



**Annual Report and Financial
Statement for year ended**

30 June 2011



ANNUAL ELECTORS MEETING

WEDNESDAY 7 DECEMBER 2011

COMMENCING AT 7.30PM

AT THE RESOURCE CENTRE CONFERENCE ROOM
LARKE CRESCENT, CORRIGIN

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 10 November 2010.

OPENING

The President, Cr Lyn Baker opened the meeting at 7.31pm.

ATTENDANCE

President	Cr Lyn Baker
Councillors	Cr Graeme Downing Cr Gary Bushell Cr Des Hickey Cr David Bolt
Acting Chief Executive Officer	Taryn Dayman
Public	Betty Baker Mick Gayfer Bill Seimons Brian Sturges Betty Sturges Peter Doyle Nola Forbes Ian Smith David Abe Rodney Baker Miles Guinness Rex Thomas Ron Gannaway

APOLOGIES

Julian Murphy, CEO
Mavis Gannaway
Rae Flower
Colin Larke

CONFIRMATION OF MINUTES

Moved – Ian Smith and Cr David Bolt

That the Minutes of the Shire of Corrigin Annual Electors Meeting held on 24 November 2009, be confirmed as a true and accurate record.

Carried

BUSINESS ARISING

Nil

PRESIDENTS REPORT

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

Moved – Cr Bushell and Rex Thomas

That the President's Report for the year ended 30 June 2010, as presented, be received.

Carried

BUSINESS ARISING

Nil

CHIEF EXECUTIVE OFFICER'S REPORT

The President tabled the Chief Executive Officer's Report on behalf of the CEO.

Moved – Nola Forbes and Cr Szczecinski

That the Chief Executive Officer's Report for the year ended 30 June 2010, as presented, be received.

Carried

BUSINESS ARISING

Nil

AUDITORS REPORT AND FINANCIAL STATEMENT

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

Moved – Cr David Bolt and Bill Seimons

That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2010, as presented, be received.

Carried

BUSINESS ARISING

Nil

GENERAL BUSINESS

Miss B's Park

Mr Gayfer raised his concerns over the height of the plants in front of Miss B's Park , saying he had safety concerns as you are not able to see activity going on from outside the park and requested that the plant height be reduced.

Dry Well Road

Mr Gayfer requested that Dry Well Road be graded with the road getting increasingly rough and suggested that it should be dragged.

The A/CEO re-enforced that anyone with any concerns over the conditions of roads, can report these directly to the administration office at any time and that the CEO door is always open to anyone to discuss their concerns.

Road Inspections

Peter Doyle raised his objections that it is up to residents to inform the Shire of issues concerning road conditions and that it should be up to the Councillors, and commented that in the past when the ward system was in place that the councillors in that ward would inspect the roads.

President, Lyn Baker noted Mr Doyles comments and advised that it was the responsibility of all to report any problems with roads conditions.

Sporting Precinct

David Abe raised his concerns regarding the proposed sporting precinct costs and felt that spending \$7 million dollars on the facility was too high, especially when the majority of sporting clubs are struggling and their numbers reducing, with the exception of the bowling club, with stable numbers, however they are not included in the re-development. Mr Abe felt that the community may benefit more if additional funds were spent on medical services / facilities and roads instead of the sporting precinct.

The President, Lyn Baker noted Mr Abe's comments and advised that Council is looking into the future and that the recent feasibility study identified that Corrigin's sporting facilities are aged and dated and recommended that Council proceed with the redevelopment. It is hoped that with better facilities that club numbers may increase as well as assist in making Corrigin an attractive place to live.

Peter Doyle noted council's Community Development Reserve balance and asked if these funds will be used to fund the redevelopment and what makes up Councils \$3.4 contribution as per the Royalties for Regions plan. The A/CEO provided a break up of this amount, advising that it included, funds from reserves, loan borrowings and general revenue.

The President, Lyn Baker gave an overview on the facilities that the proposed Sporting Precinct would include and advised that the development had already been downsized due to cost, however it is able to be expanded at a later date if required.

Doctor

Mick Gayfer asked if more money was offered to the Doctor, would he have stayed?

The President, Lyn Baker advised that this would not have made a difference as the Doctor was looking to relocate for other reasons. The President gave an update of the progress with the Doctor situation, advising that Council has entered into an agreement with Wheatbelt GP Network for the management of the Corrigin Medical Centre, which includes the provision of doctor services.

Currently council has undertaken renovations to the Medical Centre, and is planning major extensions in the future.

The electronic medical records have been assigned to Wheatbelt GP Network under Doctor Duncan Steed. These records are currently being converted to the software that Wheatbelt GP Network uses and are available to the doctors operating under the practice.

Council has been advised that Wheatbelt GP Network hopes to be opening the practice in the middle of December with locums in place until a permanent doctor is sourced.

Council is investigating a long term solution and have been in discussions with neighbouring shires to form an alliance for the provision of doctor services. Currently Rural Health West is conducting a needs analysis to assist with this process.

Mr Abe asked if Council had been in contact with Mr Tim Haggert, who set up the River Group. Councillor Bolt advised that the CEO had spoken to him.

Ward System

Ian Smith gave his support to Peter Doyle's comments regarding the return of the Ward system for Councillors' representation.

Doctor

Ian Smith commented that the provision of Doctor Services is essential to Corrigin.

Granite Rise

Ian Smith noted that Sale of Granite Rise is being advertised in the Windmill and also appears in the annual report and questioned if Council is advertising outside of Corrigin. The A/CEO advised that Council is currently appointing a real estate agent, which will increase exposure to the sale of Granite Rise.

Mr Smith was concerned about having a large debt and acknowledges that selling blocks is difficult and wishes Council well.

Mr Seimons questioned the name Granite Rise, he was advised that it was due to the rock that is located behind the subdivision.

Cr Des Hickey advised that Council is required to sell 1 block per annum to cover loan repayments.

South Road

Peter Doyle congratulated Council on the works that have occurred on South Road.

Adventure Playground / Pool upgrade

Mick Gayfer requested a progress report on these two projects.

The Acting CEO gave an overview of the status of the Adventure Playground and Swimming Pool Upgrade projects.

Annual Reports

Cr David Bolt commented that the Shire of Quairading does not send out annual reports to all its electors and only prints 30 copies of the report and advertises its availability as well as including the report on their website and asked for feedback if this would be a suitable option for the Shire of Corrigin. The majority of attendees advised that they like getting the annual report delivered and would be in favour for this to continue.

Entrance Statements

David Abe commented that the water troughs at the Corrigin entrance statements are an eyesore. The A/CEO advised that the Centenary Committee is investigating options to dress up the entrance statements, which may include sheep, dogs etc statues and is seeking funding.

The committee is also investigating options for a water feature and is seeking ideas.

Adventure Playground

Betty Sturges was concerned that there were no toilets or BBQ facilities at Adventure Playground. The President, Lyn Baker advised that there will be BBQs at the playground however there is no immediate plans for toilet facilities due to the costs.

CEO, Julian Murphy operation

Bill Seimons enquired on how Mr Murphy was doing after his operation. The A/CEO advised that the operation went well and that Mr Murphy is currently recovering in Perth and hopes to be more active in a few weeks.

Staff appreciation

The President, Lyn Baker extended her appreciation to all Council staff, especially the CEO, Julian Murphy and DCEO, Taryn Dayman for their dedication to Council and efforts in the past 12 months.

MEETING CLOSURE

There being no further business to discuss, the President thanked everyone for their attendance and closed the meeting at 8.19pm.

PRESIDENTS REPORT

Electors, Ladies and Gentlemen

I am pleased to be presenting my report for the past financial year, 2010-2011.

LOCAL GOVERNMENT REFORM

This process has stalled for the moment with the Government concentrating on those groups which have indicated their willingness to amalgamate, as well as looking more seriously at metropolitan local governments. Your Council is still working with our RoeRoc neighbours: Kulin, Kondinin and Narembeen - although with much less urgency. Corrigin's preferred position was to form a Regional Transition Group and a Regional Council with these local governments but this was rejected in favour of a "wait and see" approach.



*Cr Lynette Baker,
Shire President*

RoeRoc continues to jointly employ the Environmental Health Officer/Building Surveyor and has recently appointed a second Environmental Health Officer who is currently carrying out inspections of food premises, testing swimming pools etc.

Our Regional Waste Facility at Bendering has proven to be of great benefit to our region, and evidence that Councils can work together for the betterment of each community.

RATES

There was a rates increase in 2010-11 to the tune of 5%. We are very pleased with the community's support of the Voluntary Levy for the proposed Recreation Precinct with the uptake being in the region of 70%.

No new loans have been raised.

WORKS CARRIED OUT

The works crew was kept very busy all year with some projects carried over from 2009/10, as well as new projects undertaken:

- Adventure Playground - completed
- Repairs and refurbishment of the doctor's surgery, and house – completed
- Swimming pool upgrade – due for completion November 2011
- Hydrotherapy pool – due for completion December 2011
- Staff house – ongoing, completion early in the new year
- Corrigin Airstrip Patient Transfer Facility
- Weighbridge at Bendering Regional Waste Facility (with RoeRoc councils)
- Standpipe tanks

Maintenance grading of gravel roads (there are 767km of them) has occurred over the winter, with good rains enabling an almost continuous run.

PLANT PURCHASES

Council has a 8 year Plant Replacement Program which includes all small and large plant with changeover timeframes according to age, hours, kilometres travelled etc. With this program (which has existed for some years) Council has largely evened out the annual cost of plant purchases, thereby avoiding a "boom and bust" scenario. Larger purchases for 2010-11 were:

Loader	\$157,000
Excavator	\$72,320
Roller	\$103,100

ROADS

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

Rabbit Proof Fence – Regional Road Group Funding	\$376,694
Bilbarin Quairading Road – Regional Road Group Funding	\$91,232
Bulyee Road – Roads to Recovery Funding	\$169,393
Wogerlin Corrigin Road– Roads to Recovery Funding	\$106,737
Morrell Road – Council funded	\$12,217
Parsons Road – Council funded	\$30,235
Lynch Street parking – Council funded	\$16,942
Goyder Street Footpaths – Council funded	\$14,761

HEALTH AND WELFARE

After some weeks without a doctor following Dr Grobelaar's departure, then a number of months with locum doctors, we were pleased to finally appoint a new doctor for our community. Dr Petrus Van Maarseveen joined us in July. Appointing a doctor to the practice is one thing, not too difficult to achieve, but appointing a doctor who is "credentialed" to work in a public hospital, is quite another. This proved to be the sticking point, with little assistance from the Department of Health, whose responsibility it is. This community should be extremely grateful to our CEO Julian Murphy, and Paul West of Wheatbelt GP Network for their tremendous efforts to attract a well-credentialed person to this position.

At the time of Dr Grobelaar's resignation, our Practice Managers, Gemini, also withdrew from our contract. Consequently, Council now "owns" the practice, and has engaged Wheatbelt GP Network to manage it. It is important to note, therefore, that any losses the practice makes must be covered by Council – and therefore, this community, through Council rates. On the other hand, any profit the practice makes will be a profit to Council, and consequently, the community. The appointment of a Practice Nurse will be most beneficial to the practice and to the community. The message therefore is: please support the Corrigin Medical Practice.

Council has applied for \$250,000 from Royalties for Regions to build extensions to the Medical Centre, with the addition of 2 new consulting rooms, a practice nurse's office, new toilets etc. This has been approved and all documents signed. All that remains is for the money to be received and then building can commence. This development will greatly enhance the improvements already made to the waiting room and reception area.

Dr Sitaram Vij continues in the dental practice 2 days per week, and physiotherapy and other services continue as before.

FUTURE DEVELOPMENTS

As mentioned above, one major project for 2011/12 is the extensions to the Medical Centre. Some other projects are:

- Storeroom for Resource Centre
- Staff house construction
- Swimming Club shed
- Swimming pool shade structures
- Ramp access to administration building
- Town Hall Oven

Council is currently applying for funding for the proposed Recreation Precinct from multiple agencies, with the view that construction will begin during the 2012-13 financial year.

GRAIN ON RAIL

Council has been very supportive of the Wheatbelt Railway Retention Alliance and believes that the place for the bulk of our grain is on rail. The government, however, has decided that the Tier 3 lines will close and that the resulting freight task will fall to road. The Shire of Corrigin has been allocated approximately \$5,000,000 over 3 years to carry out major road upgrades, including linking Yealering to Bulyee, and the so-called Brookton Strategy. Council is of the opinion that even if the Tier 3 lines were to remain open, the bulk of these road improvements are necessary to be undertaken.

ROADS 2011/12

The following roadworks have been scheduled for 2011/12

- Rabbit Proof Fence Road – Regional Road Group funded
- Wickepin-Corrigin Road – Regional Road Group
- Bullaring-Pingelly Road – Roads to Recovery
- Knight Court – Council funded
- Yealering-Bulyee - Grain Freight route.

STAFF

The Shire of Corrigin is very fortunate in the stability of its staff, with very few changes taking place. Mrs Sally Murphy left the Resource Centre at the end of 2010 and was replaced by Tenielle Ebsary who came to us from the Shire of Kulin.

Our swimming pool manager Hidi Wallace also left at the end of the season.

COUNCILLORS

I would also like to thank my 8 colleagues on Council for their efforts over the past 12 months. Each of the Councillors is available to listen to your concerns, or ideas, and we welcome your input. Please feel free to call any of us, or catch up with us while out and about.

I would especially like to thank my Deputy Graeme Downing for his marvelous support over the past year.

CONCLUSION

I would once again like to thank all of the staff of the Shire of Corrigin. It is great to see the pride they take in their work and the efforts which they go to in order to make ongoing improvements to our community.

The staff is very ably led by the CEO Julian Murphy, and his deputy Taryn Dayman, who both put in many hours to ensure that our Council, with all its responsibilities, runs smoothly. Both Julian and Taryn have an "open door" policy and welcome the opportunity to chat with members of the public, as well as staff, to discuss any issues that they have. They would also love to hear when Council gets things right!

My very grateful thanks to Julian and Taryn, the Works Supervisor, Greg Tomlinson, and the rest of the staff for another great year of achievements for the Shire of Corrigin.

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 2011.

ADMINISTRATION STAFF

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

Heather Talbot has returned from maternity leave and has resumed her role of Community Development Officer 2 days a week.

Sally Murphy has resigned from her role as joint Community Resource Centre Coordinator. Tenille Esbary has joined the Community Resource team in the position of Assistant Community Resource Centre Coordinator 3 days a week.

We welcome Lauren Bosch to the Shire of Corrigin. Lauren takes up the position of Environmental Health Officer and is employed to provide environmental health services to the Shires of Corrigin, Kulin, Kondinin and Narembeen.

This year has been challenging in many ways for our Staff. I would like to thank all our staff for their hard work and flexibility in meeting the challenges of the past year.

BUILDING SERVICES

Royalties for Regions funding along with other project specific funding has provided Council with a number of opportunities to upgrade buildings and facilities throughout the Shire. There have been many challenges throughout the past year in balancing ongoing maintenance works with the need to complete major building projects including upgrades to the Adventure Playground, Swimming Pool and Airstrip along with the construction of a new staff house and storeroom at the Shire Office. Council's Building Supervisor, Ben Hewett has once again provided good service to the Council over the past year and I thank him for his ongoing hard work and dedication in supervising the Shire's Building Services program.



Julian Murphy, CEO



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 Bradley Hunt in the position of Leading Hand - Construction. Bradley joins us from the Shire of Pingelly and comes to the role with a number of years of experience in local government.

We also welcome Craig Wattie and Levi Barker to Council's outside workforce.

The past 12 months has been a challenging period for our operational staff, with an increase number construction projects, including completion of the Adventure Playgroup upgrade, Swimming Pool upgrade, including a new Hydrotherapy Pool, Airstrip upgrade, including a new Patient Transfer Facility, construction of a new staff house and Corrigin Medical Centre improvements. The year also saw Council complete a large number of 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 for his 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. In order to improve efficiency and reduce governance costs Council has decided to reduce the number of elected members from 9 to 7 at the 2011 ordinary elections.

The Councillors at 30 June 2011 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>Councillor</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	\$98,228
Community Bus Reserve	\$65,089
Staff Housing Reserve	\$288,073
Office Equipment Reserve	\$745
Plant Replacement Reserve	\$480,702
Swimming Pool Reserve	\$5,553
Roadworks Reserve	\$5,462
Land Subdivision Reserve	\$39,724
Townscape Reserve	\$21,785
Medical Reserve	\$288
Senior Citizen Unit Reserve	\$10,000
LGCHP Long Term Maintenance Reserve	\$13,184
Community Development Reserve	\$766,178
Rockview Land Reserve	\$4,711
Royalties for Regions	\$1,744
Centenary Celebration Reserve	\$10,000
RLCIP Grant	\$32,410
	<u>\$1,843,876</u>

Council's cash reserves balance remains healthy. In the past 12 months Council has used reserve funds to Swimming Pool upgrade, Hydrotherapy Pool, Doctor Surgery improvements and Adventure Playground construction. While Council utilized the Community Development reserve in the past 12 months, Council is committed to building this reserve and invested a large portion of the 2010-2011 surplus to this reserve.

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. Along with CPI the Local Government Cost Index 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 5% for the 2010/11 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;

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%
2010/11	5%

The larger capital expenditure during the 2010/11 financial year included the upgrade of the Corrigin Swimming Pool, including a Hydrotherapy Pool, completion of new facilities at the Adventure playground, upgrade to the Corrigin Airstrip including a new patient transfer facility and helicopter landing lights. New staff house construction and Doctor Surgery improvements

Council undertook the following construction works as part of our works program for the 2010/11 financial year;

a) Rabbit Proof Fence – Regional Road Group Funding	\$376,694
b) Bilbarin Quairading Road – Regional Road Group Funding	\$91,232
c) Bulyee Road – Roads to Recovery Funding	\$169,393
d) Wogerlin Corrigin Road– Roads to Recovery Funding	\$106,737
e) Morrell Road – Council funded	\$12,217
f) Parsons Road – Council funded	\$30,235
g) Lynch Street parking – Council funded	\$16,942
h) Goyder Street Footpaths – Council funded	\$14,761

In addition to road construction jobs, Council undertook maintenance on rural and townsite roads to the value of \$452,016

During 2011/12, 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	\$317,400
b) Wickepin Corrigin Road – Roads to Recovery Funding	\$57,600
c) Bullaring Pingelly Road – Roads to Recovery Funding	\$163,912
d) Bullaring Pingelly Road – Roads to Recovery Funding	\$49,050
e) Knight Court – Council funded	\$163,854
f) Yealering-Bulyee Grain Freight Route – State Funding	\$1,339,538
g) Lynch Street Carparking – Council Funded	\$25,993



PLANT

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

<u>Plant Item</u>	<u>Hire Charges per Hour</u>
Graders	\$132
13 Tonne Truck	\$91
6 Tonne Truck	\$65
Mack Prime Mover and Tipping Trailer	\$127
Cement Truck	\$106
Road Train	\$173
Water Truck	\$111
Large Loaders	\$127
Small Loaders	\$116
Caterpillar Backhoe	\$137
Caterpillar Dozer	\$168
Multi Wheel Roller	\$80
Caterpillar Multi Wheel Roller	\$96
Pannell Vibratory Roller	\$106
Excavator	\$85
Cherry Picker	\$80
Kerbing Machine	\$49
Skid Steel Loader	\$85
Caterpillar Forklift	\$127
Iseki Tractor Mower	\$55
Tractor	\$127
Post Hole Digger and Tractor	\$111
Pedestrian Roller	\$55

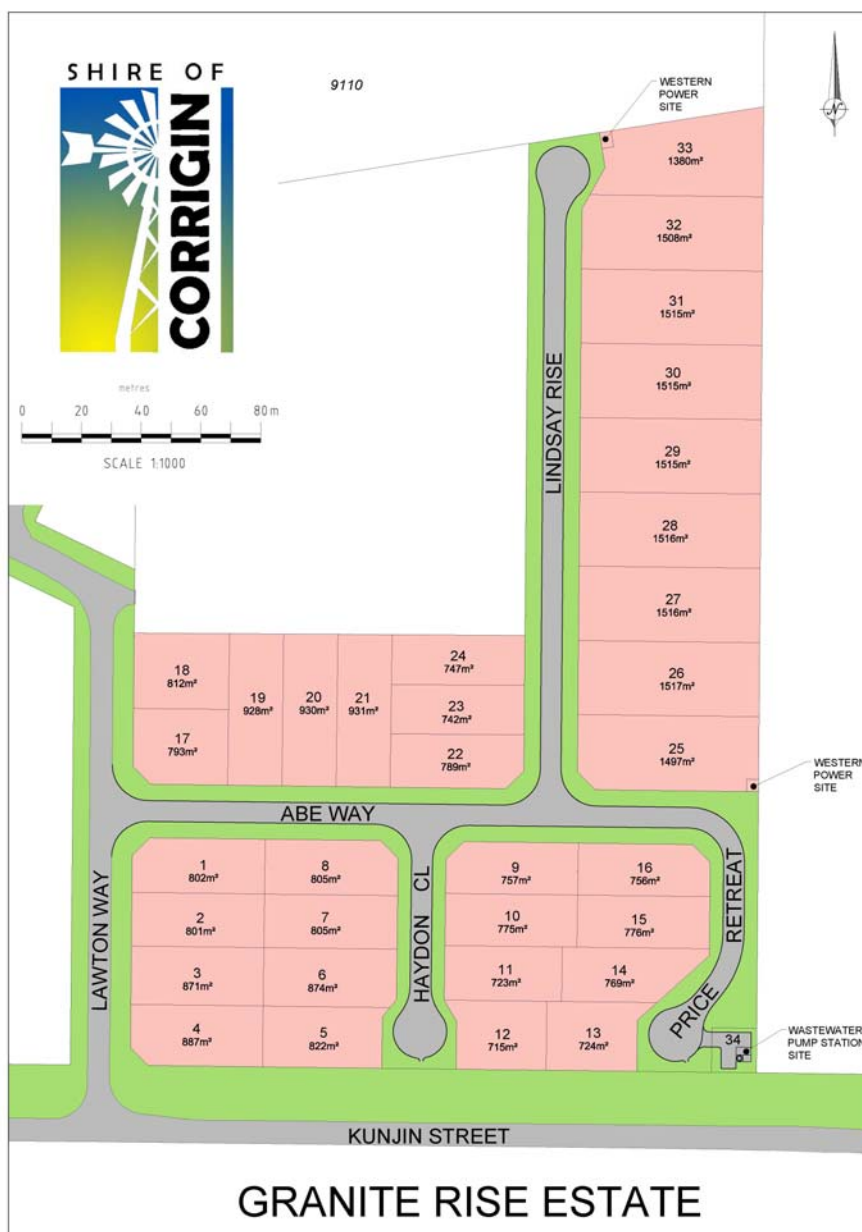


RESIDENTIAL LAND

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.



MEDICAL SERVICES

The Shire of Corrigin has faced a number of 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 has been required to establish a medical practice and has contracted Wheatbelt GP Network for the management of the practice.

There is a current shortage of doctors in rural Western Australia; however the Shire of Corrigin has made every effort to attract the right doctor for Corrigin. After a number of locums servicing Corrigin, Council is pleased to advise that Dr Petrus Van Maarseveen has taken up the opportunity to be Corrigin's permanent doctor.

Council has done a number of improvements to the Corrigin Medical Centre and plans to commence further upgrades including additional consulting rooms in 2011/12.

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 assisted in this position until February 2011 until Mrs Talbot returned from maternity leave. Executive Support Officer, Anita Stone also provides assistance to the Community Development Officer with funding opportunities and community events.

The role 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:

Bikeweek

Hosted a Community Bike rally during Bikeweek in March, a small grant and giveaways were provided by the Department of Transport. The event was a great family day out with a huge 86 people in attendance.

Corrigin Street Party

The Shire hosted a successful end of year shin-dig, with free events such as movies in the park, bouncy castle, live poets and music, Childrens entertainment and the 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, as well as the generous support received from local businesses which allowed Council to increase the number of activities and entertainment. Throughout the night Council promoted the responsible drink driving message.

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 Adventure Playground was officially opened on the 20 April 2011 in conjunction with the know your neighborhood park BBQ. The Corrigin Rotary and Apex Clubs have also contributed funding to this project.

Automatic Doors for the Shire Administration Office

Funding was received through the Disability Services Commission, Accessible Communities Grant to install automatic doors to the Shire Office. The doors were installed in August.

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 early 2012. The construction of the Hydrotherapy Pool has been made possible due to Royalties for Regions Funding.



Corrigin Centenary 2013

The Shire has continued with preparations for the Corrigin Centenary in 2013. A steering committee has been formed with members of the Historical Society, Shire representatives, Agricultural Society and community members to start preparing for a year of celebrations. Local 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.



One of the main projects will be a Photo History Book. To assist in this a funding application has been submitted to Lotterywest for an A3 Scanner which will be used to scan photos and compile an archival library of historical photos.

Airstrip

Council was successful in receiving \$81,750 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, construction of a new patient transfer facility and helicopter landing lighting. Total cost for the upgrade come to the total of \$261,766



Sport and Recreation Facilities

The Shire is continuing with plans to develop a new Recreation and Events Centre to replace the aging Cyril Box Pavilion. The concept plan includes indoor courts/events area, squash courts, football change rooms, female change rooms, additional toilets and storage facilities, gymnasium, offices, meeting room, first aid room, large kitchen and conference/function area. Council has obtained updated cost estimates from a quantity surveyor for the construction of this design concept which is estimated at \$10.5 million. Council estimates that it has the capacity to fund a project to the value of \$5-7million. Council has made the decision to proceed with a staged approach with the first stage not including the indoor courts/events area. This will significantly reduce the costs and enable the project to proceed dependent on securing funding.

Funding applications are being submitted to the Department of Sport and Recreation, Lotterywest and Royalties for Regions. Council has continued to set aside funds for this project including voluntary levies collected.

Once funding is secured the Shire will proceed with a design and construct tender process to try and secure the most affordable and functional design for the community. Council will be working closely with the community and sporting clubs to ensure the final design meets the needs of the entire Corrigin community.



Welcome to Corrigin

Welcome to Corrigin was held on Wednesday 9 March 2011 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 2011. There was a fantastic turn out with about 150 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 2012.

Thank a Volunteer Day

Thank a Volunteer Day was held on Wednesday 8 December 2010. 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 Bending 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 Bending 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 Survey, and a second Environmental Health Officer being appointed, both officers are being shared by four Shires. The other Shires being Narembeen, Kondinin, and Kulin.

The number of building licenses approved for the period was 10 and the total value of works being \$676,554. Only two new dwellings were built in the Shire. These figures are well down on the previous year and is attributed to the economic downturn. A new building act will come into force on 1 January 2012.

Food premises within the Shire have been assessed for their risk, and some premises were in need of upgrade work.

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 2011/12 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 and maintains varies pumps within the locality. These pumps enable Council to supply good quality water to the Corrigin Caravan Park, Wogerlin House, Corrigin District High School and Corrigin Bowling Club.

STRATEGIC PLAN

Council has engaged a more strategic planning approach when outlining the future direction for the Shire of Corrigin and has developed and adopted the Shire of Corrigin Strategic Plan 2010-2020 and Strategic Action Plan 2010-2020.

The main components of the Shire of Corrigin Strategic Plan are;

- Council's Vision
- Council's Mission
- Council's Values
- Strategies
 - Key Result areas
 - Strategic Priorities

The Strategic Plan outlines strategic priorities and identifies projects, plans and initiatives.

In line with the Department's plans for additional strategic planning and asset management, Council will proceed with additional strategic planning over the next 2 years and develop a Strategic Community Plan and Corporate Business plan as well as various informing strategies. Council will seek community involvement and input when developing these plans.

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

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. The Plan for the Future compliments Council's Strategic Plan and is an expansion of the Strategic Action Plan. The Plan also reinforces Council's vision, Mission, values and initiatives.

Council approved the draft Plan for the Future 2010-2020 and gave local public notice of its availability and invited comments and submissions for the plan. No submission was received and Council adopted the Plan for the Future 2010-2020, at the June 2011 Ordinary Meeting.

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



SHIRE OF CORRIGIN

CAPITAL ROADWORKS PROGRAM

2011-2012

Funding	Road		Details	Budget
State GF	Lomos South Road	Capital Upgrade	Reconstruct, Widen and seal (7km)	1,634,000
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	Bullaring Pingelly Rd	Capital Upgrade	Widen Shoulders 14km	140,000
Federal R2R	Bullaring Pingelly Rd	Capital Renewal	Reseal (1.5km)	82,500
Council	Knight Crt / Boyd St	Capital Upgrade	Reconstruct and Seal	155,000
				<u>2,386,500</u>

2012-2013

Funding	Road		Details	Budget
State GF	Bullaring Pingelly Rd	Capital Upgrade	Reconstruct, Widen and seal (2km)	518,000
State GF	Bulyee Road	Capital Upgrade	Reconstruct, Widen and seal (5km)	1,291,000
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	Jose Street	Capital Upgrade	Reconstruct frailed pavement, kerbing, drains and footpaths	200,000
Council	Corrigin Narembeen Rd	Capital Upgrade	Widen Shoulders 14km	140,000
Council	Gill Road	Capital Renewal	Widen Shoulders (8km)	80,000
				<u>2,774,000</u>

2013-2014

Funding	Road		Details	Budget
State GF	Bulyee Road	Capital Upgrade	Reconstruct, Widen and seal (6km)	1,539,000
State GF	Wickepin Corrigin Road	Capital Upgrade	Widen and seal (11km)	718,000
State RRG	Rabbit Proof Fence Rd	Capital Renewal	Reseal 8.5km	352,000
Federal R2R	Babakin Corrigin Rd	Capital Upgrade	Reconstruct to 7m (3km)	300,000
Federal R2R	Goyder Street	Capital Upgrade	Reconstruct failed pavement, kerbing, drains and footpaths	100,000
Council	Bilbarin Quairading Road	Capital Upgrade	Widen Shoulders (7km)	70,000
Council	Boyd St	Capital Renewal	Reseal & Kerb	70,000
				<u>3,149,000</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 will be implemented in respect of any relevant activity undertaken during the 2010/11 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	2011	2010
\$		
100,000 - 109,999		
110,000 - 119,999		1
120,000 - 129,999	1	

Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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**SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

**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 2011 are in my opinion properly drawn up to present fairly the financial position of the Shire of Corrigin at 30th June 2011 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 *4TH* day of *OCTOBER* 2011


Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2011 \$	2011 Budget \$	2010 \$
REVENUE				
Rates	22	1,609,361	1,600,894	1,493,335
Operating Grants, Subsidies and Contributions	28	1,973,232	1,522,409	1,707,618
Fees and Charges	27	597,121	742,633	575,096
Interest Earnings	2(a)	149,872	113,410	126,605
Other Revenue		48,068	100	46,772
		<u>4,377,654</u>	<u>3,979,446</u>	<u>3,949,426</u>
EXPENSES				
Employee Costs		(1,480,388)	(1,587,137)	(1,510,133)
Materials and Contracts		(826,143)	(1,119,227)	(929,219)
Utility Charges		(221,992)	(185,420)	(165,843)
Depreciation on Non-Current Assets	2(a)	(1,439,816)	(1,438,103)	(1,387,720)
Interest Expenses	2(a)	(63,287)	(65,695)	(76,940)
Insurance Expenses		(214,917)	(211,286)	(207,628)
Other Expenditure		(64,580)	(90,280)	(63,977)
		<u>(4,311,123)</u>	<u>(4,697,148)</u>	<u>(4,341,460)</u>
		66,531	(717,702)	(392,034)
Non-Operating Grants, Subsidies and Contributions	28	978,772	1,171,179	862,616
Profit on Asset Disposals	20	5,909	78,697	181,618
Loss on Asset Disposal	20	<u>(80,323)</u>	<u>(65,367)</u>	<u>(42,684)</u>
NET RESULT		970,889	466,807	609,516
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u><u>970,889</u></u>	<u><u>466,807</u></u>	<u><u>609,516</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 2011

	NOTE	2011 \$	2011 Budget \$	2010 \$
REVENUE				
Governance		3,987	1,500	14,183
General Purpose Funding		3,321,102	3,340,784	2,997,937
Law, Order, Public Safety		32,210	41,620	265,201
Health		173,042	243,497	112,381
Education and Welfare		147,224	139,753	147,431
Housing		73,363	88,743	89,449
Community Amenities		153,046	147,532	133,392
Recreation and Culture		119,470	71,107	258,981
Transport		964,750	801,257	664,716
Economic Services		97,248	105,429	84,306
Other Property and Services		276,893	248,099	225,683
	2 (a)	<u>5,362,335</u>	<u>5,229,321</u>	<u>4,993,660</u>
EXPENSES EXCLUDING FINANCE COSTS				
Governance		(440,623)	(474,781)	(418,696)
General Purpose Funding		(33,314)	(37,178)	(32,683)
Law, Order, Public Safety		(82,574)	(74,859)	(78,487)
Health		(464,091)	(383,587)	(289,991)
Education and Welfare		(192,542)	(225,392)	(160,834)
Housing		(93,174)	(186,740)	(79,325)
Community Amenities		(377,582)	(409,524)	(345,321)
Recreation & Culture		(590,082)	(643,281)	(558,107)
Transport		(1,266,950)	(1,534,983)	(1,335,140)
Economic Services		(245,884)	(314,042)	(277,748)
Other Property and Services		(541,343)	(412,451)	(730,872)
	2 (a)	<u>(4,328,159)</u>	<u>(4,696,818)</u>	<u>(4,307,204)</u>
FINANCE COSTS				
Housing		(14,064)	(14,398)	(18,268)
Community Amendities		(43,931)	(45,838)	(50,786)
Recreation & Culture		(374)	(374)	(1,642)
Economic Services		(4,918)	(5,086)	(6,244)
	2 (a)	<u>(63,287)</u>	<u>(65,696)</u>	<u>(76,940)</u>
NET RESULT		<u>970,889</u>	<u>466,807</u>	<u>609,516</u>
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u><u>970,889</u></u>	<u><u>466,807</u></u>	<u><u>609,516</u></u>

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

**SHIRE OF CORRIGIN
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2011**

	NOTE	2011 \$	2010 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	2,287,919	2,900,823
Trade and Other Receivables	4	261,284	123,019
Inventories	5	107,861	209,606
TOTAL CURRENT ASSETS		<u>2,657,064</u>	<u>3,233,448</u>
NON-CURRENT ASSETS			
Other Receivables	4	1,746	1,746
Inventories	5	1,774,539	1,668,821
Property, Plant and Equipment	6	10,012,772	9,706,284
Infrastructure	7	12,393,902	11,623,653
TOTAL NON-CURRENT ASSETS		<u>24,182,959</u>	<u>23,000,504</u>
TOTAL ASSETS		<u>26,840,023</u>	<u>26,233,952</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	55,207	257,912
Long Term Borrowings	9	207,980	211,630
Provisions	10	268,715	220,447
TOTAL CURRENT LIABILITIES		<u>531,902</u>	<u>689,989</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	702,944	907,070
Provisions	10	20,901	23,507
TOTAL NON-CURRENT LIABILITIES		<u>723,845</u>	<u>930,577</u>
TOTAL LIABILITIES		<u>1,255,747</u>	<u>1,620,566</u>
NET ASSETS		<u>25,584,276</u>	<u>24,613,386</u>
EQUITY			
Retained Surplus		23,740,321	22,048,752
Reserves - Cash Backed	11	1,843,955	2,564,635
TOTAL EQUITY		<u>25,584,276</u>	<u>24,613,387</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 2011**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/ INVESTMENT BACKED \$	TOTAL EQUITY \$
Balance as at 1 July 2009		21,324,967	2,678,904	24,003,871
Net Result		609,516	0	609,516
Total Other Comprehensive Income		0	0	0
Reserve Transfers		114,269	(114,269)	0
		<hr/>	<hr/>	<hr/>
Balance as at 30 June 2010		22,048,752	2,564,635	24,613,387
Net Result		970,889	0	970,889
Total Other Comprehensive Income		0	0	0
Reserve Transfers		720,680	(720,680)	0
		<hr/>	<hr/>	<hr/>
Balance as at 30 June 2011		<u>23,740,321</u>	<u>1,843,955</u>	<u>25,584,276</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 2011**

	NOTE	2011 \$	2011 Budget \$	2010 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,605,428	1,600,894	1,486,047
Operating Grants, Subsidies and Contributions		1,973,232	1,522,409	1,707,618
Fees and Charges		474,019	851,918	902,244
Service Charges		0		
Interest Earnings		149,872	113,410	126,605
Goods and Services Tax		302,727	100,000	320,414
Other Revenue		48,068	100	46,772
		<u>4,553,346</u>	<u>4,188,731</u>	<u>4,589,700</u>
Payments				
Employee Costs		(1,434,064)	(1,587,137)	(1,577,595)
Materials and Contracts		(1,024,431)	(1,531,733)	(759,981)
Utility Charges		(221,992)	(185,420)	(165,843)
Insurance Expenses		(214,917)	(211,286)	(207,628)
Interest expenses		(65,695)	(65,695)	(79,429)
Goods and Services Tax		(312,832)	(100,000)	(353,917)
Other Expenditure		(64,579)	(90,279)	(87,589)
		<u>(3,338,510)</u>	<u>(3,771,550)</u>	<u>(3,231,982)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,214,836</u>	<u>417,181</u>	<u>1,357,718</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(7,770)	(5,974)	(462,798)
Payments for Purchase of Property, Plant & Equipment		(1,323,541)	(1,248,410)	(1,178,982)
Payments for Construction of Infrastructure		(1,520,758)	(2,071,525)	(984,953)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		978,772	1,171,179	862,616
Proceeds from Sale of Plant & Equipment		253,333	534,600	352,509
		<u>(1,619,964)</u>	<u>(1,620,130)</u>	<u>(1,411,608)</u>
Net Cash Provided By (Used In) Investing Activities		<u>(1,619,964)</u>	<u>(1,620,130)</u>	<u>(1,411,608)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(207,776)	(207,776)	(220,335)
		<u>(207,776)</u>	<u>(207,776)</u>	<u>(220,335)</u>
Net Cash Provided By (Used In) Financing Activities		<u>(207,776)</u>	<u>(207,776)</u>	<u>(220,335)</u>
Net Increase (Decrease) in Cash Held		(612,904)	(1,410,725)	(274,225)
Cash at Beginning of Year		2,900,823	2,932,765	3,175,048
Cash and Cash Equivalents at the End of the Year	13(a)	<u>2,287,919</u>	<u>1,522,040</u>	<u>2,900,823</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 2011**

	NOTE	2011 \$	2011 Budget \$
REVENUE			
Governance		3,987	1,500
General Purpose Funding		1,711,741	1,739,890
Law, Order, Public Safety		32,210	41,620
Health		173,042	243,497
Education and Welfare		147,224	139,753
Housing		73,363	88,743
Community Amenities		153,046	147,532
Recreation and Culture		119,470	71,107
Transport		964,750	801,257
Economic Services		97,248	105,429
Other Property and Services		276,893	248,099
		<u>3,752,974</u>	<u>3,628,427</u>
EXPENSES			
Governance		(440,623)	(474,781)
General Purpose Funding		(33,314)	(37,178)
Law, Order, Public Safety		(82,574)	(74,859)
Health		(464,091)	(383,587)
Education and Welfare		(192,542)	(225,392)
Housing		(107,237)	(201,138)
Community Amenities		(421,513)	(455,362)
Recreation & Culture		(590,457)	(643,655)
Transport		(1,266,950)	(1,534,983)
Economic Services		(250,802)	(319,128)
Other Property and Services		(541,343)	(412,451)
		<u>(4,391,446)</u>	<u>(4,762,514)</u>
Net Operating Result Excluding Rates		(638,472)	(1,134,087)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals		74,414	(15,330)
Movement in Employee Benefit Provisions		(2,607)	
Depreciation and Amortisation on Assets		1,439,816	1,438,103
Capital Expenditure and Revenue			
Purchase Land Held for Resale		(7,770)	(5,974)
Purchase Land and Buildings		(672,338)	(1,248,410)
Purchase Infrastructure Assets - Roads		(970,025)	(986,384)
Purchase Infrastructure Assets - Other		(550,733)	(148,682)
Purchase Plant and Equipment		(643,537)	(928,959)
Purchase Furniture and Equipment		(7,666)	(7,500)
Proceeds from Disposal of Assets		253,333	534,600
Repayment of Debentures		(207,776)	(207,776)
Transfers to Reserves (Restricted Assets)		(226,607)	(166,987)
Transfers from Reserves (Restricted Assets)		947,287	1,243,344
ADD Estimated Surplus/(Deficit) July 1 B/Fwd		25,318	33,148
LESS Estimated Surplus/(Deficit) June 30 C/Fwd		421,999	0
Amount Required to be Raised from Rates	22	<u>(1,609,361)</u>	<u>(1,600,894)</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 2011

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 statement which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the local Government Act 1995 and accompanying regulations.

The report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are 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 these financial statements.

(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 include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities 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 and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

(e) Trade and Other Receivables

Collectibility of trade and other 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 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Inventories

General

Inventories are measured 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.

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, borrowing costs and holding costs until Finance costs and holding charges incurred after development is completed are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional 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

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

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 by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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 the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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 materially from that determined using fair value at reporting date.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets (Continued)

Land under Roads

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

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

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

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

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

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.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt Surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage Piping	100 years
Water supply piping & drainage Systems	75 years

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Council has adopted the following capitalization thresholds for each classification of property, plant, equipment and infrastructure assets as below;

Land	Nil
Buildings	\$2,000
Plant & Equipment	\$2,000
Furniture & Equipment	\$2,000
Infrastructure - Roads	\$5,000
Infrastructure – Drainage	\$5,000
Infrastructure – Parks & Gardens	\$5,000
Infrastructure – Footpaths and Cycle-ways	\$5,000
Infrastructure – Airports	\$5,000*
Infrastructure – Sewerage	\$5,000
Infrastructure – Other	\$5,000

*Airports have various components, such as building and plant and equipment and the thresholds applicable to these components should be applied to each component.

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(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 and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period (classified as current assets).

If the 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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iv) Available-for-sale financial assets

Available-for-sale financial assets, are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

(i) Estimation of Fair Value

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

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

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting 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 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Impairment

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Council has a present obligation to pay resulting from employees services provided to reporting 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 the Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) 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 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provisions are not recognised for future operating losses.

(o) 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 Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for 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.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(p) Joint Venture

The Council'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 appropriate line items of the financial statement. Information about the joint venture is set out in Note 16.

(q) Rates, Grants, Donations and Other Contributions

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

(s) 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 the 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.

(t) Rounding Off Figures

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

(u) Comparative Figures

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

(v) 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 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) 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 2011.

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 1053 - Application of Tiers of Australian Accounting Standards	June 2010	01 July 2013	Nil - Due to its nature and statutory requirements the Council will be deemed a Tier 1 entity and will continue to prepare general purpose financial statements.
(iv)	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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(v) 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 (i) above).
(vi) AASB 2010 - 2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052]	June 2010	01 July 2013	Nil - None of these amendments will have any effect on the financial report as the standard does not apply in the case of general purpose financial statements.
(vii) AASB 2010 - 4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101, 134, and Interpretation 13]	June 2010	01 January 2011	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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(viii) AASB 2010 - 5 Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042]	October 2010	01 January 2011	Nil - The revisions embodied in this standard are largely editorial in nature or relate to standards not applicable to the Council and will have minimal effect (if any) on the accounting practices of the Council.
(ix) AASB 2010 - 6 Amendments to Australian Accounting Standards - Disclosures on Transfers of Financial Assets [AASB 1 & 7]	November 2010	01 July 2011	Nil - The revisions embodied in this standard amend disclosures required on transfers of financial assets. The Council is not expected to have any qualifying transfers.
(x) AASB 2010 – 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [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 2010	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 (i) above).
(xi) AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 1 & 7]	December 2010	01 January 2012	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.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(xi) (Continued)			
AASB 2010 - 9 Amendments to Australian Accounting Standards - Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]	December 2010	01 July 2011	Nil - None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2009– 14 Amendments to Australian Interpretations – Prepayments of a Minimum Funding Requirement [AASB Interpretation 14]	December 2009	01 January 2011	
AASB 2010 - 10 Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters [AASB 2009 - 11 & 2010 - 7]	December 2010	01 January 2013	

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 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

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

These new and revised standards were:

AASB 2009 - 5
AASB 2009 - 8
AASB 2009 - 10
AASB 2009 - 13
AASB 2010 - 1
AASB 2010 - 3

Interpretation 19

The standards adopted had a minimal effect on the accounting and reporting practices of the Council as they were either largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUE AND EXPENSES	2011	2010	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit	12,500	12,000	
- Other Services	4,789	1,863	
Depreciation			
Buildings	246,061	233,047	
Furniture and Equipment	46,518	48,561	
Plant and Equipment	396,727	384,111	
Roads	724,018	704,345	
Footpaths	10,912	9,097	
Drainage	5,285	4,537	
Parks & Ovals	10,295	4,022	
	<u>1,439,816</u>	<u>1,387,720</u>	
Interest Expenses (Finance Costs)			
Finance Lease Charges			
Debentures (<i>refer Note 21(a)</i>)	63,287	76,940	
	<u>63,287</u>	<u>76,940</u>	
Rental Charges			
- Operating Leases	0	0	
	<u>0</u>	<u>0</u>	
(ii) Crediting as Revenue:			
	2011	2011	2010
	\$	Budget	\$
		\$	
Interest Earnings			
Investments			
- Reserve Funds	125,997	96,910	112,524
- Other Funds	18,844	12,000	9,666
- Other Interest Revenue, excluding rates	81	0	0
Other Interest Revenue (<i>refer note 26</i>)	4,950	4,500	4,415
	<u>149,872</u>	<u>113,410</u>	<u>126,605</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various 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 and provision of various medical facilities.

EDUCATION AND WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

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 employment of 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 2011

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening	Received (+)	Expended (#)	Closing	Received (+)	Expended (#)	Closing
		Balance (*) 1-Jul-09 \$	2009/10 \$	2009/10 \$	Balance (*) 30-Jun-10 \$	2010/11 \$	2010/11 \$	Balance 30-Jun-11 \$
Financial Assistance Grant Advance Payment	GPF	0	353,066	0	353,066	367,988	(353,066)	367,988
RLCIP Funding	GPF	98,350	30,000	(98,350)	30,000	30,000	(28,781)	31,219
Royalties for Regions	GPF	679,609	35,000	(545,275)	169,334	0	(169,334)	0
Resource Centre - Infrastructure & Equipment	Education & Welfare	0	15,000	0	15,000	10,000	(22,693)	2,307
Resource Centre - Videoconferencing equipment	Education & Welfare	0	3,238	0	3,238	0	(3,238)	0
Resource Centre - Rebanding Support	Education & Welfare	0	5,000	0	5,000	0	(5,000)	0
Dry Season Funding	Recreation & Culture	0	0	0	0	20,000	(1,000)	19,000
Auto Door Funding	Other Property & Services	0	0	0	0	9,193	0	9,193
Total		<u>777,959</u>	<u>441,304</u>	<u>(643,625)</u>	<u>575,638</u>	<u>437,181</u>	<u>(583,112)</u>	<u>429,707</u>

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.

Note: the Financial Assistance Grant Advance payment as shown in this note, has no conditions on expenditure and is shown to reflect that Council expects to expend these funds in the year that the payment is made for.

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

	2011	2010
	\$	\$
Transfer to Reserves	\$ 31,219	\$ 533,450
Muni Funds restricted @ Note 3	<u>\$ 398,488</u>	<u>\$ 42,188</u>
	<u><u>\$ 429,707</u></u>	<u><u>\$ 575,638</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	45,476	294,000
Restricted	2,242,443	2,606,823
	<u>2,287,919</u>	<u>2,900,823</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Employee Entitlement Reserve	98,233	101,414
Community Bus Reserve	65,091	56,679
Staff Housing Reserve	288,089	364,125
Office Equipment Reserve	745	703
Plant Replacement Reserve	480,720	425,471
Swimming Pool Reserve	5,553	10,075
Roadworks Reserve	5,463	5,153
Land Subdivision Reserve	39,726	43,250
Townscape Reserve	21,786	20,548
Medical Reserve	288	19,117
LGCHP Long Term Maintenance Reserve	13,184	21,569
Community Development Reserve	766,211	980,238
Rockview Land Reserve	4,711	3,586
Royalties For Regions Reserve	1,744	127,146
Financial Assistance Grant Reserve	0	354,990
RLCIP Grant Reserve	32,411	30,571
Centenary Celebration Reserve	10,000	0
Senior Citizen Units Reserve	10,000	0
Unspent Grants	398,488	42,188
	<u>2,242,443</u>	<u>2,606,823</u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	16,291	12,358
Sundry Debtors	219,650	95,207
Provision for Doubtful Debts	(2,000)	(2,000)
GST Receivable	20,063	16,383
FBT Recievable	4,229	0
ESL Recievable	3,321	0
Monies Received in Advance	(270)	(270)
Loans - Clubs/Institutions	0	1,341
	<u>261,284</u>	<u>123,019</u>
Non-Current		
Rates Outstanding - Pensioners	1,746	1,746
	<u>1,746</u>	<u>1,746</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
5. INVENTORIES		
Current		
Fuel and Materials	38,927	42,724
History Books		
Land Held for Resale - Cost		
Cost of Acquisition	2,680	27,540
Development Costs	66,254	139,342
	<u>107,861</u>	<u>209,606</u>
Non-Current		
Land Held for Resale - Cost		
Cost of Acquisition	300,259	275,398
Development Costs	1,474,280	1,393,423
	<u>1,774,539</u>	<u>1,668,821</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	11,099,178	10,426,840
Less Accumulated Depreciation	<u>(4,438,438)</u>	<u>(4,192,377)</u>
	6,660,740	6,234,463
Furniture and Equipment - Cost	666,524	672,413
Less Accumulated Depreciation	<u>(513,837)</u>	<u>(477,223)</u>
	152,687	195,190
Plant and Equipment - Cost	5,990,309	5,846,662
Less Accumulated Depreciation	<u>(2,790,964)</u>	<u>(2,570,031)</u>
	3,199,345	3,276,631
	<u>10,012,772</u>	<u>9,706,284</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

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 the beginning of the year	6,234,463	195,190	3,276,631	9,706,284
Additions	672,338	7,666	643,537	1,323,541
(Disposals)	0	(3,651)	(324,096)	(327,747)
Depreciation (Expense)	(246,061)	(46,518)	(396,727)	(689,306)
Carrying amount at the end of year	<u>6,660,740</u>	<u>152,687</u>	<u>3,199,345</u>	<u>10,012,772</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
7. INFRASTRUCTURE		
Roads - Cost	26,289,101	25,319,075
Less Accumulated Depreciation	<u>(15,119,885)</u>	<u>(14,395,867)</u>
	11,169,216	10,923,208
Footpaths - management valuation 2007		
Footpaths - Cost	556,551	524,849
Less Accumulated Depreciation	<u>(240,753)</u>	<u>(229,841)</u>
	315,798	295,008
Drainage - management valuation 2007		
Drainage - Cost	264,259	264,259
Less Accumulated Depreciation	<u>(118,902)</u>	<u>(113,617)</u>
	145,357	150,642
Parks & Ovals - Cost	846,365	327,336
Less Accumulated Depreciation	<u>(82,834)</u>	<u>(72,541)</u>
	763,531	254,795
	<u>12,393,902</u>	<u>11,623,653</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

7. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

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 at the beginning of the year	10,923,209	295,008	150,642	254,795	11,623,654
Additions	970,025	31,702	0	519,031	1,520,758
(Disposals)	0	0	0	0	0
Depreciation (Expense)	(724,018)	(10,912)	(5,285)	(10,295)	(750,510)
Carrying amount at the end of year	<u>11,169,216</u>	<u>315,798</u>	<u>145,357</u>	<u>763,531</u>	<u>12,393,902</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	4,791	203,607
FBT Payable	0	1,621
PAYG Liability	30,211	30,786
ESL Payable	0	(52)
Accrued Interest on Debentures	17,627	20,035
Accrued Salaries and Wages	2,578	1,915
	<u>55,207</u>	<u>257,912</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge Debentures	<u>207,980</u>	<u>211,630</u>
	<u>207,980</u>	<u>211,630</u>
Non-Current		
Secured by Floating Charge Debentures	<u>702,944</u>	<u>907,070</u>
	<u>702,944</u>	<u>907,070</u>
Additional detail on borrowings is provided in Note 21.		
10. PROVISIONS		
Current		
Provision for Annual Leave	166,696	136,361
Provision for Long Service Leave	102,019	84,086
	<u>268,715</u>	<u>220,447</u>
Non-Current		
Provision for Long Service Leave	20,901	23,507
	<u>20,901</u>	<u>23,507</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011 \$	2011 Budget \$	2010 \$
11. RESERVES - CASH BACKED			
(a) Employee Entitlement Reserve			
Opening Balance	101,414	102,937	96,837
Amount Set Aside / Transfer to Reserve	6,105	5,616	4,577
Amount Used / Transfer from Reserve	(9,286)	(10,710)	0
	<u>98,233</u>	<u>97,843</u>	<u>101,414</u>
(b) Community Bus Reserve			
Opening Balance	56,679	57,455	49,325
Amount Set Aside / Transfer to Reserve	8,412	8,217	7,354
Amount Used / Transfer from Reserve	0	0	0
	<u>65,091</u>	<u>65,672</u>	<u>56,679</u>
(c) Staff Housing Reserve			
Opening Balance	364,125	369,597	347,692
Amount Set Aside / Transfer to Reserve	21,922	8,625	16,433
Amount Used / Transfer from Reserve	(97,958)	(279,325)	0
	<u>288,089</u>	<u>98,897</u>	<u>364,125</u>
(d) Office Equipment Reserve			
Opening Balance	703	789	5,467
Amount Set Aside / Transfer to Reserve	42	44	236
Amount Used / Transfer from Reserve	0	0	(5,000)
	<u>745</u>	<u>833</u>	<u>703</u>
(e) Plant Replacement Reserve			
Opening Balance	425,471	430,149	297,791
Amount Set Aside / Transfer to Reserve	75,614	21,225	264,590
Amount Used / Transfer from Reserve	(20,365)	(208,421)	(136,910)
	<u>480,720</u>	<u>242,953</u>	<u>425,471</u>
(f) Swimming Pool Reserve			
Opening Balance	10,075	10,511	27,601
Amount Set Aside / Transfer to Reserve	478	520	1,219
Amount Used / Transfer from Reserve	(5,000)	(5,000)	(18,745)
	<u>5,553</u>	<u>6,031</u>	<u>10,075</u>
(g) Roadworks Reserve			
Opening Balance	5,153	5,230	4,920
Amount Set Aside / Transfer to Reserve	310	293	233
Amount Used / Transfer from Reserve	0	0	0
	<u>5,463</u>	<u>5,523</u>	<u>5,153</u>
(h) Land Subdivision Reserve			
Opening Balance	43,250	44,190	292,437
Amount Set Aside / Transfer to Reserve	2,450	21,656	17,737
Amount Used / Transfer from Reserve	(5,974)	(5,974)	(266,924)
	<u>39,726</u>	<u>59,872</u>	<u>43,250</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

11. RESERVES - CASH BACKED (CONTINUED)

	2011 \$	2011 Budget \$	2010 \$
(i) Townscape Reserve			
Opening Balance	20,548	20,857	19,621
Amount Set Aside / Transfer to Reserve	1,238	1,168	927
Amount Used / Transfer from Reserve	0	0	0
	<u>21,786</u>	<u>22,025</u>	<u>20,548</u>
(j) Medical Reserve			
Opening Balance	19,117	19,403	18,254
Amount Set Aside / Transfer to Reserve	648	809	863
Amount Used / Transfer from Reserve	(19,477)	(20,212)	0
	<u>288</u>	<u>0</u>	<u>19,117</u>
(k) LGCHP Housing Reserve			
Opening Balance	21,569	22,008	27,872
Amount Set Aside / Transfer to Reserve	1,195	659	1,298
Amount Used / Transfer from Reserve	(9,580)	(11,000)	(7,601)
	<u>13,184</u>	<u>11,667</u>	<u>21,569</u>
(l) Community Development Reserve			
Opening Balance	980,238	991,539	719,119
Amount Set Aside / Transfer to Reserve	79,809	74,015	261,119
Amount Used / Transfer from Reserve	(293,836)	(180,845)	0
	<u>766,211</u>	<u>884,709</u>	<u>980,238</u>
(m) Rockview Land Reserve			
Opening Balance	3,586	3,613	1,690
Amount Set Aside / Transfer to Reserve	1,125	1,022	4,396
Amount Used / Transfer from Reserve	0	(2,500)	(2,500)
	<u>4,711</u>	<u>2,135</u>	<u>3,586</u>
(n) Royalties for Regions Reserve			
Opening Balance	127,146	132,517	339,805
Amount Set Aside / Transfer to Reserve	3,951	1,817	153,552
Amount Used / Transfer from Reserve	(129,353)	(134,334)	(366,211)
	<u>1,744</u>	<u>0</u>	<u>127,146</u>
(o) Financial Assistance Grant Reserve			
Opening Balance	354,990	355,022	332,123
Amount Set Aside / Transfer to Reserve	1,468	0	354,990
Amount Used / Transfer from Reserve	(356,458)	(355,022)	(332,123)
	<u>0</u>	<u>-0</u>	<u>354,990</u>
(p) RLCIP Reserve			
Opening Balance	30,571	30,579	98,350
Amount Set Aside / Transfer to Reserve	1,840	1,301	30,571
Amount Used / Transfer from Reserve	0	(30,000)	(98,350)
	<u>32,411</u>	<u>1,880</u>	<u>30,571</u>
(q) Public Open Space Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	170,000
Amount Used / Transfer from Reserve	0	0	(170,000)
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

11. RESERVES - CASH BACKED (CONTINUED)

	2011 \$	2011 Budget \$	2010 \$
(r) Centenary Celebration			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	10,000	10,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,000</u>	<u>10,000</u>	<u>0</u>
(s) Senior Citizen Units Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	10,000	10,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u><u>1,843,955</u></u>	<u><u>1,520,040</u></u>	<u><u>2,564,635</u></u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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

Community Bus Reserve

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

Employee Entitlement Reserve

- To be used to fund Employee Leave Entitlement requirements.

Plant Replacement Reserve

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

Swimming Pool Reserve

- to be used for the constuction 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.

LGCHP Housing Reserve

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

Community Development Reserve

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

Royalties for Regions Reserve

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

Financial Assistance Grant Reserve

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

RLCIP Reserve

- to be used to fund identified RLCIP funded projects.

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.

Senior Citizen Units Reserve

- to be used to fund the construction of Senior Citizen Units.

Centenary Celebration

- To be used to fund future projects in conjunction of Corrigin Centenary Celebration.

With exception of the Community Bus Reserve, Plant Replacement Reserve, Swimming Pool Reserve, Staff Housing Reserve, Townscape Reserve, Rockview Land Reserve , Roayalties for Regions Reserve and RLCIP Grant Reserve, 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 2011

12. RESERVES - ASSET REVALUATION

2011
\$

2010
\$

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

(a) **Land and Buildings**

Opening balance
 Revaluation Increment
 Revaluation Decrement

0	0
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(b) **Roads**

Opening Balance
 Revaluation Increment
 Revaluation Decrement

0	0
---	---

TOTAL ASSET REVALUATION RESERVES

0	0
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SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash 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:

	2011 \$	2011 Budget \$	2010 \$
Cash and Cash Equivalents	<u>2,287,919</u>	<u>1,522,040</u>	<u>2,900,823</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	970,889	466,807	609,516
Depreciation	1,439,816	1,438,103	1,387,720
(Profit)/Loss on Sale of Asset	74,414	(13,330)	(138,934)
(Increase)/Decrease in Receivables	(138,265)	109,286	303,478
(Increase)/Decrease in Inventories	3,797	32,724	(34,625)
Increase/(Decrease) in Payables	(202,705)	(445,229)	110,220
Increase/(Decrease) in Employee Provisions	45,662	-	(17,041)
Grants/Contributions for the Development of Assets	<u>(978,772)</u>	<u>(1,171,179)</u>	<u>(862,616)</u>
Net Cash from Operating Activities	<u>1,214,836</u>	<u>417,182</u>	<u>1,357,718</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	100,000		100,000
Bank Overdraft at Balance Date	-		-
Credit Card limit	15,000		15,000
Credit Card Balance at Balance Date	-		-
Total Amount of Credit Unused	<u>115,000</u>		<u>115,000</u>
Loan Facilities			
Loan Facilities - Current	207,980		211,630
Loan Facilities - Non-Current	702,944		907,070
Total Facilities in Use at Balance Date	<u>910,924</u>		<u>1,118,700</u>
Unused Loan Facilities at Balance Date	<u>-</u>		<u>-</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

14. CONTINGENT LIABILITIES

There are no known contingent liabilities at balance date.

15. CAPITAL AND LEASING COMMITMENTS	2011	2010
	\$	\$
(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	225,000	205,800
- plant & equipment purchases	223,550	0
Payable:		
- not later than one year	448,550	205,800

The capital expenditure project outstanding at the end of the current reporting period represents the purchase of a Prime Mover and 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 2011

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.

	2011	2010
	\$	\$
Non-Current Assets		
Motor Vehicles	32,990	32,554
Plant & Equipment	7,614	7,614
Less: Accumulated Depreciation	<u>(6,209)</u>	<u>(5,586)</u>
	<u>34,395</u>	<u>34,582</u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	165,443	172,388
General Purpose Funding	82,350	231,688
Law, Order, Public Safety	363,057	361,349
Health	386,515	370,121
Education and Welfare	354,409	365,275
Housing	2,210,202	2,248,551
Community Amenities	713,616	696,334
Recreation and Culture	3,264,316	2,741,580
Transport	12,791,525	11,956,900
Economic Services	165,772	208,826
Other Property and Services	3,116,480	3,654,606
Unallocated	<u>3,226,338</u>	<u>3,226,335</u>
	<u>26,840,023</u>	<u>26,233,953</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010	2009
18. FINANCIAL RATIOS			
Current Ratio	1.200	1.065	1.828
Untied Cash to Unpaid Trade Creditors Ratio	1.299	1.425	0.000
Debt Ratio	0.047	0.062	0.068
Debt Service Ratio	0.062	0.072	0.065
Gross Debt to Revenue Ratio	0.208	0.271	0.319
Gross Debt to Economically Realisable Assets Ratio	0.063	0.077	0.093
Rate Coverage Ratio	0.300	0.299	0.233
Outstanding Rates Ratio	0.010	0.008	0.004

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
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 2011

19. TRUST FUNDS

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

	Balance 1-Jul-10	Amounts Received	Amounts Paid	Balance 30-Jun-11
	\$	\$	(\$)	\$
B.C.I.T.F	7	2,550	(2,557)	0
BRB	29	665	(624)	70
Bus Ticketing	360	2,927	(3,045)	242
Police Licensing	9,169	612,185	(614,267)	7,087
Single Persons Units - Bonds	308	400	(400)	308
Corrigin Community Development Fund	11,651	22		11,673
Friends of the Cemetery	2,510			2,510
Edna Stevenson Educational Trust	829,568	34,897	(12,926)	851,539
Corrigin Disaster Fund	10,929			10,929
Building Bonds	10,000		(10,000)	0
Adventure Park Fund	10,000		(10,000)	0
	<u>884,531</u>			<u>884,358</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

20. DISPOSALS OF ASSETS - 2010/11 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Education & Welfare						
Sale of Computers	3,651	0	1,818	0	(1,833)	0
Health						
EDRHS Vehicle (1)	32,554	32,554	19,091	21,000	(13,463)	(11,554)
Doctors Vehicle	0	23,921	0	16,000	0	(7,921)
Economic Services						
NRMO Vehicle	27,777	24,649	26,364	20,000	(1,413)	(4,649)
SBC Vehicle	32,153	0	20,000	0	(12,153)	0
Transport						
Mack Prime Mover - CR7	0	52,342	0	60,000	0	7,658
Backhoe - CR720	38,125	45,000	34,000	45,000	(4,125)	0
Roller - CR980	40,516	48,080	35,000	80,000	(5,516)	31,920
Other Properties & Services						
Utility - CR22	39,515	17,721	27,379	22,000	(12,136)	4,279
Mechanic's Vehicle - CR17	28,010	30,761	20,000	15,000	(8,010)	(15,761)
Small Equipment Purchases	964	0	6,045	6,600	5,081	6,600
Vehicle - 1CR	51,705	51,705	41,818	40,000	(9,887)	(11,705)
Vehicle - 2CR	32,777	32,777	21,818	19,000	(10,959)	(13,777)
Unclassified						
Land sales - Granite Rise	0	141,760	0	170,000	0	28,240
	327,747	501,270	253,333	514,600	(74,414)	13,330

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1-Jul-10 \$	New Loans \$	Principal Repayments		Principal 30-Jun-11		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing								
Loan 98 - GEHA (Education)	179,504		43,875	43,875	135,629	135,626	9,837	10,171
Loan 100 - GEHA (Police)	79,900		19,644	19,644	60,256	60,257	4,227	4,227
Community Amenities								
Loan 97 - Land Subdivision	102,613		49,436	49,436	53,177	52,785	5,246	5,548
Loan 101 - Land Subdivision	654,986		60,542	60,542	594,444	594,444	38,685	40,290
Recreation & Culture								
Loan 96 - Oval	12,340		12,341	12,342	(1)	(1)	374	374
Economic Services								
Loan 99 - Resource Centre	89,357		21,938	21,938	67,419	67,814	4,918	5,086
	1,118,700	0	207,776	207,777	910,924	910,925	63,287	65,696

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

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2010/11

No new loans were raised during 2010/11 financial year.

(c) Unspent Debentures

Council has no unspent debenture funds as at 30 June 2011.

(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 2010 and 30 June 2011 was \$Nil.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

22. RATING INFORMATION - 2010/11 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											
Non Rateable		142	147,717				-				-
GRV Value	0.083400	409	3,135,025	270,254	1,345		271,599	270,260			270,260
UV	0.0101880	334	135,200,725	1,379,516	804		1,380,320	1,379,515			1,379,515
Sub-Totals		885	138,483,467	1,649,770	2,149	0	1,651,919	1,649,775	0	0	1,649,775
Minimum Rates	Minimum \$										
GRV - Corrigin	325	52	103,875	16,900			16,900	17,225			17,225
GRV - Other	150	11	1,618	1,825			1,825	1,500			1,500
UV	325	16	205,275	5,200			5,200	5,200			5,200
Sub-Totals		79	310,768	23,925	0	0	23,925	23,925	0	0	23,925
Ex-Gratia Rates			138,794,235				1,675,844				1,673,700
Specified Area Rate (refer note 23)							1,675,844				1,673,700
Discounts (refer note 25)							(66,483)				(72,806)
Totals							1,609,361				1,600,894

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

23. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

The Shire has no specified area rates.

24. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

The Shire has no service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General & Minimum Rates	Discount	5.00%	66,483	72,806
			66,483	72,806
Photocopy Charge	Waiver			
Rate Assessment	Write-Off			

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 - 2010/11 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		2,590	2,500
Interest on Instalments Plan	5.50%	\$ 10.00	2,360	2,000
Charges on Instalment Plan				
			4,950	4,500

Ratepayers had the option of paying rates in four equal instalments, due on 22nd September 2010, 24th November 2010, 2nd February 2011 and 6th April 2011. Administration charges and interest applied for the final three instalments.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

27. FEES & CHARGES	2011	2010
	\$	\$
Governance	514	27
General Purpose Funding	20,768	18,515
Law, Order, Public Safety	6,960	6,176
Health	47,413	28,251
Education and Welfare	37,545	33,562
Housing	71,989	89,449
Community Amenities	131,476	119,992
Recreation and Culture	25,188	29,383
Transport	30,059	34,403
Economic Services	58,772	45,489
Other Property and Services	166,437	169,849
	<u>597,121</u>	<u>575,096</u>

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

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Nature and Type:	2011	2010
	\$	\$
Operating Grants, Subsidies and Contributions	1,973,232	1,707,618
Non-Operating Grants, Subsidies and Contributions	978,772	862,616
	<u>2,952,004</u>	<u>2,570,234</u>
By Program:		
Governance	3,122	10,807
General Purpose Funding	1,541,183	1,359,481
Law, Order, Public Safety	25,250	78,915
Health	128,230	84,130
Education and Welfare	99,563	104,551
Community Amenities	21,400	13,400
Recreation and Culture	88,099	221,412
Transport	934,691	630,314
Economic Services	30,642	38,754
Other Property and Services	79,824	28,470
	<u>2,952,004</u>	<u>2,570,234</u>

29. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2011	2011	2010
	\$	Budget	\$
		\$	
Meeting Fees	25,200	25,200	25,582
President's Allowance	5,000	5,000	5,227
Deputy President's Allowance	1,250	1,250	1,306
Travelling Expenses	1,346	2,000	1,064
Telecommunications Allowance	-	-	-
	<u>32,796</u>	<u>33,450</u>	<u>33,179</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	2011	2010
	<u>26</u>	<u>29</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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.

	2011 \$	2011 Budget \$	2010 \$
(b) Current year transactions			
Operating Revenue			
- Profit on sale	-	-	-
Capital Revenue			
- Sale Proceeds	-	170,000	-
Capital Expenditure			
- Purchase of Land			
- Development Costs	7,770	5,974	462,798
	7,770	5,974	462,798
	7,770	5,974	462,798

The above capital expenditure is included in land held for resale (refer to this financial report).

(c) Expected Future Cash Flows

	2012 \$	2013 \$	2014 \$	2015 \$	2016 \$	Total \$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	(100,832)	(100,832)	(100,832)	(100,832)	(100,832)	(504,160)
	(100,832)	(100,832)	(100,832)	(100,832)	(100,832)	(504,160)
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds	100,000	120,000	120,000	120,000	120,000	580,000
	100,000	120,000	120,000	120,000	120,000	580,000
Net Cash Flows	(832)	19,168	19,168	19,168	19,168	75,840

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2010/11 financial year.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011**

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	
	2011	2010	2011	2010
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	2,287,919	2,900,823	2,287,919	2,900,823
Receivables	263,030	124,765	263,030	124,765
	<u>2,550,949</u>	<u>3,025,588</u>	<u>2,550,949</u>	<u>3,025,588</u>
Financial Liabilities				
Payables	55,207	257,912	55,207	257,912
Borrowings	910,924	1,118,700	918,494	1,123,512
	<u>966,131</u>	<u>1,376,612</u>	<u>973,701</u>	<u>1,381,424</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 2011

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.

	2011	2010
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	22,879	30,635
- Statement of Comprehensive Income	22,879	30,635

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 2011

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:

	2011	2010
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	97.00%	54.74%
- Overdue	3.00%	45.26%

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

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>2011</u>					
Payables	55,207	0	0	55,207	55,207
Borrowings	260,342	585,320	251,048	1,096,710	910,924
	<u>315,549</u>	<u>585,320</u>	<u>251,048</u>	<u>1,151,917</u>	<u>966,131</u>
<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>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
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 2011</u>								
Fixed Rate								
Debtentures	53,176	0	263,304	0	0	594,444	910,924	6.23%
Weighted Average Effective Interest Rate	6.61%	0.00%	6.14%	0.00%	0.00%	6.23%		
<u>Year Ended 30 June 2010</u>								
Fixed Rate								
Debtentures	12,340	102,613	0	348,761	0	654,986	1,118,700	6.41%
Weighted Average Effective Interest Rate	7.64%	6.74%	6.61%	0.00%	0.00%	6.49%		

**INDEPENDENT AUDITOR'S 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 2011, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 Council, as well as evaluating the overall presentation of the financial report.

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

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 2011 and of its performance for the year ended on that date; and
- b complying with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF CORRIGIN (Continued)**

Report on Other Legal and Regulatory Requirements

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

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


UHY HAINES NORTON
CHARTERED ACCOUNTANTS

Date: 04 October 2011
Perth, WA


GREG GODWIN
PARTNER

SHIRE STATISTICS

Area of Shire	3,095km ²
Distance from Perth	234km
Shire Revenue	\$4.99 million
Population	1,257
No. of Rate Assessments	842
No. of Dwellings	650
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, Cabinetry, Heavy Vehicle Accreditation Auditor/Consultant, Sign Maker, Vet, Upholstery
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) LPG cylinder gas (supplied locally) Waste – rubbish tip with contracted removal service Recycling bins supplied to each household
Plant & Machinery	3 Graders, 1 Galion Grader, 3 Loaders, 2 Skid Steer Loaders, 2 Tandem Tip Trucks, 3 Prime Movers and Side Tippers, 1 Low Loader, 5 Single Axle Trucks, 1 Concrete Mixer Truck, 1 5t Excavator, 1 Cat D4 Dozer, 4 Self-propelled Rollers, 2 Vibratory Rollers, 1 Forklift, 1 Road Sweeper, 1 Elevated Work Platform, 1 24 Seat Community Bus, 1 Road Broom, 2 Tractors, 1 Mobile Fuel Tanker, 1 Dolly Trailer, 4 Administration Vehicles, 5 Utilities, 1 gravel screening plant, 1 Turf Sweeper, 1 Rotary Hoe, 1 Vertimower, 1 Stump Muncher, 1 Woodchipper, and 1 Concrete Weigh Batching Plant.

YOUR COUNCIL 2011/12

Council consists of 7 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 2015
Phone 9063 2004



Deputy President
Graeme Downing
Term Expires 2013
Phone 9063 2112



Councillor
Des Hickey
Term Expires 2013
Phone 9063 2455



Councillor
Greg Johnson
Term Expires 2013
Phone 9063 2065



Councillor
Norm Talbot
Term Expires 2015
Phone 9063 2232



Councillor
Mike Weguelin
Term Expires 2015
Phone 9063 2843



Councillor
David Bolt
Term Expires 2013
Phone 9063 2297

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 2013.

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, Yearling 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

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 & 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 DL Hickey	9063 2455
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
Mr MA Weguelin	0400 190 221

STAFF

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Taryn Dayman
Executive Support Officer	Anita Stone
Administration/Rates Officer	Karen Wilkinson
Finance Officer	Shannon Aldworth
Administration Officer	Tanya Ludlow
Community Development Officer	Heather Talbot
Resource Centre Coordinator	Heather Ives
Manager, Environmental Health & Building	Frank Buise
Environmental Health Officer	Lauren Bosch
Ranger	George Ward
Swimming Pool Manager	Dennis Valenta
Cleaners	Kelly Robinson, Ann Schulze
Works Supervisor	Greg Tomlinson
Supervisor Building Services	Ben Hewett
Horticulturalist	Damon Johns
Mechanic	Barrie Schulze
Leading Hands	Terry Barron & Bradley Hunt
Plant Operators	Craig Fulwood, Frank Dickinson, Stan White, Peter Kirkwood, David Pratt, John McKenzie, Raymond Vernon, Alan Johns, Craig Wattie, Levi Barker
Rubbish Tip Attendant	John Reynolds