

# Shire of Wyndham - East Kimberley



*Annual Report 2006 / 07*





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# Shire Statistics

The Shire of Wyndham East Kimberley operates under the provision of the Local Government Act 1995 (as amended) and associated regulations, which are administered by the Minister of Local Government and Regional Development, the Hon Jon R Ford JP MLC. The Shire of Wyndham East Kimberley is a statutory organisation responsible to the ratepayers and residents within the Shire.

## Shire Offices and Chambers

### **Kununurra Office**

115 Coolibah Drive  
KUNUNURRA WA 6743  
Phone: (08) 9168 4100  
Fax: (08) 9168 1798

### **Wyndham Office**

Koolama Street  
WYNDHAM WA 6740  
Phone: (08) 9161 1002  
Fax: (08) 9161 1295

Email: [mail@thelastfrontier.com.au](mailto:mail@thelastfrontier.com.au)  
Website: [www.thelastfrontier.com.au](http://www.thelastfrontier.com.au)  
PO Box 614, Kununurra WA 6743  
Office Hours: 8:00am - 4:00pm  
Monday to Friday

Council Meetings occur every third Tuesday of the Month.

### **Shire Statistics:**

Distance from Perth: 3,200 (km)  
Area: 121, 189 (square km)  
Length of sealed roads: 476 (km)  
Length of unsealed roads: 1474 (km)  
Population: 7775  
Number of dwellings: 4926  
Number of Electors: 3,849  
Number of Voters in 2007 Election: 1,030  
Turnout: 26.76%  
Total number of Full Time Employees (FTE's): 64

### **Suburbs and Localities:**

Wyndham, Kununurra (including Hidden Valley, Lakeside, Weaber Plain Road, Packsaddle Road, River Farm Road, and Crossing Falls), Lake Argyle, Kalumburu and Oombulgurri.

### **Significant Local Events:**

Ord Valley Muster, Kununurra Agricultural Show, Kununurra Rodeo, Kununurra and Wyndham Races, Dam to Dam Dingy Dash.

### **Tourist Attractions:**

Mirima National Park, Cockburn Range, Ragged Range, Mitchell Plateau, waterfalls, waterholes, Lake Argyle, Ivanhoe Crossing, Ord Irrigation Area, The Grotto, Wyndham Crocodile Farm, Five Rivers Lookout, Parry's Lagoon Nature Reserve, Kelly's Knob, Ord River, El Questro, Home Valley, Gibb River Road, Pentecost River and Diversion Dam/Lake Kununurra.

### **Local Industry:**

Tourism, agriculture, irrigation, melons, mangoes, bananas, maize, sandalwood, cattle, Argyle Diamond Mine, aquaculture and Wyndham Port Facilities.

# Shire President's Report

Council consolidated its financial and strategic direction in the 2006/07 year. Council now has a clearer vision for the future needs of our growing Shire. Council has increased its focus on good policy development and is taking a longer term view of the strategic needs of the Shire.

Councillors and staff have worked together as a team to present the 2007 budget with a very small loan percentage. This has placed Council in a fantastic position to undertake a number of key projects over the next few years. Some of these include the Kununurra boating facility, upgrades and development of new and existing parks in both towns and a footbridge linking Lakeside to the town centre.

Our Shire continues to experience rapid growth and Council has been working closely with Landcorp to address the shortage in land available for residential development. Stage 3 and 4 of the Lakeside residential subdivisions are underway with planning commenced for Stages 5 and 6 for completion in 2008.

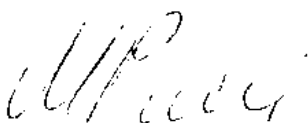
Council has shown strong leadership in creating opportunities to increase land development. Recently Minister MacTiernan supported Council in making available a number of park reserves for sale. This initiative has recreated a number of positive outcomes for the community in the further development of residential homes and office space. In addition, all funds raised from the sale of the land will be reinvested in the upgrade and development of Parks within the Shire in future years. Council appreciates and admires Minister MacTiernan's continued commitment to regional development.

Council has also played a significant role in advocating and lobbying on behalf of the community to address a number of important development proposals including Ord Stage Two, the Wyndham prawn farm, Senior School status for Kununurra District High School, upgrade of Wyndham Port, and GM cotton. Council took advantage of the visit to the region of the Country Labour party in July 2006 where these issues and others were tabled and discussed at length.

Council lost two key members of the team in mid year with the resignation of Cr Graham Green and later Deputy Shire President Bill Barnes. Cr Green was relatively new to Council having joined the team in May 2005. However, during his time Cr Green provided Council with a solid environmental perspective on issues impacting on the community. Cr Barnes had been with Council for 6 years including a year and half as Deputy Shire President. Cr Barnes brought a wealth of life experience to the team. Cr Buchanan was elected to fill the role of Deputy Shire President in the 2007/08 year.

It is a very exciting and challenging period for the Shire and Council. We must remain focused on working together to achieve the very best for our region and the people that live here.

Best wishes



Michele Pucci  
Shire President

# Members of Council 2006/07



**Shire President  
Cr Michele Pucci**

Cr Pucci came into office as the Shire President in May 2005.  
The Shire President is elected by fellow Councillors.



**Deputy President  
Cr Bill Barnes**  
*Resigned June 2007*



**Cr Di Ausburn**



**Cr John Buchanan**



**Cr Keith Wright**



**Cr Maxine Middap**



**Cr Jane Parker**



**Cr Roch Devenish-Meares**



**Cr Graham Green**  
*Resigned April 2007*

# Chief Executive Officer's Report

The year 2006/07 has been a challenging period for the Shire of Wyndham of Wyndham East Kimberley. Like any organisation or business the Shire's ability to provide services and do good things for its community is dependent on the motivation, skills and teamwork of its elected members and staff.

It is well recognised that in these boom economic times in Western Australia there is very competitive environment of skilled people. The Shire has worked hard at meeting this challenge through innovation in its approach to recruitment and retention of its staff.

The Shire has had a particularly challenging time this year with leadership in its Engineering Services portfolio. The recruitment of Alex Douglas as the Shire's Executive Manager of Engineering Services in April this year has provided the experience and expertise that was needed and this positions the Shire to deliver on a range of much needed and valued projects and services in the next few years ahead.

At the end of 2006 Yale Bolto, the Shire Executive Manager for Corporate Service relocated to the United Kingdom with his family. Yale gave the Shire 3 years terrific service and his replacement Jo-Anne Ellis arrived in June this year. Jo Anne's experience in Local Government and with the Auditor General's Office provide the right mix to lead the Shire's Corporate Services team forward.

I am immensely proud of the way in which our staff have approached their work and conducted themselves through the year. There has been a growing appreciation and commitment among staff of the need to be innovative and pro-active in gaining the resources to make new things happen for our communities. The community will see the benefit of that rolling out over the next few years, in the form of new parks, facilities and services. It is sometimes not appreciated or understood that the lead time to develop new projects is considerable and it requires persistent focus by staff (and Council). In times of high staff turnover such focus can be a challenge, so retention and motivation of staff has been a key focus for the management team and it is encouraging that the average tenure of staff has increased from 3.7 years to 4.1 years over the year.

The Shire has worked hard behind the scenes in seeking to provide a meaningful contribution to larger strategic issue including the expansion of the Ord Irrigation Area, the future of Ord Sugar industry, the Browse Basin gas fields, the Bilateral Agreement on Indigenous Affairs and the future of educational services to mention a few. I think our Councillors have done an outstanding job on these issues and in advocating to the long term future of the region generally.

There have been a number of highlights throughout the year and staff have commented on many of these throughout this Annual Report.

I will comment on just a few not mentioned elsewhere.

- In August this year Wyndham celebrated its 120 year anniversary, which is a fantastic achievement. Later that month the Growing East Kimberley Organisation, with support from Council, released a stunning short promotional 10 minute DVD of our region. This is a significant tool that can help promote our region and assist in the attraction of staff to our region.
- Although not a Council project, the region will benefit significantly from the completion of a new \$28M bridge over the Dunham River, in a project lead by our local Main Roads WA Department.
- On the education front, our region saw the introduction of the Clontarf Football Academy program to assist with school retention and education achievement of indigenous boys. The Kununurra District High School also joined the growing 'No Dole' program which is gathering momentum across the country. This program encourages students to elect either further studying, training or work and elect out of the 'Dole' pathway. The importance of programs such as these cannot be underestimated and Council has played a supporting role to see them established.
- Council has worked hard to finally see the Pump Shed on Lake Kununurra released for potential re-development into a café/restaurant.

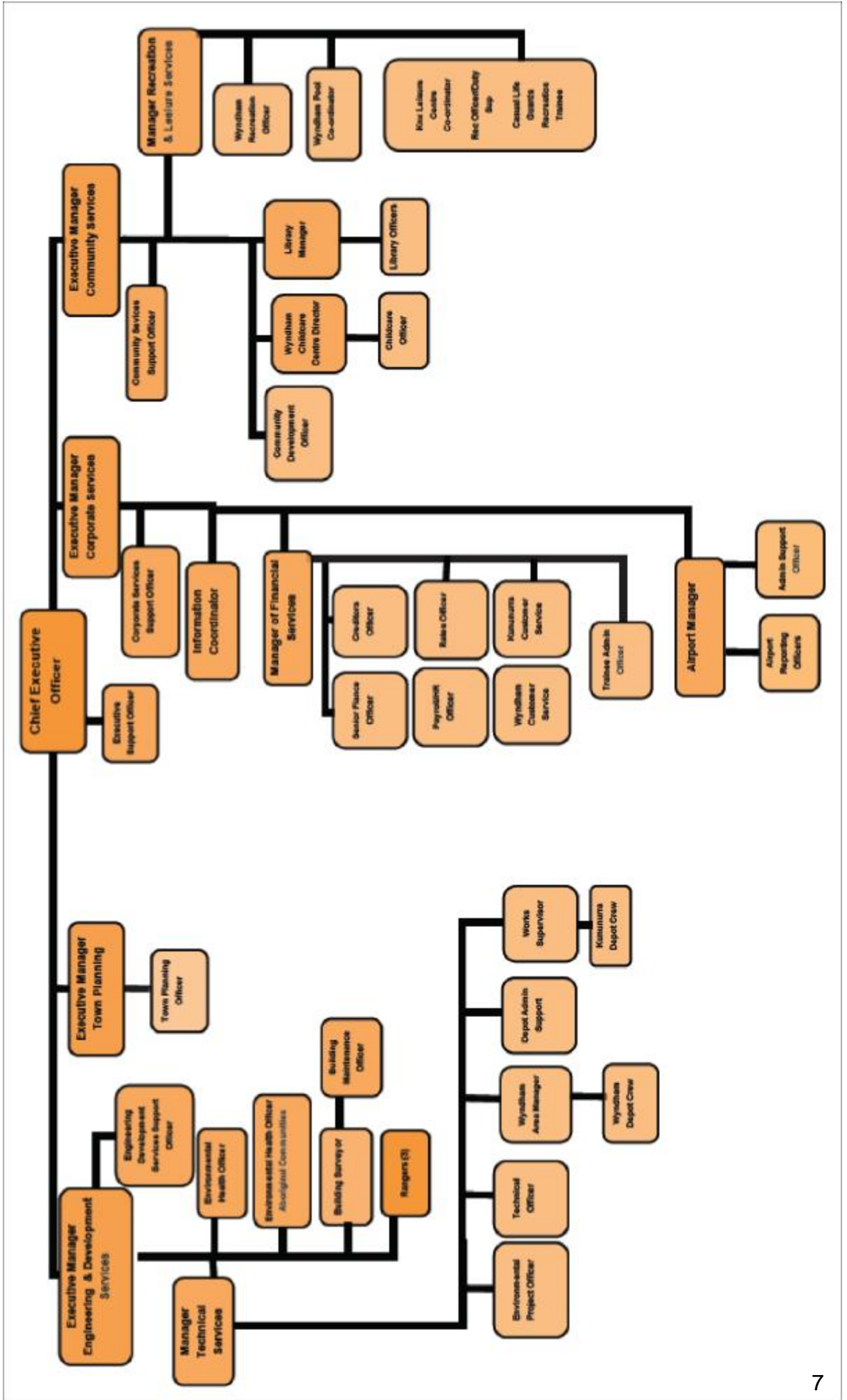
The foundations laid throughout the year on things such as land release, urban renewal and for key projects provide a wonderful platform from which to build over the coming few years.

I thank Council and staff for their energy, commitment and teamwork across the year.

Peter Stubbs  
Chief Executive Officer



# Organisational Chart



# Corporate Services

The Shire of Wyndham East Kimberley has a team of 14 staff working in its Corporate Services department. Functions that are covered by this specialist team include debtors, creditors, rates, payroll, internal and external reporting, IT co-ordination, records management and customer service at the Shire's Wyndham and Kununurra Offices. A trainee position was also developed within the finance department to assist in creating a culture of long term development and employment. In addition, the Shire's Wyndham Office provides Bankwest Agency and DPI Licensing services.

The team strives to perform at a high level and adheres to internal policies and procedures and external requirements. Council again received a commendable report from its Auditors, which is reflective of the Shire continuing to strengthen its procedures. It is expected that continued improvements will be made in this area.

Shire management and Councillors are provided with monthly budget reports and quarterly budget reviews are conducted with all cost centre managers, providing these managers with more support in the management of their budgeted income and expenditure.

Outstanding rates debtors have continued to be reduced and sundry debtors have continued to impress with less than 5% outstanding over 90 days.

The Shire of Wyndham East Kimberley's Corporate Services have accomplished much in 2006/2007 improving standards and knowledge within the team. Staff retention and local recruitment is hoped to bring stability within this function in 2007/2008 enabling us to implement further improvements.

Amanda Trengove  
Manager Financial Services

# Airport Operations

## East Kimberley Regional Airport

A new led light was installed on Kelly's Knob on in early June 2007.

A new WATIR System was installed in December at the East Kimberley Regional Airport. This is a VHF Radio broadcast that sends out weather information to aircraft.

Qantas ceased operations into the East Kimberley Regional Airport on 28 October 2006, due to Qantas phasing out the BA146 aircraft from their fleet and replacing these with the 717 aircraft. Qantas operational cost structures meant the company found that it was not viable to continue flying into the East Kimberley Regional Airport as Qantas regularly had to stop at Newman Airport to refuel due to northern temperatures affecting fuel consumption. Qantas assessed that passenger numbers were not sufficient for it to continue flights into Kununurra, given the competition with Skywest, which had the Argyle Diamond Mine flight contact. Additionally, Qantas developed an alliance with Airnorth as regional air carrier, and Airnorth were progressing acquisition of an Embraer jet aircraft for the Perth to Darwin route including the East Kimberley Regional Airport.

Skywest operated Fokker 100 aircraft into the East Kimberley Regional Airport, 5 days a week.

Airnorth operated Brasilia aircraft into the East Kimberley Regional Airport, averaging 3 flights per day into Kununurra and flying between Darwin, Kununurra and Broome.

Airnorth won the contract with Argyle Diamond Mines on 1 November 2006 to charter mine employees week days to and from Kununurra and the Argyle Diamond Mine site. Airnorth introduced the Banderandy fleet to Kununurra Airport for this purpose. The 'Bandits' are permanently based at the East Kimberley Regional Airport along with a permanently based crew. Airnorth also operate the metro based aircraft at times when the Banderandy is receiving maintenance.

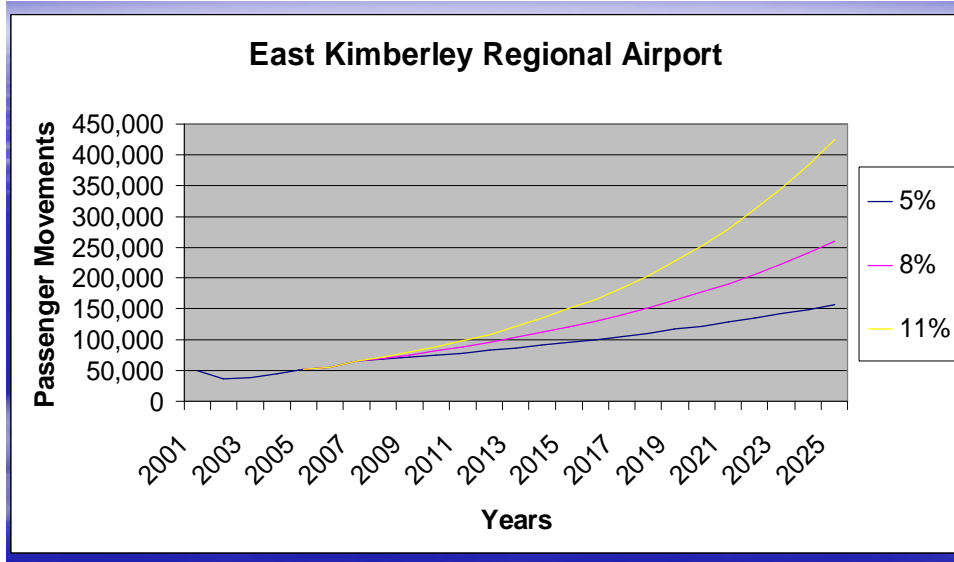
## Wyndham Airport

The Wyndham Airport has continued to provide flight services to remote communities, in particular Oombulgurri and Kalumburu.

As in past years, Council leased office and hangar space to Ord Air Pty Ltd at the Wyndham Airport.

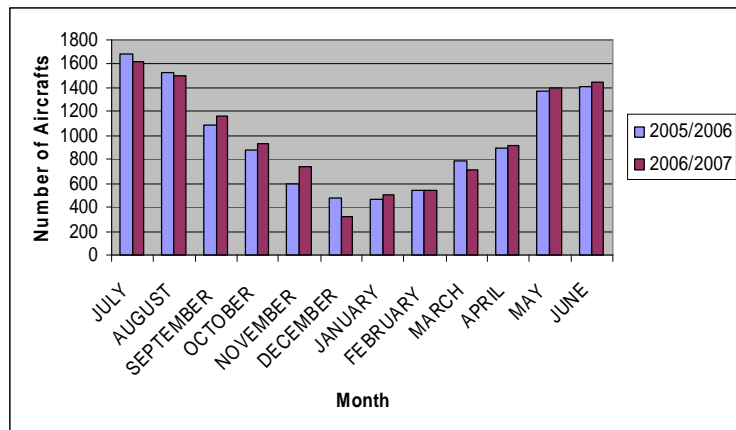
Rick Spry  
Airports Manager





## Aircraft Landings

Month	2005/2006	2006/2007
July	1677	1617
August	1526	1499
September	1091	1167
October	886	934
November	595	738
December	485	326
January	472	506
February	550	549
March	791	718
April	896	915
May	1379	1395
June	1413	1450
<b>Total</b>	<b>11761</b>	<b>11814</b>



# Engineering Services

Stormwater drainage, cemeteries, boat ramps, parks and recreational ground maintenance and waste management are all part of the Engineering Services portfolio. The provision of these services is currently a combination of in-house delivery and external service contracts.

Engineering Services manages a road network of 476km of sealed and around 1474 km of unsealed roads. Predominantly gravel, the road network is utilised by local residents and thousands of tourists to the Kimberley region annually.

Extensive flood damage occurred to sections of the road network in March 2006, requiring considerable road re-construction and remedial action. This combined with the turnover of key staff meant the majority of budgeted road and capital projects were deferred to the 2006/07 financial year.

Works completed include a State BlackSpot project in Casuarina Way, the annual reseal program involving the re-surfacing of 42,500 square metres (6 kilometres of road length) and the upgrading of street lighting in several streets in Wyndham and Kununurra.

Engineering Services staff provided significant input to the construction of the new Child Care Centre on Chestnut Drive, through involvement in the site works, reticulation and landscaping.

The overall standard of parks and gardens within the townsites continued to improve as a result of work over several years.

Continuing work in the Weaber Plains area to address erosion and flooding made inroads with silt traps installed in the upper catchment to reduce silt loads in drainage easements. The ongoing flooding which is a result of the M1 Channel forming a dam wall across the middle of the Ord Valley was subject to further studies with a number of recommendations tabled for further consideration. Council officers are using the latest report as a basis for future funding submissions.

Alex Douglas  
Executive Manager Engineering and Development Services

# Planning Services

Planning Services saw a busy year in 2006, which continued into 2007. An arrangement with the Department for Planning and Infrastructure provided for a part time Planner, shared between the Shire of Wyndham East Kimberley, the Shire of Halls Creek and the Department for Planning and Infrastructure. This provided a significant increase in resources, at a time when demands were increasing.

Having conceived and prepared a plan for a Commercial Boat Facility within Lake Kununurra, and after Council approval, a feasibility assessment was undertaken to assess the engineering issues and financial viability of this project. The assessment, undertaken by SKM, determined that the proposal is feasible to progress, and work into 2007/08 will focus on obtaining grant funding for the development of this project.

This facility is proposed to provide for commercial tour operators that use Lake Kununurra. Major benefits of the facility will be removal of conflict with recreational users, mitigation of potential environmental impacts, including fuel spills, and a coordinated and managed use of the foreshore compared to the current practices.



***Above: A concept plan of Councils Commercial Boat Facility.***

Planning Services had success with a proposal to sell three parks, identified within Council's Parks Plan as dysfunctional. The approval of the Minister for Planning and Infrastructure to sell these redundant parks paves the way for much needed urban renewal in Kununurra, increased land for housing and commercial office spaces, with all revenue to be used to upgrade existing parks and public open space. Council anticipates great demand for these town centre and grouped housing sites, resulting in improved infrastructure for all residents of the Shire.

Planning Services is responsible for all subdivision and development applications. Land shortages in past years has resulted in a build up of demand for property and so subdivision and development applications continued to form a major component of the tasks undertaken. Grouped dwellings again factored highly in the number of planning applications and approvals.

Stage 3 Lakeside subdivision progressed with rezoning and subdivision approvals paving the way for the release of this land, constituting 35 lots. It is considered insufficient for current demand and planning for an additional 57 lots has also significantly progressed. Structure Planning for an additional 200+ lots as part of stages 5, 6 & 7 has also commenced to ensure that land supply is adequate and further delays do not occur. Land releases for Light Industrial and Industrial uses are also being planned.



Above: Lakeside Stage 3 Subdivision

Planning Services had an active role in the preparation of the Lake Kununurra Foreshore Plan managing the development process for the Plan and providing technical input and support. The Draft Lake Kununurra Foreshore Plan was completed by the Lake Kununurra Foreshore Plan Steering Committee, and adopted by Council in September 2006.

This Committee was a community based group that worked towards the development of a consolidated Plan for the use and management of the Lake Kununurra Foreshore. The Plan was prepared after an intensive community consultation process, and it reflects the opinion, values and objectives of the wider community for the foreshore.

The Lake Kununurra Foreshore Plan will provide for the strategic management and planning of land use and development, guiding use of the foreshore for conservation, recreation, commerce and tourism , residential development, and vegetation management.

A number of amendments were made to Council's Town Planning Schemes for both Wyndham and Kununurra, providing for the effective management of growth in these towns. Importantly, major changes have been developed for Council's Kununurra Town Planning Scheme, which is seen as insufficient for management of planning issues in this rapidly growing area.

Amendment 18 to the Kununurra Scheme was prepared to allow for diversified uses in agricultural zones, and it is expected that this will be approved by the end of the financial year. This amendment will allow for small scale tourist development within agricultural zones, but only under specific parameters to ensure any potential conflict with agriculture is eliminated.

Council's Public Access Way closure program progressed, with important approvals granted for the closure of several access ways allowing for an end to anti social behaviour in these trouble spots.

Council has also commenced a review of the Municipal Heritage Inventory and intends to complete this in the new financial year.

Other important objectives for the future will be:

- Release of land in Wyndham
- Progress Commercial Boat Facility
- Further land releases in Kununurra
- Progress the new District Town Planning Scheme
- Progress Light Industrial Subdivision

Keith Williams  
Executive Manager Town Planning



# Environmental Health

Local Government plays a key role in promoting and ensuring a high standard of public health within the community. The regular inspection of food premises, swimming pools, accommodation and public buildings demonstrate the Shire's proactive approach to the maintenance of good public health. In line with imminent changes to the Health Act 1911, the Shire aims to continue a more 'risk management' based approach within the delivery of its public health obligations.

Continuation of the Sentinel Chicken monitoring program in both Wyndham and Kununurra provides information on the presence of mosquito borne viruses allowing information updates for residents and travellers, and fogging programs provide a very important service to both communities.

The importance of implementing proactive public health strategies has become increasingly evident within the Shire, particularly in relation to public buildings. Audits of public buildings, licensed premises and recreation facilities carried out over the past years revealed non-compliances in relation to health and safety. Follow-up audits have shown that the number of non-compliances has reduced significantly.

Ongoing programs of food sampling, assistance to food stall holders as well as participation in the planning of community events, such as street parties and annual shows, are aimed at providing a safe and enjoyable experience for the public and are examples of the varied activities of the Shire's Environmental Health Officers.

Good health outcomes are also achieved by educating people about relevant public health issues that exist within the community.

Rachel Wornes  
Environmental Health Officer

# Aboriginal Environmental Health

This year has been one of consolidation for the provision of Aboriginal Environmental Health within 42 aboriginal communities across the Shire.

Remote aboriginal communities require ongoing support from many State and Federal agencies. Integral with these agencies is the role taken by the Shire's Environmental Health Officer for Aboriginal Communities. The role includes development of personal health and food preparation education programs, involvement with waste and sewerage treatment infrastructure, building approvals, and animal welfare programs.

Education and promotion of environmental health on aboriginal communities plays a major role in the improvement of people's health. A major accomplishment was the agreement with TAFE to deliver Certificate II in Indigenous Environmental Health. Students are provided with knowledge to assist them in identifying and resolving environmental health risks in their own communities.



Animal welfare programs continue to be a priority in the Kimberley as it is a significant factor in improving the overall health of communities, particularly children. In conjunction with Kimberley Population Health staff, the dog health program has treated dogs for parasites, given chemical sterilization to female dogs, and euthanized sick and unwanted dogs. These efforts along with continued encouragement and education have contributed in better dog management in the communities.

## ***Environmental Health Officers and Workers training in administering the Dog Health Program***

There has also been an increased focus on ensuring quality construction and maintenance of housing on communities. The lack of accountability surrounding housing and infrastructure is frustrating but it is important to persist with monitoring and following up concerns. The provision of basic needs such as power and water are an absolute necessity in determining good health, and responsibilities of government and communities must be clearly determined. Review of the Community Housing and Infrastructure Programme by the Department of Families, Community Services and Indigenous Affairs will hopefully lead to some good outcomes in this area.

Kelly Fewster  
Aboriginal Environmental Health Officer

# Building Services

The Construction Value of the 188 Building Licences issued for the period of July 2006 to June 2007 was \$ 29,491,996

The 2006/2007 year has seen a continuation of growth in Building Licences issued and construction values compared to previous years.

The significant increase in the number of dwelling units approved in Kununurra is reflective of the land releases in the Lakeside suburb. The Department of Housing & Work's program for construction of new dwellings and refurbishment of existing dwellings in Wyndham, Kununurra and Aboriginal Communities continues.

This year has seen the continued demolition of old housing stock both in Kununurra and Wyndham townships, with group dwellings being constructed on many single housing lots, thereby increasing housing stock within the central township areas.

A number of major commercial projects commenced in 2006/2007 including extensions to Gulliver's Tavern, subdivision and further development on several industrial lots and packing sheds within the Rural Agriculture areas. Notably the Argyle Kimberley Resort, now named Kimberley Grande, was finally approved for operation at the end of the year, after seven or eight years of intermittent construction. This facility now provides for much needed additional motel style accommodation in the region.

In early 2007 Council again hosted a Department of Housing & Works Information Workshop which disseminated valuable information on changes to the Building Act and also the 2007 changes to the Building Code of Australia. The workshop was well attended by local builders & designers. These sessions are part of an overall program intended to improve the quality and standard of housing developments.

Building Services has played a major role in liaison with the nominated builder for the construction of the new Child Care Centre and the nearly completed Youth Centre.

YEAR	Number of Building Licences Issued	Annual Construction Value	Dwellings Kununurra	Dwellings Wyndham	Dwellings Aboriginal Communities	Number of Demolition Licences Issued
2006-2007	188	\$29,491,996.00	56	5	6	5
2005-2006	197	\$25,119,699.00	68	2	8	26
2004-2005	181	\$26,321,945.00	45	4	25	14
2003-2004	155	\$12,294,189.00	19	4	15	8
2002-2003	154	\$11,679,506.00	13	3	18	6
2001-2002	94	\$6,233,174.00	16	1	7	10
2000-2001	88	\$8,173,121.00	10	2	19	5
<b>Totals</b>	<b>1057</b>	<b>\$119,313,630.00</b>	<b>227</b>	<b>21</b>	<b>98</b>	<b>74</b>

Sharon McLachlan  
Building Surveyor

# Environmental Projects

In April 2006 the Shire commenced management of a National Action Plan for Salinity and Water Quality (NAP) funded project titled *Key Management Actions for Lake Kununurra*. This project aims to achieve better management of Lake Kununurra and Lily Creek Lagoon. Its key focus is on water quality, weed removal (in particular *Salvinia*), stormwater management, rehabilitation and cumbungi control.

Achievements under this project in 2006/2007 include:

- continuation of a stormwater monitoring program
- further rehabilitation of the foreshore along Swim beach after weed removal
- ongoing *Salvinia* monitoring to ensure eradication
- completion of a draft Vegetation Management Plan
- continuation of an education program in the local schools
- design of an interpretive shelter for Celebrity Tree Park
- cumbungi control around celebrity tree park
- *Leucaena* and *Parkinsonia* stands removed along foreshore
- stabilisation and landscaping of a stormwater drain
- stormwater outlet upgrade plan developed for Lily Creek Lagoon
- growing of local native seedlings in partnership with local business Kimberley Native Seeds and Kimberley TAFE

Further progress has been made with flood mitigation of properties abutting Weaber Plains Road. The aim of the work, in the upper creek lines, is to slow water flows and reduce the amount of sediment movement, which during significant rainfall events can reduce downstream drainage capacity and exacerbate localised flooding of properties near the M1 channel.

Other achievements include:

- Continuation of the Baby Tree program on the verge of Victoria Highway adjacent the entrance to the East Kimberley Regional Airport, and at Wyndham
- Native tree staking program along road verges and in public open spaces
- Mobile telephone muster, regional energy program and other sustainability initiatives
- Trees planted in town centre and at new child care facility
- Support and assistance in a CDEP project at Molly Springs
- Assessment and recommendations for large scale clearing applications
- Introduction of feral cats traps for hire by residents

Katya Tripp  
Environmental Officer



# Community Services

Community Services provides for local community needs in the areas of community development, active and passive recreation planning, recreational facilities, libraries and child care. The year has been one of exciting developments with the completion of construction of the new Kununurra Child Care Facility and the commencement of construction of the Kununurra Youth Facility.

The Shire has successfully gained funding from the Department of Sport and Recreation's Community Sporting Recreation Facility Fund (CSRFF) for two major projects:

- An upgrade of the Wyndham Memorial Swimming Pool, and
- Redevelopment and multi purpose expansion of the Kununurra Tennis Courts

The Community Services team has been successful in funding applications to the sum of \$760,000 and Council has also been extremely supportive of economic and community growth with financial and in-kind support of \$104,200 to various local organisations.

Support has also been provided to a number of organisations through the Community Quick Grants scheme which committed \$9,537 to activities, events and projects including:

- WA Police Legacy Gibb River Road Mountain Bike Challenge
- Kununurra Neighbourhood House – International Women's Day Celebrations
- Small Business Centre – East Kimberley Small Business Awards
- Kununurra Gymnastics Clubs – purchase of new equipment

## ***The recently completed Kununurra Child Care Facility***



## **Community Development**

During the year Community Development has focused on coordinating community celebrations and building community pride, including implementing the following events:

- Wyndham Idrrinjul Festival
- Junkadelic Music Tour
- Australia Day Celebrations
- Thank A Volunteer Celebrations
- Numerous community events for the Ord Valley Muster

### Wyndham Recreation Centre

#### **Programs**

The Wyndham Recreation Centre has been extremely well attended during the year, with regular programs including

- Basketball
- Young girls group
- School sports
- Dance and music workshops
- Discos
- Art and craft



Lighting has been upgraded at the Tennis Courts to enable night social tennis, which has been an immediate hit with the community.

#### **School holiday program**

In conjunction with the Swimming Pool, the Recreation Centre has been the town hub for all things youth and sport, and this is no more evident than in school holiday time. These activities have proved a huge hit in the community and will continue to grow.

#### **Facility developments**

Improvements to the facility during the year included upgrades to basketball facilities, upgrading the playing surface of the center's sports court flooring, lighting upgrades and fencing improvements.

### Wyndham Swimming Pool

Wyndham Swimming Pool was successful in receiving funding to upgrade the water filtration system, with work planned for early 2008. Work will include upgrading the filtration system, water pumps, and water jet outlets within the pool.

Programs have but are not limited to the following:

- Aqua aerobics
- Mini golf
- Family fun days and evenings
- School holiday programs
- Learn to swim classes



#### **Staff movements**

Pool Manager Megan Fitzgerald has been extremely successful in her role but unfortunately has left for the big smoke. We wish the Fitzgerald family all the best for the future.



## **Kununurra Leisure Centre**

### **School Holiday Programs**

The Centre hosted school holiday programs in all term breaks, and attendance was excellent. An average of 30 children attended each program.

### **Vacswim And Swim School**

VacSwim saw the Leisure Centre working with the Department of Education to run this program which proved to be very successful.

Swim School has recommenced and has immediately proved very popular with all participants and will run in the warmer months.

### **Events and Functions**

The Centre and hall were widely used by community groups and performers to host events such as Christmas parties, theatre shows and musical performances.

### **Teen-Fit**

Catering for the teenage market, these programs aimed to promote physical activity and reduce the likelihood of obesity. These continue to be well attended.

### **Group Fitness Classes**

Group fitness classes have recommenced at the Leisure Centre and have shown dramatic and instant results for increasing patronage. These programs will continue and expand where possible.

### **Swimming Championships and Coaching Clinics**

The Kimberley Short Course Championships, hosted in Kununurra, was a huge success. Teams from Darwin, Katherine, Derby and around the Kimberley enjoyed the atmosphere and hospitality of the leisure centre. The event was supported by coaching clinics run by two former Olympians.

### **Youth Discos**

The recommencement of Leisure Centre discos has proved to be very popular with each disco being attended by approximately 250 young people from the area.



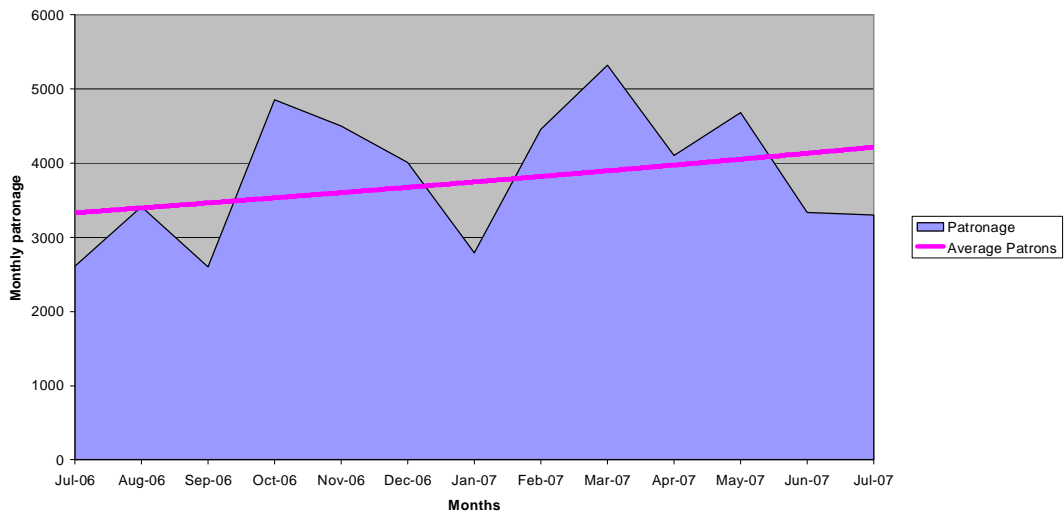
## Staff and Community Training

Training courses have been conducted in pool lifeguard, bronze medallion, senior first aid and pool operator. All courses were well attended and will continue.

## Patronage Trends

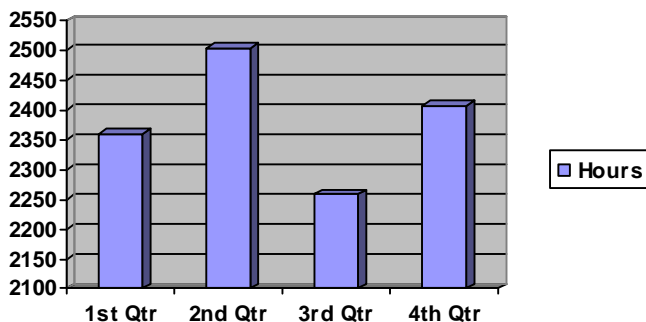
Since July 2006 overall monthly patronage has increased 25% due to an increased level of programming, a restructure of management and increased staff recruitment and retention.

**Kununurra Leisure Centre Patronage**  
2006/2007



## Wyndham Child Care Centre

It has been another busy year for staff raising the profile of the Centre in the Wyndham Community, along with training new and existing staff. Numbers have remained reasonably consistent throughout the year with 28 families accessing the centre. The rise in fees at the beginning of the 2007 year did not have any adverse affect on the numbers and numbers have risen this year compared to last year. The Centre receives a Sustainability Grant from the Government and this amounted to \$39,347 during the 2006/2007 year and is due to increase in the next financial year.



The bright welcoming interior of the Centre



**Fundraising activities** were held throughout the year and the following amounts were raised:

- \$140 for SIDS in 2006
- \$140 for SIDS in 2007
- \$450 Cancer Council sale of fresh daffodils
- \$360 Breast Cancer
- \$72 from portraits held at the Centre

We welcomed many visitors to the centre including:

- The Army and Navy recruiting team
- The Police
- Joorook Ngarni Playgroup
- Licensing Inspector
- Validators from Accreditation Board
- Children Services Officer
- Kimberley Inclusion Team Staff



*Police visiting the Child Care Centre*

### Staff Training:

One staff member commenced and one staff member completed Certificate III in Child Care

One staff member commenced a Diploma in Child Care

Sexual Abuse training completed

Protective Behaviours training completed

Governor General Instructions (Reporting Sexual abuse)

SMYL training Certificate III in Childcare IV modules

Common Colds need Common Sense

All staff have Senior First Aid Certificates and Working with Children Checks.



*Garden view*

### Awards

The Centre won third prize in the Business Garden Section of the Agricultural Show.

### Kununurra Community Library

#### Library Highlights and Achievements July 2006 – June 2007

2006

August – Children's Book Week

August – Author visit for CBW – Richard Tulloch

May-August – Finding My Place, Scott Gardner visit

September - Adam Barralet – No Dole Program

October – Author visit - Boori Pryor

November – Author visit – Mark Greenwood

2007

May – Sharing Our Stories part of Ord Valley Muster

May - Poetry Night

June – Maggie Dent evening – “Building Resilience in Children”

June - Kimberley Writers Festival



*Art workshops at the Kimberley Writers Festival*

### Sharing Our Stories 2006-07

*Sharing our Stories* continues to be a significant program promoting community harmony in Kununurra. *Sharing our Stories* provides positive Indigenous role models to children, teachers and parents. This year "Sharing our Stories" included a boat cruise as part of the Ord Valley Muster, which was very successful.

### Kimberley Writers Festival 2007

*The Kimberley Writers Festival* provides an important literary and cultural event for the people of the East Kimberley and visitors. The Festival each year has featured visiting authors and musicians and local authors and storytellers. A new event this year was a fundraising Poetry Night at the Boab Bookshop Café, it was very successful, with many local poets reciting their poetry or reading published poetry.

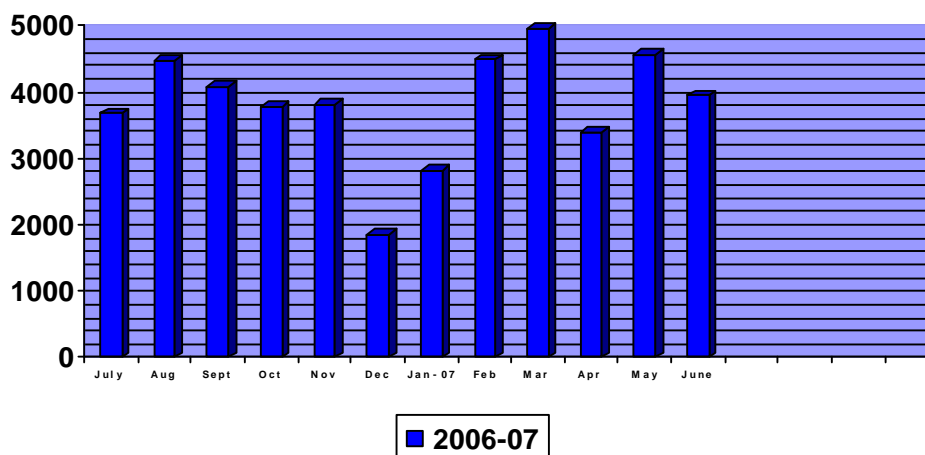
All events were well attended with the final event, which included a family concert, traditional dancers and free barbeque very well attended even with the wet weather. The Ghostwriter's concert was a success but numbers were down due to the change of venue and the rain and cold.

### Children's Book Week 2006

Children's Book Week 2006 was celebrated at the library 14-18 August with a special visit from Richard Tulloch, the creator of "Bananas in Pyjamas". Richard used mime, music, audience participation and his unique storytelling style to bring his original stories magically to life. A Book Character Parade was held at the Primary Assembly. For the adults Richard was our guest speaker at a Wine and Cheese Evening, as well as presenting "Tips about Creative Writing for adults" on Saturday morning.

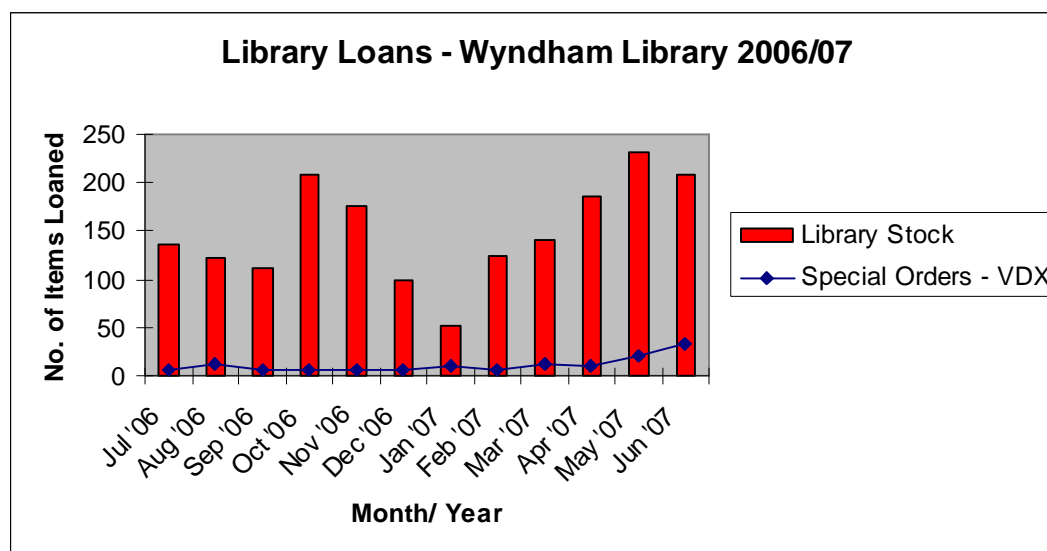
Month	Library checkouts 2005-06	Library checkouts 2006-07
July	4848	3676
August	5634	4469
September	5659	4088
October	5623	3771
November	4220	3805
December	2907	1846
January	3812	2807
February	4456	4484
March	4328	4957
April	2970	3396
May	4763	4563
June	4395	3944
<b>TOTAL</b>	<b>53615</b>	<b>45806</b>

### Kununurra Library Usage Statistics



**Wyndham Community Library**

The number of visitors to the library, new members and library loans have all increased substantially this year.



Posters and advertisements in the Bastion Bulletin have increased community awareness of the services offered and, in particular, a growing number of students are utilising the library facilities after school and during school holiday periods. The Grade 1/2 class from St Joseph's School regularly visits for story-telling, personal reading and other activities.

A number of books have been added to the Kimberley Collection and this section has been highlighted in a separate section of the library. Plans are underway for the recarpeting and painting of the library in the near future.

Karyn Apperley  
Executive Manager Community Services

Betty McKinlay  
Wyndham Child Care Centre Director

Jesse Mortensen  
Manager Recreation and Leisure (commenced May 2007)

Kerry Douglas  
Acting Library Manager p/t (commenced April 2007)

# Disability Access and Inclusion Plan

The Shire of Wyndham East Kimberley prepares and implements a Disability Access and Inclusion Plan to ensure Council services are available to all community members (ratepayers and residents). The Disability Access and Inclusion Plan is prepared in accordance with the *Disability Services Act 1993*. Below is a summary report of the outcomes of the Shire's Plan for 2006/2007.

## **Outcome 1**

### **Existing functions, facilities and services are appropriate to the needs of all people:**

- Planning for new parks and park upgrades under the Shire's Parks Plan includes consideration of access requirements, including soft fall materials for people with disabilities and accessible park infrastructure
- Regular training in the safe operation of the hydraulic pool hoist and assisting people with mobility limitations is undertaken by staff at the Kununurra Leisure Centre
- Kununurra Leisure Centre and Wyndham Pool continue to provide free entry to carers accompanying people with disabilities

## **Outcome 2**

### **Access to buildings and facilities is provided and reviewed:**

- Funding secured to conduct accessibility audit of Shire owned public buildings in 2007/2008
- Development of the Wyndham Streetscape Plan to improve accessibility and safety in Wyndham main shopping precinct
- Annual program of footpath repairs and maintenance completed

## **Outcome 3**

### **Information about functions, facilities and services is provided in formats to meet the communication requirements of all people:**

- Planning for the Shire's website re-development includes consideration of accessibility standards and guidelines
- Council endeavours to ensure that all information is made available to the community in clear and concise language and is available in formats accessible for people with disabilities

## **Outcome 4**

### **Improved awareness of the needs of all people to participate in community life:**

- Key Council Officers participate in disability awareness training
- Successful grant application to implement the You're Welcome project in 2007/08 to identify and promote accessible community facilities, businesses and events

## **Outcome 5**

### **Opportunities for people with disabilities to participate in public consultations, grievance mechanisms and decision making processes are provided:**

- Council Meetings and public consultations are held in accessible venues
- Council supported and organised local consultation groups for the Inclusive Sport and Recreation pilot project and the You're Welcome Information Session.

Karyn Apperley  
Executive Manager Community Services

# National Competition Policy

The Principals of the National Competition Policy requires local government authorities to market test activities which generate user income in excess of \$200,000.

The objective of competitive neutrality is to introduce measures which effectively remove any net competitive advantages arising simply as result of government ownership of a business entity.

The activity requiring scrutiny in this regard for the Shire of Wyndham East Kimberley is that of private works on private property; however during 2004/05 no individual private works project exceeded \$200,000.

The Shire provides quotations or submits tenders in order to win private works. This process ensures the activity of private works is open to competitive market testing.

In relation to structural review of public monopolies, the Shire of Wyndham East Kimberley discloses the following:

1. Structural review principles have not been applied to any activities during the reporting period.
2. Structural review principles have not been considered for any activities during the reporting period.

As no structural reform has been applied to any activities the review requirements of principle SR.3 of clause 7 of the Competition Policy Statement have not been undertaken.

For all other activities of the Shire, opportunities are continually being examined in order to generate efficiency improvements. This must be balanced with the type and level of service provision and statutory and other regulatory measures the Shire is bound to implement.

Peter Stubbs  
Chief Executive Officer





# Shire of Wyndham East Kimberley Financial Report for the Year Ended 30 June 2007

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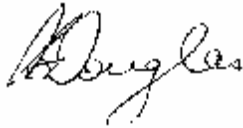




Shire of Wyndham East Kimberley  
**Statement by Chief Executive Officer**  
Local Government Act 1995  
Local Government (Financial Management) Regulations 1996

The attached financial report of the Shire of Wyndham East Kimberley 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 Wyndham East Kimberley 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 5th day of February 2008.



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Alex Douglas  
Acting Chief Executive Officer

Shire of Wyndham East Kimberley  
**Income Statement - By Nature or Type**  
For the Year Ended 30 June 2007

	NOTE	2007 \$	2007 Budget \$	2006 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	22	4,094,064	3,925,515	3,581,787
Grants and Subsidies	28	4,001,820	4,642,870	4,027,332
Contributions Reimbursements and Donations		156,963	0	336,404
Fees and Charges	27	2,954,211	1,696,200	1,666,096
Interest Earnings	2(a)	368,469	214,000	276,090
Other Revenue		<u>279,623</u>	<u>1,222,145</u>	<u>1,615,004</u>
		11,855,150	11,700,730	11,502,713
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(3,433,343)	(3,747,120)	(3,315,266)
Materials and Contracts		(4,989,270)	(5,483,940)	(4,074,602)
Utilities		(274,657)	(246,000)	(588,981)
Depreciation	2(a)	(2,611,882)	(2,704,800)	(2,519,785)
Interest Expenses	2(a)	(188,819)	(160,150)	(62,444)
Insurance		(395,801)	(298,425)	(440,851)
Other Expenditure		<u>(450,260)</u>	<u>(108,415)</u>	<u>(1,134,006)</u>
		<u>(12,344,032)</u>	<u>(12,748,850)</u>	<u>(12,135,935)</u>
		(488,882)	(1,048,120)	(633,222)
Grants and Subsidies - non-operating	28	641,280	2,868,120	2,816,283
Contributions Reimbursements and Donations - non-operating		0	1,214,900	0
Profit on Asset Disposals	20	51,841	535,700	418,801
Loss on Asset Disposals	20	<u>(18,576)</u>	<u>(21,700)</u>	<u>(87,413)</u>
<b>NET RESULT</b>		<u>185,663</u>	<u>3,548,900</u>	<u>2,514,449</u>

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

Shire of Wyndham East Kimberley  
**Income Statement - By Program**  
For the Year Ended 30 June 2007

NOTE	2007 \$	2007 Budget \$	2006 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>			
Governance	101,199	1,250	885
General Purpose Funding	7,677,629	7,383,160	6,957,854
Law, Order, Public Safety	56,158	74,860	81,355
Health	132,286	129,600	142,069
Education and Welfare	336,691	344,500	678,324
Housing	117,059	648,360	491,376
Community Amenities	1,352,421	1,071,800	968,943
Recreation and Culture	316,769	1,751,980	1,092,932
Transport	2,327,871	4,717,940	3,747,700
Economic Services	104,187	76,800	113,670
Other Property and Services	26,001	119,200	462,689
2 (a)	<u>12,548,271</u>	<u>16,319,450</u>	<u>14,737,797</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>			
Governance	(583,290)	(697,600)	(563,687)
General Purpose Funding	(224,198)	(362,900)	(221,322)
Law, Order, Public Safety	(367,462)	(381,505)	(364,313)
Health	(335,845)	(349,405)	(347,657)
Education and Welfare	(264,526)	(267,135)	(252,578)
Housing	(150,794)	(205,005)	(174,169)
Community Amenities	(1,909,119)	(1,858,390)	(1,509,167)
Recreation & Culture	(2,824,682)	(2,999,955)	(2,885,262)
Transport	(5,124,131)	(5,010,655)	(4,989,074)
Economic Services	(390,952)	(399,950)	(370,321)
Other Property and Services	1,210	(77,900)	(483,354)
2 (a)	<u>(12,173,789)</u>	<u>(12,610,400)</u>	<u>(12,160,904)</u>
<b>BORROWING COSTS EXPENSE</b>			
Education and Welfare	(80,125)	(55,390)	0
Housing	(11,425)	(8,620)	(6,008)
Recreation & Culture	(92,469)	(91,690)	(50,717)
Transport	0	0	(709)
Economic Services	(2,813)	(2,550)	(2,360)
Other Property and Services	(1,987)	(1,900)	(2,650)
2 (a)	<u>(188,819)</u>	<u>(160,150)</u>	<u>(62,444)</u>
<b>NET RESULT</b>	<u>185,663</u>	<u>3,548,900</u>	<u>2,514,449</u>

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

Shire of Wyndham East Kimberley

Balance Sheet

For the Year Ended 30 June 2007

	NOTE	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	4,058,913	5,438,941
Trade and Other Receivables	4	977,564	1,125,934
Inventories	5	<u>13,143</u>	<u>9,668</u>
<b>TOTAL CURRENT ASSETS</b>		<b>5,049,620</b>	<b>6,574,543</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	4	20,671	72,964
Property, Plant and Equipment	6	14,547,844	12,519,833
Infrastructure	7	32,635,024	33,159,092
Other Financial Assets		<u>6,683</u>	<u>6,683</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>47,210,222</b>	<b>45,758,572</b>
<b>TOTAL ASSETS</b>		<b><u>52,259,842</u></b>	<b><u>52,333,115</u></b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	1,037,663	1,201,595
Long Term Borrowings	9	147,043	157,020
Provisions	10	<u>220,187</u>	<u>180,861</u>
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,404,893</b>	<b>1,539,476</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	2,030,279	2,176,453
Provisions	10	<u>244,824</u>	<u>223,003</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,275,103</b>	<b>2,399,456</b>
<b>TOTAL LIABILITIES</b>		<b><u>3,679,996</u></b>	<b><u>3,938,932</u></b>
<b>NET ASSETS</b>		<b><u>48,579,846</u></b>	<b><u>48,394,183</u></b>
<b>EQUITY</b>			
Retained Surplus		45,412,274	45,705,493
Reserves - Cash Backed	11	<u>3,167,572</u>	<u>2,688,690</u>
<b>TOTAL EQUITY</b>		<b><u>48,579,846</u></b>	<b><u>48,394,183</u></b>

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

Shire of Wyndham East Kimberley  
**Statement of Changes in Equity**  
For the Year Ended 30 June 2007

	NOTE	2007 \$	2006 \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2006		45,705,493	42,888,578
Net Result		185,663	2,514,449
Transfer from/(to) Reserves		<u>(478,882)</u>	<u>302,466</u>
Balance as at 30 June 2007		<u>45,412,274</u>	<u>45,705,493</u>
 <b>RESERVES - CASH BACKED</b>			
Balance as at 1 July 2006		2,688,690	2,991,156
Amount Transferred (to)/from Retained Surplus		<u>478,882</u>	<u>(302,466)</u>
Balance as at 30 June 2007	11	<u>3,167,572</u>	<u>2,688,690</u>
<b>TOTAL EQUITY</b>		<u><b>48,579,846</b></u>	<u><b>48,394,183</b></u>

Shire of Wyndham East Kimberley

Cash Flow Statement

For the Year Ended 30 June 2007

	NOTE	2007 \$	2007 Budget \$	2006 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		4,094,064	4,176,000	3,719,340
Grants and Subsidies - operating		4,001,820	4,222,870	4,027,332
Contributions, Reimbursements & Donations		156,963	1,064,400	336,404
Fees and Charges		3,602,840	1,611,200	1,443,507
Interest Earnings		368,469	214,000	335,180
Goods and Services Tax		463,793	0	963,034
Other		279,623	1,167,145	1,615,004
		<u>12,967,572</u>	<u>12,455,615</u>	<u>12,439,801</u>
<b>Payments</b>				
Employee Costs		(3,365,665)	(3,704,890)	(3,249,664)
Materials and Contracts		(5,213,851)	(4,833,940)	(3,981,749)
Utilities (gas, electricity, water, etc)		(274,657)	(230,500)	(588,981)
Insurance		(395,801)	(298,425)	(440,851)
Interest		(138,173)	(160,150)	(62,444)
Goods and Services Tax		(977,580)	0	(912,402)
Other		(450,263)	(2,212,830)	(1,054,475)
		<u>(10,815,990)</u>	<u>(11,440,735)</u>	<u>(10,290,566)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	13(b)	<u>2,151,582</u>	<u>1,014,880</u>	<u>2,149,235</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of				
Property, Plant & Equipment		(3,454,920)	(6,204,300)	(2,832,007)
Payments for Construction of Infrastructure		(1,072,691)	(3,980,100)	(1,916,332)
Grants/Contributions for the Development of Assets		641,280	4,851,620	2,816,283
Proceeds from Sale of Plant & Equipment		445,051	1,093,000	617,032
		<u>(3,441,280)</u>	<u>(4,239,780)</u>	<u>(1,315,024)</u>
<b>Net Cash Provided By (Used In) Investing Activities</b>		<u>(3,441,280)</u>	<u>(4,239,780)</u>	<u>(1,315,024)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(156,151)	(157,020)	(162,572)
Proceeds from Self Supporting Loans		65,821	34,120	41,693
Proceeds from New Debentures		0	450,000	950,000
		<u>(90,330)</u>	<u>327,100</u>	<u>829,121</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(90,330)</u>	<u>327,100</u>	<u>829,121</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,380,028)</u>	<u>(2,897,800)</u>	<u>1,663,332</u>
Cash at Beginning of Year		5,438,941	5,614,301	3,775,609
<b>Cash and Cash Equivalents at the End of the Year</b>	13(a)	<u>4,058,913</u>	<u>2,716,501</u>	<u>5,438,941</u>

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

Shire of Wyndham East Kimberley  
**Rate Setting Statement**  
For the Year Ended 30 June 2007

	NOTE	2007 \$	2007 Budget \$
<b>REVENUES</b>			
Governance		101,199	1,250
General Purpose Funding		3,583,565	3,457,660
Law, Order, Public Safety		56,158	74,860
Health		132,286	129,600
Education and Welfare		336,691	344,500
Housing		117,059	648,360
Community Amenities		1,352,421	1,071,800
Recreation and Culture		316,769	1,753,680
Transport		2,327,871	4,719,940
Economic Services		104,187	79,400
Other Property and Services		26,001	119,200
		<u>8,454,207</u>	<u>12,400,250</u>
<b>EXPENSES</b>			
Governance		(583,290)	(697,600)
General Purpose Funding		(224,198)	(362,900)
Law, Order, Public Safety		(367,462)	(381,505)
Health		(335,845)	(349,405)
Education and Welfare		(344,651)	(322,525)
Housing		(162,219)	(213,705)
Community Amenities		(1,909,119)	(1,858,390)
Recreation & Culture		(2,917,151)	(3,091,645)
Transport		(5,124,131)	(5,020,815)
Economic Services		(393,765)	(402,500)
Other Property and Services		(777)	(111,876)
		<u>(12,362,608)</u>	<u>(12,812,866)</u>
<b>Adjustments for Cash Budget Requirements:</b>			
<b>Non-Cash Expenditure and Revenue</b>			
(Profit)/Loss on Asset Disposals		(33,265)	(514,000)
Movement in Accrued Interest		50,646	0
Movement in Accrued Salaries and Wages		6,528	0
Movement in Employee Benefit Provisions		61,147	0
Depreciation and Amortisation on Assets		2,611,882	2,704,800
<b>Capital Expenditure and Revenue</b>			
Purchase Land and Buildings		(3,145,603)	(5,500,200)
Purchase Infrastructure Assets - Roads		(788,761)	(1,989,000)
Purchase Infrastructure Assets - Parks		(36,529)	0
Purchase Infrastructure Assets - Drainage		(127,117)	0
Purchase Infrastructure Assets - Footpaths		(770)	0
Purchase Infrastructure Assets - Other		(119,514)	(1,991,100)
Purchase Plant and Equipment		(295,222)	(582,900)
Purchase Furniture and Equipment		(14,095)	(121,200)
Proceeds from Disposal of Assets		445,051	1,093,000
Repayment of Debentures		(156,151)	(157,020)
Proceeds from New Debentures		0	450,000
Self-Supporting Loan Principal Income		65,821	34,120
Transfers to Reserves (Restricted Assets)		(491,682)	(698,620)
Transfers from Reserves (Restricted Assets)		12,800	488,100
Estimated Surplus/(Deficit) July 1 B/Fwd		2,740,857	3,277,436
Estimated Surplus/(Deficit) June 30 C/Fwd		971,686	0
<b>Amount Required to be Raised from Rates</b>	<b>22</b>	<b><u>(4,094,064)</u></b>	<b><u>(3,912,885)</u></b>

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

**Shire of Wyndham East Kimberley**  
**Notes To and Forming Part of the Financial Report**  
**For the Year Ended 30 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 and accompanying regulations. 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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 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.

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

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

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

Buildings	50 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 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

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

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

**(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.

**(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.

**Shire of Wyndham East Kimberley**  
**Notes To and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2007**

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

**(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 Shire 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 Shire of Wyndham East Kimberley was not involved in any Joint Ventures in the 2006/07 financial year.

**(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 Wyndham East Kimberley 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 34.

**(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 held with two financial institutions.

**(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.



Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

**FOR THE YEAR ENDED 30TH JUNE 2007**

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

**(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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

**2. REVENUES AND EXPENSES**

**2007**  
\$

**2006**  
\$

**(a) Result from Ordinary Activities**

The Result from Ordinary Activities includes:

(i) Charging as an Expense:

**Auditors Remuneration**

- Audit	18,716	15,649
- Other Services	0	3,000

**Depreciation**

Buildings	515,331	464,861
Furniture and Equipment	80,660	83,059
Plant and Equipment	419,132	387,117
Roads	1,339,857	1,316,137
Footpaths	37,082	33,874
Drainage	110,875	105,813
Parks and Ovals	62,472	69,117
Other	46,473	59,807
	<b>2,611,882</b>	<b>2,519,785</b>

**Interest Expenses**

Debentures ( <i>refer Note 21(a)</i> )	188,819	62,444
	<b>188,819</b>	<b>62,444</b>

(ii) Crediting as Revenue:

**2007**  
\$

**2007**  
**Budget**  
\$

**2006**  
\$

**Interest Earnings**

Investments		
- Reserve Funds	205,100	140,000
- Other Funds	132,343	60,000
Other Interest Revenue ( <i>refer note 26</i> )	31,026	36,968
	<b>368,469</b>	<b>214,000</b>
	<b>368,469</b>	<b>276,090</b>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

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

### **(b) Statement of Objective**

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

### **GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

### **GOVERNANCE**

Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

### **LAW, ORDER, PUBLIC SAFETY**

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

### **HEALTH**

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.

### **EDUCATION AND WELFARE**

Operation of senior citizen's centre, day care centres and pre-school facilities; assistance to playgroups, retirement villages and other voluntary services.

### **HOUSING**

Provision of staff and residential housing.

### **COMMUNITY AMENITIES**

Rubbish Collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of rest centre and storm water drainage maintenance.

### **RECREATION AND CULTURE**

Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.

### **TRANSPORT**

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, traffic lights; depot maintenance.

The provision and operation of airport services.

### **ECONOMIC SERVICES**

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

### **OTHER PROPERTY & SERVICES**

Private works operation, plant repairs, operations and administrative costs.

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

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

	2007 \$	2006 \$
<b>(c) Conditions Over Contributions</b>		
Grants recognised as revenues in a previous reporting period which were not expended at the close of the previous reporting period (ie opening balances).		
Roads to Recovery (Transport)	647,900	532,577
Youth Centre Funding (Recreation and Culture)	1,150,000	600,000
Sustainable Regions Grant (Transport)	26,300	88,887
Ord River Catchment NRM (Enviro Officer)	125,260	0
	1,949,460	1,221,464
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 (Transport)	0	647,900
Youth Centre Funding (Recreation and Culture)	0	550,000
Ord River Catchment NRM (Enviro Officer)	142,000	125,260
Community Development	94,311	0
HYPE	15,000	0
Fishways	65,182	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 (Transport)	(647,900)	(532,577)
Youth Centre Funding (Recreation and Culture)	(1,150,000)	0
Ord River Catchment NRM (Enviro Officer)	(160,656)	0
Sustainable Regions Grant (Transport)	0	(62,587)
Closing balances of unexpended grants	307,397	1,949,460
Comprises:		
Roads to Recovery (Transport)	0	647,900
Youth Centre Funding (Recreation and Culture)	0	1,150,000
Sustainable Regions Grant (Transport)	26,300	26,300
Ord River Catchment NRM (Enviro Officer)	106,604	125,260
Community Development	94,311	0
HYPE	15,000	0
Fishways	65,182	0
	307,397	1,949,460



Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

	<b>2007</b>	<b>2006</b>
	\$	\$
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	583,944	753,787
Restricted	3,474,969	4,685,154
	<u>4,058,913</u>	<u>5,438,941</u>

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

**Reserve Funds**

Waste Managemnt	98,478	103,391
Airport	2,204,718	1,782,187
Plant and Equipment	364,091	338,285
Tourism Infrastructure	5,289	4,914
Recreation Participation	16,321	15,164
Leisure Centre	59,433	55,221
Parking	134,830	125,274
Non-Potable Water	64,427	59,860
East Kimberley Tourism	60,823	56,512
Foreshore Reserve	19,460	18,081
Information Technology	7,772	7,221
Staff Entitlement	81,673	75,885
Staff Housing	16,785	15,595
Recreation Hardcourts	33,472	31,100
Unspent Grants - (note 2(c))	307,397	1,949,460
Unspent Loan - (note 21(c))	0	47,004
	<u>3,474,969</u>	<u>4,685,154</u>

**4. TRADE AND OTHER RECEIVABLES**

**Current**

Rates Outstanding	211,754	206,371
Sundry Debtors	911,793	963,073
Less Provision for Doubtful Debts	(286,767)	(220,245)
GST Receivable	114,431	80,763
Loans - Clubs/Institutions	26,353	47,620
Prepayments	0	48,352
	<u>977,564</u>	<u>1,125,934</u>

**Non-Current**

Rates Outstanding - Pensioners	13,050	20,789
Loans - Clubs/Institutions	7,621	52,175
	<u>20,671</u>	<u>72,964</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

	<b>2007</b>	<b>2006</b>
	\$	\$
<b>5. INVENTORIES</b>		
<b>Current</b>		
Fuel and Materials	13,143	9,668
	<u>13,143</u>	<u>9,668</u>
 <b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings - Cost	17,603,376	14,931,945
Less Accumulated Depreciation	<u>(5,008,298)</u>	<u>(4,642,948)</u>
	12,595,078	10,288,997
 Furniture and Equipment - Cost	 1,033,949	 1,025,077
Less Accumulated Depreciation	<u>(672,763)</u>	<u>(596,814)</u>
	361,186	428,263
 Plant and Equipment - Cost	 3,500,233	 3,342,613
Less Accumulated Depreciation	<u>(1,908,653)</u>	<u>(1,540,040)</u>
	1,591,580	1,802,573
	 <u>14,547,844</u>	 <u>12,519,833</u>

All property, plant and equipment asset classes, are carried at cost. Whilst they are not subject to a policy of regular revaluation, they 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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 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.

	<b>Land &amp; Buildings \$</b>	<b>Furniture &amp; Equipment \$</b>	<b>Plant &amp; Equipment \$</b>	<b>Total \$</b>
Balance as at 1 July 2006	10,288,997	428,263	1,802,573	12,519,833
Additions	3,145,603	14,095	295,222	3,454,920
(Disposals)	(324,191)	(512)	(87,083)	(411,786)
Revaluation - Increments	0	0	0	0
- (Decrements)	0	0	0	0
Impairment - (losses)	0	0	0	0
- reversals	0	0	0	0
Depreciation (Expense)	(515,331)	(80,660)	(419,132)	(1,015,123)
Other Movements	0	0	0	0
Balance as at 30 June 2007	<u>12,595,078</u>	<u>361,186</u>	<u>1,591,580</u>	<u>14,547,844</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>7. INFRASTRUCTURE</b>		
Roads - Cost	41,933,259	41,144,498
Less Accumulated Depreciation	<u>(11,372,270)</u>	<u>(10,032,413)</u>
	30,560,989	31,112,085
Footpaths - Cost	734,030	733,260
Less Accumulated Depreciation	<u>(271,161)</u>	<u>(234,079)</u>
	462,869	499,181
Drainage - Cost	1,188,733	1,061,616
Less Accumulated Depreciation	<u>(1,006,049)</u>	<u>(895,174)</u>
	182,684	166,442
Parks & Ovals - Cost	1,365,112	1,328,583
Less Accumulated Depreciation	<u>(429,270)</u>	<u>(366,798)</u>
	935,842	961,785
Other Infrastructure- - Cost	830,337	710,823
Less Accumulated Depreciation	<u>(337,697)</u>	<u>(291,224)</u>
	492,640	419,599
	<u>32,635,024</u>	<u>33,159,092</u>

All infrastructure asset classes, are carried at cost. Whilst they are not subject to a policy of regular revaluation, they 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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 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.

	Roads \$	Footpaths \$	Drainage \$	Parks and Ovals \$	Other Infrastructure \$	Total \$
Balance as at 1 July 2006	31,112,085	499,181	166,442	961,785	419,599	33,159,092
Additions	788,761	770	127,117	36,529	119,514	1,072,691
(Disposals)	0	0	0	0	0	0
Revaluation - Increments	0	0	0	0	0	0
- (Decrements)	0	0	0	0	0	0
Impairment - (losses)	0	0	0	0	0	0
- reversals	0	0	0	0	0	0
Depreciation (Expense)	(1,339,857)	(37,082)	(110,875)	(62,472)	(46,473)	(1,596,759)
Other Movements	0	0	0	0	0	0
<b>Balance as at 30 June 2007</b>	<b>30,560,989</b>	<b>462,869</b>	<b>182,684</b>	<b>935,842</b>	<b>492,640</b>	<b>32,635,024</b>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

	2007 \$	2006 \$
<b>8. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	744,105	845,992
Accrued Interest on Debentures	50,646	0
Accrued Salaries and Wages	89,958	83,430
Accrued Expenses	0	140,267
GST / PAYG	149,854	70,626
Retentions	3,100	61,280
	<u>1,037,663</u>	<u>1,201,595</u>
<b>9. LONG-TERM BORROWINGS</b>		
<b>Current</b>		
Secured by Floating Charge Debentures	<u>147,043</u>	<u>157,020</u>
	<u>147,043</u>	<u>157,020</u>
<b>Non-Current</b>		
Secured by Floating Charge Debentures	<u>2,030,279</u>	<u>2,176,453</u>
	<u>2,030,279</u>	<u>2,176,453</u>
Additional detail on borrowings is provided in Note 20.		
<b>10. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	157,068	153,798
Provision for RDO	7,871	7,280
Provision for Long Service Leave	55,248	19,783
	<u>220,187</u>	<u>180,861</u>
<b>Non-Current</b>		
Provision for Annual Leave	53,933	30,844
Provision for Long Service Leave	190,891	192,159
	<u>244,824</u>	<u>223,003</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

	2007 \$	2007 Budget \$	2006 \$
<b>11. RESERVES - CASH BACKED</b>			
<b>(a) Waste Management</b>			
Opening Balance	103,391	89,760	240,931
Amount Set Aside / Transfer to Reserve	7,887	59,600	12,763
Amount Used / Transfer from Reserve	<u>(12,800)</u>	<u>(108,500)</u>	<u>(150,303)</u>
	<u>98,478</u>	<u>40,860</u>	<u>103,391</u>
<b>(b) Airport General</b>			
Opening Balance	1,782,187	1,998,390	1,756,490
Amount Set Aside / Transfer to Reserve	422,531	576,500	275,565
Amount Used / Transfer from Reserve	<u>0</u>	<u>(194,500)</u>	<u>(249,868)</u>
	<u>2,204,718</u>	<u>2,380,390</u>	<u>1,782,187</u>
<b>(c) Plant and Equipment</b>			
Opening Balance	338,285	338,350	321,267
Amount Set Aside / Transfer to Reserve	25,806	17,500	17,018
Amount Used / Transfer from Reserve	<u>0</u>	<u>(100,000)</u>	<u>0</u>
	<u>364,091</u>	<u>255,850</u>	<u>338,285</u>
<b>(d) Tourism Infrastructure</b>			
Opening Balance	4,914	4,910	4,667
Amount Set Aside / Transfer to Reserve	375	270	247
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,289</u>	<u>5,180</u>	<u>4,914</u>
<b>(e) Recreation Participation</b>			
Opening Balance	15,164	15,170	14,401
Amount Set Aside / Transfer to Reserve	1,157	800	763
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>16,321</u>	<u>15,970</u>	<u>15,164</u>
<b>(f) Leisure Centre</b>			
Opening Balance	55,221	55,240	52,443
Amount Set Aside / Transfer to Reserve	4,212	2,900	2,778
Amount Used / Transfer from Reserve	<u>0</u>	<u>(20,000)</u>	<u>0</u>
	<u>59,433</u>	<u>38,140</u>	<u>55,221</u>
<b>(g) Parking</b>			
Opening Balance	125,274	125,440	185,084
Amount Set Aside / Transfer to Reserve	9,556	10,100	9,805
Amount Used / Transfer from Reserve	<u>0</u>	<u>(60,000)</u>	<u>(69,615)</u>
	<u>134,830</u>	<u>75,540</u>	<u>125,274</u>

Shire of Wyndham East Kimberley  
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	2007 \$	2007 Budget \$	2006 \$
<b>11. RESERVES - CASH BACKED (continued)</b>			
<b>(h) Non-Potable Water</b>			
Opening Balance	59,860	59,850	56,849
Amount Set Aside / Transfer to Reserve	4,567	3,200	3,011
Amount Used / Transfer from Reserve	0	0	0
	<u>64,427</u>	<u>63,050</u>	<u>59,860</u>
<b>(i) East Kimberley Tourism</b>			
Opening Balance	56,512	57,000	44,604
Amount Set Aside / Transfer to Reserve	4,311	13,100	11,908
Amount Used / Transfer from Reserve	0	0	0
	<u>60,823</u>	<u>70,100</u>	<u>56,512</u>
<b>(j) Foreshore Reservation</b>			
Opening Balance	18,081	17,450	11,753
Amount Set Aside / Transfer to Reserve	1,379	8,100	6,328
Amount Used / Transfer from Reserve	0	0	0
	<u>19,460</u>	<u>25,550</u>	<u>18,081</u>
<b>(k) Information Technology</b>			
Opening Balance	7,221	7,200	30,600
Amount Set Aside / Transfer to Reserve	551	300	1,621
Amount Used / Transfer from Reserve	0	0	(25,000)
	<u>7,772</u>	<u>7,500</u>	<u>7,221</u>
<b>(l) Staff Entitlement</b>			
Opening Balance	75,885	75,860	72,067
Amount Set Aside / Transfer to Reserve	5,788	4,200	3,818
Amount Used / Transfer from Reserve	0	(5,100)	0
	<u>81,673</u>	<u>74,960</u>	<u>75,885</u>
<b>(m) Staff Housing</b>			
Opening Balance	15,595	15,650	200,000
Amount Set Aside / Transfer to Reserve	1,190	550	15,595
Amount Used / Transfer from Reserve	0	0	(200,000)
	<u>16,785</u>	<u>16,200</u>	<u>15,595</u>



Shire of Wyndham East Kimberley  
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**11. RESERVES - CASH BACKED (continued)**

**(n) Recreation Hardcourts**

Opening Balance	31,100	31,100	0
Amount Set Aside / Transfer to Reserve	2,372	1,500	31,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>33,472</u>	<u>32,600</u>	<u>31,100</u>
TOTAL CASH BACKED RESERVES	<u>3,167,572</u>	<u>3,101,890</u>	<u>2,688,690</u>

All of the cash backed reserve accounts are supported by money held in financial institutions and are 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:

**Waste Management Reserve**

This reserve is for the upgrade and rationalisation of refuse disposal facilities within the Shire.

**Airport General Reserve**

This reserve is for the improvement of Council's airport facilities, and also acts as the 'float' for transferring the profit or loss on the operations of the airports in line with Council Policy F4.

**Plant and Equipment Reserve**

This reserve is for the purchase of major plant and equipment.

**Tourism Infrastructure Reserve**

This reserve is for infrastructure projects intended to improve the attractiveness of the Shire to visitors.

**Recreation Participation Reserve**

This reserve is for projects that encourage and increase in recreation participation for the residents of the Shire.

**Leisure Centre Reserve**

This reserve is for the capital maintenance and upgrading of the Kununurra Leisure Centre.

**Parking Reserve**

This reserve is for land purchases and/or the construction and maintenance of vehicle parking facilities within the Shire.

**Non-Potable Water Reserve**

This reserve is for the development of non-potable water supply in Wyndham.



Shire of Wyndham East Kimberley  
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For the Year Ended 30 June 2007

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

**East Kimberley Tourism Reserve**

This reserve is for the capital maintenance and/or upgrading of East Kimberley Tourism House.

**Staff Entitlements/Housing Reserve**

This reserve is for the Shire employee's entitlements and housing.

**Foreshore Reserve**

This reserve is for maintaining the foreshore of Lake Kununurra, funded from the contributions of leases on portion of reserve 41812.

**Public Open Space Reserve**

This reserve is for the purpose of maintaining and developing Public Open Space within the townsites of Kununurra and Wyndham.

**Information Technology Replacement**

This reserve is for the purpose of replacing the shire's information technology network, communication equipment, hardware and software.

**Staff Entitlement**

This reserve is to provide for Shire employee entitlements.

**Staff Housing**

This reserve is for the purpose of providing for staff housing requirements.

**Recreation Hardcourts**

This reserve is for the purpose of providing for future capital upgrade of Recreational Hardcourts

**12. RESERVES - ASSET REVALUATION**

The Shire of Wyndham East Kimberley did not perform an asset revaluation for the financial period 2006/07 and no asset revaluation reserve exists.

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 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>4,058,913</u>	<u>2,716,501</u>	<u>5,438,941</u>

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

Net Result	185,663	3,548,900	2,514,449
Depreciation	2,611,882	2,704,800	2,519,785
(Increase)/Decrease in Receivables	134,842	25,200	159,188
(Profit)/Loss on Sale of Asset	(33,265)	(514,000)	(331,389)
(Increase)/Decrease in Inventories	(3,475)	3,700	3,307
Increase/(Decrease) in Payables	(293,806)	55,300	19,582
Increase/(Decrease) in GST	79,228	0	51,632
Increase/(Decrease) in Interest	50,646	0	19,794
Increase/(Decrease) in Employee Provisions	61,147	42,600	9,170
Grants/Contributions for the Development of Assets	<u>(641,280)</u>	<u>(4,851,620)</u>	<u>(2,816,283)</u>
<b>Net Cash from Operating Activities</b>	<u>2,151,582</u>	<u>1,014,880</u>	<u>2,149,235</u>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	0	1,000,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	9,000	9,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u>9,000</u>	<u>1,009,000</u>

**Loan Facilities**

Loan Facilities - Current	147,043	157,020
Loan Facilities - Non-Current	<u>2,030,279</u>	<u>2,176,453</u>
<b>Total Facilities in Use at Balance Date</b>	<u>2,177,322</u>	<u>2,333,473</u>

<b>Unused Loan Facilities at Balance Date</b>	<u>0</u>	<u>47,004</u>
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Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 June 2007

<b>14. CAPITAL AND LEASING COMMITMENTS</b>	<b>2007</b> \$	<b>2006</b> \$
<p>The Shire of Wyndham East Kimberley has no significant or material leasing commitments for the ended 30th June 2007.</p>		
<b>(a) Capital Expenditure Commitments</b>		
Contracted for:		
Kununurra Child Care	0	989,919
Kununurra Youth Centre	541,311	1,812,166
	541,311	2,802,085
Payable:		
- not later than one year		
Kununurra Child Care	0	989,919
Kununurra Youth Centre	541,311	750,000
	541,311	1,739,919

The capital expenditure project outstanding at the end of the current reporting period represents the unpaid balance of a contractual commitment for the construction of the Kununurra Youth Centre.

**15. CONTINGENT LIABILITIES**

The Shire of Wyndham East Kimberley has no Contingent Liabilities for the 2006/07 financial year.

**16. JOINT VENTURE**

The Shire of Wyndham East Kimberley was not involved in any Joint Ventures in the 2006/07 financial year.

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

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

Governance	17,671	10,879
General Purpose Funding	0	0
Law, Order, Public Safety	181,674	215,169
Health	28,138	57,643
Education and Welfare	2,802,913	1,249,666
Housing	1,082,718	1,013,714
Community Amenities	1,611,141	256,197
Recreation and Culture	4,507,269	4,690,310
Transport	33,336,862	33,760,005
Economic Services	457,036	478,036
Other Property and Services	3,403,470	3,947,308
Unallocated	4,830,950	6,654,188
	<u>52,259,842</u>	<u>52,333,115</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

18. FINANCIAL RATIOS	2007	2006	2005
Current Ratio	1.190	1.336	0.616
Untied Cash to Trade Creditors Ratio	0.785	0.764	0.000
Debt Ratio	0.070	0.075	0.031
Debt Service Ratio	0.030	0.019	0.023
Gross Debt to Revenue Ratio	0.175	0.126	0.124
Gross Debt to Economically Realisable Assets Ratio	0.106	0.122	0.294
Rate Coverage Ratio	0.333	0.255	0.026
Outstanding Rates Ratio	0.049	0.058	0.102

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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 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 \$
Housing Bond	260	0	0	260
ASIC - Airport Security Card	1,600	0	0	1,600
	<u>1,860</u>			<u>1,860</u>

**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 \$
<b>Housing</b>						
23 Boobialla Way	0	50,100	0	300,000	0	249,900
29 Boobialla Way	0	44,100	0	300,000	0	255,900
<b>Transport</b>					0	0
1BJN958 2x4 S/C Hilux Ute	0	6,100	0	11,400	0	5,300
WY 37 4x4 D/C Hilux	0	26,400	0	21,400	0	(5,000)
WY 10650 4x4 Triton Ute	0	8,400	0	11,900	0	3,500
WY 11194 S/C L/Cruiser Ute	0	17,900	0	27,800	0	9,900
WY 9412 JD Ride on Mower	0	1,100	0	8,500	0	7,400
1APW393 Kubota Tractor	38,149	34,200	39,990	38,000	1,841	3,800
WY 9901 Excavator	0	66,900	0	60,000	0	(6,900)
WY 11497 Mitsubishi 3.5T Tip Truck	16,264	0	14,770	0	(1,494)	0
WY 10367 JD Tractor	32,669	0	23,000	0	(9,669)	0
<b>Other Property and Services</b>						
Wyndham Prison/Caravan Park	324,192	323,800	317,291	314,000	(6,901)	(9,800)
Caravan Park Improvements	512	0	0	0	(512)	0
Lot 308 Dusty Rankin Dr	0	0	50,000	0	50,000	0
	<u>411,786</u>	<u>579,000</u>	<u>445,051</u>	<u>1,093,000</u>	<u>33,265</u>	<u>514,000</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

**21. INFORMATION ON BORROWINGS**

(a) Debenture Repayments	Principal 1-Jul-06 \$	New Loans \$	Principal Repayments		Principal 30-Jun-07		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Particulars</b>								
<b>Education and Welfare</b>								
L117 Kinunurra Childcare Centre	950,000	0	26,120	26,120	923,880	923,880	80,125	55,390
<b>Housing</b>								
L115 Staff Housing	142,322	0	7,855	7,850	134,467	134,470	11,425	8,620
<b>Recreation and Culture</b>								
L109 Ord River Sports Club*	29,411	0	19,282	19,280	10,129	10,130	1,855	1,650
L113 Knx Aquatic Centre Refurbishment	795,223	0	43,887	43,890	751,336	751,330	63,836	48,160
L114 Wyndham Recreation Centre	333,567	0	18,409	18,410	315,158	315,160	26,778	20,200
L118 Kununurra Youth Centre	0	0	0	6,540	0	243,460	0	15,680
L119 Library Extension	0	0	0	2,650	0	197,350	0	6,000
<b>Economic Services</b>								
L104 Tourism House*	30,694	0	11,744	11,740	18,950	18,950	2,178	1,640
L116 Agricultural Society Caravan Park*	16,309	0	11,415	3,100	4,894	13,210	635	910
<b>Other Property and Services</b>								
L96 Knx Depot	35,947	0	17,439	17,440	18,508	18,500	1,987	1,900
	2,333,473	0	156,151	157,020	2,177,322	2,626,440	188,819	160,150

(\*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.



Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 June 2007

21 **INFORMATION ON BORROWINGS (continued)**

(b) New Debentures - 2006/07

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
L118 Kununurra Youth Centre	0	250,000						0	250,000	0
L119 Library Extension	0	200,000						0	200,000	0

(c) Unspent Debentures

Council had no unspent debentures at 30 June 2007.

(d) Overdraft

Council established an overdraft facility of \$1,000,000 in 2005/06 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 Wyndham East Kimberley  
Notes To and Forming Part of the Financial Report  
For the Year Ended 30 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 \$	
<b>Differential General Rate</b>												
GRV - Townsites	0.0939	1,366	27,857,877	2,533,311	177,391	0	2,710,702	2,616,618	30,000	0	0	2,646,618
GRV - Other	0.0939	3	117,030	6,140	0	0	6,140	10,992	0	0	0	10,992
UV - Rural A	0.0064	82	58,205,000	375,840	1,975	0	377,815	370,591	5,000	0	0	375,591
UV - Rural B	0.0090	100	21,318,000	191,650	0	0	191,650	190,796	0	0	0	190,796
UV - Rural Living	0.0118	91	10,375,000	122,541	1,252	0	123,793	122,539	0	0	0	122,539
Pastoral Leases	0.0697	27	2,468,832	169,875	0	0	169,875	172,097	0	0	0	172,097
Mining	0.0872	116	2,863,783	280,250	(2,068)	0	278,182	249,832	10,000	0	0	259,832
<b>Sub-Totals</b>		1,785	123,205,52	2,3,679,607	178,550	0	3,858,157	3,733,465	45,000	0	0	3,778,465
<b>Minimum Rates</b>												
GRV - Townsites	650	282	1,153,265	237,250	0	0	237,250	183,300	0	0	0	183,300
GRV - Other	650	0	0	0	0	0	0	0	0	0	0	0
UV - Rural A	750	15	893,172	99,000	0	0	99,000	11,250	0	0	0	11,250
UV - Rural B	750	0	0	0	0	0	0	0	0	0	0	0
UV - Rural Living	750	0	0	0	0	0	0	0	0	0	0	0
Pastoral Leases	750	6	31,049	0	0	0	0	4,500	0	0	0	4,500
Mining	750	112	276,676	0	0	0	0	84,000	0	0	0	84,000
<b>Sub-Totals</b>		415	2,354,162	336,250	0	0	336,250	283,050	0	0	0	283,050
Specified Area Rate (refer note 23)							4,194,407					4,061,515
							0					0
Discounts (refer note 25)							4,194,407					4,061,515
							(131,308)					(136,000)
Rates received in advance							30,965					0
<b>Totals</b>							4,094,064					3,925,515

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 June 2007

**23. SPECIFIED AREA RATE - 2006/07 FINANCIAL YEAR**

The Shire of Wyndham East Kimberley conducted no specified area rating for 2006/07

**24. SERVICE CHARGES - 2006/07 FINANCIAL YEAR**

The Shire of Wyndham East Kimberley collected no service charges for the 2006/07 financial year.

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

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	5	131,308	136,000
			131,308	136,000
Rate Assessment	Write-Off			818

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.

**26. INTEREST CHARGES AND INSTALMENTS - 2006/07 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11	0	31,026	35,000
Interest on Instalments Plan	6	0	0	8,000
Charges on Instalment Plan	0	5	3,870	6,000
			34,896	49,000

Ratepayers had the option of paying rates in four equal instalments, due on 27th September 2006, 29th November 2006, 31st January 2007 and 27th March 2007. Administration charges and interest applied for the final three instalments.

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
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<b>27. FEES &amp; CHARGES</b>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
Governance	209	0
General Purpose Funding	9,795	55
Law, Order, Public Safety	14,545	15,547
Health	17,060	41,664
Education & Welfare	36,880	37,432
Housing	71,187	0
Community Amenities	895,813	43,669
Recreation & Culture	236,284	227,596
Transport	1,569,718	1,226,910
Economic Services	101,369	70,971
Other Property & Services	1,351	2,252
	<u>2,954,211</u>	<u>1,666,096</u>

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

<b>28. GRANT REVENUE</b>	<b>2007</b>	<b>2006</b>
<b>By Nature and Type:</b>		
Grants and Subsidies - operating	4,001,820	4,027,332
Grants and Subsidies - non-operating	641,280	2,816,283
	<u>4,643,100</u>	<u>6,843,615</u>
<b>By Program:</b>		
General Purpose Funding	3,182,295	3,066,399
Law, Order, Public Safety	38,015	56,983
Health	110,000	96,038
Education & Welfare	299,050	637,612
Housing	50,000	50,000
Community Amenities	227,344	0
Recreation and Culture	273,277	815,772
Transport	456,846	2,098,880
Other Property & Services	6,273	21,931
	<u>4,643,100</u>	<u>6,843,615</u>

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
For the Year Ended 30 June 2007

<b>29. COUNCILLORS' REMUNERATION</b>	<b>2007</b>	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	43,875	45,000	43,250
President's Allowance	10,000	10,000	10,000
Deputy President's Allowance	2,500	2,500	2,500
Travelling Expenses	8,524	15,000	13,850
Telecommunications Allowance	13,125	9,000	12,845
IT Allowance	9,000	0	9,000
	<u>87,024</u>	<u>81,500</u>	<u>91,445</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.

<b>Salary Range</b>	<b>2007</b>	<b>2006</b>
<b>\$</b>		
100,000 - 109,999	0	1
110,000 - 119,999	1	0

**31. EMPLOYEE NUMBERS**

The number of full-time equivalent Employees at balance date

<b>2007</b>	<b>2006</b>
<u>61</u>	<u>57</u>

**32. MAJOR LAND TRANSACTIONS**

No Major Land Transaction was undertaken by the Shire of Wyndham East Kimberley in the 2006/07 financial year.

**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 Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 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:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
Year Ended 30 June 2007	\$	\$	\$	\$	\$	\$	\$	%
<b>FINANCIAL ASSETS</b>								
<b>Fixed Rate</b>								
Other Financial Assets	0	0	0	0	0	0	0	
Weighted Average Effective Interest Rate								
<b>Floating Rate</b>								
Cash and Cash Equivalents	4,057,413	0	0	0	0	0	4,057,413	6.18%
Weighted Average Effective Interest Rate								
<b>FINANCIAL LIABILITIES</b>								
<b>Fixed Rate</b>								
Debentures	(28,637)	(23,844)	0	0	0	(2,124,841)	(2,177,322)	5.94%
Weighted Average Effective Interest Rate								
Effective Interest Rate	6.22%	5.80%						5.94%

Shire of Wyndham East Kimberley  
**Notes To and Forming Part of the Financial Report**  
 For the Year Ended 30 June 2007

**34. INTEREST RATE RISK (Continued)**

Year Ended 30 June 2006	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<b>FINANCIAL ASSETS</b>								
<b>Fixed Rate</b>								
Other Financial Assets	0	0	0	0	0	0	0	
Weighted Average								
Effective Interest Rate								
<b>Floating Rate</b>								
Cash and Cash Equivalents	5,438,941	0	0	0	0	0	5,438,941	5.76%
Weighted Average								
Effective Interest Rate								
								5.76%
<b>FINANCIAL LIABILITIES</b>								
<b>Fixed Rate</b>								
Debentures	0	(65,358)	(47,003)	0	0	(2,221,112)	(2,333,473)	5.59%
Weighted Average								
Effective Interest Rate								
								5.82%
								5.58%

Shire of Wyndham East Kimberley  
**Independent Audit Report**  
For the Year Ended 30 June 2007



**INDEPENDENT AUDIT REPORT  
TO THE ELECTORS OF THE SHIRE OF WYNDHAM - EAST KIMBERLEY**

*Report on the Financial Report*

We have audited the accompanying financial report of the Shire of Wyndham - East Kimberley, which comprises the balance sheet as at 30 June 2007 and the income statement by nature or type, income statement by program, statement of changes in equity, cash flow statement and rate setting statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

*Council's Responsibility for the Financial Report*

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

*Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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

**Independence**

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

**UHY Haines Norton** - ABN 358 5397 1745

16 Lakeside Corporate, 24 Parkland Road Osborne Park WA 6017  
PO Box 1707 Osborne Park DC WA 6916

t +61 8 9444 3400  
f +61 8 9444 3430

e perth@uhyhn.com.au  
w www.uhyhainesnorton.com.au

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Shire of Wyndham East Kimberley  
**Independent Audit Report**  
For the Year Ended 30 June 2007



**INDEPENDENT AUDIT REPORT**  
**TO THE ELECTORS OF THE SHIRE OF WYNDHAM - EAST KIMBERLEY (continued)**

**Auditor's Opinion**

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

- a. giving a true and fair view of the Shire's financial position as at 30 June 2007 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

**Statutory Compliance**

During the course of the audit we became aware of the following instances where the Council did not comply with the Local Government (Financial Management) Regulations 1996 (as amended).

**Review of Budget**

A copy of the budget review was not submitted to the Director General of the Department of Local Government within 30 days of its adoption by Council, as prescribed by Financial Management Regulation 33A(4).

**Differential General Rates**

Differential rates charged varied from those advertised in respect of the 2006/07 financial year. The reason for the difference was not included in the rate notice or accompanying information as required by Financial Management Regulation 56(4) (b).

Details of the rate set forth in the public notice were not included in the budget document as required by Financial Management Regulation 23(b) (i).

**Other Matters**

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

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

Date: 5 February 2008  
Perth, WA

UHY HAINES NORTON  
CHARTERED ACCOUNTANTS

DAVID TOMASI  
PARTNER



