley Zone - Kimberley Volunteer Strategy Grant	(65,000)	-			KRCG	(65,000)	****Carry over Kimberley Volunteering Strategy Grants income \$65K advised from James W
405234		Kimberley Zone - Volunteering Strategy - Op Exp	65,000	29,000		36,000	KRCG		****Carry over Kimberley Zone volunteering strategy upspent action advised from James W
405237		Kimberley Zone - ICT & Office 365 improvements - Op Exp	10,000	-		10,000	KRCG		****Carry over ICT & Office 365 Improvement Budget to FY19/20 \$10K advised from James W
142231		Consultants Corp Serv - Op Exp - Corp Gov Support	121,000	38,305		30,500	MUNI		****Carry-over Committed Payment for 50% final payment \$30,500 advise from James W
Total Proposed Carry Over - Corporate Services						226,304		(65,000)	
Infrastructure									
E51 - Director Infrastructure									
125215	125897	Kerr St & Stracke Cove Lighting Upgrade (Safer Comm) - Cap Exp	130,878	125,579		5,299	SCG		****Carry-over PRJ Safer Community Grants Lighting Upgrade upspent funding \$5,299
107550	107556	Broome Cemetery New Infrastructure Cap Exp	108,387	39,227		27,514	SCG		****Carry-over PRJ Safer Community Grants Lighting Upgrade upspent funding \$ 27,514
1367404	1367407	Dampier St Upgrade - Cap Exp	3,661,140	3,549,168		111,972	??		****Carry-over PRJ Dampier St Upgrade Committed Payment POW0525 \$482,422
1367404	1367408	Camaron St Upgrade - Cap Exp	4,996,182	4,908,206		87,976	??		****Carry-over PRJ Camaron St Upgrade Committed payment POW0525 \$530,713
E59 - Manager Engineering									

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ATTACHMENT 3 - 2018/19 Budget Carried Over to 2019/20

30/06/2019			Expenditure			Income			
Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Actual carryover Exp	Funding Source	Actual carryover Inc	Comments
122430		Natural Disaster Grant - Flood Damage Repairs	(970,000)	-				(970,000)	Natural Disaster Grant, Exp Acc # 122416 & #122415
E59 - Manager Engineering									
1254421		Access & Inclusion Improvements New Infra - Cap Exp	20,000	-		20,000	MUNI		****Carry over - PROJECT - DIS190201 - Access and Inclusion Upgrades as per the 2014 Access and Inclusion Audit (\$20,000), 100% Muni Funded
1223481	FPUP001	Various FootPath Upgrade - Cap Exp	55,100	8,763		46,337	MUNI		****PROJECT - DIS190201 - Access and Inclusion Upgrades as per the 2014 Access and Inclusion Audit (\$20,000), 100% Muni funded,Reduced cost \$27K (transfer to 125281) due to design changes Total Funding \$55.1K
PK3 - Parks Coordinator									
113551	113787	Solway Park renewal Infra - Cap Exp - Pks & Ovals	27,200	24,728		8,500	MUNI		****Carry over - PRJ DOS190224 Playground Renew \$8.5K committed spending on combination unit & new surrounds extra shade sail.
PM2 - Asset & Building Coordinator									
132310	132310	Roebuck Bay CP - Planned Maint & Minor Works - Op Exp	33,820	15,608		18,212	MUNI		****Carry over - PROJECT DIS190226 - Roebuck Bay Caravan Park Tree Reduction.
147100		Building Capital > \$5k - Cap Exp - Unclassified General	774,000	702,428		71,574	MUNI		****Carry Over - PROJECT DIS190206 - General Building Renewal- committed payment \$71,574
Total Proposed Carry Over - Infrastructure						397,384		(970,000)	

Community & Economic Development

HS1 - Manager Health & Ranger Services

508216		Bush Fire Mitigation - Op Exp - Fire Prevention	40,053	34,104	-	5,949	Water Corp		*** Carry over unspent grants from FY 18/19 Cost associated to the income generated from Water Corp private works for prescribed burn. Increase by \$25,053 (income in 51405).
53271		Cable Beach Vehicle Ramp Signage Upgrade - Cap Exp - Oth Law Ord & PS	-	-					\$17.5K Budget has been returned back on FACR 3
53270		Fire Danger Rating Signs: Old Broome Rd/Cape Leveque Rd (Electronic Board)	-	-					\$14.3K Budget has been returned back on FACR 3

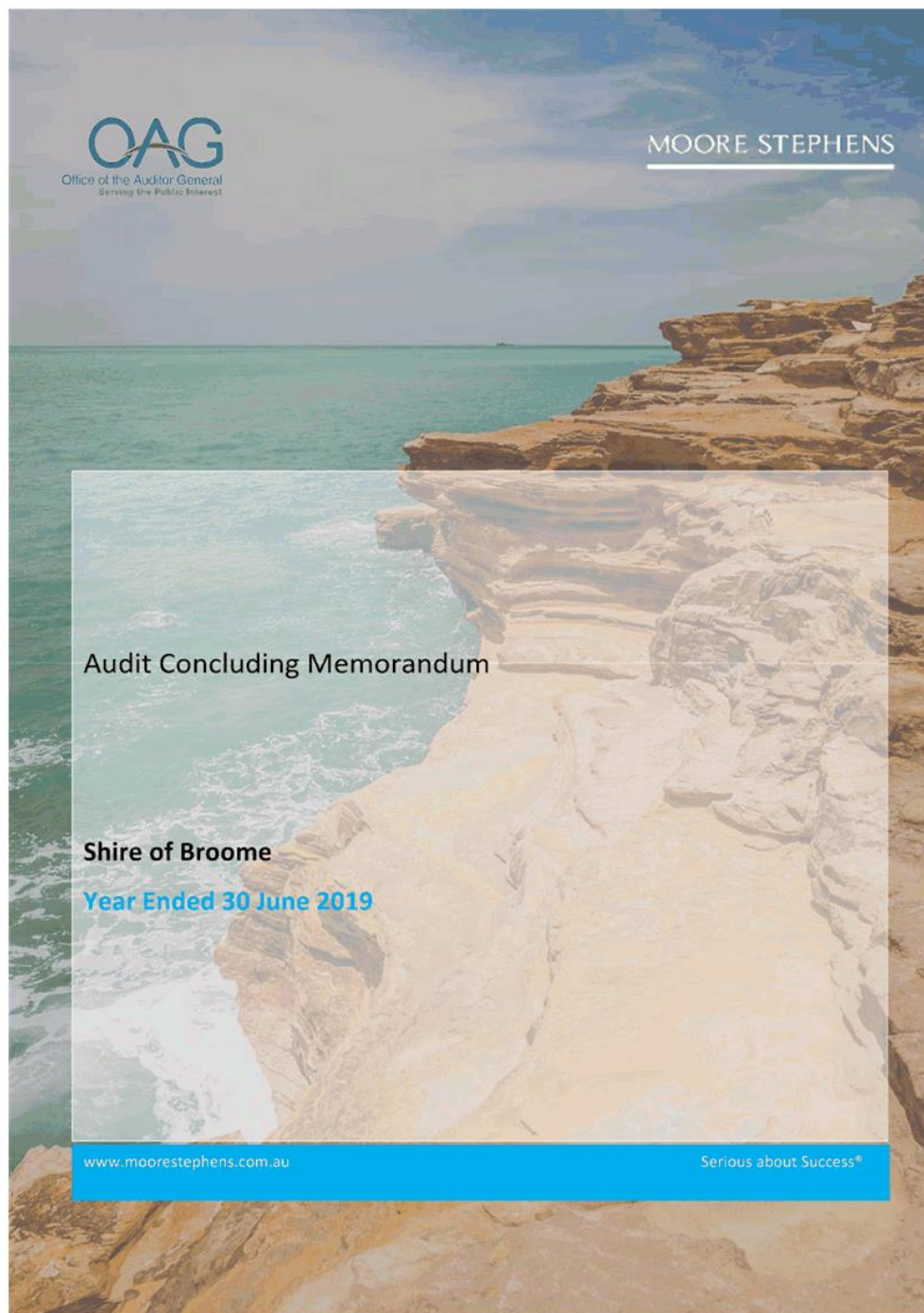
CMS2 - Manager Community Development

116125	116126	Broome Entry Statement Signage New Const - Cap Exp - Other Cult	74,089	-	-	74,089	MUNI		*****CARRY-OVER: PROJECT - Broome Entry Statement (carried over from 2016-17), \$74,089 100% Muni Funded****
132050		Broome Visitor Centre Complex- Op Exp - Tourism & Area Promotion	75,640	31,740	-	44,400	MUNI		*****CARRYOVER Broome Visitor Centre Operational Review
116085		Heritage Projects - Op Exp - Other Culture	60,000	-	-	60,000	MUNI		***PROJECT DCD190218 - Arts, Culture and Heritage Strategy \$60K (100% Muni funded)

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ATTACHMENT 3 - 2018/19 Budget Carried Over to 2019/20

30/06/2019			Expenditure			Income			
Acct #	Job #	Description	Current Budget (\$)	Total YTD (\$)	Total Forecast Exp by 30/6/19	Actual carryover Exp	Funding Source	Actual carryover Inc	Comments
22172		Community Sponsorship Program - Op Exp - Other Governance	96,153	58,871		37,282	MUNI		****CARRY-OVER: MUNI Funded Community Sponsorship Program from prior years \$37,282
1367405	1367412	Public Art (funded from Reserve) - Other Infra New - Cap Ex	306,368	261,045		16,693	Reserve		****Carry over - Project Chinatown Public Art Committed Payment or PO \$16,693
23040		Youth Development Programme & Working Group - Op Exp - Other Governance	30,545	10,311		5,000	Grants		****Carry over - Dept Primary Industries & Regional Development - Kimberley Development \$5000 - Midnight Basketball grants/contributions. Program did not run in 17-18. Started again in July 2018 (Inc A/C 23050 in FY 17/18)
Total Proposed Carry Over - C&ED						243,413		0	
TOTAL PROPOSED CARRYOVER EXP/(INC)						876,374		(1,067,739)	
Net MUNI carryover									
19/20 FAGS grants in advance in 18/19									
Total Muni Carryover									



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Shire of Broome
Audit Concluding Memorandum 30 June 2019

Moore Stephens | 2

1. Executive Summary

Introduction	<p>Moore Stephens has been engaged by the Office of Auditor General (OAG) Western Australia to perform an audit of the Shire of Broome's (the Shire) annual financial report for the year ended 30 June 2019.</p> <p>The key purpose of this memorandum is to promote effective communication between the auditor and those charged with governance regarding the completion of the current year's audit.</p> <p>We request management and the Audit Committee to review this document to help ensure :</p> <ul style="list-style-type: none"> the Shire concurs with any matters raised, and there are no further significant considerations or matters that could impact the audit and the financial report. <p>This document is strictly confidential and although it has been made available to management and those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Shire arising under our audit contract with the OAG.</p> <p>The contents of this document should not be disclosed to third parties without our prior written consent.</p>
Audit Status and Report	<p>We are pleased to advise that we have substantially completed our audit of the Shire's financial report for the year ended 30 June 2019.</p> <p>We will recommend to OAG to issue an unqualified opinion on the audit of the Shire's financial report.</p> <p>In addition, we noted the following matter to be reported in accordance with Reg 10(3) of the Local Government (Audit) Regulations 1996:</p> <ul style="list-style-type: none"> There is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark and OAG threshold for the past 3 years.
Key Audit Risks or Focus Areas	<p>We identified key audit risks or audit focus areas as part of our risk assessment procedures undertaken throughout the audit.</p> <p>We are pleased to advise we have satisfactorily completed our audit procedures designed to address those risks and meet our audit objectives. Particulars of the key audit risks and results of the relevant procedures performed are detailed in Section 2 of this memorandum.</p>
Summary of Audit Differences	<p>We did not identify any non-trivial uncorrected audit differences.</p>
Internal Controls Relevant to Audit	<p>We did not identify any significant deficiencies in internal controls. Any non-significant deficiencies that were noted were included in the formal management letter issued after the interim audit.</p>

1. Executive Summary (Continued)

Other Key Matters

We confirm we have had no issues in relation to our independence as auditor of the Shire, irregularities and illegal acts, non-compliance with laws and regulations, appropriateness of accounting policies and liaison with management.

We have also provided a brief summary of the new accounting standards that may impact the Shire in the future periods for your due considerations at Appendix 1.

2. Key Audit Risks and Focus Areas

As part of our risk assessment, we identified key audit risks based on our extensive knowledge of the Shire, the industry and issues faced by regional local governments. This risk assessment process is designed to ensure that we focus our audit work on the areas of highest risk.

This risk assessment and our responses have been updated throughout the engagement to ensure that all areas of material risk are addressed by our audit.

Set out below is an overview of what we have identified as the key audit risks and focus areas for the audit of the Shire's financial report for the year ended 30 June 2019. The table below also includes our audit procedures performed to address these risks together with the outcomes.

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS
PROPERTY, PLANT AND EQUIPMENT INFRASTRUCTURE		
<p>This is a significant industry risk given the material nature of the balance and judgement applied in determining depreciation expense.</p> <p>As at 30 June 2019, the Shire reported a total property, plant and equipment and infrastructure of \$381.7mil.</p>	<p>The following is a broad outline of our approach:</p> <p>Property, Plant and Equipment and Infrastructure</p> <ul style="list-style-type: none"> Documented and tested key audit controls around Property, Plant and Equipment and Infrastructure balances. Assessed accounting policies associated with fair value assessments and ensured they are in accordance with accounting standards. Sample testing of asset additions and disposals. Reviewed capitalisation threshold applied for compliance with new \$5,000 threshold required by Local Government (Financial Management) Regulation 17A(5). Reviewed impairment assessments. Reviewed fair value disclosures to ensure they were in accordance with AASB13 requirements. <p>Depreciation and amortisation</p> <ul style="list-style-type: none"> Understood and documented depreciation policies relevant to the various asset classes. Documented and tested key audit controls around the calculation of depreciation/amortisation. Performed depreciation recalculations based on our sampling approach. Performed substantive analytical procedures. In addition, given our industry experience, reviewed the determination of applicable depreciation rates. 	<p>Based on work performed, we are satisfied the Shire's fixed assets are fairly stated and disclosed in the 2019 financial report.</p>

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS
EMPLOYEE BENEFIT PROVISIONS		
Provisions for annual leave and long service leave involve a degree of management estimation and uncertainty in their calculation in respect of inflation rates, discount factors, timing and probabilities of settlement. There is risk these liabilities may not be captured completely and recognised in accordance with AASB 119: Employee Benefits.	<p>We documented and tested key audit controls and performed walkthroughs of the systems with a view to rely on the internal controls. We performed substantive test of detail utilising our sampling methodology as well as year end analytical review to add to the level of audit assurance obtained.</p> <p>We also reviewed employee benefit provisions to ensure they are consistent with the payroll records and calculated in accordance with AASB119.</p>	Based on work performed, we are satisfied the Shire's employee benefits provisions are fairly stated and disclosed in the 2019 financial report, including the split between amounts expected to be settled in the future.
As at 30 June 2019, the Shire reported a total provision of \$2.4mil.		
MANAGEMENT OVERRIDE OF CONTROLS		
Management is involved in day to day operations and monitoring of the business, which gives them the ability to manipulate accounting records and manipulate financial disclosures by overriding controls in place. Due to the unpredictable way in which such override could occur, this leads to potential fraud risk.	<p>The following procedures were performed:</p> <ul style="list-style-type: none"> Reviewed journal entries and other adjustments for evidence of possible material misstatements due to fraud; Reviewed accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices; and For significant or unusual transactions, evaluated the business rationale (or the lack thereof) for evidence of fraudulent financial reporting or misappropriation of assets. 	<p>During our interim visit we noted, whilst management require all general journals to be manually authorised and independently reviewed prior to posting, these process controls could be bypassed. However, our sample testing of journals did not identify any erroneous journals. Furthermore, this weakness was subsequently rectified.</p> <p>Based on work performed, we are satisfied that the risk of fraud from management override has been reduced to an acceptable level.</p>

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2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS								
REVENUE										
<p>The Shire's main sources of revenue are:</p> <ul style="list-style-type: none">• government grants;• rates; and• Other fee for service revenue streams. <p>Given the variety of revenue streams, there is a risk that revenue may not be recognised with relevant accounting standards.</p> <p>For the year ended 30 June 2019, the Shire has recognised:</p> <table><tr><td>Rates</td><td>\$22.4mil</td></tr><tr><td>Operating grants, subsidies and contributions</td><td>\$4.0mil</td></tr><tr><td>Non-Operating grants, subsidies and contributions</td><td>\$12.6mil</td></tr><tr><td>Fees and Charges</td><td>\$9.9mil</td></tr></table>	Rates	\$22.4mil	Operating grants, subsidies and contributions	\$4.0mil	Non-Operating grants, subsidies and contributions	\$12.6mil	Fees and Charges	\$9.9mil	<p>Given the nature of local government grants, we substantively tested this revenue to third party documentation and vouched receipt of funds in accordance with our established sampling methodology. We also performed analytical review procedures.</p> <p>With respect to Rates, we documented and tested key audit controls and performed walkthroughs of the systems with a view to rely on internal controls. We performed substantive test of details utilising our sampling methodology as well as year-end analytical review to add to the level of assurance obtained.</p> <p>We also reviewed the design and implementation of controls of all other main sources of revenue.</p> <p>As part of these procedures, we performed cut-off testing to help ensure revenue is correctly recognised and recorded.</p> <p>We considered the impact of AASB 15 on the local government industry and ensured adequate disclosures regarding the impact were made in the financial report.</p> <p>We also considered the nature, complexity and materiality of the revenue transactions in the process of identifying the risk of fraud in revenue.</p>	<p>Based on work performed, we are satisfied the Shire's revenue is fairly stated and disclosed in the 2019 financial report.</p>
Rates	\$22.4mil									
Operating grants, subsidies and contributions	\$4.0mil									
Non-Operating grants, subsidies and contributions	\$12.6mil									
Fees and Charges	\$9.9mil									

2. Key Audit Risks and Focus Areas (Continued)

RISK AREAS	AUDIT PROCEDURES TO ADDRESS RISK	CONCLUSIONS						
EXPENDITURE								
<p>In keeping with the industry as a whole, expenditure forms a large part of a local government's operations. This takes the form of both operating and capital.</p> <p>For the year ended 30 June 2019, the Shire has recognised:</p> <table><tr><td>Employee costs</td><td>\$14.8mil</td></tr><tr><td>Materials and contracts</td><td>\$13.2mil</td></tr><tr><td>Depreciation</td><td>\$10.0mil</td></tr></table>	Employee costs	\$14.8mil	Materials and contracts	\$13.2mil	Depreciation	\$10.0mil	<p>For the testing of expenditure, we documented and tested key audit controls and performed walkthroughs of the systems with a view to rely on internal controls.</p> <p>We performed substantive tests of detail based on our sampling methodology as well as year-end analytical review to add to the level of assurance obtained.</p> <p>We paid particular attention to the cost allocation methodology associated with administration allocations, Public Works Overheads and Plant Operating Costs to ensure these are properly allocated as they impact the split between operational and capital expenditure.</p> <p>Specific attention was paid to credit cards, particularly in light of history and our experience of the industry. As part of our audit procedures, we reviewed a sample of credit card statements for each credit card holder during the financial year and ensured they were independently reviewed. Furthermore, we picked a sample of transactions from each credit card statement and traced them to tax invoices to ensure the expense was in accordance with the Shire's business operating procedure relating to the "Use of Corporate Credit Cards".</p>	<p>Based on work performed, we are satisfied that the Shire's expenditure is fairly stated and disclosed in the 2019 financial report.</p>
Employee costs	\$14.8mil							
Materials and contracts	\$13.2mil							
Depreciation	\$10.0mil							
RELATED PARTY DISCLOSURE								
<p>This was a new area of disclosure for local governments commencing for the year ended 30 June 2017.</p>	<p>We reviewed the processes to ensure the required disclosures were adequately addressed and a robust system is in place.</p> <p>Ensured related party transactions are on an arms' length basis.</p>	<p>Based on work performed, we are satisfied that related party transactions are properly disclosed and at arms' length basis.</p>						
SIGNIFICANT ADVERSE TRENDS								
<p>Reporting of any material matters that indicate significant adverse trends in the financial position of the Shire relating to the requirements of Local Government (Audit) Regulation 10(3)(a).</p>	<p>We used the statutory ratios disclosed and compared them against industry benchmarks and previously reported ratios. We also assessing how the ratios impact the operations of the Shire.</p>	<p>Based on work performed, we noted a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the industry benchmark and OAG threshold for the past 3 years.</p>						

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3. Summary of Audit Differences

We are required by the auditing standards to communicate all differences (other than clearly trivial) that we noted during the audit whether they have been adjusted or not.

The tables below provides a summary of this matter:

Adjusted differences	Effect on net result Increase/(decrease) \$
Re-classification of bonds to restricted cash.	Nil
Re-classification of cash in lieu of public open space to trust funds.	Nil

Unadjusted differences	Effect on net result Increase/(decrease) \$
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There were no unadjusted non-trivial differences arising from our audit.

However, we noted the following trivial unadjusted difference listed below:

Account	Reported balance	Actual balance	Variance
Trust funds	1,028,988	1,008,367	20,621

The unadjusted difference relates to amounts requiring adjusting or further investigation by management.

4. Internal Controls Relevant to Audit

As part of our planned audit approach, we have evaluated the Shire's system of internal controls primarily to enable us to determine the appropriate nature and extent of our procedures.

This, however, does not constitute a comprehensive review. Accordingly, the Audit Committee may wish to discuss with management any matters they may have raised with respect to particular systems, which may necessitate a more comprehensive review.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

We are pleased to advise that we did not note any significant deficiencies in internal controls. Any non-significant deficiencies that were noted were included in the formal management letter issued after the interim audit.

5. Other Key Matters

In accordance with Auditing Standards, we are required to communicate a number of matters with those charged with governance which is covered in the table below.

Matters Considered	Outcome
Ethics and Independence	<p>We have obtained independence declarations from all staff engaged in the audit. We also have policies and procedures in place.</p> <p>We confirm that to the best of our knowledge, we met the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report.</p> <p>We have further considered the safeguards the Moore Stephens Australia network has in place and we are not aware of any services being provided that would compromise our independence as external auditor.</p>
Fraud and Compliance with Laws and Regulations	<p>We have enquired with the Management regarding the existence of fraud and/or non-compliance with laws and regulations. We have also reviewed the general ledger and minutes for evidence of these.</p> <p>Based on the confirmation obtained from the Management and work performed we are confident that the risk of fraud in relation to financial reporting and non-compliance with laws and regulations is low and have not identified any reportable matters for your attention.</p>
Appropriateness of Accounting Policies	<p>Based on the work performed, we are satisfied that accounting policies used for the preparation of financial report are acceptable financial reporting framework and in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.</p>
Appropriateness of the Use of Going Concern Basis of Accounting	<p>Based on the audit evidence obtained up to the date of our auditor's report, we are not aware of material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern.</p>
Liaison with Management	<p>We had no disagreements with management about significant audit, accounting or disclosures matters.</p> <p>There were no difficulties encountered in dealing with management related to the performance of the audit.</p>
New Accounting Standards for Future Periods	<p>Please refer Appendix 1 of this document.</p>

Appendix 1: Recent Regulatory and Technical Developments

The AASB has issued a number of new and amended Accounting Standards and Interpretations and there have been amendments to the Local Government (Financial Management) Regulations 1996, that have mandatory application dates for current or future reporting periods, some of which are relevant to the Shire.

The new and amended pronouncements that are relevant to the Shire are set out as follows:

Title	Issued / Complied	Applicable ⁽¹⁾	Objective
AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	This Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139.
AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant. The Shire has concluded this not to be significant.
AASB 16 Leases	February 2016	1 January 2019	Under this Standard there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges.
AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are: <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services.

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Appendix 1: Recent Regulatory and Technical Developments (Continued)

Title	Issued / Complied	Applicable ⁽¹⁾	Objective
Local Government (Financial Management) Regulation 17A(5)	June 2018	July 2018	This amendment states that from 1 July 2018, assets acquired for less than \$5,000 must be excluded from the fixed asset register.
Local Government (Financial Management) Regulation 17A(4)(a)(b)	June 2018	July 2018	This amendment states that from 27 June 2018, the revaluation of assets will only be required when the local government is of the opinion that the fair value of the asset is likely to be materially different from its carry amount; and in any event, within a period of at least 3 years but not more than 5 years after the day on which the asset was last valued or revalued.

Notes: ⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

The impact of these standards and legislative changes, if any, on the Shire's financial statements in the current and future periods has been assessed by management and disclosed in the 2019 annual financial report.

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6. MATTERS BEHIND CLOSED DOORS

Nil

7. MEETING CLOSURE

There being no further business the Chairman declared the meeting closed at <time> .

Chairperson.....Date.....

13. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil.

14. MATTERS BEHIND CLOSED DOORS

Nil.

15. MEETING CLOSURE

There being no further business the Chairman declared the meeting closed at 5:10pm.

These minutes were confirmed at a meeting held 21 November 2019,
and signed below by the Presiding Person at the meeting, at which these minutes were
confirmed.

Signed:



Date: 21-11-19