



ANNUAL ELECTORS MEETING

TUESDAY, 18 NOVEMBER 2008

COMMENCING AT 5.30PM

AT THE RESOURCE CENTRE CONFERENCE ROOM

AGENDA

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

Minutes of the Annual Electors Meeting held in the Corrigin Community Resource Centre on Tuesday 16 October 2007.

OPENING

The President, Cr Harry Gayfer opened the meeting at 5.32pm.

ATTENDANCE

President	Harry Gayfer
Councillors	Graeme Downing
	Gary Bushell
	Norm Talbot
	Matt Szczecinski
	Greg Johnson
	Nola Forbes
	Lyn Baker
	David Bolt
Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Heather Talbot
Public	Jackie Bowles
	Colin Larke
	Bill Seimons
	Rae Flower
	David Abe
	Wayne Forbes
	Sue Gayfer
	Hon HW (Mick) Gayfer
	Miles Guinness
	Lloyd Rendell
	John Courboules
	Ross Mooney
	Rex Thomas
	Ron Gannaway

APOLOGIES

Mavis Gannaway and Gwen Guinness.

CONFIRMATION OF MINUTES

Moved – Rex Thomas and Colin Larke

That the Minutes of the Annual Electors Meeting held on 21 November 2006, be confirmed as a true and accurate record.

Carried

BUSINESS ARISING - Nil

PRESIDENTS REPORT

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

Moved – Sue Gayfer and John Courboules

That the Presidents Report, for the year ended 30 June 2007, as presented, be received.

Carried

BUSINESS ARISING - Nil

CHIEF EXECUTIVE OFFICER'S REPORT

The Chief Executive Officer, Mr Julian Murphy, tabled his report. He thanked the Deputy Chief Executive Officer, Heather Talbot, the Councillors and President Gayfer for their assistance over the past year.

Moved – Wayne Forbes and Cr Bushell

That the Chief Executive Officer's Report, for the year ended 30 June 2007, as presented, be received.

BUSINESS ARISING – Nil

AUDITORS REPORT AND FINANCIAL STATEMENT

Moved – Cr Baker and Cr Szczecinski

That the Audit Report and the Annual Financial Report for the Year Ended 30 June 2007, as presented, be received.

Carried

GENERAL BUSINESS

Bendering Road

John Courboules raised his concerns over the condition of the Bendering Road. There are large stones on the side of the road that are causing problems with windscreens and he suggested the road be swept. He is concerned that there is a large amount of traffic using this road and a large proportion are heavy vehicles. There are some sections that are breaking up quite badly and affected by water erosion. He believes that funds could be allocated from Larke Crescent which is scheduled to be reconstructed and used on this road.

The CEO explained that Council is aware of the problems on sealed roads across the entire Shire's road network and the extra pressures that heavy vehicles are placing on the road network. Bendering Road is not on the short term road program at this stage due to other priorities. The staff will however ensure that the maintenance issues are resolved.

Road Funding

The Hon HW (Mick) Gayfer queried whether the 4c per litre fuel surcharge that was added to the cost of petrol some years ago for the purpose of going back to road funding was actually getting back to Local Government.

The CEO stated that Council receives these funds via the Regional Road Groups. However, while Council does receive a fair portion of the funding the road network requires further funding to maintain.

President Gayfer explained to the Electors how the Regional Road Group works and how funding is allocated across the 19 shires involved in our Regional Road Group. Roads to Recovery is a federal funding program that comes directly to the Shires and it is up to Council what roads this is used for.

Amalgamation of Local Governments

John Courboules if the amalgamation of Shires is a possibility. The President explained that yes it is a possibility. There was a recent discussion paper released to the public that showed a possible scenario for amalgamations across the state. A number of other states have gone through amalgamations and therefore it is always a possibility.

Dogs

Lloyd Rendell queried whether it was possible to shoot a dog if it enters your property. The CEO explained that the Dog Act does allow for the destruction of a dog if it is attacking stock on your property. However, obviously it is an offence to shoot a firearm within the townsite. The Shire employs a part time ranger and if any resident has a problem with a dog they can contact the office and the ranger will investigate the matter and take appropriate action.

Parson, Dry Well Roads and Babakin Road

David Abe asked that these roads be looked at as they require some major maintenance. The CEO stated that the staff are aware of these two problem areas and they are scheduled in the maintenance program for this year. They should be completed after the Main Roads contracts are completed.

Mr Abe also queried if the Babakin Road was still on the 2020 road program for resealing. The CEO explained that the section he is referring to will be resealed as at this stage it only has a primer seal on it.

Sitting Fees for Councillors

The Hon HW (Mick) Gayfer suggested a 3,2,1 ratio for Councillors sitting fees be adopted as he feels the workload is substantial and they should be receiving a higher amount. His suggestion is for example, \$6,000 for the President, \$4,000 for the Deputy and \$2,000 for Councillors. The CEO and President explained that the President and Deputy Allowances and Councillor sitting fees are set in accordance with the Local Government Act which contains upper and lower limits and Mr Gayfer's suggestion would not be possible.

Vote of Thanks – Cr Gayfer

As Cr Gayfer is retiring from Council, Colin Larke thanked Cr Gayfer for all his efforts over the years that he has been the President and a Councillor and wished him well in his retirement from Council.

Bill Seimons also wished to convey his regret at the departure of Cr Gayfer from Council and expressed his grateful thanks for his efforts over the years. He wished Cr Gayfer and his wife all the best for the future.

MEETING CLOSURE

There being no further business to discuss, the President thanked everyone for their attendance and closed the meeting at 6.05pm.

President

Date

PRESIDENTS REPORT

Electors, Ladies and Gentlemen

It is my privilege to present the President's Report for the Shire of Corrigin for the year ended 30 June 2008.

This year WALGA, our state body, has undertaken the SSS (Systemic Sustainability Study) Report on the future of Local Government in Western Australia. As the third sphere of government in Australia, Local Government is also seeking recognition in the Australian Constitution.

RATES

The rate increase was 6%. Rates were increased in line with the Local Government Cost Index. Expenditure included the construction of a new staff house, stage one of the new adventure playground in Gayfer Street, purchase of a new water tank for the Bullaring community, cement agitator and truck, skid loader and a Volvo loader, as well as other regular vehicle changeovers.

WORKS CARRIED OUT

The toilet block on Miss B's park has been completed.

Granite Rise subdivision has been progressed.

An upgrade has been done to the Gorge Rock picnic site.

The new regional refuse site is ready to begin operation.

Council secured a contract with main Roads for the reconstruction of the final section of Brookton Highway in the Corrigin Shire near Gorge Rock. Once again we worked with the assistance of the Shires of Kulin and Kondinin.

Roads to Recovery money was spent on the upgrade to Centenary Avenue.

Blackspot funding has been secured for a section of the Rabbit Proof Fence Road, and work has commenced on this project.

Council have contributed to the cost of the upgrade to Kunjin Street, and have contracted to Main Roads to undertake this project.

Road project funds were spent on the Quairading and Wickepin Roads.

\$213,000 was spent on maintenance of our local roads. This has been lower than some previous years, but with the time spent on Main Roads contracts, staff have found it difficult to cover some areas. Council will attempt to address this issue in the coming year.

I would like to take this opportunity to thank our works supervisor Greg Tomlinson and the outside staff for their outstanding effort in what has been a difficult year with such a heavy workload.

WORKPLACE AGREEMENT

Australian Workplace Agreements have been scrapped, and a new Employee Collective Agreement has been negotiated.

The Shire continues with its 'fit for work' policy.

HEALTH AND WELFARE

Dr Hans Grobbelaar remains our local medical practitioner, and Pam Keenan our Health Service Manager. Our dental needs are met by Dr Sitaram Vij, who visits two days a week. My thanks to them for the service they provide to our community. A Local Health Advisory Group has been set up to help progress medical services in our Shire.

FUTURE DEVELOPMENTS

Council will continue to upgrade town streets and rural roads.

Courboules Crescent and Granite Rise subdivisions will be completed.

A transfer station will be built at the current refuse site.

Council is investigating the co-location of sporting facilities, and the building of a new recreation centre.

In conclusion, I would like to thank the CEO Mr Julian Murphy for his advice and ongoing commitment to the Shire throughout the year. Also former Deputy CEO Mrs Heather Talbot who is on maternity leave, for her contribution over many years. Welcome to Ms Taryn Dayman as our new Deputy CEO. I would also like to thank all of the office staff for their support and efforts throughout the year.

Councillor Harry Gayfer has retired after more than fifteen years service, the last six as President. I thank him for his tireless work for the Corrigin community. I would like to welcome new councillor Jacqui Bowles.

My grateful thanks to Deputy President Lyn Baker for her support, and to all Councillors for their contribution to the community.

Nola Forbes
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 2008.

ADMINISTRATION STAFF

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

Heather Talbot, Deputy CEO resigned during the year to take maternity leave. Heather will be returning in the part time capacity of Community Development Officer. Shannon Aldworth also took maternity leave and will be returning as Payroll Officer 2 days a week.

Anita King resigned as Executive Support Officer to take up a position at local business Interline Sales, her position was taken by Deanna Weguelin. Karen Wilkinson also resigned as Rates Officer to concentrate on raising her young family. I wish both Anita and Karen well for their future endeavors.

This year we welcomed Taryn Dayman to the Deputy CEO position. Taryn joins us from the Shire of Morawa with a wealth of experience in finance and corporate services. We were also joined by Karen Rushton and Karen Dickinson both taking up positions in Council's finance section.

Heather Ives and Tracey Hodgson continued in their role as Community Resource Centre Coordinators. The Community Resource Centre continues to provide a valuable service to the community.

This year has been challenging in many ways for our Staff with changes brought about by staff taking maternity leave. We have relied heavily on our continuing staff to assist new and part time officers to settle in to their new roles. I would like to thank all our staff for their hard work and flexibility in meeting the challenges of the past year.

OPERATIONAL STAFF

Greg Tomlinson continues to provide valuable service in his role as Works Supervisor. This year proved to be a very busy year for the outside staff with the completion of a 5km section of Brookton Highway and the commencement of major works on Kunjin Street. These Main Road contracts have largely contributed to Council's strong financial position.

The past year has seen the departure of a number of permanent outside staff with Shane Robinson, Billy Matthews and Mark Townsend leaving the Shire to pursue other opportunities.

Council has employed a number of casuals over the past 12 months to assist the outside works staff with the increasing work demands. Tyrell Astbury, Sue Bailey and John McKenzie initially casuals have all taken up full time positions.

We also welcome Mr Bob Ellis as Council's new Plant Mechanic. Bob comes to us with a number of years of experience including time spent with the Shires of Perenjori, Cunderdin and Coolgardie.

The summer construction period was a challenging one for our operational staff with many long days worked to complete a number of major projects with Main Roads along with Council's own projects. I would like to take this opportunity to thank our operational workforce for an excellent year's work. I would particularly like to thank Council's Works Supervisor Greg Tomlinson and Leading Hand Nick Darke for their leadership throughout the year.

COUNCIL

Council operates under a bi-annual election system with elections being held every second year. The next election is due to be held on the third Saturday in October 2009.

The Councillors at present are as follows;

<u>President</u>	<u>Term Expires</u>	<u>Phone</u>
Nola Forbes	2009	9063 2004
<u>Deputy President</u>		
Lyn Baker	2011	9063 7053
<u>Councillor</u>		
Graeme Downing	2009	9063 2112
Norm Talbot	2011	9063 2232
Greg Johnson	2011	9063 2065
Gary Bushell	2009	9063 2302
David Bolt	2009	9063 2397
Matt Szczecinski	2011	9063 2125
Jackie Bowles	2011	9063 2121

All Councillors whose terms run out in 2009 will be required to nominate for a position if they wish to remain on Council, if there are more nominations than positions, an election will be held on Saturday, 17 October 2009

FINANCE

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

Long Service Leave Reserve	\$114,156
Community Bus Reserve	\$46,694
Staff Housing Reserve	\$472,123
Office Equipment Reserve	\$5,176
Plant Replacement Reserve	\$850,872
Swimming Pool Reserve	\$26,130
Roadworks Reserve	\$348,060
Land Subdivision Reserve	\$801,181
Townscape Reserve	\$18,575
Medical Reserve	\$17,280
Roads to Recovery Reserve	\$339,113
LGCHP Long Term Maintenance Reserve	\$26,582
Community Development Reserve	\$496,930
Rockview Land Reserve	\$1,600
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The Reserve balance is once again very healthy, increasing by \$1,293,065 over the last 12 months and shows that Council is planning for the future with regard to large expenditure.

The Western Australian Local Government Association calculates a Local Government Cost Index (LGCI) as an alternative to the sole use of the Consumer Cost Index (CPI), commonly used in planning and budgeting processes. Using a combination of the CPI and the General Construction Index WA (70% and 30% respectively), the Local Government Cost Index offers an indication of those changes in the WA economy that relate more closely to the functions of Local Government. The Local Government Cost Index for June 2007 was 5.38% this figure was used to assist Council in calculating increases in rates, fees and charges.

Large scheduled capital projects as well as increase in cost of operation, resulted in a rate increase of 6% for the 2007/08 financial year in both the rural and the townsite areas, the average over the past 10 years has been 3.89% The rate increases over the preceding 10 years have been;

1997/98	6.3%
1998/99	4.1%
1999/00	5%
2000/01	2%
2001/02	2%
2002/03	2.41%
2003/04	2.60%
2004/05	5.07%
2005/06	3.45%
2006/07	6%

The larger capital expenditure during the 2007/08 financial year included the commencement of the construction of the new staff house, completion of a new toilet block at Miss B's Park, Upgrade Adventure Playground – stage 1, Water Tank at Bullaring and purchase of land for the regional transfer station. In line with Council's plant replacement program Council purchased a new cement agitator truck, Volvo front end loader, Case skid steer loader, as well as other normal fleet changeovers.

Council undertook the following construction works as part of our works program for the 2007/08 financial year;

a) Quairading Road – Regional Road Projects funding	\$187,309
b) Wickepin Corrigin Road – Regional Road Project Funding	\$86,005
c) Centenary Ave – Roads to Recovery Funding	\$92,402
d) Kunjin Street – Roads to Recovery Funding	\$234,467
e) Rabbit Proof Road – State Blackspot Funding	\$16,990

In addition to road construction jobs, Council undertook maintenance on rural and townsite roads to the value of \$276,979. Last year's commitment to completing the works on Brookton Highway has meant that Council did not have the resources to complete other scheduled roadworks programs or maintain Council's Rural Roads at the desired levels.



During 2008/09, Council will concentrate largely on the upgrade and maintenance of local roads with an extensive roadworks program which includes;

a) Bullaring Townsite Roads – Roads to Recovery Funding	\$52,000
b) Quairading Corrigin Road – Regional Roads Funding	\$168,750
c) Rabbit Proof Fence Road – Regional Roads Funding	\$200,000
d) Larke Crescent – Roads to Recovery Funding	\$175,000
e) Centenary Ave – Roads to Recovery Funding	\$104,645
f) Bullaring Pingelly Road – Roads to Recovery Funding	\$35,000
g) Kunjin Street – Roads to Recovery Funding	\$243,830
h) Jose Street – Roads to Recovery Funding	\$182,500
i) Goyder Street – Roads to Recovery Funding	\$30,000
j) Yealering Kulin Road – Council Funding	\$120,000
k) Walton Street South – Roads to Recovery Funding	\$50,000
l) Walton Street – Roads to Recovery Funding	\$50,000



PLANT

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

<u>Plant Item</u>	<u>Hire Charges per Hour</u>
Graders	\$110
13 Tonne Truck	\$85
6 Tonne Truck	\$60
Mack Prime Mover and Tipping Trailer	\$120
International Truck and Cement Mixer	\$100
Water Truck	\$70
Large Loaders	\$100
Small Loaders	\$80
Caterpillar Backhoe	\$98
Caterpillar Dozer	\$100
Multi Wheel Roller	\$70
Caterpillar Multi Wheel Roller	\$88
Pannell Vibratory Roller	\$100
Cherry Picker	\$60
Kerbing Machine	\$45
Bobcat	\$75
Caterpillar Forklift	\$55
Iseki Tractor Mower	\$50
Stump Muncher (including tractor)	\$100
Tractor	\$65
Post Hole Digger and Tractor	\$75
Pedestrian Roller	\$50

RESIDENTIAL LAND

Council has gained approval for the Granite Rise Estate subdivision. This new residential land development will consist of 33 fully serviced lots ranging in size from 717m² to 1510m².

Planning is in its final stages and it is anticipated for site works to commence in August 2008, at a cost of \$1.3 million, with lots being available for sale to the public in early 2009.

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



LIGHT INDUSTRIAL LAND

Council has no immediate plans for an industrial land subdivision, however it has been identified as part of the Plan for the future, as a possible requirement. Council has a policy to assist new and existing businesses with siteworks fees and any applications for assistance will be presented to Council for consideration.

MEDICAL SERVICES

Council continues with its commitment to ensure that the community receives adequate medical services and facilities and has a contract with Gemini Medical Services for the guarantee of doctor services within Corrigin, including covering periods of leave. This guarantee costs Council in excess of \$45,000 per annum. Council also provides a vehicle and housing for the doctor.

Dr Hans Grobbelaar has been the resident doctor in Corrigin for the past four years and once again I would like to take this opportunity to express our thanks for his efforts over the past few years.

We have a visiting Dentist, Dr Sitaram Vij providing a dental service to the community, he is here for two days every week.

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

Corrigin can be very thankful for the medical services on offer in town and all members of the health service and hospital employees should be very proud.

COMMUNITY DEVELOPMENT OFFICER

The Community Development Officer role currently forms part of the duties of the Executive Support Officer. I would like to acknowledge the efforts of Miss Anita King who worked in this position for the past number of years.

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

Banner Poles

Banner Poles were erected in October which will have banners installed on them as soon as possible. Council is planning to have 12 localities represented on the banners which need to be designed and produced.

Town Hall

A funding application was submitted to Lotterywest to replace the exterior doors on the side of Town Hall and also replace the exterior weatherboards on the back of the Town Hall. Council was originally unsuccessful in its application but has since been asked to re-submit the application.

Adventure Playground Centenary Avenue

Council was successful in obtaining \$10,450 in funding through WALGA as part of our Disability Access & Inclusion Plan in late 2007. The grant will cover Architect's costs associated with designing the Adventure Playground. The Rotary Club of Corrigin has also offered support in the form of a \$10,000 contribution towards the project.

Walk around Australia Program

Council successfully applied for \$200 through Department of Planning & Infrastructure to purchase pedometers for staff to complete 'Walk around Australia' program. Collectively, staff virtually walked from Perth to Brisbane in a 13 week period.

Cemetery Toilets

Council applied for funding through Department of Local Government & Regional Development for funding to construct a toilet at the Cemetery. The outcome of this will be advised around late August or early September 2008.

FESA Training

Council applied for and was successful in obtaining funding to conduct a training course through FESA for 'Introduction to Emergency Risk Management'. The course was offered to members of the Corrigin Local Emergency Management Committee or people who represent a hazard management or recovery management agency and was conducted in April 2008.

Rural & Urban Street Addressing

As part of Rural & Urban Street Addressing, Council is endeavouring to install reflective numbers on kerbing in town. Jose Street was re-numbered during the year to correct inconsistencies with the numbering system. Spanney Street was also numbered during the development of this street.

Recycling Calendars

Recycling Calendars were again sent out to Corrigin townsite residents in 2008. They included all the dates that Recycling would be collected in Corrigin. These calendars will again be distributed in 2009.

Welcome to Corrigin

For the 2008 'Welcome to Corrigin' evening Council purchased calico bags to put 'Welcome Packs' into. Approximately 27 new residents attended Welcome to Corrigin on 5 March 2008. Council holds a 'Welcome to Corrigin' evening every year around March which new residents are welcome to attend.

Thank a Volunteer Day

Thank a Volunteer Day was held on 5 December 2007, thanks to funding received from the Office of Seniors Interests and Volunteering. Council had hoped to hold the sundowner at Miss B's Park but due to windy and cold weather the function was promptly moved to the area at the back of the Shire office. Volunteers enjoyed delicious chicken kebabs and a sausage sizzle plus some nibblies. Council encourages all community members to attend in 2008.

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



TOWN PLANNING SCHEME NO. 2

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

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

WASTE DISPOSAL

Council engages the services of Avon Waste to collect the kerbside waste every Monday morning.

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

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

Council contracts Avon Waste to collect fortnightly recycling in the town of Corrigin. This involves a 240 litre recycling bin at each household and a 140 litre normal bin. The recycling program is working well with great community support. Recycling Bins are collected on the 2nd and 4th Monday of each month and people can only place the following items into the bins:

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

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

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

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

REGIONAL WASTE SERVICES

Council is currently working with the Shires of Kulin, Kondinin and Narembeen to develop shared Regional Waste Services. A site in Bendinger has been selected and has been 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 has been awarded to Avon Waste. The new Bendinger Waste Site will not be open to the public but will receive all waste collected from the four participating Shires. This will mean the phased redevelopment of the Corrigin Rubbish Tip from a traditional rubbish tip to a transfer station. The Corrigin site will continue to accept household waste, clean fill and builder's rubble, metal, waste oil and other recyclables however most waste will be collected in bulk containers and transferred off site. The current kerbside waste and recycling pickups will remain unchanged however there will be an improved facility for accepting recyclables at the Corrigin site.

HEALTH AND BUILDING

The Shire participates in a group share scheme for the provision of environmental health and building services. The scheme involves four Council areas contributing to the employment of an Environmental Health Officer/Building Surveyor to manage the Health, Building, Waste and varying levels of their planning functions. The other Shires involved are Kondinin, Narembeen, and Kulin. The Scheme is currently under review to ensure that the services provided meet the needs of the participating Shires.

The number of Building License approvals issued in this period has increased slightly from the 2006/07 figure of 30 to 46 approvals. This included residential, commercial and industrial additions and 5 new houses. The total value of the work approved is in excess of \$1.9 million, which is in excess of double 2006/2007.

The monitoring of food premises, food recall notices and routine water testing has been carried out.

The Food Act 2008 is due to receive Royal Assent early in July 2008. The Food act 2008 will be based on the National Food Provisions and will bring Western Australia into line with the Federal Food Regulation Agreement. Regulations are currently being drafted and will be available soon as Minister for Health can present them to state Cabinet for adoption. It is anticipated that a number of difference in the new Act that will effect Local Government.

No significant cases of infectious diseases were reported within the Shire this year.

CHEMICAL CONTAINERS

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

This role while coordinated by the Shire is now run by the Corrigin Apex Club. The club will uses 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

The problem of trees and small shrubs growing in the table drains and overhanging Council maintained roads is a continual problem. In 2007/08 as in the past few years Council employed Kevin Turner to conduct the roadside verge maintenance for Council.

In the 2008/09 financial year Council has again budgeted for more roads to be maintained.

TOWNSITE SALINITY

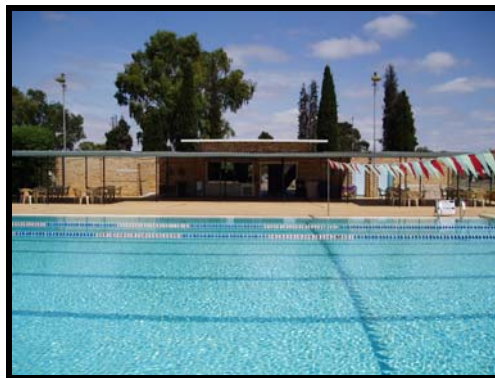
Council continues with their monitoring of the water levels under the Corrigin Townsite and the bores are operated when required.

PLAN FOR THE FUTURE OF THE DISTRICT

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

Council approved the draft Plan for the Future 2008/09 – 2011/12 and gave local public notice of its availability and invited comments and submissions for the plan. No submissions were received and Council adopted the Plan for the Future 2008/09 – 2011/12, at the May 2008 Ordinary Meeting.

A copy of the plan is available at the Shire Office for public viewing.



DISABILITY ACCESS AND INCLUSION PLAN

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

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

1. Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
2. Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
3. Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to large font size.
4. The staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. We are also working with our contractors to ensure they are aware of their responsibilities.

5. People with disabilities have the same opportunities as other people to make complaints to the staff, this can be via written letters, email, SMS or verbally.
6. Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

RECORD KEEPING PLAN

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

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

Rationale:

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

Minimum Compliance Requirements:

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

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

The Shire has complied with items 1 to 4.

NATIONAL COMPETITION POLICY

In respect to Council's responsibilities in relation to National Competition Policy the Shire reports as follows:

No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.

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

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

The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2007/08 financial year.

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

FREEDOM OF INFORMATION

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

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

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

PUBLIC INTEREST DISCLOSURES

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

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

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

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

SHIRE OF CORRIGIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

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SHIRE OF CORRIGIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

**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 2008 are in my opinion properly drawn up to present fairly the financial position of the Shire of Corrigin at 30th June 2008 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on the 18th day of September 2008.



JP (Julian) Murphy
Chief Executive Officer

SHIRE OF CORRIGIN
INCOME STATEMENT
BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2008

	NOTE	2008 \$	2008 Budget \$	2007 \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	22	1,297,092	1,289,948	1,211,247
Grants and Subsidies	28	1,332,238	1,285,859	1,460,662
Contributions Reimbursements and Donations		217,047	163,696	158,993
Fees and Charges	27	3,010,863	486,720	533,562
Interest Earnings	2(a)	221,468	91,500	148,317
Other Revenue		88,920	71,525	141,438
		<u>6,167,628</u>	<u>3,389,248</u>	<u>3,654,219</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(1,716,686)	(1,004,031)	(1,155,902)
Materials and Contracts		(1,849,308)	(1,001,345)	(658,655)
Utilities		(145,889)	(56,652)	(121,861)
Depreciation	2(a)	(1,399,449)	(1,520,128)	(1,336,345)
Interest Expenses	2(a)	(56,009)	(107,240)	(67,107)
Insurance		(152,606)	(140,505)	(145,258)
Other Expenditure		(93,498)	(91,200)	(126,205)
		<u>(5,413,445)</u>	<u>(3,921,101)</u>	<u>(3,611,333)</u>
		754,183	(531,853)	42,886
Grants and Subsidies for the Development of Assets	28	912,347	1,061,385	592,087
Contributions, Reimbursements and Donations - Non-operating		8,504	31,000	0
Profit on Asset Disposals	20	21,729	173,562	160,163
Loss on Asset Disposals	20	<u>(51,969)</u>	<u>(68,413)</u>	<u>(45,888)</u>
NET RESULT		<u>1,644,794</u>	<u>665,681</u>	<u>749,248</u>

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

SHIRE OF CORRIGIN

INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2008

	NOTE	2008 \$	2008 Budget \$	2007 \$
REVENUES FROM ORDINARY ACTIVITIES				
Governance		22,928	14,930	9,667
General Purpose Funding		2,724,598	2,573,975	2,495,637
Law, Order, Public Safety		38,274	49,800	251,834
Health		141,056	194,877	128,763
Education and Welfare		355	500	86
Housing		103,963	103,266	199,139
Community Amenities		157,133	109,400	115,075
Recreation and Culture		26,369	34,700	24,494
Transport		1,047,721	1,169,639	685,168
Economic Services		120,544	109,855	158,156
Other Property and Services		<u>2,727,267</u>	<u>294,253</u>	<u>338,450</u>
	2 (a)	7,110,208	4,655,195	4,406,469
EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE				
Governance		(365,081)	(346,253)	(252,817)
General Purpose Funding		(81,197)	(70,345)	(68,363)
Law, Order, Public Safety		(83,904)	(103,262)	(86,567)
Health		(271,242)	(337,193)	(226,620)
Education and Welfare		(42,377)	(38,528)	(35,135)
Housing		(152,227)	(177,797)	(177,247)
Community Amenities		(274,949)	(250,881)	(213,143)
Recreation & Culture		(440,229)	(477,039)	(450,397)
Transport		(1,341,626)	(1,615,545)	(1,483,796)
Economic Services		(318,574)	(340,346)	(345,812)
Other Property and Services		<u>(2,037,999)</u>	<u>(125,085)</u>	<u>(250,217)</u>
	2 (a)	(5,409,405)	(3,882,274)	(3,590,114)
BORROWING COSTS EXPENSE				
Governance		(232)	0	(1,130)
Housing		(27,044)	(29,075)	(34,400)
Community Amenities		(14,293)	(65,334)	(16,719)
Recreation & Culture		(4,032)	(4,032)	(5,097)
Economic Services		<u>(10,408)</u>	<u>(8,799)</u>	<u>(9,761)</u>
	2 (a)	(56,009)	(107,240)	(67,107)
NET RESULT		<u><u>1,644,794</u></u>	<u><u>665,681</u></u>	<u><u>749,248</u></u>

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

SHIRE OF CORRIGIN

BALANCE SHEET

AS AT 30TH JUNE 2008

	NOTE	2008 \$	2007 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,578,297	2,477,722
Trade and Other Receivables	4	582,508	108,364
Inventories	5	9,651	13,175
TOTAL CURRENT ASSETS		<u>4,170,456</u>	<u>2,599,261</u>
NON-CURRENT ASSETS			
Other Receivables	4	4,430	3,128
Inventories	5	289,956	286,938
Property, Plant and Equipment	6	8,745,786	8,813,825
Infrastructure	7	10,702,989	10,735,051
TOTAL NON-CURRENT ASSETS		<u>19,743,161</u>	<u>19,838,942</u>
TOTAL ASSETS		<u>23,913,617</u>	<u>22,438,203</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	225,161	289,917
Short Term Borrowings	9	19,037	0
Long Term Borrowings	10	158,861	213,856
Provisions	11	264,552	219,000
TOTAL CURRENT LIABILITIES		<u>667,611</u>	<u>722,773</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	10	627,504	733,950
Provisions	11	4,120	11,892
TOTAL NON-CURRENT LIABILITIES		<u>631,624</u>	<u>745,842</u>
TOTAL LIABILITIES		<u>1,299,235</u>	<u>1,468,615</u>
NET ASSETS		<u>22,614,382</u>	<u>20,969,588</u>
EQUITY			
Retained Surplus		19,049,910	18,698,181
Reserves - Cash Backed	12	3,564,472	2,271,407
TOTAL EQUITY		<u>22,614,382</u>	<u>20,969,588</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 2008

	NOTE	2008 \$	2007 \$
RETAINED SURPLUS			
Balance as at 1 July 2007		18,698,181	18,636,116
Net Result		1,644,794	749,248
Transfer from/(to) Reserves		<u>(1,293,065)</u>	<u>(687,183)</u>
Balance as at 30 June 2008		<u>19,049,910</u>	<u>18,698,181</u>
RESERVES - CASH BACKED			
Balance as at 1 July 2007		2,271,407	1,584,224
Amount Transferred (to)/from Retained Surplus		<u>1,293,065</u>	<u>687,183</u>
Balance as at 30 June 2008	12	<u>3,564,472</u>	<u>2,271,407</u>
TOTAL EQUITY		<u><u>22,614,382</u></u>	<u><u>20,969,588</u></u>

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

**SHIRE OF CORRIGIN
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2008**

	NOTE	2008 \$	2008 Budget \$	2007 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,297,092	1,289,948	1,214,984
Grants and Subsidies		1,332,238	1,285,859	1,460,662
Contributions, Reimbursements and Donations		217,047	163,696	158,993
Fees and Charges		2,535,417	552,680	583,071
Interest Earnings		221,468	91,500	148,317
Goods and Services Tax		393,368	100,000	274,355
Other		79,812	71,525	141,438
		<u>6,076,442</u>	<u>3,555,208</u>	<u>3,981,820</u>
Payments				
Employee Costs		(1,678,908)	(994,031)	(1,195,511)
Materials and Contracts		(1,910,540)	(1,362,961)	(619,101)
Utilities (gas, electricity, water, etc)		(145,889)	(56,652)	(121,861)
Insurance		(152,606)	(140,505)	(145,258)
Interest		(56,009)	(107,240)	(68,051)
Goods and Services Tax		(384,260)	(110,000)	(281,151)
Other		(93,498)	(91,200)	(126,205)
		<u>(4,421,710)</u>	<u>(2,862,589)</u>	<u>(2,557,138)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,654,732</u>	<u>692,619</u>	<u>1,424,682</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale		(3,018)	0	(157,182)
Payments for Purchase of Property, Plant & Equipment		(954,079)	(2,548,001)	(1,404,719)
Payments for Construction of Infrastructure		(632,938)	(1,385,550)	(925,817)
Grants/Contributions for the Development of Assets		920,851	1,092,385	592,087
Proceeds from Sale of Plant & Equipment		257,431	659,300	926,322
Net Cash Provided By (Used In) Investing Activities		<u>(411,753)</u>	<u>(2,181,866)</u>	<u>(969,309)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(161,441)	(213,854)	(176,029)
Proceeds from Self Supporting Loans		0	0	3,551
Proceeds from New Debentures		0	800,000	0
Net Cash Provided By (Used In) Financing Activities		<u>(161,441)</u>	<u>586,146</u>	<u>(172,478)</u>
Net Increase (Decrease) in Cash Held		1,081,538	(903,101)	282,895
Cash at Beginning of Year		2,477,722	2,438,576	2,194,827
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>3,559,260</u></u>	<u><u>1,535,475</u></u>	<u><u>2,477,722</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 2008**

	NOTE	2008 \$	2008 Budget \$
REVENUES			
Governance		22,928	14,930
General Purpose Funding		1,427,506	1,284,027
Law, Order, Public Safety		38,274	49,800
Health		141,056	194,877
Education and Welfare		355	500
Housing		103,963	103,266
Community Amenities		157,133	109,400
Recreation and Culture		26,369	34,700
Transport		1,047,721	1,169,639
Economic Services		120,544	109,855
Other Property and Services		<u>2,727,267</u>	<u>294,253</u>
		5,813,116	3,365,247
EXPENSES			
Governance		(365,313)	(346,253)
General Purpose Funding		(81,197)	(70,345)
Law, Order, Public Safety		(83,904)	(103,262)
Health		(271,242)	(337,193)
Education and Welfare		(42,377)	(38,528)
Housing		(179,271)	(206,872)
Community Amenities		(289,242)	(316,215)
Recreation & Culture		(444,261)	(481,071)
Transport		(1,341,626)	(1,615,545)
Economic Services		(328,982)	(349,145)
Other Property and Services		<u>(2,037,999)</u>	<u>(125,085)</u>
		(5,465,414)	(3,989,514)
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals	20	30,240	(105,149)
Movement in Deferred Pensioner Rates (Non-Current)		(1,302)	0
Movement in Employee Benefit Provisions		37,780	0
Depreciation and Amortisation on Assets	2(a)	1,399,449	1,520,128
Capital Expenditure and Revenue			
Purchase Land Held for Resale	3	(3,018)	0
Purchase Land and Buildings	3	(342,670)	(1,777,529)
Purchase Infrastructure Assets - Roads	3	(619,744)	(1,345,550)
Purchase Infrastructure Assets - Other	3	(13,194)	(40,000)
Purchase Plant and Equipment	3	(521,483)	(673,835)
Purchase Furniture and Equipment	3	(89,926)	(96,639)
Proceeds from Disposal of Assets	20	257,431	659,300
Repayment of Debentures	21	(161,441)	(213,854)
Proceeds from New Debentures	21	0	800,000
Transfers to Reserves (Restricted Assets)	12	(2,214,024)	(154,143)
Transfers from Reserves (Restricted Assets)	12	920,959	852,701
DD Estimated Surplus/(Deficit) July 1 B/Fwd		(70,807)	(91,111)
SS Estimated Surplus/(Deficit) June 30 C/Fwd		253,044	0
Amount Required to be Raised from Rates	22	<u>(1,297,092)</u>	<u>(1,249,948)</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 2008

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Goods and Services Tax

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

(d) Cash and Cash Equivalents

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Trade and Other Receivables

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

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

(f) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

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

Revenue arising from the sale of property is recognised in the Income Statement as at the time of signing a binding contract of sale.

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

(g) Fixed Assets

Initial Recognition

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

Revaluation

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

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

Land under Roads

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Depreciation of Non-Current Assets

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets

Classification

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

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

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

(ii) Loans and receivables

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

(iii) Held-to-maturity investments

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

(iv) Available-for-sale financial assets

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

Recognition and derecognition

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets (Continued)

Subsequent measurement

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

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

Impairment

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

(j) Estimation of Fair Value

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

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

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

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment

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

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

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

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

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

(n) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Provisions

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

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

(p) Leases

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

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

(q) Joint Venture

The municipality's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement. Information about the joint venture is set out in Note 17.

(r) Rates, Grants, Donations and Other Contributions

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

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

(s) Superannuation

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Rounding Off Figures

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

(u) Comparative Figures

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

(v) Current and Non-Current Classification

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations

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 2008.

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

	Title and Topic	Issued	Applicable (*)	Impact
(i)	AASB-I 12 Service Concession Arrangements, AASB 2007-1 Amendments to Australian Accounting Standards arising from AASB Interpretation 12, revised UIG 4 Determining whether an Arrangement contains a Lease and revised UIG 129 Service Concession Arrangements:	February 2007	1 January 2008	Nil – Council is not party to any Service Concession Arrangements.
(ii)	AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8	February 2007	1 January 2009	Nil – The Standard is not applicable to not-for-profit entities.
(iii)	Revised AASB 123 Borrowing Costs and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]	June 2007	1 January 2009	Nil – The revised Standard has removed the option to expense all borrowing costs and, when adopted, will require the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. There will be no impact on the financial report of the Council as the council already capitalises borrowing costs relating to qualifying assets.
(iv)	AASB-I 13 Customer Loyalty Programmes	August 2007	1 July 2008	Nil – Council has no Customer Loyalty Programmes.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(v) AASB-I 14 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	August 2007	1 January 2008	Nil – The Interpretation provides guidance on the maximum amount that may be recognised as an asset in defined benefit plans. Council does not currently contribute to any defined benefit plans. Consequently, there is not expected to be any impact on the financial statements.
(vi) Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	September 2007 and December 2007	1 January 2009	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of financial position), being as at the beginning of the comparative period.
(vii) AASB 1049 Whole of Government and General Government Sector Financial	October 2007	1 July 2008(+)	Nil – The Standard is not applicable to Local Governments.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations (Continued)

Title and Topic	Issued	Applicable (*)	Impact
(viii) AASB 1050 Administered Items: AASB 1051 Land Under Roads, AASB 1052 Disaggregated Disclosures, revised AASB 1004 Contributions, AASB 2007-9 Amendments to Australian Accounting Standards arising from the review of AAS 27, AAS 29 and AAS 31 and revised interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities	December 2007	1 July 2008(+)	<ul style="list-style-type: none"> • AASB 1050 is only applicable to Government departments and will have no impact on Council. • AASB 1051 will allow Council to recognise or not recognise land under roads acquired before 30 June 2008. Land under roads acquired after 30 June 2008 must be recognised. • AASB 1052 requires disclosure of financial information by function or activity. Council already provides this information so there will be no additional impact on the financial statements. • This Standard will have a significant impact on the Council's financial statements. • AASB 1004 requires contributions made to Council to be recognised at fair value when they are controlled and to be appropriately disclosed. Council already accounts for contributions in this manner so there will be no additional impact on the financial statements.

Notes:

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

(+) - Applicable to not-for-profit and/or public sector entities only.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

2. REVENUES AND EXPENSES	2008	2007
	\$	\$
(a) Result from Ordinary Activities		
The Result from Ordinary Activities includes:		
(i) Charging as an Expense:		
Significant Expense		
Other Property and Services	<u>1,836,565</u>	<u>0</u>
This significant expense relates to the Private works carried out for Main Roads WA.		
Auditors Remuneration		
- Audit	6,600	4,750
Depreciation		
Buildings	286,624	281,998
Furniture and Equipment	39,059	39,641
Plant and Equipment	408,766	351,220
Roads	650,000	647,558
Footpaths	8,519	9,046
Parks	2,271	2,412
Drainage	4,210	4,470
	<u>1,399,449</u>	<u>1,336,345</u>
Interest Expenses		
Debentures (<i>refer Note 21(a)</i>)	<u>56,009</u>	<u>67,107</u>
	<u>56,009</u>	<u>67,107</u>
(ii) Crediting as Revenue:		
	2008	2008
	\$	Budget
		\$
Interest Earnings		
Investments		
- Reserve Funds	147,267	50,000
- Other Funds	71,967	40,000
Other Interest Revenue (<i>refer note 26</i>)	2,234	1,500
	<u>221,468</u>	<u>91,500</u>
	<u>221,468</u>	<u>148,317</u>
Significant Revenue		
Other Property and Services	<u>2,452,181</u>	<u>0</u>

This significant revenue relates to the Private works carried out for Main Roads WA.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

GOVERNANCE

Members Expenses.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Private Works operations, plant repairs and operation costs.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

2. REVENUES AND EXPENSES (Continued)

	2008	2007
	\$	\$
(c) Conditions Over Contributions		
Grants recognised as revenues in a previous reporting period which were not expended at the close of the previous reporting period (ie opening balances).		
Roads to Recovery - Supplementary Program	299,643	299,643
Main Roads - Blackspot Funding	14,241	0
Telecentre Support Branch	4,565	0
Roads to Recovery	4467	0
	322,916	299,643
Add:		
New grants which were recognised as revenues during the reporting period and which had not yet been fully expended by the contributor.		
Telecentre Support Branch	0	4,565
Main Roads - Blackspot Funding	0	14,241
Comm Safety & Crime Prevention	6,200	0
Roads to Recovery	148,387	0
Less:		
Grants which were recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.		
Roads to Recovery - Supplementary Program	(239,192)	0
Telecentre Support Branch	(4,565)	0
Main Roads - Blackspot Funding	(14,241)	0
Roads to Recovery	(99,979)	0
Closing balances of unexpended grants	119,526	318,449
Comprises:		
Comm Safety & Crime Prevention	6,200	0
Telecentre Support Branch	0	4,565
Main Roads - Blackspot Funding	0	14,241
Roads to Recovery - Supplementary Program	60,451	299,643
Roads to Recovery	52,875	0
	119,526	318,449

Note: 2007 Unspent Grant of \$299,643 for Roads to Recovery is held in the Roadworks Reserve.
 2008 Unspent Grant of \$113,326 for Roads to Recovery is held in the Roadworks Reserve.
 2008 Unspent Grants are disclosed at Note 9 as a restriction of funds increasing overdraft.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
	\$	\$
3. CASH AND CASH EQUIVALENTS		
Unrestricted	13,825	187,509
Restricted	<u>3,564,472</u>	<u>2,290,213</u>
	<u><u>3,578,297</u></u>	<u><u>2,477,722</u></u>

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

Long Service Leave Reserve	114,156	90,369
Community Bus Reserve	46,694	43,905
Staff Housing Reserve	472,123	407,542
Office Equipment Reserve	5,176	4,866
Plant Replacement Reserve	850,872	329,912
Swimming Pool Reserve	26,130	24,568
Roadworks Reserve	348,060	327,268
Land Subdivision Reserve	801,181	460,811
Townscape Reserve	18,575	17,465
Medical Reserve	17,280	16,248
Roads to Recovery Reserve	339,113	318,855
LGCHP Long Term Maintenance Reserve	26,582	25,060
Community Development Reserve	496,930	204,538
Rockview Land Reserve	1,600	0
Unspent Grants	0	18,806
	<u><u>3,564,472</u></u>	<u><u>2,290,213</u></u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
	\$	\$
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates Outstanding	3,959	9,504
Sundry Debtors	580,549	80,910
GST Receivable	0	18,386
Loans - Clubs/Institutions	0	1,564
Provision for Doubtful Debts	<u>(2,000)</u>	<u>(2,000)</u>
	<u><u>582,508</u></u>	<u><u>108,364</u></u>
Non-Current		
Rates Outstanding - Pensioners	1,302	0
Loans - Clubs/Institutions	<u>3,128</u>	<u>3,128</u>
	<u><u>4,430</u></u>	<u><u>3,128</u></u>
5. INVENTORIES		
Current		
Fuel and Materials	<u>9,651</u>	<u>13,175</u>
	<u><u>9,651</u></u>	<u><u>13,175</u></u>
Non-Current		
Land Held for Resale - Cost		
Cost of Acquisition	286,938	286,938
Development Costs	<u>3,018</u>	<u>0</u>
	<u><u>289,956</u></u>	<u><u>286,938</u></u>
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - Cost	9,349,342	9,006,672
Less Accumulated Depreciation	<u>(3,738,804)</u>	<u>(3,452,180)</u>
	5,610,538	5,554,492
Furniture and Equipment - Cost	609,558	532,219
Less Accumulated Depreciation	<u>(383,097)</u>	<u>(349,538)</u>
	226,461	182,681
Plant and Equipment - Cost	5,191,493	5,030,405
Less Accumulated Depreciation	<u>(2,282,706)</u>	<u>(1,953,753)</u>
	2,908,787	3,076,652
	<u><u>8,745,786</u></u>	<u><u>8,813,825</u></u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

Movements in Carrying Amounts

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

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Motor Vehicles \$	Total \$
Balance as at 1 July 2007	5,554,492	182,681	2,788,955	287,697	8,813,825
Additions	342,670	89,926	282,823	238,660	954,079
(Disposals)	0	(7,087)	(32,540)	(248,042)	(287,669)
Revaluation - Increments	0	0	0	0	0
- (Decrements)	0	0	0	0	0
Impairment - (losses)	0	0	0	0	0
- reversals	0	0	0	0	0
Depreciation (Expense)	(286,624)	(39,059)	(408,766)	0	(734,449)
Other Movements	0	0	0	0	0
Balance as at 30 June 2008	<u>5,610,538</u>	<u>226,461</u>	<u>2,630,472</u>	<u>278,315</u>	<u>8,745,786</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

	2008	2007
	\$	\$
7. INFRASTRUCTURE		
Roads - Cost	23,375,308	22,755,565
Less Accumulated Depreciation	<u>(13,043,369)</u>	<u>(12,393,370)</u>
	10,331,939	10,362,195
Footpaths - Cost	452,298	452,298
Less Accumulated Depreciation	<u>(255,349)</u>	<u>(246,830)</u>
	196,949	205,468
Drainage - Cost	223,500	223,500
Less Accumulated Depreciation	<u>(138,310)</u>	<u>(134,100)</u>
	85,190	89,400
Parks & Ovals - Cost	93594	80,400
Less Accumulated Depreciation	<u>(4,683)</u>	<u>(2,412)</u>
	88,911	77,988
	<u><u>10,702,989</u></u>	<u><u>10,735,051</u></u>

Whilst they are not subject to a policy of regular revaluation, these assets are subject to an annual assessment as to whether there is any indication an asset may have been impaired in accordance with AASB 136 "Impairment of Assets".

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

7. INFRASTRUCTURE (Continued)

Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Footpaths	Drainage	Parks and Ovals	Total
	\$	\$	\$	\$	\$
Balance as at 1 July 2007	10,362,195	205,468	89,400	77,988	10,735,051
Additions	619,744	0	0	13,194	632,938
(Disposals)	0	0	0	0	0
Revaluation - Increments	0	0	0	0	0
- (Decrements)	0	0	0	0	0
Impairment - (losses)	0	0	0	0	0
- reversals	0	0	0	0	0
Depreciation (Expense)	(650,000)	(8,519)	(4,210)	(2,271)	(665,000)
Other Movements	0	0	0	0	0
Balance as at 30 June 2008	<u>10,331,939</u>	<u>196,949</u>	<u>85,190</u>	<u>88,911</u>	<u>10,702,989</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

8. TRADE AND OTHER PAYABLES	2008	2007
	\$	\$
Current		
Sundry Creditors	104,505	223,593
FBT Payable	0	3,386
GST Payable	9,108	0
PAYG Liability	37,068	18,618
ESL Payable	5	0
Other Collections & Deposits	8,435	8,634
Accrued Interest on Debentures	4,924	5,592
Accrued Salaries and Wages	61,116	30,094
	<u>225,161</u>	<u>289,917</u>
9. SHORT TERM BORROWINGS		
Unsecured		
Bank Overdraft	<u>19,037</u>	<u>0</u>
Represented by:		
Unrestricted - Municipal Bank Overdraft	25,237	0
Restricted Funds Held	<u>(6,200)</u>	<u>0</u>
	19,037	0
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Unspent Grants (Note 2c)	<u>6,200</u>	<u>0</u>
10. LONG-TERM BORROWINGS		
Current		
Secured by Floating Charge		
Debentures	<u>158,861</u>	<u>213,856</u>
	<u>158,861</u>	<u>213,856</u>
Non-Current		
Secured by Floating Charge		
Debentures	<u>627,504</u>	<u>733,950</u>
	<u>627,504</u>	<u>733,950</u>
Additional detail on borrowings is provided in Note 22.		
11. PROVISIONS		
Current		
Provision for Annual Leave	152,100	105,897
Provision for Long Service Leave	<u>112,452</u>	<u>113,103</u>
	<u>264,552</u>	<u>219,000</u>
Non-Current		
Provision for Long Service Leave	<u>4,120</u>	<u>11,892</u>
	<u>4,120</u>	<u>11,892</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

	2008 \$	2008 Budget \$	2007 \$
12. RESERVES - CASH BACKED			
(a) Long Service Leave Reserve			
Opening Balance	90,369	88,392	36,918
Amount Set Aside / Transfer to Reserve	28,176	19,478	53,451
Amount Used / Transfer from Reserve	<u>(4,389)</u>	<u>0</u>	<u>0</u>
	<u>114,156</u>	<u>107,870</u>	<u>90,369</u>
(b) Community Bus Reserve			
Opening Balance	43,905	42,963	41,308
Amount Set Aside / Transfer to Reserve	4,500	962	2,597
Amount Used / Transfer from Reserve	<u>(1,711)</u>	<u>(10,000)</u>	<u>0</u>
	<u>46,694</u>	<u>33,925</u>	<u>43,905</u>
(c) Staff Housing Reserve			
Opening Balance	407,542	401,585	261,156
Amount Set Aside / Transfer to Reserve	455,053	8,988	146,386
Amount Used / Transfer from Reserve	<u>(390,472)</u>	<u>(300,000)</u>	<u>0</u>
	<u>472,123</u>	<u>110,573</u>	<u>407,542</u>
(d) Office Equipment Reserve			
Opening Balance	4,866	4,762	4,579
Amount Set Aside / Transfer to Reserve	499	107	287
Amount Used / Transfer from Reserve	<u>(189)</u>	<u>(4,000)</u>	<u>0</u>
	<u>5,176</u>	<u>869</u>	<u>4,866</u>
(e) Plant Replacement Reserve			
Opening Balance	329,912	322,916	420,824
Amount Set Aside / Transfer to Reserve	533,816	7,227	23,826
Amount Used / Transfer from Reserve	<u>(12,856)</u>	<u>(37,206)</u>	<u>(114,738)</u>
	<u>850,872</u>	<u>292,937</u>	<u>329,912</u>
(f) Swimming Pool Reserve			
Opening Balance	24,568	24,041	23,118
Amount Set Aside / Transfer to Reserve	2,518	538	1,450
Amount Used / Transfer from Reserve	<u>(956)</u>	<u>0</u>	<u>0</u>
	<u>26,130</u>	<u>24,579</u>	<u>24,568</u>
(g) Roadworks Reserve			
Opening Balance	327,268	320,244	307,946
Amount Set Aside / Transfer to Reserve	33,545	7,167	19,322
Amount Used / Transfer from Reserve	<u>(12,753)</u>	<u>(41,495)</u>	<u>0</u>
	<u>348,060</u>	<u>285,916</u>	<u>327,268</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

	2008 \$	2008 Budget \$	2007 \$
12. RESERVES - CASH BACKED (Continued)			
(h) Land Subdivision Reserve			
Opening Balance	460,811	459,663	124,234
Amount Set Aside / Transfer to Reserve	808,058	10,288	460,811
Amount Used / Transfer from Reserve	(467,688)	(450,000)	(124,234)
	<u>801,181</u>	<u>19,951</u>	<u>460,811</u>
(i) Townscape Reserve			
Opening Balance	17,465	17,090	16,434
Amount Set Aside / Transfer to Reserve	1,790	382	1,031
Amount Used / Transfer from Reserve	(680)	(5,000)	0
	<u>18,575</u>	<u>12,472</u>	<u>17,465</u>
(j) Medical Reserve			
Opening Balance	16,248	15,900	15,289
Amount Set Aside / Transfer to Reserve	1,665	356	959
Amount Used / Transfer from Reserve	(633)	0	0
	<u>17,280</u>	<u>16,256</u>	<u>16,248</u>
(k) Roads to Recovery Reserve			
Opening Balance	318,855	312,012	299,643
Amount Set Aside / Transfer to Reserve	32,683	6,983	19,212
Amount Used / Transfer from Reserve	(12,425)	0	0
	<u>339,113</u>	<u>318,995</u>	<u>318,855</u>
(l) LGCHP Long Term Maintenance Reserve			
Opening Balance	25,060	24,465	32,774
Amount Set Aside / Transfer to Reserve	5,468	548	1,948
Amount Used / Transfer from Reserve	(3,946)	(5,000)	(9,662)
	<u>26,582</u>	<u>20,013</u>	<u>25,060</u>
(m) Community Development Reserve			
Opening Balance	204,538	200,000	0
Amount Set Aside / Transfer to Reserve	304,576	89,476	204,538
Amount Used / Transfer from Reserve	(12,184)	0	0
	<u>496,930</u>	<u>289,476</u>	<u>204,538</u>
(n) Rockview Land Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	1,677	1,643	0
Amount Used / Transfer from Reserve	(77)	0	0
	<u>1,600</u>	<u>1,643</u>	<u>0</u>
TOTAL CASH BACKED RESERVES	<u><u>3,564,472</u></u>	<u><u>1,535,475</u></u>	<u><u>2,271,407</u></u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

12. RESERVES - CASH BACKED (Continued)

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

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

Long Service Leave Reserve

- to be used to fund Long Service Leave requirements.

Community Bus Reserve

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

Staff Housing Reserve

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

Office Equipment Reserve

- to be used for the purchase of Office Equipment.

Plant Replacement Reserve

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

Swimming Pool Reserve

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

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.

Townscape Reserve

- to be used for the continual upgrade of facilities as per the Townscape Plan.

Medical Reserve

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

Roads to Recovery Reserve

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

LGCHP Housing Reserve

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

Community Development Reserve

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

Rockview Land Reserve

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

With the exception of the Roads to Recovery Reserve, all reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

13. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2008	2008	2007
	\$	Budget	\$
		\$	
Cash and Cash Equivalents	<u>3,559,260</u>	<u>1,535,475</u>	<u>2,477,722</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	1,644,794	665,681	749,248
Depreciation	1,399,449	1,520,128	1,336,345
(Profit)/Loss on Sale of Asset	30,240	(105,149)	(114,275)
(Increase)/Decrease in Receivables	(475,446)	65,960	46,450
(Increase)/Decrease in Inventories	3,524	3,175	4,244
Increase/(Decrease) in Payables	(64,758)	(354,791)	2,691
Increase/(Decrease) in Employee Provisions	37,780	(10,000)	(7,934)
Grants/Contributions for the Development of Assets	<u>(920,851)</u>	<u>(1,092,385)</u>	<u>(592,087)</u>
Net Cash from Operating Activities	<u>1,654,732</u>	<u>692,619</u>	<u>1,424,682</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	100,000		100,000
Bank Overdraft at Balance Date	(19,037)		0
Credit Card limit	4,000		4,000
Credit Card Balance at Balance Date	<u>0</u>		<u>1,198</u>
Total Amount of Credit Unused	<u>84,963</u>		<u>105,198</u>
Loan Facilities			
Loan Facilities - Current	158,861		213,856
Loan Facilities - Non-Current	<u>627,504</u>		<u>733,950</u>
Total Facilities in Use at Balance Date	<u>786,365</u>		<u>947,806</u>
Unused Loan Facilities at Balance Date	<u>0</u>		<u>0</u>

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

14. CONTINGENT LIABILITIES

There are no known contingent liabilities at balance date

15. CAPITAL AND LEASING COMMITMENTS

(a) Finance Lease Commitments

There are no finance lease commitments at balance date.

(b) Operating Lease Commitments

There are no operating lease commitments at balance date.

(c) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2008	2007
\$	\$
<u>0</u>	<u>85,629</u>

Payable:

- not later than one year

<u>0</u>	<u>85,629</u>
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The capital expenditure project outstanding at the end of the prior reporting period represents
Construction of staff housing in Spanney St by T Parsons

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

16. JOINT VENTURE

The Shire together with the Shires of Narembeen, Kulin and Kondinin have a joint venture arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The only assets are a motor vehicle and miscellaneous equipment. Council's one-third share of these assets is included in Property, Plant & Equipment as follows:

	2008	2007
	\$	\$
Non-Current Assets		
Motor Vehicles	35,340	29,282
Plant & Equipment	7,614	6,417
Less: Accumulated Depreciation	<u>(4,982)</u>	<u>(4,835)</u>
	<u>37,972</u>	<u>30,864</u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	306,647	321,682
General Purpose Funding	5,261	9,504
Law, Order, Public Safety	163,614	180,754
Health	398,417	410,608
Education and Welfare	388,002	405,222
Housing	2,291,107	2,396,054
Community Amenities	294,093	237,591
Recreation and Culture	1,649,253	1,392,471
Transport	11,154,838	12,425,162
Economic Services	807,221	847,299
Other Property and Services	2,875,939	1,315,748
Unallocated	<u>3,579,225</u>	<u>2,496,108</u>
	<u>23,913,617</u>	<u>22,438,203</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

18. FINANCIAL RATIOS	2008	2007	2006
Current Ratio	0.908	0.428	1.290
Untied Cash to Trade Creditors Ratio	0.132	0.839	2.870
Debt Ratio	0.054	0.065	0.080
Debt Service Ratio	0.035	0.064	0.060
Gross Debt to Revenue Ratio	0.127	0.248	0.230
Gross Debt to Economically Realisable Assets Ratio	0.060	0.081	0.100
Rate Coverage Ratio	0.183	0.273	0.220
Outstanding Rates Ratio	0.003	0.008	0.010

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Trade Creditors Ratio	$\frac{\text{Untied cash}}{\text{Unpaid trade creditors}}$
Debt Ratio	$\frac{\text{Total liabilities}}{\text{Total assets}}$
Debt Service Ratio	$\frac{\text{Debt Service Cost (Principal \& Interest)}}{\text{Available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{Gross debt}}{\text{Total revenue}}$
Gross Debt to Economically Realisable Assets Ratio	$\frac{\text{Gross debt}}{\text{Economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{Net rate revenue}}{\text{Operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{Rates outstanding}}{\text{Rates collectable}}$

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

19. TRUST FUNDS

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

	Balance 1-Jul-07	Amounts Received	Amounts Paid	Balance 30-Jun-08
	\$	\$	(\$)	\$
Community Cropping Fund	643	0	(643)	0
TransWA Ticketing	231	2,947	(3,023)	155
Single Persons Units Bonds	600	400	(1,000)	0
Staff Housing Bonds	300	200	(200)	300
Community Development Fund	13,746	1,773	(3,000)	12,519
Housing Bonds - Other	1,100	0	0	1,100
Family Day Care Centre	0	0	0	0
Freedom Skaters	0	0	0	0
Friends of the Cemetery	8,510	0	0	8,510
LCDC	0	0	0	0
B.C.I.T.F.	1,050	4,238	(5,257)	31
Hall Deposits	0	250	(250)	0
Edna Stevenson Educational Trust	30,051	737,164	0	767,215
Transportable Housing	0	5,000	(5,000)	0
LGMA Conference	0	3,168	(3,168)	0
Dog in a Ute Merchandise	0	5,462	(5,462)	0
	<u>56,231</u>			<u>789,830</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

20. DISPOSALS OF ASSETS - 2007/08 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance						
Admin Vehicles	107,054	152,922	94,841	137,000	(12,213)	(15,922)
Ricoh Photocopier	7,087	0	2,727	0	(4,360)	0
Health						
EDHS Vehicles	64,140	89,282	57,273	75,000	(6,867)	(14,282)
Drs Vehicle	0	25,337	0	23,000	0	(2,337)
Transport						
Dual Cab CR123	36,645	36,645	31,818	32,000	(4,827)	(4,645)
Hilux CR168	20,102	20,102	13,636	13,650	(6,466)	(6,452)
Hilux CR24	20,102	20,102	13,636	13,650	(6,466)	(6,452)
CAT Loader CR2	3,271	6,003	25,000	20,000	21,729	13,997
Case Skid Loader	29,270	31,784	18,500	20,000	(10,770)	(11,784)
International Truck CR9	0	1,630	0	15,000	0	13,370
Economic Services						
2 Blocks Larke	0	73,456	0	110,000	0	36,544
4 Blocks Courb	0	96,888	0	200,000	0	103,112
	287,671	554,151	257,431	659,300	(30,240)	105,149

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

21. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-07 \$	New Loans \$	Principal Repayments		Principal 30-Jun-08		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance								
Loan 90 - Office Extensions	6,845		6,845	0	0	0	232	0
Housing								
Loan 93 - Staff Housing	6,115		6,115	6,115	0	0	83	103
Loan 95 - CAC Residence	60,172		20,448	20,447	39,724	39,725	3,958	4,021
Loan 98 - GEHA (Education)	295,970		36,448	36,448	259,522	259,522	15,701	17,598
Loan 100 - GEHA (Police)	132,458		16,517	16,517	115,941	115,941	7,302	7,353
Community Amenities								
Loan 97 - Land Subdivision	232,490		40,217	40,609	192,273	191,881	14,293	14,375
Loan 101 - Land Subdivision	0	0	0	58,867	0	0	0	50,959
Recreation & Culture								
Loan 96 - Oval	65,772		16,627	16,627	49,145	49,145	4,032	4,032
Economic Services								
Loan 99 - Resource Centre	147,984		18,224	18,224	129,760	129,760	10,408	8,799
	947,806	0	161,441	213,854	786,365	785,974	56,009	107,240

All loan repayments were financed by general purpose revenue.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2007/08

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan 101 - Subdivision	0	800,000	WATC	Debenture	10	298,263	6.49%	0	800,000	0

(c) Unspent Debentures

(d) Overdraft

Council established an overdraft facility of \$100,000 with the National Australia Bank to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2007 and 30 June 2008 was \$Nil.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

22. RATING INFORMATION - 2007/08 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
Gross Rental Value	11.0397	398	2,082,409	227,365	0	0	227,365	227,364	500	0	227,864
Unimproved Value	1.5435	323	75,625,613	1,166,464	5,802	0	1,172,266	1,166,626	500	0	1,167,126
Sub-Totals		721	77,708,022	1,393,829	5,802	0	1,399,631	1,393,990	1,000	0	1,394,990
Differential Minimum Rates	Minimum \$										
Gross Rental Value - Corrigin	250	53	38,878	13,250	0	0	13,250	13,000	0	0	13,000
Gross Rental Value - Other	100	11	1,095	1,100	0	0	1,100	1,100	0	0	1,100
Unimproved Value	250	12	62,032	3,000	0	0	3,000	2,750	0	0	2,750
Sub-Totals		76	102,005	17,350	0	0	17,350	16,850	0	0	16,850
Discounts (refer note 25)							1,416,981				1,411,840
Totals							(119,889)				(121,892)
							1,297,092				1,289,948

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

23. SPECIFIED AREA RATE - 2007/08 FINANCIAL YEAR

No specified area rate was imposed during the 2007-08 financial year.

24. SERVICE CHARGES - 2007/08 FINANCIAL YEAR

No service charges were levied during the 2007-08 financial year.

Note: Service charges do not include rubbish collection charges which, as indicated in Appendix 3 of the Local Government Accounting Manual are included in Fees and Charges.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2007/08 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10.00%	119,889	121,892
			119,889	121,892

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

Photocopy Charges are waived for certain community groups such as the Senior Citizens and the Corrigin Agricultural Society. Council considers support of these groups necessary for the overall benefit of the community.

26. INTEREST CHARGES AND INSTALMENTS - 2007/08 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		2,234	1,000
Charges and interest on Instalment Plan	5.50%	10.00%	1,785	1,500
			4,019	2,500

Ratepayers had the option of paying rates in four equal instalments, due on 13th August 2007, 30th November 2007, 31st January 2008 and 30th March 2008. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES	2008 \$	2007 \$
Governance	4,443	1,370
General Purpose Funding	16,741	3,644
Law, Order, Public Safety	6,748	6,399
Health	52,710	46,167
Education & Welfare	203	36
Housing	32,199	26,894
Community Amenities	94,698	81,007
Recreation & Culture	21,332	18,387
Transport	34,149	3,643
Economic Services	89,034	92,283
Other Property & Services	2,658,606	253,732
	<u>3,010,863</u>	<u>533,562</u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008

28. GRANT REVENUE	2008	2007
	\$	\$
By Nature and Type:		
Grants and Subsidies - Operating	1,332,238	1,460,662
Grants and Subsidies - Non-Operating	912,347	592,087
	<u>2,244,585</u>	<u>2,052,749</u>
By Program:		
General Purpose Funding	1,185,111	1,131,738
Governance	682	500
Law, Order, Public Sector	29,800	239,674
Housing	0	25,000
Community Amenities	5,000	0
Transport	1,012,492	655,342
Economic Services	11,500	495
	<u>2,244,585</u>	<u>2,052,749</u>

29. COUNCILLORS' REMUNERATION	2008	2008	2007
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	10,397	12,000	9,520
President's Allowance	5,417	5,000	5,000
Deputy President's Allowance	833	1,250	1,250
Travelling Expenses	1,171	2,000	2,234
	<u>17,818</u>	<u>20,250</u>	<u>18,004</u>

30. EMPLOYEES' REMUNERATION

Council have no employees with a salary over \$100,000

31. EMPLOYEE NUMBERS	2008	2007
The number of full-time equivalent employees at balance date	<u>29</u>	<u>22</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

32. MAJOR LAND TRANSACTIONS

Larke Crescent (Granite Rise) Residential Subdivision

(a) Details

The land was purchased in 2006/2007 for development into a residential sub-division of approximately 33 lots

	2008 \$	2007 \$
(b) Current year transactions		
Operating Income	0	0
- Profit on sale		
Capital Income	0	0
- Sale Proceeds		
Capital Expenditure	0	0
- Purchase of Land	0	0
- Development Costs	0	0
	<u>0</u>	<u>0</u>

(c) Expected Future Cash Flows

	2008/09 \$	2009/10 \$	2010/11 \$	2011/12 \$	2012/13 \$	Total \$
Cash Outflows						
- Development Costs	0					0
- Loan Repayments	(109,374)	(109,374)	(109,374)	(109,374)	(109,374)	(546,868)
	<u>(109,374)</u>	<u>(109,374)</u>	<u>(109,374)</u>	<u>(109,374)</u>	<u>(109,374)</u>	<u>(546,868)</u>
Cash Inflows						
- Loan Proceeds	0					0
- Council Reserves	200,000					
- Sale Proceeds	0	110,000	110,000	110,000	110,000	440,000
	<u>200,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>440,000</u>
Net Cash Flows	<u>90,626</u>	<u>626</u>	<u>626</u>	<u>626</u>	<u>626</u>	<u>(106,868)</u>

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2007/08 financial year.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

34. 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	
	2008	2007	2008	2007
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,578,297	2,477,722	3,578,297	2,477,722
Receivables	586,938	111,492	586,938	111,492
	<u>4,165,235</u>	<u>2,589,214</u>	<u>4,165,235</u>	<u>2,589,214</u>
Financial Liabilities				
Payables	225,161	281,283	225,161	281,283
Borrowings	805,402	947,806	805,402	947,806
	<u>1,030,563</u>	<u>1,229,089</u>	<u>1,030,563</u>	<u>1,229,089</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings, Held-to-Maturity Investments – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial Assets at Fair Value through profit and loss, Available for Sale Financial Assets – based on quoted market prices at the reporting date or independent valuation.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

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

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

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

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

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

	30-Jun-08	30-Jun-07
	\$	\$
Impact of a 10% (*) movement in price of investments:		
- Equity	340,704	245,011
- Income Statement	340,704 (+)	245,011 (+)
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	3,407	2,450
- Income Statement	3,407	2,450

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.

(+) Maximum impact.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

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

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

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

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

	30-Jun-08	30-Jun-07
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	86.55%	48.31%
- Overdue	13.45%	51.69%

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

34. 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>2008</u>					
Payables	225,161	0	0	225,161	0
Borrowings	19,037	96,852	876,324	992,213	786,365
	<u>244,198</u>	<u>96,852</u>	<u>876,324</u>	<u>1,217,374</u>	<u>786,365</u>
<u>2007</u>					
Payables	289,917	0	0	289,917	0
Borrowings	13,275	141,978	1,036,247	1,191,500	947,806
	<u>303,192</u>	<u>141,978</u>	<u>1,036,247</u>	<u>1,481,417</u>	<u>947,806</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2008

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Borrowings (Continued)

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

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

	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year Ended 30 June 2008</u>								
Borrowings								
Fixed Rate								
Debentures	0	0	39,724	49,145	192,273	505,223	786,365	6.37%
Weighted Average Effective Interest Rate	0.00%	0.00%	7.64%	6.74%	6.61%	6.14%		
<u>Year Ended 30 June 2007</u>								
Borrowings								
Fixed Rate								
Debentures	12,960	0	60,172	65,772	232,490	576,412	947,806	6.40%
Weighted Average Effective Interest Rate	6.74%	0.00%	7.64%	6.74%	6.61%	6.14%		

SHIRE OF CORRIGIN

INDEPENDENT AUDIT REPORT

TO THE ELECTORS OF THE SHIRE OF CORRIGIN

SCOPE

We have audited the financial report of the Shire of Corrigin for the year ended 30 June 2008. The Council is responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the electors of the Shire of Corrigin.

Our audit has been conducted in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the requirements of Local Government Act, the Local Government Financial Management Regulations and Australian Accounting Standards and other mandatory professional reporting requirements so as to present a view of the Shire which is consistent with our understanding of its financial position and the results of its operations and cashflows.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion, the financial report presents fairly the financial position of the Shire of Corrigin as at 30 June 2008 and the results of its operations and cashflows for the year then ended in accordance with the requirements of the Local Government Act, the Local Government Financial Management Regulations, applicable Accounting Standards and other mandatory professional reporting requirements.

STATUTORY COMPLIANCE

We did not, subject to our management report, become aware of any instances where the Council did not comply with the requirements of the Local Government Act and the Local Government Financial Management Regulations.

Gregory Froomes Wyllie
Certified Practising Accountants



Greg Wyllie CPA
Partner

PERTH WA

26 September 2008

SHIRE STATISTICS

Area of Shire	3,095km ²
Distance from Perth	234km
Shire Revenue	\$7.1 million
Population	1,276
No. of Rate Assessments	838
No. of Dwellings	625
Length of Roads	sealed 405km, unsealed 767km
Localities in Area	Corrigin, Bullaring, Bulyee, Bilbarin
Local Industry	Farming (wheat, sheep etc) steel fabrication Machinery Dealers and manufacturers, flour mill
Library	2,800 books (in conjunction with the State Library Board) located at the Post Office in Walton St.
Education	Pre-primary, Primary and District High School
Health Care	Multi Purpose District Hospital with permanent care, Resident Doctor and Surgery, Visiting - Dentist, Physiotherapist, Optometrist, Podiatrist Occupational Therapists, Naturopath, full time Pharmacy, Child Health Clinic
Recreational & Leisure	Most sporting and recreational activities are available including football, cricket, hockey, netball, basketball, tennis, 18 hole golf course, lawn bowls, squash, swimming, pistol/rifle shooting and darts. At the sporting precinct, there is a 6ha fully reticulated grassed area, including football oval and separate hockey oval with WAFL standard lighting on the football oval. There are also 4 netball courts and 2 basketball courts with lighting. A 50m swimming pool with toddler's pool is also located next to the sporting precinct.
Utilities	Western Power (240v AC), Water Corporation (scheme water and sewerage) Bottled gas (supplied locally) Waste – rubbish tip with contracted removal service Recycling receptacles supplied to each household
Plant & Machinery	3 Caterpillar Graders, 1 Galion Grader, 3 Volvo Loaders 1 Caterpillar Skid Steer Loader, 2 Mitsubishi Trucks, 3 Mack Prime Movers and Side Tippers, 1 Low Loader, 2 Hino Truck, 3 Isuzu Trucks, 1 Isuzu Cement Truck, 1 Cat Backhoe, 1 Cat D4 Dozer, 2 Moore Self-propelled Rollers, 1 Pannell Vibrating Roller, 1 Cat Vibratory Roller, 2 Cat Multi Tyred Rollers, 1 Cat Forklift, 1 Tennant Road Sweeper, 1 Squirrel Cherrypicker, 1 Mitsubishi Community Bus, 1 Road Broom, 1 John Deere Tractor, 1 Fastrac Tractor, 1 Mobile Fuel Tanker, 1 Dolly Trailer, 3 Administration Vehicles, 5 Utilities, 1 gravel screening plant, 1 Turf Sweeper, 1 Rotary Hoe, 1 Vertimower, 1 Promac Stump Muncher & 1 Promac Woodchipper.

YOUR COUNCIL

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

It is important to 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 2009.

Elections are held using the proportional preferential 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. This form will only need to be completed every four years as the enrolment remains valid for two elections only. The reason for this is to ensure that the Owners and Occupiers Roll remains current.

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

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

DOG CONTROL

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

Unfortunately, not everyone is aware of the law that applies to the keeping of dogs. While no one expects that every dog owner should know every word of the Dog Act, if you have a dog or are thinking of getting one, you should at least be aware of the main requirements of the Act. 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 for Planning & Infrastructure to provide on-line access to the Departments computer records in Perth that allows staff to immediately process all licensing requirements, including:-

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

Licensing functions are performed Monday to Friday, 8:30am to 4:30pm and any licensing queries should be directed to Sarah Whitehouse or Trudi Szczecinski.

Council receives approximately \$20,000 in commissions for all licensing functions performed, so we urge you to send your renewals in to the Shire Office.

TransWA BUS/TRAIN TICKETS

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

LIBRARY

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

GARDEN REFUSE

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

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

BUSH FIRE CONTROL

Restricted and Prohibited Burning Periods

RESTRICTED – 19th September to 31st October

PROHIBITED – 1st November to 1st March

RESTRICTED – 2nd March to 15th April

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

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

FIRE CONTROL OFFICERS

CHIEF BUSH FIRE CONTROL OFFICER:

Wes Baker

DEPUTY CHIEF BUSH FIRE CONTROL OFFICER:

Greg Evans

BILBARIN BRIGADE

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

BULLARING

Andrew Szczecinski	P O Box 124, Corrigin 6375	9065 7014 Ph	9065 7017 Fax	0429 657 014
Trevor Elsegood	P O Box 40, Yearling 6372	9065 7059 Ph	9065 7039 Fax	
Greg Evans	C/- Post Office, Bullaring 6373	9065 7021 Ph	9065 7075 Fax	0429 657 021
Greg Doyle	P O Box 109, Corrigin 6373	9880 9048 Ph	9880 9008 Fax	0427 809 044
Craig Jespersen	P O Box 18, Yearling 6373	9888 7075 Ph	9888 7175 Fax	0427 887 075
Charlie Bell	1564 RPF Road, Bullaring 6373	9065 7052 Ph	9065 7097 Fax	0409 657 044

BULYEE BRIGADE

Wes Baker	P O Box 39, Corrigin 6375	9065 8034 Ph	9065 8022 Fax	0427 658 034
Ray Hathaway	P O Box 90, Corrigin 6375	9642 7045 Ph	9642 7013 Fax	

CORRIGIN EAST BRIGADE

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

CENTRAL BRIGADE

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

GORGE ROCK BRIGADE

Bryce Nicholls	P O Box 71, Corrigin 6375	9063 7014 Ph	9063 7031 Fax	0429 883 799
Norm Talbot	P O Box 75, Corrigin 6375	9063 2232 Ph	9063 2224 Fax	0428 632 231

KUNJIN BRIGADE

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

DUAL FIRE CONTROL OFFICERS

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

FIREBREAK ORDER

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

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

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

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

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

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

JUSTICES OF THE PEACE

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

STAFF

Chief Executive Officer	Julian Murphy
Deputy Chief Executive Officer	Taryn Dayman
Executive Support Officer	Sarah Whitehouse
Administration/Rates Officer	Karen Ruston
Payroll Officer	Shannon Aldworth
Finance Officer	Karen Dickinson
Administration Trainee	Trudi Szczecinski
Community Development Officer	Heather Talbot
Natural Resource Management Officer	Sandy Turton
Resource Centre Coordinators	Heather Ives, Tracey Hodgson
EHO/Building Surveyor	Graeme Bissett
Roe Be-Active Officer	Karen Lovejoy
Ranger	George Ward
Swimming Pool Manager	Darren Teasdale
Cleaner	Kelly Robinson
Works Supervisor	Greg Tomlinson
Supervisor Building Services	Ben Hewett
Mechanic	Bob Ellis
Gardeners	Rob Criddle, Susan Bailey
Leading Hands	Nick Darke, Allan Johns
Plant Operators	Craig Fulwood, Frank Dickinson, Stan White, Peter Kirkwood, David Pratt, Tyrell Astbury, John McKenzie, Terry Barron, James Price
Rubbish Tip Attendant	John Reynolds