



WALGA 2010
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Annual Report and Financial Statement for year ended

30 June 2010



ANNUAL ELECTORS MEETING

WEDNESDAY 10 NOVEMBER 2010

COMMENCING AT 7.30PM

AT THE RESOURCE CENTRE CONFERENCE ROOM

AGENDA

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

Minutes of the Shire of Corrigin Annual Electors Meeting held in the Corrigin Community Resource Centre, Larke Crescent, Corrigin on Tuesday 24 November 2009.

OPENING

The President, Cr Lyn Baker opened the meeting at 7:35pm.

ATTENDANCE

President	Cr Lyn Baker
Councillors	Cr Graeme Downing
	Cr Gary Bushell
	Cr Greg Johnson
	Cr Des Hickey (7.50pm)
	Cr David Bolt
Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Taryn Dayman
Public	Nola Forbes
	Wayne Forbes
	Ian Smith
	Peter Doyle
	Colin Larke
	Rae Flower
	Mavis Gannaway
	Rex Thomas

APOLOGIES

Rodney Baker
Bill Seimons

CONFIRMATION OF MINUTES

Moved – Cr Bushell and Nola Forbes

That the Minutes of the Shire of Corrigin Annual Electors Meeting held on 18 November 2008, be confirmed as a true and accurate record.

Carried

BUSINESS ARISING

Road maintenance

Ian Smith commented on the additional works being carried out on rural roads and encourages Council to continue. He also added that extra attention is required to preserve bitumen roads such as grading shoulders. Mr Smith commented that road trains have impacted on the conditions of roads however Council has the responsibility to ensure that roads are safe and well maintained. Mr Smith asked how frequently it conducts roads inspections. Cr Baker advised that Councillors conduct an annual road inspection.

PRESIDENTS REPORT

The President, Cr Lyn Baker, tabled the Shire President's Report.

Moved – Cr Bolt and Colin Larke

That the President's Report for the year ended 30 June 2009, as presented, be received.

Carried

CHIEF EXECUTIVE OFFICER'S REPORT

The CEO, Julian Murphy, tabled the Chief Executive Officer's Report. The CEO also expressed his appreciation to outgoing president Nola Forbes.

Moved – Cr Johnson and Rex Thomas

That the Chief Executive Officer's Report for the year ended 30 June 2009, as presented, be received.

Carried

BUSINESS ARISING

Local Government Reform

Nola Forbes requested an update on the Local Government Reform process. The CEO provided an update, advising that the Local Government Minister spoke at the recent State Local Government Managers Australia conference where he advised that following the receipt of reform submissions, local governments had been classified into three categories: Councils that have agreed to amalgamate; Councils that are looking towards other reform strategies; and Councils which will be encouraged to work cooperatively on a regional basis. A report from the Minister is expected in March 2010.

AUDITORS REPORT AND FINANCIAL STATEMENT

The Deputy CEO, Taryn Dayman tabled the Audit Report and Financial Report.

Moved – Cr Johnson and Ian Smith

That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2009, as presented, be received.

Carried

GENERAL BUSINESS

Incoming/Outgoing President

Ian Smith congratulated Lyn Baker on her election as Shire President and thanked Nola Forbes for her efforts as President and Councillor.

Notice of Meeting

Ian Smith expressed his disappointment at not receiving the annual report via mail delivery. The CEO advised that while Council and staff were disappointed that the printing of the annual reports was not carried out in time and subsequently the reports could not be mailed out before the meeting, adequate notice was given as per the requirements of the Local Government Act and that the delivery of the annual report to each ratepayer was an additional service provided by Council. Electors were also advised that the annual report was advertised as being available for viewing at the Shire of Corrigin Office and website.

Rabbit Proof Fence Road

Rex Thomas commented that he was glad to see that the Rabbit Proof Fence Road was getting upgraded, as this was a busy road with a great deal of heavy truck usage and that Council was doing a good job on the works done to date.

Recreation & Events Centre

Rex Thomas explained that he had investigated Corrigin's population which has decreased over the last 50 years by 40% and expressed his concerns with Council spending large amount of funds of facilities such as the Recreation & Events Centre. The CEO provided details on anticipated funding for the \$7M project. The majority of funds would be obtained from State and Commonwealth grant schemes. The

Shire was anticipating contributing approximately \$1M from reserves and borrowing an additional \$1M from Treasury.

Rural Roads

Peter Doyle requested that Council extend the annual road inspection to include more rural roads, as the last road tour did not extend to areas around his property. Mr Doyle felt that it shouldn't be up to ratepayers to inform the Shire of any issues with rural roads and suggested that Councillors and staff perform road trips every few months. The CEO advised that staff and Councillors were aware of the issues concerning rural roads and that his door is always open to anyone to discuss their concerns.

Recreation & Events Centre

Peter Doyle gave his support to the Recreation & Events Centre should the funding be available.

Amalgamations

Electors expressed their concerns that if Corrigin was to amalgamate that the issue of road maintenance and upgrades will become harder to fund when competing with other communities.

President

Peter Doyle congratulated Lyn Baker on her election as President and thanked outgoing President, Nola Forbes for her time on Council.

Rural Roads

Cr Gary Bushell commented on behalf of Councillors and advised that many Councillors do inspect roads while driving around in the district on business and that issues are noted and reported were required.

New Councillor

Ian Smith congratulated Des Hickey on his election as Councillor.

Wickepin Road.

It was suggested that the shoulders on the Wickepin Road were not being graded effectively. This is mainly due to verge side weeds. This problem needs to be address before shoulders are graded. The CEO advised that additional funds have been put in the 2009/2010 budget for rural roads verge side spraying for this purpose.

Amalgamations

Colin Larke requested an update on the Council amalgamation issue. The President, Lyn Baker gave an update on Council's position and submission to the Local Government Minister. Council has agreed to a reduction in the number of Councillors from 9 to 7 and has resolved not to amalgamate. Council will continue to work cooperatively on a regional basis with neighbouring Councils namely Kulin, Narembeen and Kondinin.

Corrigin Townsite

Mavis Gannaway commented that Corrigin is a gorgeous town and that she felt that the town had continued to improve in the time that she had lived in Corrigin.

MEETING CLOSURE

There being no further business to discuss, the President thanked everyone for their attendance and closed the meeting at 8.25pm.

PRESIDENTS REPORT

Electors, Ladies and Gentlemen

I am very pleased to be presenting my first report as President of the Shire of Corrigin, covering the year ended 30th June 2010.

Our journey towards amalgamation has not been halted although things have seemed quiet on that front. The Minister for Local Government is merely biding his time, celebrating each perceived step in that direction by some councils, and pointedly ignoring those councils which refuse to co-operate. It, however, seems inevitable that we will be pushed in that direction - certainly following the next state election.



*Cr Lynette Baker,
Shire President*

In the meantime, your Council is working with our neighbours, Kulin, Kondinin and Narembeen, in order to form a Regional Council which will enable us to work more closely together, while maintaining our own individual Local Governments. We believe that this is the best way to ensure sustainability and to position ourselves in the event that an amalgamation is forced upon us.

Already, those four councils share a Manager, Environmental Health and Building and the Regional Waste Management Site, along with a common waste removal contractor. We have also moved towards aligning our financial software, ensuring that shared services can be more easily integrated in the future

RATES

We had an increase in rates of 6% for 2009/10. While rate increases are unpopular, they are necessary since we must keep pace with the CPI plus allow for improvements in services and infrastructure.

No new loans have been raised.

WORKS CARRIED OUT

- Completion of Transfer Station
- Bullaring Tip fence
- Hydrotherapy Pool – ongoing, expected completion February 2011.
- Swimming Pool Upgrade – ongoing, expected completion December 2010.
- Swimming Pool Blanket
- Adventure Playground – ongoing, expected completion December 2010
- Walk Trail
- Depot power upgrade
- Town Dam Fence
- Completion Granite Rise Subdivision

ROADS

Council undertook the following construction works as part of our works program for the 2009/10 financial year;

Quairading Corrigin Road – Regional Road Group Funding	\$106,664
Bruce Rock Corrigin Road – Regional Road Group Funding	\$59,195
Wickein Corrigin Road – Regional Road Group Funding	\$165,129
Bullaring Pingelly Road – Roads to Recovery Funding	\$130,878
Walton Street – Roads to Recovery Funding	\$86,250
Babakin Corrigin Road – Regional Road Group Funding	\$57,415
Corrigin South Road – Council funded	\$59,103
Lighting Upgrades – Council funded	\$101,152

HEALTH AND WELFARE

Dr Hans Grobbelaar continued in the general practice, contracted by Gemini Health Services. However, as is well known he has chosen to leave us to pursue his career elsewhere. We wish him and his wife the very best for their future and thank Dr Grobbelaar for his care of our community over six years.

Be assured that maintaining the medical practice is of the utmost importance for your council and to this end discussions have been entered into with the view to creating a model which will be sustainable for many years to come.

The dental practice is still being covered by Dr Sitaram Vij two days a week.

Physiotherapy and other allied health provisions are carried out either privately or through the Department of Health, with our previous cover being maintained.

FUTURE DEVELOPMENTS – ROYALTIES FOR REGIONS

Unfortunately, Council was informed 9 months into the financial year, in February 2010, that the second year of the 4 year Royalties for Regions programme was to be cancelled ie that approximately \$435,000 of budgeted income for the 2009/2010 financial year was not going to be forthcoming. Consequently, some major adjustments needed to be made to that and following budgets. The decision was taken to postpone certain other projects in favour of completing two which were already underway – the hydrotherapy pool and the adventure playground. These projects will be completed late in 2010.

However, plant replacement and road construction and maintenance remain high on the list of priorities and will continue to be carried out. Only minor adjustments have been made to these programmes.

While the Recreation Precinct is still considered an important project for the future, we expect that the cut to the Royalties for Regions Programme will set this back by approximately one year. However, council is still working towards that major improvement in our local infrastructure.

STAFF

Some staff changes occurred in 2009/2010. One of the major changes has been the loss of our pool manager, Darren Teasdale, at the end of June. Mr Teasdale will be missed in Corrigin especially by his Aqua Aerobics ladies, and by the town's children. We wish him and his family all the best for the future.

Leading Hand, Nick Darke and his family also left us, moving closer to family in Queensland, and our Horticulturist, Scott Chambers also moved on. Nick has been replaced by Terry Barron and we were pleased to employ Damon Johns as our Leading Hand Horticulturist to replace Scott.

Barry Shulze joined us as Plant Mechanic, to replace Bob Ellis.

Susan Bailey, our gardener, also moved on to take up employment in Perth.

We wish all those who left us the very best for the future, and welcome the newcomers. We wish them a long, happy and productive time with us.

COUNCIL ELECTIONS

Elections were held in October 2009 and, with the retirement of our President Nola Forbes there were four positions to be filled. Three incumbent councilors, Graeme Downing, David Bolt and Gary Bushell nominated and were returned, and Des Hickey secured the remaining vacancy. We were pleased to have six nominations for the four positions. We thank all nominees for their consideration and congratulate the four gentlemen who were successful.

I'd like to take this opportunity to thank Nola Forbes for her commitment to Council over twelve years. In that time she did an enormous amount of work for our community, much of which went unnoticed by most, but which has had a major effect on the way our Shire has progressed. I wish Nola and Wayne all the best for their retirement – Happy Travels!

CONCLUSION

I would very much like to thank the CEO, Julian Murphy, and the Deputy CEO Taryn Dayman for their untiring efforts on behalf of the ratepayers and residents of the Shire of Corrigin. Both put in enormous hours and dedication to their jobs and most of us have no idea just how their efforts allow our community to progress smoothly.

Mr Murphy and Miss Dayman are very ably assisted by their office staff and by the outside staff under the leadership of Works Supervisor Greg Tomlinson. My thanks, on your behalf, to each of them.

Council assures residents and ratepayers that we will continue our efforts towards the best outcomes for the Shire of Corrigin in all fields but particularly in the areas of structural reform of Local Government, securing ongoing medical services for our community and progressing the maintenance and upgrades of rural roads.

Finally, I would like to thank the Deputy President, Cr Graeme Downing for his support and all the councilors for their commitment to the Shire of Corrigin over the past twelve months

Cr Lynette Baker
Shire President.

CHIEF EXECUTIVE OFFICERS REPORT

I am pleased to present my report to the residents of Corrigin on the activities of the Shire for the year ended 30 June 2010.

ADMINISTRATION STAFF

During the past year there were a number of changes to the Shire's Finance and Administration Staff.

Sarah Sterling resigned as Executive Support Officer to take up a position at the City of Swan. Karen Ruston has resigned as Administration Officer – Rates and has relocated to Esperance. We welcome back Anita Stone who has returned to the position of Executive Support Officer.



Julian Murphy, CEO

Congratulations Heather and Bruce Talbot on the safe arrival of their new son Kieran. Heather has taken 12 months maternity leave, Sally Murphy has taken up the role of Community Development Officer 1 day a week covering the position while Heather is on leave.

Tracey Hodgson has resigned from her role of Community Resource Centre Coordinator. Sally Murphy, who replaced Tracey while she was on maternity leave, has taken up this position on permanent basis 2 days a week job sharing this position with Heather Ives.

Jay Ludzik resigned her position as Administration Trainee. Council has decided not to continue with the traineeship program for the time being and has returned to a dedicated customer service position. We welcome Tanya Ludlow to the position of Administration Officer.

After over 10 years of service Graeme Bissett, Council's Environmental Health Officer, left Corrigin to relocate his family to Perth and take up a position at the Town of Kwinana.

We welcome Frank Buise to the Shire of Corrigin. Frank takes up the position of Manager of Environmental Health and Building Services. Frank joins us with a wealth of knowledge and number of years experience in Local Government.

This year has been challenging in many ways for our Staff. The introduction of a new financial management system from 1 July put pressure on all finance and administration staff to overcome a number of issues when implementing the new system. I would like to thank all our staff for their hard work and flexibility in meeting the challenges of the past year.



OPERATIONAL STAFF

Greg Tomlinson continues to provide valuable service in his role as Works Supervisor. Council has enjoyed the benefit of a steady outside workforce over the past year.

This year we welcome Damon Johns as Council's new Horticulturist. Damon joins us from the Shire of Narembeen and comes with a number of years of experience. Damon replaces Scott Chambers who resigned to take up a position at Shark Bay Salt.

Council's mechanic Bob Ellis has left to take up a position at the Shire of Merredin. We welcome Barrie Schulze to the position of mechanic. Barrie has returned to Corrigin after a number of years working around the state.

Council's gardener, Sue Bailey left to take up a position as gardener at the Metropolitan Cemeteries Board in Perth.

The past 12 months has been a challenging period for our operational staff, with an increase number construction projects, including completion of the Corrigin Transfer Station and Granite Rise Subdivision, commencement of the Swimming Pool Upgrade, including a Hydrotherapy Pool and Adventure Playground upgrade and an increase in the number of large road construction projects. I would like to take this opportunity to thank our operational workforce for an excellent year's work. I would particularly like to thank Council's Works Supervisor Greg Tomlinson and Leading Hand Nick Darke for their leadership throughout the year.

COUNCIL

Council operates under a bi-annual election system with elections being held every second year. The next election is due to be held on the third Saturday in October 2011.

The Councillors at 30 June 2010 are as follows;

<u>President</u>	<u>Term Expires</u>	<u>Phone</u>
Lyn Baker	2011	9063 7053
<u>Deputy President</u>		
Graeme Downing	2013	9063 2112
<u>Councilor</u>		
Norm Talbot	2011	9063 2232
Greg Johnson	2011	9063 2065
Gary Bushell	2013	9063 2302
David Bolt	2013	9063 2397
Matt Szczecinski	2011	9063 2125
Jackie Bowles	2011	9063 2121
Des Hickey	2013	9063 2455



FINANCE

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

Employee Entitlement Reserve	\$101,414
Community Bus Reserve	\$56,679
Staff Housing Reserve	\$364,125
Office Equipment Reserve	\$703
Plant Replacement Reserve	\$425,471
Swimming Pool Reserve	\$10,075
Roadworks Reserve	\$5,153
Land Subdivision Reserve	\$43,250
Townscape Reserve	\$20,548
Medical Reserve	\$19,117
LGCHP Long Term Maintenance Reserve	\$21,569
Community Development Reserve	\$980,238
Rockview Land Reserve	\$3,586
Royalties for Regions	\$127,146
Financial Assistance Grants	\$354,993
RLCIP Grant	\$30,571
	<u>\$2,564,635</u>

Council's cash reserves balance remains healthy. In the past 12 months Council has used reserve funds to fund the Granite Rise Subdivision, Swimming Pool upgrade, Hydrotherapy Pool and Adventure Playground construction. Council received a number of Grants in the previous financial years, which had been transferred to reserves. These funds have been utilized to assist funding the Swimming Pool upgrade, Hydrotherapy Pool and Adventure Playground.

The Western Australian Local Government Association calculates a Local Government Cost Index (LGCI) as an alternative to the sole use of the Consumer Cost Index (CPI), commonly used in planning and budgeting processes. Using a combination of the CPI and the General Construction Index WA (70% and 30% respectively), the Local Government Cost Index offers an indication of those changes in the WA economy that relate more closely to the functions of Local Government. The Local Government Cost Index for June 2009 was 1.3% this figure was used to assist Council in calculating increases in rates, fees and charges.

Large scheduled capital projects as well as increase in cost of operation, resulted in a rate increase of 6% for the 2009/10 financial year in both the rural and the townsite areas, the average over the past 10 years has been 4.05% The rate increases over the preceding 10 years have been;

1999/00	5%
2000/01	2%
2001/02	2%
2002/03	2.41%
2003/04	2.60%
2004/05	5.07%
2005/06	3.45%
2006/07	6%
2008/09	6%
2009/10	6%

The larger capital expenditure during the 2009/10 financial year included the completion of Granite Rise, upgrade of the Corrigin Swimming Pool, including a Hydrotherapy Pool, construction of new facilities at the Adventure playground.

Council undertook the following construction works as part of our works program for the 2009/10 financial year;

a) Quairading Corrigin Road – Regional Road Group Funding	\$106,664
b) Bruce Rock Corrigin Road – Regional Road Group Funding	\$59,195
c) Wickepin Corrigin Road – Regional Road Group Funding	\$165,129
d) Bullaring Pingelly Road – Roads to Recovery Funding	\$130,878
e) Walton Street – Roads to Recovery Funding	\$86,250
f) Babakin Corrigin Road – Regional Road Group Funding	\$57,415
g) Corrigin South Road – Council funded	\$59,103
h) Lighting Upgrades – Council funded	\$101,152

In addition to road construction jobs, Council undertook maintenance on rural and townsite roads to the value of \$536,562

During 2010/11, Council will concentrate largely on the upgrade and maintenance of local roads with an extensive roadworks program which includes;

a) Rabbit Proof Fence Road – Regional Roads Funding	\$375,000
b) Bilbarin Quairading Road – Roads to Recovery Funding	\$111,159
c) Bulyee Road – Regional Roads Funding	\$174,248
d) Wogerlin Road – Roads to Recovery Funding	\$101,495
e) Upgrade Kurrenkutten Bridge – Special Projects Funding	\$70,794
f) Morrell Road – Council Funded	\$14,255
g) Parsons Road – Council Funded	\$44,730
h) Lynch Street Carparking – Council Funded	\$25,572
i) Goyder Street Footpaths – Council Funded	\$27,924



PLANT

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

<u>Plant Item</u>	<u>Hire Charges per Hour</u>
Graders	\$128
13 Tonne Truck	\$88
6 Tonne Truck	\$63
Mack Prime Mover and Tipping Trailer	\$123
Cement Truck	\$103
Road Train	\$168
Water Truck	\$108
Large Loaders	\$123
Small Loaders	\$113
Caterpillar Backhoe	\$133
Caterpillar Dozer	\$163
Multi Wheel Roller	\$78
Caterpillar Multi Wheel Roller	\$93
Pannell Vibratory Roller	\$103
Cherry Picker	\$78
Kerbing Machine	\$48
Skid Steel Loader	\$83
Caterpillar Forklift	\$123
Iseki Tractor Mower	\$53
Stump Muncher (including tractor)	\$103
Tractor	\$123
Post Hole Digger and Tractor	\$108
Pedestrian Roller	\$53

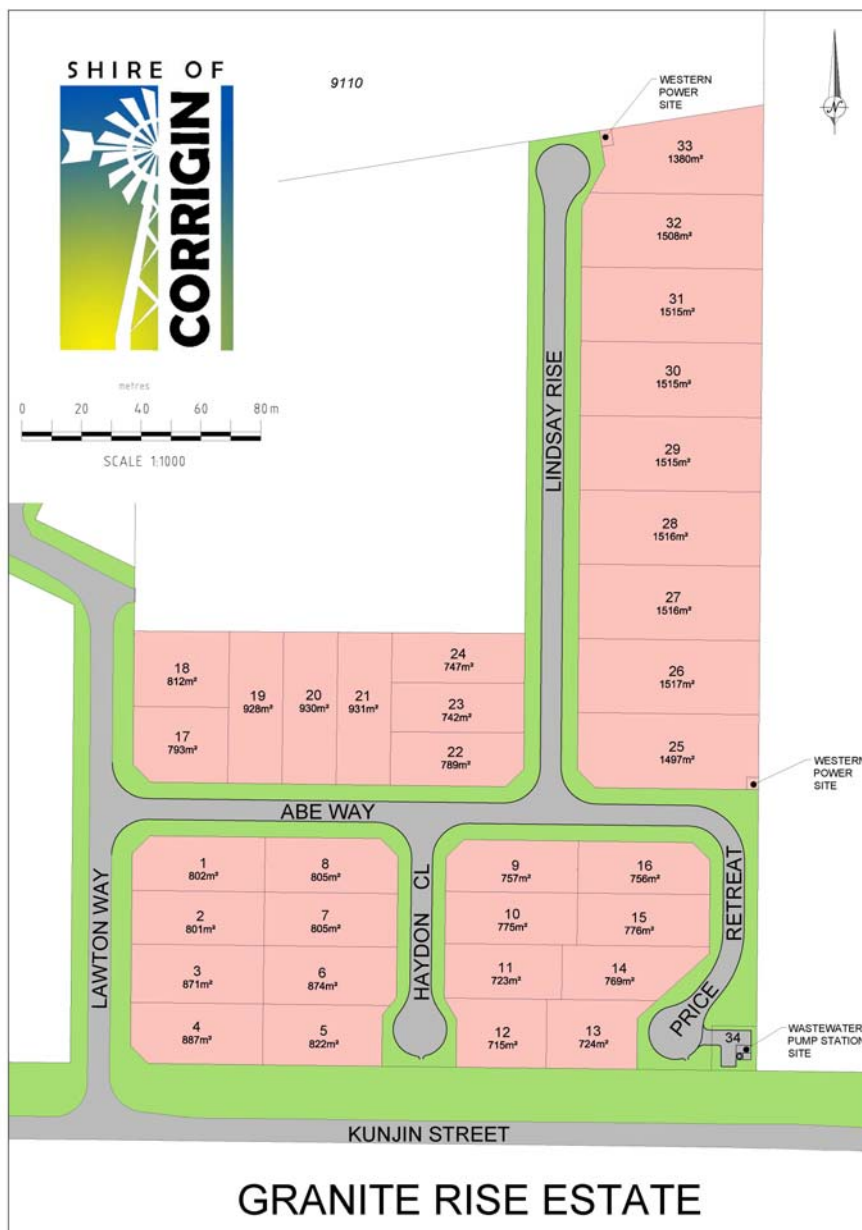


RESIDENTIAL LAND

Granite Rise Estate Subdivision

Council has completed the Granite Rise Estate Subdivision. The subdivision consists of 33 fully service residential lots. Granite Rise is conveniently located in the Corrigin townsite close to sporting facilities, parks, shops and school. Lots range in size from 715sqm to 1517sqm. Lots are fully serviced with water, power, sewerage, telecommunications, street lighting, sealed roads and kerbs. Price starts at \$49,500 for traditional size lots up to \$103,800 for larger lots.

Further information is available by contacting the Shire of Corrigin on 9063 2203 or email shire@corrigin.wa.gov.au



Courboules Crescent

Council has re-subdivided lots on the lower side of Courboules Crescent. These blocks are fully serviced and the problem of drainage has been rectified. Council will continue works including leveling of blocks and retaining walls to make them a more attractive option for potential buyers.



LIGHT INDUSTRIAL LAND

Council has no immediate plans for an industrial land subdivision. Council has a policy to assist new and existing businesses with site works costs and any applications for assistance will be presented to Council for consideration.

MEDICAL SERVICES

The Shire of Corrigin faces upcoming challenges to ensure that the community is serviced by a Doctor. With the departure of Dr Grobbelaar and the withdrawal of Gemini Medical Services the Shire of Corrigin is undertaking to establish a medical practice in Corrigin managed by the Shire.

There is a current shortage of doctors in rural Western Australia; however the Shire of Corrigin will be making every effort to attract the right doctor for Corrigin.

The Shire is working with key industry groups and neighbouring local governments to ensure a long term solution is found to the shortage of doctors in the Wheatbelt.

The Council extends its thanks to Dr Grobbelaar for his service to the Corrigin community and wishes him and his wife well in their new venture.

Corrigin is also served well by Robin West for physiotherapy, Charmaine Rendell for occupational therapy and Jo-Anne Hodge for naturopath requirements. Dr Sitaram Vij provides dental services to the community two days every week.

COMMUNITY DEVELOPMENT OFFICER

Heather Talbot is currently employed as the Community Development Officer on a part time basis of two days per week. Sally Murphy has taken on this role, while Heather is away on maternity leave. In addition, as part of the Executive Support Officer role, Anita Stone also provides assistance to the Community Development Officer with funding opportunities and community events.

The Community Development Officer provides assistance to community organisations with their information needs in regards to funding opportunities as well as working on various Shire projects.

The following is a summary of some of the major Community Development Projects undertaken in the past twelve months:

Corrigin Street Party

The Shire hosted a successful end of year street party, with free events such as movies in the park, bouncy castle and dunking machine. A free sausage sizzle and refreshments was also on offer. This event was made possible due to the event sponsorship received from the Community Road Safety Grants Program. Throughout the night Council promoted the responsible drink driving message.

Outdoor Cinema

The Shire was successful in receiving funding from the Youth Grants WA Program for the purchase of an outdoor cinema. Donations were also received from Corrigin Apex Club, Corrigin Rotary Club and the Corrigin Community Development fund. The outdoor cinema has been used in a number of events, and will continue to be utilized in the warmer months.

Walk Trails

New walk trails have been established throughout the Corrigin townsite. Brochures, including maps of all walk trails have been produced. These informative walk trails include signage with information on a variety of local wildlife and historical information; additional signs are located throughout the walk trail providing route information. Seating and drinking fountain has also been installed. To launch the new walk trails and promote physical activity, the shire held a Community Walk which was well attended.

Adventure Playground

Council has received a grant from Lotterywest for the purchase of playground equipment at the Adventure Playground. This funding allowed Council to purchase a large space net. Monies from Royalties for Regions has enabled Council to redevelop the Adventure Playground, the design incorporates landscaping, BBQ areas, playground equipment, and includes walk paths and decking which links the parks to other surrounding areas, such as the walk trails at Granite Rise Rock. The Corrigin Rotary and Apex Clubs have also contributed funding to this project.

Swimming Pool Upgrade

The shire is progressing with the swimming pool upgrade. The first stage of the upgrade has been completed with the construction of new toilets, change rooms, office space, and first aid rooms. Stage one was funded by Commonwealth RLCIP, and State CSRFF and Royalties for Regions funding as well as Council contributions. The second stage, which includes the Hydrotherapy Pool, is progressing well and is anticipated to be completed by February 2011. The construction of the Hydrotherapy Pool has been made possible due to Royalties for Regions Funding. Council has also allocated round two of the RLCIP funding, \$30,000 to the construction of a new swimming Club shed.

In addition Council was successful in receiving funding from CSRFF for the purchase of a Swimming Pool Blanket.



Sport and Recreation Facilities

The Shire of Corrigin has recently undertaken a study into the feasibility of upgrading sport and recreation facilities in Corrigin.

The Study was completed by Jill Powell and associates in April 2010 and was funded by CSRFF. The Study report found that the existing sporting facilities in Corrigin are aging and poorly located. The report recommended that the Shire make application to the CSRFF to upgrade facilities in Corrigin including a new indoor recreation centre.

The Shire has been developing concept plans for a new recreation and events centre, community consultation has been sought as part of the feasibility study process, with all comments being taken into consideration. The original concept plan includes indoor courts / events area, squash courts, football change rooms, female change rooms, additional toilets and storage facilities, offices, first aid room, large kitchen and reception area. The plan is similar to the recreation centre at the Shire of Kulin. Council has obtained a cost estimate from a quantity surveyor for the construct of the current design concept which is estimated to cost in the region of \$11 million. Council has estimate that it has the capacity to fund a project to the value of \$5-7 million, leaving a significant shortfall in funds for the current design.

Council is revisiting the design for the recreation precinct facilities upgrade on the basis of development a plan that satisfies the required components as identified throughout the community consultation workshops.

Council continues to set aside funds for this redevelopment, which includes voluntary levies collected.



Airstrip

Council has been successful in receiving \$63,892 from RADS for the upgrade of the facilities at the Corrigin Airstrip. The upgrade includes increasing the apron size and replace the wind direction indicator to comply with RFDS specifications, upgrade of the apron lighting and construction of a new patient transfer facility. Total cost for the upgrade is in the vicinity of \$128,000.

Corrigin Centenary 2013

The Shire commenced preparation for the Corrigin Centenary in 2013. A steering committee has been formed with members of the Historical Society, Shire representatives and Agricultural Society to start preparing for a year of celebrations. Organisations have been asked for ideas on events they would like to run throughout the course of 2013, culminating in a Centenary weekend in conjunction with the annual Corrigin Show. Planned celebrations to date are; Australia Day Breakfast – Centenary theme, P & C Fete with theme from the past and the Ainsworth Art Exhibition.



Welcome to Corrigin

Welcome to Corrigin was held on Thursday 18 March 2010 at the Cyril Box Pavilion. New residents, business owners and representatives of community groups were invited to attend. Welcome packs were made for the new residents. Council holds a Welcome to Corrigin annually around March.

Australia Day Breakfast

The Annual Australia Day breakfast was held once again in Miss B's Park on 26 January 2010. There was a fantastic turn out with over two hundred people estimated to be in attendance. Breakfast of bacon, eggs, sausages, juice, tea and coffee was served and the winners of the Premier's Active Citizenship award were announced. The breakfast will be held again on 26 January 2011.

Thank a Volunteer Day

Thank a Volunteer Day was held on Wednesday 9 December 2009. This year the weather was favorable and we will be able to hold the event in Miss B's Park as planned. Approximately 50 volunteers and their families attended the evening for a sausage sizzle, chicken kebabs and nibbles.

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

TOWN PLANNING SCHEME NO. 2

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

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

WASTE DISPOSAL

Council engages the services of Avon Waste to collect the kerbside waste every Monday morning. The Corrigin Waste Disposal Site has changed from a Tip Site to a Waste Transfer Station. Patrons are encouraged to separate recyclable from general household waste. Bins have been provided for general household waste, bulk cardboard and co-mingled recyclables including aluminum, plastic, paper and glass. The majority of waste disposed at the site will be transferred to a regional waste site or sent to Perth for recycling.

Asbestos, liquid salvage and bulk waste will be accepted by prior arrangement. Steel, timber, batteries and waste oil will still be accepted as before. Green waste must still be taken to the tree dump in Camm Street.

The current kerbside waste and recycling pickups will remain unchanged however there will be an improved facility for accepting recyclables at the Corrigin site.

Council employs a Tip Attendant to manage the disposal of waste and only opens the Waste Transfer Station on certain days. Mr John Reynolds is employed as the Tip Attendant, he controls where the different types of rubbish are deposited and removes anything that can be recycled. This is expected to extend the life of the current tip. The tip is open on the following days;

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

Council contracts Avon Waste to collect fortnightly recycling in the town of Corrigin. Households are provided with a 240 litre recycling bin at each household and a 140 litre rubbish bin. The recycling program is working well with great community support. Recycling Bins are collected on the second and fourth Monday of each month and people can only place the following items into the bins:

Glass:	Clean Bottles and Jars (lids removed)
Plastic:	Empty bottles and containers with 1,2 or 3 printed on the bottom (lids removed)
Paper:	Clean, untied newspapers, papers, Magazines, Telephone books, envelopes
Cardboard:	Clean, flattened boxes and cartons
Aluminum & Steel:	Cans, tins, clean foil, aerosol cans
Liquid Paperboard:	Milk, juice & laundry detergent cartons

All recycling must be placed loose in your recycling bin. Please do not place any plastic bags in your bin

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

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

REGIONAL WASTE SERVICES

Council has worked with the Shires of Kulin, Kondinin and Narembeen to develop shared Regional Waste Services. A site in Bendering has been developed and licensed as a waste disposal site. A joint contract for the collection of kerbside waste and recycling, site management and collection of waste from local waste sites is provided by Avon Waste. The Bendering Waste Site is not be open to the public but receives all waste collected from the four participating Shires.

HEALTH AND BUILDING

The Shire is part of the Eastern Districts Health Scheme with the services of an Environmental Health Officer/Building Surveyor being shared by four Shires including Corrigin, Narembeen, Kondinin and Kulin.

The number of building licenses approved for the period was 30 and total value of works being \$2.4 million. Eight new dwellings were built in the Shire, which is a considerable increase from the previous year. The new Building Act comes into effect on 1 January 2011.

The new Food Act 2008 was passed on the 8 July 2008 by the Western Australian Parliament and was implemented on the 23 October 2009. The Act is the principal piece of legislation regulating the sale of food in Western Australia and provides food safety regulation over the entire food supply chain. This represents a significant shift in direction of food regulation and management in WA.

Council has conducted a food safe program informing proprietors of food outlets, and people preparing food for sporting group's, basic Foodsafe training, overview of the new Food Act and their responsibilities. To date these forums which have been conducted in 3 out of the 4 shires, and have been very informative and well attended.

Council has received advice that a number of septic tanks have failed in Western Australia due to poor installation. In response to this advice septic tank installations will be inspected more rigorously by Council.

CHEMICAL CONTAINERS

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

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

Two collections are held in the year, the first in March and the second in September/October based on a pre-booking system for chemical users throughout the shire.

VERGE MAINTENANCE

Council continues to address the issue of trees and small shrubs growing in table drains and overhanging Council roads. Council engages contractors to conduct regular roadside verge maintenance and spraying.

Council also controls plants declared by the Department of Agriculture and Food, such as Paterson's Curse, Bridal Creeper and Cape Tulip.

In the 2010/11 financial year Council has budgeted for roads to be maintained, by spraying and verge clearing.

TOWNSITE SALINITY

Council continues with the monitoring of the water levels under the Corrigin Townsite. In the 2009/2010 financial year another three pumps have been replaced due to wear and tear. An accurate account of where all the pumps lead to, and from is being compiled for future reference.

The new water source that was located on Dry Well road with assistance from Brian Parsons & Gordon Larke has the capacity of pumping 86,000L/24hr period with a 58gr/gallon salt level (rather fresh), has not been installed with a pump due to budget restrictions.

DECLARED PLANTS (D.P)

Council's NRMO has successfully implemented another D.P spraying regime with local spraying contractors Kevin Turner & Greg Aldworth. Afghan Thistle, African Lovegrass, Bridal Creeper (DP), Paterson's Curse (DP) and Cape Tulip are being targeted on road reserves in the Shire. Main Roads have been contacted about cleaning up DP's found on their reserves.

BAITING

Rabbits are being targeted in 2010 with the dry season they are wreaking havoc on road reserves and problem areas. The Shire is baiting rabbits on the road side of the fence and encouraging landowners to bait them also. In addition, 1080 training days have been organised to qualify growers to be able to use 1080 baits to have a better kill rate, rather than using regular Pindone.

RED CARD FOR THE RED FOX

Council's NRMO organised for the Corrigin district to participate in the annual RCRF shoot in 2010; eradicating 199 foxes, 8 feral cats and 199 rabbits which raised \$1035 for the RFDS. Corrigin will continue to participate in future RCRF shoots and potentially even hold our own due to the success of the Bioblitz at the Corrigin reserve. Mallee Fowl and rare birds were found living in our reserve, highlighting our need to control feral animals. Corrigin is also the site for many declared rare flora (DRF) species such as the Corrigin grevillea, found only in Corrigin.

PLAN FOR THE FUTURE OF THE DISTRICT

The broad scope of the Plan for the Future is to identify significant capital items that will be included in future budgets.

Council approved the draft Plan for the Future 2009/10 – 2013/14 and gave local public notice of its availability and invited comments and submissions for the plan. One submission was received and Council adopted the Plan for the Future 2009/10 – 2013/14, at the May 2009 Ordinary Meeting.

A copy of the plan is available at the Shire Office for public viewing or by visiting www.corrigin.wa.gov.au

ROYALTIES FOR REGIONS

The State Government announced funding of \$400 million over the years 2008-09 - 2012/12 to assist country local governments build and maintain community infrastructure.

Shire of Corrigin welcomes the acknowledgment that regional infrastructure is an important area to help regional communities shape their future and plan for longer term sustainable development.

SHIRE OF CORRIGIN ROYALTIES FOR REGIONS

Allocation	2010/11	428,425	250,000			
Details	Budget	RFR Direct	RFR RoeROC	Council	Grants	Total Funding
						-
Pool Upgrade Stage 2	771,654	428,425		343,229		771,654
						-
Regional Medical Facility	250,000		250,000	-		250,000
	<u>1,021,654</u>	<u>428,425</u>	<u>250,000</u>	<u>343,229</u>	<u>-</u>	<u>1,021,654</u>

Allocation	2011/12	339,805	250,000			
Details	Budget	RFR Direct	RFR RoeROC	Council	Grants	Total Funding
Sports & Events Centre	7,000,000	339,805	250,000	3,410,195	3,000,000	7,000,000
	<u>7,000,000</u>	<u>339,805</u>	<u>250,000</u>	<u>3,410,195</u>	<u>3,000,000</u>	<u>7,000,000</u>

Allocation	2012/13		250,000			
Details	Budget	RFR Direct	RFR RoeROC	Council	Grants	Total Funding
Sports & Events Centre			250,000			250,000
	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>250,000</u>

This program is indicative only and may be subject to change.

SHIRE OF CORRIGIN

CAPITAL ROADWORKS PROGRAM

2010-2011

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (2km)	375,000
Federal R2R	Quairading Bilbarin Rd	Capital Renewal	Resheet 13km	111,159
Federal R2R	Bulyee Rd	Capital Renewal	Resheet 10km	174,248
Council / R2R	Wogerlin Road			101,495
Council	Morrell Road	Capital Renewal	Resheet 2km	14,255
Council	Parsons Road	Capital Renewal	Resheet (2.5km)	44,730
				<u>820,887</u>

2011-2012

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	310,000
State RRG	Wickepin Corrigin Rd	Capital Renewal	Reseal 1.5km	65,000
Federal R2R	Jose Street	Capital Upgrade	Reconstruct failed pavement, kerbing, drains and footpaths	200,000
Federal R2R	Corrigin Narembeen Rd	Capital Upgrade	Widen Shoulders (14km)	140,000
Council	Knight Crt / Boyd St	Capital Upgrade	Reconstruct and Seal	153,400
Council	Gill Rd	Capital Upgrade	Widen Shoulders 8km	80,000
Council	Bilbarin Quairading Rd	Capital Upgrade	Widen Shoulders 7km	70,000
				<u>1,018,400</u>

2012-2013

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	375,000
Federal R2R	Bendering Rd	Capital Upgrade	Widen Shoulders 17km	170,000
Federal R2R	Goyder Street	Capital Upgrade	Reconstruct failed pavement, kerbing, drains and footpaths	100,000
Council	Bullaring Pingelly Rd	Capital Upgrade	Widen Shoulders 14km	140,000
Council	Bullaring Pingelly Rd	Capital Renewal	Reseal (1.5km)	82,500
				<u>867,500</u>

2013-2014

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Renewal	Reseal 8km	352,000
Federal R2R	Babakin Corrigin Rd	Capital Upgrade	Reconstruct 3km	300,000
Council	Boyd St	Capital Renewal	Reseal & Kerb	70,000
				<u>722,000</u>

2014-2015

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	375,000
Council	Bilbarin Quairading Rd	Capital Upgrade	Reseal 6km	84,000
Council	Rendell St	Capital Renewal	Reseal & Kerb	70,000
Council	Babakin Corrigin Rd	Capital Upgrade	Reconstruct to 7m (3km)	300,000
				<u>829,000</u>

2015-16

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	375,000
Council	Bullaring Pingelly Road	Capital Upgrade	Reconstruct to 7m (2km)	200,000
Council	Bulyee Quairading Rd	Capital Upgrade	Widen Shoulders (15km)	150,000
Council	Bendering Road	Capital Upgrade	Reconstruct to 7m (2km)	200,000
				<u>925,000</u>

This forward roads program is indicative only and may be subject to change.

DISABILITY ACCESS AND INCLUSION PLAN

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

Council adopted a DAIP in June 2007 for implementation in July 2007. Council is required to report on our present activities as they relate to the six desired DAIP outcomes.

1. Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
2. Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
3. Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to large font size.
4. The staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. We are also working with our contractors to ensure they are aware of their responsibilities.
5. People with disabilities have the same opportunities as other people to make complaints to the staff, this can be via written letters, email, SMS or verbally.
6. Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

RECORD KEEPING PLAN

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

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

Rationale:

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

Minimum Compliance Requirements:

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

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

The Shire has complied with items 1 to 4.

NATIONAL COMPETITION POLICY

In respect to Council's responsibilities in relation to National Competition Policy the Shire reports as follows:
No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.

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

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

The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2008/09 financial year.

The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the 2009/10 year.

FREEDOM OF INFORMATION

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

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

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

PUBLIC INTEREST DISCLOSURES

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

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

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

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

EMPLOYEE'S REMUNERATION

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

Salary Range	2010	2009
\$		
100,000 - 109,999		
110,000 - 119,999	1	1
120,000 - 129,999		

Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

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SHIRE OF CORRIGIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2010

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

Signed on the 25th day of August 2010.



Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
STATEMENT OF COMPEREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2010 \$	2010 Budget \$	2009 \$
REVENUE				
Rates	22	1,493,335	1,491,348	1,373,697
Operating Grants, Subsidies and Contributions	28	1,707,618	1,300,790	1,917,974
Fees and Charges	27	575,096	613,193	515,832
Interest Earnings	2(a)	126,605	132,399	226,464
Other Revenue		46,772	44,297	93,947
		<u>3,949,426</u>	<u>3,582,027</u>	<u>4,127,914</u>
EXPENSES				
Employee Costs		(1,510,133)	(1,603,759)	(1,327,401)
Materials and Contracts		(929,219)	(1,047,337)	(1,183,192)
Utility Charges		(165,843)	(148,970)	(141,555)
Depreciation on Non-Current Assets	2(a)	(1,387,720)	(1,418,407)	(1,320,964)
Interest Expenses	2(a)	(76,940)	(86,045)	(78,923)
Insurance Expenses		(207,628)	(207,625)	(204,672)
Other Expenditure		(63,977)	(117,815)	(161,878)
		<u>(4,341,460)</u>	<u>(4,629,958)</u>	<u>(4,418,585)</u>
		(392,034)	(1,047,931)	(290,671)
Non-Operating Grants, Subsidies and Contributions	28	862,616	1,908,779	1,705,915
Profit on Asset Disposals	20	181,618	40,593	71,244
Loss on Asset Disposal	20	(42,684)	(60,185)	(96,999)
NET RESULT		609,516	841,256	1,389,489
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>609,516</u></u>	<u><u>841,256</u></u>	<u><u>1,389,489</u></u>

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

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2010 \$	2010 Budget \$	2009 \$
REVENUE				
Governance		14,183	11,500	14,634
General Purpose Funding		2,997,937	3,248,273	3,994,001
Law, Order, Public Safety		265,201	118,143	52,527
Health		112,381	253,167	104,784
Education and Welfare		147,431	88,732	50
Housing		89,449	91,915	87,087
Community Amenities		133,392	148,620	124,839
Recreation and Culture		258,981	467,416	37,586
Transport		664,716	734,268	1,100,162
Economic Services		84,306	120,765	202,121
Other Property and Services		225,683	248,600	187,282
	2 (a)	<u>4,993,660</u>	<u>5,531,399</u>	<u>5,905,073</u>
EXPENSES EXCLUDING FINANCE COSTS				
Governance		(418,696)	(489,486)	(258,045)
General Purpose Funding		(32,683)	(39,356)	(51,443)
Law, Order, Public Safety		(78,487)	(53,388)	(96,641)
Health		(289,991)	(376,599)	(278,297)
Education and Welfare		(160,834)	(213,198)	(37,222)
Housing		(79,325)	(159,545)	(219,828)
Community Amenities		(345,321)	(381,563)	(282,211)
Recreation & Culture		(558,107)	(575,768)	(493,990)
Transport		(1,335,140)	(1,454,708)	(1,429,023)
Economic Services		(277,748)	(307,630)	(420,269)
Other Property and Services		(730,872)	(552,858)	(869,692)
	2 (a)	<u>(4,307,204)</u>	<u>(4,604,098)</u>	<u>(4,436,661)</u>
FINANCE COSTS				
Housing		(18,268)	(18,810)	(24,285)
Community Amenities		(50,786)	(59,192)	(45,543)
Recreation & Culture		(1,642)	(1,642)	(2,872)
Economic Services		(6,244)	(6,401)	(6,223)
	2 (a)	<u>(76,940)</u>	<u>(86,045)</u>	<u>(78,923)</u>
NET RESULT		609,516	841,256	1,389,489
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>609,516</u>	<u>841,256</u>	<u>1,389,489</u>

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

**SHIRE OF CORRIGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2010**

	NOTE	2010 \$	2009 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	2,900,823	3,175,048
Trade and Other Receivables	4	123,019	425,156
Inventories	5	209,606	8,099
TOTAL CURRENT ASSETS		<u>3,233,448</u>	<u>3,608,303</u>
NON-CURRENT ASSETS			
Other Receivables	4	1,746	3,087
Inventories	5	1,668,821	1,372,905
Property, Plant and Equipment	6	9,706,284	9,406,596
Infrastructure	7	11,623,654	11,360,702
TOTAL NON-CURRENT ASSETS		<u>23,000,505</u>	<u>22,143,290</u>
TOTAL ASSETS		<u>26,233,953</u>	<u>25,751,593</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	257,912	147,692
Long Term Borrowings	9	211,630	222,262
Provisions	10	220,447	227,887
TOTAL CURRENT LIABILITIES		<u>689,989</u>	<u>597,841</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	907,070	1,116,773
Provisions	10	23,507	33,108
TOTAL NON-CURRENT LIABILITIES		<u>930,577</u>	<u>1,149,881</u>
TOTAL LIABILITIES		<u>1,620,566</u>	<u>1,747,722</u>
NET ASSETS		<u>24,613,387</u>	<u>24,003,871</u>
EQUITY			
Retained Surplus		22,048,752	21,324,967
Reserves - Cash Backed	11	2,564,635	2,678,904
TOTAL EQUITY		<u>24,613,387</u>	<u>24,003,871</u>

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

**SHIRE OF CORRIGIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	TOTAL EQUITY \$
Balance as at 1 July 2008		19,049,910	3,564,472	22,614,382
Net Result		1,389,489	0	1,389,489
Total Other Comprehensive Income				0
Reserve Transfers		885,568	(885,568)	0
		<hr/>	<hr/>	<hr/>
Balance as at 30 June 2009		21,324,967	2,678,904	24,003,871
Net Result		609,516	0	609,516
Total Other Comprehensive Income				0
Reserve Transfers		114,269	(114,269)	0
		<hr/>	<hr/>	<hr/>
Balance as at 30 June 2010		<u>22,048,752</u>	<u>2,564,635</u>	<u>24,613,387</u>

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

**SHIRE OF CORRIGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2010 \$	2010 Budget \$	2009 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,486,047	1,491,348	1,372,412
Operating Grants, Subsidies and Contributions		1,707,618	1,300,790	1,917,974
Fees and Charges		902,244	1,013,706	674,026
Service Charges				
Interest Earnings		126,605	132,399	226,464
Goods and Services Tax		320,414	100,000	393,368
Other Revenue		46,772	44,297	87,564
		<u>4,589,700</u>	<u>4,082,540</u>	<u>4,671,808</u>
Payments				
Employee Costs		(1,577,595)	(1,603,759)	(1,333,853)
Materials and Contracts		(759,981)	(1,418,605)	(1,286,400)
Utility Charges		(165,843)	(148,970)	(141,555)
Insurance Expenses		(207,628)	(207,625)	(204,672)
Interest expenses		(79,429)	(86,045)	(34,559)
Goods and Services Tax		(353,917)	(100,000)	(385,356)
Other Expenditure		(87,589)	(117,816)	(137,439)
		<u>(3,231,982)</u>	<u>(3,682,820)</u>	<u>(3,523,834)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,357,718</u>	<u>399,720</u>	<u>1,147,974</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(462,798)	(750,545)	(1,066,949)
Payments for Purchase of Property, Plant & Equipment		(1,178,982)	(1,447,329)	(1,833,321)
Payments for Construction of Infrastructure		(984,953)	(1,551,763)	(1,305,865)
Advances to Community Groups				
Payments for Purchase of Investments				
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		862,616	1,908,779	1,724,949
Proceeds from Sale of Plant & Equipment		352,509	553,372	457,944
Proceeds from Advances				
Proceeds from Sale of Investments				
Net Cash Provided By (Used In) Investing Activities		<u>(1,411,608)</u>	<u>(1,287,486)</u>	<u>(2,023,242)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(220,335)	(222,262)	(257,940)
Repayment of Finance Leases				
Proceeds from Self Supporting Loans				1,787
Proceeds from New Debentures				747,209
Net Cash Provided By (Used In) Financing Activities		<u>(220,335)</u>	<u>(222,262)</u>	<u>491,056</u>
Net Increase (Decrease) in Cash Held		(274,225)	(1,110,028)	(384,212)
Cash at Beginning of Year		3,175,048	3,175,048	3,559,260
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>2,900,823</u></u>	<u><u>2,065,020</u></u>	<u><u>3,175,048</u></u>

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

**SHIRE OF CORRIGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2010**

	NOTE	2010 \$	2010 Budget \$
REVENUE			
Governance		14,183	11,500
General Purpose Funding		1,504,602	1,756,924
Law, Order, Public Safety		265,201	118,143
Health		112,381	253,167
Education and Welfare		147,431	88,732
Housing		89,449	91,915
Community Amenities		133,392	148,620
Recreation and Culture		258,981	467,416
Transport		664,716	734,268
Economic Services		84,306	120,765
Other Property and Services		<u>225,683</u>	<u>248,600</u>
		3,500,325	4,040,050
EXPENSES			
Governance		(418,696)	(489,486)
General Purpose Funding		(32,683)	(39,356)
Law, Order, Public Safety		(78,487)	(53,388)
Health		(289,991)	(376,599)
Education and Welfare		(160,834)	(213,198)
Housing		(97,593)	(178,355)
Community Amenities		(396,107)	(440,755)
Recreation & Culture		(559,749)	(577,410)
Transport		(1,335,140)	(1,454,708)
Economic Services		(283,992)	(314,031)
Other Property and Services		<u>(730,872)</u>	<u>(552,857)</u>
		(4,384,144)	(4,690,143)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals		(138,934)	19,592
Movement in Accrued Interest			
Movement in Accrued Salaries and Wages			
Movement in Employee Benefit Provisions		(9,600)	
Depreciation and Amortisation on Assets		1,387,720	1,418,407
Capital Expenditure and Revenue			
Purchase Land Held for Resale		(462,798)	(750,545)
Purchase Land and Buildings		(627,817)	(1,447,329)
Purchase Infrastructure Assets - Roads		(664,853)	(727,949)
Purchase Infrastructure Assets - Other		(320,100)	(404,065)
Purchase Plant and Equipment		(540,826)	(406,741)
Purchase Furniture and Equipment		(10,339)	(13,008)
Purchase of Investments			
Proceeds from Disposal of Investments			
Proceeds from Disposal of Assets		352,509	553,372
Repayment of Debentures		(220,335)	(222,262)
Proceeds from New Debentures			
Self-Supporting Loan Principal Income			
Transfers to Reserves (Restricted Assets)		(1,290,095)	(807,813)
Transfers from Reserves (Restricted Assets)		1,404,364	1,421,697
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		556,907	525,389
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		25,318	-
Amount Required to be Raised from Rates	22	<u>(1,493,335)</u>	<u>(1,491,348)</u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 19 to this financial report.

(c) Goods and Services Tax

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

(d) Cash and Cash Equivalents

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

For the purposes of the 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 statement of financial position.

(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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

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

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

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

(g) Fixed Assets

Initial Recognition

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

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 balance date.

Land under Roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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	33 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
-Heavy	15 years
-Other	7.5 Years
-Light Vehicles	not depreciated
Sealed roads and streets clearing and earthworks construction/road base original surfacing and major re-surfacing	not depreciated 50 years
- bituminous seals	20 years
- asphalt Surfaces	25 years
Gravel roads clearing and earthworks construction/road base gravel sheet	not depreciated 50 years 12 years
Formed roads (unsealed) clearing and earthworks construction/road base	not depreciated 50 years
Footpaths - slab	40 years
Sewerage Piping	100 years
Water supply piping & drainage Systems	75 years

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets

Classification

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

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

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

(ii) Loans and receivables

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

(iii) Held-to-maturity investments

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

(iv) Available-for-sale financial assets

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

Recognition and derecognition

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets (Continued)

Subsequent measurement

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

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

Impairment

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

(j) Estimation of Fair Value

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

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

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability

(n) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(p) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

(q) Joint Venture

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

(r) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(s) Superannuation

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(u) Rounding Off Figures

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

(v) Comparative Figures

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

(w) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Notes:

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(y) Adoption of New and Revised Accounting Standards

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

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

AASB 101: Presentation of Financial Statements

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

Disclosure Impact

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

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

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUE AND EXPENSES	2010	2009
	\$	\$
(a) Net Result		
The Net Result includes:		
(i) Charging as an Expense:		
Significant Expense		
General Purpose Funding	<u>0</u>	<u>519,824</u>
This significant expense relates to private works carried out for Main Roads WA		
Amortisation		
Capitalised Leased Assets		
Auditors Remuneration		
- Audit	13,863	6,815
- Other Services		
Depreciation		
Buildings	233,047	222,005
Furniture and Equipment	48,561	45,565
Plant and Equipment	384,111	405,242
Roads	704,345	631,020
Footpaths	9,097	9,046
Drainage	4,537	4,470
Parks & Ovals	4,022	3,616
	<u>1,387,720</u>	<u>1,320,964</u>
Interest Expenses (Finance Costs)		
Finance Lease Charges		
Debentures (<i>refer Note 21(a)</i>)	76,940	78,923
	<u>76,940</u>	<u>78,923</u>
(ii) Crediting as Revenue:	2010	2010
	\$	Budget
		\$
Interest Earnings		
Investments		
- Reserve Funds	112,524	83,899
- Other Funds	9,666	44,000
Other Interest Revenue (<i>refer note 26</i>)	4,415	6,060
	<u>126,605</u>	<u>132,399</u>
	<u>126,605</u>	<u>226,464</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

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

GOVERNANCE

Members Expenses.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Provision of tourism facilities, area promotion, building control, saleyards, noxious weed control, vermin control, screening plant, standpipes and the Development Officer.

OTHER PROPERTY AND SERVICES

Private Works operations, plant repairs and operation costs.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening			Closing			Closing
		Balance (*) 1-Jul-08 \$	Received (+) 2008/09 \$	Expended (#) 2008/09 \$	Balance (*) 30-Jun-09 \$	Received (+) 2009/10 \$	Expended (#) 2009/10 \$	Balance 30-Jun-10 \$
Roads to Recovery - Supplementary Program	Transport	60,451		(60,451)	0			0
Comm Safety & Crime Prevention	Law, Order	6,200		(6,200)	0			0
Roads to Recovery	Transport	52,875		(52,875)	0			0
Financial Assistance Grant Advance payment	GPF		332,123	(332,123)	0	353,066		353,066
RLCIP Funding	GPF		100,000	(1,650)	98,350	30,000	(98,350)	30,000
Royalties for Regions	GPF		679,609		679,609	35,000	(545,275)	169,334
Walk Trail	Recreation & Culture		8,193	(3,477)	4,716		(4,716)	0
Pest & Weed Funding	Economic Service		5,506	(3,902)	1,604		(1,604)	0
Adult Learners week	Economic Service		1,325		1,325		(1,325)	0
Resource Centre-infrastructure & Equipment	Welfare				0	15,000		15,000
Resource Centre - Videoconferencing Equipment	Welfare				0	3,238		3,238
Recourse Centre - Rebanding Support	Welfare				0	5,000		5,000
					0			0
Total		119,526	1,126,756	(460,678)	785,604	441,304	(651,270)	575,638

Notes:

(*) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(+) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(#) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

The funds held for the above unspent grants have been restricted as follows:

	2010	2009
Transfer to Reserves	533,450	777,959
Muni Funds restricted @ Note 3	42,188	7,645
	<u>575,638</u>	<u>785,604</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

	2010	2009
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	294,000	488,499
Restricted	2,606,823	2,686,549
	<u>2,900,823</u>	<u>3,175,048</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Employee Entitlement Reserve	101,414	96,837
Community Bus Reserve	56,679	49,325
Staff Housing Reserve	364,125	347,692
Office Equipment Reserve	703	5,467
Plant Replacement Reserve	425,471	297,791
Swimming Pool Reserve	10,075	27,601
Roadworks Reserve	5,153	4,920
Land Subdivision Reserve	43,250	292,437
Townscape Reserve	20,548	19,621
Medical Reserve	19,117	18,254
LGCHP Long Term Maintenance Reserve	21,569	27,872
Community Development Reserve	980,238	719,119
Rockview Land Reserve	3,586	1,690
Royalties for Regions	127,146	339,805
Financial Assistance Grant	354,990	332,123
RLCIP Grant	30,571	98,350
Unspent Grants	42,188	7,645
	<u>2,606,823</u>	<u>2,686,549</u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	12,358	5,070
Sundry Debtors	95,207	422,356
Provision for Doubtful Debts	(2,000)	(2,000)
GST Receivable	16,383	
Monies Received in Advance	(270)	(270)
Loans - Clubs/Institutions	1,341	
	<u>123,019</u>	<u>425,156</u>
Non-Current		
Rates Outstanding - Pensioners	1,746	1,746
Loans - Clubs/Institutions		1,341
	<u>1,746</u>	<u>3,087</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

5. INVENTORIES

Current

Fuel and Materials	42,724	8,099
Land Held for Resale - Cost		
Cost of Acquisition	27,540	
Development Costs	139,342	
	<u>209,606</u>	<u>8,099</u>

Non-Current

Land Held for Resale - Cost		
Cost of Acquisition	275,398	302,938
Development Costs	1,393,423	1,069,967
	<u>1,668,821</u>	<u>1,372,905</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

	2010	2009
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	10,426,840	9,802,523
Less Accumulated Depreciation	<u>(4,192,377)</u>	<u>(3,960,809)</u>
	6,234,463	5,841,714
Furniture and Equipment - Cost	672,413	662,074
Less Accumulated Depreciation	<u>(477,223)</u>	<u>(428,662)</u>
	195,190	233,412
Plant and Equipment - Cost	5,846,662	5,612,580
Less Accumulated Depreciation	<u>(2,570,031)</u>	<u>(2,281,110)</u>
	3,276,631	3,331,470
	<u><u>9,706,284</u></u>	<u><u>9,406,596</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Total \$
Balance as at 1 July 2009	5,841,714	233,412	3,331,470	9,406,596
Additions	627,817	10,339	540,826	1,178,982
(Disposals)	(2,021)		(211,554)	(213,575)
Revaluation - Increments				0
- (Decrements)				0
Impairment - (losses)				0
- reversals				0
Depreciation (Expense)	(233,047)	(48,561)	(384,111)	(665,719)
Other Movements				0
Balance as at 30 June 2010	<u>6,234,463</u>	<u>195,190</u>	<u>3,276,631</u>	<u>9,706,284</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

	2010	2009
	\$	\$
7. INFRASTRUCTURE		
Roads - Cost	25,319,075	24,654,221
Less Accumulated Depreciation	<u>(14,395,866)</u>	<u>(13,674,389)</u>
	10,923,209	10,979,832
Footpaths - Cost	524,849	452,298
Less Accumulated Depreciation	<u>(229,841)</u>	<u>(264,395)</u>
	295,008	187,903
Drainage - Cost	264,259	223,500
Less Accumulated Depreciation	<u>(113,617)</u>	<u>(142,780)</u>
	150,642	80,720
Parks & Ovals - Cost	327,336	120,546
Less Accumulated Depreciation	<u>(72,541)</u>	<u>(8,299)</u>
	254,795	112,247
	<u>11,623,654</u>	<u>11,360,702</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

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	Total
	\$	\$	\$	\$	\$
Balance as at 1 July 2009	10,979,832	187,903	80,720	112,247	11,360,702
Additions	664,854	72,550	40,759	206,790	984,953
(Disposals)					0
Revaluation - Increments					0
- (Decrements)					0
Impairment - (losses)					0
- reversals					0
Depreciation (Expense)	(704,345)	(9,097)	(4,537)	(4,022)	(722,001)
Other Movements	(17,132)	43,652	33,700	(60,220)	-
Balance as at 30 June 2010	<u>10,923,209</u>	<u>295,008</u>	<u>150,642</u>	<u>254,795</u>	<u>11,623,654</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

	2010	2009
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	203,607	-255
FBT Payable	1,621	(1,314)
GST Payable	0	17,119
PAYG Liability	30,786	21,404
ESL Payable	(52)	0
Other Collections & Deposits	0	26,495
Accrued Interest on Debentures	20,035	22,524
Accrued Salaries and Wages	1,915	61,719
	<u>257,912</u>	<u>147,692</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge		
Debentures	<u>211,630</u>	<u>222,262</u>
	<u>211,630</u>	<u>222,262</u>
Non-Current		
Secured by Floating Charge		
Debentures	<u>907,070</u>	<u>1,116,773</u>
	<u>907,070</u>	<u>1,116,773</u>
Additional detail on borrowings is provided in Note 21.		
10. PROVISIONS		
Current		
Provision for Annual Leave	136,361	165,793
Provision for Long Service Leave	<u>84,086</u>	<u>62,094</u>
	<u>220,447</u>	<u>227,887</u>
Non-Current		
Provision for Long Service Leave	<u>23,507</u>	<u>33,108</u>
	<u>23,507</u>	<u>33,108</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

	2010 \$	2010 Budget \$	2009 \$
11. RESERVES - CASH BACKED			
(a) Employee Entitlement Reserve			
Opening Balance	96,837	96,837	114,156
Amount Set Aside / Transfer to Reserve	4,577	3,702	6,431
Amount Used / Transfer from Reserve			(23,750)
	<u>101,414</u>	<u>100,539</u>	<u>96,837</u>
(b) Community Bus Reserve			
Opening Balance	49,325	49,325	46,694
Amount Set Aside / Transfer to Reserve	7,354	7,018	2,631
Amount Used / Transfer from Reserve			
	<u>56,679</u>	<u>56,343</u>	<u>49,325</u>
(c) Staff Housing Reserve			
Opening Balance	347,692	347,693	472,123
Amount Set Aside / Transfer to Reserve	16,433	13,258	20,569
Amount Used / Transfer from Reserve		(4,040)	(145,000)
	<u>364,125</u>	<u>356,911</u>	<u>347,692</u>
(d) Office Equipment Reserve			
Opening Balance	5,467	5,467	5,176
Amount Set Aside / Transfer to Reserve	236	165	291
Amount Used / Transfer from Reserve	(5,000)	(5,000)	
	<u>703</u>	<u>632</u>	<u>5,467</u>
(e) Plant Replacement Reserve			
Opening Balance	297,791	297,790	850,872
Amount Set Aside / Transfer to Reserve	264,590	265,774	42,738
Amount Used / Transfer from Reserve	(136,910)	(136,910)	(595,819)
	<u>425,471</u>	<u>426,654</u>	<u>297,791</u>
(f) Swimming Pool Reserve			
Opening Balance	27,601	27,602	26,130
Amount Set Aside / Transfer to Reserve	1,219	892	1,471
Amount Used / Transfer from Reserve	(18,745)	(18,745)	
	<u>10,075</u>	<u>9,749</u>	<u>27,601</u>
(g) Roadworks Reserve			
Opening Balance	4,920	4,920	348,060
Amount Set Aside / Transfer to Reserve	233	188	16,473
Amount Used / Transfer from Reserve			(359,613)
	<u>5,153</u>	<u>5,108</u>	<u>4,920</u>
(h) Land Subdivision Reserve			
Opening Balance	292,437	292,437	801,181
Amount Set Aside / Transfer to Reserve	17,737	3,369	41,256
Amount Used / Transfer from Reserve	(266,924)	(295,806)	(550,000)
	<u>43,250</u>	<u>0</u>	<u>292,437</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

11. RESERVES - CASH BACKED (CONTINUED)

	2010 \$	2010 Budget	2009 \$
(i) Townscape Reserve			
Opening Balance	19,621	19,621	18,575
Amount Set Aside / Transfer to Reserve	927	750	1,046
Amount Used / Transfer from Reserve			
	<u>20,548</u>	<u>20,371</u>	<u>19,621</u>
(j) Medical Reserve			
Opening Balance	18,254	18,253	17,280
Amount Set Aside / Transfer to Reserve	863	698	974
Amount Used / Transfer from Reserve			
	<u>19,117</u>	<u>18,951</u>	<u>18,254</u>
(k) Roads to Recovery Reserve			
Opening Balance	0	0	339,112
Amount Set Aside / Transfer to Reserve		0	4,870
Amount Used / Transfer from Reserve			(343,982)
	<u>0</u>	<u>0</u>	<u>0</u>
(l) LGCHP Housing Reserve			
Opening Balance	27,872	27,873	26,582
Amount Set Aside / Transfer to Reserve	1,298	1,290	1,290
Amount Used / Transfer from Reserve	(7,601)	(12,808)	
	<u>21,569</u>	<u>16,355</u>	<u>27,872</u>
(m) Community Development Reserve			
Opening Balance	719,119	719,119	496,930
Amount Set Aside / Transfer to Reserve	261,119	332,535	222,189
Amount Used / Transfer from Reserve		0	
	<u>980,238</u>	<u>1,051,654</u>	<u>719,119</u>
(n) Rockview Land Reserve			
Opening Balance	1,690	1,690	1,600
Amount Set Aside / Transfer to Reserve	4,396	65	90
Amount Used / Transfer from Reserve	(2,500)	-	
	<u>3,586</u>	<u>1,755</u>	<u>1,690</u>
(o) Royalties for Regions			
Opening Balance	339,805	339,805	
Amount Set Aside / Transfer to Reserve	153,552	6,915	339,805
Amount Used / Transfer from Reserve	(366,211)	(346,720)	
	<u>127,146</u>	<u>0</u>	<u>339,805</u>
(p) Financial Assistance Grants			
Opening Balance	332,123	332,123	
Amount Set Aside / Transfer to Reserve	354,990	922	332,123
Amount Used / Transfer from Reserve	(332,123)	(333,045)	
	<u>354,990</u>	<u>0</u>	<u>332,123</u>
(q) RLCIP			
Opening Balance	98,350	98,350	
Amount Set Aside / Transfer to Reserve	30,571	273	98,350
Amount Used / Transfer from Reserve	(98,350)	(98,623)	
	<u>30,571</u>	<u>0</u>	<u>98,350</u>
(r) Public Open Space			
Opening Balance	0	0	
Amount Set Aside / Transfer to Reserve	170,000	170,000	
Amount Used / Transfer from Reserve	(170,000)	(170,000)	
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u>2,564,635</u>	<u>2,065,022</u>	<u>2,678,904</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

11. RESERVES - CASH BACKED (CONTINUED)

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

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

Community Bus Reserve

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

Employee Entitlement Reserve

- to be used to fund Employee Leave Entitlements Requirements.

Plant Replacement Reserve

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

Swimming Pool Reserve

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

Office Equipment Reserve

- to be used for the purchase of office equipment.

Roadworks Reserve

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

Land Subdivision Reserve

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

Staff Housing Reserve

- to be used for the construction and maintenance of the staff housing.

Townscape Reserve

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

Medical Reserve

- to be used for the continual upgrade of medical facilities within the Shire of Corrigin.

Roads to Recovery Reserve

- to be used to fund the construction of roads within the Shire of Corrigin funded by roads to recovery federal government funding.

LGCHP Housing Reserve

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

Community Development Reserve

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

Royalties for Regions

- To be used to fund identified Royalties for Regions projects as adopted.

Financial Assistance Grants

- to be used in accordance to the Local Government Grants Commission for funding of operating and Capital requirements.

RLCIP Grant

- to be used for the upgrade of the Corrigin Public Swimming Pool.

Public Open Space

- to be used to fund development of Public Open Space, Parks & Reserves.

Rockview Land Reserve

- to be used for the development of the Rockview Land Project.

With the exception of the Roads to Recovery, Financial Assistance Grant, RCLIP, and R4R Reserves, all reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

12. RESERVES - ASSET REVALUATION	2010	2009
	\$	\$
Asset revaluation reserves have arisen on revaluation of the following classes of assets:		
(a) Land and Buildings		
Balance as at 1 July 2009		
Revaluation Increment		
Revaluation Decrement		
Balance as at 30 June 2010	<u>0</u>	<u>0</u>
(b) Roads		
Balance as at 1 July 2009		
Revaluation Increment		
Revaluation Decrement		
Balance as at 30 June 2010	<u>0</u>	<u>0</u>
TOTAL ASSET REVALUATION RESERVES	<u><u>0</u></u>	<u><u>0</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, 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 statement of financial position as follows:

	2010 \$	2010 Budget \$	2009 \$
Cash and Cash Equivalents	<u>2,900,823</u>	<u>2,065,020</u>	<u>3,175,048</u>

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

Net Result	609,516	841,256	1,389,489
Amortisation	0		0
Depreciation	1,387,720	1,418,407	1,320,964
Impairment (Loss)/Reversal			
(Profit)/Loss on Sale of Asset	(138,934)	19,592	25,755
(Increase)/Decrease in Receivables	303,478	400,512	156,908
(Increase)/Decrease in Inventories	(34,625)	(1,901)	1,552
Increase/(Decrease) in Payables	110,220	(369,367)	(33,104)
Increase/(Decrease) in Employee Provisions	(17,041)		(7,677)
Grants/Contributions for the Development of Assets	<u>(862,616)</u>	<u>(1,908,779)</u>	<u>(1,705,915)</u>
Net Cash from Operating Activities	<u>1,357,718</u>	<u>399,720</u>	<u>1,147,972</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	100,000		100,000
Bank Overdraft at Balance Date	0		
Credit Card limit	15,000		10,000
Credit Card Balance at Balance Date	0		
Total Amount of Credit Unused	<u>115,000</u>		<u>110,000</u>

Loan Facilities

Loan Facilities - Current	211,630		222,262
Loan Facilities - Non-Current	907,070		1,116,773
Total Facilities in Use at Balance Date	<u>1,118,700</u>		<u>1,339,035</u>

Unused Loan Facilities at Balance Date

	<u> </u>		<u> </u>
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SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

14. CONTINGENT LIABILITIES

There are no known contingent liabilities at balance date.

15. CAPITAL AND LEASING COMMITMENTS	2010	2009
	\$	\$
(a) Finance Lease Commitments		
The Shire has no finance lease commitments		
(b) Operating Lease Commitments		
The Shire has no operating lease commitments		
(c) Capital Expenditure Commitments		
Contracted for:		
- capital expenditure projects	205,800	240,911
Payable:		
- not later than one year	205,800	240,911

The capital expenditure project outstanding at the end of the current reporting period represents contract works for the Construction of the Hydrotherapy Pool.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

16. JOINT VENTURE

The Shire together with the Shires of Narembeen, Kulin and Kondinin have a joint venture arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The only assets are a motor vehicle and miscellaneous equipment.

	2010	2009
	\$	\$
Non-Current Assets		
Motor Vehicles	32,554	37,300
Plant & Equipment	7,614	7,614
Less: Accumulated Depreciation	<u>(5,586)</u>	<u>(5,391)</u>
	<u><u>34,582</u></u>	<u><u>39,523</u></u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	172,388	627,458
General Purpose Funding	231,688	338,669
Law, Order, Public Safety	361,349	161,414
Health	370,121	387,814
Education and Welfare	365,275	388,002
Housing	2,248,551	2,321,774
Community Amenities	696,334	636,325
Recreation and Culture	2,741,580	2,110,848
Transport	11,956,900	11,862,601
Economic Services	208,826	202,650
Other Property and Services	3,654,606	3,487,704
Unallocated	<u>3,226,336</u>	<u>3,226,334</u>
	<u><u>26,233,953</u></u>	<u><u>25,751,593</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

18. FINANCIAL RATIOS	2010	2009	2008
Current Ratio	1.065	1.828	0.908
Untied Cash to Unpaid Trade Creditors Ratio	1.425	0.000	0.132
Debt Ratio	0.062	0.068	0.054
Debt Service Ratio	0.072	0.065	0.035
Gross Debt to Revenue Ratio	0.271	0.319	0.127
Gross Debt to Economically Realisable Assets Ratio	0.077	0.093	0.060
Rate Coverage Ratio	0.299	0.233	0.183
Outstanding Rates Ratio	0.008	0.004	0.003

The above ratios are calculated as follows:

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

19. TRUST FUNDS

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

	Balance 1-Jul-09	Amounts Received	Amounts Paid	Balance 30-Jun-10
	\$	\$	(\$)	\$
TransWA Tricketing	201	3,422	(3,263)	360
Single Persons Unit Bonds	308			308
Staff Housing Bonds	300		(300)	0
Corrigin Community Dev Fund	15,332	319	(4,000)	11,651
Council Nomination Deposits	0	480	(480)	0
Adventure Playground Fund	10,000			10,000
Corrigin Disaster Fund	10,929			10,929
Friends of the Cemetry	2,510			2,510
B.C.I.T.F.	305	3,888	(4,186)	7
BRB Fund	268	1,206	(1,445)	29
Police Licensing	26,495	784,974	(802,300)	9,169
Edna Stevensons Educational Trust	796,086	36,270	(2,788)	829,568
Vasse Civil & Drainage	0	14,170	(14,170)	0
Building Bonds	0	10,000		10,000
	<u>862,734</u>			<u>884,531</u>

The following property is also held in trust

1 Pearl Necklace
8 Silver Pendants
163 Opal Stones

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

20. DISPOSALS OF ASSETS - 2009/10 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Law, Order & Public Safety						
FESA Fire Truck	40,418		220,527		180,109	
Health						
EDRHS Vehicles	37,300	72,300	28,557	56,000	(8,743)	(16,300)
Economic Services						
SBCEW Vehicles		63,653		50,000	-	(13,653)
Town Dam Fence	2,059		0		(2,020)	-
Other Properties & Services						
Utility - CR123	41,300	41,300	30,007	30,000	(11,293)	(11,300)
Utility - CR168	12,590	14,504	11,043	12,727	(1,547)	(1,777)
Utility - CR565	10,309	13,108	11,818	11,818	1,509	(1,290)
Utility - CR24	19,392	19,392	10,007	12,727	(9,385)	(6,665)
Small Equipment Purchases				100	-	100
Honda Blower	150		100		(50)	
Honda Brushcutter	187		150		(37)	
Honda Brushcutter	314		200		(114)	
Husqvarna Chainsaw	395		100		(295)	
Mazda - 1CR	49,200	49,200	40,000	40,000	(9,200)	(9,200)
Unclassified						
Land Sales - Courboules	0	84,100		100,000	0	15,900
Land Sales - Granite Rise	0	95,407		240,000	0	144,593
					0	-
	213,614	452,964	352,509	553,372	138,934	100,408

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

21. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1-Jul-09 \$	Borrowed During Year \$	Expended During Year \$	Balance 30-Jun-10 \$
		0	0	0	0

(d) Overdraft

Council established an overdraft facility of \$100,000 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2009 and 30 June 2010 was \$Nil.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

22. RATING INFORMATION - 2009/10 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 \$
General Rate		142	86,517								
Gross Rental Value	7.990100	419	3,279,418	262,028	499		262,527	262,028			262,028
Unimproved Value	0.990100	334	133,146,655	1,319,165	767		1,319,932	1,319,165			1,319,165
							0				0
							0				0
Sub-Totals		895	136,512,590	1,581,193	1,266	0	1,582,459	1,581,193	0	0	1,581,193
Minimum Rates	Minimum \$										
Gross Rental Value - Corrigin	275	40	56,020	11,000			11,000	11,000			11,000
Gross Rental Value - Other	125	10	1,618	1,250			1,250	1,250			1,250
Unimproved Value	275	11	88,845	3,025			3,025	3,025			3,025
							0				0
Sub-Totals		61	146,483	15,275	0	0	15,275	15,275	0	0	15,275
Ex-Gratia Rates							1,597,734				1,596,468
Specified Area Rate (refer note 23)											
							1,597,734				1,596,468
Discounts (refer note 25)							(104,399)				(105,120)
Totals							1,493,335				1,491,348

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

23. SPECIFIED AREA RATE - 2009/10 FINANCIAL YEAR

The Shire has no specified area rates

24. SERVICE CHARGES - 2009/10 FINANCIAL YEAR

The Shire has no service charges

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2009/10 FINANCIAL YEAR

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General & Minimum Rates	Discount	7.50%	104,399	105,120
			104,399	105,120
Photocopy Charge	Waiver			
Rate Assessment	Write-Off		364	0

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

Photocopy Charges are waived for certain community groups such as the local newsletter, St John Ambulance and Volunteer Bush Fire Brigade. Council considers support of these groups necessary for the overall benefit of the community.

26. INTEREST CHARGES AND INSTALMENTS - 2009/10 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		2,810	2,000
Interest on Instalments Plan	5.50%	\$ 10.00	1,605	2,500
Charges on Instalment Plan				
			4,415	4,500

Ratepayers had the option of paying rates in four equal instalments, due on 22nd September 2009, 24th November 2009, 2nd February 2010 and 6th April 2010. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES	2010 \$	2009 \$
Governance	27	7,656
General Purpose Funding	18,515	15,729
Law, Order, Public Safety	6,176	7,749
Health	28,251	13,762
Education and Welfare	33,562	50
Housing	89,449	82,073
Community Amenities	119,992	113,714
Recreation and Culture	29,383	22,943
Transport	34,403	2,149
Economic Services	45,489	127,889
Other Property and Services	169,849	122,118
	<u>575,096</u>	<u>515,832</u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

28. GRANT REVENUE	2010	2009
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions	1,707,618	1,917,974
Non-Operating Grants, Subsidies and Contributions	862,616	1,705,915
	<u>2,570,234</u>	<u>3,623,889</u>
By Program:		
Governance	10,807	4,942
General Purpose Funding	1,359,481	2,378,194
Law, Order, Public Safety	78,915	44,748
Health	84,130	90,542
Education and Welfare	104,551	
Housing		
Community Amenities	13,400	10,952
Recreation and Culture	221,412	12,782
Transport	630,314	995,760
Economic Services	38,754	70,066
Other Property and Services	28,470	15,903
	<u>2,570,234</u>	<u>3,623,889</u>

29. COUNCILLORS' REMUNERATION	2010	2010	2009
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	25,582	25,200	25,200
President's Allowance	5,227	5,000	5,000
Deputy President's Allowance	1,306	1,250	1,250
Travelling Expenses	1,064	2,000	818
Telecommunications Allowance			
	<u>33,179</u>	<u>33,450</u>	<u>32,268</u>

30. EMPLOYEE NUMBERS	2010	2009
The number of full-time equivalent employees at balance date		
	<u>29</u>	<u>28</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

31. MAJOR LAND TRANSACTIONS

Granite Rise Residential Subdivision

(a) Details

This land was acquired during 2006/07 for development into a residential sub-division of 33 Lots

	2010 \$	2010 Budget \$	2009 \$
(b) Current year transactions			
Operating Revenue			
- Profit on sale			
Capital Revenue			
- Sale Proceeds	0	240,000	0
Capital Expenditure			
- Purchase of Land			
- Development Costs	462,798	511,088	1,009,954
	462,798	511,088	1,009,954

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

(c) Expected Future Cash Flows

	2010 \$	2011 \$	2012 \$	2013 \$	2014 \$	Total \$
Cash Outflows						
- Development Costs	(5,974)	-				(5,974)
- Loan Repayments	(100,832)	(100,832)	(100,832)	(100,832)	(100,832)	(504,160)
	(106,806)	(100,832)	(100,832)	(100,832)	(100,832)	(510,134)
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds	170,000	170,000	120,000	120,000	120,000	700,000
	170,000	170,000	120,000	120,000	120,000	700,000
Net Cash Flows	63,194	69,168	19,168	19,168	19,168	189,866

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2009/10 financial year.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

33. FINANCIAL RISK MANAGEMENT

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

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2010	2009	2010	2009
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	2,900,823	3,175,047	2,900,823	3,175,047
Receivables	124,765	428,243	124,765	428,243
	<u>3,025,588</u>	<u>3,603,290</u>	<u>3,025,588</u>	<u>3,603,290</u>
Financial Liabilities				
Payables	257,912	147,693	257,912	147,693
Borrowings	1,118,700	1,339,035	1,123,512	1,339,633
	<u>1,376,612</u>	<u>1,486,728</u>	<u>1,381,424</u>	<u>1,487,326</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

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

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

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

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

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

	30-Jun-10	30-Jun-09
	\$	\$
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	30,635	38,449
- Income Statement	30,635	38,449

Notes:

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

33. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

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

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

	30-Jun-10	30-Jun-09
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	54.74%	93.16%
- Overdue	45.26%	6.84%

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

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

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2010</u>					
Payables	257,912	0	0	257,912	257,912
Borrowings	273,059	745,243	351,467	1,369,769	1,118,700
	<u>530,971</u>	<u>745,243</u>	<u>351,467</u>	<u>1,627,681</u>	<u>1,376,612</u>
<u>2009</u>					
Payables	147,693	0	0	147,693	147,693
Borrowings	299,352	917,883	451,886	1,669,121	1,339,035
	<u>447,045</u>	<u>917,883</u>	<u>451,886</u>	<u>1,816,814</u>	<u>1,486,728</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Borrowings (Continued)

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

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

	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year Ended 30 June 2010</u>								
Borrowings								
Fixed Rate								
Debentures	12,340	102,613	0	348,761	0	654,986	1,118,700	6.24%
Weighted Average Effective Interest Rate	0.00%	0.00%	0.00%	6.14%	0.00%	6.23%		
<u>Year Ended 30 June 2009</u>								
Borrowings								
Fixed Rate								
Debentures	17,670	31,357	148,912	0	429,169	711,926	1,339,035	6.41%
Weighted Average Effective Interest Rate	7.64%	6.74%	6.61%	0.00%	6.14%	6.49%		

**INDEPENDENT AUDIT REPORT
TO THE ELECTORS OF THE SHIRE OF CORRIGIN**

Report on the Financial Report

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

Council's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

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

Auditor's Opinion

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

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

**INDEPENDENT AUDIT REPORT
TO THE ELECTORS OF THE SHIRE OF CORRIGIN (continued)**

Other Matters

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

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

UHY HAINES NORTON
CHARTERED ACCOUNTANTS



GREG GODWIN
PARTNER

Date: 25 August 2010
Perth, WA

Shire of Corrigin AO6

SHIRE STATISTICS

Area of Shire	3,095km ²
Distance from Perth	234km
Shire Revenue	\$4.99 million
Population	1,257
No. of Rate Assessments	818
No. of Dwellings	648
Length of Roads	sealed 405km, unsealed 767km
Localities in Area	Corrigin, Bullaring, Bulyee, Bilbarin
Local Industry	Farming (wheat, sheep etc) steel fabrication Machinery Dealers and manufacturers, flour mill
Library	2,800 books (in conjunction with the State Library located at the Post Office in Walton St.
Education	Pre-primary, Primary and District High School
Health Care	Multi Purpose District Hospital with permanent care, Resident Doctor and Surgery, Visiting - Dentist, Physiotherapist, Optometrist, Podiatrist Occupational Therapists, Naturopath, full time Pharmacy, Child Health Clinic
Recreational & Leisure	Most sporting and recreational activities are available including football, cricket, hockey, netball, basketball, tennis, 18 hole golf course, lawn bowls, squash, swimming, pistol/rifle shooting and darts. At the sporting precinct, there is a 6ha fully reticulated grassed area, including football oval and separate hockey oval with WAFL standard lighting on the football oval. There are also 4 netball courts and 2 basketball courts with lighting. A 50m swimming pool with toddler's pool is also located next to the sporting precinct.
Utilities	Western Power (240v AC), Water Corporation (scheme water and sewerage) Bottled gas (supplied locally) Waste – rubbish tip with contracted removal service Recycling receptacles supplied to each household
Plant & Machinery	2 Caterpillar Graders, 1 Volvo Grader, 1 Galion Grader, 3 Volvo Loaders 1 Caterpillar Skid Steer Loader, 2 Mitsubishi Trucks, 3 Mack Prime Movers and Side Tippers, 1 Low Loader, 2 Hino Truck, 3 Isuzu Trucks, 1 Isuzu Cement Truck, 1 Cat Backhoe, 1 Cat D4 Dozer, 2 Moore Self-propelled Rollers, 1 Pannell Vibrating Roller, 1 Cat Vibratory Roller, 2 Cat Multi Tyred Rollers, 1 Cat Forklift, 1 Tennant Road Sweeper, 1 Squirrel Cherrypicker, 1 Mitsubishi Community Bus, 1 Road Broom, 1 John Deere Tractor, 1 Fastrac Tractor, 1 Mobile Fuel Tanker, 1 Dolly Trailer, 3 Administration Vehicles, 5 Utilities, 1 gravel screening plant, 1 Turf Sweeper, 1 Rotary Hoe, 1 Vertimower, 1 Promac Stump Muncher & 1 Promac Woodchipper, and Cement Batching Plant.

YOUR COUNCIL 2010/11

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

The Councillors at present are as follows;



President
Lyn Baker
Term Expires 2011
Phone 9063 2004



Deputy President
Graeme Downing
Term Expires 2013
Phone 9063 2112



Councillor
Gary Bushell
Term Expires 2013
Phone 9063 2302



Councillor
Greg Johnson
Term Expires 2011
Phone 9063 2065



Councillor
Matt Szczecinski
Term Expires 2011
Phone 9063 2125



Councillor
Jackie Bowles
Term Expires 2011
Phone 9063 2121



Councillor
David Bolt
Term Expires 2013
Phone 9063 2297



Councillor
Norm Talbot
Term Expires 2011
Phone 9063 2232



Councillor
Des Hickey
Term Expires 2013
Phone 9063 2455

It is important to be aware that there are elected representatives to help sort out any problems that members of the community may have. Before sending a letter to Council, it is suggested that contact is made with a Councillor to discuss the problem. They will advise on whether the matter should be placed before Council, or dealt with by the CEO.

COUNCIL ELECTIONS

Council elections are held every 2 years on the third Saturday in October. The next election is due to be held on the third Saturday in October 2011.

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

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

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

RESIDENTS ROLL – this roll is based on enrolments as an elector for the Legislative Assembly (the Lower House in the State Government). The State Electoral Officer supplies the information for this roll. Listing on this roll is automatic once you are enrolled on the State Roll.

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

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

Enrolment on this roll is not automatic. If you are not on the State Electoral Roll for Corrigin Shire and you wish to vote in the next Local Government elections, you will need to go to the Shire Officer prior to the advertised close of rolls. The Shire has a standard form that is required to be filled in prior to inserting your name on the Owners and Occupiers Roll.

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

Each elector is entitled to one vote in the district. It is your responsibility to ensure that you are correctly enrolled. If you are unsure whether or not you are registered on the roll or if you believe that the information on the roll may be incorrect, please contact the office.

DOG CONTROL

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

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

Dog Registrations

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

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

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

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



Dog Pound

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

Owners Responsibility

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

Council and authorised officers are able to declare a dog dangerous. A dog can be declared dangerous when the dog has displayed aggressive symptoms such as biting, chasing, harassing or threatening behaviour. A declared dangerous dog is to be muzzled at all times when in public areas. Council is also able to impose other measures such as containment by fencing so as to render the dog harmless to other people. The destruction of a dog involved in a dog attack may be necessary in serious cases. The owner or person in charge of a dog is now liable for the actions of their dog.

LICENSING SERVICES

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

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

Licensing functions are performed Monday to Friday, 8:30am to 4:30pm.

Council receives approximately \$38,000 in commissions for all licensing functions performed, so we urge you to send your renewals in to the Shire Office.

TransWA BUS/TRAIN TICKETS

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

LIBRARY

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

GARDEN REFUSE

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

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

BUSH FIRE CONTROL

Restricted and Prohibited Burning Periods

RESTRICTED – 19th September to 31st October

PROHIBITED – 1st November to 1st March

RESTRICTED – 2nd March to 15th April

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

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

FIRE CONTROL OFFICERS

CHIEF BUSH FIRE CONTROL OFFICER:

Wes Baker

DEPUTY CHIEF BUSH FIRE CONTROL OFFICER:

Greg Evans

BILBARIN BRIGADE

Sadow Jacobs	P O Box 37, Corrigin 6375	9065 2042 Ph	9065 2010 Fax	0427 652 042
David Bolt	P O Box 8, Corrigin 6375	9063 2397 Ph	9063 2597 Fax	0427 092 459
Bruce Mills	"Yeltrah-Mia" Corrigin 6375	9062 9012 Ph	9062 9040 Fax	0428 956 779
Steven Bolt	P O Box 226, Corrigin 6375	9065 2043 Ph	9065 2043 Fax	0427 652 043

BULLARING BRIGADE

Andrew Szczecinski	P O Box 124, Corrigin 6375	9065 7014 Ph	9065 7017 Fax	0429 657 014
Greg Evans	C/- Post Office, Bullaring 6373	9065 7021 Ph	9065 7075 Fax	0429 657 021
Greg Doyle	P O Box 109, Corrigin 6373	9880 9048 Ph	9880 9008 Fax	0427 809 044
Craig Jespersen	P O Box 18, Yearlaring 6373	9888 7075 Ph	9888 7175 Fax	0427 887 075
Charlie Bell	1564 RPF Road, Bullaring 6373	9065 7052 Ph	9065 7097 Fax	0409 657 044

BULYEE BRIGADE

Wes Baker	P O Box 39, Corrigin 6375	9065 8034 Ph	9065 8022 Fax	0427 658 034
Ray Hathaway	P O Box 90, Corrigin 6375	9642 7045 Ph	9642 7013 Fax	
Clive Turner	P O Box 55, Corrigin	9065 8024 Ph		0427 788 992

CORRIGIN EAST BRIGADE

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

CENTRAL BRIGADE

Don Stevens	P O Box 97, Corrigin 6375	9063 2286 Ph	9063 2568 Fax	0428 928 038
Julian Murphy	P O Box 221, Corrigin 6375	9063 2203 Ph	9063 2005 Fax	0427 425 727
Adam Rendell	P O Box 200, Corrigin 6375	9063 2291 Ph	9063 2281 Fax	0427 632 291
Allen Price	PO Box 160, Corrigin 6375	9063 2345 Ph	9063 2418 Fax	0429 632 343

GORGE ROCK BRIGADE

Bryce Nicholls	P O Box 71, Corrigin 6375	9063 7014 Ph	9063 7031 Fax	0429 883 799
Bruce Talbot	P O Box 75, Corrigin 6375	9063 2132 Ph		0427 632 224

KUNJIN BRIGADE

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

DUAL FIRE CONTROL OFFICERS

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

FIREBREAK ORDER

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

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

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

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

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

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

JUSTICES OF THE PEACE

Mr WT Baker	9065 8034
Mrs BE Swithenbank	9063 2036
Mr D Hickey	9063 2455
Mrs G McBeath	9063 2320
Hon HW Gayfer OAM	9063 2063
Mrs YR Matthews	9063 2272
Mrs GL Mooney	9063 2372
Mr AR Price	9063 2345
Mr WR Seimons	9063 2751

STAFF

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Taryn Dayman
Executive Support Officer	Anita Stone
Administration/Rates Officer	Karen Wilkinson
Payroll Officer	Shannon Aldworth
Finance Officer	Karen Dickinson
Administration Officer	Tanya Ludlow
Community Development Officer	Heather Talbot
Natural Resource Management Officer	Sandy Turton
Resource Centre Coordinators	Heather Ives, Sally Murphy
Manager, Environmental Health & Building	Frank Buise
Ranger	George Ward
Swimming Pool Manager	Heidi Wallace
Cleaner	Kelly Robinson
Works Supervisor	Greg Tomlinson
Supervisor Building Services	Ben Hewett
Horticulturalist	Damon Johns
Mechanic	Barrie Schulze
Leading Hands	Terry Barron
Plant Operators	Craig Fulwood, Frank Dickinson, Stan White, Peter Kirkwood, David Pratt, Tyrell Astbury, John McKenzie, Raymond Vernon, James Price, Alan Johns, Steven Moir
Rubbish Tip Attendant	John Reynolds