



ANNUAL ELECTORS MEETING

TUESDAY, 16 OCTOBER 2007

COMMENCING AT 5.30pm

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 in the Corrigin Community Resource Centre on
Tuesday 21 November 2006, commencing at 5.00pm.*

ATTENDANCE

President	Harry Gayfer
Councillors	Graeme Downing
	Gary Bushell
	Norm Talbot
	Matt Szczecinski
	Greg Johnson
	Nola Forbes
	Lyn Baker
	David Bolt
Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Heather Blacklock
Environmental Health Officer	Graeme Bissett
Executive Support Officer	Anita King (after 5.14pm)
Public	Colin Larke
	Bill Seimons
	Peter Doyle
	Rae Flower
	Mavis Gannaway
	Rex Thomas
	Betty Baker
	Ron Gannaway (after 5.12pm)

APOLOGIES

Allen Price, Miles Guinness, Hon HW(Mick) Gayfer.

CONFIRMATION OF MINUTES

Moved – Colin Larke and Mavis Gannaway

That the Minutes of the Annual Electors Meeting held on 3 February 2006, be confirmed as a true and accurate record.

Carried

BUSINESS ARISING - Nil

PRESIDENTS REPORT

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

Moved – Cr Szczecinski and Cr Bushell

That the Presidents Report, for the year ended 30 June 2006, as presented, be received.

Carried

BUSINESS ARISING - Nil

CHIEF EXECUTIVE OFFICER'S REPORT

The Chief Executive Officer, Mr Julian Murphy, tabled his report. He thanked his predecessor Bruce Mead for the excellent condition he had left the management of the Shire of Corrigin in, which ensured a smooth changeover. He also thanked the Deputy Chief Executive Officer, Heather Blacklock for her assistance.

Moved – Cr Johnson and Cr Forbes

That the Chief Executive Officer's Report, for the year ended 30 June 2006, as presented, be received.

Carried

BUSINESS ARISING – Nil

AUDITORS REPORT AND FINANCIAL STATEMENT

Moved – Rex Thomas and Cr Talbot

That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2006, as presented, be received.

Carried

GENERAL BUSINESS

Footpaths

Colin Larke congratulated Council on the improvements to footpaths within the townsite, it has made life a lot easier for people with gophers and prams. He feels that this should continue.

Surface Water – Janes Drive laneway

Betty Baker asked if there were any plans to harvest the water that runs down the back lane in Janes Drive. The President explained that Council has placed some drains along the laneway to assist in the surface water drainage problem. The staff can have another look at the problem.

Roads to Recovery

Peter Doyle queried why no Roads to Recovery funds had been allocated to rural roads.

Ron Gannaway entered the meeting at 5.12pm.

The CEO explained the Shire has allocated funds to Larke Crescent, Centenary Avenue, and Goyder Street as part of the Roads to Recovery programme. Peter Doyle asked if anything would be happening with Kunjin Street. The Shire is looking at allocating some Roads to Recovery funding to this to assist in getting the project underway.

Miss King entered the meeting at 5.14pm.

The CEO further explained that town roads are more complicated to construct and therefore more expensive so the Council aims to use Roads to Recovery funding. The staff have been able to access other funding for rural roads such as Blackspot funding for the Rabbit Proof Fence Road. The CEO is in the process of formulating an overall upgrade and maintenance programme for all roads.

Peter Doyle congratulated Council on the healthy reserve balance.

Rex Thomas gave his appreciation on the works planned for the Rabbit Proof Fence Road, and also the use of the street sweeper within the townsite. This has made a big improvement to the appearance of the town.

Betty Baker queried if the Shire has control over the power supply. The CEO explained that no the Shire does not but can support any resident who would like to raise the matter with Western Power. He commented that this seems to be a problem across the state.

MEETING CLOSURE

There being no further business to discuss, the President thanked everyone for their attendance and closed the meeting at 5.22pm.

President

Date

PRESIDENTS REPORT

Electors, Ladies and Gentlemen

It is my privilege to present the President's Report for the Shire of Corrigin for the year ended 30 June 2007.

RATES

A rate increase of 4.5% for the 2006/07 financial year was approved by Council. Council considered this to be a reasonable rate increase in the light of larger capital expenditure to be carried out during this period. This expenditure included a new toilet block at Miss B's park; final completion of two more staff houses; a new Mack Prime Mover and tipper, a new cement truck; a new bus shed at the shire depot and the community bus changeover as well as other regular changeovers.

WORKS CARRIED OUT

With the use of Road Projects Funding, Blackspot Funding, Roads to Recovery Funding and the Shire's own resources there were considerable constructions works undertaken for this financial year. Janes Drive and Gayfer Street (Roads to Recovery Funding); Corrigin Wickpin Road, Corrigin Bruce Rock Road, Quairading Road (Road Projects Funding); and finally the Shire's own resources construction work was done on the Corrigin South Road and on the Rabbit Proof Fence Road – part of the costs of the latter covered by Blackspot Funding also. The costs of the above works totaled \$884,807. In addition Council also undertook maintenance to the value of \$361,703 on rural and townsite roads within the Shire.

I take this opportunity to congratulate Works Supervisor – Greg Tomlinson and outside staff for their excellent efforts.

FUTURE DEVELOPMENTS

Whilst the Reserve funds are healthy and planning for future development can be undertaken by Council with confidence, care must be taken to ensure that the Reserves remain in a positive position. Council purchased land in Larke Crescent late last year. Future plans for this area include the development of residential lots as well as associated headworks and access roads. It is expected that by the year 2008 approximately 33 lots will be available for sale to the public. With all available residential lots in Spanney Street sold in 2006/07 the purchase of the Larke Crescent land was deemed necessary for residential expansion. Funds have also been made available to use for re subdividing on the lower side of Courboules Crescent. These blocks are fully serviced and with work done on the drainage and levels of this area they will be improved and more attractive sale to the public. Council has also allocated, with associated funding, approximately \$1.7 million from the budget in its efforts to continue to improve the road network within the Shire.

HEALTH AND WELFARE

Local practitioner Dr Hans Grobbelaar remains our resident doctor and Pam Keenan continues as Director of Nursing. Many thanks for the attentive care they provide to our community.

In conclusion I would like to thank all Councillors and Shire staff for their input and support for this year. In particular I would like to congratulate CEO Julian Murphy and Deputy CEO Heather Talbot for their ongoing dedication and efforts on the smooth and efficient running of the internal workings of the Shire. To all Shire staff I offer my personal thanks, as well as Council's, for your efforts throughout the year.

On a final note of thanks I am indebted to Deputy President Nola Forbes for her personal support. I am very appreciative to her and all Councillors for their part in endeavouring to continue to run Corrigin Shire as a progressive and viable district for its citizens.

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 2007.

ADMINISTRATION STAFF

During the past year there were no changes to the Shire's Administration Staff as follows:

Heather Talbot, Deputy CEO
Anita King, Executive Support Officer
Sarah Whitehouse, Administration Officer
Shannon Aldworth, Finance Officer
Karen Wilkinson, Rates Officer

Council has received the benefit of a steady administrative workforce which has ensured continuity and quality customer service.

Heather Ives continued in her role as Community Resource Centre Coordinator. The Resource Centre lost the services of Emily Hewitt who left her position as Assistant Coordinator to become a full time mother. This year we welcomed Tracey Hodgson to the Resource Centre Staff. The Community Resource Centre continues to provide a valuable service to the community, and last year saw another increase in overall patronage.

OPERATIONAL STAFF

Greg Tomlinson continues to provide valuable service in his role as Works Supervisor. Last year was a year of consolidation after a number of hectic years undertaking works for Main Roads. The lack of a Main Roads contract for Council enabled the Works Staff to focus on local roads jobs as well as a number of projects within the Corrigin townsite.

Council lost a number of long serving employees including Leading Hand Mark Channon who moved on to take up work as a painter in the booming Peel Region. With the departure of Mark Channon, Council appointed Nick Darke and Shane Robinson as leading Hands.

Council's Plant Mechanic of many years Paul Wilkinson left the Shire to join the family farm. Allan Hamilton, Shane McMiles and Brydon Fare also left to pursue other opportunities. We welcomed Mark Townsend and Billy Matthews to the Works Crew. Whilst a number of permanent positions remain vacant Council continues to employ casual staff to ensure that services are maintained.

The current strong labour market and competition from the building and mining industry has made replacing staff difficult over the past twelve months. Despite the problems of attracting staff, Council has appointed a number of new staff including Ben Hewett who has joined Council from private industry to take up the newly created position of Building Supervisor. Ben has proven to be a strong addition to the Shire's staff undertaking a range of building maintenance tasks on Council's facilities.

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 third Saturday in October 2007. In 2006 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 went before the Local Government Advisory Board for consideration and was agreed to, therefore Council now operates with no wards.

The Councillors at present are as follows;

<u>President</u>	<u>Term Expires</u>	<u>Phone</u>
Harry Gayfer	2007	9063 2027
<u>Deputy President</u>		
Nola Forbes	2009	9063 2054
<u>Councilor</u>		
Graeme Downing	2009	9063 2112
Lyn Baker	2007	9065 7053
Norm Talbot	2007	9063 2232
Greg Johnson	2007	9063 2065
Gary Bushell	2009	9063 2302
David Bolt	2009	9063 2397
Matt Szczecinski	2007	9063 2125

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, 20 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	\$25,060.04
Community Bus Reserve	\$43,905.07
Staff Housing Reserve	\$407,541.61
Long Service Leave Reserve	\$90,368.84
Office Equipment Reserve	\$4,866.64
Land Subdivision Reserve	\$460,810.64
Townscape Reserve	\$17,465.18
Roadworks Reserve	\$307,946.21
Medical Reserve	\$16,247.85
Roads to Recovery Reserve	\$318,854.80
Community Development Reserve	\$204,537.86
Plant Replacement Reserve	\$329,911.69
Swimming Pool Reserve	\$24,568.68
Roadworks Reserve	<u>\$327,268.10</u>
	<u>\$2,271,407.00</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 2006/07 financial year was 4.50% in both the rural and the townsite areas, the average over the past 10 years has been 3.74%. Considering some of the large capital expenditure projects within the 2006/07 budget, the reasonable rate increase was thought to be suitable. The rate increases over the preceding 10 years have been;

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
2005/06

5.07%
3.45%

The larger capital expenditure during the 2006/07 financial year included the completion of the construction of two new staff houses, the construction of a new toilet block at Miss B's park, a new bus shed at the depot, the purchase of land in Larke Crescent for future subdivision, new file server for the administration computers, the changeover of the community bus, a new Mack Prime Mover and tipper, a new cement truck and banner poles for Walton Street, along with the normal fleet changeovers.

Council undertook the following construction works as part of our works program for the 2006/07 financial year;

(a)	Corrigin Bruce Rock Road - Road Projects Funding	\$113,554
(b)	Corrigin Wickepin Road - Road Projects Funding/ Own Resources	\$332,535
(c)	Rabbit Proof Fence Road – Blackspot Funding	\$24,159
(d)	Quairading Road – Road Projects Funding	\$67,831
(e)	Janes Drive – Roads to Recovery Funding	\$306,791
(f)	Gayfer Street – Roads to Recovery Funding	\$6,738
(g)	Corrigin South Road – Own Resource	\$18,519
(h)	Rabbit Proof Fence Road – Own Resources	\$14,680

In addition to the above construction jobs, Council undertook maintenance on Rural and Townsite Roads to the value of \$361,703.

During 2007/08 Council has budgeted to fund the following roadworks;

(a)	Quairading Road – Road Projects Funding	\$172,550
(b)	Wickepin Corrigin Road	\$171,000
(c)	Rabbit Proof Fence Road – Blackspot Funding	\$144,000
(d)	Larke Crescent – Roads to Recovery Funding	\$175,000
(e)	Centenary Avenue – Roads to Recovery Funding	\$175,000
(f)	Corrigin South Road – Council's Own Resources	\$84,000
(g)	Morrell Road – Council's Own Resources	\$24,000
(h)	Kunjin Street – Roads to Recovery Funding	\$400,000



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

In 2006/07 Council sold all available residential lots in Spanney Street which it subdivided into 19 lots in 2002/03.

Late last year Council purchased land in Larke Crescent which included cleared land and a portion of parkland near the Corrigin Rock.

The Shire is currently working on plans to develop the cleared land into residential lots between 800m² to 1,776m². The proposal includes the construction of access roads and the provision of reticulated water and sewerage, underground power and telecommunications services.

The new residential land development will comprise around 33 lots which are expected to be made available for sale to the public in early 2008.

Council also has allowed funds to re-subdivide the blocks available on the lower side of Courboules Crescent, these blocks are fully serviced and the problem of drainage and levels will be rectified to make them a more attractive option for potential buyers.

LIGHT INDUSTRIAL LAND

In 2006/07 Council sold all available light industrial land, at present there are no plans for an industrial land subdivision, however this will be required in the near future. 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 February 2007, Council signed another 5 year contract with Gemini Medical Services (formerly 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 \$45,000 per annum plus CPI to Gemini Medical Services.

Dr Hans Grobbelaar has been the resident doctor in Corrigin for the past three years and once again 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.

A grant application was submitted for the Corrigin Historical Society to provide cement floors in three of their display sheds. They were successful in obtaining \$15,000 in funding. The Historical Society will benefit from this funding by enabling the displays to be on a flat surface which will also be kept cleaner because of the reduced dust.

The Shire applied for and were successful in getting funding to conduct training courses through FESA for 'Introduction to Recovery Management' & 'Introduction to Emergency Risk Management'. These courses have been offered to members of the Corrigin Local Emergency Management Committee or people who represent a hazard management or recovery management agency and will be conducted in late October 2007 and April 2008.

Rural Street Addressing continues with updating information and maintaining the system. New properties or properties that were missed in the original roll out have had their number plates ordered and the staff are progressively installing these when we receive them.

Recycling Calendars were sent out for the first time in 2007 which included all the dates that Recycling would be collected in Corrigin.

The Junior Council have again been active in 2006/07, in conjunction with Corrigin District High School. In the October 2006 school holidays a 'Fun Day' was held where kids could come to the Cyril Box Pavilion and do a choice of activities which provided a day's entertainment. Many thanks to Brett Connelly, Karen Poultney, St John Ambulance & the Volunteer Fire Brigade members for helping us out.

The Junior Council are also keeping up to date on the park upgrade planned for the Centenary Avenue park area.

6 Banner poles have been ordered to be placed on the west side of Walton Street. The banners will have Corrigin localities painted on them. This is another initiative of the Junior Council.

The current Junior Councillors are:

Michelle Finessi	Laura Channon
Aidan Walling	Mikayla Szczecinski
Luella Caley	Emma Shaw
Rikki McMiles	Ebony Barrett
Dannielle Gannaway	Amber Channon
Trystan Caley	

Thank a Volunteer Day was held on 7 December 2006, thanks to funding received from the Office of Seniors Interests and Volunteering. This was a successful sundowner and we encourage all community members to attend in 2007 if we are again successful with funding.

Throughout the year the Community Development Officer has assisted a number of community organisations with their information needs as well as working on various 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 planning scheme 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 Attendant and only open the tip on certain days. Mr John Reynolds is employed as the Tip Attendant, 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 2nd and 4th 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 **newspapers**
 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. A site in Bendering has been selected and is currently going through the works approval process. It is anticipated that this process should be completed by late 2007. Once a license to operate has been obtained the new site is planned to be operational by early 2008. This will mean the phased shut down of local disposal sites in favour of new Transfer Stations. These will accept limited local waste and recyclables. The new central site will only be accessible by special arrangement. The current kerbside waste/recyclables pickups will remain unchanged.

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, 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 License approvals issued in this period has increased slightly from the 2005/06 figure of 26 to 30 approvals. This included residential, commercial and industrial additions and 5 new houses. The total value of the work approved is in excess of \$760 000 which is less than for the 2005/06 period due to the break up of approvals being more biased towards minor alterations and additions.

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 2007, early 2008. 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.

This role while coordinated by the Shire is now run by the Corrigin Apex Club. The club will use the monies received for worthwhile community projects/charities.

Two collections are held in the year, the first in March and the second in September/October based on a pre-booking system for chemical users throughout 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 2006/07 as in the past few years Council employed Kevin Turner to conduct the clearing for us.

In the 2007/08 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. Council adopted a Plan for the Future during 2006/07 budget process. The Plan for the Future is for the period 2006/07 – 2008/09.

A copy of the plan is available at the Shire Office if you wish to peruse it.



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 had to be fully developed by July 2007, and replaced and built on the achievements of Disability Service Plans (DSPs).

Council adopted a DAIP in June 2007 for implementation in July 2007. Council is 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 organised 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. We are also working with our contractors to ensure they are aware of their responsibilities.
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 2006/07 financial year. The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the 2007/08 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 organisation 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 2007

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Income Statement by Nature or Type	3
Income Statement by Program	4
Balance Sheet	5
Statement of Changes in Equity	6
Cash Flow Statement	7
Rate Setting Statement	8
Notes to and Forming Part of the Financial Report	9 to 40
Independent Audit Report	41

**SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007**

**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 2007 are in my opinion properly drawn up to present fairly the financial position of the Shire of Corrigin at 30th June 2007 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 10th day of August 2007.



J Murphy
Chief Executive Officer

SHIRE OF CORRIGIN

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2007

	NOTE	2007	2007	2006
		\$	Budget	\$
			\$	
REVENUES FROM ORDINARY ACTIVITIES				
Rates	22	1,211,247	1,212,446	1,156,397
Grants and Subsidies	28	1,460,662	1,168,627	1,301,663
Contributions Reimbursements and Donations		158,993	175,000	177,628
Fees and Charges	27	533,562	335,000	1,780,162
Interest Earnings	2(a)	148,317	56,500	123,018
Other Revenue		<u>141,438</u>	<u>115,931</u>	<u>99,834</u>
		<u>3,654,219</u>	<u>3,063,504</u>	<u>4,638,702</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(1,155,902)	(1,339,925)	(1,366,324)
Materials and Contracts		(658,655)	(337,748)	(1,481,635)
Utilities		(121,861)	(120,000)	(119,209)
Depreciation	2(a)	(1,336,345)	(2,949,634)	(1,235,295)
Interest Expenses	2(a)	(67,107)	(68,052)	(77,972)
Insurance		(145,258)	(160,000)	(155,061)
Other Expenditure		<u>(126,205)</u>	<u>(80,000)</u>	<u>(111,539)</u>
		<u>(3,611,333)</u>	<u>(5,055,359)</u>	<u>(4,547,035)</u>
Grants and Subsidies - non-operating	28	592,087	696,880	643,016
Profit on Asset Disposals	20	160,163	10,222	9,059
Loss on Asset Disposals	20	<u>(45,888)</u>	<u>(32,417)</u>	<u>(62,591)</u>
NET RESULT		<u><u>749,248</u></u>	<u><u>(1,317,170)</u></u>	<u><u>681,151</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 2007

NOTE	2007	2007	2006
	\$	Budget	\$
		\$	
REVENUES FROM ORDINARY ACTIVITIES			
Governance	9,667	12,802	13,776
General Purpose Funding	2,495,637	2,396,073	2,371,402
Law, Order, Public Safety	251,834	49,400	150,046
Health	128,763	133,073	112,746
Education and Welfare	86	250	621
Housing	199,139	131,326	141,459
Community Amenities	115,075	149,820	76,151
Recreation and Culture	24,494	21,675	34,350
Transport	685,168	692,955	732,482
Economic Services	158,156	104,932	132,390
Other Property and Services	338,450	78,300	1,525,354
2 (a)	<u>4,406,469</u>	<u>3,770,606</u>	<u>5,290,777</u>
EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE			
Governance	(252,817)	(297,865)	(208,390)
General Purpose Funding	(68,363)	(82,797)	(73,469)
Law, Order, Public Safety	(86,567)	(88,538)	(77,632)
Health	(226,620)	(367,052)	(225,780)
Education and Welfare	(35,135)	(199,999)	(31,571)
Housing	(177,247)	(631,357)	(145,517)
Community Amenities	(213,143)	(239,161)	(182,627)
Recreation & Culture	(450,397)	(1,131,607)	(530,563)
Transport	(1,483,796)	(1,389,519)	(1,567,525)
Economic Services	(345,812)	(511,535)	(313,251)
Other Property and Services	(250,217)	(80,294)	(1,175,329)
2 (a)	<u>(3,590,114)</u>	<u>(5,019,724)</u>	<u>(4,531,654)</u>
BORROWING COSTS EXPENSE			
Governance	(1,130)	(1,130)	(1,708)
Housing	(34,400)	(34,981)	(40,244)
Community Amenities	(16,719)	(16,952)	(19,132)
Recreation & Culture	(5,097)	(5,097)	(6,103)
Economic Services	(9,761)	(9,892)	(10,785)
2 (a)	<u>-67,107</u>	<u>(68,052)</u>	<u>(77,972)</u>
NET RESULT	<u><u>749,248</u></u>	<u><u>(1,317,170)</u></u>	<u><u>681,151</u></u>

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

SHIRE OF CORRIGIN
BALANCE SHEET
AS AT 30TH JUNE 2007

	NOTE	2007 \$	2006 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	2,477,722	2,194,827
Trade and Other Receivables	4	108,364	155,384
Inventories	5	13,175	17,419
TOTAL CURRENT ASSETS		<u>2,599,261</u>	<u>2,367,630</u>
NON-CURRENT ASSETS			
Other Receivables	4	3,128	6,109
Inventories	5	286,938	519,298
Property, Plant and Equipment	6	8,813,825	8,504,473
Infrastructure	7	10,735,051	10,472,720
TOTAL NON-CURRENT ASSETS		<u>19,838,942</u>	<u>19,502,600</u>
TOTAL ASSETS		<u>22,438,203</u>	<u>21,870,230</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	289,917	287,229
Long Term Borrowings	9	213,856	176,029
Provisions	10	182,775	182,490
TOTAL CURRENT LIABILITIES		<u>686,548</u>	<u>645,748</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	733,950	947,806
Provisions	10	48,117	56,336
TOTAL NON-CURRENT LIABILITIES		<u>782,067</u>	<u>1,004,142</u>
TOTAL LIABILITIES		<u>1,468,615</u>	<u>1,649,890</u>
NET ASSETS		<u>20,969,588</u>	<u>20,220,340</u>
EQUITY			
Retained Surplus		18,698,181	18,636,116
Reserves - Cash Backed	11	2,271,407	1,584,224
Reserves - Asset Revaluation	12	0	0
TOTAL EQUITY		<u>20,969,588</u>	<u>20,220,340</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 2007

	NOTE	2007 \$	2006 \$
RETAINED SURPLUS			
Balance as at 1 July 2006		18,636,116	18,429,288
Net Result		749,248	681,151
Transfer from/(to) Reserves		<u>(687,183)</u>	<u>(474,323)</u>
Balance as at 30 June 2007		<u>18,698,181</u>	<u>18,636,116</u>
RESERVES - CASH BACKED			
Balance as at 1 July 2006		1,584,224	1,109,901
Amount Transferred (to)/from Retained Surplus		<u>687,183</u>	<u>474,323</u>
Balance as at 30 June 2007	11	<u>2,271,407</u>	<u>1,584,224</u>
RESERVES - ASSET REVALUATION			
Balance as at 1 July 2006		0	0
Revaluation Increment		0	0
Revaluation Decrement		<u>0</u>	<u>0</u>
Balance as at 30 June 2007	12	<u>0</u>	<u>0</u>
TOTAL EQUITY		<u>20,969,588</u>	<u>20,220,340</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 2007**

	NOTE	2007 \$	2007 Budget \$	2006 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,214,984	1,228,001	1,156,397
Grants and Subsidies - operating		1,460,662	1,168,627	1,301,663
Contributions, Reimbursements & Donations		158,993	180,445	177,628
Fees and Charges		583,071	350,555	1,887,942
Interest Earnings		148,317	56,500	123,019
Goods and Services Tax		274,355	200,000	253,207
Other		141,438	115,931	111,394
		<u>3,981,820</u>	<u>3,300,059</u>	<u>5,011,250</u>
Payments				
Employee Costs		(1,195,511)	(1,289,925)	(1,359,991)
Materials and Contracts		(619,101)	(329,667)	(1,301,717)
Utilities (gas, electricity, water, etc)		(121,861)	(120,000)	(119,209)
Insurance		(145,258)	(160,000)	(155,061)
Interest		(68,051)	(68,052)	(77,972)
Goods and Services Tax		(281,151)	(220,000)	(264,767)
Other		(126,205)	(80,000)	(111,540)
		<u>(2,557,138)</u>	<u>(2,267,644)</u>	<u>(3,390,257)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,424,682</u>	<u>1,032,415</u>	<u>1,620,994</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(157,182)	0	0
Payments for Purchase of Property, Plant & Equipment		(1,404,719)	(1,259,862)	(1,199,478)
Payments for Construction of Infrastructure		(925,817)	(954,940)	(507,825)
Grants/Contributions for the Development of Assets		592,087	696,880	643,016
Proceeds from Sale of Plant & Equipment		926,322	388,195	273,706
		<u>926,322</u>	<u>388,195</u>	<u>273,706</u>
Net Cash Provided By (Used In) Investing Activities		(969,309)	(1,129,727)	(790,582)
Cash Flows from Financing Activities				
Repayment of Debentures		(176,029)	(176,029)	(164,915)
Proceeds from Self Supporting Loans		3,551	0	792
		<u>3,551</u>	<u>0</u>	<u>792</u>
Net Cash Provided By (Used In) Financing Activities		(172,478)	(176,029)	(164,123)
Net Increase (Decrease) in Cash Held		282,895	(273,341)	666,289
Cash at Beginning of Year		2,194,827	2,193,313	1,528,539
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>2,477,722</u></u>	<u><u>1,919,972</u></u>	<u><u>2,194,827</u></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 2007

	NOTE	2007 \$	2007 Budget \$
REVENUES			
Governance		9,667	12,802
General Purpose Funding		1,284,390	1,183,627
Law, Order, Public Safety		251,834	49,400
Health		128,763	133,073
Education and Welfare		86	250
Housing		199,139	131,326
Community Amenities		115,075	149,820
Recreation and Culture		24,494	21,675
Transport		685,168	692,955
Economic Services		158,156	104,932
Other Property and Services		<u>338,450</u>	<u>78,300</u>
		3,195,222	2,558,160
EXPENSES			
Governance		(253,947)	(298,995)
General Purpose Funding		(68,363)	(82,797)
Law, Order, Public Safety		(86,567)	(88,538)
Health		(226,620)	(367,052)
Education and Welfare		(35,135)	(199,999)
Housing		(211,647)	(666,338)
Community Amenities		(229,862)	(256,113)
Recreation & Culture		(455,494)	(1,136,704)
Transport		(1,483,796)	(1,389,519)
Economic Services		(355,573)	(521,427)
Other Property and Services		<u>(250,217)</u>	<u>(80,294)</u>
		(3,657,221)	(5,087,776)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals		(114,275)	22,195
Movement in Employee Benefit Provisions		(7,934)	0
Movement in Accrued Interest		(944)	0
Movement in Accrued Salaries & Wages		(28,367)	0
Depreciation and Amortisation on Assets		1,336,345	2,949,634
Capital Expenditure and Revenue			
Purchase Land Held for Resale		(157,182)	0
Purchase Land and Buildings		(253,808)	(449,429)
Purchase Infrastructure Assets - Roads		(913,417)	(921,440)
Purchase Infrastructure Assets - Parks		(12,400)	(33,500)
Purchase Plant and Equipment		(1,123,954)	(786,523)
Purchase Furniture and Equipment		(26,957)	(23,910)
Proceeds from Disposal of Assets		926,322	388,195
Repayment of Debentures		(176,029)	(176,029)
Self-Supporting Loan Principal Income		3,551	0
Transfers to Reserves (Restricted Assets)		(935,818)	(282,001)
Transfers from Reserves (Restricted Assets)		248,634	244,738
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		561,040	385,240
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		74,055	0
Amount Required to be Raised from Rates	22	<u><u>(1,211,247)</u></u>	<u><u>(1,212,446)</u></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 2007

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.

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.

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2007.

Council is of the view the new standards or amendments will have no direct impact on the amounts included in the financial report although the changes may impact upon the way in which some financial information is disclosed.

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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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) Cash and Cash Equivalents

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

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

(e) Trade and Other Receivables

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

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(f) 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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

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

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

Land under Roads

Land under roads is excluded from infrastructure in accordance with the transition arrangements available under AASB 1045 and in accordance with legislative requirements.

Other

As of 1 July 2004, Council elected to revert to the cost basis for measuring land and buildings and all infrastructure assets (other than roads) that were being carried at a revalued amount at the immediately preceding reporting date being 30 June, 2004.

This was achieved by deeming the carrying amount of the non-current assets comprising the particular class to be their cost and complied with the requirements on application of AASB 1 *First Time Adoption of Australian Equivalents to International Financial Reporting Standards*.

(h) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Depreciation of Non-Current Assets (continued)

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	33 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	
	Heavy 15 years
	Other 7.5years
	Light Vehicles not depreciated
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(i) Investments and Other Financial Assets

Financial Assets in the scope of AASB 139 '*Financial Instruments: Recognition and Measurement*' are classified as either financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets. When financial assets are recognised initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs. The Council determines the classification of its financial assets after initial recognition and, when allowed and appropriate, re-evaluates this designation at each financial year end.

(j) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 '*Impairment of Assets*' and appropriate adjustments made.

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

(k) Trade and Other Payables

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the 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.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred.

(n) 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.

(o) 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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Superannuation

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

(r) Interest Rate Risk

Information on interest rate risk as it applies to financial instruments is disclosed in Note 33.

(s) 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 one major concentration of credit risk within the municipality is in relation to its cash and cash equivalent deposits which are all with the one financial institution.

(t) Liquidity Risk

The Council's liquidity risk is managed via the use of its cash and cash equivalent balances, other financial assets and borrowing policy.

(u) Fair Value

All assets and liabilities recognised in the balance sheet, whether they are carried at cost or at fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

(v) Rounding Off Figures

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

(w) 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 2007

2. REVENUES AND EXPENSES	2007	2006
	\$	\$
(a) Result from Ordinary Activities		
The Result from Ordinary Activities includes:		
(i) Charging as an Expense:		
Significant Expense		
Housing	<u>93,921</u>	<u>0</u>
<p>This significant expense related to the incorrect reporting of GST on building construction. An audit of GST treatment of housing construction in the Local Government industry was conducted by the ATO and as a result an error was corrected. Interest penalty plus the correction of the GST is included in this item of expenditure.</p>		
Auditors Remuneration		
- Audit	4,750	3,700
- Other Services	0	600
Depreciation		
Buildings	281,998	270,671
Furniture and Equipment	39,641	39,618
Plant and Equipment	351,220	290,004
Roads	647,558	621,486
Footpaths	9,046	9,046
Parks	2,412	0
Drainage	4,470	4,470
	<u>1,336,345</u>	<u>1,235,295</u>
Interest Expenses		
Debentures (refer Note 21(a))	<u>67,107</u>	<u>77,972</u>
	<u>67,107</u>	<u>77,972</u>
(ii) Crediting as Revenue:		
	2007	2007
	\$	Budget
		\$
Interest Earnings		
Investments		
- Reserve Funds	96,061	30,000
- Other Funds	50,171	25,500
Other Interest Revenue (refer note 26)	<u>2,085</u>	<u>1,000</u>
	<u>148,317</u>	<u>56,500</u>
		<u>123,018</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

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

Members Expenses.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Food quality and pest control, meat inspection of abattoirs, and administration of the Eastern Districts Regional Health Scheme.

EDUCATION AND WELFARE

Contributions towards the operation of the Senior Citizens centre, assistance to Day Care Centre Playgroups, Frail Aged Home and voluntary services.

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of refuse disposal sites, noise control, operation of the cemetery, Community Bus and administration of the Town Planning Scheme.

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Provision of tourism facilities, area promotion, building control, saleyards, noxious weed control, 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 2007

2. OPERATING REVENUES AND EXPENSES (Continued)

	2007	2006
	\$	\$
(c) Conditions Over Contributions		
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 - Supplementary Program	299,643	0
	299,643	0
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	0	299,643
Telecentre Support Branch	4,565	0
Main Roads - Blackspot Funding	14,241	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	0
Closing balances of unexpended grants	318,449	299,643
Comprises:		
Telecentre Support Branch	4,565	0
Main Roads - Blackspot Funding	14,241	0
Roads to Recovery - Supplementary Program	299,643	299,643
	318,449	299,643

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 2007

	2007	2006
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	187,509	610,603
Restricted	<u>2,290,213</u>	<u>1,584,224</u>
	<u><u>2,477,722</u></u>	<u><u>2,194,827</u></u>

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

Long Service Leave Reserve	90,369	36,918
Community Bus Reserve	43,905	41,308
Staff Housing Reserve	407,542	261,156
Office Equipment Reserve	4,866	4,579
Plant Replacement Reserve	329,912	420,825
Swimming Pool Reserve	24,568	23,118
Roadworks Reserve	327,268	307,946
Land Subdivision Reserve	460,811	124,234
Townscape Reserve	17,465	16,434
Medical Reserve	16,248	15,289
Roads to Recovery Reserve	318,855	299,643
LGCHP Long Term Mtncce Reserve	25,060	32,774
Community Development Reserve	204,538	0
Unspent Grants	<u>18,806</u>	<u>0</u>
	<u><u>2,290,213</u></u>	<u><u>1,584,224</u></u>

4. TRADE AND OTHER RECEIVABLES

Current

Rates Outstanding	9,504	13,241
Sundry Debtors	80,910	130,419
GST Receivable	18,386	11,590
Loans - Clubs/Institutions	1,564	2,134
Provision for Doubtful Debts	<u>(2,000)</u>	<u>(2,000)</u>
	<u><u>108,364</u></u>	<u><u>155,384</u></u>

Non-Current

Loans - Clubs/Institutions	<u>3,128</u>	<u>6,109</u>
	<u><u>3,128</u></u>	<u><u>6,109</u></u>

5. INVENTORIES

Current

Fuel and Materials	<u>13,175</u>	<u>17,419</u>
	<u><u>13,175</u></u>	<u><u>17,419</u></u>

Non-Current

Land Held for Resale - Cost		
Cost of Acquisition	<u>286,938</u>	<u>519,298</u>
	<u><u>286,938</u></u>	<u><u>519,298</u></u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	9,006,672	8,856,514
Less Accumulated Depreciation	<u>(3,452,180)</u>	<u>(3,203,969)</u>
	5,554,492	5,652,545
Furniture and Equipment - Cost	532,219	506,262
Less Accumulated Depreciation	<u>(349,538)</u>	<u>(310,897)</u>
	182,681	195,365
Plant and Equipment - Cost	4,742,708	4,094,607
Less Accumulated Depreciation	<u>(1,953,753)</u>	<u>(1,662,100)</u>
	2,788,955	2,432,507
Motor Vehicle	287,697	224,056
Less Accumulated Depreciation	<u>0</u>	<u>0</u>
	287,697	224,056
	<u><u>8,813,825</u></u>	<u><u>8,504,473</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 2007

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.

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Motor Vehicles \$	Total \$
Balance as at 1 July 2006	5,652,545	195,365	2,432,507	224,056	8,504,473
Additions	253,808	26,957	771,151	352,803	1,404,719
(Disposals)	(69,863)	0	(63,483)	(289,162)	(422,508)
Revaluation - Increments - (Decrements)	0	0	0	0	0
Impairment - (losses) - reversals	0	0	0	0	0
Depreciation (Expense)	(281,998)	(39,641)	(351,220)	0	(672,859)
Other Movements	0	0	0	0	0
Balance as at 30 June 2007	<u>5,554,492</u>	<u>182,681</u>	<u>2,788,955</u>	<u>287,697</u>	<u>8,813,825</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
7. INFRASTRUCTURE		
Roads - Cost	22,755,565	21,842,147
Less Accumulated Depreciation	<u>(12,393,370)</u>	<u>(11,745,811)</u>
	10,362,195	10,096,336
Footpaths - Cost	452,298	452,298
Less Accumulated Depreciation	<u>(246,830)</u>	<u>(237,784)</u>
	205,468	214,514
Drainage - Cost	223,500	223,500
Less Accumulated Depreciation	<u>(134,100)</u>	<u>(129,630)</u>
	89,400	93,870
Parks & Ovals - Cost	80,400	68,000
Less Accumulated Depreciation	<u>-2,412</u>	<u>0</u>
	77,988	68,000
	<u><u>10,735,051</u></u>	<u><u>10,472,720</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 2007

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 2006	10,096,336	214,514	93,870	68,000	10,472,720
Additions	913,417	0	0	12,400	925,817
(Disposals)	0	0	0	0	0
Revaluation - Increments - (Decrements)	0	0	0	0	0
Impairment - (losses) - reversals	0	0	0	0	0
Depreciation (Expense)	(647,558)	(9,046)	(4,470)	(2,412)	(663,486)
Other Movements	0	0	0	0	0
Balance as at 30 June 2007	<u>10,362,195</u>	<u>205,468</u>	<u>89,400</u>	<u>77,988</u>	<u>10,735,051</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	223,593	189,441
FBT Payable	3,386	1,100
PAYGW Liability	18,618	24,212
ESL Payable	0	678
Other Collections/Deposits	8,634	6,801
Accrued Interest on Debentures	5,592	6,536
Accrued Salaries and Wages	30,094	58,461
	<u>289,917</u>	<u>287,229</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge		
Debentures	213,856	176,029
	<u>213,856</u>	<u>176,029</u>
Non-Current		
Secured by Floating Charge		
Debentures	733,950	947,806
	<u>733,950</u>	<u>947,806</u>
Additional detail on borrowings is provided in Note 21.		
10. PROVISIONS		
Current		
Provision for Annual Leave	105,897	68,054
Provision for Long Service Leave	76,878	114,436
	<u>182,775</u>	<u>182,490</u>
Non-Current		
Provision for Annual Leave	0	38,688
Provision for Long Service Leave	48,117	17,648
	<u>48,117</u>	<u>56,336</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2007	2006
	\$	Budget	\$
		\$	
11. RESERVES - CASH BACKED			
(a) Long Service Leave Reserve			
Opening Balance	36,918	36,871	34,869
Amount Set Aside / Transfer to Reserve	53,451	50,699	2,049
Amount Used / Transfer from Reserve	0	0	0
	<u>90,369</u>	<u>87,570</u>	<u>36,918</u>
(b) Community Bus Reserve			
Opening Balance	41,308	41,260	35,237
Amount Set Aside / Transfer to Reserve	2,597	782	6,071
Amount Used / Transfer from Reserve	0	0	0
	<u>43,905</u>	<u>42,042</u>	<u>41,308</u>
(c) Staff Housing Reserve			
Opening Balance	261,156	260,819	246,660
Amount Set Aside / Transfer to Reserve	146,386	4,944	14,496
Amount Used / Transfer from Reserve	0	(130,000)	0
	<u>407,542</u>	<u>135,763</u>	<u>261,156</u>
(d) Office Equipment Reserve			
Opening Balance	4,579	4,573	4,325
Amount Set Aside / Transfer to Reserve	287	87	254
Amount Used / Transfer from Reserve	0	0	0
	<u>4,866</u>	<u>4,660</u>	<u>4,579</u>
(e) Plant Replacement Reserve			
Opening Balance	420,824	420,304	381,152
Amount Set Aside / Transfer to Reserve	23,826	7,967	39,672
Amount Used / Transfer from Reserve	(114,738)	(114,738)	0
	<u>329,912</u>	<u>313,533</u>	<u>420,824</u>
(f) Swimming Pool Reserve			
Opening Balance	23,118	23,088	21,835
Amount Set Aside / Transfer to Reserve	1,450	438	1,283
Amount Used / Transfer from Reserve	0	0	0
	<u>24,568</u>	<u>23,526</u>	<u>23,118</u>
(g) Roadworks Reserve			
Opening Balance	307,946	307,549	290,853
Amount Set Aside / Transfer to Reserve	19,322	5,830	17,093
Amount Used / Transfer from Reserve	0	0	0
	<u>327,268</u>	<u>313,379</u>	<u>307,946</u>
(h) Land Subdivision Reserve			
Opening Balance	124,234	124,146	65,008
Amount Set Aside / Transfer to Reserve	460,811	2,353	59,226
Amount Used / Transfer from Reserve	(124,234)	0	0
	<u>460,811</u>	<u>126,499</u>	<u>124,234</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2007	2006
	\$	Budget	\$
		\$	
11. RESERVES - CASH BACKED (Continued)			
(i) Townscape Reserve			
Opening Balance	16,434	16,413	15,522
Amount Set Aside / Transfer to Reserve	1,031	311	912
Amount Used / Transfer from Reserve	0	0	0
	<u>17,465</u>	<u>16,724</u>	<u>16,434</u>
(j) Medical Reserve			
Opening Balance	15,289	15,269	14,440
Amount Set Aside / Transfer to Reserve	959	289	849
Amount Used / Transfer from Reserve	0	0	0
	<u>16,248</u>	<u>15,558</u>	<u>15,289</u>
(k) Roads to Recovery Reserve			
Opening Balance	299,643	299,643	0
Amount Set Aside / Transfer to Reserve	19,212	5,680	299,643
Amount Used / Transfer from Reserve	0	0	0
	<u>318,855</u>	<u>305,323</u>	<u>299,643</u>
(l) LGCHP Long Term Mtnc Reserve			
Opening Balance	32,774	32,774	0
Amount Set Aside / Transfer to Reserve	1,948	2,621	32,774
Amount Used / Transfer from Reserve	(9,662)	0	0
	<u>25,060</u>	<u>35,395</u>	<u>32,774</u>
(m) Community Development Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	204,538	200,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>204,538</u>	<u>200,000</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u>2,271,407</u>	<u>1,619,972</u>	<u>1,584,223</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.

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

Community Bus Reserve

- to be used to fund the continual purchase of a community bus.

Long Service Leave Reserve

- to be used to fund Long Service Leave requirements.

Plant Replacement Reserve

- to be used for the purchase of major plant items.

Swimming Pool Reserve

- to be used for the construction and maintenance of the Swimming Pool.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

11. RESERVES - CASH BACKED (Continued)

Office Equipment Reserve

- to be used for the purchase of Office Equipment.

Roadworks Reserve

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

Land Subdivision Reserve

- to be used to fund the installation of infrastructure in a Land Subdivision.

Staff Housing Reserve

- to be used for the construction and maintenance of Staff Housing.

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 within the Shire of Corrigin.

Roads to Recovery Reserve

- to be used to fund the construction of roads within the Shire of Corrigin funded by Roads to Recovery Federal Government funding.

LGCHP Housing Reserve

- to be used to fund the long term maintenance of the Joint venture housing the Shire of Corrigin owns with Homeswest.

Community Development Reserve

- to be used for the continual upgrade of various community facilities in Corrigin.

12. RESERVES - ASSET REVALUATION

Council does not have any asset revaluation reserves.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

13. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2007 \$	2007 Budget \$	2006 \$
Cash and Cash Equivalents	<u>2,477,722</u>	<u>1,919,972</u>	<u>2,194,827</u>

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

Net Result	749,248	(1,317,170)	681,151
Depreciation	1,336,345	2,949,634	1,235,295
(Increase)/Decrease in Receivables	46,450	50,000	107,781
(Profit)/Loss on Sale of Asset	(114,275)	22,195	53,532
(Increase)/Decrease in Inventories	4,244	120	4,154
Increase/(Decrease) in Payables	2,691	14,516	175,764
Increase/(Decrease) in Employee Provisions	(7,934)	10,000	6,333
Grants/Contributions for the Development of Assets	<u>(592,087)</u>	<u>(696,880)</u>	<u>(643,016)</u>
Net Cash from Operating Activities	<u>1,424,682</u>	<u>1,032,415</u>	<u>1,620,994</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>1,198</u>	<u>70</u>
Total Amount of Credit Unused	<u>105,198</u>	<u>104,070</u>

Loan Facilities

Loan Facilities - Current	213,856	176,029
Loan Facilities - Non-Current	<u>733,950</u>	<u>947,806</u>
Total Facilities in Use at Balance Date	<u>947,806</u>	<u>1,123,835</u>

Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>
-----------------------------------------------	----------	----------

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
14. CAPITAL AND LEASING COMMITMENTS		
(a) Finance Lease Commitments		
There were no finance lease commitments entered into during the year.		
(b) Operating Lease Commitments		
There were no operating lease commitments entered into during the year.		
(c) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	0	85,629
- plant & equipment purchases	0	0
Payable:		
- not later than one year	0	85,629

The capital expenditure project outstanding at the end of 30 June 2006 represents the completion of construction of Staff Houses in Spanney Street by T Pasons.

15. CONTINGENT LIABILITIES

There were no known contingent liabilities at balance date.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

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.

The Shire together with the Shires of Bruce Rock, Narembeen, Kulin and Kondinin have a joint venture arrangement with regard to the provision of a vehicle for the Small Business Centre Eastern Wheatbelt. The full cost of the motor vehicle is included in Property, Plant & Equipment with the condition that if the vehicle was to be sold a fifth share is returned to each Shire

	2007	2006
	\$	\$
Non-Current Assets		
Motor Vehicles	29,282	31,516
Plant & Equipment	6,417	4,917
Less: Accumulated Depreciation	<u>(4,835)</u>	<u>(2,216)</u>
	<u><u>30,864</u></u>	<u><u>34,217</u></u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	321,682	324,690
General Purpose Funding	9,504	13,241
Law, Order, Public Safety	180,754	212,281
Health	410,608	411,256
Education and Welfare	405,222	422,002
Housing	2,396,054	2,032,672
Community Amenities	237,591	229,389
Recreation and Culture	1,392,471	1,588,302
Transport	12,425,162	12,405,755
Economic Services	847,299	842,811
Other Property and Services	1,315,748	1,183,413
Unallocated	<u>2,496,108</u>	<u>2,204,418</u>
	<u><u>22,438,203</u></u>	<u><u>21,870,230</u></u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

18. FINANCIAL RATIOS	2007	2006	2005
Current Ratio	0.52	1.29	1.62
Untied Cash to Trade Creditors Ratio	0.84	2.87	6.73
Debt Ratio	0.07	0.08	0.08
Debt Service Ratio	0.06	0.06	0.05
Gross Debt to Revenue Ratio	0.25	0.23	0.25
Gross Debt to Economically Realisable Assets Ratio	0.08	0.10	0.13
Rate Coverage Ratio	0.25	0.22	0.20
Outstanding Rates Ratio	0.01	0.01	0.01

The above ratios are calculated as follows:

Current Ratio
$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

Untied Cash to 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 2007

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:

	Balance 1-Jul-06	Amounts Received	Amounts Paid	Balance 30-Jun-07
	\$	\$	(\$)	\$
Community Cropping Fund	0	1,000	-357	643
TransWA Ticketing	34	2,797	-2,600	231
Single Person Units Bonds	1,303	508	-1,211	600
Staff Housing Bonds	300	1,409	-1,409	300
Community Development Fund	6,651	7,711	-616	13,746
Housing Bonds - Other	1,600	0	-500	1,100
Family Day Care Centre	263	0	-263	0
Freedom Skaters	697	0	-697	0
Friends of the Cemetery	8,510	0	0	8,510
LCDC	19,067	0	-19,067	0
B.C.I.T.F.	464	3,224	-2,638	1,050
Hall Deposits	0	100	-100	0
Edna Stevenson Educational Trust	28,528	1,523	0	30,051
	67,417			56,231

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

20. DISPOSALS OF ASSETS - 2006/07 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance						
Holden SV6 Commodore	28,107	29,778	21,960	29,889	-6,147	111
Holden Statesman	41,112	0	41,091	0	-21	0
Holden Berlina	29,307	29,778	27,027	29,889	-2,280	111
Holden Statesman	37,405	0	32,203		-5,202	0
Housing						
10 Gayfer Street (L&B)	56,778	120,000	130,000	120,000	73,222	0
Wood Heater (Gayfer St)	0	0	0	0	0	0
Health						
Holden VZ Adventra SX6 Station	31,516	28,209	29,028	24,605	-2,488	-3,604
Holden VZ Adventura	31,301	28,209	27,465	24,604	-3,836	-3,605
Holden Commodore	24,925	28,208	17,610	24,604	-7,315	-3,604
Holden Berlina Sedan	29,283	28,208	28,191	24,604	-1,092	-3,604
Community Amenities						
Lot 105 Channon Close	8,889	0	17,877	0	8,988	0
Lot 104 Channon Close	8,889	0	8,703	0	-186	0
Community Bus	62,132	55,000	59,091	65,000	-3,041	10,000
Lot 107 Channon Close	8,889	0	14,545	0	5,656	0
Lot 108 Channon Close	8,889	0	16,364	0	7,475	0
Lot 106 Channon Close	8,889	0	18,787	0	9,898	0
Economic Services						
Old Nursery	11,085	0	0	0	-11,085	0
Other Property & Services						
Lot 601 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 602 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 603 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 604 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 605 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 606 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 607 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 608 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 612 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 613 Spanney Street	24,650	0	26,780	0	2,130	0
Lot 615 Spanney Street	24,650	0	26,962	0	2,312	0
Lot 616 Spanney Street	24,650	0	27,273	0	2,623	0
Lot 617 Spanney Street	24,649	0	26,962	0	2,313	0
Lot 618 Spanney Street	24,649	0	26,962	0	2,313	0
Lot 259 Camm Street	2,000	0	2,976	0	976	0
Toyota Hilux 4x 4 Dual Cab	36,203	60,000	33,008	30,000	-3,195	-30,000
Isuzu Crew Cab	1,350	3,000	20,000	15,000	18,650	12,000
	812,047	410,390	926,322	388,195	114,275	-22,195

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007

21. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-06 \$	New Loans \$	Principal Repayments		Principal 30-Jun-07		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance								
Loan 90 - Office Extensions	19,868		13,023	13,023	6,845	6,845	1,130	1,130
Housing								
Loan 93 - Staff Housing	29,585		23,470	23,470	6,115	6,115	1,330	1,407
Loan 95 - CAC Residence	79,128		18,956	18,956	60,172	60,172	5,268	6,108
Loan 98 - GEHA (Education)	330,233		34,263	34,263	295,970	303,833	19,522	19,353
Loan 100 - GEHA (Police)	148,048		15,590	15,590	132,458	132,458	8,280	8,113
Community Amenities								
Loan 97 - Land Subdivision	270,522		38,032	38,032	232,490	232,490	16,719	16,952
Recreation & Culture								
Loan 96 - Oval	81,335		15,563	15,563	65,772	65,998	5,097	5,097
Economic Services								
Loan 99 - Resource Centre	165,116		17,132	17,132	147,984	140,121	9,761	9,892
	1,123,835	0	176,029	176,029	947,806	948,032	67,107	68,052

All debenture repayments were financed by general purpose revenue.

(b) New Debentures - 2006/07

No new loans were raised during the 2006/07 financial year.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2007**

21. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

Council has no unspent debenture funds as at 30th June 2007.

(d) Overdraft

Council established an overdraft facility of \$100,000 with the National Australia Bank to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2006 and 30 June 2007 was \$Nil.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

22. RATING INFORMATION - 2006/07 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 \$
Differential General Rate							0				0
GRV	10.3956	449	2,060,214	214,494	641	0	215,135	214,964	1,000	0	215,964
UV	1.5694	339	70,138,000	1,100,591	0	0	1,100,591	1,100,522	0	0	1,100,522
							0				0
Sub-Totals		788	72,198,214	1,315,085	641	0	1,315,726	1,315,486	1,000	0	1,316,486
Minimum Rates	Minimum \$										
							0				0
GRV - Corrigin	100	33	16,679	3,200	0	0	3,200	2,600	0	0	2,600
GRV - Other	30	0	0	0	0	0	0	330	0	0	330
UV	100	17	10,671	1,000	0	0	1,000	400	0	0	400
Sub-Totals		50	27,350	4,200	0	0	4,200	3,330	0	0	3,330
Specified Area Rate <i>(refer note 23)</i>							1,319,926				1,319,816
							0				
Ex Gratia Rates							1,319,926				1,319,816
Discounts <i>(refer note 25)</i>							13,212				9,000
Totals							-121,891				-116,370
							1,211,247				1,212,446

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

23. SPECIFIED AREA RATE - 2006/07 FINANCIAL YEAR

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

24. SERVICE CHARGES - 2006/07 FINANCIAL YEAR

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

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2006/07 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10	121,892	116,370
Minimum Rate	Discount	10	121,892	116,370
Rate Assessment	Write-Off		200	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 - 2006/07 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11	0	2,054	1,000
Interest on Instalments Plan	6		1,454	1,000
Charges on Instalment Plan		10		
			3,508	2,000

Ratepayers had the option of paying rates in four equal instalments, due on 15th September 2006, 30th November 2006, 31st January 2007 and 30th March 2007. 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 2007

27. FEES & CHARGES	2007	2006
	\$	\$
Governance	1,370	89
General Purpose Funding	3,644	2,717
Law, Order, Public Safety	6,399	6,165
Health	46,167	31,415
Education and Welfare	36	0
Housing	26,894	85,466
Community Amenities	81,007	76,869
Recreation & Culture	18,387	17,663
Transport	3,643	3,627
Economic Services	92,283	67,246
Other Property & Services	253,732	1,488,905
	<u>533,562</u>	<u>1,780,162</u>

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

28. GRANT REVENUE	2007	2006
	\$	\$
By Nature and Type:		
Grants and Subsidies - operating	1,460,662	1,301,663
Grants and Subsidies - non-operating	592,087	643,016
	<u>2,052,749</u>	<u>1,944,679</u>
By Program:		
General Purpose Funding	1,131,738	1,087,933
Governance	500	500
Law, Order, Public Sector	239,674	140,432
Housing	25,000	0
Transport	655,342	699,593
Economic Services	495	16,221
	<u>2,052,749</u>	<u>1,944,679</u>

29. COUNCILLORS' REMUNERATION	2007	2007	2006
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	9,520	13,000	11,560
President's Allowance	5,000	5,000	5,000
Deputy President's Allowance	1,250	1,250	1,250
Travelling Expenses	2,234	2,200	1,985
	<u>18,004</u>	<u>21,450</u>	<u>19,795</u>

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.

Salary Range	2007	2006
\$		
100,000 - 109,999	0	1

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

31. EMPLOYEE NUMBERS

	2007	2006
The number of full-time equivalent Employees at balance date	<u>22</u>	<u>23</u>

32. 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.

	2007	2006
(b) Current year transactions	\$	\$
Operating Income		
- Profit on sale	35,298	-3,965
Capital Income		
- Sale Proceeds	380,396	54,224
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

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

There are no liabilities in relation to this land transaction as at 30 June 2007.

(c) Expected Future Cash Flows

	2008	2009	2010	2011	2012	Total
	\$	\$	\$	\$	\$	\$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	54,984	54,984	54,984	54,984	54,984	274,920
	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>274,920</u>
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Flows	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>	<u>274,920</u>

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2006/07 financial year.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

34. INTEREST RATE RISK

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

<u>Year Ended 30 June 2007</u>	<u><1 year \$</u>	<u>>1<2 years \$</u>	<u>>2<3 years \$</u>	<u>>3<4 years \$</u>	<u>>4<5 years \$</u>	<u>>5 years \$</u>	<u>Total \$</u>	<u>Weighted Average Effective Interest Rate %</u>
FINANCIAL ASSETS								
Floating Rate								
Cash and Cash Equivalents	2,477,722	0	0	0	0	0	2,477,722	6.16%
Weighted Average Effective Interest Rate	6.16%	0.00%	0.00%	0.00%	0.00%	0.00%		
FINANCIAL LIABILITIES								
Fixed Rate								
Debentures	-12,960	0	-60,172	-65,998	-232,490	-576,412	-948,032	6.40%
Weighted Average Effective Interest Rate	6.76%	0.00%	7.64%	6.74%	6.61%	6.14%		

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2007

34. INTEREST RATE RISK (Continued)

<u>Year Ended 30 June 2006</u>	<u><1 year</u> \$	<u>>1<2 years</u> \$	<u>>2<3 years</u> \$	<u>>3<4 years</u> \$	<u>>4<5 years</u> \$	<u>>5 years</u> \$	<u>Total</u> \$	<u>Weighted Average Effective Interest Rate</u> %
FINANCIAL ASSETS								
Floating Rate								
Cash and Cash Equivalents	2,194,827	0	0	0	0	0	2,194,827	5.58%
Weighted Average Effective Interest Rate	5.58%	0.00%	0.00%	0.00%	0.00%	0.00%		
FINANCIAL LIABILITIES								
Fixed Rate								
Debentures	0	-49,453	0	-79,128	-81,561	-913,919	-1,124,061	6.36%
Weighted Average Effective Interest Rate	0.00%	6.75%	0.00%	6.68%	6.74%	6.28%		

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 2007. 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.

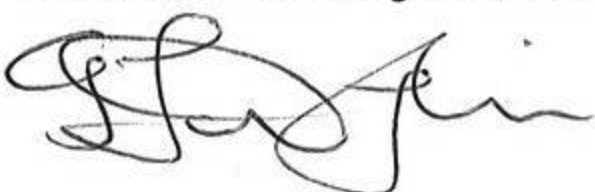
AUDIT OPINION

In our opinion, the financial report presents fairly the financial position of the Shire of Corrigin as at 30 June 2007 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

30 August 2007

SHIRE STATISTICS

Area of Shire	3,095km ²
Distance from Perth	234km
Shire Revenue	\$4.406 million
Population	1,207 (estimated by Australian Bureau of Statistics at June 2006)
No. of Rate Assessments	838
No. of Dwellings	579
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, 3 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 Rollers, 1 Cat Forklift, 1 Tennant Road Sweeper, 1 Squirrel Cherrypicker, 1 Mitsubishi Community Bus, 1 Road Broom, 1 John Deere Tractor, 1 Fastrac Tractor, 1 Mobile Fuel Tanker, 1 Dolly Trailer, 1 Statesman Sedan, 2 Berlina Sedans, 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 Councillors 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. The Local Government Act again was changed in 2006 which resulted in a change to the election date from the first Saturday in May to the third Saturday in October. This has resulted in the next election scheduled to be held being the 20 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. 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 district. 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 Matt and Vicki Szczecinski, has been the location for the Public Library Service. Matt & Vicki 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 2010 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

Andrew Szczecinski	PO Box 124, Corrigin 6375	9065 7014 Ph	9065 7017 Fax	0429 657 014
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 Jespersen	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

Tony Guinness	PO Box 98, Corrigin 6375	9065 7079 Ph	9065 7008 Fax	0429 657 079
John Hewett	PO Box 239, Corrigin 6375	9063 2480 Ph	9063 2647 Fax	0427 632 480

DUAL FIRE CONTROL OFFICERS

Quairading Shire	Bruce Mills & Ray Hathaway
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
Brookton Shire	Ray Hathaway & Wes Baker



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	9063 2751
Mrs BE Swithenbank	9063 2036
Mr D Hickey	9063 2455

STAFF

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Heather Talbot
Executive Support Officer	Anita King
Administration Officer	Karen Wilkinson
Finance Officer	Karen Rushton
Administration Officer	Sarah Whitehouse
Resource Centre Coordinator	Heather Ives
Assist Resource Centre Coordinator	Tracey Hodgson
EHO/Building Surveyor	Graeme Bissett
Roe Recreation Officer	Shire of Lake Grace
Swimming Pool Manager	Darren Teasdale
Cleaner	Kelly Robinson
Meat Inspector	Jeff Spruce
Works Supervisor	Greg Tomlinson
Mechanic	Vacant
Builder	Ben Hewett
Curator/Gardner	Rob Criddle
Leading Hands	Nick Darke, Shane Robinson
Plant Operators	Craig Fulwood, Frank Dickinson, Stan White, Peter Kirkwood, Billy Matthews, David Pratt, Brad Townsend
Plant Operator/Screening Plant	Alan Johns
Rubbish Tip Attendant	John Reynolds