

Plantagenet

Annual REPORT 19:20





Annual Report

For the Year Ended 30 June 2020

Table of Contents

Introduction

About the Shire of Plantagenet	1-2
Shire President's Report	3-5
Chief Executive Officer's Report	6-7
Councillors.....	8-9
Senior Staff	10
Highlights of 2019/2020	11-32
Statutory Reports	33-40
Information Statement	41-54
Corporate Business Plan Outcomes	55-57

Financial Report

Table of Contents.....	1
Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type.....	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity.....	6
Statement of Cash Flows	7
Rate Setting Statement.....	8
Notes to and forming part of the Financial Report	9-54
Independent Auditor's Report.....	55-57

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The Shire of Plantagenet is a local government area in the Great Southern region of Western Australia.

The Shire's administrative centre, Mount Barker serves a wide and diverse agricultural area, including the settlements of Kendenup, Narrikup, Rocky Gully and Porongurup.

The region is noted for agriculture, principally wheat, sheep, beef cattle, canola and olives. Since the 1960's, Plantagenet has become a significant wine growing area, with a number of vineyards and wine makers in the region. Plantations of Tasmanian Blue Gums have also become a major industry in the shire.



Mount Barker was first explored in late 1829, nearly four years after the establishment of the penal colony at Albany. The penal colony's surgeon Dr Thomas Braidwood Wilson with a small party consisting of two convicts, an Aboriginal guide named Mokare, a soldier and a Mr Kent, Albany's commissariat officer, set off from Albany on 2 December 1829 to explore the hinterland. They reached Mount Barker (which was named after Captain Collett Barker, the settlement's commandant) in late 1829 and then turned west and south reaching the coast near the present day site of Denmark.

Wilson's report on the area was favourable. Upon his return he wrote of one of the local creeks:

'...we observed that its banks were covered with luxuriant grass, sprinkled with yellow buttercups which put us in mind of home' and that the 'gently swelling lightly wooded adjacent hills are well adapted for sheep-walks'.

The first settler into the area was Sir Richard Spencer, the Government Resident in Albany. In 1835 he bought 1,940 acres from Captain James Stirling who had been granted 100,000 acres in the area. This farm was an immediate success and although Spencer died in 1839 his wife continued to operate the farm until her death in 1855.

A rough track was eventually established between Perth and Albany which had reached Mount Barker by late 1835 and by 1860 the traffic on the track was sufficient for William Cooper to build the Bush Inn to cater for passing trade.

The Plantagenet Road Board was gazetted on 24 January 1871 as one of 18 elected boards to manage roads and services in Western Australia, and initially included a reasonably large section of the Great Southern Region. On 1 July 1961, it became the Shire of Plantagenet following changes to the Local Government Act.

The area has always been agriculturally rich. Mixed farming was established towards the end of the nineteenth century and by 1910 there were 75 commercial orchards (mostly concentrating on apple growing) in the area. In 1917 the Mount Barker Fruitgrowers Cool Storage Co-operative was established.



The orchards have largely given way to a thriving grape growing industry with high quality vineyards producing a range of excellent wines.

The Shire has some spectacular scenery such as the Porongurup National Park which lies east of Mount Barker and covers 2,350 ha. The Porongurup Range boasts a number of good walks and unusual rock formations such as Castle Rock and the Balancing Rock.

The Stirling Range to the north is breathtaking, being one of the few true rugged mountain ranges in Western Australia. It is one of the world's most spectacular wildflower areas with approximately 1,525 species of plants, of which 87 are found nowhere else in the world.



The chief historical attraction in Mount Barker is the old Police Station Museum. Built in 1867-68 by a convict road party, it originally consisted of a living quarters, coach house and stables for the police horses. Today it is an unusual thematic museum with each room being a careful recreation of the way the rooms were used originally.

Plantagenet at a Glance

- Distance from Perth (from Mount Barker) 359 km
- Distance from Albany (from Mount Barker) 51 km
- Population 5,263 (ABS 2019 ERP)
- Area 4,875 km²
- Number of elected members (Shire) 9
- Number of dwellings 2,540
- Number of rate assessments 3,519
- Length of sealed roads 384 km
- Length of unsealed roads 935 km
- Number of electors 3,584
- Number of bushfire brigades 12



It is a privilege to present the Shire of Plantagenet Annual Report for 2019/2020. This has been a very busy year with planning for a number of projects to secure our sustainable future.

Covid-19

This year, people worldwide have been impacted by the Covid-19 pandemic yet to date Plantagenet has remained Covid free. The Shire implemented a number of measures to respond to the virus for the safety and health of our community, our customers and our employees.

Throughout March to June 2020, services were impacted with skateparks and playgrounds closed to the public and disruptions to services at the library, rec. centre and administration office. The Shire continues to focus on protecting our community and employees from the threat of the Coronavirus.

Major projects

Some key projects that have been on the drawing board were carried out this year. Additions to the Mount Barker Medical Centre were started which will include six doctor consulting rooms, one physiotherapy room and an allied health professional room. The work also involves internal alterations to the foyer and waiting room areas and turning the current physio rooms and gym into two dental rooms, one dental office, one sterilization room and one dental x-ray room. Our community and the wider region are very fortunate for the medical services provided by our Medical Centre.

A Water Strategy Advisory Committee was established to develop a water strategy for the Shire examining existing water supplies, the need to treat water for its intended use, how water should be used and for what purposes, the cost of water and the cost of infrastructure.

The Committee presented a strategy to the Council in February 2020 which involves short and mid-term diverse catchment options with multiple redundancies for the collection and transfer of water. The strategy document will guide the development of water resourcing until 2030 and drought proof our future.

Immediate priorities include cleaning out Frost Dam and then extend it southwards for extra volume, constructing a small sump system to enable transfer into Frost Dam and burying a large diameter pipe from Frost Dam to Training Track Dam to enable transfers. New dams to hold extra reserves are in the pipeline for this current financial year with some funding assistance from the state.

The project to upgrade Frost Park pavilion was continued this year, with rewiring the main switchboard and improvements to flooring and kitchen. The next stage under consideration is new toilet block constructed in the old changeroom area.

Future Planning

Councillors are continuing to meet each quarter to review key strategic issues. Significant progress was made towards key projects identified in the Shire's Corporate Business Plan.



The Swimming Pool is an attraction in Mount Barker with many happy memories not only for locals but for people across the region. At nearly 50 years old, the pool is approaching that time where some refurbishment is necessary. Having engaged with the Shire's residents, local and regional sporting clubs and other potential stakeholders, schematic plans are now being developed.

The first stage includes a new main building located on the southern boundary consisting of administration, kiosk, first aid room, change rooms, universal access toilet facilities, store rooms, club room and veranda. The following stage will include the refurbishment of the main swimming pool and construction of a new "learn to swim" pool and treatment infrastructure. Heating capacity will be increased and looking at assistance from the state and federal governments to firm up funding options.

In December 2019 the Council authorised a Shire of Plantagenet Housing Strategy to be developed to determine the issues affecting accommodation in Mount Barker and Kendenup and examine the issues around housing shortages. The study, which is due to be presented to the Council in May 2021, will consider affordable housing issues and both short and medium stay accommodation requirements for emergency and semi-emergency situations.

In June 2020, the Council reviewed and endorsed the Plantagenet Trails Masterplan. A working group had been set up to review the Plantagenet Trails Masterplan 2006 and propose suitable trails to be included in a revised masterplan. Proposed trails include Mount Barker townsite trails from Frost Park to Tower Hill, including a series of downhill mountain bike runs at Tower Hill, a cycle trail along O'Neill Road linking Mount Barker trails to Porongurup National Park and a number of trail loops in Porongurup.

Simultaneously, the Great Southern Centre for Outdoor Recreation Excellence (GSCORE) has been engaged on behalf of local authorities in the Great Southern to create a Regional Trails Masterplan. The Plantagenet Trails Working Group has been engaging with this process. Active tourism and recreation options for our community are key outcomes from this regional process.

In June 2020, the Shire initiated the concept of a Plantagenet Business Development Centre, in part to help local businesses recover from losses sustained as a result of the COVID-19 restrictions. The Shire intends to lease a shopfront in the Mount Barker CBD and to offer business counselling services in conjunction with other agencies. The facility will provide assistance accessible to anyone, including business owners who are not conversant with doing things online. A physical location will also act as a display space for information on current development projects and other Shire initiatives.

During the year, the Shire entered into a Memorandum of Understanding with the Western Australian Land Authority and Forest Products Commission relating to the proposed sub-division of the Yerriminup Industrial Estate south of Mount Barker. The MOU indicates that the Shire has no 'in principle' objections to the further development of Yerriminup, including preliminary sub-division works. Such support does not involve the Council in any financial outlay. The industrial estate has the potential to create a significant number of employment opportunities in the development phase as well as a significant number of development opportunities in the operational phase. Development WA has funding to kick start the process of development on the site.

Collaborating with our community

It has been a busy year for the Shire collaborating with our community, with many exciting events and projects delivered in 2019/2020.

Of special note was the inaugural Mountains and Murals Festival, which was held in Mount Barker from 6 -10 December 2019. The Festival incorporated a food and wine fair, markets and a long table dinner with celebrity chef Scott Brannigan.

Over the course of the long weekend, seven murals were painted by the internationally acclaimed Walldogs, celebrating the unique human and geographical history of the area and the visiting artists provided workshops to develop local talents.

The Shire, together with the Mount Barker Community College hosted their biennial Have a Go Youth Volunteer Expo in July 2019.

The Shire's annual Thank a Volunteer Event was held in February 2020 at Wilson Park. Approximately 50 volunteers attended the event. Five local Bush Fire Brigade members were awarded with long service medals.

The Shire celebrated 2019 WA Seniors Week, offering various free events for anyone over 60 to enjoy. The Lower Great Southern Age Friendly Charter 2019 – 2024 was officially launched at the event.

The Mount Barker Rotary and the Shire celebrated another fantastic Australia Day function on Sunday 26 January at Frost Park. The Rotary Club provided a sausage sizzle along with both hot and cold drinks available to all attendees. Fred Mentha was awarded 'Community Citizen of the Year'. Fred has devoted many years' service to the community and has been awarded life membership to five sporting clubs and the esteemed Paul Harris Fellowship Award in Rotary.

The Hub of Mount Barker was also launched, which is a collaboration between the Shire, CRC and South Regional TAFE to better respond to community needs.

A new community cricket pitch was installed on the Mount Barker Community College oval and existing practice nets were re-surfaced. The project was funded by the Shire, the Mount Barker Cricket Club and the College.

Looking forward

Rob Stewart announced his well-deserved retirement as Chief Executive Officer during the year and left the Shire shortly after the end of the 2019/2020. On behalf of the Council, I would like to thank Rob for his hard work and dedication during his nineteen years of service with the Shire. Rob was presented with the Local Government Distinguished Officers Award at the 2019 WALGA Convention on 7 August 2019.

The Council has appointed Paul Sheedy as Acting Chief Executive Officer until early 2021, while the search for a permanent CEO is initiated. Paul has a long history in local government and Plantagenet is in good hands.

On behalf of the Council, I would like to thank the staff for the work they have undertaken throughout the year. Their commitment, enthusiasm and work ethic throughout the year is evident in the achievements contained in this report.

In closing, I take this opportunity to thank my fellow councillors for their continued efforts. I would particularly like to congratulate Cr Brett Bell who received the WALGA Long and Loyal Service Award at the 2019 Local Government Convention.

I look forward to continuing to support local residents and to achieve good strategic outcomes on behalf of our community and future generations.

A handwritten signature in black ink, appearing to read "C. Pavlovich".

Cr Chris Pavlovich
Shire President

The Shire of Plantagenet is characterised by many years of capital investment, not only in the traditional areas of roads and other crucial infrastructure, but also through a willingness of the elected members to approach all proposals in a very pragmatic, prudent and business-like manner to ensure that the interests of ratepayers and residents are always foremost.

Just a few years ago members of the council acknowledged that it was time to consolidate and review past achievements prior to examining the next opportunities that may present themselves.

That period of consolidation ended in 2018/2019 with the review of the Community Strategic Plan. The Community Strategic Plan is a statutory process that is undertaken on a regular basis, with community consultation forming a major and integral part.

Therefore, in 2019/2020 much of the work had already been done to exit the consolidation phase and examine capital needs within the District.

Of course, prior to taking on any large projects, practical aspects must form part of the examination.

What were our regional partners doing? How do our financial ratios look? How do proposals fit in with regional plans of State Government departments? What will the impact be on the level of rates?

After many meetings including councillors, staff, committees, stakeholders and government representatives, long lists of proposals were carefully scrutinised so that they could become shortlists.

Two major projects appeared to satisfy all of the criteria. Firstly, the Memorial Swimming Pool in Mount Barker had celebrated its 50th anniversary and though in good condition, could not compete with the facilities offered by other municipalities, especially with regard to ablution facilities and access.

The other major project that appeared to satisfy the criteria was that of walking and bike trails, especially those that could be offered on Mount Barker Hill. Allied with other developments, such as facilities at the top of the Hill and the potential to light up the communication tower, this project had the potential to increase economic activity not only in Mount Barker and the wider district, but also the region.

The two projects are completely different in what they could be expected to achieve.

Other towns that have completed trails projects have experienced impressive local economic growth as people come from other places to use the facilities. As a result, local economies experience growth in accommodation, provisions, meals and fuel. Even bicycle repair shops make an appearance. This is economic growth that is easy to recognise and, if successful, can have immediate and long lasting impacts on job and population growth.

The swimming pool is a different concept. Any capital project will have immediate impact from the creation of short-term jobs, but once finished, the long term benefits can be harder to identify. Examination also revealed that there wouldn't necessarily be any long term increase in patronage to justify the substantial expenditure.

So how can such a project be justified?

Part of the development and growth of small rural towns relates to 'liveability' of a place and relates directly to how happy people are. A town like Mount Barker has a very positive 'liveability quotient' with a senior high school, post office, hospital, medical centre, seven day trading, chemist and pleasant main street. The swimming pool, recreation centre and library also add to that liveability quotient. Each facility or service plays an important part in ensuring that a particular location exhibits comparative advantages, encouraging those who already live in a place to stay and those who visit to consider making the place their home.

Refurbishment of the Swimming Pool and the creation of walk and bike trails therefore have very different economic development indicators, but are complementary to each other. Each will do its part in the growth of Plantagenet while serving the needs of those who already live here while having an eye to the future.

A handwritten signature in blue ink, appearing to read "Rob Stewart".

Rob Stewart
CHIEF EXECUTIVE OFFICER

July 2020

Current Council



Back Row – Cr Len Handasyde, Cr Ken Clements, Cr Karen Woltering, Cr Brett Bell, Cr Jeff Moir

Front Row – Cr Marie O’Dea, Shire President Cr Chris Pavlovich, Deputy Shire President Cr Jon Oldfield, Cr Sue Etherington

Councillors



Shire President
Cr Chris Pavlovich



Deputy Shire
President
Cr Jon Oldfield



Cr Brett Bell



Cr Sue Etherington



Cr Len Handasyde



Cr Ken Clements



Cr Jeff Moir



Cr Marie O'Dea



Cr Karen Woltering



Chief Executive Officer – Rob Stewart (Until July 2020)

- Governance
- Minutes and Agendas
- Intergovernment Relations
- Policies and Delegations
- Occupational Health and Safety
- Legal Services
- Internal Audit
- Naming of Roads and Reserves
- Monitoring
- Advocacy
- Risk Management
- Community Safety



Executive Manager Works & Services – David Lynch

- Infrastructure
- Natural Resource Management
- Waste Management
- Regulatory Services
- Sporting Services



Deputy CEO – John Fathers

- Financial Management
- Administration
- Organisational Practice
- Trading Undertakings
- Information Technology



Executive Manager Strategic Development – Andrus Budrikis

- Health Services
- Building Control
- Statutory Town Planning
- Community Development
- Strategic Town Planning
- Strategic Development

Facilities

- Mount Barker Rec. Centre
- Mount Barker Swimming Pool
- Waste management sites
- Sports grounds
- Parks and public spaces
- Cemeteries
- Mount Barker Regional Saleyards
- Mount Barker Library
- Halls and other buildings

EXECUTIVE SERVICES

Governance

Council Committees

Membership of the Roadwise Committee changed with the appointment of Mr Leon Pitt representing the Mount Barker Community College Parents & Citizens Association, Mr Carl Beck representing WALGA and Ms Hazel (Pauline) Hughes representing the Mount Barker Community College.

The Council formed the Mountains and Murals Advisory Committee to advise the Council on the creation of wall murals in Mount Barker and any associated mural festival.

A Water Strategy Advisory Committee was established to develop for the consideration of the Council, a water strategy for the Shire of Plantagenet examining existing water supplies, the need to treat water for its intended use, how water should be used and for what purposes, the cost of water and the cost of infrastructure.

The membership of the Audit and Risk Management Committee was amended to include the Shire President.

The Mount Barker Hill Advisory Committee was formed to:

- Investigate the mechanisms necessary to light the communication tower;
- Work with the Trails Advisory Committee regarding integration of trails into other Mount Barker Hill proposals; and
- Further develop of the present Rotary lookout and the potential for other lookouts, including information boards.

A Chief Executive Officer Appointment Committee was formed to make recommendations to the Council with regard to a suitable person to be employed as Acting CEO for a period of no greater than 12 months.

External Committees

Cr Pavlovich was appointed to the Western Australian Local Government Association (WALGA) State Road Funds to Local Government Advisory Committee as a non-metropolitan member.

Renewal of Register of Delegations

During the year, a review of the Register of Delegated Authority was undertaken. At its meeting held on 19 May 2020 the Council adopted the Shire of Plantagenet Register of Delegations, Sub Delegations, Appointments and Authorisations (Register of Delegated Authority).

Citizenship Ceremonies

Citizenship was conferred in 2019/2020 on ten Mount Barker residents. August and September saw six of the 10 conferrals, with a further one in November 2019. 2020 kicked off on Australia Day with ceremonies for two conferees from the UK and one from Germany. Under COVID-19 restrictions some online ceremonies were conducted directly with the Department of Home Affairs.

Local Law Review

During the year, the Council progressed with review of the following local laws:

- Cemeteries Local Law;
- Extractive Industries Local Law;
- Pest Plants Local Law (Repeal);

- Standing Orders Local Law; and
- Bushfire Brigades Local Law.

For each of these local laws, public notice was given of the intention to undertake a review of the local laws to determine whether such local law requires amendment or repeal. Subsequently, at its meeting held on 28 January 2020, the Council resolved to adopt each of the amended local laws and in the case of the Pest Plants Local Law, repeal it.

Policies Adopted

- F/RR/1 – Rates Collection - Hardship.
- CE/CS/7 – Councillors - Ex Officio Membership.
- CE/MP/1 – Public Memorials and Plaques.
- CE/ES/1 – Citizenship Ceremonies Dress Code.
- CE/CS/8 Attendance at Events.

Policies Reviewed

The following Council policies were reviewed during 2019/2020:

- RS/TRC/1 - Road Closure (Temporary) - Wet Weather.
- A/PA/8 – Rate Incentive Prize.
- F/FM/16 – Related Party Disclosures.
- I/R/12 – Notice of Entry for Public Services and Utilities.
- I/PW/1 - Private Works.
- I/RR/4 - Town Street Verge Management.
- F/RI/1 – Investments.
- I/R/13 - Vehicle Crossovers.
- A/CA/2 – Cemetery Memorials.
- A/I/1 – Insurance of Buildings on Council Controlled Land.
- A/CA/1 – Natural Burials.
- OR/HRE/1 – Sexual Harassment.
- Policy A/PA/13 – Group Rating.
- I/RS/19 – Tourism, Tourism Services and Community Services Directional Signs.
- F/FM/15 - Debt Collection.
- A/PA/16 - Notification to Absentee Landowners - Electoral Roll.
- F/FM/14 – Regional Price Preference.
- CE/CS/2 – Motor Vehicle Use – Shire President.
- A/PA/11 Vehicle Registration Plate PL2 and PL2.
- /PA/18 relating to Methods of Valuation of Rateable Properties.
- F/FM/8 – Pensioner Rebates on Rural Properties.
- F/FM/10 - Budget Preparation.
- CF/DG/2 – Financial Assistance (Operating) to Incorporated Organisations and Clubs.
- OP/HRP/1 – Recognition of Councillors and Staff.
- CE/CS/3 – Committee Meetings and Workshops – Attendance by Members of the Public.
- OP/IC/1 – Internal Control.

- NRM/EI/1 – Gravel and Sand Acquisition.
- I/PM/3 - Vehicle Usage.
- C/RM/1 - Risk Management.
- RS/AC/1 – Release of Impounded Animals.
- Policy I/FM/2 – Vehicle Specifications
- F/FC/1 – Concessional Fees and Charges.
- A/L/1 - Legislative Compliance
- RS/V/2 – Arson and Vandalism Reward.
- Policy CS/PPPD/1– Access and Inclusion
- CS/SP/1 – Swimming Carnivals.
- RS/FP/3 Bushfire - Permits to Burn.
- RS/AC/2 – Keeping of Dogs Within Townsites.
- I/R/2 – Land Resumption for Roadworks.
- I/OA/1 – Standpipe Location and Regulation of Water Supply to Users.
- A/PA/15 – Asset Management.
- A/RM/1 - Record Keeping.

Policies Revoked

- OP/HRE/2 – Equal Employment Opportunity.
- OP/HRS/1 – Injury Management and Rehabilitation.
- OP/HRS/3 – Occupational Safety and Health

Administration

Property Transactions

During the year, the Council purchased Lot 66 on Plan 4819 in the Kendenup Townsite from the Australian Securities and Investments Commission for \$5,000.00. This property comprises a network of 41 rights-of-way or ‘laneways’.

These laneways form part of the original De Garis subdivision owned by De Garis Kendenup (WA) Development Company Limited and would have been designed to provide rear access to residential lots. The Shire had accepted responsibility for maintaining these laneways for fire, weed and vegetation mitigation and would continue this responsibility, but as the legal owner of the land.

A Lease Agreement was entered into with Plantagenet News for the former HACC building (Part of Lot 250 Memorial Road, Mount Barker) for the purposes of a community newspaper and community group use.

The lease with the former Mount Barker Tourist Bureau (Inc.) was transferred to Amazing South Coast Tourism (Inc.) subject to the deletion of the extension clause.

The licence for the Canteen at the Mount Barker Regional Saleyards to Mrs Evonne Mitchell was extended for three years.

The sublease agreements with the Wilson Inlet Catchment Committee and Oyster Harbour Catchment Group for parts of the Mount Barker Railway Station were extended for a period of five years, with an option to renew for a further five years.

Approval was given for a variation and renewal of the lease with Prima Stella Pty Ltd (Lessee) trading as Plantagenet Doctors Unit Trust and Felicity Jane Tadj and Sian Elizabeth Turner (Guarantor), for the Plantagenet Medical Centre.

A lease was entered into with Empowering Plantagenet Seniors Inc. for the Lesser Hall (Part of Lot 250 Memorial Road, Mount Barker) for the purposes of providing information, supplementary care, advocacy and support for seniors in Plantagenet.

Audits

Due to Covid-19 restrictions, the Shire's auditors conducted the preliminary audit of financial practices remotely in late March 2020, the results of which will form part of the annual audit report.

The 2019 Department of Local Government Sport and Cultural Industries Compliance Audit was fully compliant.

During the year, the Shire's Audit and Risk Management Committee regularly reviewed the strategic risk register. In February 2019, Shire staff undertook a workshop with Local Government Insurance Services (LGIS) to start the development of a new Risk Management Framework. This will result in a revised risk register.

In 2019, a risk specialist from Local Government Insurance Services workshopped a new risk management framework with the senior management team. An updated policy, framework and risk register were provided.

During the year, these documents were brought into a suitable format and information from the Shire's current strategic risk register has been added to the new register. The Shire's management team assigned ratings and key actions to the register.

The Risk Management Framework was adopted by the Council in March 2020. It sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks.

Occupational Health and Safety

Workplace safety and health practices were a continued focus throughout the year. As an employer, the Shire of Plantagenet has a responsibility to maintain a safe working environment under the provisions of Occupational Safety and Health Regulations 1996.

The Shire in conjunction with our Local Government Insurance Services (LGIS) Regional Risk Co-ordinator has updated processes to comprehensively record, track and analyse all Occupational Safety and Health data.

In 2019/2020, LGIS conducted an audit of the Shire's processes under the '3 Steps to Safety' program, which was established to recognise and meet the needs of Western Australian local government. The Shire achieved a 93% score against the Tier 2 Safety Assessment Report, which was great recognition of the work that has been put in place to date.

Strategic Community Planning

At its meeting held on 5 December 2017, the Council adopted a new Strategic Community Plan for the period 2017 – 2026.

The Strategic Community Plan drives the development of the Corporate Business Plan, both of which are integrated with and informed by the Council's Asset Management, Workforce and Long Term Financial Plans. Together they form the Local Government Integrated Planning and Reporting Framework. The Asset Management and Long Term Financial Plans are now continually updated.

During 2019/2020, the Council held a number of future planning workshops, guiding the ongoing development of corporate plans and the budget process. At its meeting held on 9 July 2019, the Council endorsed the annual review of the Shire of Plantagenet Corporate Business Plan and adopted the Shire of Plantagenet Corporate Business Plan 2019/2020 to 2023/2024.

Staffing

The 2019/2020 year saw the usual comings and goings within the Shire of Plantagenet.

In Corporate Services, Lisa Clarke (Telephonist) resigned in August 2019 with Rachael Skinner filling the position in September 2019. In October 2019, Helen Buffham (Customer Service Officer), moved to Works and Services as an Administration Officer. Emma Gardner (part time Accounts Officer) began a period of parental leave in January 2020, with Vanessa Hillman taking over the position on a full-time basis. Caitlin Hillman and Tracie Stokes were employed on fixed term contracts in the position of part time Customer Service Officer. In October 2019, Robbie Monck was appointed to fill the newly created position of Asset Management/Strategic Planning Officer.

In the Strategic Development Department, Kirsten Perrin resigned from the position of part time Community Development Officer but continues in her role at the Library as a Library Officer. The new position of Economic Development Officer was created and the position was filled in December 2019 by Laura Adams. Ursula McKiddie (Senior Cleaner) resigned in March 2020 with Part Time Cleaner, Carol Spann, stepping into the role. The part time position was filled by Jillian Basten, who commenced in February 2020.

In Works and Services, full-time Administration Officer Tracy Powell resigned in October 2019. Subsequently Helen Buffham and Nicole Selesnew, who returned to the Shire in November 2019, now job share the position. Mike Barnes joined the Shire in September 2019 as the new Community Emergency Services Manager, a position which had been vacant since April 2019.

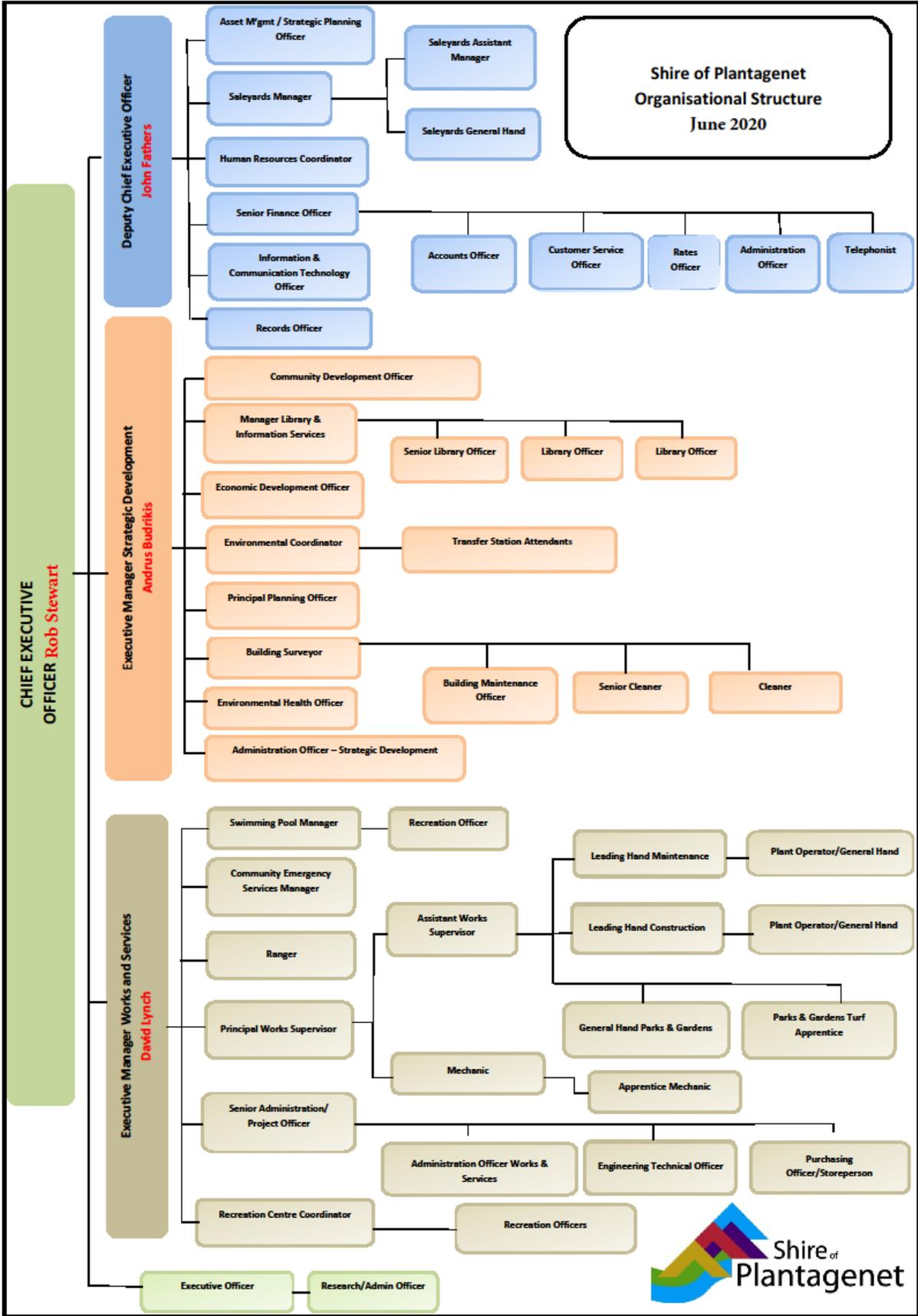
On the depot crew, Danny Corby and Gavin Jackson resigned their Plant Operator/General Hand positions in November 2019 and February 2020 respectively. These positions were filled by Robert Leglise and Neville Jones. The 2019/2020 year also saw the Shire lose another of its long-term employees, David Cooper (Workshop Supervisor), who retired in December 2019 after almost 27 years.

At The Rec.Centre, Terri Palfrey resigned from the position of Recreation Centre Coordinator in October 2019 to make a move to Melbourne. Full-time Recreation officer, Darren McDonald, was promoted to the position. The vacant full-time Recreation Officer role was restructured into two part time roles which were filled by Holly Cousins and Kyle Hogg.

During the year, the Council endorsed a proposal for the position of Executive Manager Corporate Services to be re-named to Deputy Chief Executive Officer and also approved a new position of Information Technology Officer.

This year, no staff reached the 5 or 10 year of service milestones.

The organisational chart as at the end of the 2019/2020 years is shown below:



CORPORATE SERVICES

Finance

The Shire's operating net result was minus \$607,930 in 2019/2020 (Large depreciation figures in particular result in a negative net result). Rate revenue reduced from \$6.86 million in 2018/2019 to \$6.80 million in 2019/2020 (Rates effectively remained the same, however rates raised and donated back required a different accounting treatment). Outstanding borrowings increased from \$1.97 million in 2018/2019 to \$2.18 million in 2019/2020. A loan of \$420,000.00 was taken out to fund extensions to the Mount Barker medical centre.

The Council spent \$689,621 on buildings and \$131,705 on parks and ovals and other infrastructure. The amount spent on roads, drainage and footpaths was \$3,002,723 with \$342,061 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$2,506,993 in 2018/2019 to \$3,596,265 in 2019/2020. The level of unrestricted cash at year end increased from \$896,018 to \$1,099,153.

The Council received grants and contributions for the development of assets of \$2.11 million in 2019/2020. Total grants and contributions received was \$5.03 million.

The level of year end rates debtors increased marginally from \$417,020 to \$452,663.

Rates Prize

The annual prize draw for the early payment of rates was again completed by John Howard, Chairman of the local Bendigo Bank. First prize was a \$500.00 bank account kindly donated by the Mount Barker Community Bank Branch Bendigo Bank and was won by Robin Surridge.

Second prize was a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a premium deluxe room and was won by Stewart Armstrong and Katherine Burns.

Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Barry and Daphne Hinds.

Community Grants

The Shire again provided financial assistance grants to not-for-profit organisations for services and projects that will benefit the community. This year, \$75,383 was returned to the community.

Mount Barker Regional Saleyards

Throughput was above average with a total 75,943 head of cattle being processed. Cattle market price continued to be very strong with producers capitalising on good competition among buyers.

The Council continued with its preventative maintenance program with servicing and repair of panel scanners and calibration of weighbridges. A number of issues with the pond aerators were worked through during the year, with the replacement of bearings, reinstalling the aerator mixer motors and electrical control switches being required.

The issues with the concrete in new receival ramp have now been resolved with the contractor.

During the year, a number of other substantial items were progressed during the year, including:

- Modifying the bugle on a dispersal ramp.
- A new bull crush was installed.
- The diesel motor for the irrigation pump was replaced.
- A replacement 2nd hand skid steer loader was purchased.
- The emergency generator was covered.

The Shire submitted its 2019 Annual Environmental Report to the Department of Water and Environment Regulation (DWER) in February 2019. A total of 22,903 kl of water was discharged via the licensed irrigation system. Total volume discharge was approximately 2% higher than in 2018.

The Saleyards was compliant with licence limits relating to total nutrient loadings in 2019. One breach in licence condition was reported, being that some weeds and grasses emerged on the pond banks. DWER was advised that the spraying program had been largely successful, however, has not completely prevented all emergent weed and grass growth.

In terms of stock agents, West Coast Livestock was permitted entry to the saleyards, making four agents in operation at the facility. In April 2020, Landmark and Primaries joined forces as a new agent (Nutrien Ag Solutions), reducing the number of agents back to three.

In March 2020, as a result of the Covid-19 pandemic, the Council used Clause 2(2) of the Shire of Plantagenet Local Government Property Local Law 2008, to allow only certain classes of personnel into the Mount Barker Saleyards premises, such classes being:

- Shire of Plantagenet employees and its contractors and agents directly involved with the Saleyards.
- Authorised agents permitted to sell livestock from the Mount Barker Saleyards and their employees involved with the business of the Saleyards.
- Registered genuine buyers of stock offered for sale at the Saleyards.
- Cattle transport operators transporting cattle to and from the Saleyards.

STRATEGIC DEVELOPMENT

Community Programs and Development

The Shire, together with the Mount Barker Community College hosted their biennial Have A Go Youth Volunteer Expo on 4 July 2019. Fifteen community groups and sporting clubs put together interactive stalls and displays which promoted their activities and provided Year 5 to year 10 students with activities and information on how to get involved.

The Disability Advisory Group met twice this year, and continued with initiatives making the Shire, its services and its facilities more accessible for all. Highlights included International Day for people with a disability which was celebrated on 14 February 2020, the relocation and upgrade of the ACROD parking bay at Bendigo Bank and the Shire of Plantagenet participated in the ‘Train the Trainer’ disability awareness training program on 12 March 2020.



Have a Go Youth Expo

The Shire’s annual Thank a Volunteer Event was held on Friday 28 February 2020 at Wilson Park. Despite the wild and unpredictable weather, approximately 50 volunteers attended the event and enjoyed a sausage in a bun, ice creams and a chat with fellow volunteers.

Five local Bush Fire Brigade members were awarded with long service medals which were presented by Chief Bush Fire Control Officer Norm Handasyde and Shire President Cr Chris Pavlovich.



Disability Advisory Group

Those people were Kevin Purnell (15 years, Narpyn Brigade), Mark Wallace (20 years, Narpyn Brigade), Pauline Pearce (15 years, Narpyn Brigade) and Heather and Brent Wearmouth (both 15 years, Kendenup / Mortigallup Brigade).

The event was kindly supported by the Department of Communities, as part of the Thank a Volunteer Day Celebration Grants.





Seniors Week event

The Shire of Plantagenet celebrated 2019 WA Seniors Week which ran from Sunday 10 to Sunday 17 November, offering various free events for anyone over 60 to enjoy. More than 120 seniors got together over the week to network, socialise and indulge at the Seniors Expo at the CRC A movie afternoon event was held at the Plantagenet District Hall and a free afternoon tea at the Mount Barker Museum.

The Lower Great Southern Age Friendly Charter which aims to provide a future road map that reflects the voice of older community members of the Lower Great Southern, was launched at the Seniors Expo on 11 November 2019.

The Hub of Mount Barker was also launched in November 2019. The Hub is a collaboration between the Shire, CRC and South Regional TAFE to better respond to community needs.

Long Live You commenced in August 2019. The initiative offers a unique suite of physical, social and educational programs, designed to assist in creating more active and healthier lifestyles for anyone over 60.

The program is supported by Sport Australia's Move It Aus Grants Program, Live Lighter, Healthway, the City of Albany, Shire of Denmark, Shire of Plantagenet and Department of Local Government, Sport and Cultural Industries.



Long Live You

Support to local sport and recreation clubs continued. The Shire's Clubs Handbook was developed and distributed to support sporting club committees with the running of their club and to increase club knowledge. The handbook was funded by the Department of Local Government, Sport and Cultural Industries as part of the Regional Every Club Program.

The Shire continues to provide KidSport which enables eligible families to access up to \$150 per child per year to cover club membership fees, getting more children into sport and supporting the future of local sporting clubs. A total of \$8,400 in vouchers was issued across a variety of sports.



Mount Barker Community College cricket pitch

A new community cricket pitch was installed on the Mount Barker Community College oval and existing practice nets were re-surfaced. The project was funded by the Shire, the Mount Barker Cricket Club, the College and through Cricket Australia's Australian Infrastructure Cricket Fund (AICF).

The inaugural Mountains and Murals Festival was held in Mount Barker from 6 -10 December 2019. The Festival incorporated a Food and Wine Fair, Markets, a



Mountains and Murals event

Long Table Dinner with celebrity chef Scott Brannigan and of course the legendary mural painting by the internationally acclaimed Walldogs. It is estimated that more than 2,000 locals and visitors joined the festivities over the main weekend. The Shire has already secured funding through Tourism WA for the sequel which is scheduled to be held in 2021.

As a result of the COVID-19 Pandemic, an Interagency Group was formed to identify gaps in service delivery within the Shire of Plantagenet. The original group consisted of representatives from the Shire, the Mount Barker Community Resource Centre/Baptist Church, indigenous representatives, Empowering Plantagenet Seniors and the Department of Communities. This group continues to meet and expands depending on community needs.

Development Projects

A feasibility study to determine options for improvements to Mount Barker Memorial Swimming Pool was carried out in 2019. Following a period of community and stakeholder consultation, the resulting concept plans and notional designs were released in 2020. The proposed developments include new club and change rooms, and improved facilities to host swimming carnivals.



Mount Barker swimming pool upgrade concept plan

The construction of additions to Plantagenet Medical Centre commenced in April 2020. The extensions will create an additional nine consulting rooms to house various medical specialists, increasing the variety of services available and the volume of patients who can access them.

The Plantagenet Trails Masterplan Review 2019 was published in June 2020. This document partially implements GSCORE's Great Southern Regional Trails Masterplan, and provides concepts for a range of leisure trails across the Shire. The planned trails include walk, cycle and horseback routes, showcasing our landscapes and creating outdoor leisure opportunities whilst promoting respectful interaction with nature.

It also contains scenic drive trails, which are intended to provide itineraries for tourists visiting the region and would be implemented by wayfaring signage and production of brochures.

In June 2020, two complementary concept plans for Tower Hill, Mount Barker were endorsed by the Shire. Those are Magic Dirt’s Mountain Bike Trail Network Concept Plan, and Emerge Associates’ Tower Hill Landscape Concept Masterplan. The Mountain Bike Concept Plan proposes over 10km of downhill mountain bike trails suitable for all abilities, with the capacity to host competitive downhill events and provision for spectators. The Landscape Concept Masterplan sets out improvements to the lookout and facilities at Tower Hill, including a raised boardwalk to take in the views from the high vantage point. These combined developments have huge potential to attract visitors, and provide leisure and entrepreneurial opportunities for local residents.

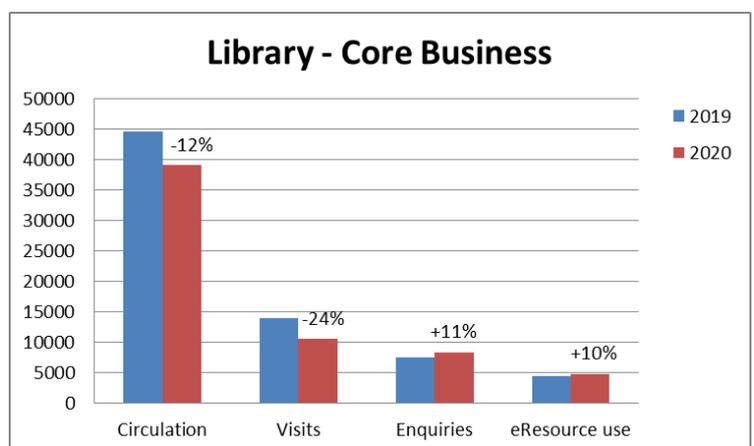
The Council also endorsed an Albany Highway Beautification Plan in June 2020, which is a staged development to improve signage and landscaping along Albany Highway, as well as facilities for visitors stopping along the route. This project is part of a larger strategy to draw traffic from the Albany Highway to the Shire’s attractions and services.

Library Services

This year was marked by two significant challenges. Phone and internet problems continued into September and the Covid-19 lockdown.

Statistics for the March to June (Covid 19 restrictions phase) consistently show approximately 20% lower issues and returns, even when completely closed to the public. This evened to 12% for the year.

The increased use of e-Resources effectively matched the downturn of issued items.



The effect of restrictions was offset by the Select & Collect service offered. Staff selected quarantined items for patrons who collected their bag at an appointed time. The Mount Barker Library and Albany Library were two of a very few (and the first to do so) libraries to offer this service. A total of 291 bags were packed and collected during this time.

The offer of this service resulted in a specific protocol written for libraries by WA Health which affirmed the precautions taken by the libraries to protect staff and community.

Family packs containing various low cost activities for school age children were offered; 56 packs were collected.

This year also marked the expansion of the Wriggle Giggle Grow program as a pro-active outreach to our young families. Relationships Australia delivered two fully attended parent workshops supported by a creche using the extra funding granted by Council earlier in the financial year. All library members 4 years and under received a special library bag and picture book or jigsaw puzzle as part of their new membership.



Wriggle Giggle Grow program

Programs planned to use the electronic devices, purchased through grant funding, had barely started when Covid-19 restrictions came into place.

The first Canva workshop, in February, was fully attended with enthusiastic feedback and a desire for more. We are looking forward to offering further workshops this coming year.

Events specifically targeting seniors included Life Café, which offered professional advice on topics of interest (49 attendees), Armchair Theatre showing film available on Kanopy (69), and Get Online Week which showcased digital devices (16).

A total of 1,007 items were added using SLWA funding; 855 items were added using Local Collection budget and public donations; and 1,406 items were removed from the collection. Where suitable, these were donated to Overton, Pardelup, and the Isolated families food parcel deliveries organised by Sue Etherington. A sum of \$1,040 was received from the sale of discarded items.

Processing is time consuming and our ability to manage a large processing operation and a range of interesting programs is in part due to the high calibre of volunteers. In particular, two people have volunteered steadfastly for over a year; Kym Lenkeit and Jenny Bell.

Staff training and development

Library assistant, Kirsten Perrin, continued her study for the Diploma of Library and Information Services through TAFE.

The Spydus Management System has undergone two upgrades. We now have our own online website where patrons can join online, order items, make reviews, and book into events.

Two students undertook a placement. One student continued to volunteer every Friday and has become an asset to customer services.

Value of service*

In the last financial year when we had accurate enough figures (2017), we were able to assess a value of \$2.28 return to the community for every dollar spent on library services. This financial year, ending 2020, we were able to assess a value of \$2.39.

* (Using cost analysis in evaluation/ Sewell & Marczak, University of Arizona)

Town Planning

Local Planning Scheme No. 5 (Scheme)

A report was presented to the Council on 14 August 2018. On 17 August 2018 the Council Resolution with the Scheme was forwarded to the Western Australian Planning Commission (WAPC) for final approval. The WAPC should be presenting their final report to the Statutory Planning Committee some time in the 2020/2021 financial year.

Scheme Amendments

There have been no amendments to the Shire of Plantagenet Town Planning Scheme No. 3 (TPS3) during this financial year.

Policy Reviews

The Council has been regularly reviewing its various policies including those adopted as Town Planning Scheme Policies under the provisions of Town Planning Scheme No. 3. Town Planning Scheme No. 3 policies have not been reviewed over the past year as the Council is waiting for the Local Planning Scheme No. 5 to be finalised. Once the Local Planning Scheme No. 5 is completed the policies will be required to be reviewed.

Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In the 2019/2020 year a total of 43 applications were processed which is an increase from the 26 last year.

During 2019/2020 a total of 10 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is a decrease from the 11 received last year.

Building Services

A total of 86 building permits were issued, being for 15 houses, three carports, nine patios/verandahs and 37 sheds and garages. This total of 86 permits is equivalent to the 2018/2019 financial year.

The Shire of Plantagenet has been employing the services of the Shire of Denmark Building Surveyor since the retirement of the Council's Principal Building Surveyor in August 2019.

Environmental Health Services

Environmental Health Services is critical in preventing diseases and maintaining public health. Some of the tasks involve monitoring of food premises, waste water management, providing input to various development applications, investigating notifiable contagious diseases, investigating various complaints, regulating offensive trades, and inspecting public buildings for health and safety compliance. The following statistics provide a guide into the routine environmental health activities undertaken during the year:

Food Premises

The Shire has a total of 72 registered food businesses/premises, an increase from last year. A total of 36 inspections of food businesses were conducted, including routine inspections, follow-up re-inspections and assessments for new premises and renovations.

A total of 36 temporary food stall applications were assessed and approvals issued for an assortment of community fetes, markets and fundraising events.

Water Sampling

Mount Barker Memorial Swimming Pool – A total of 11 water samples were collected over the summer season to monitor the microbiological levels.

Potable Water Supplies – A total of 66 potable water samples were collected from 15 food and accommodation premises and tested for microbiological analysis.

Other Inspections

Four inspections were conducted on public buildings to ensure compliance with relevant legislation and public safety. Public buildings include community halls, hotels, recreation centre, sporting clubs and meeting venues.

Compliance inspections were conducted on three caravan and camping parks. One inspection was carried out at a skin penetration business. Registration and licensing inspections were carried out for two new pest management businesses.

Public Events

Four major public events were approved, requiring detailed assessment and consultation with the various promoters and event organisers. These events were the Mount Barker Visitor Centre 'Amazing Saturday Show and Shine', Mountains and Murals Festival, Porongurup Wine Festival and Kendenup Markets.

Advice to Building Services

As part of the building services process, each building permit application is assessed for health standards, access to potable water supplies and on-site wastewater treatment and disposal. Each on-site wastewater treatment and disposal system application requires an initial site inspection by the Environmental Health Officer to enable site assessment and approval and a second inspection at the time of the systems installation including the issuing of a 'Permit to Use the Apparatus'. A total of 23 septic applications were received and subsequently approved.

Complaints

A total of 22 complaints were investigated throughout the year on various health matters which included things such as asbestos, noise, dust, illegal dumping, food businesses, unauthorised occupation, dwellings unfit for habitation and general public health issues. These complaints have the potential to require extensive time and resource allocation and in most cases, each complaint will involve multiple issues, detailed investigation, assessment and mediation to resolve.

WORKS AND SERVICES

The 2019/2020 year saw a large road construction program completed by the Works and Services Department with a number of varied road projects. Approximately 26km of road was resealed with an additional 4.20km of new seal. Just under 60km of gravel roads was resheeted.

Road Program

External grants are sourced to supplement the Council’s own funds in maintaining 949km of unsealed roads and 385km of sealed roads. The funds are used to deliver road projects that promote safety, asset management and improvements to the Shire’s road network.

Untied Federal and State Grants are as follows:

- Grants Commission (Federal) \$915,031; and
- Main Roads (State) \$215,469.

Federal and State Government ‘tied’ road grants contribute to the funding required to maintain and upgrade the Shire’s road infrastructure. Amounts received in 2018/2019 were as follows:

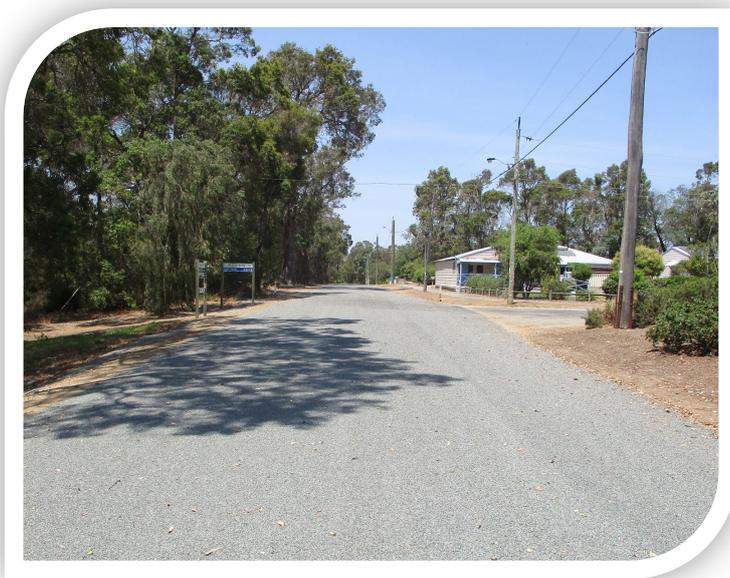
- Roads to Recovery \$566,198
- Commodity Freight Route \$1,084,885
- State Road Projects (Regional Road Group) \$525,996
- Black Spot \$34,212

Works completed in 2019/2020 included the road projects listed below:

Roads to Recovery (RTR) Federal Government Funded

- Mount Barker Road – SLK 0.74 to 4.05 – stabilise and reseal \$285,513
- Mount Barker Road – SLK 4.05 to 5.93 – improve drainage and new seal \$109,347
- Hannan Way – SLK 0.74 to 1.27 – stabilise and two coat seal \$96,438
- Pile Road – whole length – correct pavement failures prior to reseal \$71,789

RTR road projects were fully funded in 2019/2020.



Hannan Way, Narrikup - resealed in December 2019

Regional Road Group (RRG)

- Spencer Road – SLK 0 to 5.24 – second coat seal \$233,688

The State Government contribution for RRG funding is on a two thirds one thirds basis.

Commodity Freight Route Funding

- Woogenellup Road – SLK 0 to 5.89 – stabilise and reseal \$261,216
- Chillinup Road – SLK 0 to 7.87 – mulch, shoulder repairs and reseal \$437,363
- Mallawillup Road – SLK 0 to 27.54 – improve drainage & resheet parts \$419,799

Commodity Freight Route Fund road projects were fully funded in 2019/2020.

Black Spot – Federal and State

Improvements funded by state Black Spot funding were completed at the Pile Road/Muir Highway intersection which included mulching, the installation of signs, line marking and the extension of a culvert to allow for improved turning, particularly for heavy vehicles.

Work commenced on improvements to the Lake Matilda /Red Gum Pass intersection which is federally funded by the Black Spot program. As works started late in the financial year, the remainder of the upgrade is to be completed in 2020/2021.



Woogenellup Road – looking back to Mount Barker townsite – March 2020



Lake Matilda / Red Gum Pass Road Intersection

Own Source Funding

The Council spent just over \$1 million on own source funded projects, which included:

- O'Neill Road – SLK 1.55 to 1.72 – stabilise, drainage and seal \$48,477
- Sounness Park – internal roads – seal \$37,592
- Harvey Road – SLK 0 to 0.46 – drainage and skip resheet \$23,076
- Hassell Avenue – SLK 0 to 0.57 – reseal \$28,567

- Wilson Road – SLK 0 to 2.35 – upgrade drainage and new seal \$365,614
- St Werburghs Road – SLK 0.29 to 4.31 – stabilise and reseat – sections \$66,361
- Tower Road – SLK 0 to 0.88 - reseat \$19,478
- Orient Road – SLK 0 to 0.80 - reseat \$17,519
- Ophir Road – SLK 0 to 0.40 - reseat \$8,788
- Mills Road – SLK 0 to 0.29 - reseat \$8,344



Wilson Road – new seal – February 2020

Footpaths

A number of footpaths were resealed (hot mixed) during 2019/2020. A section of footpath in Hassell Avenue, Kendenup was hot mixed from the Ridge Bros shop to just south of the intersection with De Garis Street. Also, a section of footpath on the east side of Albany Highway from the Woogenellup Road roundabout north to the Rec Centre was hot mixed in May 2020. The footpath on the north side of Marmion Street was hot mixed from Menston Street to Mount Barker Road.



Hassell Ave Kendenup – May 2020



Marion Street – Mount Barker – May 2020

Storm Damage Event (AGRN 858)

Following heavy rain on 19 March 2019 in sections of the Shire, the storm event was declared a natural disaster and federal funding (Disaster Recovery Funding Arrangements WA - AGRN 858) was made available to repair the sections of road that were damaged.

Work by contractors to repair the affected roads began in March 2020 and was still underway as at 30 June 2020.

The eastern end of Yellanup Road was one of the worst sections of road damaged by the storm event. So too were sections of Porongurup and Spencer Roads.

Road Maintenance – Rural Roads and Town Streets

As part of its regular road construction and maintenance program, the following tasks were carried out:

- Grading of unsealed roads;
- Grading of shoulders on sealed roads
- Repair and clearing of drains and culverts;
- Repair and maintenance of road infrastructure;
- Verge spraying, pruning and mulching;
- Replacement and maintenance of traffic and information signs; and
- Emergency works and call-outs.

The total amount of expenditure for all aspects of road maintenance was approximately \$1.79 million (excluding storm damage rectification).

The road maintenance crew undertakes a vast array of duties to keep Shire roads at a safe and trafficable standard. In 2019/2020 the works crew recorded 520 maintenance requests of which the majority were requests for grading and pothole repair.

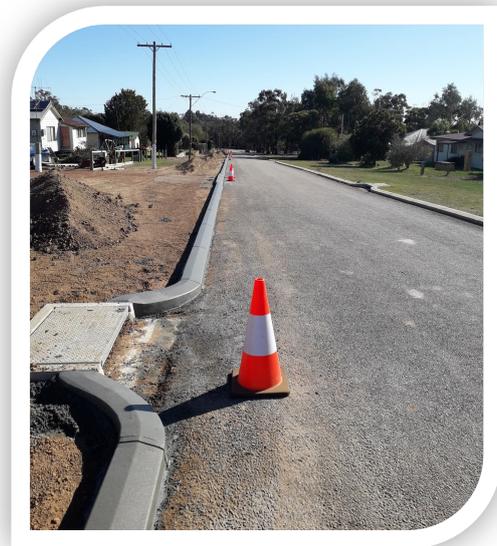
Drainage work was carried out at Westfield Street in Rocky Gully, replacing the existing table drains with side entry sumps and kerbing to help direct the water flow.



Shire machine clearing St Werburghs Road after a storm in May 2020



New sign stack at Porongurup/Castle Rock Road intersection



Westfield Street, Rocky Gully – improved drainage

Plant Replacement

In accordance with the Council's 12 Year Plant Replacement Program, a number of items of plant were replaced or purchased in 2019/2020.

Three light vehicles were changed over and a pool car ordered for the Shire Administration Office which was due to arrive in 2020/2021.

The Shire's CAT skid steer loader was changed over for a Bobcat S550 and an Isuzu FVR medium truck was scheduled to be replaced. A similar sized UD truck was ordered and is to be delivered to the Shire in 2020/21. A new Isuzu truck for use by the mechanic was ordered and when it arrives in 2020/21, the existing vehicle will be assigned for use by Saleyards staff.

Minor plant purchased included a hiab mounted crane which is to go on the back of the mechanic's truck and a purpose built post hole digger which has been attached to a Shire tractor.

Parks and Gardens

Maintenance of the various public parks and gardens and recreation facilities takes up approximately 95% of the Parks and Gardens Budget which, for the last financial year was approximately \$483,000.

The northern roundabout at the intersection of Albany Highway and Woogenellup Road was simplified with the removal of the earth mounds which were proving difficult to maintain. Instead, trees were planted, reticulation installed and turf laid. Two new grass trees were planted at the roundabout to replace the two plants damaged in a motor vehicle accident.

Water Strategy

Following a resolution of the Council in September 2019, a Water Strategy Advisory Committee was established. The intent of the committee was to examine existing water supplies and to 'drought proof' the Shire's principal recreation assets which would involve water transfer and storage. Also, a Water Strategy was to be developed. The strategy was adopted by the Council in February 2020. This document is to be reviewed and adjusted annually.

Works to commence the project involved the laying of poly pipe from the Frost Park dam to the Shire dam at the training track to transfer water to be stored for use when needed on sporting ovals during the 2020/2021 summer season. Further works are scheduled to take place in 2020/2021.



Laying of new reticulation and turf at the Albany Highway northern roundabout - November 2019



War Memorial Mount Barker
Footpaths hot mixed- November 2019

Waste Management

Just over 7,500 tonnes of waste was received at the O'Neill Road Waste Management Facility and the Kamballup, Porongurup, Kendenup and Rocky Gully transfer stations. Of the rubbish collected, 4,525 tonnes was sent to landfill. The rest was recovered and reused or recycled, including 797 tyres, 190 mattresses, 3,550 litres of oil, 250kg of household hazardous waste, 4.08 tonnes of lead acid batteries and 31.5 tonnes of steel waste.

A total of 437 tonnes of co-mingled dry recycling (paper, cardboard, aluminium cans and glass bottles) was collected and sorted by Cleanaway at the Albany Material Recovery Facility (MRF) and 3,028 Drum Muster containers were collected and processed for recycling by CLAW Environmental.

Other Projects

Other projects currently managed by Works and Services include traffic management and support in-kind for the following events:

- Grapes and Gallops at Frost Park;
- Porongurup Wine Festival;
- ANZAC day; and
- Plantagenet RoadWise Driver Revivers.

Roadwise

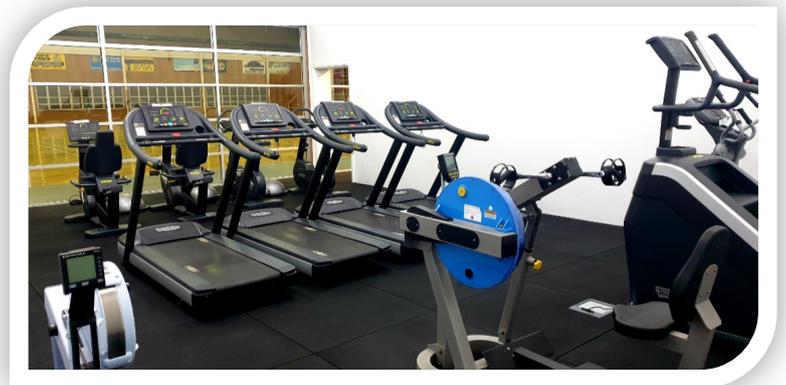
Works and Services staff are involved in the coordination of and participation in Roadwise events including a Driver Reviver which took place over the long weekend in March, a Road Ribbons for Road Safety and Sober Super Hero campaigns.

The Rec.Centre

The Rec.Centre staff have had a challenging 2019/2020 but have proven to be able to continue to supply quality services to the local community and surrounding areas.

Gym extensions were completed with the new cardio room proving to be a successful addition to the pre-existing weights area.

Two new trainers commenced work, both bringing different training styles to compliment the current options available to members. Group fitness instructors were successful in the completion of 'Metapro and Speed Agility and Quickness (SAQ) training'. These programs are designed to enhance the quality of training used for the various sporting groups including netball, football and hockey.

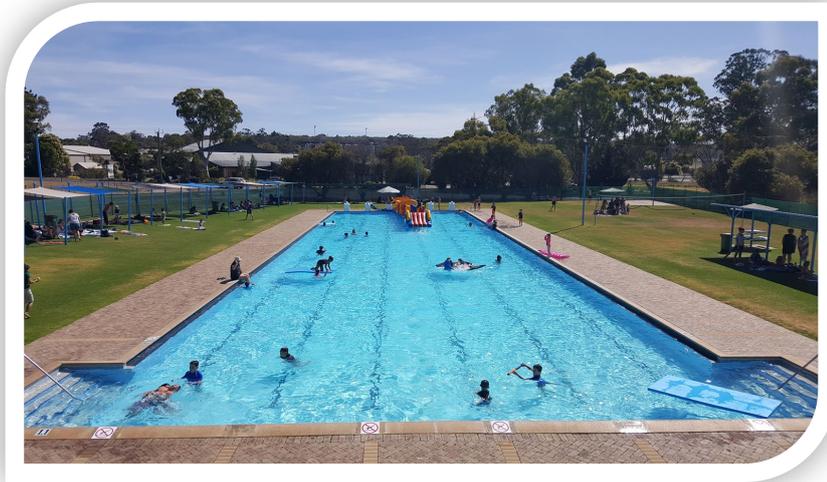


The Rec.Centre continued to deliver group fitness classes including the addition of two 6.00am classes to the weekly schedule. Living Longer Living Stronger, Staying Young Circuit, Teen Hour, Sporting Schools and social sports with badminton and volleyball have proven to be very popular.

During the COVID-19 restriction period, the Rec.Centre was closed for approximately three months. When the centre re-opened with extra hygiene requirements, community support for the gym, group fitness and specialized classes increased.

Mount Barker Swimming Pool

The hot, dry summer of 2019/2020 resulted in a busier than usual season at the Mount Barker Swimming Pool with 22,894 people attending between November 8 2019 and March 26 2020. Unfortunately, the pool season was cut short due to COVID-19 which saw many events cancelled.



Prior to this there had been plenty of action during the season such as pool parties, Watch Around Water Fun Days, swimming lessons, swimming carnivals and a busy schedule of training and race meets for the Mount Barker Swimming Club.

Every three years the pool undergoes a safety audit conducted by the Royal Lifesaving Society of WA. This audit covers a wide range of items including water quality, chemical safety and compliance to the Aquatics Code of Practice. This year the Mount Barker Swimming

Pool recorded a very impressive audit score of 98.78%. This is a great result given the pool is nearing its 50th year of operation.

Behind the scenes it has been a busy time for Shire staff and councillors as preparation begins for Stage 1 of a major facility upgrade. This will involve the construction of a new and improved main building that will include updated club rooms, change rooms, a first aid room, a kiosk and an administration area. Work is set to commence in early March 2021.

Local Governments are required to report on many matters which have been imposed through legislation. In particular these are Records Management, National Competition Policy and Disability Services. The following reports are the Council's compliance with these requirements.

Record Keeping

The Shire of Plantagenet is committed to the reliable and systematic management of records. All elected members, staff and contractors are responsible for maintaining complete, accurate and reliable evidence of all business transactions and ensuring all corporate documents are retained within the Shire's official record keeping system at the point of creation regardless of the format, in accordance with:

- State Records Act 2000;
- Evidence Act 1906;
- Acts Amendment (Evidence) Act 2000;
- Freedom of Information Act 1992;
- Local Government Act 1995 and associated regulations.

All must abide by the recordkeeping requirements of the Shire as defined in the Recordkeeping Plan, which is a requirement of the State Records Act 2000.

The Shire's Record Keeping Plan provides for continuous education of all staff and elected members, to maintain a stable knowledge and base skills platform for the Electronic Record Management System (RMS), Record Keeping Plan (RKP) and State Records requirements.

To maintain this base level of skills for all staff and elected members the Shire has implemented a number of training and evaluation systems including formal training and presentations to the Council covering topics such as:

- What is a Record;
- Penalties for non-compliance with the Record Keeping Plan;
- Record Keeping responsibilities; and
- Freedom of Information Act.

Evaluation of staff is conducted at induction stage for all new staff, to ascertain level of Records understanding, with follow-up three months later, ensuring that any issues are dealt with. Evaluation of this procedure is based on feedback from staff that undergo this process. Surveys have been conducted to ascertain the effectiveness of the Electronic Records Keeping System and understanding by staff of their responsibilities under the State Records Act, Freedom of Information Act and Evidence Act.

The Shire's RKP was reviewed during 2011/2012, and initially it was thought that no formal amendment was required. The State Records Office has since recommended that the RKP be amended to reflect updated practices.

In 2012/2013, the Plan was formally amended and accepted by the State Records Office. There have been significant changes to, or development of, recordkeeping practices since the previous RKP was approved in 2007. These changes include:

- Approval of a Shire Policy for record keeping;
- Development of formalised procedures for several aspects of recordkeeping, including correspondence control, disposal, website management, systems management and migration;
- The intention to develop a group repository for storage of records; and
- Development of a Records Disaster Management Plan.

On the basis of the review of the RKP, staff training, information sessions, publications and 2010/2011 survey, the record keeping systems were assessed as being efficient and effective, although there is room for improvement.

In 2017/2018, the Plan was reviewed and again formally accepted by the State Records Office.

Disability Access and Inclusion Plan

It is a requirement of the Western Australian Disability Services Act that all local governments report annually on the implementation of their Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disabilities have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australian Equal Opportunity Act and the Commonwealth Disability Discrimination Act.

The Shire of Plantagenet is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. The Shire's DAIP provides guidance for the Council and the Shire of Plantagenet community to become accessible and inclusive to people with disabilities, their families and carers.

Several relevant outcomes or events were implemented by the Shire in 2019/2020, including:

General services and events

- The 2020 Disability Awareness Week event 'Pathways to an Inclusive Community' included a free afternoon tea and was held on 14 February 2020. The event was a celebration people with disability who shared their success stories (in volunteering, the workplace and education), followed by a discussion on how the region can move forward to be more inclusive.



- The Shire of Plantagenet held a series of events during Seniors Week (10 -17 November 2019). Events included a Seniors Expo, a fun movie afternoon with light afternoon tea and an afternoon tea hosted by the Plantagenet Historical Society at the Mount Barker Police and Folk Museum. The Expo incorporated the launch of the Great Southern Age Friendly Charter and the launch of 'The Hub' of Mount Barker. All events were facilitated in an accessible and inclusive setting. Advertising and promotion was conducted through various mediums (newspapers, Facebook, printed posters and word of mouth).



- The Shire's annual Thank a Volunteer event was held at Wilson Park on 28 February 2020. A BBQ and Thank You Ceremony were enjoyed by all in an all accessible and inclusive setting.

Buildings and facilities

- The Disability Advisory Group has identified that the ACROD parking bay at the Bendigo Bank in Mount Barker was unsafe. Group members voiced concerns about the gradient of the road which makes it difficult to dislodge a wheelchair safely. Access to the footpath is often blocked by the parked vehicle. The Bank was consulted regarding this issue and agreed to install a new ACROD bay in a more suitable location. This project was funded through the Shire of Plantagenet with contribution from Bendigo Bank.
- Following disability awareness training in March 2020, feedback was received from people using wheelchairs that accessibility to the Shire Administration Office from the staff car park is inadequate. The Shire's Works and Services Department accordingly upgraded the access area.

Information and Communication

- The Shire of Plantagenet upgraded its website in April 2020 to a Council Connect website. It features a Website Accessibility Controls module which allows website users to increase/decrease font size and colour contrasts. The new website complies with WCAG 2.0 recommendations to ensure the overall presentation of the website meets content guidelines covering text, images, audio and scripts. WCAG 2.1 Level AA for content/layout and WCAG 2.1 AAA for contrast were adopted. Market Creations' strategy behind testing and reviewing compliance for their websites is via quarterly checks - a feature of the Council Connect subscription. Along with individual checks, they continuously review and update Spark CMS modules to be compliant to level 2.1 AA.

Quality of service

- The Mount Barker Public Library continues to provide free online library services (e-resources), large print books, audio books and an Outreach Service. The Library implemented a new Select and Collect Service during the COVID-19 shut down for residents. This service will continue for vulnerable community members and anyone who does not want to leave the safety of their home.
- The Mount Barker Rec.Centre is running programs such as Living Longer Living Stronger, Staying Young Circuit and Les Mills classes that are suitable for participants with a disability.

The gym at the Rec Centre is all ability friendly and is wheelchair accessible. A new regional program (Long Live You) commenced in August 2019. The Long Live You program offers physical and social activities for people over 60. Outreach classes such as Yoga in Kendenup and Zumba at Plantagenet Village Homes are subsidised and free of charge for participants.

Consultation and engagement

- Community workshops and engagement sessions were held in accessible venues and were open to all community members. All workshops were advertised through various mediums (print media, social media, and public notice boards). Community engagement included the formation of a Trails Working Group to provide feedback to Great Southern Centre of Outdoor Excellence's (GSCORE) Team in the development of a Regional Trails Masterplan. Local trails form part of the regional plan and co-design incorporates access and inclusion. For example, the RFQ for a concept plan at Tower Hill, Mount Barker considered access and inclusion for people with disability in design of the walk trail and the Mountain Bike Trail design.
- The Shire of Plantagenet has engaged a consulting firm to investigate the need and feasibility of redeveloping the Mount Barker Memorial Swimming Pool facilities. The development of a needs assessment and the feasibility study relied on information provided in several planning and support documents including the Shire of Plantagenet's DAIP (2017 – 2022). Further, an inclusive Project Control Group was established to guide this process.

Employment, people and culture

- The Shire of Plantagenet supported and participated in the Shire of Denmark's Train the Trainer Program. Three Great Southern residents delivered a diversity, access and inclusion presentation to Shire of Plantagenet staff on 12 March 2020, sharing their lived experiences to help break down barriers and challenge perceptions towards people living with disability.

National Competition Policy

Local governments are required to implement the National Competition Policy (NCP) to ensure that it opens up service delivery to competition and that local laws and Council policies do not unduly restrict competition. The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government.

Each local government must report its progress in achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Plantagenet has not acquired any entities in the 2019/2020 financial year that have required competitive neutrality testing.

Legislation Review

During the year, the Council progressed with review of the following local laws:

- Cemeteries Local Law;
- Extractive Industries Local Law;
- Pest Plants Local Law (Repeal);
- Standing Orders Local Law; and

- Bushfire Brigades Local Law.

For each of these local laws, public notice was given of the intention to undertake a review of the local laws to determine whether such local law requires amendment or repeal. Subsequently, at its meeting held on 28 January 2020, the Council resolved to adopt each of the amended local laws and in the case of the Pest Plants Local Law, repeal it.

The Shire undertook all other relevant NCP checks required as part of its normal review processes.

Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2019/2020 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils and Lower Great Southern Alliance to progress a number of initiatives.

Employee Remuneration

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

Salary Range	2018/2019	2019/2020
100,000 - 109,999	0	0
110,000 - 119,999	1	1
120,000 - 129,999	0	1
130,000 - 139,999	1	1
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	0	0
180,000 – 189,999	0	0
190,000 – 199,999	0	0
200,000 – 209,999	0	0
210,000 – 219,999	0	1
220,000 – 229,999	1	0

Complaints

There were no complaints that resulted in action against Councillors under section 5.121 of the Local Government Act 1995.

Plan for the Future

All local governments are currently required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995 (the Act). Regulations were made under S5.56 (2) of the Act in August 2011 which changed the minimum requirements to achieve this.

At its meeting held on 5 December 2017, the Council adopted ‘Plantagenet 2026’, the Shire of Plantagenet Strategic Community Plan for the period 2017 – 2026. Following community input via another census, the plan was reviewed for currency and amended in response to the many changes and pressures facing the Shire of Plantagenet.

At its meeting held on 9 July 2019, the Council endorsed the annual review of the Shire of Plantagenet Corporate Business Plan and adopted the Shire of Plantagenet Corporate Business Plan 2019/2020 to 2023/2024.

2020/2021 Budget Initiatives

The major initiatives that are included in the 2020/2021 budget are as follows:

Income

As a result of the economic downturn associated with the Covid-19 pandemic, the Federal and State Governments have advocated for local governments to keep rates and charges at existing levels. This philosophy has been endorsed by the Shire of Plantagenet.

It should be noted that while the rates raised will be the same as 2019/2020, there will be variations in rates chargeable for individual ratepayers. An Unimproved Value revaluation occurred this year (for 2020/2021) resulting in an increase in values across the Shire of 5.42%. However, the Council's Budget policy states that the proportion of rates raised between property valuation categories will be the same, regardless of re-valuations.

Expenditure

The draft 2020/2021 budget continues to deliver on other strategies adopted by the Council and maintains service levels across all programs. The budget maintains a focus on road renewal as well as on renewing and developing new assets. Capital roadworks (new projects) totalling over \$3.5 million are proposed, with over \$1.68 million (47%) being directly funded from State and Federal sources.

Major items include the continued refurbishment of Frost Park Pavilion, new business system software, refurbishment of the swimming pool facility (subject to further conceptual and detailed planning and confirmation of grant funding), development of infrastructure on Tower Hill, and beautification / signage on Albany Highway.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely further treatment of rust damage to roof members and braces for walkways and bays, an additional water tank for the wash down process and an initial allocation to replace the weighbridge panel scanners. The cost of these improvements are sourced from the Saleyards Capital Improvements Reserve Fund and do not require ratepayer funds.

Proposed plant purchases include the replacement of the Isuzu 3 Tonne Tipper and Cat 924G Loader.

Key Features are:

Community Amenities

- Public toilet upgrades \$20,000

Swimming Pool

- Mount Barker Swimming Pool - Schematic designs / tender \$240,000
- Mount Barker Swimming Pool - Allocation for future construction \$1,600,000

Parks and Reserves

- Frost Park - Pavilion Toilet Upgrade \$110,000
- Frost Park - Reticulation \$22,000
- Shire of Plantagenet Water Strategy \$30,000
- Sounness Park - Hockey Ground Protective Strip \$10,000

Recreation and Culture

- Mount Barker Hill Infrastructure \$580,000
- Albany Highway Beautification \$330,000

Saleyards (Funded by Saleyards Reserve)

- Outloading Ramp Bugle Modification \$34,000
- Bitumen Repairs \$10,000
- Waste Water Treatment System Modifications \$50,000
- Painting of Galvanised Elements - Roof and Walkways \$25,000
- Additional Water Tank - wash down \$25,000
- Replace Alies panel scanners \$47,000

Other Expenditure

- Renew Mount Barrow radio tower guy wires \$20,000

ROAD PROGRAM TOTALLING \$3.5 MILLION, INCLUDING:

Roads to Recovery (Fully Federal funded)

- Martin Street - SLK 0.01 - 0.27 \$40,790
- Sturdee Road - SLK 3.60 to 6.30 \$332,240
- Bloxidge Road - SLK 0 .00to 10.80 \$151,200

Regional Road Group (2/3 State & 1/3 Shire)

- Spencer Road - SLK 5.24 to 11.49 \$252,070
- Settlement Road - SLK 14.81 to 18.83 \$185,164

Commodity Routes Funded (This year is fully State funded)

- Pile Road - SLK 3.72 - 9.34 \$237,515
- Palmdale Road - SLK 0.00 - 4.32 \$204,585
- Yellanup Road - SLK 13.04 to 19.50 \$320,821

Local Roads and Community Infrastructure Program (Federal)

- Wilson Road - SLK 2.35 - 4.28 \$303,214

Council Funded

- Drainage Construction \$20,000
- Footpath and Bike Path Construction \$50,000
- Reseal Rural and Townsite Roads \$88,000

➤ Wilson Road - SLK 0.00 - 2.35	\$65,000
➤ Lowood Road - SLK 1.59 to 1.73	\$85,000
➤ Kwornicup Road - SLK 9.91 to 11.16	\$45,000
➤ St Jack Road - SLK 0.00 to 4.67	\$65,000
➤ Narpund Road - SLK 0.00 to 0.50	\$83,750
➤ Beattie Road - SLK 1.25 - 2.81	\$25,000
➤ Turpin Road - SLK 10.06 to 14.97	\$69,125
➤ Mill Road, Rocky Gully - SLK 2.91 - 7.71	\$69,125
➤ Haese Street - SLK 0.00 to 0.46	\$20,700
➤ Lake Barnes Road - SLK 0.00 to 5.60	\$231,600
➤ Sturdee Road - SLK 0 -3.60	\$265,000
➤ Syred Road - SLK 6.20 - 10.23	\$155,000
➤ Mount Barker Road - SLK 4.05 to 5.93	\$39,480

1 INTRODUCTION

1.1 Function of Local Government

The purpose of this Information Statement, in accordance with requirements of part 5 of the Freedom of Information Act 1992, is to provide information to the public on:

- The structure and function of the Shire of Plantagenet;
- The process and formulation of Council policy;
- Documentation available to the public and how to obtain it.

2 STRUCTURE OF THE COUNCIL

2.1 Function of Local Government

The general function of local government as defined in Section 3.1(1) of the Local Government Act 1995 is *'to provide for the good government of persons in its district.'*

2.2 Role of the Council

Section 2.7 of the Local Government Act 1995 defines the role of the Council as:

'2.7

(1) The council –

- (a) governs the local government's affairs; and*
- (b) is responsible for the performance of the local government's functions.*

(2) Without limiting subsection (1), the council is to –

- (a) oversee the allocation of the local government's finances and resources;*
- (b) determine the local government's policies.'*

2.3 Vision, Mission and Values Statements

Vision

Plantagenet, building a sustainable community, where natural beauty and diversity provide opportunities for all.

Mission

To enhance the quality of life for the people of Plantagenet and the region, through the provision of leadership, services and infrastructure.

Values

- Integrity through honesty, ethical behaviour and trustworthiness;
- Professionalism through understanding our roles and responsibility, the need to work efficiently and strive for excellence;
- Accountability through openness and transparency;
- Supportiveness by being patient, caring and friendly;
- Responsibility by taking ownership and not blaming others; and
- Customer Focus by understanding needs, being proactive and responsive.

2.4 Council Structure

Council elections are held every two years. The current Council decision making body consist of nine Councillors, including the Shire President, who is elected by the Council. The structure of the Shire of Plantagenet for 2018/2019 was:

Shire President	Chris Pavlovich
Deputy Shire President	Jon Oldfield
Councillors	Brett Bell
	Ken Clements
	Sue Etherington
	Len Handasyde
	Bevan Lang
	Jeff Moir
	Marie O’Dea
Chief Executive Officer (until July 2020)	Rob Stewart
Acting Chief Executive Officer	Paul Sheedy
Executive Manager Corporate Services	John Fathers
Executive Manager Strategic Development	Andrus Budrikis
Executive Manager Works and Services	David Lynch

2.5 Council Meetings

Ordinary meetings of Council are held at four weekly intervals commencing at 3.00pm. Members of the public are welcome to attend. Meetings are held in the Council Chambers, Lowood Road Mount Barker.

2.6 Council Committees

Committees, comprising elected members, and advisory committees and consultative groups, that may also include staff and the public, are established from time to time to investigate issues with in the community. The Council has established the following internal committees:

Audit and Risk Management Committee

The brief of this committee is to:

1. Provide guidance and assistance to the local government -
 - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - b) as to the development of a process to be used to select and appoint a person to be an auditor; and
2. May provide guidance and assistance to the local government as to -
 - a) matters to be audited; and
 - b) the scope of audits; and
 - c) its functions under Part 6 of the Act; and
 - d) the carrying out of its functions relating to other audits and other matters related to financial management; and

3. Is to review a report given to it by the CEO under Regulation 17(3) (the CEO's report) and is to -
 - a) report to the Council the results of that review; and
 - b) give a copy of the CEO's report to the Council.

Bush Fire Advisory Committee

This Committee is designed to advise the Council on all matters relating to the preventing, controlling and extinguishing of bush fires, the planning of the layout of fire-breaks in the district, prosecutions for breaches of the Bush Fire Act 1954, the formation of bush fire brigades and the grouping thereof under group brigade officers and the ensuring of co-operation and co-ordination of bush fire brigades in their efforts and activities.

Each bush fire brigade nominates a delegate to represent them on the Committee. To become a member of your local bush fire brigade you are required to contact your brigade delegate.

Chief Executive Officer Appointment Committee

The duties of the committee are to make recommendations to the Council with regard to:

- a) A suitable person to be employed as:
 - i. Acting CEO for a period of no greater than 12 months.
 - ii. CEO pursuant to a contract no longer than 5 years at the conclusion of the appointment referred to in (a)(i) above.
- b) Remuneration for both positions.

Heavy Haulage Advisory Committee

The brief of this committee is to:

- Advise the Council relating to heavy haulage movement within the Shire of Plantagenet; and
- Make recommendations to the Council relating to the use of local roads by classes of heavy vehicles.

Heavy Plant Committee

The brief of this committee is to:

Review the existing policy 12 Year Plant Replacement Program annually prior to budget adoption and to make recommendations to the Council as to plant purchases to be funded.

Local Emergency Management Committee

A Local Government is to establish one or more local emergency management committees for the local government district, pursuant to Section 38(1) of the Emergency Management Act 2005.

Mount Barker Hill Advisory Committee

The duties of the committee are to advise the Council with regard to:

- a) The mechanisms needing to be employed to light the communication tower;
- b) Working with the Trails Advisory Committee regarding integration of trails into other Mount Barker Hill proposals; and
- c) Further development of the present Rotary lookout and the potential for other lookouts, including information boards.

Recreation Advisory Committee

The brief of this committee is to:

- Prepare a draft Shire of Plantagenet Recreation Strategic Plan for the consideration of the Council;
- Utilise the July 2008 Plantagenet Sport and Recreation Needs Assessment and any other report considered pertinent by the Committee; and
- Liaise as necessary with community groups Recreation Centre Advisory Group, the Department of Sport and Recreation and other bodies.

Water Strategy Advisory Committee

The brief of this committee is to:

- (1) Develop for the consideration of the Council, a water strategy for the Shire of Plantagenet examining existing water supplies, the need to treat water for its intended use, how water should be used and for what purposes, the cost of water and the cost of infrastructure; and
- (2) The Committee shall be requested to report back to the Council no later than 23 February 2020 at which time the Committee shall be disbanded.

Public participation is encouraged on the following committees:

Mountains And Murals Advisory Committee

A committee was established during the year to advise the Council on the creation of wall murals in Mount Barker and any associated mural festival.

Roadwise Committee

This committee has been created to provide a structured forum for stakeholders to consider and discuss road safety issues and discuss and make recommendation regarding the identification and appropriate counter measures to negative attitudinal, behavioural and environment factors lined to enforcement, engineering, education, encouragement and evaluation of road safety initiatives.

Saleyards Advisory Committee

The brief of this committee is to:

- Make recommendation to the Council regarding the strategic direction of the Saleyards;
- Make recommendation to the Council regarding the Environmental Action Plan for the Saleyards;
- Bring to the attention of the Chief Executive Officer, industry matters regarding the cattle industry that may not be readily available to persons external to that industry; and
- Make recommendation to the Council regarding development works on the site.

2.7 Delegations

The Chief Executive Officer and other officers have the delegated authority from the Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegation Register and are reviewed annually by the Council.

3 DETAILS OF LEGISLATION ADMINISTERED

The Shire of Plantagenet is wholly or partly responsible for administering the following legislation and regulations within the Shire of Plantagenet:

- Animal Welfare Act 2003
- Building Act 2011
- Building Regulations 2012
- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Caravan Parks and Camping Grounds Act 1995
- Caravan Parks and Camping Grounds Regulations 1997
- Cat Act 2011
- Cat Regulations 2012
- Cemeteries Act 1986
- Control of Vehicles (Off Road Areas) Act 1978
- Control of Vehicles (Off Road Areas) Regulations 1979
- Disability Services Act 1993
- Dog Act 1976
- Dog Regulations 1976
- Dog (Restricted Breeds) Regulations 2002
- Environmental Protection (Noise) Regulations 1997
- Freedom of Information Act 1992
- Freedom of Information Regulations 1993
- Food Act 2008
- Food Regulations 2009
- Hairdressing Establishment Regulations 1972

- Health Act 1911
- Health (Air Handling and Water Systems) Regulations 1994
- Health (Aquatic Facilities) Regulations 2007
- Health (Asbestos) Regulations 1992
- Health Act (Carbon Monoxide) Regulations 1975
- Health (Cloth Materials) Regulations 1985
- Health (Garden Soil) Regulations 1998
- Health Act (Laundries and Bathrooms) Regulations
- Health (Pesticides) Regulations 2011
- Health (Poultry Manure) Regulations 2001
- Health (Public Buildings) Regulations 1992
- Health (Skin Penetration Procedure) Regulations 1998
- Health (Temporary Sanitary Conveniences) Regulations 1997
- Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974
- Heritage of Western Australia Act 1990
- Land Administration Act 1997
- Legal Deposit Act 2012
- Legal Deposit Regulations 2013
- Litter Act 1979
- Litter Regulations 1981
- Liquor Licensing Act 1988
- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Audit) Regulations 1996
- Local Government (Constitution) Regulations 1998
- Local Government (Building Surveyors) Regulations 2008
- Local Government (Elections) Regulations 1997
- Local Government (Financial Management) Regulations 1996
- Local Government (Functions & General) Regulations 1996
- Local Government (Miscellaneous Provisions) Act 1960
- Local Government (Rules of Conduct) Regulations 2007
- Local Government (Uniform Local Provision) Regulations 1996
- Local Government Grants Act 1978
- Local Government Regulations
- Main Roads Act 1930
- Navigable Waters Regulations 1958
- Parks and Reserves Act 1895
- Planning & Development Act 2005
- Planning & Development (Consequential & Transitional) Act 2005

- Planning & Development Regulations 2009
- Planning & Development (Consequential) Regulations 2006
- Planning & Development (Transitional) Regulations 2006
- Rates and Charges (Rebates and Deferments) Act 1992
- Residential Design Codes of WA 2002
- Sewerage, Lighting, ventilation and Construction Regulations 1971
- Strata Titles Act 1985
- Town Planning Regulation 1967
- Valuation of Land Act 1978

The Shire of Plantagenet is wholly responsible for administering the following Local Laws:

- Activities in Thoroughfares and Public Places Local Law
- Bush Fire Brigades Local Law
- Cemeteries Local Law
- Dogs Local Law
- Extractive Industries Local Law
- Health Local Law
- Landfill and Transfer Station Facilities Local Law
- Local Government Property Local Law
- Parking and Parking Facilities Local Law
- Standing Orders Local Law

4 SERVICES TO THE COMMUNITY

Function	Brief Description
Aged Services	The function of providing facilities and services for the aged.
Commercial Activities	The function of competing commercially or providing services to other councils or agencies on a fee for service basis. Includes undertaking activities on a consultancy or contract basis.
Community Relations	The function of establishing rapport with the community and raising and advancing the Council's public image and its relationships with outside bodies, including the media and the public.
Community Services	The function of providing, operating or contracting services to assist local residents and the community.
Corporate Management	The function of applying broad systematic planning to define the corporate mission and determine methods of Council operation.
Council Properties	The function of acquiring, constructing, designing, developing, disposing and maintaining facilities and premises owned, leased or otherwise occupied by the Council.
Customer Service	The function of planning, monitoring and evaluating services provided to customers by the Council.
Development and Building Controls	The function of regulating and approving building and development applications for specific properties, buildings, fences, signs, antennae, etc. covered by the Building Code of Australia and the Town Planning and Development Act
Economic Development	The function of improving the local economy through encouragement of industry, employment, tourism, regional development and trade.
Emergency Services	The function of preventing loss and minimising threats to life, property and the natural environment, from fire and other emergency situations.
Environmental Management	The function of managing, conserving and planning of air, soil and water qualities and environmentally sensitive areas such as remnant bush lands and threatened species.
Financial Management	The function of managing the Council's financial resources.
Governance	The function of managing the election of Council representatives, the boundaries of the Council districts, and the terms and conditions for Councillors.
Government Relations	The function of managing the relationship between the Council and other governments, particularly on issues which are not related to normal Council business such as Land Use and Planning or Environment Management.
Grants and Subsidies	The function of managing financial payments to the Council from the State and Federal Governments and other agencies for specific purposes.
Human Resources	The function of managing the conditions of employment and administration of personnel at the Shire including consultants and volunteers.

Information Management	The function of managing the Council's information resources, including the storage, retrieval, archives, processing and communications of all information in any format.
Information Services	The function of providing and managing public access library facilities and services.
Information Technology	The function of acquiring and managing communications and information technology and databases to support the business operations of the Council.
Land Use and Planning	The function of establishing a medium to long term policy framework for the management of the natural and built environments.
Laws and Enforcement	The function of regulating, notifying, prosecuting, and applying penalties in relation to the Council's regulatory role.
Parks and Reserves	The function of acquiring, managing, designing and constructing parks and reserves, either owned or controlled and managed by the Council.
Plant, Equipment and Stores	The function of managing the purchase, hire or leasing of all plant and vehicles, and other equipment. Includes the management of the Council's stores. Does not include the acquisition of information technology and telecommunications.
Public Health	The function of managing, monitoring and regulating activities to protect and improve public health under the terms of the Public Health Act, health codes, standards and regulations.
Rates and Valuations	The function of managing, regulating, setting and collecting Council income through the valuation of rateable land and other charges.
Recreation and Cultural Services	The function of the Council arranging, promoting or encouraging programs and events in visual arts, craft, music, performing arts, sports and recreation, cultural activities and services.
Risk Management	The function of managing and reducing the risk of loss of Council properties and equipment and risks to personnel.
Roads and Bridges	The construction, maintenance and management of roads and bridges within the Council area.
Sewerage and Drainage	The function of designing and constructing, maintaining and managing the drainage system, septic collection services, storm water and flood mitigation works.
Traffic and Transport	The function of planning for transport infrastructure and the efficient movement and parking of traffic. Encompasses all service/facilities above the road surface.
Youth Services	The function of providing services that promote the wellbeing and independence of youth.
Waste Management	The function of providing services to ratepayers for the removal of solid waste, destruction and waste reduction.

5 PUBLIC PARTICIPATION

5.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before the Council.

These are:

- a) Deputations - Members of the public can address the Council (or with the permission of the Committee Chairman, a Committee) on behalf of a group of residents.
- b) Residents are notified of some Development Applications requiring the approval of the Council. A number of applications are exempted from public notification by Town Planning Scheme No. 3. When an application is publicly notified, residents have the opportunity to write to the Council expressing their view of the application and/or to subsequently personally address the Council before a decision is made.
- c) Petitions - Written petitions can be addressed to the Council on any issue within its jurisdiction.
- d) Presentations – With prior notification and approval, a member of the public can address the Council on any issue relevant to the Council.
- d) Written Requests - Members of the public can write to the Council on any Council policy, activity or service.
- e) Question Time – Time is made available at every Council Meeting for members of the public to ask questions and have them responded to by the Council, unless the question is outside the legislation or deemed unreasonable.
- f) Elected Members - Members of the public can contact their elected members of Council to discuss any issue relevant to the Council.

5.2 Community Consultation

To ensure that all the community's needs and expectations can be expressed, community consultation is carried out on various issues that affect the Shire and can take the form of:

- Public Forums;
- Submissions;
- Community Survey; and
- Survey of people registered on a community database.

Sufficient time is allocated to allow stakeholders and the community adequate time to respond to issues. Advising the community and stakeholders of issues can take the form of:

- Media articles;
- Local newspaper advertisements;
- Council publications;
- Shire website and Facebook page;
- Newsletters/direct mail outs;
- Posters/flyers;
- Information displays; and
- Public forums.

6 COUNCIL DOCUMENTS

6.1 Policies, Strategies and Plans

- Policy Manual;
- Strategic Community Plan;
- Corporate Business Plan;
- Asset Management Plans;
- Long Term Financial Plan;
- Workforce Plan;
- Planning Vision;
- Local Planning Strategy;
- Town Planning Scheme No. 3;
- Public Open Space Strategy;
- Mount Barker and Kendenup Sport and Recreation Plans;
- Disability Access and Inclusion Plan;
- Equal Employment Opportunity Management Plan;
- Information Technology Strategic Plan;
- Saleyards Strategic Plan and Business Plan;
- Plantagenet Trails Masterplan;
- Asset Register;
- Gravel Sheeting Strategy;
- Townsite Drainage Plans;
- RAMM 2 Database;
- Twelve year Plant Replacement Program;
- Five Year Road Construction Program.

6.2 Brochures/Booklets

Brochures and booklets are available on a range of topics relating to the Shire such as the Annual Financial Report, Annual Report, Strategic Community Plan; environmental health; licensing and other topics of community interest.

6.3 Documents Available for inspection

The following documents are available for public inspection at the Council Office or via our Website (www.plantagenet.wa.gov.au) free of charge. Copies may be subject to a photocopy charge of \$0.30 per A4 single page.

Document	Details
Annual Budget	Council Office and Website
Annual Report	Council Office and Website
Audit Financial Statements	Council Office and Website
Code of Conduct	Council Office / Website

Council Policies	Council Office / Website
Council / Committee Agendas	Council Office / Website
Council / Committee Minutes	Council Office / Website
Freedom of Information Statement	Council Office / Website
Rate Book	Council Office
Register of Fees and Charges levied	Council Office / Website
Local Laws	Council Office / Website
Register of Interest (Elected Members)	Council Office
Register of Tenders	Council Office
Strategic / Management Plans	Council Office / Website

6.4 Other Information Requests

Requests for information, not shown above will be considered in accordance with the Freedom of Information Act provisions. Under this legislation, applications must be submitted in written form and will be subject to an application fee where applicable unless the applicant is granted as exemption.

Should the application require copies of any documents inspected pursuant to a Freedom of Information request, the charges will apply. It should be noted that some documents are for viewing only and cannot be copied as such copy would breach the Copyright Act 1968.

7 FREEDOM OF INFORMATION PROCEDURES AND ACCESS ARRANGEMENTS

It is the aim of the Shire of Plantagenet to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process.

If information is not routinely available, the Freedom of Information Act 1992 provides the right to apply for documents held by the Council and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

7.1 FOI Applications

Access applications have to:

- be in writing;
- give enough information so that the documents requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the Shire with any application fee payable.

Applications and enquiries should be addressed to the Freedom of Information Coordinator, PO Box 48, Mount Barker WA 6324 or telephone 08 9892 1111.

Applications will be acknowledged in writing. The applicant will be notified of the decision within 45 days.

7.2 FOI Fees and Charges

A scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows:

Type of Fee

- | | |
|--|---------|
| • Personal information about the applicant | No Fee |
| • Application fee (for non personal information) | \$30.00 |

Type of charge

- | | |
|---|-------------|
| • Charge for time dealing with application (per hour or pro rata) | Budget cost |
| • Access time supervised by staff (per hour or pro rata) | Budget cost |
| • Photocopying staff time (per hour or pro rata) | Budget cost |
| • Per photocopy | Budget cost |
| • Duplicating a tape, film or computer information | Actual cost |
| • Delivery, packaging and postage | Actual cost |

Deposits

- | | |
|--|-----|
| • Advance deposit which may be required of the estimated charges | 25% |
| • Further advance deposit may be required to meet the charges for dealing with the application | 75% |
| • Pension concession | 25% |

7.3 Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

7.4 Notice of Decision

As soon as possible, but in any case within 45 days, you will be provided with a notice of decision which will include details such as:

- the date which the decision was made;
- the name and the designation of the officer who made the decision;
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document; and/or
- information on the right to review and the procedures to be followed to exercise those rights.

7.5 Refusal of Access

Applicants who are dissatisfied with a decision of the Council are entitled to ask for an internal review by the Shire. Applications should be made in writing within 30 days of receiving the notice of decision.

Applicants will be notified of the outcome of the review within 15 days.

Applicants can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review decision is issued.

8 AMENDMENT OF COUNCIL RECORDS

A member of the public may gain access to Council documents to seek amendments concerning their personal affairs by making a request under the Local Government Act 1995. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to Council records, a member of the public must make a written application to the Freedom of Information Officer as indicated above outlining the records that he/she wishes to inspect.

Strategic Planning Framework

The Local Government Act 1995 requires each local government to prepare a Plan for the Future. Part of this planning involves considering how the Shire will continue to deliver services to the community on a long term basis.

The Corporate Business Plan together with the Strategic Community Plan 2017-2026, is the Shire of Plantagenet's Plan for the Future. The highest level of plan is our Strategic Community Plan 2017—2026, which sets out the visions, aspirations and objectives for our community over a 10 year period. This plan guides all of the work, advocacy and partnerships that are undertaken by the Council.

While the Strategic Community Plan guides the overall direction of the Council, it is vital that we also translate this aspirational plan into concrete operational priorities. The Council has a Corporate Business Plan which sets out the Council's operational priorities and their resourcing over the next four years.

The Plan highlights what is important, anticipating the many challenges that are likely to occur. This will guide the delivery of the Council's and community's shared vision. The plan recognises the regional approach to strategic planning, which requires the ongoing development of partnerships with other local governments and stakeholders. These partnerships are fundamental to the collaborative approach to regional development and growth.

The Plan incorporates four year priorities set by the Council and a ten year rolling financial plan (by reference to the Long Term Financial Plan). Reviews of this plan will drive the operations of the Shire of Plantagenet within its resourcing capabilities.

A number of potential projects have been developed and the following is the list of high priority listed projects. These and other projects will continue to be progressed over the life of this plan.

A number of projects have been developed over the past 12 months, which are now being progressed, over the life of this plan and potentially beyond.

Shire of Plantagenet – Capital Works Projects

MOUNT BARKER MEMORIAL SWIMMING POOL

The Mount Barker Memorial Swimming Pool Feasibility Study was undertaken by Consulting Great Southern in conjunction with Roberts Gardiner Architects in 2019 and completed in February 2020.

The Council authorised a design phase to be progressed with the entry, change rooms and associated buildings and site works being prioritised. Extensive consultation has been carried out and schematic plans are being developed.

ALBANY HIGHWAY BEAUTIFICATION

The Council has developed a concept plan to upgrade signage directing traffic into Mount Barker from Albany Highway, plant more street trees and incorporate an iconic mural.

MOUNT BARKER HILL – LANDSCAPE

Plans are being developed for improvements on Mount Barker (Tower Hill) to create a focal point from Albany Highway and capitalise on an iconic landmark. Elements proposed include mountain bike trails, lighting the radio tower, additional car parking, feature walls, boardwalk and lookouts.

MOUNT BARKER OLD POLICE STATION MUSEUM ARCHIVE REPOSITORY

The Plantagenet Historical Society has initiated a plan to build a fire resistant (90 min Fire Rating Level) archive repository attached to the Second Police Station/Student Hostel building. The proposed archive repository would house elements of the collection and records that are kept on shelving and in filing and map cabinets. The Council has endorsed and funded the project to a value of approximately \$123,000.00.

WATER STRATEGY

The Shire of Plantagenet has recognised that a significant shift is needed in the way that it maintains irrigation throughout the public areas within the Mount Barker townsite. A drying trend over the past few decades, an increase in the size of its recreation areas and community expectations are the prime drivers of this initiative.

Some current sources of water such as the Frost Dam and the increasingly saline Government Dam are either too small or otherwise unsuitable for a sustainable future.

The Council has endorsed a short and mid-term strategic direction for budgeting and external funding purposes. A scenario of diverse catchment options with multiple redundancies for the collection and transfer of water is envisaged.

The Council will, using funds already allocated:

1. Clean out Frost Dam and then extend it southwards for extra volume.
2. Construct the small sump system including power, pump and pipeline to enable transfer into Frost Dam.
3. Bury large diameter pipe from Frost Dam to Training Track Dam to enable transfers.

A budget allocation of \$30,000.00 will be included in the 2020/2021 budget as the offset for funding applications.

Shire of Plantagenet – Other Projects

LOCAL PLANNING STRATEGY REVIEW

The review of the Shire of Plantagenet Local Planning Strategy is a statutory requirement following the adoption of the Shire of Plantagenet Local Planning Scheme No 5. The Council has authorised preliminary community consultation with the aim of generating submissions as input to the preparation of the review. Advertising for community feedback commenced in April 2020.

HOUSING STRATEGY

At its 3 December 2020 meeting, the Council resolved that a housing strategy be developed to:

- a) Initially determine the issues affecting accommodation in the Mount Barker and Kendenup areas;
- b) Examine the current position regarding housing issues in all the town sites and villages in the Shire of Plantagenet, including the DeGaris subdivision;
- c) Examine the issues around shortages from the many and varied industry groups, local government, community groups and other stakeholders;
- d) Look at affordable housing issues and options; and
- e) Look at both short and medium stay accommodation requirements for emergency and semi-emergency situations.

The reporting date for the housing strategy will be in 2021.

BUSINESS SYSTEM SOFTWARE

The Council has accepted a tender from IT Vision for a replacement to the Shire's business system software. The implementation is currently under way and will be complete by the end of 2020/2021.

Non Shire Projects where the Shire is a Stakeholder

YERRIMINUP INDUSTRIAL ESTATE (Mount Barker Agribusiness Precinct)

The State Government announced on 17 April 2020 that it is investing \$300,000.00 to support further design work on the Yerriminup Industrial Estate. This further work includes feasibility investigations, an approved sub-division plan and a costed detailed design.

The project is being managed by Development WA. The Shire of Plantagenet is a stakeholder in the development as current proposals indicate that the access road to the estate will be through the Shire owned Saleyards property.

REGIONAL TRAILS

The Plantagenet Trails Working Group was formed in 2019 to review the Plantagenet Trails Masterplan 2006, investigate new trail proposals and advise the Council on appropriate trail developments.

The will be plan be reviewed prior to budget preparation every year to see what funding should be included in the next financial year budget to further develop trail projects.

This has coincided with the preparation of a Great Southern Regional Trails Masterplan by GSCORE. GSCORE has proposed the 11 regional priority trails as core priority trails to establish the Great Southern as a 'World Class Trails Destination'. The number 1 priority on that list is the Tower Hill Mountain Bike (MTB) Trails. To create a 'World Class Trails Destination' for our region, the trails should be developed as a group.

SHIRE OF PLANTAGENET
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	55

COMMUNITY VISION

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

Principal place of business:
22-24 Lowood Road, Mount Barker, 6324
Postal Address P.O.Box 48, Mount Barker, 6324

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	25(a)	6,801,853	6,849,066	6,861,909
Operating grants, subsidies and contributions	2(a)	2,914,981	1,344,506	3,917,061
Fees and charges	2(a)	2,362,304	2,405,510	2,025,616
Interest earnings	2(a)	146,439	154,000	192,524
Other revenue	2(a)	410,440	2,533,396	293,966
		12,636,017	13,286,478	13,291,076
Expenses				
Employee costs		(4,808,513)	(4,953,706)	(4,923,837)
Materials and contracts		(4,038,857)	(5,444,241)	(2,856,004)
Utility charges		(428,303)	(360,992)	(318,323)
Depreciation on non-current assets	11(c)	(5,293,909)	(5,924,701)	(6,060,195)
Interest expenses	2(b)	(91,262)	(108,568)	(133,325)
Insurance expenses		(276,386)	(258,965)	(253,744)
Other expenditure		(244,026)	(406,590)	(443,108)
		(15,181,256)	(17,457,763)	(14,988,536)
		(2,545,239)	(4,171,285)	(1,697,460)
Non-operating grants, subsidies and contributions	2(a)	2,111,268	1,933,620	1,254,529
Profit on asset disposals	11(a)	3,877	27,308	5,407
(Loss) on asset disposals	11(a)	(175,806)	(40,532)	(39,605)
Fair value adjustments to financial assets at fair value through profit or loss	5(b)	1,441	0	87,586
		1,940,780	1,920,396	1,307,917
Net result for the period		(604,459)	(2,250,889)	(389,543)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	37,989,564
Total other comprehensive income for the period		0	0	37,989,564
Total comprehensive income for the period		(604,459)	(2,250,889)	37,600,021

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

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
	2(a)			
Governance		109,604	64,300	83,656
General purpose funding		9,058,274	8,132,676	9,010,739
Law, order, public safety		283,061	249,660	230,802
Health		88,593	93,376	73,425
Education and welfare		32,720	44,779	49,337
Community amenities		955,855	1,048,776	724,686
Recreation and culture		243,592	221,476	287,764
Transport		524,335	2,253,165	1,721,460
Economic services		1,257,866	1,111,710	977,812
Other property and services		82,117	66,560	131,395
		12,636,017	13,286,478	13,291,076
Expenses				
	2(b)			
Governance		(766,708)	(797,990)	(722,289)
General purpose funding		(338,019)	(366,806)	(432,283)
Law, order, public safety		(915,277)	(950,703)	(908,840)
Health		(257,653)	(281,921)	(274,481)
Education and welfare		(76,285)	(90,685)	(133,965)
Community amenities		(1,093,013)	(1,456,466)	(1,408,421)
Recreation and culture		(2,799,388)	(3,059,660)	(2,910,383)
Transport		(6,862,257)	(8,031,952)	(5,908,382)
Economic services		(1,923,223)	(2,248,492)	(2,013,529)
Other property and services		(58,171)	(64,520)	(142,638)
		(15,089,994)	(17,349,195)	(14,855,211)
Finance Costs				
	2(b)			
Governance		(69,334)	(75,547)	(88,036)
Health		(182)	0	0
Education and welfare		(9,702)	(20,746)	(26,346)
Recreation and culture		(6,739)	(7,524)	(9,449)
Transport		0	0	(2,055)
Economic services		(5,305)	(4,751)	(7,439)
		(91,262)	(108,568)	(133,325)
		(2,545,239)	(4,171,285)	(1,697,460)
Non-operating grants, subsidies and contributions	2(a)	2,111,268	1,933,620	1,254,529
Profit on disposal of assets	11(a)	3,877	27,308	5,407
(Loss) on disposal of assets	11(a)	(175,806)	(40,532)	(39,605)
Fair value adjustments to financial assets at fair value through profit or loss	5(b)	1,441	0	87,586
		1,940,780	1,920,396	1,307,917
Net result for the period		(604,459)	(2,250,889)	(389,543)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	37,989,564
Total other comprehensive income for the period		0	0	37,989,564
Total comprehensive income for the period		(604,459)	(2,250,889)	37,600,021

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020	2019
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,297,818	3,459,207
Trade and other receivables	6	740,124	762,182
Other financial assets	5(a)	39,681	128,373
Inventories	7	89,514	64,420
Other assets	8	8,696	132,484
TOTAL CURRENT ASSETS		6,175,833	4,546,666
NON-CURRENT ASSETS			
Trade and other receivables	6	102,697	99,523
Other financial assets	5(b)	481,973	434,459
Property, plant and equipment	9	38,094,064	40,645,352
Infrastructure	10	186,993,252	187,881,323
Right-of-use assets	12(a)	33,244	0
TOTAL NON-CURRENT ASSETS		225,705,230	229,060,657
TOTAL ASSETS		231,881,063	233,607,323
CURRENT LIABILITIES			
Trade and other payables	14	841,637	355,047
Contract liabilities	16	182,400	0
Lease liabilities	17(a)	18,997	0
Borrowings	18(a)	319,795	356,812
Employee related provisions	19	1,004,554	874,686
TOTAL CURRENT LIABILITIES		2,367,383	1,586,545
NON-CURRENT LIABILITIES			
Lease liabilities	17(a)	14,614	0
Borrowings	18(a)	1,798,697	1,612,737
Employee related provisions	19	98,855	112,263
TOTAL NON-CURRENT LIABILITIES		1,912,166	1,725,000
TOTAL LIABILITIES		4,279,549	3,311,545
NET ASSETS		227,601,514	230,295,778
EQUITY			
Retained surplus		60,870,407	62,608,943
Reserves - cash backed	4	3,596,265	2,506,993
Revaluation surplus	13	163,134,842	165,179,842
TOTAL EQUITY		227,601,514	230,295,778

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

SHIRE OF PLANTAGENET
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		63,168,612	2,336,867	127,190,278	192,695,757
Comprehensive income					
Net result for the period		(389,543)	0	0	(389,543)
Other comprehensive income	13	0	0	37,989,564	37,989,564
Total comprehensive income		(389,543)	0	37,989,564	37,600,021
Transfers from reserves	4	1,129,237	(1,129,237)	0	0
Transfers to reserves	4	(1,299,363)	1,299,363	0	0
Balance as at 30 June 2019		62,608,943	2,506,993	165,179,842	230,295,778
Change in accounting policies	29(b)	(44,805)	0	(2,045,000)	(2,089,805)
Restated total equity at 1 July 2019		62,564,138	2,506,993	163,134,842	228,205,973
Comprehensive income					
Net result for the period		(604,459)	0	0	(604,459)
Total comprehensive income		(604,459)	0	0	(604,459)
Transfers from reserves	4	285,394	(285,394)	0	0
Transfers to reserves	4	(1,374,666)	1,374,666	0	0
Balance as at 30 June 2020		60,870,407	3,596,265	163,134,842	227,601,514

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

SHIRE OF PLANTAGENET
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,786,604	6,884,714	6,845,691
Operating grants, subsidies and contributions		3,164,087	1,548,689	3,710,886
Fees and charges		2,362,304	2,405,510	2,025,616
Interest received		146,439	154,000	192,524
Goods and services tax received		287,301	886,948	261,962
Other revenue		410,440	2,533,397	293,966
		13,157,175	14,413,258	13,330,645
Payments				
Employee costs		(4,661,971)	(4,925,514)	(4,945,401)
Materials and contracts		(3,507,223)	(4,840,721)	(3,309,488)
Utility charges		(428,303)	(360,992)	(318,323)
Interest expenses		(91,262)	(109,803)	(253,744)
Insurance paid		(276,386)	(258,965)	(126,412)
Goods and services tax paid		(341,111)	(856,731)	(215,030)
Other expenditure		(244,026)	(406,590)	(432,654)
		(9,550,282)	(11,759,316)	(9,601,052)
Net cash provided by (used in) operating activities	20	3,606,893	2,653,942	3,729,593
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(427,936)	0	0
Payments for purchase of property, plant & equipment	9(a)	(1,031,684)	(1,504,709)	(1,032,951)
Payments for construction of infrastructure	10(a)	(3,134,425)	(3,849,680)	(3,218,188)
Non-operating grants, subsidies and contributions	2(a)	2,111,268	1,933,620	1,254,529
Proceeds from financial assets at amortised cost - self supporting loans		470,554	128,373	123,777
Proceeds from sale of property, plant & equipment	11(a)	113,994	132,000	199,781
Net cash provided by (used in) investment activities		(1,898,229)	(3,160,396)	(2,673,052)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	(698,993)	(356,812)	(840,898)
Payments for principal portion of lease liabilities	17(b)	(18,996)	0	0
Proceeds from new borrowings	18(b)	847,936	0	0
Net cash provided by (used in) financing activities		129,947	(356,812)	(840,898)
Net increase (decrease) in cash held		1,838,611	(863,266)	215,644
Cash at beginning of year		3,459,207	3,422,564	3,243,563
Cash and cash equivalents at the end of the year	20	5,297,818	2,559,298	3,459,207

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

SHIRE OF PLANTAGENET
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	26 (b)	1,565,577	1,789,953	866,962
		1,565,577	1,789,953	866,962
Revenue from operating activities (excluding rates)				
Governance		111,045	64,300	171,242
General purpose funding		2,256,335	1,283,610	2,148,830
Law, order, public safety		283,061	249,660	230,802
Health		88,593	93,376	73,425
Education and welfare		32,720	44,779	49,337
Community amenities		955,855	1,048,776	724,686
Recreation and culture		243,592	221,476	287,764
Transport		524,335	2,253,165	1,721,460
Economic services		1,257,866	1,111,710	978,713
Other property and services		85,994	93,868	135,901
		5,839,396	6,464,720	6,522,160
Expenditure from operating activities				
Governance		(842,797)	(887,981)	(810,325)
General purpose funding		(338,019)	(366,806)	(432,283)
Law, order, public safety		(915,277)	(950,703)	(911,935)
Health		(257,835)	(281,921)	(274,481)
Education and welfare		(85,987)	(111,431)	(160,311)
Community amenities		(1,231,658)	(1,456,466)	(1,409,157)
Recreation and culture		(2,811,509)	(3,067,184)	(2,919,832)
Transport		(6,862,257)	(8,031,952)	(5,910,437)
Economic services		(1,928,582)	(2,253,243)	(2,020,968)
Other property and services		(83,141)	(90,608)	(178,412)
		(15,357,062)	(17,498,295)	(15,028,141)
Non-cash amounts excluded from operating activities	26(a)	5,523,554	5,937,925	6,071,568
Amount attributable to operating activities		(2,428,535)	(3,305,697)	(1,567,451)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,111,268	1,933,620	1,254,529
Proceeds from disposal of assets	11(a)	113,994	132,000	199,781
Proceeds from financial assets at amortised cost - self supporting loans		470,554	128,373	123,777
Payments for financial assets at amortised cost - self supporting loans		(427,936)	0	0
Purchase of property, plant and equipment	9(a)	(1,031,684)	(1,504,709)	(1,032,951)
Purchase and construction of infrastructure	10(a)	(3,134,425)	(3,849,680)	(3,218,188)
Amount attributable to investing activities		(1,898,229)	(3,160,396)	(2,673,052)
FINANCING ACTIVITIES				
Repayment of borrowings	18(b)	(698,993)	(356,812)	(840,898)
Proceeds from borrowings	18(c)	847,936	0	0
Payments for principal portion of lease liabilities	17(b)	(18,996)	0	0
Transfers from Trust Funds		0	45,000	0
Transfers to reserves (restricted assets)	4	(1,374,666)	(1,254,580)	(1,299,363)
Transfers from reserves (restricted assets)	4	285,394	1,183,419	1,129,237
Amount attributable to financing activities		(959,325)	(382,973)	(1,011,024)
Surplus/(deficit) before imposition of general rates		(5,286,089)	(6,849,066)	(5,251,527)
Total amount raised from general rates	25(a)	6,801,939	6,849,066	6,861,909
Surplus/(deficit) after imposition of general rates	26(b)	1,515,850	0	1,610,382

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

SHIRE OF PLANTAGENET
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Other Financial Assets	17
Note 6	Trade and Other Receivables	18
Note 7	Inventories	19
Note 8	Other Assets	20
Note 9	Property, Plant and Equipment	21
Note 10	Infrastructure	23
Note 11	Fixed Assets	25
Note 12	Leases	28
Note 13	Revaluation Surplus	29
Note 14	Trade and Other Payables	30
Note 15	Short-term Borrowings	30
Note 16	Contract Liabilities	31
Note 17	Lease Liabilities	32
Note 18	Information on Borrowings	33
Note 19	Employee Provisions	35
Note 20	Notes to the Statement of Cash Flows	36
Note 21	Total Assets Classified by Function and Activity	37
Note 22	Contingent Liabilities	38
Note 23	Commitments	39
Note 24	Related Party Transactions	40
Note 25	Rating Information	42
Note 26	Rate Setting Statement Information	45
Note 27	Financial Risk Management	46
Note 28	Initial Application of Australian Accounting Standards	49
Note 29	Change in Accounting Policies	50
Note 30	Trust Funds	51
Note 31	Other Significant Accounting Policies	52
Note 32	Activities/Programs	53
Note 33	Financial Ratios	54

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.

Specific impacts of *AASB 2018-7 Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire 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. A separate statement of those monies appears at Note 30 to these financial statements.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council	None	Adopted by Council annually	When taxable event occurs	Not applicable	When Rates Notice is issued
Rates	Waste Rate	Over time	Payment dates adopted by Council	None	Adopted by Council annually	When taxable event occurs	Not applicable	When Rates Notice is issued
Grant contracts with customers	Community events, design and planning	Over time	Based on agreed milestones	Contract obligation in not complete	Set by mutual agreement with customer	progress to match performance obligations	Limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants subsidies or contributions for construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by Council	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	contract obligations if project not complete	Set by mutual agreement with funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not Applicable	Not applicable	Cash Received	On receipt of funds	Not applicable	When assets are controlled.
Fees and Charges, licences, registrations approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State Legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State Legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by Council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at Waste facilities sites.	Single point in time	Payment in advance or on normal trading terms if credit provided	None	Adopted y council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within Hire terms	Applied by Council Annually	Based on timing of entry to facility	Returned limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges - memberships	Recreation and Pool membership	Over time	Payment in full in advance	Refund for unused portion subject to terms and conditions	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction	Output method over membership period matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, private works	Single point in time	Payment in full in advance	None	Adopted by Council annually	applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works.
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by Council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other Revenue - commissions	commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled.
Other revenue - reimbursements	Insurance claims	Single point in time	Payment n arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	2,063,460	1,056,110	1,928,418
Law, order, public safety	190,126	181,425	150,732
Recreation and culture	11,556	19,971	27,559
Transport	523,426	0	1,720,660
Economic services	126,413	47,000	89,692
Other property and services	0	40,000	0
	2,914,981	1,344,506	3,917,061
Non-operating grants, subsidies and contributions			
Community amenities	424,000	0	0
Recreation and culture	92,955	85,000	47,244
Transport	1,594,313	1,848,620	1,207,285
	2,111,268	1,933,620	1,254,529
Total grants, subsidies and contributions	5,026,249	3,278,126	5,171,590
Fees and charges			
Governance	845	300	534
General purpose funding	38,048	72,300	35,390
Law, order, public safety	20,198	18,500	15,866
Health	87,652	93,326	73,425
Education and welfare	23,018	24,033	22,689
Community amenities	952,306	1,047,776	721,620
Recreation and culture	177,274	191,505	220,415
Transport	909	0	800
Economic services	1,048,382	934,710	844,497
Other property and services	13,672	23,060	90,380
	2,362,304	2,405,510	2,025,616

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2020 Actual \$	2020 Budget \$	2019 Actual \$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	214,657	0	0
Fees and charges	1,734,812	0	0
Non-operating grants, subsidies and contributions	2,111,268	1,933,620	1,254,529
	4,060,737	1,933,620	1,254,529
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Other revenue from contracts with customers recognised during the year	1,949,469	0	0
Transfers intended for acquiring or constructing recognisable non financial assets included as a contract liability at the start of the period	44,805	0	0
Other revenue from performance obligations satisfied during the year	2,066,463	1,933,620	1,254,529
	4,060,737	1,933,620	1,254,529
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	229,974	0	0
Contract liabilities from contracts with customers	(34,529)	0	0
Financial assets held from transfers for recognisable financial assets	147,871	0	0
Contract liabilities from transfers for recognisable non financial assets	(147,871)	0	0

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	6,801,939	6,849,066	6,861,909
Statutory permits and licences	88,656	105,619	65,495
Fines	3,749	4,000	851
	6,894,344	6,958,685	6,928,255

Assets and services acquired below fair value

Contributed assets	503,980	0	0
	503,980	0	0

Other revenue

Reimbursements and recoveries	287,497	2,477,197	216,460
Other	122,943	55,200	77,506
	410,440	2,532,397	293,966

Interest earnings

Financial assets at amortised cost - self supporting loans	9,702	20,746	26,346
Interest on reserve funds	47,098	50,000	67,796
Rates instalment and penalty interest (refer Note 25(c))	60,059	54,000	59,962
Other interest earnings	29,580	29,254	38,420
	146,439	154,000	192,524

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

	2020 Actual \$	2020 Budget \$	2019 Actual \$
- Audit of the Annual Financial Report	25,360	26,000	21,336
- Other services	13,358	12,000	14,859
	38,718	38,000	36,195

Interest expenses (finance costs)

Borrowings	90,388	108,568	131,270
Interest expense [describe]	0	0	2,055
Lease liabilities	874	0	0
	91,262	108,568	133,325

Other expenditure

Sundry expenses	244,026	406,590	443,108
	244,026	406,590	443,108

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

NOTE	2020	2019
	\$	\$
Cash at bank and on hand	1,390,628	1,559,589
Term deposits	3,907,190	1,899,618
Total cash and cash equivalents	5,297,818	3,459,207
Restrictions		
requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	4,198,665	2,627,832
	4,198,665	2,627,832

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	3,596,265	2,506,993
Contract liabilities from contracts with customers	16	34,529	0
Contract liabilities from transfers for recognisable non financial assets	16	147,871	0
Unspent grants, subsidies and contributions		0	44,805
Unspent loans	18(d)	420,000	0
Bonds and deposits held		0	76,034
Total restricted assets		4,198,665	2,627,832

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

4. RESERVES - CASH BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee entitlements reserve	141,914	11,957	0	153,871	138,553	12,412	0	150,965	116,193	25,721	0	141,914
(b) Plant replacement reserve	425,013	587,596	(93,732)	918,877	422,127	591,533	(432,000)	581,660	841,962	270,524	(687,473)	425,013
(c) Drainage and water management reserve	84,347	1,104	0	85,451	83,774	1,357	0	85,131	82,346	2,001	0	84,347
(d) Waste management reserve	304,994	200,861	(14,500)	491,355	302,922	202,560	(50,000)	455,482	124,311	180,683	0	304,994
(e) Computer software/hardware upgrade reserve	155,026	52,684	0	207,710	153,972	53,337	0	207,309	31,349	123,677	0	155,026
(f) Mount Barker Regional Saleyards capital improve	149,123	231,286	(79,564)	300,845	150,506	97,498	(195,501)	52,503	215,872	135,730	(202,479)	149,123
(g) Mount Barker Regional Saleyards operating loss	279,090	12,137	0	291,227	277,195	15,051	0	292,246	257,702	21,388	0	279,090
(h) Building renewal reserve	0	0	0	0	0	0	0	0	115,692	0	(115,692)	0
(i) Outstanding land resumptions reserve	9,272	121	0	9,393	9,208	149	0	9,357	36,871	442	(28,041)	9,272
(j) Natural disaster reserve	43,364	76,455	0	119,819	43,070	76,962	0	120,032	2,336	41,028	0	43,364
(k) Plantagenet medical centre reserve	357,751	81,225	(46,016)	392,960	355,322	84,569	(420,918)	18,973	283,778	83,055	(9,082)	357,751
(l) Spring Road roadworks reserve	55,086	721	0	55,807	54,713	886	0	55,599	53,780	1,306	0	55,086
(m) Mount Barker swimming pool revitalisation reserv	7,024	52,384	0	59,408	6,976	50,956	0	57,932	6,857	167	0	7,024
(n) Hockey ground carpet replacement	56,728	18,978	0	75,706	56,343	19,216	0	75,559	37,383	19,345	0	56,728
(o) Community resource centre building reserve	22,712	7,602	0	30,314	22,558	7,697	0	30,255	14,963	7,749	0	22,712
(p) Museum complex shingle roof reserve	68,050	891	0	68,941	67,701	1,097	(5,000)	63,798	69,433	1,639	(3,022)	68,050
(q) Standpipe reserve	11,212	10,278	0	21,490	11,136	10,349	0	21,485	947	10,265	0	11,212
(r) Paths and trails reserve	31,237	409	0	31,646	31,024	0	0	31,024	20,496	10,741	0	31,237
(s) Major projects and renewals reserve	305,050	27,977	(51,582)	281,445	301,036	28,951	(80,000)	249,987	24,596	363,902	(83,448)	305,050
	2,506,993	1,374,666	(285,394)	3,596,265	2,488,136	1,254,580	(1,183,419)	2,559,297	2,336,867	1,299,363	(1,129,237)	2,506,993

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

**Anticipated
date of use**

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee entitlements reserve	Ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
(b) Plant replacement reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
(c) Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes
(d) Waste management reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
(e) Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(f) Mount Barker Regional Saleyards capital improve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(g) Mount Barker Regional Saleyards operating loss	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(h) Building renewal reserve	Ongoing	To be cancelled, with balance to be transferred to Major projects and renewals reserve
(i) Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations To fund land resumptions associated with road realignments and the like
(j) Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(k) Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
(l) Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(m) Mount Barker swimming pool revitalisation reserv	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(n) Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(o) Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
(p) Museum complex shingle roof reserve	Ongoing	To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex
(q) Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
(r) Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(s) Major projects and renewals reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and planned major building renewal projects

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

5. OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
(a) Current assets		
Financial assets at amortised cost	39,681	128,373
	39,681	128,373
Other financial assets at amortised cost		
Self supporting loans	39,681	128,373
	39,681	128,373
(b) Non-current assets		
Financial assets at amortised cost	388,255	342,181
Financial assets at fair value through profit and loss	93,718	92,278
	481,973	434,459
Financial assets at amortised cost		
Self supporting loans	388,255	342,181
	388,255	342,181
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	89,026	87,586
Unlisted equity investments (Mount Barker Co-operative shares shareholding of 8,320 shares at cost)	4,692	4,692
	93,718	92,278

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 18(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 27.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	452,663	417,020
Trade and other receivables	229,974	340,112
GST receivable	57,487	3,677
Allowance for impairment of trade receivables	0	(2,598)
Infringement receivables	0	12,491
Allowance for impairment of infringement receivables	0	(8,520)

Non-current

Pensioner's rates and ESL deferred	102,697	99,523
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	2020	2019
	\$	\$
Rates receivable	452,663	417,020
Trade and other receivables	229,974	340,112
GST receivable	57,487	3,677
Allowance for impairment of trade receivables	0	(2,598)
Infringement receivables	0	12,491
Allowance for impairment of infringement receivables	0	(8,520)
	<u>740,124</u>	<u>762,182</u>
Pensioner's rates and ESL deferred	102,697	99,523
	<u>102,697</u>	<u>99,523</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 27.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

7. INVENTORIES

Current

Fuel and materials

	2020	2019
	\$	\$
	89,514	64,420
	89,514	64,420
	64,420	49,154
Inventories expensed during the year	(264,398)	(298,952)
Additions to inventory	289,492	314,218
	89,514	64,420

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

8. OTHER ASSETS

Other assets - current

Prepayments
 Accrued income

	2020	2019
	\$	\$
	2,500	2,500
	6,196	129,984
	8,696	132,484

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 31(h).

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	4,428,625	2,045,000	6,473,625	2,731,000	25,705,216	28,436,216	34,909,841	831,327	6,114,060	41,855,228
Additions	0	0	0	0	113,685	113,685	113,685	45,629	873,637	1,032,951
(Disposals)	0	0	0	0	0	0	0	(4,286)	(229,693)	(233,979)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	(87,315)	(135,433)	(222,748)
Depreciation (expense)	0	0	0	(124,336)	(910,333)	(1,034,669)	(1,034,669)	(52,761)	(568,560)	(1,655,990)
Transfers	0	0	0	0	0	0	0	(75,933)	(54,177)	(130,110)
Carrying amount at 30 June 2019	4,428,625	2,045,000	6,473,625	2,606,664	24,908,568	27,515,232	33,988,857	656,661	5,999,834	40,645,352
Comprises:										
Gross carrying amount at 30 June 2019	4,428,625	2,045,000	6,473,625	2,861,247	26,758,151	29,619,398	36,093,023	693,222	6,019,730	42,805,975
Accumulated depreciation at 30 June 2019	0	0	0	(254,583)	(1,849,583)	(2,104,166)	(2,104,166)	(36,561)	(19,896)	(2,160,623)
Carrying amount at 30 June 2019	4,428,625	2,045,000	6,473,625	2,606,664	24,908,568	27,515,232	33,988,857	656,661	5,999,834	40,645,352
Change in accounting policy	0	(2,045,000)	(2,045,000)	0	0	0	(2,045,000)	0	0	(2,045,000)
Carrying amount at 1 July 2019	4,428,625	0	4,428,625	2,606,664	24,908,568	27,515,232	31,943,857	656,661	5,999,834	38,600,352
Additions	0	0	0	12,045	677,578	689,623	689,623	95,099	246,962	1,031,684
(Disposals)	0	0	0	0	(138,646)	(138,646)	(138,646)	(7,153)	(140,123)	(285,922)
Depreciation (expense)	0	0	0	(67,763)	(596,251)	(664,014)	(664,014)	(33,689)	(554,347)	(1,252,050)
Carrying amount at 30 June 2020	4,428,625	0	4,428,625	2,550,946	24,851,249	27,402,195	31,830,820	710,918	5,552,326	38,094,064
Comprises:										
Gross carrying amount at 30 June 2020	4,428,625	0	4,428,625	2,873,292	27,270,727	30,144,019	34,572,644	763,953	6,084,298	41,420,895
Accumulated depreciation at 30 June 2020	0	0	0	(322,346)	(2,419,478)	(2,741,824)	(2,741,824)	(53,035)	(531,972)	(3,326,831)
Carrying amount at 30 June 2020	4,428,625	0	4,428,625	2,550,946	24,851,249	27,402,195	31,830,820	710,918	5,552,326	38,094,064

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per hectare / market borrowing rate
Land - vested in and under the control of Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2/3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per square metre / market borrowing rate
Furniture and equipment	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2019	Construction costs and current condition, residual values and remaining useful life assessments inputs
Plant and equipment					
- Independent Valuation 2019	2/3	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2019	Market price per item
- Management Valuation 2019	3	Cost approach using depreciated replacement cost	Management Valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - parks and ovals	Other infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	119,476,688	1,930,194	11,038,029	5,435,827	12,844,180	150,724,918
Additions	2,581,826	104,580	285,699	50,539	195,544	3,218,188
Revaluation increments / (decrements) transferred to revaluation surplus	38,212,312	0	0	0	0	38,212,312
Depreciation (expense)	(3,204,826)	(92,045)	(166,691)	(352,535)	(588,109)	(4,404,206)
Transfers	0	0	0	0	130,111	130,111
Carrying amount at 30 June 2019	157,066,000	1,942,729	11,157,037	5,133,831	12,581,726	187,881,323
Comprises:						
Gross carrying amount at 30 June 2019	194,265,000	3,037,668	15,880,541	10,500,366	23,717,734	247,401,309
Accumulated depreciation at 30 June 2019	(37,199,000)	(1,094,939)	(4,723,504)	(5,366,535)	(11,136,008)	(59,519,986)
Carrying amount at 30 June 2019	157,066,000	1,942,729	11,157,037	5,133,831	12,581,726	187,881,323
Additions	2,675,404	98,246	229,073	76,324	55,378	3,134,425
Depreciation (expense)	(3,184,564)	(92,643)	(154,423)	(294,990)	(295,876)	(4,022,496)
Carrying amount at 30 June 2020	156,556,840	1,948,332	11,231,687	4,915,165	12,341,228	186,993,252
Comprises:						
Gross carrying amount at 30 June 2020	196,940,404	3,135,914	16,109,614	10,576,690	23,807,174	250,569,796
Accumulated depreciation at 30 June 2020	(40,383,564)	(1,187,582)	(4,877,927)	(5,661,525)	(11,465,946)	(63,576,544)
Carrying amount at 30 June 2020	156,556,840	1,948,332	11,231,687	4,915,165	12,341,228	186,993,252

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - parks and ovals	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - other	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

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

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	138,646	0	0	(138,646)	0	0	0	0	0	0	0	0
Furniture and equipment	7,153	1,771	0	(5,382)	0	0	0	0	4,286	1,098	0	(3,188)
Plant and equipment	140,124	112,223	3,877	(31,778)	145,224	132,000	27,308	(40,532)	229,693	198,683	5,407	(36,417)
	285,923	113,994	3,877	(175,806)	145,224	132,000	27,308	(40,532)	233,979	199,781	5,407	(39,605)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
General purpose funding				
Isuzu LST MUX 4x4 Wagon	25,738	24,487	0	(1,251)
Holden RG Colorado 4x4	35,264	29,760	0	(5,504)
Community amenities				
Kamballup Hall	121,840	0	0	(121,840)
Kamballup Hall Toilets	16,806	0	0	(16,806)
Recreation and culture				
Swimming Pool Cover	7,153	1,771	0	(5,382)
Economic services				
Skidsteer Loader Model S185	11,324	11,271	0	(53)
Other property and services				
Ford Falcon Tray Top	7,159	9,761	2,602	0
Triton 2WD 2.5L CDI 4A/T GLX	8,395	8,033	0	(362)
Mazda Bravo Ute 4x4	4,556	1,578	0	(2,978)
Caterpillar Skid Steer	18,579	13,651	0	(4,928)
International S-Line Water Truck	4,351	1	0	(4,350)
Toro Reelmaster 4000D Mower	5,319	6,307	988	0
Ammann Multi Tyred Roller	18,079	6,863	0	(11,216)
Custom Made Welder	0	287	287	0
Forager Catcher	1,360	224	0	(1,136)
	285,923	113,994	3,877	(175,806)
	285,923	113,994	3,877	(175,806)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2020	2019
	\$	\$
Plant and equipment	1,590	3,290
Other infrastructure - other	52,000	52,000
	53,590	55,290

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. FIXED ASSETS

(c) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	67,763	106,020	124,336
Buildings - specialised	596,251	776,232	910,333
Furniture and equipment	33,689	61,542	52,760
Plant and equipment	554,347	556,406	568,560
Infrastructure - roads	3,184,564	3,364,980	3,204,826
Other infrastructure - footpaths	92,643	94,860	92,045
Other infrastructure - drainage	154,423	167,280	166,691
Other infrastructure - parks and ovals	294,990	202,697	352,535
Other infrastructure - other	295,876	594,684	588,109
Right of Use Asset - Furniture and equipment	19,363	0	0
	5,293,909	5,924,701	6,060,195

Revision of useful lives of plant and equipment

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	25 to 50 years
Furniture and equipment	5 to 25 years
museum historic buildings	not depreciated
art works and art installations	not depreciated
Plant and equipment	5 to 25 years
Sealed roads and streets	
formation	not depreciated
pavement	40 to 70 years
seal	12 to 35 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	20 to 100 years
Pathways	30 to 40 years
Water supply piping and drainage systems	50 to 100 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease
Intangible assets - computer software licence	10 years

Asset Class

Useful life

Parks and reserves	
parks and ovals	15 to 60 years
skateparks	40 years
swimming pool	50 years
Other Infrastructure	
saleyards infrastructure	10 to 100 years
other infrastructure	10 to 45 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

12. LEASES

(a) Right-of-Use Assets

Movement in the carrying amounts of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right of Use Asset - Furniture and equipment \$	Right-of-use assets Total
Carrying amount at 30 June 2019	0	0
Recognised on initial application of AASB 16	52,607	52,607
Restated total equity at the beginning of the financial year	52,607	52,607
Depreciation (expense)	(19,363)	(19,363)
Carrying amount at 30 June 2020	33,244	33,244
(b) Cash outflow from leases		
Interest expense on lease liabilities	874	874
Lease principal expense	19,870	19,870
Total cash outflow from leases	20,744	20,744
(c) Other expenses and income relating to leases		
Short-term lease payments recognised as expense	(8,007)	(8,007)
	(8,007)	(8,007)

The Council has two leases for minor equipment, being photocopiers and gymnasium equipment. The lease term for both leases is 4 years. The council has not revalued the right of use assets for this equipment as the difference between the fair value and carrying amount is immaterial.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

13. REVALUATION SURPLUS

	2020	2020	2020	2020	Total	2020	30-Jun-19		1-Jul-19	2019	2019	Total	2019
	Opening Balance	Change in Accounting Policy	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance	Closing Balance	Prior period Correction	Restated Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance
	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,573,352	0	0	0	0	3,573,352	3,573,352	0	3,573,352	0	0	0	3,573,352
Revaluation surplus - Land - vested in and under the control of Council	2,045,000	(2,045,000)	0	0	0	0	1,794,669	250,331	2,045,000	0	0	0	2,045,000
Revaluation surplus - Buildings - non-specialised	2,490,293	0	0	0	0	2,490,293	2,490,293	0	2,490,293	0	0	0	2,490,293
Revaluation surplus - Buildings - specialised	25,456,575	0	0	0	0	25,456,575	25,456,575	0	25,456,575	0	0	0	25,456,575
Revaluation surplus - Furniture and equipment	225,563	0	0	0	0	225,563	312,878	0	312,878	0	(87,315)	(87,315)	225,563
Revaluation surplus - Plant and equipment	1,365,650	0	0	0	0	1,365,650	1,501,083	0	1,501,083	0	(135,433)	(135,433)	1,365,650
Revaluation surplus - Infrastructure - roads	117,743,731	0	0	0	0	117,743,731	79,531,419	0	79,531,419	38,212,312	0	38,212,312	117,743,731
Revaluation surplus - Other infrastructure - footpaths	1,161,153	0	0	0	0	1,161,153	1,161,153	0	1,161,153	0	0	0	1,161,153
Revaluation surplus - Other infrastructure - drainage	9,713,963	0	0	0	0	9,713,963	9,713,963	0	9,713,963	0	0	0	9,713,963
Revaluation surplus - Other infrastructure - parks and ovals	785,261	0	0	0	0	785,261	785,261	0	785,261	0	0	0	785,261
Revaluation surplus - Other infrastructure - other	619,301	0	0	0	0	619,301	869,632	(250,331)	619,301	0	0	0	619,301
	165,179,842	(2,045,000)	0	0	0	163,134,842	127,190,278	0	127,190,278	38,212,312	(222,748)	37,989,564	165,179,842

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

The correction to 2019 values relates to a 2013/2014 write off of two assets which were at the time classified as vested land, totaling \$250,330.65. These were historical cost values associated with capital expenditure on (vested) refuse disposal sites. Those assets should have been classified as Infrastructure Other prior to the write off and the reduction of \$250,330.65 would have been incorporated with net increases to the Revaluation Surplus - Other infrastructure in that year.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors	592,432	117,669
Prepaid rates	141,071	117,503
Accrued salaries and wages	60,960	30,878
Bonds and deposits held	29,633	76,035
Other creditors	13,093	0
Accrued interest on debentures	4,448	12,962
	841,637	355,047

	2020	2019
	\$	\$
Sundry creditors	592,432	117,669
Prepaid rates	141,071	117,503
Accrued salaries and wages	60,960	30,878
Bonds and deposits held	29,633	76,035
Other creditors	13,093	0
Accrued interest on debentures	4,448	12,962
	841,637	355,047

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

15. SHORT-TERM BORROWINGS

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

	2020	2019
	\$	\$
Unspent Grants	0	44,805
	0	44,805

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

16. CONTRACT LIABILITIES

	2020	2019
	\$	\$
Current		
Contract liabilities from contracts with customers	34,529	0
Contract liabilities from transfers for recognisable non financial assets	147,871	0
	182,400	0

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

17. LEASE LIABILITIES

(a) Lease Liabilities	2020	2019
	\$	\$
Current	18,997	0
Non-current	14,614	0
	33,611	0

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	
					Lease Principal 1 July 2019	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2019	Budget Lease Principal Repayments	Budget Lease Principal Outstanding	Budget Lease Interest Repayments	Lease Principal 1 July 2018	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																	
Photocopier Lease	2	Simple Leasing	2.00%	48 months	34,348	9,120	25,228	600	0	0	0	0	0	0	0	0	0
Recreation and culture																	
Gymnasium Equipment Lease	1	Simple Leasing	2.00%	48 Months	18,259	9,876	8,383	274	0	0	0	0	0	0	0	0	0
					52,607	18,996	33,611	874	0	0	0	0	0	0	0	0	0

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

18. INFORMATION ON BORROWINGS

(a) Borrowings	2020	2019
	\$	\$
Current	319,795	356,812
Non-current	1,798,697	1,612,737
	<u>2,118,492</u>	<u>1,969,549</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019
				Principal	Actual	Actual	Actual	Principal	Principal	Interest	Principal	Principal	Principal	Interest	Principal	Principal
				1 July 2019	New Loans	repayments	repayments	outstanding	1 July 2019	Principal repayments	repayments	repayments	1 July 2018	Principal repayments	Interest repayments	Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																
New Administration Centre	90	WATC	5.82%	1,152,037	0	165,556	68,734	986,481	1,152,037	165,556	75,547	986,481	1,308,362	156,325	88,036	1,152,037
Health																
Plantagenet Medical Centre	97	WATC	1.22%	0	420,000	0	182	420,000	0	0	0	0	0	0	0	0
Recreation and culture																
Sounness Park	94	WATC	3.84%	165,053	0	38,940	6,465	126,113	165,053	38,940	7,524	126,113	202,539	37,486	9,449	165,053
Economic services																
Saleyards roof	95	WATC*	2.70%	181,905	0	23,943	5,305	157,962	181,906	23,943	4,751	157,963	205,215	23,310	7,439	181,905
				<u>1,498,995</u>	<u>420,000</u>	<u>228,439</u>	<u>80,686</u>	<u>1,690,556</u>	<u>1,498,996</u>	<u>228,439</u>	<u>87,822</u>	<u>1,270,557</u>	<u>1,716,116</u>	<u>217,121</u>	<u>104,924</u>	<u>1,498,995</u>
Self Supporting Loans																
Health																
Plantagenet Village Homes	93	WATC	3.68%	470,554	0	470,554	9,702	0	470,555	128,373	20,746	342,182	594,331	123,777	26,346	470,554
Plantagenet Village Homes	96	WATC	1.66%	0	427,936	0	0	427,936	0	0	0	0	0	0	0	0
				<u>470,554</u>	<u>427,936</u>	<u>470,554</u>	<u>9,702</u>	<u>427,936</u>	<u>470,555</u>	<u>128,373</u>	<u>20,746</u>	<u>342,182</u>	<u>594,331</u>	<u>123,777</u>	<u>26,346</u>	<u>470,554</u>
				<u>1,969,549</u>	<u>847,936</u>	<u>698,993</u>	<u>90,388</u>	<u>2,118,492</u>	<u>1,969,551</u>	<u>356,812</u>	<u>108,568</u>	<u>1,612,739</u>	<u>2,310,447</u>	<u>340,898</u>	<u>131,270</u>	<u>1,969,549</u>

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

18. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2019/20

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2020 Actual	2020 Budget	2020 Actual	2020 Budget		
Plantagenet Village Homes (96)	WATC*	Debenture	10	1.66%	\$ 427,936	\$ 0	\$ 427,936	\$ 0	\$ 38,270	\$ 0
Plantagenet Medical Centre (97)	WATC*	Debenture	10	1.22%	420,000	0	0	0	27,414	420,000
* WA Treasury Corporation					847,936	0	427,936	0	65,684	420,000

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2019	Borrowed	Expended	Unspent
			During Year	During Year	Balance 30 June 2020
Plantagenet Medical Centre (97)	18/06/2020	\$ 0	\$ 420,000	\$ 0	\$ 420,000
* WA Treasury Corporation		0	420,000	0	420,000

(e) Undrawn Borrowing Facilities
Credit Standby Arrangements

	2020	2019
Bank overdraft limit	\$ 500,000	\$ 500,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	(52)	(4,274)
Total amount of credit unused	519,948	515,726

Loan facilities

Loan facilities - current	319,795	356,812
Loan facilities - non-current	1,798,697	1,612,737
Lease liabilities - current	18,997	0
Lease liabilities - non-current	14,614	0
Total facilities in use at balance date	2,152,103	1,969,549

Unused loan facilities at balance date 1,500,000 1,500,000

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

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 until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 27.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

19. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	459,348	415,338	874,686
Non-current provisions	0	112,263	112,263
	<u>459,348</u>	<u>527,601</u>	<u>986,949</u>
Additional provision	340,192	113,003	453,195
Amounts used	(256,908)	(79,827)	(336,735)
Balance at 30 June 2020	<u>542,632</u>	<u>560,777</u>	<u>1,103,409</u>
Comprises			
Current	542,632	461,922	1,004,554
Non-current	0	98,855	98,855
	<u>542,632</u>	<u>560,777</u>	<u>1,103,409</u>

	2020 \$	2019 \$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	518,061	372,105
More than 12 months from reporting date	606,428	614,844
Expected reimbursements from other WA local governments	(21,080)	0
	<u>1,103,409</u>	<u>986,949</u>

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

20. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	5,297,818	2,559,298	3,459,207
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(604,459)	(2,250,889)	(389,543)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,441)	0	(87,586)
Depreciation on non-current assets	5,293,909	5,924,701	6,060,194
(Profit)/loss on sale of asset	171,929	13,224	34,198
Changes in assets and liabilities:			
(Increase)/decrease in receivables	18,884	239,831	(165,007)
(Increase)/decrease in other assets	123,788	0	(121,246)
(Increase)/decrease in inventories	(25,094)	25,465	(15,266)
Increase/(decrease) in payables	486,590	677,254	(409,205)
Increase/(decrease) in provisions	116,460	40,756	77,582
Increase/(decrease) in contract liabilities	137,595	(82,780)	0
Non-operating grants, subsidies and contributions	(2,111,268)	(1,933,620)	(1,254,529)
Net cash from operating activities	3,606,893	2,653,942	3,729,593

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	4,961,837	5,098,073
Law, order, public safety	3,747,140	3,999,058
Education and welfare	776,767	794,999
Community amenities	3,673,275	3,199,639
Recreation and culture	22,584,543	23,033,483
Transport	169,736,860	170,165,767
Economic services	13,011,136	13,233,171
Other property and services	8,674,004	9,002,489
Unallocated	4,715,501	5,080,644
	231,881,063	233,607,323

22. CONTINGENT LIABILITIES

Mount Barker Community Centre

The Council has a joint contingent liability with the Baptist Union of WA for the the repayment of a \$100,000 loan (for the Mount Barker Community Centre) to the Minister for Regional Development in the event of default of the service at the new centre. The Council has received a letter from the Baptist Union of WA advising that they have undertaken to carry on the service in event of the local Baptist Church defaulting.

O'Neill Road Waste Management Facility

The Shire is required to prepare a Closure Management Plan for the premises. This will involve a site risk assessment (leachates), estimated determination of closure timeframe and development of a rehabilitation plan for the site. The Shire is currently working on the closure plan now with a consultant engineer. Once complete, this plan will include an assessment of total remediation costs.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

23. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects
- plant & equipment purchases

	2020	2019
	\$	\$
	372,205	13,473
	225,234	0
	597,439	13,473
Payable:		
- not later than one year	597,439	13,473

The capital expenditure projects outstanding at the end of the current reporting period represent a shed for the oil disposal area at the O'Neil Road waste management facility, playgrounds at Kendenup Hall and Bonnuyup Park, Plantagenet Medical Centre additions, an Isuzu NPR NPR 75-190 truck and a UD PK18 280 Croner truck. The prior year commitment represents electrical works at Frost Pavilion.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year
- later than one year but not later than five years

	2020	2019
	\$	\$
	21,469	35,678
	16,929	36,624
	38,398	72,302

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

Leases (Continued)

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

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

24. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	80,471	6,790	79,100
President's allowance	6,932	1,698	7,971
Deputy President's allowance	1,557	81,450	1,675
Travelling expenses	224	2,000	961
Telecommunications allowance	20,078	20,000	19,267
[describe]	9,412	30,000	8,479
	<u>118,674</u>	<u>141,938</u>	<u>117,453</u>

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	612,856	694,685
Post-employment benefits	71,307	85,681
Other long-term benefits	17,680	35,658
Termination benefits	0	28,448
	<u>701,843</u>	<u>844,472</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

24. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	38,758	3,169
Purchase of goods and services	203,069	182,278
Amounts outstanding from related parties:		
Trade and other receivables	11,373	331
Amounts payable to related parties:		
Trade and other payables	107,389	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
GRV - Mount Barker Townsite	0.098214	671	9,324,419	915,788	365	163	916,316	954,944	0	0	954,944	1,196,415
GRV - Strata Title	0.098214	1	10,192	1,001	19	(523)	497	1,001	0	0	1,001	13,240
GRV - Rural Townsites	0.098214	152	1,651,507	163,429	1,345	93	164,867	163,429	0	0	163,429	212,625
GRV - Rural	0.098214	42	1,167,480	113,351	3,230	0	116,581	114,663	0	0	114,663	144,868
Unimproved valuations												
UV - Rural	0.008494	1,159	507,841,000	4,313,292	1,771	119	4,315,182	4,317,229	0	0	4,317,229	4,245,395
UV - Mining	0.008494	0	0	0	0	0	0	0	0	0	0	0
Sub-Total		2,025	519,994,598	5,506,861	6,730	(148)	5,513,443	5,551,266	0	0	5,551,266	5,812,543
Minimum payment												
			Minimum \$									
Gross rental valuations												
GRV - Mount Barker Townsite	900	368	320,961	331,200	(900)	(3)	330,297	333,000	0	0	333,000	207,191
GRV - Strata Title	900	90	190,686	81,000	0	0	81,000	81,000	0	0	81,000	73,800
GRV - Rural Townsites	900	380	1,209,808	342,000	(900)	(301)	340,799	342,000	0	0	342,000	306,419
GRV - Rural	900	30	181,771	27,000	0	0	27,000	27,000	0	0	27,000	25,200
Unimproved valuations												
UV - Rural	900	559	45,904,900	503,100	0	0	503,100	508,500	0	0	508,500	430,999
UV - Mining	900	7	38,967	6,300	0	0	6,300	6,300	0	0	6,300	5,757
Sub-Total		1,434	47,847,093	1,290,600	(1,800)	(304)	1,288,496	1,297,800	0	0	1,297,800	1,049,366
Total amount raised from general rate												
		3,459	567,841,691	6,797,461	4,930	(452)	6,801,939	6,849,066	0	0	6,849,066	6,861,909
Concessions (Note 25(b))							(86)				0	(18,059)
Totals							6,801,853				6,849,066	6,843,850

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. RATING INFORMATION (Continued)

**(b) Discounts, Incentives, Concessions, & Write-offs
 Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	Write off	0.00%	0	86	0	18,059
				86	0	18,059
Total discounts/concessions (Note 25(a))				86	0	18,059

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General rates	General Rates - small debt write off	Small debt write off	Impractical to recover

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

25. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	19/08/2019	0.00	0.0%	9.0%
Option Two				
First instalment	19/08/2019	0.00	0.0%	9.0%
Second instalment	06/01/2020	7.50	5.5%	9.0%
Option Three				
First instalment	19/08/2019	0.00	0.0%	9.0%
Second instalment	21/10/2019	7.50	5.5%	9.0%
Third instalment	06/01/2020	7.50	5.5%	9.0%
Fourth instalment	09/03/2020	7.50	5.5%	9.0%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	35,809	32,000	37,633
Interest on instalment plan	24,250	22,000	22,329
Charges on instalment plan	16,298	15,000	16,075
	<u>76,357</u>	<u>69,000</u>	<u>76,037</u>

The Covid-19 Pandemic has had a minimal impact on the Shire of Plantagenet. Nevertheless, as a result of the overall economic downturn associated with the pandemic, the Shire decided raise the same amount of property rates, rubbish collection charges and the waste rate as raised in 2019/2020. Most fees and charges also remain the same as 2019/2020. The Council has also adopted a policy to assist ratepayers who are experiencing extreme financial hardship.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

26. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward) \$	2019/20 Budget (30 June 2020 Carried Forward) \$	2019/20 (1 July 2019 Brought Forward) \$	2018/19 (30 June 2019 Carried Forward) \$		
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	11(a)	(3,877)	(27,308)	(5,407)	(5,407)
	Less: Movement in liabilities associated with restricted cash		75,739	0	0	0
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,441)	0	(87,586)	(87,586)
	Movement in pensioner deferred rates (non-current)		(3,174)	0	(18,865)	(18,865)
	Movement in employee benefit provisions (non-current)		(13,408)	0	77,582	77,582
	Movement in other provisions (non-current)		0	0	6,044	6,044
	Add: Loss on disposal of assets	11(a)	175,806	40,532	39,605	39,605
	Add: Depreciation on non-current assets	11(c)	5,293,909	5,924,701	6,060,195	6,060,195
	Non cash amounts excluded from operating activities		5,523,554	5,937,925	6,071,568	6,071,568
(b) Surplus/(deficit) after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
	Less: Reserves - cash backed	4	(3,596,265)	(2,559,297)	(2,506,993)	(2,506,993)
	Less: Financial assets at amortised cost - self supporting loans	5(a)	(39,681)	0	(128,373)	(128,373)
	Less: Current assets not expected to be received at end of year					
	- Current portion of self supporting loans receivable		0	3,255	0	0
	Add: Current liabilities associated with restricted assets					
	- Unspent grants, contributions and reimbursements		0	44,804	0	0
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	18(a)	319,795	373,516	356,812	356,812
	- Accrued payables and provision for doubtful debts		0	0	54,129	54,129
	- Current portion of lease liabilities		18,997	0	0	0
	- Employee benefit provisions		1,004,554	1,028,641	874,686	874,686
	Total adjustments to net current assets		(2,292,600)	(1,109,081)	(1,349,739)	(1,349,739)
Net current assets used in the Rate Setting Statement						
	Total current assets		6,175,833	3,234,790	4,546,666	4,546,666
	Less: Total current liabilities		(2,367,383)	(2,125,709)	(1,631,350)	(1,586,545)
	Less: Total adjustments to net current assets		(2,292,600)	(1,109,081)	(1,349,739)	(1,349,739)
	Net current assets used in the Rate Setting Statement		1,515,850	0	1,565,577	1,610,382
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards						
Total current assets at 30 June 2019						
	- Contract assets	28(a)				4,546,666
	Total current assets at 1 July 2019					0
						4,546,666
Total current liabilities at 30 June 2019						
	- Contract liabilities from transfers for recognisable non financial assets	28(a)				(1,586,545)
	Total current liabilities at 1 July 2019					(44,805)
						(1,631,350)

27. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire 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 finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2020					
Cash and cash equivalents	1.38%	5,297,818	3,907,190	1,387,328	3,300
2019					
Cash and cash equivalents	1.16%	3,459,207	1,899,618	1,556,289	3,300

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020	2019
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 52,978	\$ 34,592

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire 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 Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 18(b).

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. The level of outstanding receivables is monitored and collection performance remains acceptable.

27. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (continued)

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire continues to charge interest on overdue rates 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.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors.

The economy is predominantly agricultural with supporting manufacturing industry. Potentially vulnerable employment sectors in Plantagenet due to COVID-19 economic impacts are retail and food services. However, two main food premises had closed prior to COVID-19. The Shire is to receive major economic stimulus packages in 2020 (Approximately \$1.6M) to be used in the 2020-2021 financial year. Employment may be generated with economic stimulus packages. Payments of rates are being made in line with past trends, so it appears that, in general ratepayers in Shire of Plantagenet have not been significantly impacted by COVID-19. Although the Shire has a Hardship Policy to consider ratepayers in financial difficulty, we have only had one applicant to date.

The loss allowance as at 30 June 2020 for receivables was determined as follows.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	214,315	91,778	47,891	98,679	452,663
Loss allowance	0	0	0	0	0

30 June 2019

Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	109,233	178,778	62,340	66,669	417,020
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	145,372	71,378	4,919	8,305	229,974
Loss allowance	0	0	0	0	0

30 June 2019

Trade and other receivables					
Expected credit loss	0.48%	0.98%	4.95%	9.11%	
Gross carrying amount	314,243	10,383	10,163	5,323	340,112
Loss allowance	1,508	102	503	485	2,598
Infringement receivables					
Expected credit loss	0.00%	0.00%	0.00%	68.21%	
Gross carrying amount	0	0	0	12,491	12,491
Loss allowance	0	0	0	8,520	8,520

27. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables are 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. The Shire 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 and disclosed in Note 18.

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	841,637	0	0	841,637	841,637
Borrowings	405,191	1,516,647	485,504	2,407,342	2,118,492
Contract liabilities	182,400	0	0	182,400	182,400
Lease liabilities	18,997	14,614	0	33,611	33,611
	<u>1,448,225</u>	<u>1,531,261</u>	<u>485,504</u>	<u>3,464,990</u>	<u>3,176,140</u>
2019					
Payables	355,047	0	0	355,047	355,047
Borrowings	463,475	1,569,234	291,822	2,324,531	1,969,549
	<u>818,522</u>	<u>1,569,234</u>	<u>291,822</u>	<u>2,679,578</u>	<u>2,324,596</u>

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	Note	AASB 118 and AASB 1004 carrying amount 30 June 2019 \$	Reclassification \$	AASB 1058 carrying amount 01 July 2019 \$
Trade and other payables				
Contract liabilities - current				
Contract liabilities from transfers for recognisable non financial assets	15	0	(44,805)	(44,805)
Adjustment to retained surplus from adoption of AASB 1058	29(b)		(44,805)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

	Note	2020 \$ As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	25(a)	6,801,853	141,071	6,942,924
Operating grants, subsidies and contributions	2(a)	2,914,981	34,529	2,949,510
Fees and charges	2(a)	2,362,304	0	2,362,304
Non-operating grants, subsidies and contributions	2(a)	2,111,268	147,871	2,259,139
Net result		(604,459)	323,471	(280,988)
Statement of Financial Position				
Trade and other payables	14	841,637	(141,071)	700,566
Contract liabilities	16	182,400	(182,400)	0
Net assets		227,601,514	323,471	227,924,985
Statement of Changes in Equity				
Net result		(604,459)	323,471	(280,988)
Retained surplus		60,870,407	323,471	61,193,878

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

29. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the City was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	40,645,352	(2,045,000)	38,600,352
Revaluation surplus	13	165,179,842	(2,045,000)	163,134,842

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the City's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			62,608,943
Adjustment to retained surplus from adoption of AASB 15	28(a)	0	
Adjustment to retained surplus from adoption of AASB 1058	28(a)	(44,805)	(44,805)
Retained surplus - 1 July 2019			62,564,138

The impact on the City's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			165,179,842
Adjustment to revaluation surplus from deletion of FM Reg 16	29(a)	(2,045,000)	
Adjustment to revaluation surplus from deletion of FM Reg 17	29(a)	0	(2,045,000)
Revaluation surplus - 1 July 2019			163,134,842

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

30. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Feral Pig Eradication Committee	129,208	302	(46,151)	83,359
Contribution - Public Open Space	107,072	285	(5,280)	102,077
Bonds - Other	336,403	917	(7,029)	330,291
Councillor nomination Bonds	0	400	(400)	0
	572,683	1,904	(58,860)	515,727

SHIRE OF PLANTAGENET

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

31. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

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

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

32. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and investments.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

Fire prevention, emergency services, animal control and administration of local laws.

HEALTH

To provide an operational framework for good community health.

Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

RECREATION AND CULTURE

To establish and manage infrastructure and resources to assist the social well being of the community.

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

TRANSPORT

To provide effective and efficient transport infrastructure to the community.

Construction and maintenance of streets, roads and bridges and lighting of streets.

ECONOMIC SERVICES

To promote the Shire and improve its economic wellbeing.

The development of tourism and area promotion. Regulation of building control. Provision of standpipes.

OTHER PROPERTY AND SERVICES

To monitor and control the Council's overheads operating accounts.

Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

33. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	0.89	1.33	0.74
Asset consumption ratio	0.68	0.69	0.54
Asset renewal funding ratio	0.86	0.88	1.02
Asset sustainability ratio	0.76	0.60	0.48
Debt service cover ratio	3.38	9.59	3.85
Operating surplus ratio	(0.28)	(0.18)	(0.47)
Own source revenue coverage ratio	0.63	0.62	0.58

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

**INDEPENDENT AUDITOR'S REPORT
TO THE CONCILLORS OF
THE SHIRE OF PLANTAGENET****Report on the Audit of the Financial Report****Opinion**

We have audited the accompanying financial report of the Shire of Plantagenet (the Shire), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Plantagenet:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act.

1. Regulation 17A of the Local Government (Financial Management) Regulations 1996 (Regulations), requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost.
2. In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 of the Local Government (Financial Management) Regulations 1996, did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Our opinion is not modified in respect of these matters.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF PLANTAGENET (CONTINUED)**

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

Report on Other Legal and Regulatory Requirements

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

- a) In our opinion, the following matters indicate a significant adverse trend in the financial position of the Shire:
 - i. The Asset Sustainability Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.
 - ii. The Operating Surplus Ratio has been below the DLGSCI standard for all 3 years reported in the annual financial report.
- b) All required information and explanations were obtained by us.
- c) All audit procedures were satisfactorily completed in conducting our audit.
- d) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF PLANTAGENET (CONTINUED)**

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Plantagenet for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



DAVID TOMASI
PARTNER



MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 27th day of November 2020.