



# ANNUAL ELECTORS MEETING

TUESDAY, 21 NOVEMBER 2006

COMMENCING AT 5.00pm

AT THE RESOURCE CENTRE CONFERENCE ROOM

## AGENDA

1. WELCOME BY PRESIDENT
2. CONFIRMATION OF MINUTES
3. BUSINESS ARISING FROM THE MINUTES
4. PRESIDENTS REPORT
5. CHIEF EXECUTIVE OFFICERS REPORT
6. ANNUAL STATEMENTS AND AUDITORS REPORT
7. GENERAL BUSINESS

*Minutes of the Annual Electors Meeting held at the Resource Centre Conference Room on Friday 3<sup>rd</sup> February 2006, commencing at 5.00pm.*

**ATTENDANCE**

President	Harry Gayfer
Councillors	Graeme Downing
Chief Executive Officer	Bruce Mead
Public	Lloyd Rendell
	Colin Larke
	Mick Gayfer
	Betty Sturges
	Jill Jespersen
	Bill Seimons
	Peter Doyle
	Allen Price
	Rae Flower
	Margaret Gannaway
	David Abe
	Miles Guinness
	Mavis Gannaway

**APOLOGIES**

Norm Talbot, Lyn Baker, Matt Szczecinski, Nola Forbes

**CONFIRMATION OF MINUTES**

**Moved – Allen Price and Graeme Downing**

*That the Minutes of the Annual Electors Meeting held on 15<sup>th</sup> December 2004, be confirmed as a true and accurate record.*

*Carried*

**BUSINESS ARISING -**

**Blocks in Courboules Crescent**

Allen Price suggested we look at reducing the cost of these blocks.

**PRESIDENTS REPORT**

The President, Cr Gayfer, tabled the Shire Presidents Report.

**Moved – Mick Gayfer and Bill Seimons**

*That the Presidents Report, for the year ended 30 June 2005, as presented, be received.*

*Carried*

**BUSINESS ARISING - Nil**

**CHIEF EXECUTIVE OFFICER'S REPORT**

The Chief Executive Officer, Mr Bruce Mead, commented on portions of the Chief Executive Officer's Report.

**Moved – Mick Gayfer and Allen Price**

*That the Chief Executive Officer's Report, for the year ended 30 June 2005, as presented, be received.*

*Carried*

**BUSINESS ARISING –**

Mick Gayfer complemented the Shire on the way works are going in general and how well Gayfer Street & Seimons Avenue drains handled the large amounts of rain received in January 2006. Gayfer Street construction results are very good.

Allen Price also complemented the Shire on Gayfer Street and Seimons Avenue construction.

## **AUDITORS REPORT AND FINANCIAL STATEMENT**

The Chief Executive Officer read the Statement by CEO and Audit Opinion by Haines Norton.

### **Moved – Colin Larke and Bill Seimons**

*That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2005, as presented, be received.*

*Carried*

Bill Seimons congratulated Council on the very healthy reserve funds and the generally strong financial position at the 30<sup>th</sup> June 2005.

### **Main Roads**

Mick Gayfer enquired as to the unbudgeted works done for Main Roads of \$1.7m – should this be in grants? The CEO advised that it was treated as private works; it could not be budgeted as Main Roads did not advise Council that these works were to go ahead until November 2004.

### **Fire Break Order**

Allen Price raised the need to alter the wording on page 59 to change wording from Council to President and on page 60, Firebreaks should be maintained to the end of the restricted burning period ie; 15<sup>th</sup> April each year.

### **Swimming Pool – Betty Sturges**

Mrs Sturges queried what the progress was with the pool kiosk and ablutions upgrade. The President advised that Council had applied for a grant and we were awaiting the results of our application.

### **David Abe**

1. Patersons Curse – Noted that the Shire had recently sprayed the south east section of the Shire and queried if it was worth doing. Allen Price felt we should continue to spray for the time being.
2. As we are in a strong financial position and our rural roads need to be better maintained, Council should look at employing a couple more members of staff and allow the plant operators to spend more time on maintenance of the gravel roads.
3. Breakaway areas – could we scarify these areas to break up the material and then roll it with vibe rollers.

### **Shed in Jose Street**

Lloyd Rendell queried Council's decision to allow Madgens to erect a shed on their lot in Jose Street with a setback of less than 7.5 metres. The President explained that a letter had been received from the neighbour advising they did not object to the shed being erected provided it met planning and building requirements. On this basis Council agreed with the owners application to vary the setback as Council believed both parties were aware of the proposed position of the shed.

### **Small Gazebo in Cemetery**

Lloyd Rendell enquired as to whether the small gazebo could be re-roofed. The President advised that the matter of what to do with the gazebo was being investigated.

### **Kerbing at Cemetery**

Lloyd Rendell voiced concern that the kerbing at the cemetery was being damaged when graves were being dug with the backhoe. The President advised that this would be followed up.

### **Spraying in Townsite**

Lloyd Rendell asked if we could advertise in the Shire notes during July to September that people spraying chemicals in town need to ensure that their neighbours are not affected by the spray drift.

Jill Jespersion asked if we could please spray the area on the north side of Courboules Crescent.

### **Rural Roads**

Peter Doyle suggested some of the rural roads need to be upgraded, he queried whether some Roads to Recovery funding could be targeted to gravel roads and single lane sealed roads. The President advised that Council would look at using Roads to Recovery funding on rural roads.

### **Flood Damage**

Miles Guinness queried as to whether flood damage could be claimed on insurance. The CEO advised that we can claim flood damage to roads through Main Roads.

### **Townsite & Gardens**

Rae Flower passed on her congratulations on Miss B's park, Cemetery and gardens in town. Mrs Flower noted that there is no Lindsay Street. She is considered the mother of Corrigin and Mrs Flower wondered if a street could be named after her. The President advised that the name could be added to the current list.

### **MEETING CLOSURE**

There being no further business to discuss, the President thanked everyone for their attendance and closed the meeting at 6.05pm.

President

Date

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# PRESIDENTS REPORT

Electors, Ladies and Gentlemen

It is my privilege to present the President's Report for the Shire of Corrigin for the 2005/06 financial year.

I would like to take this opportunity to thank all those citizens of Corrigin and Bullaring who give up their free time and undertake volunteer work. Such support is greatly appreciated and strengthens our community.

## **RATES**

The budget meeting was held on the 29 June and a rate increase of 3.45% was adopted. This allows us to continue maintaining our plant at an acceptable level, with the purchase of a multi tyred roller, fork lift, street sweeper and Isuzu truck for road patching and modifications to a water tank truck.

## **WORKS CARRIED OUT**

Once again, we secured a Main Roads contract and with the help of Kulin, Kondinin and the Bruce Rock Shires, completed 1.5km of reconstruction on the Brookton Highway. With Roads to Recovery money, we continue our policy of upgrading streets in town.

I take this opportunity to thank our Works supervisor, Greg Tomlinson and the outside staff for all their efforts throughout the year.

## **HEALTH AND WELFARE**

Dr Hans Grobbelaar, our local practitioner and Director of Nursing, Pam Keenan remain in residence.

## **FUTURE DEVELOPMENTS**

Council will contribute \$289,000 and also receive \$132,000 in State Road Fund Pool to rectify the Corrigin Bruce Rock Road, Corrigin Babakin Road and Quairading Road. Funds of \$250,000 will be utilized for ongoing maintenance grading and gravel sheeting of roads throughout the Shire. Funds of \$20,000 have been allocated for the possible relocation of the current tip as a regional facility with Kulin, Kondinin and Narembeen.

Many thanks to CEO Bruce Mead, Deputy CEO Ms Heather Blacklock and all the office staff for their diligence and support this year. After 10 years of service to the Corrigin community, CEO Bruce Mead has resigned to move to the Town of Northam as their CEO. I would like to take this opportunity to thank Bruce for his dedication to the improvement of our community.

It is with great pleasure that I welcome our new CEO Julian Murphy, and his wife Sally and family to Corrigin. Council looks forward to working with Julian.

In conclusion, I would like to thank Deputy President Nola Forbes for her continued support and dedication. Finally, I would also like to thank all Councillors for their commitment to the community.

Harry Gayfer  
Shire President.

# CHIEF EXECUTIVE OFFICERS REPORT

I am pleased to present my report to the residents of Corrigin on the activities of the Shire for the year ended 30 June 2006.

## ADMINISTRATION STAFF

During the year under review there were a number of changes to the Administration Staff of Council. Sarah Whitehouse, was employed on a part time basis to relieve while Karen Wilkinson was on maternity leave. Ms Whitehouse has since been made a permanent member of staff as the front receptionist. With this arrangement Shannon Aldworth took on further responsibility in the finance section. Karen Wilkinson has since returned from maternity leave and is now employed on a part time basis as the rates officer. Anita King continued in her role of Executive Support officer to the CEO and DCEO and Heather Blacklock also continued in the position of DCEO.

As the community would be aware the CEO of the past 10 years, Mr Bruce Mead resigned to take on the CEO position at the Town of Northam. I would like to thank Bruce for his hard work over the past decade and the excellent state of affairs in which he has left the Shire of Corrigin.

It was again pleasing to find that the Auditors had no queries with our financial statements and that the administrative and legal requirements were carried out to a high standard and in a timely and efficient manner.

Heather Ives as Resource Centre Coordinator works Wednesday to Friday while Emily Hewett is Assistant Coordinator and works Monday and Tuesday. The Centre has had another successful year of operation, since it first opened its doors in April 2004. It seems to be going from strength to strength with increased patronage which can be attributed to the dedicated service by the two members of staff who obviously work very well together.

## OUTSIDE STAFF

Greg Tomlinson has continued in his role as Works Supervisor and is proving to be a very diligent and dedicated worker who is producing very good results. We have seen a number of changes in the outside staff over the past year. We saw Merv Shaw retire, Murray Beaton return to Perth and Doug Shaw move on. Our thanks are extended to them for their efforts over the years. A number of casual staff were then promoted as permanent staff members.

During the year Council once again undertook a major reconstruction of the Brookton Highway on a section between Hartley and Bartlett Roads. The work involved the upgrading of 2.4 kilometres of the highway at a cost of approximately \$1.4 million and involved the Shires of Corrigin, Kulin, Kondinin and Bruce Rock. This is the fourth time Council has carried out this type of work and it is pleasing that Main Roads continue to use our services for this type of work. It is of great benefit to our community as it creates work for a number of casual staff as well as providing our own staff the opportunity to earn extra dollars due to the hours worked and to the skills learned whilst doing this type of construction.



## COUNCIL

Council operates under a bi-annual election system with elections being held every second year. The next election is due to be held on the first Saturday in May 2007. However due to proposed changes to the Local Government Act 1995 the Election date may change from May to the third Saturday in October. If this occurs Councillors terms will be extended to allow for the new election date. During the year Council completed a review of the ward boundaries and representation. In May 2006, after community consultation, Council resolved to maintain Councillor numbers at nine Councillors but to dispense with the ward system. This proposal is currently before the Local Government Advisory Board for consideration.

The Councillors at present are as follows;

<u>President</u>	<u>Ward</u>	<u>Term Expires</u>	<u>Phone</u>
Harry Gayfer	South	2007	9063 2027
<u>Deputy President</u>			
Nola Forbes	North	2009	9063 2054
<u>Councillor</u>			
Graeme Downing	South	2009	9063 2112
Lyn Baker	South	2007	9065 7053
Norm Talbot	Central	2007	9063 2232
Greg Johnson	Central	2007	9065 8063
Gary Bushell	Central	2009	9063 2302
David Bolt	North	2009	9063 2397
Matt Szczecinski	North	2007	9063 2125

Dependent on the completion of the review of wards and representation, and the changes to the Local Government Act all Councillors whose terms run out in 2007 will be required to nominate for a position if they wish to remain on Council, if there are more nominations than positions, an election will be held on Saturday, 6<sup>th</sup> October 2007.

## FINANCE

At the end of the financial year, the situation in relation to the reserve funds was as follows;

LGCHP Long Term Maintenance Reserve	\$32,774.00
Community Bus Reserve	\$41,307.77
Long Service Leave Reserve	\$36,917.98
Plant Replacement Reserve	\$420,824.94
Swimming Pool Reserve	\$23,118.14
Office Equipment Reserve	\$4,579.30
Roadworks Reserve	\$307,946.21
Land Subdivision Reserve	\$124,234.34
Staff Housing Reserve	\$261,155.57
Townscape Reserve	\$16,434.05
Medical Reserve	\$15,288.58
Roads to Recovery Reserve	<u>\$299,643.00</u>
	<u>\$1,584,223.88</u>

The Reserve balance is once again very healthy and shows that Council is planning for the future with regard to large expenditure.

The rate increase for the 2005/06 financial year was 3.45% in both the rural and the townsite areas, below the average of 4.48% over the past 10 years. Considering some of the large capital expenditure projects within the 2005/06 budget, the low rate increase was thought to be very good indeed. The rate increases over the preceding 10 years have been;

1995/96	4%
1996/97	11.82%
1997/98	6.3%
1998/99	4.1%
1999/00	5%
2000/01	2%
2001/02	2%
2002/03	2.41%
2003/04	2.60%
2004/05	5.07%

The larger capital expenditure during the 2005/06 financial year included the construction of two new staff houses, the changeover to a new computer system, new computers for the resource centre, the purchase of a replacement truck, 3 utilities, a forklift, street sweeper and multi tyred roller.

Council undertook the following construction works as part of our works program for the 2005/06 financial year;

(a) Corrigin Bruce Rock Road - Road Projects Funding	\$119,038
(b) Corrigin Babakin Road - Road Projects Funding	\$87,660
(c) Seimons Avenue	\$71,211
(d) Quairading Road – Road Projects Funding	\$21,040
(e) Janes Drive – Roads to Recovery Funding	\$1,200
(f) Gayfer Street – Roads to Recovery Funding	\$133,411
(g) Morrell Road	\$48,663
(h) Corrigin South Road	\$25,602

Council also completed a major upgrade to the Brookton Highway on contract to Main Roads.



In addition to the above construction jobs, Council undertook maintenance on Rural and Townsite Roads to the value of 315,947. With the floods in January the works crew were kept busy repairing the damage, this cost was reimbursed by Main Roads.

During 2006/07 Council has budgeted to fund the following roadworks;

(a)	Corrigin Bruce Rock Road – Road Projects Funding	\$151,264
(b)	Morrell Road – Direct Grants	\$24,000
(c)	Stretton Road – Direct Grants	\$36,000
(d)	North Lomos Road – Councils Own Resources	\$120,000
(e)	Quairading Road – Road Projects Funding	\$65,822
(f)	Wickepin Corrigin Road – Road Projects Funding	\$165,354
(g)	Janes Drive – Roads to Recovery Funding	\$215,000
(h)	Rabbit Proof Fence Road – Blackspot Funding	\$144,000



## PLANT

The Plant Hire rates for Private Works are as follows (GST Inclusive);

<u>Plant Item</u>	<u>Hire Charges per Hour</u>
Graders	\$105
13 Tonne Truck	\$80
6 Tonne Truck	\$55
Mack Prime Mover and Tipping Trailer	\$115
International truck and Cement Mixer	\$95
Water Truck	\$65
Large Loaders	\$95
Small Loaders	\$70
Caterpillar Backhoe	\$95
Caterpillar Dozer	\$95
Multi Wheel Roller	\$60
Caterpillar Multi Wheel Roller	\$80
Pannell Vibratory Roller	\$95
Cherry Picker	\$55
Kerbing Machine	\$45
Bobcat	\$70

Caterpillar Forklift	\$50
Iseki Tractor Mower	\$45
Stump Muncher (including tractor)	\$90
Tractor	\$60
Post Hole Digger and Tractor	\$70
Pedestrian Roller	\$45



## RESIDENTIAL LAND

Council has available for sale land along Spanney Street which it subdivided into 19 lots in 2002/03. The subdivision cost more than \$400,000 and has underground power, Telstra, Sewer and Water connected to each block. There is a map on site showing the lot boundary and sizes.

The blocks are available for sale at an asking price of \$30,000 (including GST).

Council also has blocks available on the lower side of Courboules Crescent, these blocks are fully serviced and are available for \$7,700 (including GST).

## LIGHT INDUSTRIAL LAND

Council has 4 blocks for sale in Channon Close for light industrial purposes. These range in price from \$15,000 to \$18,000 (including GST). Council has a policy to assist new and existing businesses with siteworks fees and any applications for assistance will be presented to Council for consideration.

## MEDICAL SERVICES

In 2002, Council signed another 5 year contract with River Medical Group which states that they must guarantee a doctor service in Corrigin, replace any doctors that leave and provide a locum for any holidays or study leave. As part of this contract, Council has agreed to pay \$30,000 per annum plus CPI to River Medical Group.

Dr Hans Grobbelaar has been the resident doctor in Corrigin for the past two years and we are very lucky to have a doctor of his caliber in Corrigin. I would like to take this opportunity to express our thanks for his efforts over the past few years.

We have a visiting Dentist, Dr Sitaram Vij providing a dental service to the community, he is here for one day every week.

Corrigin is also served well by Robin West for physiotherapy, Charmaine Rendell for occupational therapy and Jo-Anne Hodge for naturopath requirements.

Corrigin should be very thankful of the medical services on offer in town and all members of the health service and hospital employees should be very proud.

## **COMMUNITY DEVELOPMENT OFFICER**

The Community Development Officer is a part time position, which Anita King shares with her other administration duties.

The Development Officer has been involved in a variety of different projects this year, including the implementation of Rural Street Addressing. This was a large scale project which will be ongoing. Ms King and several of the works crew took to the roads to install the green roadside numbers rural properties now have. The townsite is next to be numbered, which may involve new numbers for some streets which currently have a hard to understand system of numbering in place. Camm Street has already been done with new numbers having been placed on the kerbing.

The Junior Council is another project that Ms King is heavily involved in with the Corrigin District High School students. With the assistance of Cr Lyn Baker they have formed a Junior Council that meets monthly in the Council Chambers and is modeled on the Shire Council. The Junior Council makes recommendations to Council on matters involving the youth of Corrigin. In 2006 they received funding from the Wheatbelt ACC to hold a movie night in the Town Hall where two movies were screened on a cinema size screen.

The current Junior Councillors are:

Payden Downing	Michelle Finessi
Laura Channon	Danielle Gannaway
Amber Channon	Carly Thornton
Regus Taylor	Rikki McMiles
Ebony Barrett	

In July 2005 the Swimming Pool Needs and Feasibility Study was sent out to all residents in the Shire. The CDO was responsible for compiling all results. A funding application was completed and sent to the Department of Sport and Recreation but we were unsuccessful. A revised application will be submitted in 2006/07.

In December 2005, funding for "Thank a Volunteer Day" was received and a sundowner was held with many community/volunteer group members attending. We look forward to offering this to the community in 2006 if again successful with funding.

Throughout the year the Community Development Officer has assisted a number of community organisations with their information needs and grant applications, as well as working on various other Shire projects. The Resource Centre staff also have available a number of resources to assist community groups with funding submissions and sourcing information that will assist the community.



## TOWN PLANNING SCHEME NO. 2

Council has adopted a Town Planning Scheme that controls what development can occur within the townsite and rural areas. It controls the activities that can be conducted in various parts of town as well as building setbacks from various boundaries and many other matters.

A copy of the plan is available for your perusal in the Shire Office.

## WASTE DISPOSAL

Council engages the services of Avon Waste to collect the kerbside waste every Monday morning.

Due to the small amount of space left in the tip, Council decided to employ a Tip Manager and only open the tip on certain days. Mr Graeme Perry held this position until earlier this year. Council has since employed Mr John Reynolds in this position, he controls where the different types of rubbish are tipped and removes anything that can be recycled. This is expected to extend the life of the current tip. The tip is open on the following days;

Monday	10am to 3pm
Wednesday	10am to 3pm
Friday	10am to 4pm
Saturday	10am to 3pm

Council commenced a contract with Avon Waste to collect fortnightly recycling in the town of Corrigin beginning in May 2004. This involves a 240 litre recycling bin at each household and a 140 litre normal bin. The recycling program is working well with great community support. We remind people that the bins are collected on the 2<sup>nd</sup> and 4<sup>th</sup> Monday of each month and people can only place the following items into the bins:

Glass:	Clean Bottles and Jars (lids removed)
Plastic:	Empty bottles and containers with 1,2 or 3 printed on the bottom (lids removed)
Paper:	Clean, untied <b>newspapers</b>
Cardboard:	Clean, flattened boxes and cartons
Aluminium & Steel:	Cans, tins, clean foil
Liquid Paperboard:	Milk & Juice cartons

**Non-Recyclable Materials:** Do **NOT** place the following in your recycling bin.

Green Waste	Lawn Clippings	Plastic Bags
Food Scraps	Liquids	Nappies
Polystyrene	Glossy Magazines	Appliances
Toys	Clothing	Tools

Council is currently working with Kulin, Kondinin and Narembeen Shires to progress the concept of a shared central waste disposal /recycling site. Currently these shires have 8 small sites which are costly and hard to maintain. It is believed one well run facility with small transfer stations is the best way forward. This idea is currently still in its preliminary stages but by the next reporting period should be well on the way to being a certainty.

## **HEALTH AND BUILDING**

The Shire participates in a group share scheme for the provision of these services. The scheme involves 4 Council areas contributing to the employment of an Environmental Health Officer/Building Surveyor to manage the Health, Building, and Waste and varying levels of their Planning functions. The other Shires involved are Kondinin, Narembeen, and Kulin. The Scheme continues to work well and currently meets the shire's needs in these areas.

The number of building licenses issued for this period has dropped slightly in comparison to last year with 24 licenses being issued which is a decrease of 6 from the last report. The total value of these approvals was over \$1.4million which is a substantial increase from last years report. This included 6 new dwellings (two which were built by Council), commercial additions, and a number of residential additions/alterations.

Council's participation in the DrumMuster program to reduce the number of used chemical containers stored on farms has continued. This is reported separately below.

The monitoring of food premises, food recall notices and routine water testing has been carried out.

Once again the predicted changes to food legislation continue to be delayed with an anticipated full introduction by late 2006, early 2007. As previously advised this will introduce standardised food legislation throughout Australia. The changes yet to be introduced include minimum levels of food handling training, new labelling, new food recall procedures, new registration requirements, and a greater accountability for volunteer/charity/community group catering/food preparation due to these organisations now being classified as food businesses.

Those businesses complying with the current requirements should not be significantly affected apart from a few new practices and administrative requirements. There will also be new penalty provisions with the possibility of on the spot fines for minor continuing offences.

No significant cases of infectious diseases were reported within the Shire this year.

## **CHEMICAL CONTAINERS**

Council has continued to be involved in the Drummuster program. This involves the Shire accessing a pool of funds raised by the National Container Levy to collect and arrange for the reprocessing of eligible triple rinsed farm chemical containers that normally would be either buried or just left to accumulate on farms.

Sandow Jacobs has continued in the role of organising the days and managing the workforce involved but is retiring after the first collection in 2006. I would like to thank him for undertaking this role and all his enthusiasm which has help establish us as one of the best collection centres in WA.

In the second half of 2006 this role will be taken over by the Corrigin Apex Club. The club will use the monies received for worthwhile community projects/charities.

Two collections are held in February/March and September/October based on a pre-booking system for chemical users through the shire.



## **VERGE CLEARING**

The problem of trees and small shrubs growing in the table drains of Council maintained roads is a continual problem. In 2005/06 as in the past years Council employed Kevin Turner to conduct the clearing for us.

In the 2006/07 financial year Council has again budgeted for more roads to be cleared.

## **TOWNSITE SALINITY**

Council continues with their monitoring of the water levels under the Corrigin Townsite and the bores are operated when required.

## **PLAN FOR THE FUTURE OF THE DISTRICT**

The changes to Local Government Act 1995 replaced the need for a principal activity plan with the need to Plan for the Future of the district. This was however not mandatory for the 2005/06 budget process, and there is no prescribed format at this stage. However, as good practice Council chose to adopt a plan for the future similar to the old Principal Activity plan adopted over previous years.

A copy of the plan is available at the Shire Office if you wish to peruse it. Council will be conducting community consultation in 2007 for the completion of a next Plan for the Future.

## **DISABILITY ACCESS AND INCLUSION PLAN**

The Disability Services Act 1993 was amended in December 2004, creating a requirement for public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs). These plans, to be fully developed by July 2007, replace and build on the achievements of Disability Service Plans (DSPs).

As Council is in the process of developing our DAIP for implementation in July 2007, we are required to report on our present activities as they relate to the six desired DAIP outcomes.

1. Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organized by the Shire.
2. Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
3. Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to large font size.



4. The staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive.
5. People with disabilities have the same opportunities as other people to make complaints to the staff, this can be via written letters, email, SMS or verbally.
6. Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

## **RECORD KEEPING PLAN**

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan.

Rationale:

An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements:

The record keeping plan is to provide evidence to adduce that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.
2. The organisation conducts a record keeping training program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

The Shire has complied with items 1 to 4.

## **NATIONAL COMPETITION POLICY**

In respect to Council's responsibilities in relation to National Competition Policy the Shire reports as follows:

No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.

Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.

No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.

The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2005/06 financial year.

The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the 2006/07 year.

## **FREEDOM OF INFORMATION**

Part 5 of the *Freedom of Information Act 1992* requires an agency such as Local Government to prepare and publish an information statement.

The Shire of Corrigin has produced an Information Statement which can be inspected via Council's website or by contacting the Shire Office.

The Information Statement contains information on the type of documents available to the public and how to access those documents.

## **PUBLIC INTEREST DISCLOSURES**

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with all obligations under the Act including:

Appointing the Deputy Chief Executive Officer as the PID Officer for the organization and publishing an internal procedure relating to the Shire's obligations.

Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.



**SHIRE OF CORRIGIN**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

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**SHIRE OF CORRIGIN  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2006**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Corrigin being the annual financial report and other information for the financial year ended 30th June 2006 are in my opinion properly drawn up to present fairly the financial position of the Shire of Corrigin at 30th June 2006 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 regulations under that Act.

Signed on the 25 day of August 2006.



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J Murphy  
Chief Executive Officer

**SHIRE OF CORRIGIN**

**INCOME STATEMENT**

**BY NATURE OR TYPE**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	NOTE	2006 \$	2006 Budget \$	2005 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	22	1,156,397	1,158,454	1,115,214
Grants and Subsidies	28	1,301,663	1,105,776	1,204,103
Contributions Reimbursements and Donations		177,628	124,032	195,268
Service Charges	24	0	0	0
Fees and Charges	27	1,780,162	360,092	2,249,978
Interest Earnings	2(a)	123,018	41,500	81,043
Other Revenue		99,834	49,267	34,627
		<u>4,638,702</u>	<u>2,839,121</u>	<u>4,880,233</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(1,366,324)	(1,255,660)	(1,341,056)
Materials and Contracts		(1,481,635)	(458,037)	(1,809,956)
Utilities		(119,209)	(111,297)	(115,697)
Depreciation	2(a)	(1,235,295)	(1,071,169)	(1,058,518)
Interest Expenses	2(a)	(77,972)	(79,164)	(87,422)
Insurance		(155,061)	(143,559)	(137,125)
Other Expenditure		(111,539)	(81,741)	(132,817)
		<u>(4,547,035)</u>	<u>(3,200,627)</u>	<u>(4,682,591)</u>
		91,667	(361,506)	197,642
Grants and Subsidies - non-operating	28	643,016	587,387	636,935
Profit on Asset Disposals	20	9,059	1,096	98,166
Loss on Asset Disposals	20	<u>(62,591)</u>	<u>(18,417)</u>	<u>(19,318)</u>
<b>NET RESULT</b>		<u><u>681,151</u></u>	<u><u>208,560</u></u>	<u><u>913,425</u></u>

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

**SHIRE OF CORRIGIN**

**INCOME STATEMENT**

**BY PROGRAM**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>NOTE</b>	<b>2006</b>	<b>2006</b>	<b>2005</b>
		<b>\$</b>	<b>Budget</b>	<b>\$</b>
			<b>\$</b>	
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Governance		13,776	11,540	79,803
General Purpose Funding		2,371,402	2,245,001	2,239,843
Law, Order, Public Safety		150,046	54,705	161,083
Health		112,746	127,732	136,501
Education and Welfare		621	0	0
Housing		141,459	140,762	126,070
Community Amenities		76,151	83,744	92,701
Recreation and Culture		34,350	33,010	79,026
Transport		732,482	543,337	683,383
Economic Services		132,390	110,523	130,970
Other Property and Services		<u>1,525,354</u>	<u>77,250</u>	<u>1,885,954</u>
	2 (a)	<u>5,290,777</u>	<u>3,427,604</u>	<u>5,615,334</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Governance		(208,390)	(235,421)	(230,594)
General Purpose Funding		(73,469)	(58,163)	(51,948)
Law, Order, Public Safety		(77,632)	(68,898)	(72,061)
Health		(225,780)	(233,486)	(188,231)
Education and Welfare		(31,571)	(36,015)	(30,326)
Housing		(145,517)	(173,452)	(141,878)
Community Amenities		(182,627)	(213,100)	(159,548)
Recreation & Culture		(530,563)	(429,484)	(401,688)
Transport		(1,567,525)	(1,291,715)	(1,162,961)
Economic Services		(313,251)	(261,220)	(260,524)
Other Property and Services		<u>(1,175,329)</u>	<u>(138,926)</u>	<u>(1,914,728)</u>
	2 (a)	<u>(4,531,654)</u>	<u>(3,139,880)</u>	<u>(4,614,487)</u>
<b>BORROWING COSTS EXPENSE</b>				
Governance		(1,708)	(1,970)	(2,663)
Housing		(40,244)	(40,807)	(45,754)
Community Amenities		(19,132)	(19,365)	(20,449)
Recreation & Culture		(6,103)	(6,103)	(7,044)
Economic Services		<u>(10,785)</u>	<u>(10,919)</u>	<u>(11,512)</u>
	2 (a)	<u>(77,972)</u>	<u>(79,164)</u>	<u>(87,422)</u>
<b>NET RESULT</b>		<u><u>681,151</u></u>	<u><u>208,560</u></u>	<u><u>913,425</u></u>

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

**SHIRE OF CORRIGIN**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	2,194,827	1,528,539
Trade and Other Receivables	4	155,384	263,957
Inventories	5	17,419	21,573
<b>TOTAL CURRENT ASSETS</b>		<u>2,367,630</u>	<u>1,814,069</u>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	4	6,109	6,109
Inventories	5	519,298	577,487
Property, Plant and Equipment	6	8,504,473	8,174,337
Infrastructure	7	10,472,720	10,599,896
<b>TOTAL NON-CURRENT ASSETS</b>		<u>19,502,600</u>	<u>19,357,829</u>
<b>TOTAL ASSETS</b>		<u>21,870,230</u>	<u>21,171,898</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	287,229	111,465
Long Term Borrowings	9	176,029	164,916
Provisions	10	182,490	193,966
<b>TOTAL CURRENT LIABILITIES</b>		<u>645,748</u>	<u>470,347</u>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	947,806	1,123,835
Provisions	10	56,336	38,527
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>1,004,142</u>	<u>1,162,362</u>
<b>TOTAL LIABILITIES</b>		<u>1,649,890</u>	<u>1,632,709</u>
<b>NET ASSETS</b>		<u>20,220,340</u>	<u>19,539,189</u>
<b>EQUITY</b>			
Retained Surplus		18,636,116	18,429,288
Reserves - Cash Backed	11	1,584,224	1,109,901
Reserves - Asset Revaluation	12	0	0
<b>TOTAL EQUITY</b>		<u>20,220,340</u>	<u>19,539,189</u>

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

**SHIRE OF CORRIGIN**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2005		18,429,288	17,833,470
Net Result		681,151	913,425
Transfer from/(to) Reserves		<u>(474,323)</u>	<u>(317,607)</u>
Balance as at 30 June 2006		<u>18,636,116</u>	<u>18,429,288</u>
<b>RESERVES - CASH BACKED</b>			
Balance as at 1 July 2005		1,109,901	792,294
Amount Transferred (to)/from Retained Surplus		<u>474,323</u>	<u>317,607</u>
Balance as at 30 June 2006	11	<u>1,584,224</u>	<u>1,109,901</u>
<b>RESERVES - ASSET REVALUATION</b>			
Balance as at 1 July 2005		0	0
Revaluation Increment		0	0
Revaluation Decrement		<u>0</u>	<u>0</u>
Balance as at 30 June 2006	12	<u>0</u>	<u>0</u>
<b>TOTAL EQUITY</b>		<u><u>20,220,340</u></u>	<u><u>19,539,189</u></u>

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

**SHIRE OF CORRIGIN  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2006**

	NOTE	2006 \$	2006 Budget \$	2005 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,156,397	1,161,201	1,111,315
Grants and Subsidies - operating		1,301,663	1,105,776	1,199,560
Contributions, Reimbursements & Donations		177,628	124,032	162,851
Service Charges		0	0	0
Fees and Charges		1,887,942	451,821	2,223,094
Interest Earnings		123,019	41,500	81,043
Goods and Services Tax		253,207	150,000	335,950
Other		111,394	43,623	2,982
		<u>5,011,250</u>	<u>3,077,953</u>	<u>5,116,795</u>
<b>Payments</b>				
Employee Costs		(1,359,991)	(1,255,660)	(1,247,132)
Materials and Contracts		(1,301,717)	(447,120)	(1,808,125)
Utilities (gas, electricity, water, etc)		(119,209)	(111,297)	(115,697)
Insurance		(155,061)	(143,559)	(137,125)
Interest		(77,972)	(79,164)	(88,401)
Goods and Services Tax		(264,767)	(250,000)	(373,245)
Other		(111,540)	(35,653)	(100,495)
		<u>(3,390,257)</u>	<u>(2,322,453)</u>	<u>(3,870,220)</u>
<b>Net Cash Provided By (Used In)</b>				
<b>Operating Activities</b>	13(b)	<u>1,620,994</u>	<u>755,500</u>	<u>1,246,575</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale		0	0	0
Payments for Purchase of Property, Plant & Equipment		(1,199,478)	(1,076,395)	(1,125,145)
Payments for Construction of Infrastructure		(507,825)	(763,237)	(782,276)
Advances to Community Groups		0	0	0
Grants/Contributions for the Development of Assets		643,016	587,387	636,935
Proceeds from Sale of Plant & Equipment		273,706	221,000	466,020
Proceeds from Advances		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Provided By (Used In)</b>				
<b>Investing Activities</b>		(790,582)	(1,031,245)	(804,466)
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(164,915)	(164,916)	(156,396)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		792	2,926	1,341
Proceeds from New Debentures		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Provided By (Used In)</b>				
<b>Financing Activities</b>		(164,123)	(161,990)	(155,055)
<b>Net Increase (Decrease) in Cash Held</b>		666,289	(437,735)	287,054
Cash at Beginning of Year		1,528,539	1,542,642	1,241,485
<b>Cash at End of Year</b>	13(a)	<u>2,194,827</u>	<u>1,104,907</u>	<u>1,528,539</u>

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

**SHIRE OF CORRIGIN**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

	NOTE	2006 \$	2006 Budget \$
<b>REVENUES</b>			
Governance		13,776	11,540
General Purpose Funding		1,215,005	1,086,547
Law, Order, Public Safety		150,046	54,705
Health		112,745	127,732
Education and Welfare		621	0
Housing		141,459	140,762
Community Amenities		76,150	83,744
Recreation and Culture		34,350	33,010
Transport		732,482	543,337
Economic Services		132,389	110,523
Other Property and Services		<u>1,525,353</u>	<u>77,250</u>
		4,134,376	2,269,150
<b>EXPENSES</b>			
Governance		(210,098)	(237,391)
General Purpose Funding		(73,469)	(58,163)
Law, Order, Public Safety		(77,631)	(68,898)
Health		(225,780)	(233,486)
Education and Welfare		(31,571)	(36,015)
Housing		(185,761)	(214,259)
Community Amenities		(201,760)	(232,465)
Recreation & Culture		(536,666)	(435,587)
Transport		(1,567,525)	(1,291,715)
Economic Services		(324,036)	(272,139)
Other Property and Services		<u>(1,175,329)</u>	<u>(138,926)</u>
		(4,609,626)	(3,219,044)
<b>Adjustments for Cash Budget Requirements:</b>			
<b>Non-Cash Expenditure and Revenue</b>			
(Profit)/Loss on Asset Disposals		53,532	17,321
Movement in Non-Current Employee Provisions		17,809	0
Depreciation on Assets		1,235,295	1,071,169
<b>Capital Expenditure and Revenue</b>			
Purchase Land Held for Resale		0	0
Purchase Land and Buildings		(430,336)	(384,200)
Purchase Infrastructure Assets - Roads		(507,825)	(763,237)
Purchase Plant and Equipment		(691,301)	(596,600)
Purchase Furniture and Equipment		(77,842)	(95,595)
Proceeds from Disposal of Assets		273,706	221,000
Repayment of Debentures		(164,915)	(164,916)
Proceeds from New Debentures		0	0
Self-Supporting Loan Principal Income		792	2,926
Transfers to Reserves (Restricted Assets)		(474,322)	(40,001)
Transfers from Reserves (Restricted Assets)		0	41,495
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		395,811	482,078
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		311,551	0
<b>Amount Req'd to be Raised from Rates</b>	22	<u>(1,156,397)</u>	<u>(1,158,454)</u>

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



## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2006

#### 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 applicable Australian Accounting Standards, 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.

##### First AIFRSs Financial Report

This is the Shire's first Australian equivalents to International Financial Reporting Standards ("AIFRSs") annual financial report covered by AIFRSs and AASB1 "First Time Adoption of Australian equivalents to International Financial Reporting Standards".

The preparation of the annual financial report in accordance with AIFRSs resulted in changes to the accounting policies as compared with the most recent annual financial statements prepared under previous Generally Accepted Accounting Principles ("previous GAAP").

The accounting policies set out below have been consistently applied to all periods presented in this financial report. They have also been applied in preparing an opening AIFRSs balance sheet as at 1 July 2004 for the purposes of the transition to Australian Accounting Standards - AIFRSs as required by AASB 1. The impact of the transition from previous GAAP to AIFRSs is explained in Note 35.

##### Compliance with IFRSs

International Financial Reporting Standards ("IFRSs") form the basis of Australian Accounting Standards adopted by the AASB, being AIFRSs. The financial report of the Shire complies with IFRSs and interpretations adopted by the International Accounting Standards Board except as follows:

- AIFRSs include specific provisions relating to not-for-profit entities. These are not included in IFRSs.
- Australian Accounting Standard AAS27 "Financial Reporting by Local Governments" also applies and there is no equivalent standard in IFRSs.

The principal areas of non-compliance with IFRSs include:

- the recognition of non-reciprocal revenue;
- the definition of value in use for the purposes of estimating the recoverable amount of impaired assets; and
- the offsetting of asset revaluation increments and decrements on a class of asset basis rather than individual asset basis.

## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2006

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (a) Basis of Preparation (Continued)

###### 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 19 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 Balance Sheet are stated inclusive of applicable GST.

##### (d) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or independent or management valuation less, where applicable, any accumulated depreciation, amortisation or impairment losses.

The value of all infrastructure assets (other than land under roads) has been recorded in the Balance Sheet. Land under roads are excluded from infrastructure in accordance with legislative requirements.

## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2006

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (e) Inventories

###### General

Inventories are valued at the lower of cost and net realisable value.

###### 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 Income Statement as at the time of signing a binding contract of sale.

##### (f) 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:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment - heavy	15 years
Plant and Equipment - other	7.5 years
Plant and Equipment - light vehicles	not depreciated
Sealed Roads and Streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original re-surfacing - bituminous seals	20 years
Gravel Roads	
clearing and earthworks	not depreciated
surface	35 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	50 years

##### (g) 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.

## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2006

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (h) Investments

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

##### (i) Impairment

In accordance with Australian Accounting Standards the Shire'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 Income Statement.

##### (j) Joint Venture

The municipality's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement. Information about the joint venture is set out in Note 16.

##### (k) 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) Annual Leave and Long Service Leave (Long-term Benefits)

The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees service to balance date.

##### (l) 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.

## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2006

##### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

###### (m) Superannuation

The Shire of Corrigin contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

###### (n) Interest Rate Risk

The Shire's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings. Information on interest rate risk as it applies to borrowings is disclosed in Note 21(e).

###### (o) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to and forming part of the financial report. The Shire does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Shire.

###### (p) Fair Value

The fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds fair value have not been written down as the Council intends to hold these assets to maturity.

The aggregate fair value and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to and forming part of the financial report.

###### (q) Rounding Off Figures

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

###### (r) Comparative Figures

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

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

<b>2. REVENUES AND EXPENSES</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Result from Ordinary Activities</b>		
The Result from Ordinary Activities includes:		
(i) Charging as an Expense:		
<b>Auditors Remuneration</b>		
- Audit	3,700	5,575
- Other Services	600	1,605
<b>Depreciation</b>		
Buildings	270,671	195,627
Furniture and Equipment	39,618	34,600
Plant and Equipment	290,004	207,661
Roads	621,486	607,114
Footpaths	9,046	9,046
Drainage	4,470	4,470
	<u>1,235,295</u>	<u>1,058,518</u>
<b>Interest Expenses</b>		
Finance Lease Charges	0	0
Debentures ( <i>refer Note 21(a)</i> )	77,972	87,422
	<u>77,972</u>	<u>87,422</u>
<b>Rental Charges</b>		
- Operating Leases	<u>0</u>	<u>0</u>
(ii) Crediting as Revenue:		
	<b>2006</b>	<b>2006</b>
	<b>\$</b>	<b>Budget</b>
		<b>\$</b>
<b>Interest Earnings</b>		
Investments		
- Reserve Funds	65,227	20,000
- Other Funds	54,302	20,500
Other Interest Revenue ( <i>refer note 26</i> )	3,489	1,000
	<u>123,018</u>	<u>41,500</u>
		<u>81,043</u>

## SHIRE OF CORRIGIN

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2006

## 2. REVENUES AND EXPENSES (Continued)

### (b) Statement of Objective

The Shire of Corrigin is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

### GOVERNANCE

Administration and operation 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 local laws, fire prevention, emergency services and animal control.

### HEALTH

Food quality and pest control, meat inspection at abattoir; Operation of Eastern Districts Regional Health Scheme and operation of child health clinic.

### EDUCATION AND WELFARE

Contribution towards the operation of the Senior Citizens Centre and Frail Aged Care Facility, assistance to the Family Day Care Centre and Playgroup as well as donations to other voluntary services.

### HOUSING

Maintenance of staff and rental housing.

### COMMUNITY AMENITIES

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of the cemetery, maintenance of public conveniences and storm water drainage, as well as the community bus.

### RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres and various reserves, and contracting of library service.

### TRANSPORT

Construction and maintenance of streets, roads and bridges, cleaning and lighting of streets, depot maintenance, airstrip maintenance and provision of police licensing services.

### ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control, screening plant, standpipes, Development Officer and Community Resource Centre.

### OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**2. OPERATING REVENUES AND EXPENSES (Continued)**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>(c) Conditions Over Contributions</b>		
Grants recognised as revenues in a previous reporting period which were not expended at the close of the previous reporting period (ie opening balances).		
Roads to Recovery	0	184,375
	0	184,375
Add:		
New grants which were recognised as revenues during the reporting period and which had not yet been fully expended by the contributor.		
Roads to Recovery - Supplementary Program	299,643	0
Less:		
Grants which were recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.		
Roads to Recovery	0	(184,375)
Closing balances of unexpended grants	299,643	0
Comprises:		
Roads to Recovery	0	0
Roads to Recovery - Supplementary Program	299,643	0
	299,643	0

Note: The unspent grant Roads to Recovery - Supplementary Program is part of the Roads to Recovery Reserve.



**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	610,603	418,638
Restricted	1,584,224	1,109,901
	<u>2,194,827</u>	<u>1,528,539</u>

The following restrictions have been imposed by regulations or other externally imposed requirements:

Long Service Leave Reserve	36,918	34,869
Community Bus Reserve	41,308	35,237
Staff Housing Reserve	261,156	246,660
Office Equipment Reserve	4,579	4,325
Plant Replacement Reserve	420,825	381,152
Swimming Pool Reserve	23,118	21,835
Roadworks Reserve	307,946	290,853
Land Subdivision Reserve	124,234	65,008
Townscape Reserve	16,434	15,522
Medical Reserve	15,289	14,440
Roads to Recovery Reserve	299,643	0
LGCHP Long Term Mtncce Reserve	32,774	0
Unspent Grants	0	0
Unspent Loans	0	0
	<u>1,584,224</u>	<u>1,109,901</u>

**4. TRADE AND OTHER RECEIVABLES**

**Current**

Rates Outstanding	13,241	7,747
Sundry Debtors	130,419	215,708
GST Receivable	11,590	37,296
ESL Receivable	0	1,320
Loans - Clubs/Institutions	2,134	2,926
Provision for Doubtful Debts	(2,000)	(1,040)
	<u>155,384</u>	<u>263,957</u>

**Non-Current**

Loans - Clubs/Institutions	6,109	6,109
	<u>6,109</u>	<u>6,109</u>

**5. INVENTORIES**

**Current**

Fuel and Materials	17,419	21,573
	<u>17,419</u>	<u>21,573</u>

**Non-Current**

Land Held for Resale - Cost		
Cost of Acquisition	519,298	99,976
Development Costs	0	477,511
	<u>519,298</u>	<u>577,487</u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings - Cost	8,856,514	8,426,178
Less Accumulated Depreciation	<u>(3,203,969)</u>	<u>(2,933,298)</u>
	5,652,545	5,492,880
Furniture and Equipment - Cost	506,262	428,421
Less Accumulated Depreciation	<u>(310,897)</u>	<u>(271,279)</u>
	195,365	157,142
Plant and Equipment - Cost	4,094,607	3,722,018
Less Accumulated Depreciation	<u>(1,662,100)</u>	<u>(1,399,515)</u>
	2,432,507	2,322,503
Motor Vehicle - Cost	224,056	201,812
Less Accumulated Depreciation	<u>0</u>	<u>0</u>
	224,056	201,812
	<u><u>8,504,473</u></u>	<u><u>8,174,337</u></u>

Whilst they are not subject to a policy of regular revaluation, these assets are subject to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

**SHIRE OF CORRIGIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

**6. 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.

	<b>Land &amp; Buildings \$</b>	<b>Furniture &amp; Equipment \$</b>	<b>Plant &amp; Equipment \$</b>	<b>Motor Vehicles \$</b>	<b>Total \$</b>
Balance as at 1 July 2005	5,492,880	157,142	2,322,503	201,812	8,174,337
Additions	430,336	77,841	434,710	256,591	1,199,478
(Disposals)	0	0	(34,702)	(234,347)	(269,049)
Revaluation - Increments - (Decrements)	0	0	0	0	0
Impairment - (losses) - reversals	0	0	0	0	0
Depreciation (Expense)	(270,671)	(39,618)	(290,004)	0	(600,293)
Other Movements	0	0	0	0	0
Balance as at 30 June 2006	<u>5,652,545</u>	<u>195,365</u>	<u>2,432,507</u>	<u>224,056</u>	<u>8,504,473</u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>7. INFRASTRUCTURE</b>		
Roads - Cost	21,842,147	21,334,322
Less Accumulated Depreciation	<u>(11,745,811)</u>	<u>(11,124,326)</u>
	<u>10,096,336</u>	<u>10,209,996</u>
Footpaths - Cost	452,298	452,298
Less Accumulated Depreciation	<u>(237,784)</u>	<u>(228,738)</u>
	<u>214,514</u>	<u>223,560</u>
Drainage - Cost	223,500	223,500
Less Accumulated Depreciation	<u>(129,630)</u>	<u>(125,160)</u>
	<u>93,870</u>	<u>98,340</u>
Parks & Ovals - Cost	<u>68,000</u>	<u>68,000</u>
	<u><u>10,472,720</u></u>	<u><u>10,599,896</u></u>

These assets are subject to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**7. 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.

	<u>Roads</u> \$	<u>Footpaths</u> \$	<u>Drainage</u> \$	<u>Parks and Ovals</u> \$	<u>Total</u> \$
Balance as at 1 July 2005	10,209,996	223,560	98,340	68,000	10,599,896
Additions	507,826	0	0	0	507,826
(Disposals)	0	0	0	0	0
Revaluation - Increments - (Decrements)	0	0	0	0	0
Impairment - (losses) - reversals	0	0	0	0	0
Depreciation (Expense)	(621,486)	(9,046)	(4,470)	0	(635,002)
Other Movements	0	0	0	0	0
Balance as at 30 June 2006	<u>10,096,336</u>	<u>214,514</u>	<u>93,870</u>	<u>68,000</u>	<u>10,472,720</u>

**SHIRE OF CORRIGIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>8. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	189,441	62,164
FBT Payable	1,100	(1,292)
PAYGW Liability	24,212	0
ESL Payable	678	(513)
Other Collections/Deposits	6,801	0
Accrued Interest on Debentures	6,536	7,728
Accrued Salaries and Wages	58,461	43,378
	<u>287,229</u>	<u>111,465</u>
<b>9. LONG-TERM BORROWINGS</b>		
<b>Current</b>		
Secured by Floating Charge		
Debentures	176,029	164,916
	<u>176,029</u>	<u>164,916</u>
<b>Non-Current</b>		
Secured by Floating Charge		
Debentures	947,806	1,123,835
	<u>947,806</u>	<u>1,123,835</u>
Additional detail on borrowings is provided in Note 21.		
<b>10. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	68,054	89,018
Provision for Long Service Leave	114,436	104,948
	<u>182,490</u>	<u>193,966</u>
<b>Non-Current</b>		
Provision for Annual Leave	38,688	20,027
Provision for Long Service Leave	17,648	18,500
	<u>56,336</u>	<u>38,527</u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b> \$	<b>2006</b> <b>Budget</b> \$	<b>2005</b> \$
<b>11. RESERVES - CASH BACKED</b>			
<b>(a) Long Service Leave Reserve</b>			
Opening Balance	34,869	34,869	33,519
Amount Set Aside / Transfer to Reserve	2,049	630	1,350
Amount Used / Transfer from Reserve	0	0	0
	<u>36,918</u>	<u>35,499</u>	<u>34,869</u>
<b>(b) Community Bus Reserve</b>			
Opening Balance	35,237	31,737	30,508
Amount Set Aside / Transfer to Reserve	6,071	574	4,729
Amount Used / Transfer from Reserve	0	0	0
	<u>41,308</u>	<u>32,311</u>	<u>35,237</u>
<b>(c) Staff Housing Reserve</b>			
Opening Balance	246,660	246,660	69,847
Amount Set Aside / Transfer to Reserve	14,496	4,459	176,813
Amount Used / Transfer from Reserve	0	0	0
	<u>261,156</u>	<u>251,119</u>	<u>246,660</u>
<b>(d) Office Equipment Reserve</b>			
Opening Balance	4,325	4,325	4,158
Amount Set Aside / Transfer to Reserve	254	78	167
Amount Used / Transfer from Reserve	0	0	0
	<u>4,579</u>	<u>4,403</u>	<u>4,325</u>
<b>(e) Plant Replacement Reserve</b>			
Opening Balance	381,152	381,152	78,011
Amount Set Aside / Transfer to Reserve	39,672	26,890	303,141
Amount Used / Transfer from Reserve	0	0	0
	<u>420,824</u>	<u>408,042</u>	<u>381,152</u>
<b>(f) Swimming Pool Reserve</b>			
Opening Balance	21,835	21,835	20,990
Amount Set Aside / Transfer to Reserve	1,283	395	845
Amount Used / Transfer from Reserve	0	0	0
	<u>23,118</u>	<u>22,230</u>	<u>21,835</u>
<b>(g) Roadworks Reserve</b>			
Opening Balance	290,853	290,853	279,593
Amount Set Aside / Transfer to Reserve	17,093	5,258	11,260
Amount Used / Transfer from Reserve	0	(41,495)	0
	<u>307,946</u>	<u>254,616</u>	<u>290,853</u>

## SHIRE OF CORRIGIN

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

## FOR THE YEAR ENDED 30TH JUNE 2006

	2006 \$	2006 Budget \$	2005 \$
<b>11. RESERVES - CASH BACKED (Continued)</b>			
<b>(h) Land Subdivision Reserve</b>			
Opening Balance	65,008	65,008	62,491
Amount Set Aside / Transfer to Reserve	59,226	1,175	2,517
Amount Used / Transfer from Reserve	0	0	0
	<u>124,234</u>	<u>66,183</u>	<u>65,008</u>
<b>(i) Townscape Reserve</b>			
Opening Balance	15,522	15,522	14,921
Amount Set Aside / Transfer to Reserve	912	281	601
Amount Used / Transfer from Reserve	0	0	0
	<u>16,434</u>	<u>15,803</u>	<u>15,522</u>
<b>(j) Medical Reserve</b>			
Opening Balance	14,440	14,440	13,881
Amount Set Aside / Transfer to Reserve	849	261	559
Amount Used / Transfer from Reserve	0	0	0
	<u>15,289</u>	<u>14,701</u>	<u>14,440</u>
<b>(k) Roads to Recovery Reserve</b>			
Opening Balance	0	0	184,375
Amount Set Aside / Transfer to Reserve	299,643	0	0
Amount Used / Transfer from Reserve	0	0	(184,375)
	<u>299,643</u>	<u>0</u>	<u>0</u>
<b>(l) LGCHP Long Term Mtncse Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	32,774	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>32,774</u>	<u>0</u>	<u>0</u>
<b>TOTAL CASH BACKED RESERVES</b>	<u><u>1,584,223</u></u>	<u><u>1,104,907</u></u>	<u><u>1,109,901</u></u>

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



**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**11. RESERVES - CASH BACKED (Continued)**

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

Long Service Leave Reserve

- to be used to fund annual and long service leave requirements

Community Bus Reserve

- to be used for the purchase of the community bus.

Staff Housing Reserve

- to be used for the construction of staff housing.

Office Equipment Reserve

- to be used for the purchase of office equipment.

Plant Replacement Reserve

- to be used to fund major items of plant.

Swimming Pool Reserve

- to be used for the construction and maintenance of the swimming pool.

Roadworks Reserve

- to be used for the construction of roads within the Shire of Corrigin.

Land and Subdivision Reserve

- to be used to fund the installation of infrastructure in a land subdivision.

Townscape Reserve

- to be used for the continual upgrade of facilities as per the townscape plan.

Medical Reserve

- to be used for the continual upgrade of medical facilities and equipment.

Roads to Recovery Reserve

- to be used to fund the construction of roads to recovery projects within the Shire of Corrigin.

LGCHP Long Term Mtnce Reserve

- to be used for repair and maintenance of Local Government community housing project.

All Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

<b>12. RESERVES - ASSET REVALUATION</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>

Council does not have any asset revaluation reserves.

**13. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

	<b>2006</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	
Cash and Cash Equivalents	<u>2,194,827</u>	<u>1,104,907</u>	<u>1,528,539</u>

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

Net Result	681,151	208,560	913,425
Amortisation	0	0	0
Depreciation	1,235,295	1,071,169	1,058,518
Impairment (Loss)/Reversal	0	0	0
(Increase)/Decrease in Receivables	107,781	100,223	(105,937)
(Profit)/Loss on Sale of Asset	53,532	17,321	(78,848)
(Increase)/Decrease in Inventories	4,154	(10,917)	12,998
Increase/(Decrease) in Payables	175,764	(33,469)	32,808
Increase/(Decrease) in Employee Provisions	6,333	(10,000)	50,546
Grants/Contributions for the Development of Assets	<u>(643,016)</u>	<u>(587,387)</u>	<u>(636,935)</u>
<b>Net Cash from Operating Activities</b>	<u><u>1,620,994</u></u>	<u><u>755,500</u></u>	<u><u>1,246,575</u></u>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	100,000	100,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	4,000	4,000
Credit Card Balance at Balance Date	<u>70</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u><u>104,070</u></u>	<u><u>104,000</u></u>

**Loan Facilities**

Loan Facilities - Current	176,029	164,916
Loan Facilities - Non-Current	<u>947,806</u>	<u>1,123,835</u>
<b>Total Facilities in Use at Balance Date</b>	<u><u>1,123,835</u></u>	<u><u>1,288,751</u></u>

<b>Unused Loan Facilities at Balance Date</b>	<u><u>0</u></u>	<u><u>0</u></u>
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**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>14. CAPITAL AND LEASING COMMITMENTS</b>		
<b>(a) Finance Lease Commitments</b>		
Payable:		
- not later than one year	0	0
- later than one year but not later than five years	0	0
- later than five years	0	0
Minimum Lease Payments	<u>0</u>	<u>0</u>
Less Future Finance Charges	<u>0</u>	<u>0</u>
Total Lease Liability	<u><u>0</u></u>	<u><u>0</u></u>
<b>(b) Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	0	0
- later than one year but not later than five years	0	0
- later than five years	0	0
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>
<b>(c) Capital Expenditure Commitments</b>		
Contracted for:		
- capital expenditure projects	85,629	0
Payable:		
- not later than one year	85,629	0

The capital expenditure project outstanding at the end of the current reporting period represents the completion of construction of Staff Houses in Spanney Street by T Parsons.

**15. CONTINGENT LIABILITIES**

A claim for damages attributable to the January 2000 flood has been made against Council. The action is being defended and we believe the likelihood of a judgement against Council is remote. The amount of the claim has not been stated. Council is insured for all except the first \$20,000 up to \$100,000,000 of any successful claim.

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**16. JOINT VENTURE**

The Shire together with the Shires of Narembeen, Kulin and Kondinin have a joint venture arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The only assets are a motor vehicle and miscellaneous equipment. Council's share of these assets is included in Property, Plant & Equipment as follows:

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Current Assets</b>		
Motor Vehicles	31,516	29,835
Furniture and Equipment	4,917	4,917
Less: Accumulated Depreciation	<u>(2,216)</u>	<u>(2,130)</u>
	<u><u>34,217</u></u>	<u><u>32,622</u></u>

**17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

Governance	324,690	322,218
General Purpose Funding	13,241	7,747
Law, Order, Public Safety	212,281	111,737
Health	411,256	426,683
Education and Welfare	422,002	439,002
Housing	2,032,672	1,913,387
Community Amenities	229,389	880,549
Recreation and Culture	1,588,302	1,678,352
Transport	12,405,755	12,793,028
Economic Services	842,811	910,063
Other Property and Services	1,183,413	1,234,238
Unallocated	<u>2,204,418</u>	<u>454,894</u>
	<u><u>21,870,230</u></u>	<u><u>21,171,898</u></u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

<b>18. FINANCIAL RATIOS</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Current Ratio	1.286	1.617	1.887
Untied Cash to Trade Creditors Ratio	2.869	6.734	6.125
Debt Ratio	0.075	0.077	0.084
Debt Service Ratio	0.056	0.049	0.061
Gross Debt to Revenue Ratio	0.232	0.249	0.393
Gross Debt to Economically Realisable Assets Ratio	0.098	0.132	0.154
Rate Coverage Ratio	0.219	0.199	0.275
Outstanding Rates Ratio	0.010	0.007	0.004

The above rates 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 Trade Creditors Ratio	$\frac{\text{Untied cash}}{\text{Unpaid trade creditors}}$
Debt Ratio	$\frac{\text{Total liabilities}}{\text{Total assets}}$
Debt Service Ratio	$\frac{\text{Debt Service Cost (Principal \& Interest)}}{\text{Available operating revenue}}$
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	$\frac{\text{Rates outstanding}}{\text{Rates collectable}}$

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**19. TRUST FUNDS**

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

	<b>Balance 1-Jul-05</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>Balance 30-Jun-06</b>
	<b>\$</b>	<b>\$</b>	<b>(\$)</b>	<b>\$</b>
L.G.C.H.P.	25,774		(25,774)	0
TransWA Ticketing	35	3,042	(3,043)	34
Single Person Units Bonds	1,000	1,268	(965)	1,303
Staff Housing Bonds	300	0	0	300
Community Development Fund	1,452	7,255	(2,056)	6,651
Housing Bonds - Other	3,960	0	(2,360)	1,600
Family Day Care Centre	263	0	0	263
Freedom Skaters	697	0	0	697
Friends of the Cemetery	7,500	1,010		8,510
LCDC	0	28,367	(9,300)	19,067
B.C.I.T.F.	0	4,069	(3,605)	464
Tax Payable	0	18	(18)	0
Edna Stevenson Educational Trust	11,608	48,656	(31,736)	28,528
	<u>52,589</u>			<u>67,417</u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**20. DISPOSALS OF ASSETS - 2005/06 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Governance</b>						
Holden Statesman - 1CR	36,648	71,648	32,405	70,000	(4,243)	(1,648)
Holden Commodore - 2CR	27,618	27,618	23,834	28,000	(3,784)	382
<b>Law, Order &amp; Public Safety</b>						
International Fire Truck	0	0	3,000	0	3,000	0
<b>Health</b>						
Doctor's Vehicle - CR1000	29,835	23,777	27,318	20,000	(2,517)	(3,777)
EDRHS - Changeover	82,006	0	64,470	0	(17,536)	0
<b>Community Amenities</b>						
Land Sales	58,189	24,286	54,224	25,000	(3,965)	714
<b>Transport</b>						
Hino Truck	1,950	0	5,455	0	3,505	0
<b>Other Property &amp; Services</b>						
Dual Cab Utility - CR123	31,240	31,240	24,727	28,000	(6,513)	(3,240)
Holden Rodeo Utility -CR24	16,315	16,315	8,364	15,000	(7,951)	(1,315)
Hi-lux Utility	16,438	0	10,182	0	(6,256)	0
Mower	0	0	454	0	454	0
Caterpillar 860PG Forklift	0	0	2,000	0	2,000	0
Holden Commodore - 3CR	26,999	26,999	17,273	20,000	(9,726)	(6,999)
Mitsubishi Triton Utility - CR168	0	16,438	0	15,000	0	(1,438)
	<b>327,238</b>	<b>238,321</b>	<b>273,706</b>	<b>221,000</b>	<b>(53,532)</b>	<b>(17,321)</b>

**SHIRE OF CORRIGIN**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2006**

**21. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-05 \$	New Loans \$	Principal Repayments		Principal 30-Jun-06		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Governance</b>								
Loan 90 - Office Extensions	32,051		12,183	12,183	19,868	19,868	1,708	1,970
<b>Housing</b>								
Loan 93 - Staff Housing	51,540		21,955	21,954	29,585	29,586	2,849	2,922
Loan 95 - CAC Residence	96,703		17,575	17,575	79,128	79,128	6,671	6,893
Loan 98 - GEHA (Education)	362,440		32,207	32,209	330,233	330,231	21,569	21,837
Loan 100 - GEHA (Police)	162,763		14,715	14,715	148,048	148,048	9,155	9,155
<b>Community Amenities</b>								
Loan 97 - Land Subdivision	306,141		35,619	35,619	270,522	270,522	19,132	19,365
<b>Recreation &amp; Culture</b>								
Loan 96 - Oval	96,118		14,557	14,556	81,561	81,562	6,103	6,103
<b>Economic Services</b>								
Loan 99 - Resource Centre	181,220		16,104	16,105	165,116	165,115	10,785	10,919
	1,288,976	-	164,915	164,916	1,124,061	1,124,060	77,972	79,164

All debenture repayments were financed by general purpose revenue.

(b) New Debentures - 2005/06

No new loans were raised during the 2005/06 financial year.



**SHIRE OF CORRIGIN  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2006**

**21. INFORMATION ON BORROWINGS (Continued)**

(c) Unspent Debentures

Council has no unspent debenture funds as at 30th June 2006.

(d) Overdraft

Council established an overdraft facility of \$100,000 with the National Australian Bank to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2005 and 30 June 2006 was \$Nil.

(e) Interest Rate Risk

Council's exposure to interest rate risk as a result of borrowings and the effective weighted average interest rate on these borrowings is as follows:

<u>Borrowings</u>	<b>2006</b> \$	<b>2005</b> \$
Floating interest rates	0	0
Fixed interest rate maturing		
- within one year	0	0
- one to five years	209,919	180,295
- over five years	913,916	1,108,456
Non interest bearing		
Total Borrowings	<u>1,123,835</u>	<u>1,288,751</u>
Weighted average effective interest rate	<u>6.43%</u>	<u>6.45%</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2006

22. RATING INFORMATION - 2005/06 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>General Rates</b>											
GRV	10.0084	402	2,395,714	205,028	2,681	(2,002)	205,707	205,374	1,000		206,374
UV	1.8456	338	57,048,540	1,053,131	(1,422)	0	1,051,709	1,053,540	1,000		1,054,540
							0				0
<b>Sub-Totals</b>		740	59,444,254	1,258,159	1,259	(2,002)	1,257,416	1,258,914	2,000	0	1,260,914
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV - Corrigin	100.00	26	13,329	2,600			2,600	2,900			2,900
GRV - Other	30.00	11	1,129	330			330	240			240
UV	100.00	4	400	400			400	900			900
							0				0
<b>Sub-Totals</b>		41	14,858	3,330	0	0	3,330	4,040	0	0	4,040
Ex - Gratia							1,260,746				1,264,954
							9,183				9,000
Discounts (refer note 25)							1,269,929				1,273,954
							(113,532)				(115,500)
<b>Totals</b>							1,156,397				1,158,454

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**23. SPECIFIED AREA RATE - 2005/06 FINANCIAL YEAR**

Council did not raise any specified area rates during the financial year.

**24. SERVICE CHARGES - 2005/06 FINANCIAL YEAR**

Council did not raise any service charges during the financial year.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2005/06 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10	113,532	115,500
Minimum Rate	Discount	10	0	0
			113,532	115,500
Rate Assessment	Write-Off		1,275	1,000

A discount on rates is granted to all who pay their rates in full within 35 days of the date of service appearing on the rate notice.

Photocopy charges are waived for certain community groups such as the Senior Citizens and the Corrigin Agricultural Society. Council considers the support of these groups necessary for the overall benefit of the community.

**26. INTEREST CHARGES AND INSTALMENTS - 2005/06 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11	0	2,529	1,000
Interest on Instalments Plan	6	0	960	1,000
Charges on Instalment Plan	0	0	0	0
			3,489	2,000

Ratepayers had the option of paying rates in four equal instalments, due on 29th August 2005, 30th November 2005, 31st January 2006 and 31st March 2006. Administration charges and interest applied for the final three instalments.

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

<b>27. FEES &amp; CHARGES</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Governance	89	0
General Purpose Funding	2,717	1,200
Law, Order, Public Safety	6,165	1,495
Health	31,415	23,087
Housing	85,466	100,854
Community Amenities	76,869	72,889
Recreation & Culture	17,663	23,440
Transport	3,627	30,038
Economic Services	67,246	64,220
Other Property & Services	1,488,905	1,932,755
	<u>1,780,162</u>	<u>2,249,978</u>

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

<b>28. GRANT REVENUE</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
<b>By Nature and Type:</b>		
Grants and Subsidies - operating	1,301,663	1,204,103
Grants and Subsidies - non-operating	643,016	636,935
	<u>1,944,679</u>	<u>1,841,038</u>
<b>By Program:</b>		
General Purpose Funding	1,087,933	1,043,798
Governance	500	1,400
Law, Order, Public Sector	140,432	129,728
Recreation and Culture	0	37,122
Transport	699,593	602,360
Economic Services	16,221	26,630
	<u>1,944,679</u>	<u>1,841,038</u>

<b>29. COUNCILLORS' REMUNERATION</b>	<b>2006</b>	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	11,560	15,000	9,240
President's Allowance	5,000	5,000	3,000
Deputy President's Allowance	1,250	1,250	750
Travelling Expenses	1,985	2,725	1,199
	<u>19,795</u>	<u>23,975</u>	<u>14,189</u>

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**30. EMPLOYEES' REMUNERATION**

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

<b>Salary Range</b> <b>\$</b>	<b>2006</b>	<b>2005</b>
100,000 - 109,999	<u>1</u>	<u>1</u>

**31. EMPLOYEE NUMBERS**

The number of full-time equivalent  
Employees at balance date

<b>2006</b>	<b>2005</b>
<u>23</u>	<u>23</u>

**32. ECONOMIC DEPENDENCY**

A significant portion of revenue is received by way of grants from the State and Federal Government. The total of grant revenue from government sources is disclosed in Note 28.

**SHIRE OF CORRIGIN**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2006**

**33. MAJOR LAND TRANSACTIONS**

**Spanney Residential Subdivision**

(a) Details

This land was acquired during 1999/00 for residential sub-division. It has been developed into 19 residential lots.

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
(b) Current year transactions		
<b>Operating Income</b>		
- Profit on sale	(3,965)	0
<b>Capital Income</b>		
- Sale Proceeds	54,224	0
<b>Capital Expenditure</b>		
- Purchase of Land	0	0
- Development Costs	0	0
	0	0

The above capital expenditure is included as land held for resale (refer Note 5).

Council has \$270,522 liability in relation to the Spanney Street land transaction as at 30 June 2006.

(c) Expected Future Cash Flows

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Outflows</b>						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	54,984	54,984	54,984	54,984	54,984	274,920
	54,984	54,984	54,984	54,984	54,984	274,920
<b>Cash Inflows</b>						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
<b>Net Cash Flows</b>	4,984	4,984	4,984	4,984	4,984	24,920

**34. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings or major trading undertakings during the 2005/06 financial year.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2006

**35. FIRST TIME ADOPTION OF AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AIFRSs)**

**(a) Reconciliation of Equity at 1 July 2004**

There were no material differences between Equity in the opening AIFRSs Balance Sheet and the equity in the 1 July 2004 Balance Sheet presented under previous GAAP.

**(b) Reconciliation of Equity at 30 June 2005**

There were no material differences between Equity in the 30 June 2005 Balance Sheet presented under AIFRSs and the equity in the 30 June 2005 Balance Sheet presented under previous GAAP.

**(c) Reconciliation of Net Result for the Year Ended 30 June 2005**

There were no material differences between the Net Result for the year ended 30 June 2005 presented under AIFRSs and the Net Result for the year ended 30 June 2005 presented under previous GAAP.

**(d) Explanation of Material Adjustments to the Cash Flow Statement**

There are no material differences between the Cash Flow Statement presented under AIFRSs and the Cash Flow Statement presented under previous GAAP.

# SHIRE OF CORRIGIN

## INDEPENDENT AUDIT REPORT

### TO THE ELECTORS OF THE SHIRE OF CORRIGIN

#### SCOPE

We have audited the financial report of the Shire of Corrigin for the year ended 30 June 2006. The Council is responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the electors of the Shire of Corrigin.

Our audit has been conducted in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the requirements of Local Government Act, the Local Government Financial Management Regulations and Australian Accounting Standards and other mandatory professional reporting requirements so as to present a view of the Shire which is consistent with our understanding of its financial position and the results of its operations and cashflows.

The audit opinion expressed in this report has been formed on the above basis.

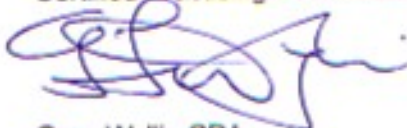
#### AUDIT OPINION

In our opinion, the financial report presents fairly the financial position of the Shire of Corrigin as at 30 June 2006 and the results of its operations and cashflows for the year then ended in accordance with the requirements of the Local Government Act, the Local Government Financial Management Regulations, applicable Accounting Standards and other mandatory professional reporting requirements.

#### STATUTORY COMPLIANCE

We did not, subject to our management report, become aware of any instances where the Council did not comply with the requirements of the Local Government Act and the Local Government Financial Management Regulations.

Gregory Froomes Wyllie  
Certified Practising Accountants



Greg Wyllie CPA  
Partner

PERTH WA

22 September 2006



# SHIRE STATISTICS

Area of Shire	3,095km <sup>2</sup>
Distance from Perth	234km
Shire Revenue	\$5.291 million
Population	1,286
No. of Rate Assessments	781
No. of Dwellings	574
Length of Roads	sealed 405km, unsealed 767km
Localities in Area	Bullaring, Bulyee, Bilbarin
Local Industry	Farming (wheat, sheep etc) steel fabrication Machinery Dealers and manufacturers, flour mill
Library	2,800 books (in conjunction with the State Library Board) located at the Post Office in Walton St.
Education	Pre-primary, Primary and District High School
Health Care	Multi Purpose District Hospital with permanent care, Resident Doctor and Surgery, Visiting - Dentist, Physiotherapist, Optometrist, Podiatrist Occupational Therapists, Naturopath, full time Pharmacy, Child Health Clinic
Recreational & Leisure	Most sporting and recreational activities are available including football, cricket, hockey, netball, basketball, tennis, 18 hole golf, lawn bowls, squash, swimming, pistol/rifle shooting and darts. At the sporting precinct, there is a 6ha fully reticulated grassed area, including football oval and separate hockey oval with WAFL standard lighting on the football oval. There are also 4 netball courts and 2 basketball courts with lighting. A recently refurbished 50m swimming pool with toddler's pool is also located next to the sporting precinct.
Utilities	Western Power (240v AC), Water Corporation (scheme) Bottled gas (supplied locally) Waste – rubbish tip with contracted removal service Recycling receptacles supplied to each household
Plant & Machinery	3 Caterpillar Graders, 1 Galion Grader, 2 Volvo Loaders 1 Cat 910 Loader, 1 Case Bobcat, 2 Mitsubishi Trucks, 2 Mack Prime Movers and Side Tippers, 1 Low Loader, 2 Hino Truck, 3 Isuzu Trucks, 1 International Cement Truck, 1 Cat Backhoe, 1 Cat D4 Dozer, 2 Moore Self-propelled Rollers, 1 Pannell Vibrating Roller, 1 Cat Vibratory Roller, 2 Cat Multi Tyred Roller, 1 Cat Forklift, 1 Tennant Road Sweeper, 1 Squirrel Cherrypicker, 1 Road Broom, 2 Tractors, 1 Statesman Sedan, 1 Berlina Sedan, 1 Adventura Wagon, 1 Commodore Sedan, 5 Utilities, 1 gravel screening plant, 1 Turf Sweeper, 1 Rotary Hoe, 1 Vertimower, 1 Promac Stump Muncher & 1 Promac Woodchipper.

# YOUR COUNCIL

Council consists of 9 Councilors who are elected to make the policy decisions of the Shire, and the Staff who are responsible for ensuring that those policies are carried out.

It is important to realise that you have elected representatives to help sort out any problems that you may have. Before sending a letter to Council, it is suggested that you contact your Local Councillor to discuss the problem. They will advise you on whether the matter should be placed before Council, or dealt with by the CEO.

## COUNCIL ELECTIONS

As from the elections in 1995, a four year term was introduced and elections are now held every 2 years. There is proposed legislation to change the Local Government Act again which will result in a change to the election date from May to October. If this proceeds as is expected the next election will be scheduled for October 2007.

Council has the option of conducting a postal voting system in which all persons entitled to vote at an election will be sent a ballot paper; this means that it is not necessary to attend a voting place on the day of an election. The State Electoral Commissioner instead of Council would handle the postal system of voting, Council have always decided in the past to conduct an in-person election with the Chief Executive Officer as the Returning Officer.

Any person who is entitled to vote in the State Elections is eligible to vote in Local Government Elections.

Three electoral rolls are prepared each election year by Council staff. These are:-

**RESIDENTS ROLL** – this roll is based on enrolments as an elector for the Legislative Assembly (the Lower House in the State Government). The State Electoral Officer supplies the information for this roll and every resident on the roll is allocated to a Ward within the Shire. Listing on this roll is automatic once you are enrolled on the State Roll.

**OWNERS AND OCCUPIERS ROLL** – to be eligible for this roll, you must have:-

- a) attained the age of 18 years
- b) be an Australian Citizen, and
- c) be the owner or occupier of rateable property in the district in which you seek registration

Enrolment on this roll is not automatic. If you are not on the State Electoral Roll for Corrigin Shire and you wish to vote in the next Local Government elections, you will need to go to the Shire Officer prior to the advertised close of rolls. The Shire has a standard form that is required to be filled in prior to inserting your name on the Owners and Occupiers Roll. This form will only need to be completed every four years as the enrolment remains valid for two elections only. The reason for this is to ensure that the Owners and Occupiers Roll remains current.

**CONSOLIDATED ROLL** – this roll is a combination of the Residents Roll and the Owners and Occupiers Roll, and is the roll used in a Council election.

Each elector is entitled to one vote in the ward in which they reside. An elector is entitled to a further vote in another ward in which he/she owns a separate property in more than one ward, that person would become entitled to a vote in each ward in which he owns a separate property. If one property extends into more than one ward, the owner can only obtain a vote in one of those wards. It is your responsibility to ensure that you are correctly enrolled. If you are unsure whether or not you are registered on the roll or if you believe that the information on the roll may be incorrect, please contact the office.

## DOG CONTROL

Dogs are one of the most popular domestic animals in Australia. Their loyalty and affection mean a lot to many people, particularly children and the elderly.

Unfortunately, not everyone is aware of the law that applies to the keeping of dogs. While no one expects that every dog owner should know every word of the Dog Act, if you have a dog or are thinking of getting one, you should at least be aware of the main requirements of the Act.

### Dog Registrations

A dog owner is legally required to register their dog with the Shire if the dog is more than three months old. All registrations are due on the 1st November each year and your dog can be registered for one or three years. It is an offence not to register your dog and you can be given a \$100 on-the-spot fine.

Fees	Sterilised	Unsterilised	Pensioner Discount
1 year	\$10	\$30	50%
3 years	\$18	\$75	50%
Working/Sheep Dogs – 1 year	\$2.50	\$7.50	
Working/Sheep Dogs – 3 years	\$4.50	\$18.75	

These fees are halved if registering after the 31st May.

If your dog is already registered with the Shire of Corrigin, renewals will be forwarded at the beginning of October every year. If your dog is registered with a different local authority, you may renew the registration upon expiry at the office.



### Dog Pound

If your dog has been captured and is being kept in the Pound you will be required to pay a \$50 fee before your dog will be released to you. Additionally, if it is found that your dog is not registered you will also be required to pay the registration fee applicable and may be liable for a fine.

### Owners Responsibility

1. It is your responsibility to ensure that your property is adequately fenced and capable of containing your dog. It is also necessary to have your dog on a leash at all times other than when it is in your yard. The leash must be strong and no longer than two metres long.
2. You must keep your dog from barking unreasonably. All dogs bark, but some make life very unpleasant for neighbours. If complaints are made about continuous barking by your dog, you may be liable for a court fine of up to \$2,000.
3. If your dog attacks and injures someone, you may be liable for damages. A dog attack includes a dog aggressively rushing at or attempting to attack a person or another animal. This applies to birds and animals as well as humans and the maximum fine is \$10,000. You will be held responsible even if you are not there at the time.

Council and authorised officers are able to declare a dog dangerous. A dog can be declared dangerous when the dog has displayed aggressive symptoms such as biting, chasing, harassing or threatening behaviour. A

declared dangerous dog is to be muzzled at all times when in public areas. Council is also able to impose other measures such as containment by fencing so as to render the dog harmless to other people. The destruction of a dog involved in a dog attack may be necessary in serious cases. The owner or person in charge of a dog is now liable for the actions of their dog.

## **LICENSING SERVICES**

The Shire continues to be contracted to the Department for Planning & Infrastructure to provide on-line access to the Departments computer records in Perth that allows staff to immediately process all licensing requirements, including:-

- Vehicle registrations and renewals
- Vehicle transfers
- Vehicle Inspections
- Change of Number Plates
- Ordering personalized number plates
- Motor Drivers Licence applications (GDT&L) and tests, including Hazard Perception Tests
- Motor Drivers Licence renewals – including photographic MDL
- Additional Classes for MDL
- Firearms Licence renewals & photographs
- Boat Registration Renewals and transfers
- Change of addresses

Licensing functions are performed Monday to Friday, 8:30am to 4:30pm and any licensing queries should be directed to Sarah Whitehouse.

Council receives approximately \$20,000 in commissions for all licensing functions performed, so we urge you to send your renewals in to the Shire Office.

## **TransWA BUS/TRAIN TICKETS**

Council acts as an agent for TransWA (formerly Westrail) and provides a ticketing service for all bus and train services provided by WAGRC in Western Australia. A ticket can be booked by phoning direct on 1300 66 22 05 and coming into the office to make payment, or alternatively coming into the office to book and pay for your ticket at the one time.

## **LIBRARY**

For a number of years the Corrigin Post Office, currently owned by Barry & Vida Clapp, has been the location for the Public Library Service. Barry & Vida are able to help you with any requirements that you may have in relation to book or tape lending. The library is open during the hours of 9am to 5pm weekdays.

## **GARDEN REFUSE**

Garden refuse may be burnt at any time; day or night, in a properly constructed incinerator designed to prevent the escape of sparks or burning material, provided it is situated not less than 2 metres from any building or fence and the area of 2 metres surrounding the incinerator is clear of inflammable material.

Garden refuse and refuse on the ground may only be burnt between the hours of 6pm and 11pm and the fire must be completely extinguished by not later than midnight on that day. An area of 5 metres must be cleared all around the site of the fire and a person must remain in attendance at the site during the whole time that the fire is burning.

## BUSH FIRE CONTROL

Restricted and Prohibited Burning Periods

RESTRICTED – 19th September to 31st October

PROHIBITED – 1st November to 1st March

RESTRICTED – 2nd March to 15th April

Restricted and Prohibited Burning Periods may be extended at the discretion of the Council, and/or Chief Bush Fire Control Officer. Please check with your Fire Control Officer to ascertain whether a Fire Permit is required before burning.

No fires may be lit during the restricted burning periods without first obtaining a burning permit from a fire control officer. Burning during the prohibited period may only be carried out for the protection of buildings and haystacks and for the burning of proclaimed plants, and a permit for these burns is required.

## FIRE CONTROL OFFICERS

**CHIEF BUSH FIRE CONTROL OFFICER:**

Allen Price

**DEPUTY CHIEF BUSH FIRE CONTROL OFFICER:**

Wes Baker

### BILBARIN BRIGADE

Sadow Jacobs	PO Box 37, Corrigin 6375	9065 2042 Ph	9065 2012 Fax	0427 652 042
David Bolt	PO Box 8, Corrigin 6375	9063 2397 Ph	9063 2597 Fax	0427 092 459
Bruce Mills	'Yeltrah-Mia', Corrigin 6375	9062 9012 Ph	9062 9040 Fax	0428 956 779
Steven Bolt	PO Box 226, Corrigin 6375	9065 2043 Ph	9065 2043 Fax	0427 652 043

### BULLARING BRIGADE

Graeme Bowden	C/- Post Office, Bullaring 6373	9065 7058 Ph	9065 7104 Fax	
Trevor Elsegood	PO Box 40, Yealering 6372	9065 7059 Ph	9065 7039 Fax	
Greg Evans	C/- Post Office, Bullaring 6373	9065 7021 Ph	9065 7075 Fax	0429 657 021
Greg Doyle	PO Box 109, Corrigin 6375	9880 9048 Ph	9880 9008 Fax	0427 809 044
Craig Jespersion	PO Box 18, Yealering 6372	9888 7075 Ph	9888 7175 Fax	0427 887 075
Charlie Bell	1564 RPF Road, Bullaring 6373	9065 7052 Ph	9065 7097 Fax	0409 657 044

### BULYEE BRIGADE

Wes Baker	PO Box 39, Corrigin 6375	9065 8034 Ph	9065 8022 Fax	0427 658 034
Ray Hathaway	PO Box 90, Brookton 6306	9642 7045 Ph	9642 7013 Fax	

### CORRIGIN EAST BRIGADE

Phil Pontifex	3 Larke Crescent, Corrigin 6375	9063 2250 Ph	9063 2665 Fax	
Tim George	PO Box 253, Corrigin 6375	9065 5045 Ph	9065 5046 Fax	0427 655 045

### CENTRAL BRIGADE

Don Stevens	PO Box 97, Corrigin 6375	9063 2286 Ph	9063 2568 Fax	0428 928 038
Julian Murphy	PO Box 221, Corrigin 6375	9063 2203 Ph	9063 2005 Fax	0427 425 727
Adam Rendell	PO Box 200, Corrigin 6375	9063 2291 Ph	9063 2281 Fax	0427 632 291

### GORGE ROCK BRIGADE

Bryce Nicholls	PO Box 71, Corrigin 6375	9063 7014 Ph	9063 7031 Fax	0429 883 799
Norm Talbot	PO Box 75, Corrigin 6375	9063 2232 Ph	9063 2224 Fax	0428 632 231

### KUNJIN BRIGADE

Allen Price	PO Box 160, Corrigin 6375	9063 2345 Ph	9063 2418 Fax	0429 632 343
Tony Guinness	PO Box 98, Corrigin 6375	9065 7079 Ph	9065 7008 Fax	

Carl Price	PO Box 160, Corrigin 6375	9065 8045 Ph	9065 8062 Fax	0429 658 045
John Hewett	PO Box 239, Corrigin 6375	9063 2480 Ph	9063 2647 Fax	0427 632 480

## DUAL FIRE CONTROL OFFICERS

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Quairading Shire	Bruce Mills, Ray Hathaway & Carl Price
Wickepin Shire	Craig Jespersen, Trevor Elsegood & Greg Doyle
Narembeen Shire	Phil Pontifex & Tim George
Kondinin Shire	Norm Talbot & Bryce Nicholls
Kulin Shire	Greg Doyle & Bryce Nicholls
Pingelly Shire	Greg Evans, Wes Baker & Allen Price
Brookton Shire	Ray Hathaway, Wes Baker & Allen Price

## FIREBREAK ORDER

Notice to all Owners and or Occupiers of land in the Shire of Corrigin

Pursuant to the powers contained in section 33 of the above Act, you are hereby required on or before 31 October or 14 days after becoming the owner if fire breaks are not installed so far as rural land is concerned, to remove from the land owned or occupied by you, all inflammable material or to clear firebreaks in accordance with the following, and thereafter, maintain the land or the firebreaks clear of all inflammable material up to and including the 15th day of April.

1. Rural Land (ie land other than that in a townsite)
  - 1.1 Firebreaks of not less than 2.44 metres (8 feet) in width must be constructed along and within 20 metres of all external boundaries of the property owned or occupied by you. If any portion of the land adjoins a public road or railway line, a firebreak must also be constructed along that boundary.
  - 1.2 Property in excess of 250 hectares shall have fire breaks positioned as necessary to divide land into areas not exceeding 250 hectares each completely surrounded by a firebreak.
  - 1.3 Clear and maintain firebreaks at least 2.44 metres (8 feet) wide within 20 metres of the perimeter of any building or group of buildings, fuel tanks or haystack, in such a manner as to fully encircle the structure/s.
  - 1.4 During any period when harvesting operations are being conducted, there shall be provided an operational mobile firefighting unit with a minimum capacity of 500 litres of water located in or immediately adjacent to the paddock being harvested. The responsibility to supply the unit is that of the landowner/occupier.
2. Townsite Land (ie land in any Townsite)
  - 2.1 Where the area of the land is 0.2 hectares (one half of one acre) or less, you shall clear all inflammable material on the land from the whole of the land.
  - 2.2 Where the area of the land exceeds 0.2 hectares (one half of one acre), you shall clear of all inflammable material, firebreaks not less than 2.44 metres (8 feet) wide immediately inside all external boundaries of the land, and also immediately surrounding all buildings, haystacks and fuel ramps situated on the land, and also immediately surrounding any drums or drums situated on the land which are normally used for the storage of fuel, whether they contain fuel or not.

If it is considered impractical for any reason to clear firebreaks or clear inflammable material as required by this notice, you may apply to the Council or its duly authorised Officer, not later than 1 October so far as rural land is concerned and not later than 15 October so far as townsite land is concerned, for permission to provide firebreaks in an alternative position on the land.

If permission is not granted by the Council or its authorised Officer, you shall comply with the requirements of this notice. The penalty for failing to comply with this notice is a maximum fine of \$5000, and a person in default is liable whether prosecuted or not to pay the cost of performing the work directed on this notice if it is not carried out by the Owner or Occupier by the date required on this notice.

If the requirements of this notice are carried out by burning, such burning must be in accordance with the relevant provisions of the Bush Fires Act.

## JUSTICES OF THE PEACE

Mr WT Baker	9065 8034
Hon HW Gayfer OAM	9063 2063
Mrs YR Matthews	9063 2272
Mrs G McBeath	9063 2320
Mrs GL Mooney	9063 2372
Mr AR Price	9063 2345
Mr WR Seimons	9065 7049
Mrs BE Swithenbank	9063 2036
Mr RG Walden	9063 2353

## STAFF

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Heather Blacklock
Executive Support Officer	Anita King
Administration Officer	Karen Wilkinson
Administration Officer	Shannon Aldworth
Administration Officer	Sarah Whitehouse
Resource Centre Coordinator	Heather Ives
Assist Resource Centre Coordinator	Emily Hewett
EHO/Building Surveyor	Graeme Bissett
Roe Recreation Officer	Leanne Gledich
Swimming Pool Manager	Darren Teasdale
Cleaners	Kelly Robinson, Pippa Darke
Meat Inspector	Jeff Spruce
Works Supervisor	Greg Tomlinson
Mechanic	Paul Wilkinson
Builder	Ben Hewett
Curator/Gardner	Rob Criddle, John Mckenzie and Dan Cunneen
Leading Hand	Mark Channon
Grader Drivers	Peter Kirkwood, Shane Robinson
Mack Semi Side-Tipper Drivers	Allan Hamilton,
Plant Operators	Craig Fulwood, Frank Dickinson, Stan White, Nick Darke, Shane McMiles, Brydon Fare
Plant Operator/Screening Plant	Alan Johns
Rubbish Tip Manager	John Reynolds