

**Annual Report and Financial
Statement for year ended
30 June 2012**



ANNUAL ELECTORS MEETING

THURSDAY 7 FEBRUARY 2013

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 Wednesday 7 December 2011.

OPENING

The President, Cr Lyn Baker opened the meeting at 7.30pm.

ATTENDANCE

President	Cr Lyn Baker
Councillors	Cr Graeme Downing
	Cr Norm Talbot
	Cr David Bolt
	Cr Greg Johnson
	Cr Des Hickey

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Taryn Dayman
Public	Betty Sturges
	Rose Tulloch
	Bill Seimons
	Bob Jacobs
	Peter Doyle
	Ian Smith
	Rex Thomas
	David Abe

APOLOGIES

Cr Mike Weguelin
Mavis Gannaway
Colin Larke
Rae Flower

CONFIRMATION OF MINUTES

Moved – Ian Smith and Rose Tulloch

That the Minutes of the Shire of Corrigin Annual Electors Meeting held on 10 November 2010, be confirmed as a true and accurate record.

Carried

BUSINESS ARISING

It was noted that former councillor Matt Szczecinski was in attendance at the meeting but was not listed on the attendance list in the Minutes.

PRESIDENTS REPORT

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

Moved – Cr Lyn Baker and Cr Des Hickey

That the President's Report for the year ended 30 June 2011, as presented, be received.

Carried

BUSINESS ARISING

Nil

CHIEF EXECUTIVE OFFICER'S REPORT

The Chief Executive Officer, Mr Julian Murphy tabled the Chief Executive Officer's Report.

Moved – Cr Bolt and Cr Des Hickey

That the Chief Executive Officer's Report for the year ended 30 June 2011, as presented, be received.

Carried

BUSINESS ARISING

Ian Smith highlighted the Capital Road Works Program in particular the Grain Freight Road upgrades and raised his disappointment at the transfer of grain transport from rail to road. While Mr Smith is happy to see funds being allocated to upgrade local roads he expressed his concerns over the safety issues that this will cause. Mr Smith also questioned where the funds would be coming from for future maintenance of these roads.

Mr Smith declared in interest in the Grain Freight Road upgrades, as he is supplying gravel to the Shire of Corrigin for some of these works.

The CEO confirmed that Council's preference is for the bulk of grain freight to be transported by rail. Shire roads are under pressure from the significant increase in grain transported by road. Whilst Tier 3 rail lines were supposed to be kept open for the current harvest there is not enough trains to support the current network resulting in more grain trucks on Shire Roads. The Shire has raised the issue of road maintenance with the Managing Director of Main Roads WA who recently visited the Shire to inspect proposed new Grain Freight routes.

Mr Smith congratulated Council on the works to date on the Yealering Bulyee Grain Freight Route. Mr Smith raised his concerns about the workload that these works will put on staff and is concerned that this may result in a reduction in maintenance works on other rural roads.

AUDITORS REPORT AND FINANCIAL STATEMENT

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

Moved – Cr Norm Talbot and Cr Greg Johnson

That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2011, as presented, be received.

Carried

BUSINESS ARISING

Mr Smith queried the large surplus for 2010/2011 and questioned if this included grants. The DCEO advised that of the \$421,999 surplus the amount of \$398,488 was unspent grants, which included \$367,988 advance payment from the Grants Commission.

GENERAL BUSINESS

Roads funding

Mr Doyle questioned the amount of grants received from Roads to Recovery and thought that it is significantly reduced from past allocations. The DCEO advised that the capped amount per annum for Council was approximately \$316,000. The CEO confirmed that the Roads to Recovery program had been extended to 2014 and Council's allocation has remained stable.

Other road funding such as Regional Road Group allocations was discussed, with the CEO advising that there has been an increase in competition for funding from other local governments.

Roads Program – Rendell Street

Mr Doyle questioned the proposed works on Rendell Street in 2014-2015, querying why \$70,000 was being spent, when the road appears to be in good condition. The CEO advised that the proposed works include surface resealing and kerbing required for water management.

Rural Road Signage

Mr Doyle mentioned that the sign at the Yealering Kulin Road turn off on the Wickepin Corrigin Road was hard to see and that he knows of visitors that have missed the sign. Mr Doyle thought that the sign needs to be bigger. The CEO advised that the signs at the intersection have recently been replaced with signs meeting current standards.

Roadworks

Mr Abe stated that the roads are giving way earlier due to the additional traffic and asked if Council has considered alternative systems to increase drainage and the life of the road. The CEO advised that concrete stabilising of the pavement was undertaken in problem areas and on any new road works where water penetration was an issue.

Sporting Precinct

Mr Doyle queried the progress of the new sporting precinct and the associated costs. The CEO advised that the proposed project cost is approximately \$4.8 million. The CEO explained the different funding avenues and the difficulty of obtaining funding from programs such as the Royalties for Regions Country Local Government Fund. The CEO explained that Council is not in a position to borrow large amounts of money. Council will only build a facility that it can afford which may result in the facility being modified in line with the funds available.

Cr Bolt confirmed that there has been a number of electors concerned about the possible costs of building a new sporting facility, however acknowledged that the precinct needs to be upgraded.

Staff Appreciation

The President, Lyn Baker extended her appreciation to all Council staff, including the CEO, Julian Murphy, DCEO Taryn Dayman, Work Supervisor Greg Tomlinson and Building Supervisor Ben Hewett for their dedication to Council and efforts over 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 President's Report for the financial year 2011-2012.

Rates: There has been a 7% increase in revenue from rates for the 2012-2013 financial year. Council believes that a steady, constant increase is far more beneficial to the community than to have a nil increase followed by 15% or more. A nil increase does not allow for any "improvements" but locks us into, at best, a "maintenance" programme. Unfortunately, even that is questionable as rising maintenance costs will quickly erode a stagnant income.



Cr Lynette Baker

No new loans have been raised.

Regional Co-operation: Council continues to work with our neighbours, Kulin, Kondinin and Narembeen in the areas of Waste Management and Health and Building Services. Our Environmental Health Officer, Lauren Bosch is bringing food premises into line with the new Food Act and is continuing to enforce health regulations.

The four Councils have also entered into contracts with the Shire of Kalamunda to provide Building Services, following the resignation of the Shire's Building Surveyor.

The Roe Regional Organisation of Councils, RoeROC, is a very successful example of regional co-operation with our newest venture being a Mobile Glass Crusher. This crusher arrived mid-year and is being housed at the Corrigin Shire Depot. It will be transported to the other Councils as needed. There are also opportunities from outside of our group for hire of the machine. The finished product, coarse sand, can be used in many areas of civil construction – in fact, it has already been used in the new footpath outside of the Council office.

Another example of Corrigin's collaboration with our regional neighbours is the Eastern Wheatbelt Primary Care Project. This project has been underway for 2 years now and comprises Corrigin, Kulin, Kondinin, Narembeen and Lake Grace Shires. Quairading is also an "observer" and is keen to follow the project through, with the possibility of joining in if necessary. The aim of the project is to investigate and establish a new way of providing General Practitioners to the region. We wish to devise a model which is more attractive to GPs without being more expensive to Councils. We are working with Rural Health West on this, with Tim Shackleton as the consultant to the project. This is a very innovative and exciting undertaking which will ensure that, although doctors will come and go the recruitment process will be less onerous.

Recently, Council was invited to join with shires to our north which employs Rodney Thornton as their Be Active co-ordinator. A vacancy became available in their scheme and we were very pleased to be able to become part of their organisation. Rodney was previously employed by the RoeROC shires so he knows us very well.

Grain on Rail: Council continues to support the Wheatbelt Railway Retention Alliance, with the aim of retaining the Tier 3 lines for the transport of our grain. This seems to be a moving feast with no "final" decision forthcoming. WRRRA continues to advocate for keeping grain off roads and on rail.

Council Elections: At the Council election in October 2011 Corrigin went from 9 Councillors to 7. This has proved to be an almost seamless change with all councillors stepping up to take on greater responsibility for committee positions etc. Retiring Councillors were Matt Szczecinski, Gary Bushell and Jackie Bowles. The new Councillor is Mike Weguelin.

Infrastructure: Much of the infrastructure mentioned in my last Annual Report pending completion during the 11/12 year has been achieved:

- Storeroom for Resource Centre
- Staff house construction
- Swimming Club shed
- Swimming pool shade structures

Unfortunately, we were unable to complete the access ramp to the shire office, and we're still getting to the Medical Centre upgrade, which is awaiting building approval from the Shire of Kalamunda's officer. The Town Hall ovens have been installed since the end of the financial year.

It was very exciting to finally open the Hydrotherapy Pool for public use. It really is a marvellous facility and being well used by locals as well as visitors from nearby. The official opening was held on 9 November 2012.

Roads: The following road works were undertaken in 2011-2012.

- Rabbit Proof Fence
- Wickepin-Corrigin Road
- Bullaring-Pingelly Road
- Knight Court
- Lynch Street Parking
- Grain Freight Route roads

An extra grader was also hired to take advantage of good conditions during winter and to allow staff to catch up on a backlog of grading.

Future Developments Budget 2012-2013:

Infrastructure 2012-2013:

- Redesign and alter Council reception area
- Redesign and alter Resource Centre reception area
- CWA gardens
- Medical Centre

Roads 2012-2013:

Lomos South Road	Grain Freight Route Funding
Bullaring - Pingelly Road	Grain Freight Route Funding
Rabbit Proof Fence Road	Regional Road Group Funding
Quairading Road	State Blackspot Funding
Corrigin – Narembeen Road	Roads to Recovery Funding
Dilling Railway Road	Council Funds

Plant 2012-2013:

- Community Bus
- Crew Cab truck
- Loader
- Tipper
- Grader
- Tractor
- Spray Trailer

Corrigin Recreation and Events Centre: Planning and funding applications continue towards the construction of the Recreation and Events Centre. A concept plan has been developed which will be revisited

when we are more certain of the level of funding which we can secure. Apart from fitting the design to the funding, we will also be getting into far more detail as time goes on.

It is anticipated that construction will begin in the second half of 2013, with the Cyril Box Pavilion being demolished following the 2013 Corrigin Show.

Centenary Celebrations: With 2013 being the Centenary of the Shire of Corrigin, a series of celebrations is being planned, beginning with a New Year's Eve dance hosted by the Dance Club. Our Australia Day Celebrations will be the first event hosted by the Shire which will celebrate this wonderful milestone.

Health & Welfare: Unfortunately, Dr Van Maarseveen resigned to take up a position in Wagin, leaving us without a permanent doctor. To their credit Wheatbelt GP Network has managed to ensure that we have had locum cover most of the time while they undertake to recruit a permanent, resident doctor. We are very pleased that a new permanent doctor has now been appointed. Dr Mina Ayad joined the Corrigin Medical Centre in early November 2012.

The Health Service Manager Pam Keenan also resigned and she was replaced by Ruth Davis, on an acting basis. Ruth has now been appointed to the position. We wish Pam all the best for the future.

The dentist Dr Sitaram Vij continues to provide service 2 days per week in Corrigin. Robyn West (Physio), Charmaine Rendell (Occupational Therapy) and Dr Mat Horner (Chiropractor) also give great service to our community.

Staff: Anita Stone left her position as Executive Support Officer to take maternity leave. Her position was filled by Karen Harley.

Pippa Davey has taken on a traineeship in the Community Resource Centre on a part-time basis. She has also taken on an administration role in the Shire office. Emily Hewitt has also taken on a traineeship in the Community Resource Centre. With these two appointments we can ensure that the CRC is staffed by two people most of the time.

Rebecca Egerton-Warburton has joined the team in a part time position as a customer service officer.

Neil Lavers came to us from Merredin to manage the swimming pool for the winter season but has now signed up on a permanent basis. He will be a huge asset to our aquatic facility.

In Conclusion: I would like to thank the entire staff of the Shire of Corrigin for the fantastic job they do. Whether it is the administration staff, or the outside staff, they are to be congratulated on their efforts, not just this year, but every year.

Once again I would like to draw attention to the tremendous amount of work the CEO, Julian Murphy and the Deputy CEO Taryn Dayman put into their jobs. I say this every year, and at every opportunity, but we really are lucky to have Julian and Taryn in our camp. I thank you both for your leadership and guidance.

I would like to acknowledge and thank my six fellow councillors for their efforts and support over the past twelve months especially the Deputy President, Graeme Downing. All councillors are available to residents for information and input, and I encourage you to make contact with any of them, or with the staff with your concerns.

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 2012.



Julian Murphy, CEO

ADMINISTRATION STAFF

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

Karen Dickinson and Teniile Esbary left the Shire Administration to pursue other opportunities.

Anita Stone and Karen Wilkinson both commenced maternity leave. Congratulations to Anita and Cameron Stone on the safe arrival of their daughter Ella, and Karen and Paul Wilkinson on the birth of their son Jack.

Tanya Ludlow has moved from the position of Customer Service Officer to Finance Officer for 12 months to cover the period of maternity leave. Karen Harley has also joined the team, taking up the position of Executive Support Officer for a 12 month period.

Amanda Crombie and Rebecca Egerton-Warburton joined the team as part time Customer Service Officers to help cover vacancies created by staff on parental leave.

As a result of increase traineeship funding with in the Resource Centre, we have been able to appoint additional staff and offer increased training opportunities. This year we welcomed Pippa Davey to our staff. Pippa has taken up the position as Customer Service Officer and splits her time between the Shire Administration and the Corrigin Resource Centre. Pippa is completing a traineeship in Business Administration.

After several years away on parenting duties, Emily Hewett has returned to the position of Customer Service Officer in the Resource Centre. Emily is also undertaking studies in Tourism.

Frank Buise has resigned from his role as Manager Environmental Health & Building Services. Council has entered into agreement with the Shire of Kalamunda to provide building services to the Shire of Corrigin and members of the Roe Regional Organisation of Councils.

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

There have been many challenges throughout the past year in balancing ongoing maintenance works with the need to complete major building projects including the completion of the Hydrotherapy Pool, new staff house, storeroom and auto doors at the Shire Office. 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.

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.

Stan White retired in March 2012. On behalf of Council I wish Stan an enjoyable retirement.

This year saw Council complete a large number of road construction projects, including Grain Freight Route and Significant Road Network upgrades. 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.

This year we welcome Neil Lavers to the Shire of Corrigin. Neil takes up the position of Swimming Pool Manager. Neil comes with a great deal of knowledge and experience in managing pools and hopes to co-ordinate a number of pool activities in the upcoming season.

COUNCIL

Council operates under a biennial election system with elections being held every second year. Council elections were held on the 15 October 2011 where the number of elected members was reduced from 9 to 7.

The Councillors at 30 June 2012 are as follows;

<u>President</u>	<u>Term Expires</u>	<u>Phone</u>	<u>Mobile</u>
Lyn Baker	2015	9065 7053	0427 097 141
<u>Deputy President</u>			
Graeme Downing	2013	9063 2565	0429 632 112
<u>Councilor</u>			
Norm Talbot	2015	9063 2232	0428 632 231
Greg Johnson	2013	9063 2065	0429 658 063
David Bolt	2013	9063 2397	0427 092 459
Des Hickey	2013	9063 2455	0428 751 024
Mike Weguelin	2015	9063 2843	0400 190 221



FINANCE

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

Employee Entitlement Reserve	\$103,781
Community Bus Reserve	\$73,767
Staff Housing Reserve	\$ 128,733
Office Equipment Reserve	\$ 787
Plant Replacement Reserve	\$ 808,670
Swimming Pool Reserve	\$ 847
Roadworks Reserve	\$ 5,772
Land Subdivision Reserve	\$ 41,970
Townscape Reserve	\$ 6,927
Medical Reserve	\$ 304
Senior Citizen Unit Reserve	\$ 20,565
LGCHP Long Term Maintenance Reserve	\$ 13,929
Community Development Reserve	\$ 834,287
Rockview Land Reserve	\$ 520
Royalties for Regions	\$ 622,558
Centenary Celebration Reserve	\$ 20,565
Financial Assistance Grant Reserve	\$ 770,398
Town Hall Reserve	\$ 10,000
Child Care Reserve	\$ 50,000
	<u>\$ 3,514,380</u>

Council's cash reserves balance remains healthy. In the past 12 months Council has used reserve funds to fund or partially fund the Town Centre Entrance Statements and construction of the Storeroom at the administration office, which was RLCIP funding previously set aside. Council has also received a large amount of grant funding which has been set aside in reserves. These funds will be utilities in 2012-2013 as expenditure occurs.

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 costs of operations, resulted in the need to increase in revenue from rates by 8.27% for the 2011/12 financial year in both the rural and the townsites areas, the average over the past 10 years has been 4.68%. The increases in revenue from rates over the preceding 10 years are listed below:

2001/02	2.00%
2002/03	2.41%
2003/04	2.60%
2004/05	5.07%
2005/06	3.45%
2006/07	6.00%
2008/09	6.00%
2009/10	6.00%
2010/11	5.00%
2011/12	8.27%

The significant capital expenditure projects during the 2011/12 financial year included the upgrade of the of the Corrigin Swimming Pool, including a hydrotherapy pool; completion of the new staff house; a storeroom at the administration building; replacement of various shade structures; Airstrip fencing; Town Centre Statements; Standpipe Controllers; and auto doors for the administration building entrance.

Council undertook the following construction works as part of the works program for the 2011/12 financial year;

a) Rabbit Proof Fence – Regional Road Group Funding	\$ 317,983
b) Wickepin Corrigin Road – Regional Road Group Funding	\$ 51,979
c) Bullaring Pingelly Road – Roads to Recovery Funding	\$ 210,643
d) Bullaring Pingelly Road – Council Funded	\$ 46,838
e) Knight Court – Council Funded	\$ 188,019
f) Lynch Street Parking – Council Funded	\$ 44,881
g) Yealering – Bulyee Route – State Grain Freight Program	\$ 957,165

In addition to road construction jobs, Council undertook maintenance on rural and townsite roads to the value of \$567,947.

During 2012/13, 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 Road Group Funding	\$ 486,825
b) Quairading Road – State Blackspot Funding	\$ 143,731
c) Corrigin Narembeen Road – Roads to Recovery Funding	\$ 368,613
d) Dilling Railway Road – Roads to Recovery & Council Funding	\$ 104,514
e) Grain Freight Route – State Funding	\$ 979,735



PLANT

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

<u>Plant Item</u>	<u>Hire Charges per Hour</u>
Graders	\$136
13 Tonne Truck	\$ 94
6 Tonne Truck	\$ 67
Mack Prime Mover and Tipping Trailer	\$130
Cement Truck	\$109
Road Train	\$178
Water Truck	\$114
Large Loaders	\$130
Small Loaders	\$119
Caterpillar Backhoe	\$141
Caterpillar Dozer	\$173
Multi Wheel Roller	\$ 82
Caterpillar Multi Wheel Roller	\$100
Pannell Vibratory Roller	\$109
Excavator	\$ 88
Cherry Picker	\$ 82
Kerbing Machine	\$ 50
Skid Steel Loader	\$ 88
Caterpillar Forklift	\$131
Iseki Tractor Mower	\$ 57
Tractor	\$131
Post Hole Digger and Tractor	\$114
Pedestrian Roller	\$ 57

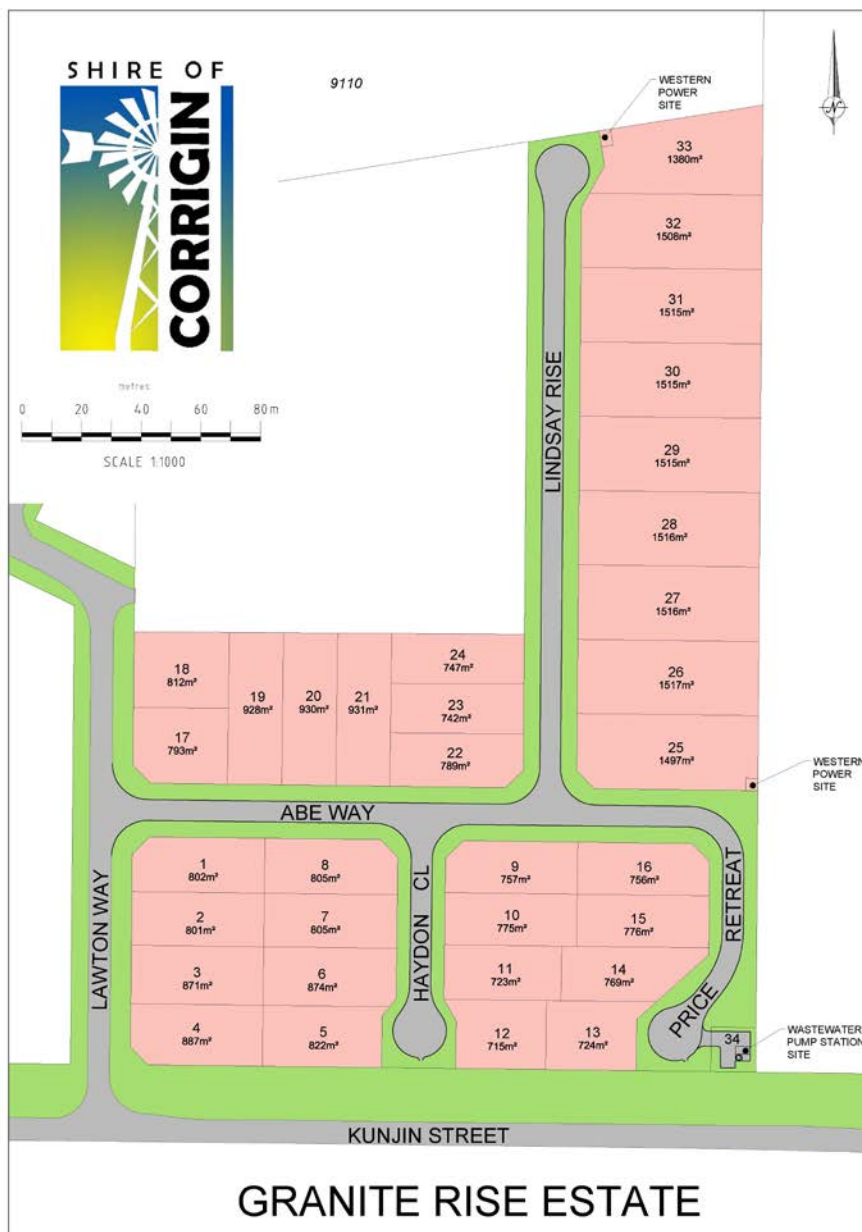


RESIDENTIAL LAND

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

Council continues with its commitment to ensure that the community receives adequate medical services and facilities and has a contract with Wheatbelt GP Network for the guarantee of doctor services within Corrigin, including covering periods of leave. This guarantee costs Council in excess of \$100,000 per annum. Council also provides a vehicle and housing for the doctor as well as underwriting any losses that the practice experiences.

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. Over the past year there have been a number of locums servicing Corrigin, as well as Dr Petrus Van Maarseveen who was the resident Doctor for the majority of the year. Dr Van Maarseveen has since moved on and Council is pleased to welcome Dr Mina Ayad as the new resident Doctor for Corrigin.

Extensions to the Corrigin Medical Centre will be commencing early in the new financial year and will include two new consulting rooms, one new office and a unisex disabled toilet and shower. The extension will improve on existing access to the building, with new staff parking and will provide a revised layout for the administration area.

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

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

The Community Development Officer 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 48 people in attendance.

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.

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 is the Photo History Book. To assist in this funding was received from Lotterywest for an A3 Scanner which has been used to scan photos and compile an archival library of historical photos.

Airstrip

\$13,412 in funding was received from the Regional Aviation Access Program (RAAP) – Remote Airstrip Upgrade Funding Program as 50% of the cost of fencing the airstrip from intruding vermin. This finalised the overall upgrade to the Corrigin Airstrip.

Glass Recycling

This year with assistance from the Australian Food and Grocery Council's Packaging Stewardship Forum (PSF), the Australian Packaging Covenant (APC), the Western Australian Waste Authority and the three other RoeROC councils of Kulin, Kondinin and Narembeen the Shire purchased a Mobile Glass Crusher. The Komplet MT5000 mobile glass crusher will increase glass recycling rates in the region by processing glass bottles and jars collected from households and businesses. The recovered glass (known as RCG) will then be used locally in civil construction applications diverting tonnes of glass from landfill.

The Shire is now working with the School with assistance from a Keep Australia Beautiful Beverage Container Recycling Grant to educate the children on recycling and arrange collection of separated glass on a fortnightly basis.

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 appointed a new architect during the year to provide updated concept plans and costings.

The estimated cost of the project is \$6,490,400. 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. Some funding has already been provided by Royalties for Regions and Council as such has committed to building stage 1 of the concept which includes football change rooms, toilets and storage facilities, gym, offices and meeting room, first aid room, umpires room and a large kitchen and conference/function area. Demolition of the Cyril Box Pavilion will commence in September 2013 with building to start in October.

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.

Council will be working closely with the community and sporting clubs to ensure the final design meets the needs of the entire Corrigin community.

The Community Development Officer also provided assistance to a number of community organisations with their funding applications, including the Tidy Towns Committee and Golf Club with Volunteer small equipment grants and Giggle Pots Day Care with Lotterywest applications for a new building.

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

Council also has plans to provide a hard waste verge side pickup in early 2013.

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

Council works closely with the Roe Regional Organisation of Councils (RoeROC) consisting of the Shires of Corrigin, Kondinin, Kulin and Narembeen, to provide environmental health and building control services to the communities within the Roe Region. The Shire of Corrigin provides the services of an environmental health officer to the other members of RoeROC. Building services are provided through a resource sharing arrangement with the Shire of Kalamunda.

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 2012/13 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 a number of bores equipped with pumps within the town. These bores enable Council to supply good quality water to the Corrigin Caravan Park, Wogerlin House, Corrigin District High School and Corrigin Bowling Club, whilst ensuring ground water levels do not adversely affect buildings and roads within the business district.



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.

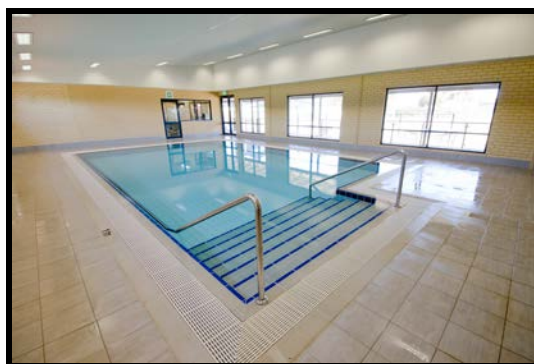
A copy of the plans is available at the Shire Office for public viewing or by visiting www.corrigin.wa.gov.au

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



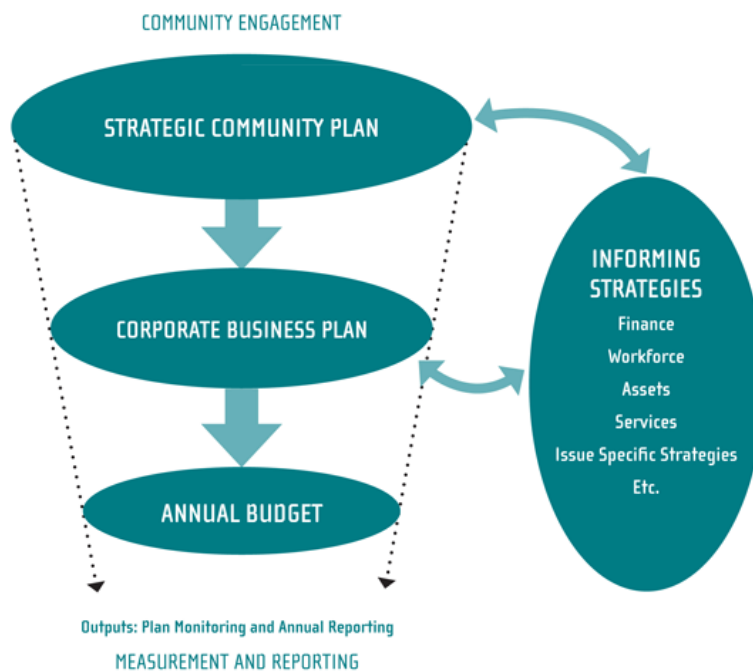
INTEGRATED PLANNING

The Local Government (Administration) Regulations 1996 has been amended to require each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

The changes to the Local Government (Administration) Regulations are significant and aims to deliver the following outcomes;

- A long term strategic plan that clearly links community's aspirations with the Council's vision and long term strategy.
- A corporate business plan that integrated resourcing plans and specific Council's plans with the strategic plan.
- A clearly stated vision for the future viability of the local government area.

The following Department of Local Government flowchart illustrates the different elements of the Integrated Planning Framework.



There are three major parties to the development of an integrated strategic plan:

1. **The community** - participates in a community planning process to determine major vision or intended big picture directions and also participates in regular reviews of those directions.
2. **The Council** – signs off the Strategic Community Plan resulting from the community planning process, the four year reviews updating the plan, and the annual budget.
3. **The local government administration** – supports delivery of the Strategic Community Plan, the 4-yearly reviews, and annual budget through its corporate business planning.

Council are committed in ensuring that the required plans and informing strategies are in place by June 2013 and has engaged Morrison Low Consultants to assist in the preparations of plans. Over the coming 12 months Council will be seeking community engagement to assist in the development and direction of the plans.



SHIRE OF CORRIGIN

CAPITAL ROADWORKS PROGRAM

2012-2013

Funding	Road	Details		Budget
State GF	Lomos South Rd	Capital Upgrade	Reconstruct, widen and seal (2km)	400,000
State GF	Bullaring Pingelly Rd	Capital Upgrade	Reconstruct, widen and seal (2km)	518,000
State GF	Bulyee Rd	Capital Upgrade	Reconstruct, widen and seal (5km)	1,291,000
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (1.6km) and reseal	375,000
Federal R2R	Corrigin Narembeen Rd	Capital Upgrade	Widen Shoulders (14km)	252,000
State Blackspc	Quairading Rd	Capital Upgrade	Realign Curves (1km)	110,000
Council	Dilliing Railway Rd	Capital Upgrade	New Construction (1.2km)	163,000
				3,109,000

2013-2014

Funding	Road	Details		Budget
State GF	Bulyee Rd	Capital Upgrade	Reconstruct, widen and seal (6km)	1,539,000
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	Bendering Rd	Capital Upgrade	Widen Shoulders (17km)	306,000
Council	Boyd St	Capital Renewal	Reseal and kerb	70,000
				2,567,000

2014-2015

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	375,000
State GF	Wickepin Corrigin Rd	Capital Upgrade	Widen and Seal (11km)	718,000
Council	Jose Street	Capital Upgrade	Reconstruct failed pavement, kerbing, drains and footpaths	200,000
Council	Gill Rd	Capital Upgrade	Widen Shoulders (8km)	144,000
Council	Rendell St	Capital Renewal	Reseal and kerb	70,000
				1,507,000

2015-2016

Funding	Road	Details		Budget
State RRG	Rabbit Proof Fence Rd	Capital Upgrade	Reconstruct and Widen Crests to 8m (3km)	375,000
Council	Babakin Corrigin Rd	Capital Upgrade	Reconstruct to 7m (3km)	300,000
Council	Goyder St	Capital Upgrade	Reconstruct failed pavement, kerbing, drains and footpaths	100,000
				775,000

2016-17

Funding	Road	Details		Budget
State RRG	Corrigin Narembeen Rd	Capital Upgrade	Reconstruct to 7m (3km)	375,000
Council	Bilbarin Quairading Rd	Capital Upgrade	Widen Shoulders (7km)	126,000
Council	Bullaring Pingelly Rd	Capital Upgrade	Reconstruct to 7m (2km)	200,000
Council	Dry Well Rd	Capital Upgrade	Resheet (7km)	119,000
				820,000

2017-18

Funding	Road	Details		Budget
State RRG	Corrigin Narembeen Rd	Capital Upgrade	Reconstruct to 7m (3km)	375,000
Council	Bilbarin Quairading Rd	Capital Upgrade	Resheet 6km	102,000
Council	Bendering Road	Capital Upgrade	Reconstruct to 7m (2km)	200,000
Council	Dry Well Rd	Capital Upgrade	Resheet (7.1km)	121,000
				798,000

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.

EMPLOYEES' REMUNERATION

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

Salary Range	2012	2011
\$		
100,000 - 109,999		
110,000 - 119,999		
120,000 - 129,999	1	1

Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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SHIRE OF CORRIGIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2012

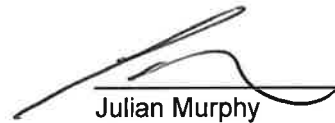
LOCAL GOVERNMENT ACT 1995

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 2012 are in my opinion properly drawn up to present fairly the financial position of the Shire of Corrigin at 30th June 2012 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 *14TH* day of *NOVEMBER* 2012



Julian Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2012 \$	2012 Budget \$	2011 \$
Revenue				
Rates	22	1,739,442	1,742,427	1,609,361
Operating Grants, Subsidies and Contributions	28	2,359,874	1,545,595	1,973,232
Fees and Charges	27	529,424	642,389	597,121
Interest Earnings	2(a)	125,765	139,462	149,872
Other Revenue		37,116	15,099	48,068
		<u>4,791,621</u>	<u>4,084,972</u>	<u>4,377,654</u>
Expenses				
Employee Costs		(1,551,147)	(1,645,826)	(1,480,388)
Materials and Contracts		(807,284)	(1,140,443)	(826,143)
Utility Charges		(246,968)	(224,780)	(221,992)
Depreciation on Non-Current Assets	2(a)	(1,512,426)	(1,463,540)	(1,439,816)
Interest Expenses	2(a)	(50,227)	(52,776)	(63,287)
Insurance Expenses		(216,383)	(210,988)	(214,917)
Other Expenditure		(64,264)	(123,613)	(64,580)
		<u>(4,448,699)</u>	<u>(4,861,966)</u>	<u>(4,311,123)</u>
		342,922	(776,994)	66,531
Non-Operating Grants, Subsidies and Contributions				
	28	2,874,711	2,619,738	978,772
Profit on Asset Disposals	20	5,772	103,823	5,909
Loss on Asset Disposal	20	(54,202)	(73,491)	(80,323)
		<u>3,169,203</u>	<u>1,873,076</u>	<u>970,889</u>
Net Result		3,169,203	1,873,076	970,889
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income		<u><u>3,169,203</u></u>	<u><u>1,873,076</u></u>	<u><u>970,889</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 2012

	NOTE	2012 \$	2012 Budget \$	2011 \$
Revenue				
Governance		1,011	8,477	3,987
General Purpose Funding		3,726,658	2,961,576	3,291,102
Law, Order, Public Safety		35,170	34,690	32,210
Health		247,444	295,233	173,042
Education and Welfare		159,425	127,140	87,661
Housing		90,003	93,371	73,363
Community Amenities		150,664	133,538	133,046
Recreation and Culture		55,279	32,590	98,979
Transport		134,532	131,034	125,835
Economic Services		52,148	55,613	96,637
Other Property and Services		139,287	211,710	261,792
	2(a)	<u>4,791,621</u>	<u>4,084,972</u>	<u>4,377,654</u>
Expenses				
Governance		(437,489)	(550,903)	(440,623)
General Purpose Funding		(39,728)	(40,454)	(33,314)
Law, Order, Public Safety		(92,739)	(70,291)	(82,574)
Health		(485,803)	(528,605)	(450,628)
Education and Welfare		(199,198)	(240,222)	(190,710)
Housing		(80,185)	(96,737)	(93,174)
Community Amenities		(402,146)	(436,460)	(377,582)
Recreation and Culture		(686,705)	(743,038)	(590,082)
Transport		(1,696,454)	(1,628,380)	(1,257,308)
Economic Services		(207,526)	(217,183)	(232,318)
Other Property and Services		(70,499)	(256,917)	(499,523)
	2(a)	<u>(4,398,472)</u>	<u>(4,809,190)</u>	<u>(4,247,836)</u>
Finance Costs				
Education and Welfare		(3,508)	(3,687)	0
Housing		(10,076)	(10,431)	(14,064)
Community Amenities		(36,643)	(38,658)	(43,931)
Recreation and Culture		0	0	(374)
Economic Services		0	0	(4,918)
	2(a)	<u>(50,227)</u>	<u>(52,776)</u>	<u>(63,287)</u>
Non-Operating Grants, Subsidies and Contributions				
General Purpose Funding		1,055,033	678,425	30,000
Education and Welfare		10,000	0	59,563
Recreation and Culture		3,636	25,000	20,491
Community Amenities		89,813	92,813	20,000
Economic Services		6,000	21,000	611
Transport		1,710,229	1,802,500	838,915
Other Property and Services		0	0	9,192
		<u>2,874,711</u>	<u>2,619,738</u>	<u>978,772</u>
Profit/(Loss) on Disposal of Assets				
Health		(26,837)	(24,547)	(13,463)
Education and Welfare		0	0	(1,832)
Economic Services		0	3,052	(13,566)
Transport		(1,429)	48,451	(9,642)
Other Property and Services		(20,164)	3,376	(35,911)
		<u>(48,430)</u>	<u>30,332</u>	<u>(74,414)</u>
Net Result		<u>3,169,203</u>	<u>1,873,076</u>	<u>970,889</u>
Other Comprehensive Income		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income		<u><u>3,169,203</u></u>	<u><u>1,873,076</u></u>	<u><u>970,889</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 2012**

	NOTE	2012 \$	2011 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,718,991	2,287,919
Trade and Other Receivables	4	292,294	261,284
Inventories	5	135,879	107,861
TOTAL CURRENT ASSETS		<u>4,147,164</u>	<u>2,657,064</u>
NON-CURRENT ASSETS			
Other Receivables	4	7,530	1,746
Inventories	5	1,774,539	1,774,539
Property, Plant and Equipment	6	10,412,544	10,012,772
Infrastructure	7	13,557,301	12,393,902
TOTAL NON-CURRENT ASSETS		<u>25,751,914</u>	<u>24,182,959</u>
TOTAL ASSETS		<u>29,899,078</u>	<u>26,840,023</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	110,847	55,207
Long Term Borrowings	9	164,971	207,980
Provisions	10	300,901	268,715
TOTAL CURRENT LIABILITIES		<u>576,719</u>	<u>531,902</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	537,973	702,944
Provisions	10	30,907	20,901
TOTAL NON-CURRENT LIABILITIES		<u>568,880</u>	<u>723,845</u>
TOTAL LIABILITIES		<u>1,145,599</u>	<u>1,255,747</u>
NET ASSETS		<u>28,753,479</u>	<u>25,584,276</u>
EQUITY			
Retained Surplus		25,239,099	23,740,321
Reserves - Cash Backed	11	3,514,380	1,843,955
TOTAL EQUITY		<u>28,753,479</u>	<u>25,584,276</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 2012**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	TOTAL EQUITY \$
Balance as at 1 July 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		23,740,321	1,843,955	25,584,276
Net Result		3,169,203	0	3,169,203
Total Other Comprehensive Income		0	0	0
Reserve Transfers		(1,670,425)	1,670,425	0
		<hr/>	<hr/>	<hr/>
Balance as at 30 June 2012		<u>25,239,099</u>	<u>3,514,380</u>	<u>28,753,479</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 2012**

	NOTE	2012 \$	2012 Budget \$	2011 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,736,095	1,742,427	1,605,428
Operating Grants, Subsidies and Contributions		2,359,874	1,545,595	1,973,232
Fees and Charges		486,663	898,116	474,019
Interest Earnings		125,765	139,462	149,872
Goods and Services Tax		398,856	100,000	302,727
Other Revenue		37,116	15,100	48,068
		<u>5,144,369</u>	<u>4,440,700</u>	<u>4,553,346</u>
Payments				
Employee Costs		(1,506,471)	(1,645,825)	(1,434,064)
Materials and Contracts		(778,853)	(1,397,997)	(1,024,431)
Utility Charges		(246,968)	(224,780)	(221,992)
Insurance Expenses		(216,383)	(210,988)	(214,917)
Interest expenses		(52,775)	(52,776)	(65,695)
Goods and Services Tax		(390,288)	(100,000)	(312,832)
Other Expenditure		(64,263)	(123,612)	(64,579)
		<u>(3,256,001)</u>	<u>(3,755,978)</u>	<u>(3,338,510)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,888,368</u>	<u>684,722</u>	<u>1,214,836</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		0	0	(7,770)
Payments for Purchase of Property, Plant & Equipment		(1,310,165)	(2,244,302)	(1,323,541)
Payments for Construction of Infrastructure		(1,959,444)	(2,234,734)	(1,520,758)
Non-Operating Grants, Subsidies and Contributions		2,874,711	2,619,738	978,772
Proceeds from Sale of Plant & Equipment		145,582	446,064	253,333
		<u>145,582</u>	<u>446,064</u>	<u>253,333</u>
Net Cash Provided By (Used In) Investing Activities		(249,316)	(1,413,234)	(1,619,964)
Cash Flows from Financing Activities				
Repayment of Debentures		(207,980)	(207,980)	(207,776)
		<u>(207,980)</u>	<u>(207,980)</u>	<u>(207,776)</u>
Net Cash Provided By (Used In) Financing Activities		(207,980)	(207,980)	(207,776)
Net Increase (Decrease) in Cash Held		1,431,072	(936,492)	(612,904)
Cash at Beginning of Year		2,287,919	2,287,840	2,900,823
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>3,718,991</u></u>	<u><u>1,351,348</u></u>	<u><u>2,287,919</u></u>

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

**SHIRE OF CORRIGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2012 Actual \$	2012 Budget \$	2011 Actual \$
Revenue				
Governance		1,011	8,477	3,987
General Purpose Funding		3,042,249	1,897,574	1,711,741
Law, Order, Public Safety		35,170	34,690	32,210
Health		247,444	295,233	173,042
Education and Welfare		169,425	127,140	147,224
Housing		90,003	93,371	73,363
Community Amenities		240,477	226,350	153,046
Recreation and Culture		58,915	57,590	119,470
Transport		1,850,533	2,005,344	964,750
Economic Services		58,148	79,665	97,248
Other Property and Services		139,288	240,674	276,893
		<u>5,932,663</u>	<u>5,066,108</u>	<u>3,752,974</u>
Expenses				
Governance		(437,489)	(550,903)	(440,623)
General Purpose Funding		(39,728)	(40,454)	(33,314)
Law, Order, Public Safety		(92,739)	(70,291)	(82,574)
Health		(512,640)	(553,152)	(464,091)
Education and Welfare		(202,706)	(243,909)	(192,542)
Housing		(90,261)	(107,168)	(107,237)
Community Amenities		(438,789)	(475,118)	(421,513)
Recreation and Culture		(686,705)	(743,038)	(590,457)
Transport		(1,703,655)	(1,628,380)	(1,266,950)
Economic Services		(207,526)	(240,542)	(250,802)
Other Property and Services		(90,663)	(282,501)	(541,342)
		<u>(4,502,901)</u>	<u>(4,935,456)</u>	<u>(4,391,445)</u>
Net Result Excluding Rates		1,429,762	130,652	(638,471)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	20	48,430	(30,332)	74,414
Movement in Employee Benefit Provisions (Non-Current)		10,005	0	(2,607)
Depreciation and Amortisation on Assets	2(a)	1,512,426	1,463,540	1,439,816
Capital Expenditure and Revenue				
Purchase Land Held for Resale		0	0	(7,770)
Purchase Land and Buildings		(805,530)	(790,585)	(672,338)
Purchase Infrastructure Assets - Roads		(1,772,626)	(2,117,348)	(970,025)
Purchase Infrastructure Assets - Other		(186,818)	(117,386)	(550,733)
Purchase Plant and Equipment		(494,816)	(1,439,830)	(643,537)
Purchase Furniture and Equipment		(9,819)	(13,885)	(7,666)
Proceeds from Disposal of Assets	20	145,582	446,064	253,333
Repayment of Debentures	21(a)	(207,980)	(207,980)	(207,776)
Transfers to Reserves (Restricted Assets)	11	(1,899,699)	(154,287)	(226,607)
Transfers from Reserves (Restricted Assets)	11	229,274	646,812	947,287
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	421,999	442,138	25,318
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	159,631	0	421,999
Amount Required to be Raised from Rates	22(a)	<u>(1,739,442)</u>	<u>(1,742,427)</u>	<u>(1,609,361)</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 2012

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.

Except for cash flow and rate setting information, 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

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. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 in 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.

(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 overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets (Continued)

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 recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

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.

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 (excluding freehold land) 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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

Buildings	33 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	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

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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

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.

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 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 where they are expected to mature within 12 months after the end of the reporting period.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

(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. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

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.

They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets where they are expected to be sold within 12 months after the end of the reporting period. All other financial assets are classified as non-current.

(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 profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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.

(j) 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.

(k) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(l) 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.

(m) 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; 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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the 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.

(o) 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.

The Council's interest in joint venture entities are recorded using the equity method of accounting in the financial report.

When the Council contributes assets to the joint venture or if the Council purchases assets from the joint venture, only the portion of gain or loss not attributable to the Council's share of the joint venture shall be recognised. The Council recognises the full amount of any loss when the contribution results in a reduction in the net realisable value of current assets or an impairment loss.

(p) Rates, Grants, Donations and Other Contributions

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(r) 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.

(s) Rounding Off Figures

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

(t) Comparative Figures

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

(u) 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 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) 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 2012.

Council's assessment of these new and amended 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 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.
(iii)	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).

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(iv) 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.
(v) 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, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12,19 & 127]	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).
(vi) AASB 2010 - 8 Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets [AASB 112]	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 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(vii) 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	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 2011 - 2 Amendments to Australian Accounting Standards - Arising from the Trans-Tasman Consequence Project - Reduced Disclosure Requirements. [AASB 101 & 1054]	May 2011	01 July 2013	
AASB 2011 - 3 Amendments to Australian Accounting Standards - Orderly Adoption of Changes to ABS GFS manual and related Amendments. [AASB 1049]	May 2011	01 July 2012	
AASB 2011 - 6 Amendments to Australian Accounting Standards - Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation - Reduced Disclosure Requirements [AASB 127, 128 & 131]	July 2011	01 July 2013	

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(viii) AASB 10 - Consolidated Financial Statements, AASB 11 - Joint Arrangements, AASB 12 - Disclosure of Interests in Other Entities, AASB 127 - Separate Financial Statements, AASB 128 - Investments in Associates and Joint Ventures, AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards	August 2011	01 January 2013	Nil - None of these, except for AASB 128 , are expected to have significant application to the operations of the Council. With respect to AASB 128, where the Council has an interest in a Joint Venture, the requirements of AASB 128 supercede those of the current Joint Venture Standard AASB 131. The new standard more clearly defines the accounting treatment and disclosure in relation to it. Due to the nature of the Joint Venture, it is not expected to have a significant impact on the Council.
[AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]			

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(ix) AASB 13 - Fair Value Measurement, AASB 2011 - 8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]	September 2011	01 January 2013	AASB 13 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. AASB 13 requires inputs to all fair value measurements to be categorised in accordance with fair value hierarchy. AASB 13 also requires enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) measured at fair value. AASB 13 will have particular relevance to the process of the Council adopting fair value methodology in relation to its fixed assets as mandated from 1 July 2012. Apart from the changes in value in relation to assets to be revalued (which are mandated by legislation and not changes to the standard) it is not expected to significantly impact the Council as the framework embodied in AASB 13 does not differ significantly from that which is present in existing standards. The amendments to the legislation requires the phasing in of fair value in relation to fixed assets over the three years from 1 July 2012. It is not possible to estimate the likely amount of any revaluations.
(x) AASB 2011 - 9 Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	September 2011	01 July 2013	The main change embodied in this standard is the requirement to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently. It effects presentation only and is not expected to significantly impact the Council.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued	Applicable (*)	Impact
(xi) AASB 119 - Employee Benefits, AASB 2011 - 10 Amendments to Australian Accounting Standards arising from AASB 119 [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14]	September 2011	01 January 2013	The changes in relation to defined benefit plans contained in this standard are not expected to significantly impact the Council nor are the changes to AASBs in relation to termination benefits.
(xii) AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements	September 2011	01 July 2013	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 2011 – 12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1]	November 2011	01 January 2013	
AASB 2011 – 13 Amendments to Australian Accounting Standards – Improvements to AASB 1049	December 2011	01 July 2012	

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 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) 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 124
- AASB 1054
- AASB 2009 - 12
- AASB 2009 - 14
- AASB 2010 - 4
- AASB 2010 - 5
- AASB 2010 - 6
- AASB 2010 - 9
- AASB 2011 - 1

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 2012

2. REVENUE AND EXPENSES	2012	2011	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit	13,829	12,500	
- Other Services	5,939	4,789	
	<u>19,768</u>	<u>17,289</u>	
Depreciation			
Buildings	250,339	246,061	
Furniture and Equipment	46,638	46,518	
Plant and Equipment	419,404	396,727	
Roads	749,397	724,018	
Footpaths	11,494	10,912	
Drainage	5,285	5,285	
Parks & Ovals	29,869	10,295	
	<u>1,512,426</u>	<u>1,439,816</u>	
Interest Expenses (Finance Costs)			
Finance Lease Charges	0	0	
Debentures (<i>refer Note 21(a)</i>)	50,227	63,287	
	<u>50,227</u>	<u>63,287</u>	
Rental Charges			
- Operating Leases	0	0	
	<u>0</u>	<u>0</u>	
(ii) Crediting as Revenue:			
	2012	2012	2011
	\$	Budget	\$
		\$	
Interest Earnings			
Investments			
- Reserve Funds	96,240	122,962	125,997
- Other Funds	22,667	12,000	18,844
- Other Interest Revenue, excluding rates	0	0	81
Other Interest Revenue (<i>refer note 26</i>)	6,858	4,500	4,950
	<u>125,765</u>	<u>139,462</u>	<u>149,872</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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.

Also includes services provided by the Community Resource Centre.

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, 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 2012

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance (*) 1-Jul-10 \$	Received (+) 2010/11 \$	Expended (#) 2010/11 \$	Closing Balance (*) 30-Jun-11 \$	Received (+) 2011/12 \$	Expended (#) 2011/12 \$	Closing Balance 30-Jun-12 \$
Financial Assistance Grant Advance Payment	GPF	353,066	367,988	(353,066)	367,988	770,398	(367,988)	770,398
RLCIP Funding	GPF	30,000	30,000	(28,781)	31,219	0	(31,219)	0
Royalties for Regions	GPF	169,334	0	(169,334)	0	1,055,033	(432,475)	622,558
Resource Centre - Infrastructure & Equipment	Education & Welfare	15,000	10,000	(22,693)	2,307	0	(2,307)	0
Resource Centre - Videoconferencing Equipment	Education & Welfare	3,238	0	(3,238)	0	0	0	0
Resource Centre - Rebanding Support	Education & Welfare	5,000	0	(5,000)	0	0	0	0
Dry Season Funding	Education & Welfare	0	20,000	(1,000)	19,000	0	(19,000)	0
Auto Door Funding	Other Property & Services	0	9,193	0	9,193	0	(9,193)	0
Total		<u>575,638</u>	<u>437,181</u>	<u>(583,112)</u>	<u>429,707</u>	<u>1,825,431</u>	<u>(862,182)</u>	<u>1,392,956</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.

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

	2012	2011
Transfer to Reserves	\$ 1,392,956	\$ 31,219
Muni Funds restricted @ Note 3	\$ -	\$ 398,488
	<u>\$ 1,392,956</u>	<u>\$ 429,707</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	204,611	45,476
Restricted	3,514,380	2,242,443
	<u>3,718,991</u>	<u>2,287,919</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Employee Entitlement Reserve	103,781	98,233
Community Bus Reserve	73,767	65,091
Staff Housing Reserve	128,733	288,089
Office Equipment Reserve	787	745
Plant Replacement Reserve	808,670	480,720
Swimming Pool Reserve	847	5,553
Roadworks Reserve	5,772	5,463
Land Subdivision Reserve	41,970	39,726
Townscape Reserve	6,927	21,786
Medical Reserve	304	288
LGCHP Long Term Maintenance Reserve	13,929	13,184
Community Development Reserve	834,287	766,211
Rockview Land Reserve	520	4,711
Royalties For Regions Reserve	622,558	1,744
Financial Assistance Grant Reserve	770,398	0
RLCIP Grant Reserve	0	32,411
Centenary Celebration Reserve	20,565	10,000
Senior Citizen Units Reserve	20,565	10,000
Town Hall Reserve	10,000	0
Child Care Reserve	50,000	0
Unspent Grants	0	398,488
	<u>3,514,380</u>	<u>2,242,443</u>
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	13,853	16,291
Sundry Debtors	262,411	219,650
Provision for Doubtful Debts	(2,000)	(2,000)
GST Receivable	10,263	20,063
FBT Recievable	2,882	4,229
ESL Recievable	5,155	3,321
Monies Received in Advance	(270)	(270)
	<u>292,294</u>	<u>261,284</u>
Non-Current		
Rates Outstanding - Pensioners	7,530	1,746
	<u>7,530</u>	<u>1,746</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
5. INVENTORIES		
Current		
Fuel and Materials	66,945	38,927
Land Held for Resale - Cost		
Cost of Acquisition	2,680	2,680
Development Costs	66,254	66,254
	<u>135,879</u>	<u>107,861</u>
Non-Current		
Land Held for Resale - Cost		
Cost of Acquisition	300,259	300,259
Development Costs	1,474,280	1,474,280
	<u>1,774,539</u>	<u>1,774,539</u>
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	11,894,266	11,099,178
Less Accumulated Depreciation	<u>(4,685,536)</u>	<u>(4,438,438)</u>
	7,208,730	6,660,740
Furniture and Equipment - Cost	676,343	666,524
Less Accumulated Depreciation	<u>(560,475)</u>	<u>(513,837)</u>
	115,868	152,687
Plant and Equipment - Cost	6,183,042	5,990,309
Less Accumulated Depreciation	<u>(3,095,096)</u>	<u>(2,790,964)</u>
	3,087,946	3,199,345
	<u>10,412,544</u>	<u>10,012,772</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

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 of the current financial year.

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Total \$
Balance as at the beginning of the year	6,660,740	152,687	3,199,345	10,012,772
Additions	805,530	9,819	494,816	1,310,165
(Disposals)	(7,201)	0	(186,811)	(194,012)
Depreciation (Expense)	(250,339)	(46,638)	(419,404)	(716,381)
Carrying amount at the end of year	<u>7,208,730</u>	<u>115,868</u>	<u>3,087,946</u>	<u>10,412,544</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
7. INFRASTRUCTURE		
Roads - Cost	28,061,727	26,289,101
Less Accumulated Depreciation	<u>(15,869,282)</u>	<u>(15,119,885)</u>
	12,192,445	11,169,216
Footpaths - Cost	601,432	556,551
Less Accumulated Depreciation	<u>(252,247)</u>	<u>(240,753)</u>
	349,185	315,798
Drainage - Cost	264,259	264,259
Less Accumulated Depreciation	<u>(124,187)</u>	<u>(118,902)</u>
	140,072	145,357
Parks & Ovals - Cost	988,302	846,365
Less Accumulated Depreciation	<u>(112,703)</u>	<u>(82,834)</u>
	875,599	763,531
	<u><u>13,557,301</u></u>	<u><u>12,393,902</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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.

	<u>Roads</u> \$	<u>Footpaths</u> \$	<u>Drainage</u> \$	<u>Parks and Ovals</u> \$	<u>Total</u> \$
Balance at the beginning of the year	11,169,216	315,798	145,357	763,531	12,393,902
Additions	1,772,626	44,881	0	141,937	1,959,444
(Disposals)	0	0	0	0	0
Depreciation (Expense)	(749,397)	(11,494)	(5,285)	(29,869)	(796,045)
Carrying amount at the end of year	<u>12,192,445</u>	<u>349,185</u>	<u>140,072</u>	<u>875,599</u>	<u>13,557,301</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	24,636	4,791
PAYG Liability	27,632	30,211
Accrued Liabilities	38,437	0
Accrued Interest on Debentures	15,079	17,627
Accrued Salaries and Wages	5,063	2,578
	<u>110,847</u>	<u>55,207</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge		
Debentures	164,971	207,980
	<u>164,971</u>	<u>207,980</u>
Non-Current		
Secured by Floating Charge		
Debentures	537,973	702,944
	<u>537,973</u>	<u>702,944</u>
Additional detail on borrowings is provided in Note 21.		
10. PROVISIONS		
Current		
Provision for Annual Leave	191,090	166,696
Provision for Long Service Leave	109,811	102,019
	<u>300,901</u>	<u>268,715</u>
Non-Current		
Provision for Long Service Leave	30,907	20,901
	<u>30,907</u>	<u>20,901</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012 \$	2012 Budget \$	2011 \$
11. RESERVES - CASH BACKED			
(a) Employee Entitlement Reserve			
Opening Balance	98,233	98,228	101,414
Amount Set Aside / Transfer to Reserve	5,548	5,500	6,105
Amount Used / Transfer from Reserve	0	0	(9,286)
	<u>103,781</u>	<u>103,728</u>	<u>98,233</u>
(b) Community Bus Reserve			
Opening Balance	65,091	65,089	56,679
Amount Set Aside / Transfer to Reserve	8,676	6,811	8,412
Amount Used / Transfer from Reserve	0	(66,380)	0
	<u>73,767</u>	<u>5,520</u>	<u>65,091</u>
(c) Staff Housing Reserve			
Opening Balance	288,089	288,073	364,125
Amount Set Aside / Transfer to Reserve	8,444	9,873	21,922
Amount Used / Transfer from Reserve	(167,800)	(167,800)	(97,958)
	<u>128,733</u>	<u>130,146</u>	<u>288,089</u>
(d) Office Equipment Reserve			
Opening Balance	745	745	703
Amount Set Aside / Transfer to Reserve	42	42	42
Amount Used / Transfer from Reserve	0	0	0
	<u>787</u>	<u>787</u>	<u>745</u>
(e) Plant Replacement Reserve			
Opening Balance	480,720	480,702	425,471
Amount Set Aside / Transfer to Reserve	327,950	26,913	75,614
Amount Used / Transfer from Reserve	0	(350,000)	(20,365)
	<u>808,670</u>	<u>157,615</u>	<u>480,720</u>
(f) Swimming Pool Reserve			
Opening Balance	5,553	5,553	10,075
Amount Set Aside / Transfer to Reserve	294	102	478
Amount Used / Transfer from Reserve	(5,000)	(5,000)	(5,000)
	<u>847</u>	<u>655</u>	<u>5,553</u>
(g) Roadworks Reserve			
Opening Balance	5,463	5,462	5,153
Amount Set Aside / Transfer to Reserve	309	306	310
Amount Used / Transfer from Reserve	0	0	0
	<u>5,772</u>	<u>5,768</u>	<u>5,463</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012 \$	2012 Budget \$	2011 \$
11. RESERVES - CASH BACKED (CONTINUED)			
(h) Land Subdivision Reserve			
Opening Balance	39,726	39,724	43,250
Amount Set Aside / Transfer to Reserve	2,244	2,224	2,450
Amount Used / Transfer from Reserve	0	0	(5,974)
	<u>41,970</u>	<u>41,948</u>	<u>39,726</u>
(i) Townscape Reserve			
Opening Balance	21,786	21,785	20,548
Amount Set Aside / Transfer to Reserve	1,230	1,219	1,238
Amount Used / Transfer from Reserve	(16,089)	(18,160)	0
	<u>6,927</u>	<u>4,844</u>	<u>21,786</u>
(j) Medical Reserve			
Opening Balance	288	288	19,117
Amount Set Aside / Transfer to Reserve	16	17	648
Amount Used / Transfer from Reserve	0	0	(19,477)
	<u>304</u>	<u>305</u>	<u>288</u>
(k) LGCHP Housing Reserve			
Opening Balance	13,184	13,184	21,569
Amount Set Aside / Transfer to Reserve	745	738	1,195
Amount Used / Transfer from Reserve	0	0	(9,580)
	<u>13,929</u>	<u>13,922</u>	<u>13,184</u>
(l) Community Development Reserve			
Opening Balance	766,211	766,178	980,238
Amount Set Aside / Transfer to Reserve	68,076	68,239	79,809
Amount Used / Transfer from Reserve	0	0	(293,836)
	<u>834,287</u>	<u>834,417</u>	<u>766,211</u>
(m) Rockview Land Reserve			
Opening Balance	4,711	4,711	3,586
Amount Set Aside / Transfer to Reserve	249	264	1,125
Amount Used / Transfer from Reserve	(4,440)	(4,400)	0
	<u>520</u>	<u>575</u>	<u>4,711</u>
(n) Royalties for Regions Reserve			
Opening Balance	1,744	1,744	127,146
Amount Set Aside / Transfer to Reserve	622,649	24	3,951
Amount Used / Transfer from Reserve	(1,835)	(1,767)	(129,353)
	<u>622,558</u>	<u>1</u>	<u>1,744</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

	2012 \$	2012 Budget \$	2011 \$
11. RESERVES - CASH BACKED (CONTINUED)			
(o) Financial Assistance Grant Reserve			
Opening Balance	0	0	354,990
Amount Set Aside / Transfer to Reserve	770,398	0	1,468
Amount Used / Transfer from Reserve	0	0	(356,458)
	<u>770,398</u>	<u>0</u>	<u>0</u>
(p) RLCIP Reserve			
Opening Balance	32,411	32,410	30,571
Amount Set Aside / Transfer to Reserve	1,699	895	1,840
Amount Used / Transfer from Reserve	(34,110)	(33,305)	0
	<u>0</u>	<u>0</u>	<u>32,411</u>
(q) Centenary Celebration Reserve			
Opening Balance	10,000	10,000	0
Amount Set Aside / Transfer to Reserve	10,565	10,560	10,000
Amount Used / Transfer from Reserve	0	0	0
	<u>20,565</u>	<u>20,560</u>	<u>10,000</u>
(r) Senior Citizens Units Reserve			
Opening Balance	10,000	10,000	0
Amount Set Aside / Transfer to Reserve	10,565	10,560	10,000
Amount Used / Transfer from Reserve	0	0	0
	<u>20,565</u>	<u>20,560</u>	<u>10,000</u>
(s) Town Hall Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	10,000	10,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>10,000</u>	<u>10,000</u>	<u>0</u>
(t) Child Care Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	50,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>50,000</u>	<u>0</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u>3,514,380</u>	<u>1,351,351</u>	<u>1,843,955</u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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.

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 Reserve

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

Town Hall Reserve

- To be used for the maintenance and upgrade of the Corrigin Town Hall building, fixtures and fittings

Child Care Reserve

- To be used for the provision of child care facilities and services

With the exception of the Centenary Celebration, Financial Assistance Funds and Child Care Reserves, all reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

12. RESERVES - ASSET REVALUATION

No Asset Revaluation Reserves have arisen to 30 June 2012

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:

	2012 \$	2012 Budget \$	2011 \$
Cash and Cash Equivalents	<u>3,718,991</u>	<u>1,351,348</u>	<u>2,287,919</u>

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

Net Result	3,169,203	1,873,076	970,889
Depreciation	1,512,426	1,463,540	1,439,816
(Profit)/Loss on Sale of Asset	48,430	(30,332)	74,414
(Increase)/Decrease in Receivables	(36,794)	255,727	(138,265)
(Increase)/Decrease in Inventories	(28,018)	8,927	3,797
Increase/(Decrease) in Payables	55,640	(266,478)	(202,705)
Increase/(Decrease) in Employee Provisions	42,192	0	45,662
Grants/Contributions for the Development of Assets	<u>(2,874,711)</u>	<u>(2,619,738)</u>	<u>(978,772)</u>
Net Cash from Operating Activities	<u>1,888,368</u>	<u>684,722</u>	<u>1,214,836</u>

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

Bank Overdraft limit	100,000	100,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	15,000	15,000
Credit Card Balance at Balance Date	<u>(1,834)</u>	<u>0</u>
Total Amount of Credit Unused	<u>113,166</u>	<u>115,000</u>

Loan Facilities

Loan Facilities - Current	164,971	207,980
Loan Facilities - Non-Current	<u>537,973</u>	<u>702,944</u>
Total Facilities in Use at Balance Date	<u>702,944</u>	<u>910,924</u>

Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>
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**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

14. CONTINGENT LIABILITIES

There are non known contingent liabilities at balance date.

	2012	2011
	\$	\$
15. CAPITAL AND LEASING COMMITMENTS		
(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	0	225,000
- plant & equipment purchases	649,465	223,550
Payable:		
- not later than one year	649,465	448,550

The capital expenditure project outstanding at the end of the current reporting period represents the purchase of a Tipper Truck, Grader, Tractor and Bus.

(The prior year commitment was for a Prime Mover purchase 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 2012

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.

	2012	2011
	\$	\$
Non-Current Assets		
Motor Vehicle	33,067	32,990
Plant & Equipment	6,714	7,614
Less: Accumulated Depreciation	<u>(6,617)</u>	<u>(6,209)</u>
	<u><u>33,164</u></u>	<u><u>34,395</u></u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	158,498	165,443
General Purpose Funding	647,241	82,350
Law, Order, Public Safety	363,276	363,057
Health	382,418	386,515
Education and Welfare	420,184	354,409
Housing	2,198,335	2,210,202
Community Amenities	811,984	713,616
Recreation and Culture	4,293,126	3,264,316
Transport	14,431,634	12,791,525
Economic Services	209,768	165,772
Other Property and Services	2,756,275	3,116,480
Unallocated	<u>3,226,339</u>	<u>3,226,338</u>
	<u><u>29,899,078</u></u>	<u><u>26,840,023</u></u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

18. FINANCIAL RATIOS	2012	2011	2010
Current Ratio	1.338	1.200	1.065
Untied Cash to Unpaid Trade Creditors Ratio	2.256	1.299	1.425
Debt Ratio	0.038	0.047	0.062
Debt Service Ratio	0.054	0.062	0.072
Gross Debt to Revenue Ratio	0.147	0.208	0.271
Gross Debt to Economically Realisable Assets Ratio	0.043	0.063	0.077
Rate Coverage Ratio	0.228	0.300	0.299
Outstanding Rates Ratio	0.007	0.010	0.008

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 2012**

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-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-12 \$
B.C.I.T.F	0	818	(818)	0
BRB	70	504	(644)	-70
Bus Ticketing	242	3,168	(3,295)	115
Police Licensing	7,087	651,708	(656,213)	2,582
Single Persons Units - Bonds	308	0	0	308
Corrigin Community Development Fund	11,673	11,147	(11,000)	11,820
Friends of the Cemetery	2,510	0	0	2,510
Edna Stevenson Educational Trust	851,539	33,559	0	885,098
Corrigin Disaster Fund	10,929	0	0	10,929
Facility Bonds	0	540	(440)	100
Council Nomination Bonds	0	320	(320)	0
	<u>884,358</u>			<u>913,392</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

20. DISPOSALS OF ASSETS - 2011/12 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Health						
EDRHS Vehicle	32,990	32,990	16,430	16,364	(16,560)	(16,626)
Doctors Vehicle	23,921	23,921	13,644	16,000	(10,277)	(7,921)
Economic Services						
Community Bus	0	41,948	0	45,000	0	3,052
Transport						
Isuzu FR550 Tipper - CR3	0	42,099	0	22,000	0	(20,099)
Hino Tipper - CR5	0	0	0	10,000	0	10,000
Mitsubishi Tipper - CR5	0	27,262	0	45,000	0	17,738
Caterpillar Grader - CR11	0	0	0	40,000	0	40,000
Iseki Tractor - CR4159	0	22,260	0	19,000	0	(3,260)
Prime Mover - CR7	39,728	41,428	45,500	45,500	5,772	4,072
Other Property & Services						
Utility - CR123	39,488	39,488	30,917	28,500	(8,571)	(10,988)
Utility - CR565	0	21,413	0	17,500	0	(3,913)
Small Plant	0	0	0	1,200	0	1,200
Vehicle - 1CR	50,684	50,684	39,091	40,000	(11,593)	(10,684)
Shade Sales	7,201	0	0		(7,201)	0
Sale of Land	0	72,239	0	100,000	0	27,761
	194,012	415,732	145,582	446,064	(48,430)	30,332

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1-Jul-11 \$	New Loans \$	Principal Repayments		Principal 30-Jun-12		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing								
Loan 98 - GEAH (Education)	135,626		46,673	46,673	88,953	88,953	7,018	7,373
Loan 100 - GEAH (Police)	60,256		20,812	20,812	39,444	39,444	3,058	3,058
					0			
Community Amenities								
Loan 97 - Land Division	52,785		52,785	52,785	0	(1)	1,876	2,199
Loan 101 - Land Sub Division	594,444		64,373	64,373	530,071	530,071	34,767	36,459
Loan 96 - Oval	0							
Education & Welfare								
Loan 99 - Resource Centre	67,813		23,337	23,337	44,476	44,477	3,508	3,687
	910,924	0	207,980	207,980	702,944	702,944	50,227	52,776

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

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2011/12

No new loans were raised during 2011/12

(c) Unspent Debentures

Council has no unspent debenture funds as at 30 June 2012

(d) Overdraft

Council established an overdraft facility of \$100,000 in 2008 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2011 and 30 June 2012 was \$Nil.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

22. RATING INFORMATION - 2011/12 FINANCIAL YEAR

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
Non Rateable	0.0000	143	147,687	0	0	0	0	0	0	0	0
GRV Value	0.088242	405	3,181,619	280,752	7,948	118	288,818	287,563	0	0	287,563
UV	0.011243	345	133,671,079	1,502,864	-241	107	1,502,730	1,504,595	0	0	1,504,595
Sub-Totals		893	137,000,385	1,783,616	7,707	225	1,791,548	1,792,158	0	0	1,792,158
Minimum Rates	Minimum \$										
GRV - Corrigin	325	50	74,145	16,250	0	0	16,250	16,250	0	0	16,250
GRV - Other	150	13	3,038	1,950	0	0	1,950	1,950	0	0	1,950
UV	325	16	153,927	5,200	0	0	5,200	5,200	0	0	5,200
Sub-Totals		79	231,110	23,400	0	0	23,400	23,400	0	0	23,400
Discounts (refer note 25)							1,814,948				1,815,558
Totals							(75,507)				(73,131)
							1,739,442				1,742,427

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

22. RATING INFORMATION	2012	2012	2011
- 2011/12 FINANCIAL YEAR	(30 June 2012	(1 July 2011	(30 June 2011
(b) Information on Surplus/(Deficit) Brought Forwar	Carried	Brought	Carried
	Forward)	Forward)	Forward)
	\$	\$	\$
Surplus/(Deficit)	<u>159,631</u>	<u>421,999</u>	<u>421,999</u>
<u>Comprises:</u>			
Cash - Unrestricted	204,611	45,476	45,476
Cash - Restricted	3,514,380	2,242,443	2,242,443
Investments - Restricted			
Rates - Current	19,383	16,037	16,037
Sundry Debtors	270,448	227,200	227,200
GST Receivable	10,263	20,063	20,063
Unclaimed Monies	(270)	(270)	(270)
Inventories			
- Fuel and Materials	66,945	38,927	38,927
Less:			
Reserves - Restricted Cash			
- Employee Entitlement Reserve	(103,781)	(98,233)	(98,233)
- Community Bus Reserve	(73,767)	(65,091)	(65,091)
- Staff Housing Reserve	(128,733)	(288,089)	(288,089)
- Office Equipment Reserve	(787)	(745)	(745)
- Plant Replacement Reserve	(808,670)	(480,720)	(480,720)
- Swimming Pool Reserve	(847)	(5,553)	(5,553)
- Roadworks Reserve	(5,772)	(5,463)	(5,463)
- Land Subdivision Reserve	(41,970)	(39,726)	(39,726)
- Townscape Reserve	(6,927)	(21,786)	(21,786)
- Medical Reserve	(304)	(288)	(288)
- LGCHP Housing Reserve	(13,929)	(13,184)	(13,184)
- Community Development Reserve	(834,287)	(766,211)	(766,211)
- Rockview Land Reserve	(520)	(4,711)	(4,711)
- Royalties for Regions Reserve	(622,558)	(1,744)	(1,744)
- Financial Assistance Grant Reserve	(770,398)		
- RLCIP Reserve	0	(32,411)	(32,411)
- Centenary Celebration Reserve	(20,565)	(10,000)	(10,000)
- Senior Citizens Units Reserve	(20,565)	(10,000)	(10,000)
- Town Hall Reserve	(10,000)		
- Child Care Reserve	(50,000)		
Sundry Creditors	(24,637)	(4,791)	(4,791)
Accrued Liabilities	(38,437)		
Tax Payable	(27,632)	(30,211)	(30,211)
Accrued Interest on Debentures	(15,079)	(17,627)	(17,627)
Accrued Salaries and Wages	(5,063)	(2,578)	(2,578)
Current Employee Benefits Provision	(300,901)	(268,715)	(268,715)
Surplus/(Deficit)	<u>\$159,631</u>	<u>\$421,999</u>	<u>\$421,999</u>

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2011 Brought Forward position used in the 2012 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2011 audited financial report.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

23. SPECIFIED AREA RATE - 2011/12 FINANCIAL YEAR

The Shire has no specified area rates.

24. SERVICE CHARGES - 2011/12 FINANCIAL YEAR

The Shire has no service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2011/12 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates & Minimum Rates	Discount	5.00%	75,507	73,131
			75,507	73,131
Rate Assessment	Write-Off		253	0

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

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

26. INTEREST CHARGES AND INSTALMENTS - 2011/12 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		4,567	2,500
Interest on Instalments Plan	5.00%		2,291	2,000
Charges on Instalment Plan		\$ 10.00	2,430	2,550
			9,288	7,050

Ratepayers had the option of paying rates in four equal instalments, due on 15th September 2011, 14th November 2011, 13th January 2012 and 13th March 2012. 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 2012

27. FEES & CHARGES	2012	2011
	\$	\$
Governance	0	514
General Purpose Funding	21,102	20,768
Law, Order, Public Safety	6,850	6,960
Health	45,899	47,413
Education and Welfare	33,847	37,545
Housing	90,003	71,989
Community Amenities	150,664	131,476
Recreation and Culture	23,201	25,188
Transport	32,038	30,059
Economic Services	37,148	58,772
Other Property and Services	88,672	166,437
	<u>529,424</u>	<u>597,121</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:	2012	2011
	\$	\$
Operating Grants, Subsidies and Contributions	2,359,874	1,973,232
Non-Operating Grants, Subsidies and Contributions	2,874,711	978,772
	<u>5,234,585</u>	<u>2,952,004</u>
By Program:		
Governance	765	3,122
General Purpose Funding	2,895,381	1,541,183
Law, Order, Public Safety	28,320	25,250
Health	201,545	128,230
Education and Welfare	127,029	99,563
Community Amenities	89,812	21,400
Recreation and Culture	32,362	88,099
Transport	1,810,864	934,691
Economic Services	21,000	30,642
Other Property and Services	27,507	79,824
	<u>5,234,585</u>	<u>2,952,004</u>

29. ELECTED MEMBERS REMUNERATION

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

	2012	2012	2011
	\$	Budget	\$
		\$	
Meeting Fees	21,818	21,709	25,200
President's Allowance	5,000	5,000	5,000
Deputy President's Allowance	1,250	1,250	1,250
Travelling Expenses	1,964	2,001	1,346
	<u>30,032</u>	<u>29,960</u>	<u>32,796</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	2012	2011
	<u>29</u>	<u>26</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

31. MAJOR LAND TRANSACTIONS

Granite Rise Residential Subdivision

(a) Details

The land was acquired during 2006/07 for development into a residential sub-division of 33 lots.

	2012 \$	2012 Budget \$	2011 \$
(b) Current year transactions			
Operating Revenue			
- Profit on sale	0	27,761	0
	0	27,761	0
Capital Revenue			
- Sale Proceeds	0	100,000	0
	0	100,000	0
Capital Expenditure			
- Purchase of Land			
- Development Costs	0	0	7,770
	0	0	7,770

The above capital expenditure is included in land held for resale disclosed elsewhere in this financial report.

There are no liabilities in relation to this land transaction as at 30 June 2012.

(c) Expected Future Cash Flows

	2013 \$	2014 \$	2015 \$	2016 \$	2017 \$	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	0	0	0	0	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 2011/12 financial year.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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	
	2012	2011	2012	2011
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,718,991	2,287,919	3,718,991	2,287,919
Receivables	299,824	263,030	292,294	263,030
	<u>4,018,815</u>	<u>2,550,949</u>	<u>4,011,285</u>	<u>2,550,949</u>
Financial Liabilities				
Payables	110,847	55,207	110,847	55,207
Borrowings	702,944	910,924	710,820	918,494
	<u>813,791</u>	<u>966,131</u>	<u>821,667</u>	<u>973,701</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 2012

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.

Impact of a 1% (*) movement in interest rates on cash and investments:

- Equity	37,190	22,879
- Statement of Comprehensive Income	37,190	22,879

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 2012

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:

	2012	2011
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	91.00%	97.00%
- Overdue	9.00%	3.00%

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012

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>2012</u>					
Payables	110,847	0	0	110,847	110,847
Borrowings	205,358	480,381	150,628	836,367	702,944
	<u>316,205</u>	<u>480,381</u>	<u>150,628</u>	<u>947,214</u>	<u>813,791</u>
<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>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

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 2012</u>								
Fixed Rate								
Debtentures	0	0	172,874	0	0	530,070	702,944	6.21%
Weighted Average Effective Interest Rate	0.00%	0.00%	6.14%	0.00%	0.00%	6.23%		
<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%		

**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 2012, 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 Shire'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 Shire'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 2012 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: 14 November 2012
Perth, WA


GREG GODWIN
PARTNER

SHIRE STATISTICS

Area of Shire	3,095km ²
Distance from Perth	234km
Shire Revenue	\$7.66 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, Chiropractor.
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 and a Hydrotherapy 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, 1 Concrete Weigh Batching Plant and 1 Glass Grusher.

YOUR COUNCIL 2012/13

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: 9065 7053



Deputy President
Graeme Downing
Term Expires 2013
Mobile: 0429 632 112



Councillor
Des Hickey
Term Expires 2013
Mobile: 0428 751 024



Councillor
Greg Johnson
Term Expires 2013
Mobile: 0429 658 063



Councillor
Norm Talbot
Term Expires 2015
Mobile: 0428 632 231



Councillor
Mike Weguelin
Term Expires 2015
Mobile: 0400 190 221



Councillor
David Bolt
Term Expires 2013
Mobile: 0427 092 459

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 2015.

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 operated by Wendy & Chadd Gardner, has been the location for the Public Library Service. Wendy & Chadd 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
Paul McBeath	P O Box 87, Corrigin 6375	9062 0924 Ph	9062 9028 Fax	

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 Jespersion	P O Box 18, Yearlering 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

Tim George	P O Box 253, Corrigin 6375	9065 5045 Ph	9065 5046 Fax	0427 655 045
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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	Tim George
Kondinin Shire	Norm Talbot
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
Finance / Rates Officer	Tanya Ludlow
Finance / Payroll Officer	Shannon Aldworth
Administration Officer	Karen Wilkinson
Customer Service Officer	Rebecca Egerton-Warburton
Community Development Officer	Heather Talbot
Resource Centre Coordinator	Heather Ives, Pippa Davey, Emily Hewett
Environmental Health Officer	Lauren Bosch
Ranger	George Ward
Swimming Pool Manager	Neil Lavers
Cleaners	Kelly Robinson, Wendy McMiles
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, Peter Kirkwood, David Pratt, John McKenzie, Raymond Vernon, Alan Johns, Glen Cole
Rubbish Tip Attendant	John Reynolds
Meat Inspector	Jeff Spruce