

A vertical collage of 18 images showcasing various aspects of Australian culture, nature, and tourism. The images are arranged in a grid-like fashion with decorative wavy borders in orange, teal, and white. The images include:

- A child with a lizard on their face.
- A beach scene.
- A person in a boat.
- A group of people in traditional Indigenous dress.
- A colorful flower.
- A sun icon.
- A crocodile.
- A child with body paint.
- A person holding a white snake.
- A beach with trees.
- A sailboat.
- A child with a guitar.
- A sunset.
- A torii gate.
- A pile of pearls.
- A person in a patterned dress.
- A desert landscape.
- A coastal town.
- A group of people in safety gear.

For the financial year
2009/2010

Did you know that in 2009/10

- There were 77,634 visits to the Broome Public Library.
- The Broome Public Library Electronic Catalogue received 7624 hits.
- The Parks and Gardens department maintains 37 parks and reserves and 53 roundabouts and median strips in Broome
- New items for the library were purchased from the State Library Budget to the value of \$47,404.
- Health Services conducted routine inspections of 263 food premises.
- Library Storytime session attracted 968 parents and children
- The Parks and gardens team gave away 3000 native plants at the 2010 North West Expo.
- More than 33% of 6309 electors cast a vote in the Broome Ward elections – a higher than average number for local government.
- Some 101 Shire event days were held on Town Beach, Male Oval and Cable Beach Amphitheatre.
- Shire Environmental Health Officers inspected and sampled water 117 public swimming pools every month.



What is the Annual Report

The Annual Report provides an overview of the Shire's operations and compliance with policy and legislation as required by the Local Government Act 1995 and associated regulations.

This Annual Report for 2009/2010 provides an overview of the operations, activities and major projects undertaken by the Shire for that period. The performance of the Council is assessed against the Vision, Objectives and Strategies as set out in the Broome Plan for the Future 2007-2012.

The Plan for the Future provides strategic focus for elected members and the organisation and affirms its commitments to the community and includes major projects and every day activities.

Our Vision

A Sustainable Community that is inclusive, attractive, healthy and pleasant to live in, that uses our land so as to preserve our history and environment, respects the rights and quality of our citizens and manages our future growth wisely.

Our Mission

To provide a range of affordable and sustainable services to our community with a strong focus so that our citizens and visitors enjoy a quality lifestyle.

Our Values

Communication

Actively consult, engage and communicate with the community, internal/external customers and stakeholders.

Respect

Always recognise and respect the individual and unique requirements of all people, cultures and groups.

Integrity

Be honest, equitable and ethical in all business dealings and the way in which we work with residents, staff and all stakeholders.

Transparency

Ensure there is a high level of openness and accountability in all activities.

Courtesy

Provide courteous service and helpful solutions to customer enquiries and needs.

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Message from the Shire President

The 2009/10 Annual Report provides an overview of the Shire's performance during the year and demonstrates Council's proactive approach to delivering services and infrastructure for our community.

A return to first past the post for the Local Government Elections in October 2009 was welcomed by the Shire of Broome. It was an important election given Broome is facing significant issues which require good guidance, good governance and dedicated Councillors to ensure the way forward for its growing community.

An information night was held at the Shire to assist understanding of the commitment required of anyone wanting to run in the election and also provided an opportunity for Councillors to answer any questions potential candidates raised. Ultimately 16 candidates put themselves forward for the Broome Shire elections.

Locals turned up to have their say in the election and some 2110 ballot papers were cast for council seats representing the Broome Ward and 286 for the Dampier Ward.

The election resulted in four new Councillors taking up public office for the first time and a sitting Councillor re-elected. I was honoured to be re-elected as Shire President by my fellow Councillors and we will continue to work together for the betterment of Broome.

Financially Councillors and staff worked hard to streamline the 2009/10 budget. An increase in rates by 5.95% meant that Broome households paid an average of \$106 a year more than the previous year. That rate rise was kept as low as possible despite Shire investment revenue suffering as a result of the economic downturn together with a drop in planning and building assessments. Anything less would have compromised service levels.

The past financial year has seen the Shire continue to plan for current and future growth.

After 16 years of negotiations between all parties, Australia's largest Native Title agreement was signed in February 2009 between Yawuru Traditional Owners, the State Government and the Shire of Broome. While there is still a considerable amount of work to be done this is a positive step forward for all of the Broome community and will ensure land will be available to meet growing needs.

Council continues to work with LandCorp on the development process for Broome North. With the first blocks to be released by the end of 2010, Broome North has the capacity to provide several thousand private homes as well as schools, retailers and light industrial. Council is well aware of the need for affordable housing to be made available and facilitating this development will significantly improve the current situation.

The Shire continued to lobby the Government to undertake social, economic and environmental impact studies and provide further community information on the proposed oil and gas development at James Price Point, 60km north of Broome. With a community increasingly frustrated with lack of information, the Shire organised an Oil and Gas Forum in 2010 to present stakeholder views on the issue.

I hope you take the time to read the highlights of 2009/2010 within this report. These are the results of the combined efforts of Councillors, the Shire executive team and Shire staff who I thank and congratulate on their efforts over the past year.

As we move into 2010/2011 I look forward to the new challenges and opportunities ahead for our region.

Graeme Campbell, Shire President



Message from the Chief Executive Officer

This annual report highlights achievements and some of the challenges faced during the course of the 2009/10 financial year. Despite a streamlined budget the Shire continued to deliver services to residents, businesses and visitors to Broome.

In the past year we have made a good deal of progress in reviewing the Shire's assets and carefully managing Shire buildings to ensure they meet existing and future needs.

Significant progress has also been made in the planning for new facilities such as the Broome Performing Arts Centre. This project will deliver the community a much needed multipurpose performing arts space which is able to cater for a wide range of potential users from the performing and visual arts, music events and exhibitions, as well as providing an ideal location for events such as civic receptions and balls.

In addition to installing fencing around Haynes Oval, the Shire engaged architects to design and project manage the construction of an amenities pavilion at the Broome Recreation and Aquatic sports fields and will ultimately provide much needed facilities to be used by sporting and non-sporting community groups.

Many of our efforts in advocating for funding are now starting to pay off. The State Government's commitment to improving Broome's boating facilities and the community campaign for a long overdue boat ramp was successful with assurance from the State Government for new amenities in the short and long term.

Funding was also announced for the State Department of Housing to build facilities for the transient visitors to Broome which in turn should assist with social problems and welfare of people in need of assistance.

We continue to work with the State Government, encouraging them to take every opportunity to consult with our community and understand the varying impacts on our region as projects such as oil and gas development gain momentum.

With gas exploration in Broome's future and the potential influx of fly-in-fly-out workers we anticipate increased pressure on the town's infrastructure and are taking steps to prepare for population growth within our capacity as a local government. Funding has been sought and provided to the Shire to undertake a capacity audit. This will help us build a picture of future staffing levels, infrastructure and resources required to maintain optimum service delivery during this time of rapid change.

Broome North is a significant milestone in Broome's growth as a key regional centre and the Shire's planners together with LandCorp have worked with our community to plan this new extension to the township of Broome. Many people became involved in the planning process attending the Planning Design Forum, asking questions at the Open Day display, being a member of the Community Reference Group or reviewing the draft Development Plans and forwarding submissions for this affordable housing development for Broome.

We encourage our community to participate in a range of projects and we thank those community members for providing input into the Town Beach Cultural Plan which will help shape this family precinct for years to come. An upgrade of the existing Town Beach playground and the installation of the Town Beach Water Playground late in the financial year were well received by local families.

Our community has expressed an interest in the Shire's role in maintaining Broome's environment by provided feedback input into an environmental survey. This feedback will help form an Environmental Management Strategy with future environmental targets.

The Shire of Broome has been proactively engaged with the State and Commonwealth in relation to the provision of core services to indigenous communities and is seeking to end the lack of coordination in remote areas. Together with neighbouring Shires which form the Kimberley Zone of WALGA, Broome is moving forward with discussion on Bilateral Agreements to ensure that the services being provided to our remote communities are achievable and sustainable for the Shire. While local government and its Aboriginal communities were overlooked in initial bilateral discussions between the State and Commonwealth the Shire has been urging both levels of government and its community to ensure appropriate planning is now achieved.

While some projects undertaken this year, such as drainage, are not always immediately apparent to the community, the Shire received positive community feedback for the landscaping of median strips and roundabouts within the town centre. The "Broome style" landscaping utilises different colours from Kimberley native plants as well as waterwise plants and has enhanced the entry into town.

The year 2009/10 has been all about laying the groundwork, focussing on our processes and establishing projects that will assist us in planning for Broome's future growth with confidence.

The year ahead abounds with new challenges and I express my appreciation to staff for their work in this rapidly changing environment.

KR Donohoe, Chief Executive Officer

About Council

Our Elected Members

The Council of the Shire of Broome consists of nine elected members. Council elections are held in October every second year and Councillors are appointed for a four year term. The Shire of Broome is divided into two Wards: Broome Ward (seven Councillors) and Dampier Ward (two Councillors).

The role of Councillors is to represent the community, provide leadership and guidance, facilitate communication between community and Council, make decisions on matters before Council, determine Council policy, govern finances and provide forward planning and evaluation of progress.

Councillor	Term Expires	Ward
Cr Graeme Campbell, Shire President	2011	Broome
Cr Chris Mitchell JP, Deputy Shire President	2011	
Cr Michael Albert	2009	
Cr Chris Maher	2009	
Cr Nik Wevers	2009	
Cr Robert Lander	2011	
Cr Peter Matsumoto	2011	Dampier
Cr Elsta Foy	2011	

A Council Election was held on 17 October 2009. Two new Councillors were elected for a four year term, Cr Ross de Wit was elected for two years to fill a vacancy and Cr Peter Matsumoto was re-elected.

Councillor	Term Expires	Ward
Cr Graeme Campbell, Shire President	2011	Broome
Cr Chris Mitchell JP, Deputy Shire President	2011	
Cr Jenny Bloom	2013	
Cr Ross de Wit	2011	
Cr Robert Lander	2011	
Cr Desiree Male	2013	
Cr Eunice Yu	2013	
Cr Elsta Foy	2011	Dampier
Cr Peter Matsumoto	2013	

About Council

Council Meeting Attendance 2009/2010 – Broome Ward – Dampier Ward

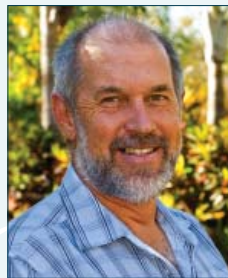
Council Meeting Attendance 2009/2010

Councillor	No. Of Meetings To Attend (OCM's/SCM's)	Attended	Non-Attendance	APOLOGY/ LOA
Cr G T Campbell	26	26		
Cr C R Mitchell	26	24		2
Cr Michael Albert	8	8		
Cr Jenny Bloom (elected 17 Oct 09)	18	16	2	
Cr Ross de Wit (elected 17 Oct 09)	18	8		10
Cr Elsta Foy	26	18	2	6
Cr Robert Lander	26	22		4
Cr Chris Maher	8	8		
Cr Desiree Male (elected 17 Oct 09)	18	15	1	2
Cr Peter Matsumoto (re-elected 17 Oct 09)	26	20	1	5
Cr Nik Wevers	8	7		1
Cr Eunice Yu	18	17		1

Broome Ward



Cr Graeme Campbell
Shire President



Cr Chris Mitchell JP
Deputy Shire President



Cr Jenny Bloom



Cr Ross de Wit



Cr Robert Lander

Dampier Ward



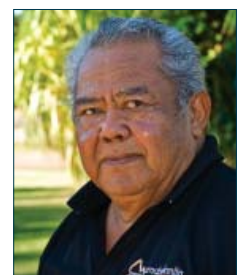
Cr Desiree Male



Cr Eunice Yu



Cr Elsta Foy



Cr Peter Matsumoto

Broome Snapshot

The Shire of Broome forms part of the Kimberley region of Western Australia.

Broome is a favourite holiday destination for visitors from all over Australia and the world. Located at the southern gateway to the Kimberley, Broome has an extraordinary beauty and unique cultural history.

The Shire's cultural diversity is immediately apparent with influences from local Indigenous and Asian cultures including Japanese, Malaysian, Thai, Philippino and Chinese.

The Shire of Broome comprises 56,000 square kilometres of desert, coastline and bushland. With a population of approximately 15,386, this equates to a density of 3 square kilometres for every person in comparison to 282 people per square kilometre within the Perth Metropolitan area.

Visiting Broome

Tourists from all over the world visit Broome to relax and enjoy the experiences of a town with a unique history, tropical climate and natural attractions.

Remnants of Broome's exotic pearling past are everywhere. The town's multicultural community ensures an array of gourmet tastes, colourful characters and cultural influences. Chinatown is home to some of the world's finest pearl showrooms along with a variety of retail outlets, most of which are open seven days a week. Broome also houses a number of galleries featuring work from renowned international and local artists and offers a unique selection of Aboriginal art.

Broome has many attractions including the natural phenomenon of the Staircase to the Moon, the 130 million year old dinosaur footprints at Gantheaume Point, the Courthouse Markets, guided tours into the history of Broome's pearling history, the heritage listed Sun Pictures and the internationally renowned Cable Beach.

Living in Broome

With education facilities, restaurants, shopping centres, medical centres and a hospital, together with the opportunity to relax, camp and fish in the Kimberley, Broome's lifestyle is a drawcard for travellers to settle permanently in the town.

Broome is home to many government agencies which service the wider Kimberley region.

With a climate ideal for outdoor activities, Broome's many sporting clubs and recreation facilities encourage community participation. Family friendly events such as the annual Shinju Matsuri Festival see Broome's community celebrate its multicultural roots with a range of activities for all ages.

Given its popularity as a desirable location to live, in the past few years demand for affordable housing has not been able to be met. The establishment of Broome North will help ensure an ongoing supply of reasonably priced land in Broome with the capacity to provide several thousand private homes as well as land for social housing, schools, and light industrial and commercial opportunities.

Working in Broome

While the cattle and pearling industries were the main economic drivers in the past, more recently Broome has become a high profile tourist destination, with many residents employed to share Broome's tourism experiences with the thousands of visitors to the Kimberley during the high season.

Broome's other major industries include fishing, aquaculture, agriculture, horticulture, mining and exploration. Expansion of these sectors will generate economic growth for the region offering greater employment opportunities.



Town Beach

Our Organisation

Corporate and Community Services - Development Services

The Chief Executive Officer, Kenn Donohoe, is the Shire's most senior officer providing guidance and direction to staff to ensure that Council's policies and decisions are implemented. The Chief Executive Officer works in close partnership with the Shire President to link with the community, tiers of government and business sectors.

The overall management of the Shire rests with the Chief Executive Officer who oversees the day to day operations whilst ensuring that Council direction is followed, governance is sound and community outcomes achieved.

During June 2010 The Shire adopted a management structure of three directorates, consolidating Corporate Services and Community Services as one unit. Ranger and Beach Services become part of the Development Services Directorate.

Corporate and Community Services, Development Services, and Engineering Services from the three Directorates lead by an executive management team which coordinates the operations of the Shire.

Teams of dedicated staff, with specialist skills and experience, carry out each Directorate's responsibilities, duties, programs and initiatives of Council.

Corporate and Community Services

Corporate Services provides technical and support services to the organisation and elected members. As well as coordinating Shire administration, finance, human resource, risk management, information technology, records management, property management and leasing, it also undertakes cemetery management, rates, customer service and asset management.

Community Services is comprised of specialist staff in the areas of community development, including libraries, sponsorship and donations, event management, sport and recreation, youth, culture and the arts.

In 2009/10 Corporate Services was led by Ingrid Bishop. Denisa Konecny held the role of Director of Community Services. The new Director for the amalgamated Corporate and Community Services Directorate is Peter Naylor.

Development Services

Development Services undertakes building, planning, ranger, beach, emergency and environmental health services across the Shire. These departments oversee building maintenance, building applications, waste management and litter collection, food safe inspections, strategic and statutory planning, swimming pools and fencing inspections, infectious disease prevention, water sampling and noise assessments. Darryl Butcher is the Director of Development Services.



Working in Broome

Our Organisation

Engineering Services - Council's Long Term Planning and Forecasting
Requirements - Plan for the Future - Annual Report - Financial Statements -
Annual Budget

Engineering Services

The Engineering team is responsible for most of the Shire's technical services in the form of the construction and maintenance of the physical infrastructure excluding the Shire's buildings. Staff specialise in surveying, design, project management, waste management, fleet management and horticulture.

Engineering Services is responsible for roads, footpaths, drainage, car parking, street lighting, street furniture, depot and garden nursery, wastewater effluent reuse system, recreation reserves, parks and ovals, road verges, reticulation systems, irrigation and bores and cemetery maintenance. Neville Lavey is the Director of Engineering Services.

Council's Long Term Planning and Forecasting Requirements

There are several major strategic documents required by legislation that are produced by the Shire and adopted by Council. While each individual document has a specific purpose, together they give direction to Council and guide the future of the Shire of Broome.

Plan for the Future

The Plan for the Future is a requirement of the Local Government Act (1995). The plan sets out the vision, mission and values the organisation intends to operate by when delivering services to the community and aligns its major projects and activities to those philosophies.

The Act requires a local government set out the major capital projects it intends to deliver in the foreseeable future. The plan is reviewed at least every two years and any activities undertaken within a financial year are to be reported within the Annual Report.

Annual Report

Produced yearly, the Annual Report provides an overview of the activities of the Shire for the previous financial year. The Annual Report also includes financial statements.

Financial Statements

Financial Statements outline the income and expenditure associated with the Shire's activities for the previous financial year. Once audited, the Financial Statements are published within the Annual Report.

Annual Budget

Projects identified within the Plan for the Future form the basis for the development of the Shire budget. The annual budget sets out the forecasted income and expenditure for the upcoming financial year, identifies income sources and outlines proposed projects and activities.

2009/2010 Year in Review

Our People, Our Place, Our Prosperity



Our People

Culture & Events

"The Shire of Broome has a culturally diverse and dynamic community that is sensitive to the unique features of the land, its cultural heritage and the relationships between people. Reconciliation and an engaged, accessible community are aspirations."

Many people and organisations contribute significantly to social, cultural, environmental, sporting and service activities and infrastructure that enhance the quality of life of residents and visitors.

The Shire over the next few years will focus on supporting and working in partnership with the community and other agencies to provide relevant, quality services and infrastructure to meet the aspirations and needs of the community.

Success will be measured by how well the Shire engages with the community, and how well the Shire contributes to well-being and safety.

Culture & Events

Shire of Broome Community Plan

During the year, the Shire sought tenders for a consultancy firm to undertake the Shire of Broome Community Plan.

The project involves a partnership with LandCorp with the development of four separate plans which will include a Sport and Recreation Plan, Physical Activity Plan, Cultural Plan and a Public Art Plan.

The Physical Activity Plan is being developed through a grant from the Premier's Physical Activity Taskforce/WALGA.

Shinju Matsuri Shire of Broome Acquisitive Art Prize

The Shire of Broome Shinju Matsuri Acquisitive Art Prize is awarded annually to encourage the development of Kimberley art and artists and to add to the Shire's art collection. The Shire has built its art collection from the Acquisitive Art Prize Awards over the past three decades. The range of mediums used over the past three decades has been as diverse as the artists themselves and the collection contains sculptures, paintings and drawings.

Claire Beausein took out the Shire of Broome Art Prize for 2009 winning \$7000 and earning a place within the Shire's Shinju Matsuri Art Prize Collection with her artwork 'Endangered Species'.

Artworks are on display throughout the Shire Administration Offices and Council Chambers.

Beach Safety

With Cable Beach being one of Australia's most popular beaches, Broome was one of the first locations to receive Surf Life Saving's multilingual beach safety resources targeted at international tourists and immigrants in time for the 2010 tourist season. The Shire of Broome supported the implementation of the campaign by providing promotional, logistical and coordination

support. The campaign is aimed at reducing drowning among people from diverse backgrounds for whom English is not their first language. The materials include flyers, desk cards, posters, press advertisements and animated clips promoting the safety message of 'always swim between the red and yellow flags' in eight languages.

In 2009/10 the full-time Beach Inspector continued to audit and upgrade beach safety signage across beaches within the Broome townsite ensuring that National Aquatic and Recreational Signage Standards are met.

Beach Services assisted in Irukandji training awareness for hospital emergency department staff. Improved reporting and data collection has assisted information flow and community awareness of Irukandji.

Joint training with St John Ambulance and Broome Surf Life Saving Club Members was facilitated by Beach Services which supports these volunteer organisations together with increasing safety standards for the community.



Irukandji jellyfish education continued in 2009/10

Our People

Culture & Events

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Local History Preservation

The preservation of Broome's history moved forward with the Broome Public Library hosting a Preservation Workshop, undertaking an oral history project and purchasing a microfilm reader.

Lotterywest partnered with the Shire of Broome in a project that has developed a register of existing histories in various locations, facilitated a workshop and recorded histories of elderly residents focussing on Broome post World War II and creating a picture of the town's past.

A microfilm viewer was purchased through a Lotterywest grant and enables the Broome community to view copies of newspapers from 1905 to 1952 on microfilm and microfiche.

Shire Sponsored Community Projects & Events

Some 39 community organisations benefited from the Community Sponsorship Program totalling \$83,000 in 2009/10.

Along with smaller grass roots community projects, the Shire of Broome continued to sponsor and support large scale festivals and events in Broome including the North West Expo, Kullarri NAIDOC Festival, Worn Art and the Shinju Matsuri Festival.

A dedicated Sponsorship and Events Coordinator was employed by the Shire in late 2009 to work with the community, guiding them through Shire policies, together with development strategies, process and risk management when staging an event in Broome.

Beach Polo

Cable Beach hosted Australia's first ever beach polo match in May 2010. The Paspaley Cup attracted around 3000 spectators ranging from swimsuit wearing locals relaxing courtside to VIP guests cosseted in a marquee especially erected for the event. Broome Council embraced this event and worked closely with Polo Enterprises Australia believing beach polo has the potential to become one of the major events on Australia's tourism calendar.

Australia Day Celebrations

Broome's Australia Day Breakfast at Town Beach saw the Shire hold its second thong throwing competition and while Broome fell short of the world record, the competition proved popular with locals testing their thong throwing skills. The Shire President conducted a citizenship ceremony and also presented the Premier's Australia Day Active Citizenship Awards to Jan Martin for rehabilitating local wildlife, Kodee Brown for his commitment to Broome Speedway and being a role model for young people, and the Broome Volunteer Bushfire Brigade for dedication in protecting communities and wildlife from fire.



Australia Day Celebrations at Town Beach

Oil & Gas Forum

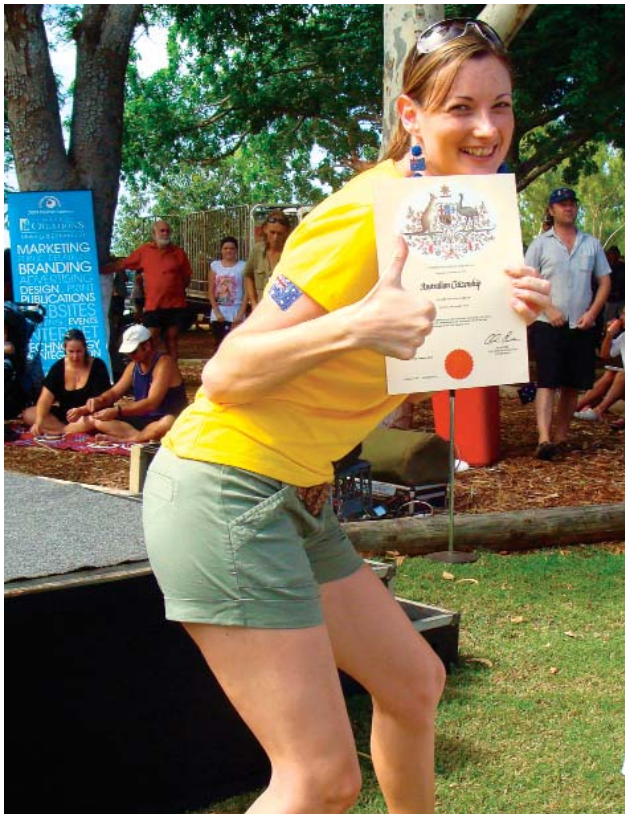
Given community interest in the proposed James Price Point 60km north of Broome, the Shire of Broome hosted a forum and static exhibition to inform and educate the community on the economic environmental and social impacts of such a precinct. A crowd of about 180 listened to presentations by a range of stakeholders and despite varying audience viewpoints, presenters were shown respect by the audience.

Our People

Culture & Events

Citizenship Ceremonies

The Shire of Broome conducted 21 citizenships in 2009/10 from countries including India, United Kingdom and Zimbabwe. Candidates pledge their loyalty to Australia in a front of the Shire President, friends and family. Presented with a Shire of Broome champagne glass and a book on the history of Broome, the Shire encourages people of different cultures to embrace Australia's way of life while sharing their heritage with the Broome community.



The Shire of Broome performed 21 citizenships in 2009/10 from countries including India, United Kingdom and Zimbabwe.

Prime Minister Visits Broome

A civic reception was held in the Shire's Function Room to welcome Prime Minister Kevin Rudd and wife Therese Rein. It was Mr Rudd's first trip to Broome as Prime Minister and his second ever visit to Broome – his last was 27 years ago.

Volunteers Breakfast

Shire of Broome Councillors manned the barbeques and served up a free cooked breakfast in November 2009 at the RSL in appreciation of the many volunteers in Broome. An annual event, the free breakfast is the Shire's way of recognising and thanking the many dedicated volunteers for the unpaid work they do within the community.

North West Expo Display

The Shire of Broome participated in the North West Expo over two days in May 2010. In addition to giving away 3000 free native seedlings, the Shire expanded its annual display to include weed education, recycling and mulch information.

The Human Resources team participated in the North West Expo Careers day to promote the Shire to high school students for future employment opportunities. All directorates participated, with interactive displays to engage students and generate career discussion within specific fields relative to positions available within the organisation.

Free Microchipping Morning

In April 2010, Rangers teamed up with local vets to provide residents of Broome with the opportunity to microchip the first 150 registered dogs and the first fifty cats in an effort to raise awareness of responsible pet ownership. Microchipping provides a listing for life with the Central Animal Records and a certificate of identification.



Rangers teamed up with local vets to provide residents of Broome with the opportunity to microchip the first 150 registered dogs and the first fifty cats in an effort to raise awareness of responsible pet ownership.

Ranger Community Awareness

Ranger Services continued to be present at community events and activities including Senior Citizens Day, Broome High School's Careers Day, North West Expo and gave presentations at Roebuck Primary School and St Mary's Primary School. Rangers also hosted Indigenous high school students on multiple occasions for work experience providing an insight into Ranger Services and local government career paths.

Our People

Recreation Services



Aqua Lite pace at the Broome Recreation and Aquatic Centre

Recreation Services

Broome Recreation and Aquatic Centre

The Broome Recreation and Aquatic Centre continued to expand its provision of a diverse range of recreational opportunities for both locals and visitors to Broome. The range of services, facilities and activities on offer contributes to the centre's profile as a community hub.

Broome Recreation and Aquatic Centre Safe Alcohol Policy

Council approved a Safe Alcohol Policy for the Broome Recreation and Aquatic Centre. The policy provides guidance for liquor license trading at the Broome Recreation and Aquatic Centre. The Shire of Broome, as the licensee, is committed to putting in place a strategy to best manage the safe sale of alcohol at Broome Recreation and Aquatic Centre. The policy will assist Broome Recreation and Aquatic Centre management, bar staff and patrons to adhere to Liquor Licensing requirements and facilitate a friendly, safe and enjoyable environment.

Operational Review of the Broome Recreational and Aquatic Centre

The YMCA of Perth Inc has been commissioned by the Shire to undertake an operational review of the Broome Recreation and Aquatic Centre. This review will include a consultation opportunity for user groups to meet with representatives of the YMCA.

Netball

All available courts are used one day a week by the Broome Netball Association for Junior Net Set Go, mixed teams, junior and senior competition. In addition to these competitions, Broome Recreation and Aquatic Centre has also been used as the venue for junior and senior training, a netball umpiring clinic, squad training for the North West Championships, a Junior Netball Development Camp and the West Kimberley Development Camp, ensuring this sport continues to grow and develop in Broome and surrounding areas.

Basketball

A wide range of groups use the Broome Recreation and Aquatic Centre as its training and competition venue for basketball in the last year including St Mary's College, Broome Senior High School, Broome Girls Academy, Garnduwa, Burdekin, and the Broome Basketball Association.

Programs such as Aussie Hoops skills development, primary school and youth competitions all saw increases in participation. An under 16 years boys team and a girls team from the Broome Basketball Association, toured East Java, Indonesia playing basketball against school teams and all-star teams from Surabaya, the second largest city in Indonesia. This tour was thought to be the first sports touring group from the Kimberley region to go overseas.

Broome Barracudas

This Broome Barracudas Swimming Club, with a membership base of about 100 athletes and coaches, has been regularly in the water all year round. The Kimberley Open Short Course was held at the Broome Recreation and Aquatic Centre with 124 participants from 15 clubs around the State. The club has sent swimmers to Perth, Darwin, Karratha, Port Hedland and at the State Championships an athlete from Broome took home four medals including gold.

Our People

Recreation Services

Tennis

The Broome Tennis Club has shown very strong junior development with their club coach expanding the program from 22 children to 95 in six months. Adult pennants competitions are held throughout the year during every school term period with major tournaments using the eight court Broome Recreation and Aquatic Centre facility for the Broome Club Championships in July, the Broome Open Tournament in August and the Patron Cup, a free community event in September.

Squash

Utilising the two air-conditioned courts at Broome Recreation and Aquatic Centre, the Broome Squash Club has experienced a 25% growth in membership numbers this year - the most in the clubs history. A 'B' grade competition was launched last year with the possibility of a 'C' grade competition to start in the near future. Further to the development of the club, a juniors program has begun on Friday afternoons with 12 active players who will be part of a launch in November 2010 for the junior club championships.

Broome Recreation and Aquatic Centre Facility Hire

Due to its central location and variety of facilities, the Broome Recreation and Aquatic Centre has broadened its appeal as a desirable event venue. In 2009/2010 user groups such as First Aid Services, Builders Training of WA, P&P Training Consultancy and the Department of Sport and Recreation chose to run a number of training courses from the Broome Recreation and Aquatic Centre providing a wide range of educational services to the community.

The Broome Recreation and Aquatic Centre hosted large scale annual events including the North West Expo, Worn Art and the Kimberley Cup which continue to grow and attract more visitors, both to Broome and the facility.

In May 2010 the Broome Recreation and Aquatic Centre hosted its first wedding with 600 guests.

Taking full advantage of the height of the roof of the indoor stadium, the Sandfly Circus has a regular booking for its members to develop their circus skills. The group uses these skills in entertaining audiences at North West Expo, Worn Art and other community events.

The Leisure Industry of WA held its North West Pool Managers Seminar in Broome in May. This was attended by representatives from local governments within the Kimberley and Pilbara regions. The seminar included information and training on areas specific to facilities in the North West.

Fitness Classes

The Broome Recreation and Aquatic Centre offer a range of fitness classes including aqua, circuit, fitball and litepace. The combination of a social atmosphere, dynamic instructors and an effective workout has seen aqua litepace numbers swell to over 50 participants per class over the last year.

Fitball classes made a welcome return in 2010 providing a challenging strength and flexibility conditioning work out. New equipment and programming options continue to keep Broome Recreation and Aquatic Centre's fitness classes a benchmark model for regional WA.

School Holiday Program

By providing activities such as movie visits, stadium sports, tie dying, tabloid sports and circus skills, Broome Recreation and Aquatic Centre has continued to keep children entertained over the school holidays. This program consistently maintains excellent attendance which is testament to the range and quality of activities on offer and the professionalism of the staff involved

Swim School

Broome Aquatic Swim School (BASS) held parent and baby classes in the school terms one and four. Both eight week programs provide parents with aquatic information involving water familiarisation and survival for infants aged between four and 36 months.

2010 saw the re-introduction of in-term swimming at Broome Recreation and Aquatic Centre after a successful publicity campaign to recruit swim teachers. These lessons conducted by the Education Department are an inexpensive way for children to gain a level of water safety.

Management Access Plan for Peter Haynes Reserve

Council approved a Management Access Plan for Peter Haynes Reserve (Haynes Oval). The plan will outline to residents and user groups how this facility is able to be scheduled and accessed. Due to the different stakeholders interested in accessing this sporting precinct, the plan will assist the Shire, user groups, and members of the community. The nearby Broome Senior High School has exclusive access to the site during school hours.

Our People

Recreation Services

Sport and Recreation Club Development in Broome

Broome Council has committed to a further three years of the Shire of Broome's Club Development Officer (CDO) Program with funding support provided by Department of Sport and Recreation. The Broome CDO advises local sporting clubs on funding sources and supports their development.

The Shire ensured clubs gain access to a range of grants to assist their programs, including those from Department of Sport & Recreation, Healthway and RoadWise through promotion and seminars.

The twenty clubs that have worked to implement actions plans with the Broome CDO have experienced an increase in membership. In particular, junior sports membership has experienced a rapid growth in a variety of sports in Broome.

The Shire of Broome assisted with the reformation of the Broome Tri Sports Association, and worked alongside the newly formed committee to ensure they achieved their goal of hosting a triathlon in Broome. The CDO also assisted volunteers with the creation of a hockey program with a view of establishing a hockey club in Broome and also assisted in establishing a water polo program.

Various sponsorship/fundraising opportunities for clubs were promoted including the Shire of Broome Community Sponsorship Program in the CDO newsletter. This program experienced its biggest year in terms of applications in 2009 which were double than the previous year.

A regular newsletter detailing club management best practice, funding opportunities and local sporting achievement is sent out each month to the Broome sporting club database.

In partnership with the Department of Sport and Recreation, two coaching seminars were organised to assist clubs develop their coaching ranks. These seminars attracted more than 50 people.

The 2009 Broome Sports Awards were a great success with the event bringing together 120 members of the sporting community and attracting 50 nominations for the Broome Sports Awards.

In partnership with DSR, clubs have been encouraged to develop their own website. To date one third of Broome sporting clubs have signed up with assistance from the Broome CDO.

The Broome CDO liaised with the Big Issue to create a street soccer program in Broome with the aim of increasing youth members of the local association, and encouraging marginalised youth to engage in structured competitions.

A Club Management Guide to assist new committee members understand the procedures and processes of operating a club in the Shire of Broome is in development.

The Broome CDO is an executive member of the Broome Sports Association, which meets every second month to discuss relevant sporting issues in the town, and comprises membership of sporting clubs from within Broome.

Disability Access and Inclusion

The Shire of Broome's Access and Inclusion Advisory Committee continued to implement a plan that identifies access barriers for people with disabilities and proposes solutions to ensure equal access to local government services and facilities.

The Shire continued to provide the Beach Trekker, a purpose built wheelchair that allows access to Broome's beaches. As part of the You're Welcome WA Access Initiative, the Shire website provides people with disabilities with access information about a wide range of facilities in the Broome area including accommodation, restaurants, cinemas, car parks, beaches and shopping areas. Supported by the Disabilities Services Commission in partnership with the Local Government Association this resource help meets the needs of the 20% of people in WA with a disability. The Access and Inclusion Plan is also available from the Shire of Broome website.

Disability access and inclusion information is included in staff induction packages and on the intranet. Similar information has also been included in the Shire's event package, which is distributed to all community groups and businesses holding events on Shire managed land or premises.

Designed to be all inclusive the new Town Beach Water Playground meets access specifications so children of all abilities are able to participate in water play.



The new Town Beach Water Playground has been popular with children in Broome.

Our People

Recreation Services

Helping Young People Engage (HYPE)

Helping Young People Engage (HYPE) was developed in 2003 in response to community concern with antisocial behaviour, specifically in areas where young people were congregating in large numbers. HYPE employs a team of youth liaison workers who patrol the streets of Broome on foot and in a vehicle, typically on Thursday, Friday and Saturday nights.

HYPE Workers are trained to encourage young people to stay safe, be aware of the consequences of their actions and make positive choices as well as providing them with information on local services and resources. Information on the trends and negative activities taking place on the streets in the community is then reported through to the police, the Department of Child Protection and Juvenile Justice who as a result of this information are able to deliver better quality services to youths and their families. HYPE intervention and diffusion of situations prior to them escalating has been proven to decrease the need for prosecutions.

Each year of HYPE's existence has resulted in further reduced numbers of youth crime and less expense in administration of complaints incurred by the Shire. There has also been a significant improvement in reporting of crime, intervention and prevention for children in high risk situations and a general increase in safety and well being for community members.

HYPE is administered by the Shire of Broome and the project is managed jointly by the Shire of Broome, Broome Police, the Department of Child Protection and the Department of Corrective Services (Juvenile Justice). These are partnerships which remain strong and productive.

Broome Public Library

Library services are provided free and with over 20,000 titles, jigsaws, puppets, cassettes, CDs and DVDs as well as special collections. Some 777,634 adults and children visited the library in 2009/10.

The Library continued to engage a wide range of community participation including hosting special guests such as the Monks and their intricate building of a sand mandala, to a well attended educational session on Alzheimer's and dementia, and storytime for children at the annual Teddy Bears Picnic.

Library staff run themed school holiday activities, encouraging children to 'join the circus' or explore 'under the sea' and also provided outreach programs to Circle House and child care centres in Broome.

As well as organising regular 'Meet the Author' evenings, the library coordinated the popular First and Second Birthday Clubs to encourage a love of reading by parents to their children. One-off events such as the book launch of Nyikinya Stories and the Library Lovers Morning Tea also proved to be popular with Broome's community.

Library staff made visits to the outlying communities of Bidyadanga and Djarindjin to support library services to their residents as well as promoting Early Literacy Programs and Children's Book Week. The library also continues to host children during camp school visits such as Baylulu Camp School.



Broome Library continues to host children during camp school visits such as Baylulu Camp School.

###

Our People

Community Safety And Health

Community Safety And Health

Community Health

The Shire's Health Services department investigated all cases of mosquito borne diseases notification, determined the location and reported back to the WA Department of Health. Food and water borne illnesses are also investigated and health education programs advocating prevention and control continue to be implemented.

As well as assessing all plans for proposed food premises, regular inspections are undertaken along with food sampling to ensure that the food is safe to eat. Health Services also delivers education programs for food handlers to broaden their knowledge in food safety.

The Shire also monitors and investigates water used for human consumption and recreation to ensure it does not present a risk to public health. Testing of public swimming pools for chemical and microbiological is undertaken monthly.

With outdoor events and markets staged all year round, Health Services ensures operators that trade in public places, have outdoor dining or street entertainment, provide a safe service to members of the public.

Health Services continued to ensure noise levels and related issues were complied with by liaising with respective companies and individuals.

This financial year also saw the Health Services Manager present on her role in a disaster situation at a three day training course for Regional Kimberley Health.

Overall in 2009/10 Health Services conducted routine inspections of 263 food premises, 54 public buildings, 18 caravan parks, 71 accommodation premises, 10 trading in public place licences, 20 skin penetration, hairdressing and beauty therapy premises along with the monthly inspection of 117 swimming pools.



The Shire's Health Services investigated all cases of mosquito Borne diseases notification.

Safety Fence

Engineering initiated a proposal for a safety fence to be erected along the cliff tops between Town Beach and Catalinas.

RoadWise

The Broome RoadWise Committee provides a forum where local road safety issues can be discussed by a network of people who work together to develop and deliver community based road safety campaigns. As well as monitoring road safety, representatives of the Shire participated in the Roadwise Committee and the Kimberley Regional Road Safety Group.



Local residents Angela and Harrison Aris assisted Broome Shire President Graeme Campbell in launching the Don't Zoom in Broome campaign at the North West Expo.

Don't Zoom in Broome

The Don't Zoom in Broome campaign was launched at the North West Expo in 2010. Designed to remind motorists to drive within the speed limits, the community campaign encourages Broome locals to sign a community safe speed promise and display a "Don't Zoom in Broome" sticker on their vehicle. More than 100 people have signed the safe speed promise and with the campaign continuing in 2010/2011 numbers are expected to increase

Funding for the project was provided by the Community Road Safety Grants Program which is funded by the Road Trauma Trust Fund and administered by the Road Safety Council. Broome's RoadWise Officer provided guidance and support in facilitating the campaign.

Our Place

Environment

"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. The Shire is also experiencing significant growth in terms of population and enterprise.

The Shire's vision is for Broome 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.

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.

Success will be measured by how well the Shire contributes to management of the natural and built environments for future generations."

Environment

Environmental Officer

Recognising the growing need for an environmental strategy for Broome, the Shire recruited a full time Principal Environmental Officer. A community survey was undertaken and the results will help guide the Council in adopting a five year environmental management strategy for Broome.

In 2009/10 the Shire implemented a community education program which offered free sustainability audits for Broome households encouraging sustainable living through water and energy efficiency which can reduce living costs.

This financial year saw the Shire progressing a waste management audit, an energy audit of Shire-owned buildings as well as providing recommendations for planning, engineering, health and community development projects and applications.

The Principal Environmental Health Officer also liaised with external stakeholders and community groups and resourced free environmental promotional material for businesses and residential households in Broome.

Town Beach Cultural Plan

Acknowledging that many local residents regard Town Beach as the "heart of Broome" the Shire, with extensive consultation with the community, aimed to define a current cultural vision for the Town Beach precinct.

The Town Beach Cultural Plan provided information and opinions that highlight the uniqueness of the Town Beach area and reflects the common aspirations of the community.

Event Management

The Shire worked with the Department of Environment and Conservation and Polo Enterprises Australia to put in place significant environmental protection strategies for the dunes and management of waste leading up to, during and following the polo event held on Cable Beach.

The impact of significant events and their associated infrastructure on the environment is being addressed through partnerships with Department of Environment and Conservation and environmental protection strategies.

Fire Prevention and Mitigation

Rangers have worked in consultation with Indigenous ranger groups to plan and coordinate preventative fire hazard reduction works to reduce fire risks to Indigenous communities on the Dampier Peninsular.

Community Sporting and Recreation Facilities Fund (CSRRF)

The Shire was successful during the year with two applications submitted for the CSRRF Small Grants program from the Department of Sport and Recreation. Funding from DSR provides 50 per cent towards the cost of each project which includes the upgrade of the basketball/netball courts at Peter Haynes Reserve and the installation of retractable shade sails at the Broome Recreation and Aquatic Centre.

Broome Cemeteries

Broome Cemetery has been operational since the late 1890s and remains the final resting place for members of the local community and other individuals who have made a contribution to Broome's development.

The Shire aims to provide a suitable environment for respectful recognition of a person's life and public visitation and enjoyment of the Shire's cemeteries is encouraged.

To protect the significant number of unmarked grave sites and cemetery grounds, the Shire continued to educate the community to not drive vehicles into the cemetery due to damage caused by tyre tracks to grave sites.

The Shire received funding through the Federal Government Regional and Country Local Government Infrastructure Program (RCLIP) to engage a consultant to conduct a Radar Imaging Penetration Survey at Broome Cemetery. At commencement of the onsite survey in September 2009, the Shire funded an extension of the project to include portions of the State heritage listed Japanese, Chinese and Muslim sections within the cemetery.

The purpose of the survey was to identify disturbances under the surface which may indicate unmarked burial sites. Identification will enable the Shire to determine the availability of future burial sites within the cemetery and plan for the development of appropriate public access, landscaping and other infrastructure options. The consultant's report was received late June 2010 and the focus for the next financial year will be to incorporate the survey results in the Shire's records and onto the cemetery CAD plan/map.

Broome Cemetery is of significant historical interest to locals and visitors to Broome. Given the regularity of vandalism to headstones the Shire installed a CCTV security camera network. For more information about Broome's cemeteries contact the Shire on 9191 3456.



The Shire funded an extension of the Radar Image Penetration Survey of Broome Cemetery to include portions of the state heritage listed Japanese, Chinese and Muslim sections.

Asset Improvements

Broome Recreation and Aquatic Centre Improvements

New fencing around the perimeter of the aquatics pool has dramatically reduced the number of break-ins and damage incurred within this area. Four new lane ropes were purchased for the 25 metre pool. A signage upgrade throughout the centre including the entrance signs, notice board and roadside banners.

Amenities Pavilion

In March 2010, the Shire engaged architects to design and project manage the construction of the Amenities Pavilion at the Broome Recreation and Aquatic Centre sports fields. The facility will serve users of the Father McMahon and Joseph "Nipper" Roe Sports Fields and consists of change rooms, toilets, umpires room, first aid room and canteen. A meeting room is also to be provided for use by sporting and non-sporting groups.

The project consists of three stages. Stage 1 involved the conceptual design and was completed in May 2010. At the end of the 2009/10 financial year, the project had commenced Stage 2, with the detailed design drawings and construction tender package under preparation. The third stage is the construction period.

The project is made possible through joint funding by the Shire, Department of Sport and Recreation's Community Sporting and Recreation Facilities Fund and Royalties for Regions. The project, expected to be completed in April 2011, will provide much need facilities for users of the Broome Recreation and Aquatic Centre sports fields, making a positive contribution to the ongoing development of recreational facilities at the Broome Recreation and Aquatic Centre.

Broome Performing Arts Centre

Stage two of the four stage tender process for the Broome Performing Arts Centre was completed in 2009/10, with Council approving the concept design in May 2010. The proposed redevelopment of the Civic Centre as a multipurpose performing arts facility includes renovation and upgrade of the existing hall with improved acoustics and lighting, upgraded stage and back of stage facilities, audio visual, air conditioning and services upgrades in order to improve the overall capability and functionality of the building. It is also possible that a new outdoor garden theatre will be included, subject to the outcome of the construction tender process.

The project will deliver the community a much needed multipurpose performing arts space which is able to cater for a wide range of potential users from the performing and visual arts, music events, exhibitions, as well as being an ideal location for events such as civic receptions and balls.

Our Place

Asset Improvements

Infrastructure Management

In the past financial year Engineering developed a ten year program for infrastructure.

Infrastructure assets include car parks, bus stops, gazebos, playground equipment, roads, footpaths, drainage, lighting, parks and reserves within the Shire. The Shire ensures these assets are maintained and serviced through regular works programs.

The Hamersley Street banner frame utilised to promote community events was altered to include a safety access ladder and a platform to improve worker safety and reduce the cost of erecting banners which previously required a hired cherry picker.

Road and Drainage Infrastructure Maintenance

Shire of Broome Works Crew undertook maintenance programs including drainage cleanouts, grading of rural roads and the patching of footpaths, urban sealed roads and car parks. A section of Reid Road was resealed and cement stabilisation was utilised in the repair of the Frederick and Hamersley Road pavement. The Shire also partnered with Community Volunteers Australia to clean up vegetation in storm drains.

Capital Projects

The financial year saw the construction of the roundabout at the Hamersley Street and Frederick Street intersection as well as constructing the Hamersley Street dual lane upgrade from Short Street to Frederick Street.

McGuigan Road residents are now able to enjoy a mud and dust free drive to and from their homes due to the Shire completing embankment work, drainage, road base, bitumen seal and compaction testing.

Infrastructure Funded Recreation Projects

Funding from Regional and Local Community Infrastructure Program (RLCIP) and Royalties for Regions Program (R4R) has helped progress projects within Recreational Services.

RLCIP funding helped to fully fence the boundary of Peter Haynes Reserve (Haynes Oval) and to re-fence the boundary of the aquatics area at the Broome Recreation and Aquatic Centre.

In addition, RLCIP funding was used to provide security fencing which was placed around the verandah area of the pavilion at Peter Haynes Reserve.

Having the entire boundary of the Peter Haynes Reserve fenced and also better securing the pavilion has assisted the community in several ways by protecting community assets, potentially reducing social problems such as the drinking illegally of alcohol within the reserve, vandalism, and the breaking of glass on the grass area where sports are played.

It also enables the Shire to secure the facility for major events enabling event organisers to have control over entry points and to charge an entry fee to assist cost recovery.

RLCIP funding was used for an additional shade shelter built at the skate park as well as funding being provided towards the construction of a synthetic grass green at the Broome Bowling Club.

R4R funding was used to fence the sports fields and car parks at the Broome Recreation and Aquatics Centre as well as to re-fence the basketball and netball courts at the Peter Haynes Reserve.

Keeping Broome Clean

Some 59 public rubbish bins are emptied daily by the Community Facilities Team with an additional 56 bins emptied on scheduled days of the week. The team regularly collects litter at hot-spots such as Male Oval and oversees collection of the "orange" litter bags.

The Shire mini street sweeper, known as the 'Green Machine' continued to pick up litter from parks and reserves as well as areas too small for the larger sweeper to navigate.

Weeds

The Shire Parks and Gardens team continued to implement weed management practices around Broome, developed an updated weed identification brochure and engaged and educated the community about weed control at the North West Expo.



Parks and Gardens launched their new weed education brochure at the North West Expo



The Shire's Health Services extended its recycling education program and introduced an advertising campaign reminding the community of what can and can't be recycled.

Recycling

The Shire's Health Services extended its recycling education program and introduced an advertising campaign reminding the community of what can and can't be recycled.

Contracting a green waste shredder in 2009/10 meant the Shire was able to convert Broome's green waste to mulch. Rough cut mulch and refined mulch continues to be available from the Waste Management Facility for a small fee.

Our Place

Asset Improvements



Improved signage and a reorganisation of the Waste Management Facility has made it easier for residents to navigate when entering the site.

Waste Management Facility

Health Services is responsible for assessing compliance of the Waste Management Facility with legislation and ensure compliance with the Department of Environment Licence conditions. Ground water monitoring is also undertaken as well as ensuring that waste is stored and disposed of in accordance with the Department of Environment, Health Act and Occupational Health and Safety Guidelines and requirements.

The appointment of a Waste Management Team Leader has led to improved compliance operations at the Waste Management Facility and a reorganisation of the site. The introduction of improved signage and a superior site layout has made it easier for residents to navigate as well as potentially maximising the life of the site.

Parks and Reserves

The Parks and Gardens department maintains 37 parks and reserves and 53 roundabouts and median strips throughout Broome. All Shire playgrounds are checked on a weekly basis as well as audited by an accredited playground safety inspector annually ensuring the infrastructure remains in a safe condition.

A new playground was installed in Sunset Park in June 2010. The colourful play equipment comprises a slide, climbing apparatus and sail shades cost \$32,000.

An upgrade of the existing Town Beach Playground together with the installation of the Water Playground has added to the family friendly precinct. Parks and Gardens staff conduct daily tests on the Town Beach Water Playground water quality.

The Shire partnered with Horizon Power in a program that saw the two teams work together to remove high growing trees on verges which threaten powerlines and plant low growing seedlings within their place.

Landscaping by the Parks and Gardens team to median strips and roundabouts along Hamersley Street received community praise for their innovative design of different coloured Kimberley natives, waterwise plants and fixed rocks.

Our Place

Asset Improvements



Landscaping by the Parks and Gardens team to median strips and roundabouts along Hamersley Street received community praise for their innovative design of different coloured Kimberley natives, waterwise plants and fixed rocks.

Building

Major commercial developments within the Shire of Broome included grouped dwelling developments, warehouses, office buildings, Port Authority buildings, Notre Dame University Hall, Sisters of St John of God Hall, and Kooljaman Restaurant. Building also issued approvals for the continued subdivision and development of Roebuck Estate and Janaburu Six Seasons Estate.



In 2009/10 the volume of development applications lodged continue to decrease

Building Licences Issued	2008/2009	2009/2010
Single Dwellings	93	107
Group Dwellings	3	3
Additions	16	3
Outbuildings	110	64
Commercial	42	30
Industrial	3	6
Pools	90	106
Tourist	2	5
Fences	8	5
Public Nature	1	10
Demolition	11	9
Total	379	348

Our Prosperity

"Over the past 10 years the Shire of Broome has grown significantly in terms of its population and economy. This growth has been predominantly in tourism and government services which in turn has promoted the development of many small business enterprises. It is predicted that the economy of Broome will continue to grow in these areas as well as in the area of providing services to the resources (gas, minerals) industries.

The Shire will work with the community and other agencies to encourage appropriate investment and business development to ensure a diverse economic base from which all members of the community may benefit.

The Shire will ensure that its own organisational growth and development is such that the Shire can deliver efficient and effective services and infrastructure that underpin the prosperity of the community.

Success will be measured by how well the Shire contributes to sustainable economic growth and by how efficiently and effectively it delivers municipal services and infrastructure that meet community needs."

Employment at the Shire of Broome

The 2009/2010 financial year saw the Shire of Broome improve staff retention rates with a 5% decrease in staff turnover across all three directorates in all permanent, casual and temporary roles. In comparison to the previous year's turnover of 32% (2007/08) and 26% (2008/09), this reflects the continued improvement in policies from the Shire to improve staff retention. Entering into a new financial year, the Shire will continue to focus on staff attraction and retention to ensure high quality human resources are available to service the needs of the Broome community.

Risk Management

The beginning of 2010 saw the commencement of a Risk Management Coordinator as part of the Human Resources team, focusing on developing an organisation wide risk management framework and system. This framework allows Council, management and staff to follow a process in identifying, assessing and managing risk as part of every day business practice.



Shire staff volunteered to be administered flu shots to maximise productivity during the flu season in Broome.

Occupational Safety and Health

In 2009/10, the Shire implemented occupational safety and health initiatives to improve the safety of the employees at work and increase awareness of safety issues across the organisation. This included safety training for employees and managers on their responsibilities within the workplace and how to minimise any potential hazards that may arise.

Shire employees received funded flu vaccinations to assist in maintaining positive health throughout the winter months. Ergonomic assessments skin cancer screenings were also offered to Shire staff to maintain a safe and healthy working environment.

###

Development

The effects of the economic slow down continued to be felt in the Broome development sector as the volume of development applications lodged continued to decrease.

Subdivision referrals increased substantially to 593 lots. This increase in land activity was driven by LandCorp's Broome North development (stages 1-10) consisting of 466 residential lots 3 commercial lots and 72 industrial lots.

Applications	2007-2008	2008-2009	2009-2010	Change from previous year
Planning Applications	214	189	156	Decrease of 17.5%
Subdivision Referrals	232 lots	101 lots	593*	Increase of 482%

**541 of these lots were for the Broome North development*

Of the 156 planning applications received, five applications were cancelled/withdrawn, six were awaiting further information from the applicant, 15 were being processed and decisions were made on 139 applications. Of the applications decided, 116 were by officers exercising their delegation of authority and 23 by Council.

The most number of planning applications were for residential (71) and Industrial (21) development with 12 applications for signage and community/public purpose. The rest of the applications ranged from commercial, bed and breakfast, caretakers accommodation, change of use, mixed use, tourist, home occupation, home business, to ancillary accommodation and three applications were variations of previous approvals.

Outside of the township of Broome within the Interim Development Order No 4 area, eight planning applications were received. These included new school facilities, an extension to a road house, tourism development and installation of infrastructure facilities in a remote community.

Four scheme amendments were initiated and five scheme amendments already in progress were gazetted during this period.

This period also saw a continued focus on compliance both responding to complaints about unauthorised development and following through to ensure development complied with the approved conditions.

Strategic planning work during the year included the endorsement of the Airport Development Plan, the Western Triangle Development Plan (Roebuck Estate), the Broome North District Development Plan and Broome North Local Development Plan.

At the same time nine Local Planning Policies were reviewed and three new policies were developed. There remain six existing Local Planning Policies to be reviewed in 2010/11.

###

Asset Management Strategy

The Shire of Broome is responsible for managing \$160 million worth of infrastructure assets which include roads, footpaths, bus shelters, street lighting, drainage, parks & recreation and buildings.

These assets represent a significant investment over many generations which service the community and visitors to Broome. During 2009/2010 the Shire undertook its first steps towards implementing an asset management strategy to ensure these services are managed in a way that guarantees maximum performance for the lowest 'whole of life' cost.

A number of factors were considered as part of a gap analysis including asset identification & recording, future demand impacts, long term financial planning and asset data maintenance.

The strategy will aim to continually improve the quality of infrastructure asset data and ensure the Shire's commitment to asset management is adequately resourced.

Tourism

Significant financial support is offered to the tourism sector for destination marketing and other tourism initiatives to promote local economic development.

The Shire provided funding of \$175,000 to Australia's North West to support tourism marketing initiatives. The Broome Visitors Centre also received financial assistance of \$110,000 from the Shire, to support servicing tourists.

Our Prosperity

Governance

Governance

All local authorities are required to comply with the various legislative requirements that govern its activities. Within 2009/10 the following compliance obligations were completed by the Shire and Council of Broome.

Code of Conduct and Complaints Management

The Shire of Broome Code of Conduct prescribes the standard of conduct and behaviour expected of Councillors and all employees. The Shire also has a Complaints Management policy that all staff are required to follow. The aim is to ensure any service requests or complaints received are responded to in a timely manner.

Late this year the Shire commenced a comprehensive internal review of the Complaints Management Policy with a view to streamlining operational procedures. It is anticipated that suggested policy amendments will be presented for Council consideration in the next financial year.

In the period 1 July 2009 to 30 June 2010 the Shire recorded 23 complaints primarily to do with services and amenities, each of which was responded to by the relevant department.

Public Interest Disclosure

In accordance with the requirements of the Public Interest Disclosure Act 2003, the Shire of Broome has established procedures to facilitate the making of disclosures under the Act.

These procedures set out the processes in respect to protected disclosures generally, to protect people from reprisal for making protected disclosures, and to provide guidance on investigations.

The Shire reviewed its document on Rights and Obligations under the Public Interest Disclosures Act and the updated document is available on the Shire's website.

In the 2009/10 financial year, no disclosures relating to improper conduct were made to the Shire and therefore no disclosures were referred to the ombudsman.



The Shire of Broome operates in accordance with the State Records Act 2000

Record Keeping Plan

The Shire of Broome is committed to accurate and compliant record keeping practices in accordance with the State Records Act 2000. The Shire of Broome operates under a 'Record Keeping Plan' approved by the State Records Commission in 2007 for a period of three years. A review of the plan is currently underway and will be submitted in October 2010.

The Shire offers its staff record keeping training focusing on utilising the Shire's record keeping system to manage records. This report has been published in accordance with the requirements of the State Records Act 2000.

Freedom of Information Act 1992

The Shire of Broome is subject to the provisions of the Freedom of Information Act 1992, which gives individuals and organisations a general right of access to information held by the Shire.

The Act also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied for under the Act.

The Shire received numerous requests for information in 2009-10 but many of these enquiries were satisfied by other means, such as Minutes of Council meetings. There were six FOI applications for access to information and both were responded to in accordance with the legislation.

The Shire also reviewed its Information Statement document as required under the Act and ensured the document is available on the Shire's website. For further information on Freedom of Information at the Shire of Broome please visit the FOI page on the Shire website: <http://www.broome.wa.gov.au/foi/foi.htm>

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Statement by the Chief Executive Officer

**SHIRE OF BROOME
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Broome being the annual financial report and other information for the financial year ended 30th June 2010 are in my opinion properly drawn up to present fairly the financial position of the Shire of Broome at 30th June 2010 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed on the 15 day of October 2010.



P NAYLOR
A/Chief Executive Officer

Statement of Comprehensive Income By Nature or Type

For The Year Ended 30 June 2010

	NOTE	2010 \$	2010 Budget \$	2009 \$
Revenue				
Rates	23	12,884,658	12,811,500	11,884,369
Operating Grants, Subsidies and Contributions	29	4,858,966	3,446,114	5,321,818
Fees and Charges	28	6,401,030	6,682,861	5,902,620
Interest Earnings	2(a)	748,085	432,565	681,980
Other Revenue		40,373	0	64,755
		<u>24,933,112</u>	<u>23,373,040</u>	<u>23,855,542</u>
Expenses				
Employee Costs		(10,812,333)	(10,507,196)	(9,984,853)
Materials and Contracts		(5,346,335)	(5,471,736)	(4,676,806)
Utility Charges		(1,250,947)	(1,160,975)	(940,054)
Depreciation on Non-Current Assets	2(a)	(4,743,005)	(3,437,202)	(3,344,916)
Interest Expenses	2(a)	(374,254)	(407,016)	(388,836)
Insurance Expenses		(381,554)	(366,000)	(325,466)
Other Expenditure		(866,530)	(903,929)	(1,052,440)
		<u>(23,774,958)</u>	<u>(22,254,054)</u>	<u>(20,713,371)</u>
		1,158,154	1,118,986	3,142,171
 Non-Operating Grants, Subsidies and Contributions	29	2,772,065	7,600,802	4,081,119
Fair value adjustments to financial assets at fair value through profit or (loss)		0	0	(21,670)
Profit on Asset Disposals	21	11,197	82,000	5,304
Loss on Asset Disposal	21	(16,260)	(26,000)	(13,012)
		<u>2,767,002</u>	<u>7,656,802</u>	<u>4,051,741</u>
NET RESULT		3,925,156	8,775,788	7,193,912
 Other Comprehensive Income				
Changes on revaluation of non-current assets	13	(666,919)	0	29,421,546
Total Other Comprehensive Income		<u>(666,919)</u>	<u>0</u>	<u>29,421,546</u>
TOTAL COMPREHENSIVE INCOME		<u>3,258,237</u>	<u>8,775,788</u>	<u>36,615,458</u>

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

Statement of Comprehensive Income By Program

For The Year Ended 30 June 2010

	NOTE	2010 \$	2010 Budget \$	2009 \$
Revenue	2 (a)			
Governance		279,508	5,200	2,068,334
General Purpose Funding		15,627,103	14,827,130	15,106,512
Law, Order, Public Safety		108,407	139,114	197,082
Health		130,582	125,000	93,001
Education and Welfare		197,120	170,000	329,937
Housing		631,448	748,838	562,843
Community Amenities		3,186,770	3,403,800	3,075,977
Recreation and Culture		1,461,014	6,622,394	895,054
Transport		2,983,180	2,481,396	2,820,581
Economic Services		813,739	737,300	723,303
Other Property and Services		2,297,503	1,795,670	2,069,341
		<u>27,716,374</u>	<u>31,055,842</u>	<u>27,941,965</u>
Expenses Excluding Finance Costs	2 (a)			
Governance		(1,502,923)	(1,616,395)	(1,613,140)
General Purpose Funding		(71,118)	(91,878)	(196,943)
Law, Order, Public Safety		(1,181,590)	(1,228,593)	(1,124,036)
Health		(550,997)	(497,024)	(430,718)
Education and Welfare		(802,507)	(796,622)	(854,061)
Housing		(647,761)	(751,198)	(579,677)
Community Amenities		(5,010,633)	(5,343,985)	(4,242,059)
Recreation & Culture		(5,876,327)	(5,977,067)	(5,598,898)
Transport		(5,206,071)	(3,603,483)	(3,488,005)
Economic Services		(962,753)	(964,752)	(989,248)
Other Property and Services		(1,602,438)	(1,002,041)	(1,242,432)
		<u>(23,415,118)</u>	<u>(21,873,038)</u>	<u>(20,359,217)</u>
Finance Costs	2 (a)			
Law, Order, Public Safety		(5,274)	(5,274)	(6,110)
Community Amenities		(20,592)	(18,899)	(23,954)
Recreation & Culture		(161,251)	(195,351)	(151,248)
Economic Services		(59,047)	(59,046)	(69,305)
Other Property and Services		(129,936)	(128,446)	(138,219)
		<u>(376,100)</u>	<u>(407,016)</u>	<u>(388,836)</u>
NET RESULT		<u>3,925,156</u>	<u>8,775,788</u>	<u>7,193,912</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	13	(666,919)	0	29,421,546
Total Other Comprehensive Income		<u>(666,919)</u>	<u>0</u>	<u>29,421,546</u>
TOTAL COMPREHENSIVE INCOME		<u>3,258,237</u>	<u>8,775,788</u>	<u>36,615,458</u>

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

Statement of Financial Position

As At 30 June 2010

	NOTE	2010 \$	2009 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,189,205	7,354,837
Investments	4	12,108,407	6,555,017
Trade and Other Receivables	5	930,352	756,469
Inventories	6	18,154	31,949
TOTAL CURRENT ASSETS		16,246,118	14,698,272
NON-CURRENT ASSETS			
Other Receivables	5	128,530	95,384
Property, Plant and Equipment	7	29,906,452	30,787,683
Infrastructure	8	102,285,895	100,151,235
TOTAL NON-CURRENT ASSETS		132,320,877	131,034,302
TOTAL ASSETS		148,566,995	145,732,574
CURRENT LIABILITIES			
Trade and Other Payables	9	2,312,372	2,261,344
Long Term Borrowings	10	851,431	842,994
Provisions	11	1,646,438	1,369,072
TOTAL CURRENT LIABILITIES		4,810,241	4,473,410
NON-CURRENT LIABILITIES			
Long Term Borrowings	10	4,255,565	5,044,372
Provisions	11	289,626	261,466
TOTAL NON-CURRENT LIABILITIES		4,545,191	5,305,838
TOTAL LIABILITIES		9,355,432	9,779,248
NET ASSETS		139,211,563	135,953,326
EQUITY			
Retained Surplus		93,699,066	92,968,913
Reserves - Cash/Investment Backed	12	11,978,023	8,783,020
Reserves - Asset Revaluation	13	33,534,474	34,201,393
TOTAL EQUITY		139,211,563	135,953,326

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

Statement of Changes in Equity

For The Year Ended 30 June 2010

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/INVESTM ENT BACKED \$	ASSET REVALUATION RESERVES \$	TOTAL EQUITY \$
Balance as at 1 July 2008		88,012,560	6,545,461	4,779,847	99,337,868
Net Result		7,193,912	0	0	0
Total Other Comprehensive Income		0	0	29,421,546	29,421,546
Reserve Transfers To/(From)		<u>(2,237,559)</u>	<u>2,237,559</u>	<u>0</u>	<u>0</u>
Balance as at 1 July 2009		92,968,913	8,783,020	34,201,393	135,953,326
Net Result		3,925,156	0	0	3,925,156
Total Other Comprehensive Income		0	0	(666,919)	(666,919)
Reserve Transfers To/(From)		<u>(3,195,003)</u>	<u>3,195,003</u>	<u>0</u>	<u>0</u>
Balance as at 30 June 2010		<u>93,699,066</u>	<u>11,978,023</u>	<u>33,534,474</u>	<u>139,211,563</u>

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

Statement of Cash Flows

For The Year Ended 30 June 2010

	NOTE	2010 \$	2010 Budget \$	2009 \$
Cash Flows From Operating Activities				
Receipts				
Rates		12,859,063	12,791,500	11,867,386
Operating Grants, Subsidies and Contributions		4,858,966	3,446,114	5,321,818
Fees and Charges		6,251,080	6,642,861	6,486,943
Interest Earnings		748,085	432,565	681,980
Goods and Services Tax		1,108,436	1,768,978	1,138,765
Other Revenue		40,373	0	64,755
		<u>25,866,003</u>	<u>25,082,018</u>	<u>25,561,647</u>
Payments				
Employee Costs		(10,700,070)	(10,307,196)	(9,828,743)
Materials and Contracts		(4,893,937)	(5,396,902)	(4,343,212)
Utility Charges		(1,250,947)	(1,160,975)	(940,054)
Insurance Expenses		(381,554)	(366,000)	(325,466)
Interest expenses		(374,254)	(407,016)	(388,836)
Goods and Services Tax		(1,302,748)	(1,798,978)	(1,136,478)
Other Expenditure		(866,530)	(903,929)	(1,052,440)
		<u>(19,770,040)</u>	<u>(20,340,996)</u>	<u>(18,015,229)</u>
Net Cash Provided By (Used In) Operating Activities	14(b)	<u>6,095,963</u>	<u>4,741,022</u>	<u>7,546,418</u>
Cash Flows from Investing Activities				
Payments for Purchase of				
Property, Plant & Equipment		(1,177,979)	(11,375,859)	(1,916,200)
Payments for Construction of				
Infrastructure		(5,514,118)	(5,755,344)	(3,893,549)
Advances to Community Groups		(65,000)	0	0
Payments for Purchase of Investments				
used for the Development of Assets		(5,553,390)		(3,020,834)
Proceeds from Sale of Plant & Equipment		2,772,065	7,600,802	4,081,119
Proceeds from Sale of Investments		23,681	297,000	86,151
		<u>0</u>	<u>0</u>	<u>3,597,063</u>
Net Cash Provided By (Used In) Investing Activities		<u>(9,514,741)</u>	<u>(9,233,401)</u>	<u>(1,066,250)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(845,370)	(843,688)	(780,966)
Proceeds from Self Supporting Loans		33,516	31,141	29,445
Proceeds from New Debentures		65,000	2,284,000	603,300
Net Cash Provided By (Used In) Financing Activities		<u>(746,854)</u>	<u>1,471,453</u>	<u>(148,221)</u>
Net Increase (Decrease) in Cash Held		<u>(4,165,632)</u>	<u>(3,020,926)</u>	<u>6,331,947</u>
Cash at Beginning of Year		<u>7,354,837</u>	<u>9,871,424</u>	<u>1,022,890</u>
Cash and Cash Equivalents at the End of the Year	14(a)	<u><u>3,189,205</u></u>	<u><u>6,850,498</u></u>	<u><u>7,354,837</u></u>

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

Rate Setting Statement

For The Year Ended 30 June 2010

	NOTE	2010 \$	2010 Budget \$
Revenue			
Governance		279,508	5,200
General Purpose Funding		2,742,445	2,015,630
Law, Order, Public Safety		108,407	139,114
Health		130,582	125,000
Education and Welfare		197,120	170,000
Housing		631,448	748,838
Community Amenities		3,186,770	3,403,800
Recreation and Culture		1,461,014	6,622,394
Transport		2,983,180	2,481,396
Economic Services		813,739	737,300
Other Property and Services		2,297,503	1,795,670
		<u>14,831,716</u>	<u>18,244,342</u>
Expenses			
Governance		(1,502,923)	(1,616,395)
General Purpose Funding		(71,118)	(91,878)
Law, Order, Public Safety		(1,186,864)	(1,233,867)
Health		(550,997)	(497,024)
Education and Welfare		(802,507)	(796,622)
Housing		(647,761)	(751,198)
Community Amenities		(5,031,225)	(5,362,884)
Recreation & Culture		(6,037,578)	(6,172,418)
Transport		(5,206,071)	(3,603,483)
Economic Services		(1,021,800)	(1,023,798)
Other Property and Services		(1,732,374)	(1,130,487)
		<u>(23,791,218)</u>	<u>(22,280,054)</u>
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals		5,063	(56,000)
Net Accrued (Income)/Expenditure & Future Provisions		236,661	24,834
Depreciation on Assets		4,743,005	3,437,202
Capital Expenditure and Revenue			
Purchase Land and Buildings		(566,312)	(9,378,859)
Purchase Infrastructure Assets - Drainage		(3,329)	(80,000)
Purchase Infrastructure Assets - Roads, Carports, Footpaths & Bridges		(3,007,473)	(3,276,344)
Purchase Infrastructure Assets - Recreation Areas		(2,206,905)	(2,002,000)
Purchase Infrastructure Assets - Other		(296,411)	(397,000)
Purchase Plant and Equipment		(415,286)	(1,787,000)
Purchase Furniture and Equipment		(196,381)	(210,000)
Proceeds from Disposal of Assets		23,681	297,000
Repayment of Debentures		(845,370)	(843,688)
Proceeds from New Debentures		65,000	2,284,000
Self-Supporting Loan Forwarded to Community Groups		(65,000)	0
Self-Supporting Loan Principal Income		33,516	31,141
Transfers to Reserves and Restricted Cash Assets		(5,576,313)	(4,631,068)
Transfers from Reserves and Restricted Cash Assets		2,381,310	7,001,989
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		3,286,614	810,005
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		1,521,226	0
Amount Required to be Raised from Rates	23	<u><u>12,884,658</u></u>	<u><u>12,811,500</u></u>

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

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The financial report is 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), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as 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 this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities 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 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, but a separate statement of those monies appears at Note 20 to this financial report.

(c) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

(d) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the statement of financial position.

All cash and cash equivalents are valued at cost and interest on those investments is recognised when accrued.

(e) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade 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.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Inventories

General

Inventories are valued 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. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

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

(g) Fixed Assets

Initial Recognition

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 includes the cost of all materials, direct labour and variable and fixed overheads.

Property, plant and equipment are to be capitalised if the cost or valuation exceeds the values in the table below:

(i) Buildings – New , Upgrade or Renewal	Nil
(ii) Infrastructure – New , Upgrade or Renewal	Nil
(iii) Plant and Equipment – New , Upgrade or Renewal	5,000
(iv) Furniture and Equipment– New , Upgrade or Renewal	5,000
(v) Land (To be capitalised)	Nil

Items which cost, or are valued, less than these thresholds are expensed in the year of acquisition.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets (Continued)

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 AASB1051 - 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 Council.

(h) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and 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 periods are:

Item	Estimated Useful Life	Annual Dep'n Rate
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%
Infrastructure Fixed:		
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	125.00%
Drainage facilities	60 years	1.67%
Footpaths, Dual Use Paths	50 years	2.00%

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(j) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

In accordance with Australian Accounting Standards the Council's 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 estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) 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 municipality 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 Council expects to pay and includes related on-costs.

(ii) 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(n) 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.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 item included in the same class of obligations may be small.

(p) 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 company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(q) Joint Venture

The municipality has no joint ventures.

(r) 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.

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 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 2(c). 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 operation for the current reporting period.

(s) Superannuation

The Shire of Broome contributes to the Local Government Superannuation Scheme and other defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

In addition where employees contribute at least 5% The Municipality makes an additional contribution so the total by the Municipality is 12%.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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.

(u) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(v) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(w) 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.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) New Accounting Standards and Interpretations for Application in Future Periods

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2010.

Council's assessment of these new standards and interpretations is set out below:

Title and Topic	Issued	Applicable (*)	Impact
(i) AASB 9— Financial Instruments	December 2009	01 January 2013	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the standard will have any material effect.
(ii) AASB 124— Related Party Disclosures	December 2009	01 January 2011	Nil – It is not anticipated the Council will have any related parties as defined by the Standard.
(iii) AASB 2009-5 - Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139]	May 2009	01 January 2010	Nil – The revisions are part of the AASB's annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs. It is not anticipated these will have any effect on the Council.
(iv) AASB 2009-8 - Amendments to Australian Accounting Standards – Group Cash – Settled Share-based Payment Transactions [AASB 2]	July 2009	01 January 2010	Nil – The Council will not have applicable transactions.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(v) AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052]	December 2009	01 January 2011	Nil – The revisions embodied in this standard relate to standards which do not apply to local government (ie AASB8) or are largely editorial in nature and will have minimal effect (if any) on the accounting practices of the Council.
(vi) AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12]	December 2009	01 January 2013	Nil – The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (ii) above).
(vii) AASB 2009-13 Amendments to Australian Accounting Standards arising from Interpretation 19 [AASB 1]	December 2009	01 July 2010	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2010- 1 Amendment to Australian Accounting Standards – Limited Exemption from Comparative AASB 7 Disclosure for First-time Adopters [AASB 1 & AASB 7]	February 2010	01 July 2010	

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)			
(x) New Accounting Standards and Interpretations for Application in Future Periods (Continued)			
(vi)	Title and Topic (Continued)	Issued	Applicable (*)
	AASB 2009- 10 Amendments to Australian Accounting Standards – Classification of Rights Issues [AASB132]	October 2009	01 February 2010
	Interpretation 19– Extinguishing Financial Liabilities with Equity Instruments	December 2009	01 July 2010
	AASB 2009– 14 Amendments to Australian Interpretations – Prepayments of a minimum Funding Requirement [AASB Interpretation 14]	December 2009	01 January 2011
	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.		

Notes:

(*) Applicable to reporting periods commencing on or after the given date.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which became mandatory and which were applicable to its operations.

The following is an explanation of the impact the adoption of these standards and interpretations has had on the financial statements of the Council.

AASB 101: Presentation of Financial Statements

In September 2007, the Australian Accounting Standards Board revised AASB 101 and as a result, there have been changes to the presentation and disclosure of certain information within the financial statements. Below is an overview of the key changes and the impact on the Council's financial statements.

Disclosure Impact

Terminology changes – The revised version of AASB 101 contains a number of terminology changes, including the amendment of the names of the primary financial statements.

Reporting changes in equity – The revised AASB 101 requires all changes in equity arising from transactions with owners, in their capacity as owners, to be presented separately from non-owner changes in equity. Owner changes in equity are to be presented in the statement of changes in equity, with non-owner changes in equity presented in the statement of comprehensive income. The previous version of AASB 101 required owner changes in equity and other comprehensive income to be presented in the statement of changes in equity.

Statement of comprehensive income – The revised AASB 101 requires all income and expenses to be presented in either a single statement, the statement of comprehensive income, or two statements, a separate income statement and a statement of comprehensive income. The previous version of AASB 101 required only the presentation of a single income statement.

The Council has adopted the single statement approach and the financial statements now contain a statement of comprehensive income.

Other Comprehensive Income – The revised version of AASB 101 introduces the concept of 'other comprehensive income' which comprises income and expenses not recognised in profit or loss as required by other Australian Accounting Standards. Items of other comprehensive income are to be disclosed in the statement of comprehensive income. The previous version of AASB 101 did not contain an equivalent concept.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

2. REVENUES AND EXPENSES

(a) Net Result

The Result from Ordinary Activities includes:

(i) Charging as an Expense:

Auditors Remuneration

- Audit	27,331	28,725
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Depreciation

Buildings	726,335	752,992
Furniture and Equipment	198,991	172,214
Plant and Equipment	1,105,140	930,087
Roads, Footpaths & Transport Infrastructure	2,241,037	1,059,865
Parks and Reserves	287,214	250,963
Drainage	133,247	132,021
Other Infrastructure	51,041	46,774
	<u>4,743,005</u>	<u>3,344,916</u>

Interest Expenses (Finance Costs)

Overdraft Interest	2	0
Debentures (refer Note 22(a))	374,252	388,836
	<u>374,254</u>	<u>388,836</u>

Rental Charges

- Operating Leases	683,516	576,304
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(ii) Crediting as Revenue:

	2010 \$	2010 Budget \$	2009 \$
Investment and Interest Earnings			
Investment Earnings			
- Reserve Funds	254,455	0	253,506
- Other Funds	169,420	0	60,481
Interest Earnings			
- Reserve Funds	64,202	221,720	52,229
- Other Funds	146,531	120,000	217,992
- Self Supporting Loans	8,682	6,595	7,941
Other Interest Revenue (refer note 27)	104,795	84,250	89,831
	<u>748,085</u>	<u>432,565</u>	<u>681,980</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

SHIRE MISSION STATEMENT

"To provide a range of affordable and sustainable services to our community with a strong focus so that our citizens and visitors enjoy a quality lifestyle."

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

GOVERNANCE

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

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality, eating house inspection, pest control and child health clinics.

EDUCATION AND WELFARE

Facilities for senior citizens aged care, infant, day care centres, pre-school; assistance to play group and other community services and development activities.

HOUSING

Provision of staff housing.

COMMUNITY AMENITIES

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

Operation/maintenance of halls, Broome Recreation and Aquatic Centre (BRAC), various parks and reserves, beaches, library, museum and other cultural activities.

TRANSPORT

Construction and maintenance of streets, roads, bridges, footpaths and street lighting.

ECONOMIC SERVICES

The regulation and provision of tourism facilities, area promotion and building control.

OTHER PROPERTY & SERVICES

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.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

FOR THE YEAR ENDED 30 JUNE 2010

2. REVENUES AND EXPENSES (Continued)

(c) Conditions Over Contributions

	Grant/Contribution	Opening Balance ⁽¹⁾ 1 July 2008 \$	Received ⁽²⁾ 2008/2009 \$	Expended ⁽³⁾ 2008/2009 \$	Closing Balance ⁽¹⁾ 30 June 2009 \$	Received ⁽²⁾ 2009/2010 \$	Expended ⁽³⁾ 2009/2010 \$	Closing Balance 30 June 2010 \$
	Program							
	Governance							
	Law Order & Public Safety	18,601	13,906	(9,764)	22,743	0	(14,355)	8,388
	Health	0	21,500	0	21,500	0	(21,500)	0
	Health	26,436	0	0	26,436	0	0	26,436
	Education & Welfare	19,487	0	(5,452)	14,035	0	(14,035)	0
	Education & Welfare	56,616	491	(26,411)	30,696	0	(30,696)	0
	Education & Welfare	0	31,550	0	31,550	66,806	(31,550)	66,806
	Care of Families & Children Grants - Broome Iterants Strategy	0	50,000	0	50,000	0	(40,493)	9,507
	Community Facilities Town Beach Cultural Plan - Community Programs Grant	0	13,835	0	13,835	0	(13,587)	248
	Other Community Amenities Grants - RLCIP Broome Cemetery Radar Survey and R4R Public Shade New Building Const grants.	0	84,000	0	84,000	0	(84,000)	0
	Recreation Services - Club Development Officer and Physical Activities Plan Grants	43,000	25,000	(43,000)	25,000	0	0	25,000
	Other Recreation & Sport Grants - RLCIP Skatepark New Infra	0	22,000	0	22,000	0	(22,000)	0
	Parks and Ovals Grants - RLCIP Reconciliation Park Upgrade & Haynes Oval Reserve New Infra Grants.	0	180,208	0	180,208	0	(180,208)	0
	Parks and Ovals Grants - Lions Club BBQ grant.	0	330	0	330	0	0	330
	Parks and Ovals Grants - R4R Town Beach Area Lighting & Waterpark Town Beach grant.	0	390,000	0	390,000	13,908	(374,248)	29,660
	BRAC Aquatic Grants - Aquatic Infrastructure Renewal	0	100,000	0	100,000	0	(100,000)	0
	BRAC Ovals Grants - R4R BRAC Fences New Const grant.	0	480,000	0	480,000	0	(480,000)	0
	BRAC Ovals Grants - R4R BRAC Fences New Const & Pavillion Build New Const grants.	0	365,859	0	365,859	0	(13,039)	352,820
	Recreational Grants for, Jetty to Jetty, Triple J, the Arts Centre Library - Childrens Book week and Historian Program Grants	0	40,000	0	40,000	0	0	40,000
	BRAC Emergency Shelter Grant	0	9,200	0	9,200	5,554	(4,754)	10,000
	Parks and Ovals - RLCIP Round 2 grant Broome Visitor Centre/Reconciliation Park Drainage upgrade	144,600	0	(144,600)	0	3,335	0	3,335
		0	0	0	0	20,000	0	20,000

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

2. REVENUES AND EXPENSES (Continued)

(c) Conditions Over Contributions (Continued)

	Program	Opening Balance ⁽¹⁾ 1 July 2008 \$	Received ⁽²⁾ 2008/2009 \$	Expended ⁽²⁾ 2008/2009 \$	Closing Balance ⁽¹⁾ 30 June 2009 \$	Received ⁽²⁾ 2009/2010 \$	Expended ⁽²⁾ 2009/2010 \$	Closing Balance 30 June 2010 \$
	Grant/Contribution							
	Road Related Construction/Maintenance Grants including Royalties For Regions (R4R) Road Grants - Boulevard/Fredrick St Street Lighting	10,000	7,137	(10,000)	7,137	0	(7,100)	37
	Road Construction - Unspent RRG grant for McGuigan Rd Upgrade.	0	0	0	0	43,824	0	43,824
	Road Construction - Gubinge Road Landscaping MRWA grant	0	0	0	0	153,978	0	153,978
	Road Construction - Dampier Tce Precinct Development RLCIP Round 2 Grant - Installation of retractable bollards	0	0	0	0	40,000	0	40,000
	Tourism Grants - Visitors Center & Railway Line Project, R4R Promotional Banner System	50,000	20,000	0	70,000	0	(20,000)	50,000
	Engineering Office - Royalties for Regions Kimberley Regional Grant Scheme (KRGs) - Senior Special Project Officer	0	0	0	0	67,752	0	67,752
	Depot Operations Grants - R4R Depot Yards and Fencing	0	20,000	0	20,000	0	(1,649)	18,351
	Depot Operations Grants - R4R Depot Other Infrastructure Renewal	0	100,000	0	100,000	0	(100,000)	0
	Depot Operations Grants - R4R Depot Building Renewal	0	15,000	0	15,000	0	(14,157)	843
	Depot Operations Grants - R4R Depot Building New Construction	0	150,000	0	150,000	0	(150,000)	0
	Advance Sundry Grants	321	0	(321)	0	0	0	0
	Community Facilities Leased - RLCIP Bowling Club Infrast Upgrade Grant and Aboriginal EHO operational Grant	0	72,000	0	72,000	0	(72,000)	0
	Corporate Governance and Support - R4R CLGF Yr2 Forward Buildings Capital Works Plan Grant	0	0	0	0	35,000	0	35,000
	Corporate Governance and Support - LGIS bonus Risk Management Grant	0	0	0	0	25,866	0	25,866
	Total	369,061	2,212,016	(239,648)	2,341,529	483,097	(1,789,371)	1,035,255

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

	2010 \$	2009 \$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	3,189,205	2,555,029
Restricted	0	4,799,808
	<u>3,189,205</u>	<u>7,354,837</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Leave Reserve	0	283,363
BRAC Reserve	0	32,126
Public Open Space Reserve	0	247,003
Drainage Reserve	0	260,276
Plant Reserve	0	331,031
Building Reserve	0	352,037
Car Park Reserve	0	61,193
Footpath Reserve	0	242,585
Road Reserve	0	80,008
Refuse Site Reserve	0	373,303
Equipment & Insurance Reserve	0	146,541
Restricted Cash Reserve	0	0
Unspent Grants	0	2,341,529
Unspent Loans	0	48,813
	<u>0</u>	<u>4,799,808</u>
4. INVESTMENTS		
Unrestricted	130,384	181,463
Restricted	11,978,023	6,373,554
	<u>12,108,407</u>	<u>6,555,017</u>
Financial assets at fair value through profit or loss		
At beginning of the year	6,555,017	7,152,916
Revaluation to Income Statement	0	(21,670)
Additions	5,553,390	3,020,834
Disposals	0	3,597,063
At end of the year	<u>12,108,407</u>	<u>6,555,017</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Leave Reserve	1,242,897	749,555
BRAC Reserve	61,300	84,981
Public Open Space Reserve	829,175	653,376
Drainage Reserve	1,094,898	688,484
Plant Reserve	1,643,065	875,648
Building Reserve	2,186,176	931,217
Car Park Reserve	301,474	161,868
Footpath Reserve	846,966	641,689
Road Reserve	406,943	211,639
Refuse Site Reserve	1,761,742	987,465
Equipment & Insurance Reserve	551,889	387,632
Restricted Cash Reserve	1,051,498	0
	<u>11,978,023</u>	<u>6,373,554</u>

**Included in the Restricted Cash Reserve is \$1,035,255 of Unspent Grants (refer Note 2(c)) and \$16,243 of Unspent Loans (refer Note 22(c))

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

5. TRADE AND OTHER RECEIVABLES

Current

Rates Outstanding	133,166	104,307
Sundry Debtors	488,954	450,025
GST Receivable	149,332	39,670
Loans - Clubs/Institutions	30,957	52,062
Bonds and Deposits held by others	46,894	50,218
Other current receivables	81,049	60,187
	<u>930,352</u>	<u>756,469</u>

Non-Current

Rates Outstanding - Pensioners	7,121	5,642
Loans - Clubs/Institutions	121,409	89,742
	<u>128,530</u>	<u>95,384</u>

6. INVENTORIES

Current

Fuel, Cement and BRAC Stock	18,154	31,949
	<u>18,154</u>	<u>31,949</u>

7. PROPERTY, PLANT AND EQUIPMENT

Land and Buildings - Cost	29,478,112	28,925,249
Less Accumulated Depreciation	(6,275,648)	(5,552,162)
	<u>23,202,464</u>	<u>23,373,087</u>

Furniture and Equipment - Cost	1,959,869	2,278,647
Less Accumulated Depreciation	(1,362,270)	(1,675,473)
	<u>597,599</u>	<u>603,174</u>

Plant and Equipment - Cost	11,782,293	11,580,801
Less Accumulated Depreciation	(5,675,904)	(4,769,379)
	<u>6,106,389</u>	<u>6,811,422</u>

	<u>29,906,452</u>	<u>30,787,683</u>
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Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

The following represents the 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 & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Leased Plant & Equipment \$	Total \$
Balance as at 1 July 2009	23,373,087	603,174	6,811,422	0	30,787,683
Additions	566,312	196,381	415,286	0	1,177,979
(Disposals)	(10,600)	(2,965)	(15,179)	0	(28,744)
Depreciation (Expense)	(726,335)	(198,991)	(1,105,140)	0	(2,030,466)
Other Movements	0	0	0	0	0
Balance as at 30 June 2010	<u>23,202,464</u>	<u>597,599</u>	<u>6,106,389</u>	<u>0</u>	<u>29,906,452</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

8. INFRASTRUCTURE

	2010 \$	2009 \$
Roads - Management Valuation 2010	100,953,547	0
Roads - Management Valuation 2009	0	99,542,916
Less Accumulated Depreciation	(23,922,291)	(22,269,052)
	<u>77,031,256</u>	<u>77,273,864</u>
Carparks, Footpaths & Bridges - At cost	8,792,920	8,247,645
Less Accumulated Depreciation	(1,905,729)	(1,702,579)
	<u>6,887,191</u>	<u>6,545,066</u>
Recreation Areas - At cost	11,987,776	9,780,871
Less Accumulated Depreciation	(2,138,847)	(1,851,633)
	<u>9,848,929</u>	<u>7,929,238</u>
Drainage - Cost	7,996,853	7,993,524
Less Accumulated Depreciation	(1,485,395)	(1,352,148)
	<u>6,511,458</u>	<u>6,641,376</u>
Other Infrastructure - At cost	2,428,126	2,131,715
Less Accumulated Depreciation	(421,065)	(370,024)
	<u>2,007,061</u>	<u>1,761,691</u>
	<u><u>102,285,895</u></u>	<u><u>100,151,235</u></u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

8. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads Infrastructure \$	Carparks, Footpaths & Bridges \$	Recreation Infrastructure \$	Drainage Infrastructure \$	Other Infrastructure \$	Total \$
Balance as at 1 July 2009	77,273,864	6,545,066	7,929,238	6,641,376	1,761,691	100,151,235
Additions	2,462,198	545,275	2,206,905	3,329	296,411	5,514,118
(Disposals)	0	0	0	0	0	0
Revaluation - Increments - (Decrements)	0 (666,919)	0 0	0 0	0 0	0 0	0 (666,919)
Depreciation (Expense)	(2,037,887)	(203,150)	(287,214)	(133,247)	(51,041)	(2,712,539)
Other Movements	0	0	0	0	0	0
Balance as at 30 June 2010	<u>77,031,256</u>	<u>6,887,191</u>	<u>9,848,929</u>	<u>6,511,458</u>	<u>2,007,061</u>	<u>102,285,895</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

	2010 \$	2009 \$
9. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	1,798,946	1,532,915
ATO Amounts Payable	96,276	96,429
Prepaid Rent, Grants and Services	186,181	143,245
Excess Rates	54,773	19,770
Accrued Expenses	78,396	168,324
Accrued Wages	43,516	236,779
Accrued Interest on Debentures	54,284	63,882
	<u>2,312,372</u>	<u>2,261,344</u>
10. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge Debentures	<u>851,431</u>	<u>842,994</u>
	<u>851,431</u>	<u>842,994</u>
Non-Current		
Secured by Floating Charge Debentures	<u>4,255,565</u>	<u>5,044,372</u>
	<u>4,255,565</u>	<u>5,044,372</u>
Additional detail on borrowings is provided in Note 22.		
11. PROVISIONS		
Current		
Provision for Annual Leave	1,053,661	933,729
Provision for Long Service Leave	<u>592,777</u>	<u>435,343</u>
	<u>1,646,438</u>	<u>1,369,072</u>
Non-Current		
Provision for Long Service Leave	<u>289,626</u>	<u>261,466</u>
	<u>289,626</u>	<u>261,466</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

	2010 \$	2010 Budget \$	2009 \$
12. RESERVES - CASH/INVESTMENT BACKED			
(a) Leave Reserve			
Opening Balance	1,032,918	1,030,830	899,680
Amount Set Aside / Transfer to Reserve	209,979	203,000	197,238
Amount Used / Transfer from Reserve	0	0	64,000
	<u>1,242,897</u>	<u>1,233,830</u>	<u>1,032,918</u>
(b) Building Reserve			
Opening Balance	1,283,254	955,743	1,124,484
Amount Set Aside / Transfer to Reserve	1,080,941	1,065,000	357,442
Amount Used / Transfer from Reserve	178,019	1,231,000	198,672
	<u>2,186,176</u>	<u>789,743</u>	<u>1,283,254</u>
(c) Public Open Space Reserve			
Opening Balance	900,379	283,305	377,515
Amount Set Aside / Transfer to Reserve	293,234	267,000	633,864
Amount Used / Transfer from Reserve	364,438	408,000	111,000
	<u>829,175</u>	<u>142,305</u>	<u>900,379</u>
(d) Drainage Reserve			
Opening Balance	948,760	898,156	701,116
Amount Set Aside / Transfer to Reserve	149,467	118,000	252,644
Amount Used / Transfer from Reserve	3,329	80,000	5,000
	<u>1,094,898</u>	<u>936,156</u>	<u>948,760</u>
(e) Plant Reserve			
Opening Balance	1,206,679	1,097,439	808,305
Amount Set Aside / Transfer to Reserve	772,643	742,000	495,374
Amount Used / Transfer from Reserve	336,257	1,032,000	97,000
	<u>1,643,065</u>	<u>807,439</u>	<u>1,206,679</u>
(f) BRAC (Leisure Centre) Reserve			
Opening Balance	117,107	73,257	187,149
Amount Set Aside / Transfer to Reserve	4,193	1,000	49,958
Amount Used / Transfer from Reserve	60,000	60,000	120,000
	<u>61,300</u>	<u>14,257</u>	<u>117,107</u>
(g) Road Reserve			
Opening Balance	291,647	164,196	167,010
Amount Set Aside / Transfer to Reserve	950,888	939,000	144,695
Amount Used / Transfer from Reserve	835,592	1,052,130	20,058
	<u>406,943</u>	<u>51,066</u>	<u>291,647</u>
(h) Footpath Reserve			
Opening Balance	884,274	755,208	714,555
Amount Set Aside / Transfer to Reserve	165,508	123,000	308,719
Amount Used / Transfer from Reserve	202,816	322,000	139,000
	<u>846,966</u>	<u>556,208</u>	<u>884,274</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

	2010 \$	2010 Budget \$	2009 \$
12. RESERVES - CASH/INVESTMENT BACKED (continued)			
(i) Car Park Reserve			
Opening Balance	223,061	222,482	252,418
Amount Set Aside / Transfer to Reserve	242,444	109,000	10,693
Amount Used / Transfer from Reserve	164,031	170,000	40,050
	<u>301,474</u>	<u>161,482</u>	<u>223,061</u>
(j) IT and Equipment Reserve			
Opening Balance	534,173	330,643	348,324
Amount Set Aside / Transfer to Reserve	185,125	184,000	257,399
Amount Used / Transfer from Reserve	167,409	188,000	71,550
	<u>551,889</u>	<u>326,643</u>	<u>534,173</u>
(k) Refuse Site Reserve			
Opening Balance	1,360,768	1,188,209	964,905
Amount Set Aside / Transfer to Reserve	470,393	880,068	415,863
Amount Used / Transfer from Reserve	69,419	410,000	20,000
	<u>1,761,742</u>	<u>1,658,277</u>	<u>1,360,768</u>
(l) Restricted Cash Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	1,051,498	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>1,051,498</u>	<u>0</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u>11,978,023</u>	<u>6,677,406</u>	<u>8,783,020</u>

All of the cash backed reserve accounts are supported by money held in financial institutions or in separate investments and match the amounts shown as restricted cash and restricted investments in Notes 3 and 4 to this report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve -	To be used to fund annual and long service leave requirements.
IT and Equipment Reserve -	To be used to pay for office equipment and IT hardware to manage the peak funding requirements to replace obsolete equipment.
Refuse Site Reserve -	To be used for the current and future costs of maintaining the refuse site in accordance with operational needs and environmental guidelines.
Building Reserve -	To be used for renewal, upgrade, replacement or new building construction.
Public Open Space (P.O.S.) Reserve -	To be used for renewal, upgrade, replacement or new public open space facilities
Drainage Reserve -	To be used for the construction of drainage headworks. Typically funds are from contributions made by developers.
Plant Reserve -	To be used for the purchase of major plant.
BRAC (Leisure Centre) Reserve -	To be used for the construction of a Recreation infrastructure and facilities.
Road Reserve -	To be used for renewal, upgrade, replacement or new streets and roads.
Footpath Reserve -	To be used for renewal, upgrade, replacement or new footpaths.
Carpark Reserve -	To be used for renewal, upgrade, replacement or new carparks.
Restricted Cash Reserve -	To be used for the future expenditure of unspent loans, grants and special council restricted funds.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

13. RESERVES - ASSET REVALUATION

Asset revaluation reserves have arisen on revaluation of the following classes of assets:

	2010 \$	2009 \$
(a) Land and Buildings		
Opening Balance	4,779,847	4,779,847
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>4,779,847</u>	<u>4,779,847</u>
(b) Infrastructure Including Roads		
Opening Balance	29,421,546	0
Revaluation Increment	0	29,421,546
Revaluation Decrement	(666,919)	0
	<u>28,754,627</u>	<u>29,421,546</u>
TOTAL ASSET REVALUATION RESERVES	<u><u>33,534,474</u></u>	<u><u>34,201,393</u></u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

14. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

	2010 \$	2010 Budget \$	2009 \$
Cash and Cash Equivalents	<u>3,189,205</u>	<u>6,850,498</u>	<u>7,354,837</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	3,925,156	8,775,788	7,193,912
Depreciation	4,743,005	3,437,202	3,344,916
(Profit)/Loss on Sale of Asset	5,063	(56,000)	29,378
(Increase)/Decrease in Receivables-Rates & Rubbish	(25,595)	(20,000)	(16,983)
(Increase)/Decrease in Receivables-Sundry	(22,750)	(40,000)	537,366
(Increase)/Decrease in Receivables-Sundry Provisions	(127,200)	(30,000)	46,957
(Increase)/Decrease in Inventories	13,795	(10,000)	3,745
Increase/(Decrease) in Payables-Creditors	266,031	20,000	194,959
Increase/(Decrease) in Payables-Other	(9,751)	(10,000)	68,843
Increase/(Decrease) in Employee Provisions	112,263	200,000	156,110
Increase/(Decrease) in Provisions-Other	(11,989)	74,834	68,334
Grants/Contributions for the Development of Assets	(2,772,065)	(7,600,802)	(4,081,119)
Net Cash from Operating Activities	<u>6,095,963</u>	<u>4,741,022</u>	<u>7,546,418</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements		
Bank Overdraft limit	1,200,000	1,200,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	25,000	25,000
Credit Card Balance at Balance Date	0	0
Total Amount of Credit Unused	<u>1,225,000</u>	<u>1,225,000</u>
Loan Facilities		
Loan Facilities - Current	851,431	842,994
Loan Facilities - Non-Current	4,255,565	5,044,372
Total Facilities in Use at Balance Date	<u>5,106,996</u>	<u>5,887,366</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

15. CONTINGENT LIABILITIES

Shinju Matsuri Loan/Overdraft Guarantee
North West Expo Payment Guarantee

2010
\$

2009
\$

15,000

15,000

25,000

25,000

40,000

40,000

16. CAPITAL AND LEASING COMMITMENTS

2010
\$

2009
\$

(a) Finance Lease Commitments

Council has no finance lease commitments.

(b) Operating Lease Commitments

Non-cancellable operating leases
contracted for but not capitalised in
the accounts.

Payable:

- not later than one year

522,252

521,023

- later than one year but not later than five years

6,146

56,598

- later than five years

0

0

528,398

577,621

(c) Capital Expenditure Commitments

Contracted for:

- Building Construction & Fixed Plant

533,068

12,536

- Infrastructure Construction

0

0

- Mobile Plant and Equipment

0

0

Payable:

- not later than one year

473,068

12,536

- later than one year but not later than five years

60,000

0

The capital expenditure projects outstanding at the end of the reporting periods are:

30 June 2010

BRAC Amenities Pavilion - Architectural Services

Broome Performing Arts Centre - Architectural Services which will continue in future years.

30 June 2009

The store room extension at the Broome Recreation and Aquatic Centre

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

17. JOINT VENTURE

The Shire is not involved in any joint venture arrangements

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2010	2009
	\$	\$
Governance	5,455	0
General Purpose Funding	3,459,876	5,236,783
Law, Order, Public Safety	491,738	536,826
Health	110,940	115,090
Education and Welfare	1,389,882	1,438,114
Community Amenities	11,165,723	10,434,695
Recreation and Culture	21,260,250	19,686,155
Transport	85,526,283	85,349,693
Economic Services	7,198,522	6,408,096
Other Property and Services	15,824,184	15,215,069
Unallocated	2,134,142	1,312,053
	<u>148,566,995</u>	<u>145,732,574</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

19. FINANCIAL RATIOS

	2010	2009	2008
Current Ratio	1.20	1.02	0.84
Untied Cash to Unpaid Trade Creditors Ratio	1.68	1.57	0.94
Debt Ratio	0.06	0.07	0.09
Debt Service Ratio	0.05	0.05	0.05
Gross Debt to Revenue Ratio	0.20	0.25	0.28
Gross Debt to Economically Realisable Assets Ratio	0.11	0.13	0.15
Rate Coverage Ratio	0.47	0.43	0.44
Outstanding Rates Ratio	0.01	0.01	0.01

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Unpaid Trade Creditors Ratio	$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$
Debt Ratio	$\frac{\text{total liabilities}}{\text{total assets}}$
Debt Service Ratio	$\frac{\text{debt service cost}}{\text{available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{gross debt}}{\text{total revenue}}$
Gross Debt to Economically Realisable Assets Ratio	$\frac{\text{gross debt}}{\text{economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{net rate revenue}}{\text{operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{rates outstanding}}{\text{rates collectable}}$

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

20. TRUST FUNDS

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

	Balance 1 July 2009 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2010 \$
Footpath Damage Deposits	57,883	607	(27,096)	31,394
Library Transient Borrower Deposits	12,014	2,190	(3,220)	10,984
Election Nomination Deposits	0	1,280	(1,280)	0
Other General Purpose Deposits	12,229	918	(7,066)	6,081
BCITF Collection & Refund Deposits	6,556	160,344	(157,278)	9,622
Japanese Cemetery Improvements Deposits	0	0	0	0
Town Planning Related Bond Deposits	120,952	3,891	0	124,843
Cemetery Plot Reservation Deposits	565	834	0	1,399
Recreation Facility use Bond Deposits	110,194	10,519	(9,880)	110,833
Cash In Lieu Of Public Open Space	82,310	2,784	0	85,094
Parking Facilities Bond Deposits	0	0	0	0
Road & Footpath Facilities Bond Deposits	487,180	16,264	(2,452)	500,992
Capital Works Bond Deposits	2,756	26	0	2,782
Bank Guarantee Deposits Received	54,018	1,806	0	55,824
Contract Bonds & Retentions	0	0	0	0
Overpayments Held	0	0	0	0
Unclaimed Monies	16,836	5,491	(2,391)	19,936
BRB Levy	1,014	16,873	(16,207)	1,680
Staff Rental Bonds	1,335	3,205	(2,200)	2,340
	<u>965,842</u>			<u>963,804</u>

21. DISPOSALS OF ASSETS - 2009/2010 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance	0	37,000	0	36,000	0	(1,000)
General Purpose Funding	0	0	0	0	0	0
Law, Order, Public Safety	0	44,000	0	35,000	0	(9,000)
Health	155	0	0	0	(155)	0
Education and Welfare	0	0	0	0	0	0
Housing	0	0	0	0	0	0
Community Amenities	10,603	0	0	0	(10,603)	0
Recreation and Culture	0	21,000	0	32,000	0	11,000
Transport	0	0	0	0	0	0
Economic Services	0	0	0	0	0	0
Other Property and Services	17,986	139,000	23,681	194,000	5,695	55,000
	<u>28,744</u>	<u>241,000</u>	<u>23,681</u>	<u>297,000</u>	<u>(5,063)</u>	<u>56,000</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

22. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan Number	Loan Particulars/Purpose	Principal 1 July 2009 \$	New Loans \$		Principal Repayments		Principal 30 June 2010		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
176	Law Order & Public Safety New SES Shed (*)	94,919	15,136	15,136	79,783	79,783	5,187	5,274		
Community Amenities										
181	Millington Rd Drainage Construction (Interest paid by third party)	265,180	31,200	31,200	233,980	233,981	16,238	16,450		
188	Refuse Site Building Improvements and Construction	76,175	23,823	23,824	52,352	52,351	4,107	2,449		
Recreation & Culture										
170	Pistol Club (*)	6,203	3,013	3,013	3,190	3,190	261	261		
178	Changerooms Const - Haynes Oval (*)	19,760	12,992	12,992	6,768	6,768	680	686		
171	BRAC (Recreation Centre)	693,718	68,074	68,074	625,644	625,643	45,233	45,233		
179	Changerooms Construction - Haynes Oval Council Loan	59,280	38,975	38,975	20,305	20,305	2,039	2,080		
180	BRAC Oval Effluent Water Reticulation Stage 2	98,810	50,000	50,000	48,810	48,810	0	0		
186	BRAC Stage 2 A - Ovals	1,020,024	101,818	101,818	918,206	918,206	60,814	61,161		
189	BRAC Stage 2 A - Ovals	339,172	76,019	76,019	263,153	263,152	22,340	22,459		
191	BRAC Stage 2B - Oval Infrastructure	465,000	34,438	35,129	430,562	429,871	29,082	27,208		
193	Arts Centre Redevelopment	0	0	0	0	0	0	17,951		
194	BRAC Pavillion	0	0	0	0	1,019,000	0	18,292		
Economic Services										
177	Reebuck Bay Caravan Park Sewerage Stage 2	55,657	36,593	36,593	19,064	19,064	1,903	1,951		
182	Visitors Centre Construction	685,909	80,701	80,701	605,208	605,208	42,000	42,518		
185	Visitors Centre Construction Stage 2	243,106	24,267	24,267	218,839	218,839	14,494	14,577		
Other Property & Services										
168	Loan # 168 Administration Building	1,626,153	221,009	221,009	1,405,144	1,405,144	120,647	120,648		
192	Loan # 192 Street Sweeper New Plant	138,300	24,936	24,937	113,364	113,363	6,673	6,714		
195	Bowling Club Synthetic Lawn (*)	0	2,376	0	62,624	65,000	2,554	1,084		
		5,887,366	845,370	843,688	5,106,996	7,327,678	374,252	407,016		

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2009/2010

Loan Number	Loan Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
		Actual \$	Budget \$						Actual \$	Budget \$	
193	Arts Centre Redevelopment	0	1,200,000	WA Treasury Corporation	Debenture	10	419,985	7.20%	0	1,200,000	0
194	BRAC Pavillion	0	1,019,000	WA Treasury Corporation	Debenture	10	461,013	7.20%	0	1,019,000	0
195	Bowling Club Synthetic Lawn	65,000	65,000	WA Treasury Corporation	Debenture	10	22,754	6.34%	65,000	65,000	0

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

22. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1 July 2009 \$	Borrowed During Year \$	Expended During Year \$	Balance 30 June 2010 \$
Loan # 191 BRAC Stage 2B - Oval Infrastructure	26/06/2009	48,813	0	32,570	16,243
		48,813	0	32,570	16,243

(d) Overdraft

Council has utilised an overdraft facility during previous financial years with a maximum amount of \$1,200,000 with the Commonwealth Bank. The overdraft is established to cover periods when there are delays in receiving funding at the beginning/end of financial years. It is anticipated that this facility will not be required to be utilised during budget year prior to the due date of the rates.

The Credit Card with a maximum amount of \$25,000 with the Commonwealth Bank is used to procure goods & services typically paid for by a credit card such as travel, accommodation and IT equipment.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

23. RATING INFORMATION - 2009/2010 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Ratable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
Gross Rental Valuations											
GRV - Broome Residential	6.8421	4,098	101,219,510	8,470,879	86,353	4,903	8,562,135	8,479,500	50,000	5,000	6,534,500
GRV - Broome Commercial Group	7.8440	556	46,053,639	3,586,233	18,781	312	3,605,326	3,575,200			3,575,200
GRV - Broome Tourism Group	9.4350	518	20,875,512	1,597,787	152,808	0	1,750,595	1,627,500	100,000		1,727,500
GRV - Broome Non-Current Parent Lots		21		45,771	(30,781)	760	15,750	0			0
GRV - Exempt		47	2,916,195				0				0
Unimproved Value Valuations											
UV - Dampier Pastoral	6.8690	15	1,636,613	114,796	(1,853)	0	112,943	114,700			114,700
UV - Dampier Mining	10.2822	21	619,414	34,568	8,169	0	42,757	83,500			83,500
UV - Dampier Coconut Wells	0.1446	35	65,541,500	94,341	0	0	94,341	94,300			94,300
UV - Dampier Twelve Mile	0.2387	78	40,199,000	95,955	0	0	95,955	93,600			93,600
UV - Dampier Short Stay Accommodation	3.2100	6	778,900	24,878	104	0	24,982	24,800			24,800
UV - Dampier Commercial Operations & Pearling Leases	2.0500	11	1,748,000	35,629	0	0	35,629	35,600			35,600
UV - Dampier Horticultural & Wattle Downs	0.6880	3	1,375,000	7,924	0	0	7,924	7,995			7,995
UV - Dampier Skuthorpe	0.3985	7	3,472,000	13,836	0	0	13,836	13,840			13,840
UV - Exempt		23	0				0				0
Sub-Totals		5,439	286,435,283	12,122,596	233,601	5,975	12,362,173	12,130,535	150,000	5,000	12,285,535
Minimum Rates											
Gross Rental Valuations											
GRV - Broome Residential	895	142		127,090			127,090	128,880			128,880
GRV - Broome Commercial Group	895	10		8,950			8,950	8,950			8,950
GRV - Broome Tourism Group	895	354		316,830			316,830	316,830			316,830
GRV - Broome Non-Current Parent Lots		5		4,475			4,475	0			0
Unimproved Value Valuations											
UV - Dampier Pastoral	895	1		895			895	895			895
UV - Dampier Mining	895	45		40,275			40,275	44,750			44,750
UV - Dampier Coconut Wells	895	2		1,790			1,790	1,790			1,790
UV - Dampier Twelve Mile	895	0		0			0	1,790			1,790
UV - Dampier Commercial Operations & Pearling Leases	895	1		895			895	895			895
UV - Dampier Horticultural & Wattle Downs	895	3		2,685			2,685	2,685			2,685
UV - Dampier Skuthorpe	895						0	0			0
UV - Exempt							0	0			0
Sub-Totals		6,002	0	503,885	0	0	503,885	507,465	0	0	507,465
Ex-Gratia Rates							12,866,058				12,866,058
							18,600				18,500
Totals							12,884,658				12,811,500
							12,884,658				12,811,500

24. SPECIFIED AREA RATE - 2009/2010 FINANCIAL YEAR

There are no specified area rates.

25. SERVICE CHARGES - 2009/2010 FINANCIAL YEAR

The Shire Of Broome imposes no service charges.

26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2009/2010 FINANCIAL YEAR

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Reductions & Write-Offs		0	10,000
Minimum Rate	Discount		NIL	NIL
Rate Assessment	Reductions & Write-Offs		0	0
Other Discounts and Write-Offs			0	10,000
General Debtors	Write-Offs		163	0

No discount on rates is available.

27. INTEREST CHARGES AND INSTALMENTS - 2009/2010 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		41,038	32,000
Interest on Rates Instalments Plan	5.50%		63,757	52,250
Charges on Rates Instalment Plan		7	30,247	27,000
			135,042	111,250

Ratepayers had the options of paying rates in either two or four equal instalments, due on 11th September 2009, 13th November 2009, 15th January 2010 and 19th March 2010. Administration charges and interest applied to the unpaid instalments after the first instalment.

28. FEES & CHARGES	2010 \$	2009 \$
Governance	335	300
General Purpose Funding	65,576	49,038
Law, Order, Public Safety	59,064	33,673
Health	91,916	51,968
Education and Welfare	1,172	0
Housing	631,148	562,598
Community Amenities	3,039,043	2,754,204
Recreation and Culture	743,051	738,801
Transport	6,773	3,111
Economic Services	689,341	628,772
Other Property and Services	1,073,611	1,080,155
	<u>6,401,030</u>	<u>5,902,620</u>

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

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

29. GRANT REVENUE

	2010 \$	2009 \$
By Nature and Type:		
Operating Grants, Subsidies and Contributions	4,858,966	5,321,818
Non-Operating Grants, Subsidies and Contributions	2,772,065	4,081,119
	<u>7,631,031</u>	<u>9,402,937</u>
By Program:		
Governance	279,173	2,068,034
General Purpose Funding	2,572,073	3,083,274
Law, Order, Public Safety	44,069	157,118
Health	38,666	41,033
Education and Welfare	195,948	329,626
Housing	300	245
Community Amenities	24,689	179,984
Recreation and Culture	680,579	133,677
Transport	2,926,322	2,769,624
Economic Services	124,398	94,532
Other Property and Services	744,814	545,790
	<u>7,631,031</u>	<u>9,402,937</u>

30. COUNCILLORS' REMUNERATION

	2010 \$	2010 Budget \$	2009 \$
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees - Council and Local Government Association	68,565	70,700	70,665
President's Allowance	25,500	25,500	24,800
Deputy President's Allowance	3,200	3,200	3,100
Travelling and Conference Expenses	40,365	35,000	45,254
Telecommunications and IT Allowances	29,758	30,600	30,175
	<u>167,388</u>	<u>165,000</u>	<u>173,994</u>

31. EMPLOYEE NUMBERS

	2010	2009
The number of full-time equivalent employees at balance date	<u>143</u>	<u>142</u>

32. MAJOR LAND TRANSACTIONS

There were no major land transactions in 2009/2010 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2009/2010 financial year.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

34. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council 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 finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2010	2009	2010	2009
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,189,205	7,354,837	3,189,205	7,354,837
Receivables	1,058,882	851,853	1,058,882	851,853
Financial assets at fair value through profit or loss	12,108,407	6,555,017	12,108,407	6,555,017
	<u>16,356,494</u>	<u>14,761,707</u>	<u>16,356,494</u>	<u>14,761,707</u>
Financial Liabilities				
Payables	2,312,372	2,261,344	2,312,372	2,261,344
Borrowings	5,106,996	5,887,366	5,383,171	5,531,392
	<u>7,419,368</u>	<u>8,148,710</u>	<u>7,695,543</u>	<u>7,792,736</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial Assets at Fair Value through profit and loss – based on quoted market prices at the reporting date or independent valuation.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit or loss

Council has two types of investments these being cash and cash equivalents and financial assets at fair value through profit or loss.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	30 June 2010		30 June 2009
	\$		\$
Impact of a 10% (*) movement in price of investments:			
- Equity	1,210,841		655,502
- Income Statement	1,210,841 (+)		655,502 (+)
Impact of a 1% (*) movement in interest rates on cash and investments:			
- Equity	152,976		139,099
- Income Statement	152,976		139,099

Notes:

(*) Sensitivity percentages based on management's expectation of future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

(+) Maximum impact.

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council 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 Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council 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.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	30 June 2010	30 June 2009
Percentage of Rates and Annual Charges		
- Current	27%	18%
- Overdue	73%	82%
Percentage of Other Receivables		
- Current	69%	62%
- Overdue	31%	38%

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

34 FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables 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. Council 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.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	2010	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables		2,081,403	0	0	2,081,403	2,081,403
Borrowings		1,183,539	4,015,749	1,183,218	6,382,506	5,106,996
		<u>3,264,942</u>	<u>4,015,749</u>	<u>1,183,218</u>	<u>8,463,909</u>	<u>7,188,399</u>
	2009					
Payables		1,772,589	0	0	1,772,589	1,772,589
Borrowings		1,217,702	4,204,667	2,045,706	7,468,075	5,887,366
		<u>2,990,291</u>	<u>4,204,667</u>	<u>2,045,706</u>	<u>9,240,664</u>	<u>7,659,955</u>

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010

34 FINANCIAL RISK MANAGEMENT (Continued)

(c) Borrowings (Continued)

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council 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 following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	Year Ended 30 June 2010						Weighted Average Effective Interest Rate %
	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	
Borrowings							
Fixed Rate							
Debtentures	98,137	52,352	263,153	113,364	1,484,927	3,095,063	6.75%
Weighted Average Effective Interest Rate	2.81%	6.34%	7.20%	5.12%	7.84%	6.38%	
Year Ended 30 June 2009							
Borrowings							
Fixed Rate							
Debtentures	1	239,709	76,175	339,172	138,300	5,094,009	6.70%
Weighted Average Effective Interest Rate	N/A	3.28%	6.34%	7.20%	5.12%	6.87%	

Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010



INDEPENDENT AUDIT REPORT TO THE ELECTORS OF THE SHIRE OF BROOME

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Broome, which comprise the statement of financial position as at 30 June 2010 and the statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows, rate setting statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

Council's Responsibility for the Financial Report

Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial reports.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report of the Shire of Broome is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a giving a true and fair view of the Shire's financial position as at 30 June 2010 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

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Notes To And Forming Part Of The Financial Report

For The Year Ended 30 June 2010



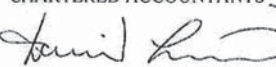
INDEPENDENT AUDIT REPORT TO THE ELECTORS OF THE SHIRE OF BROOME (continued)

Other Matters

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) All necessary information and explanations were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

Date: 15 October 2010
Perth, WA

UHY HAINES NORTON
CHARTERED ACCOUNTANTS

DAVID TOMASI
PARTNER

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Feedback

If you have a comment or questions about the Annual Report here's how to contact us

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