

Council

ANNUAL REPORT – YEAR ENDING 30 JUNE 2016

Draft Annual Report – Year End 30 June 2016

Meeting Date: 6 December 2016

Number of Pages: Separate Attachment

2015/16

ANNUAL REPORT





Annual Report

For the Year Ended 30 June 2016

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
Senior Staff	9
Highlights of 2015/2016.....	10-31
Statutory Reports	32-37
Information Statement.....	38-50
Corporate Business Plan.....	51-70

Financial Report

Table of Contents	71
Statement by Chief Executive Officer.....	72
Statement of Comprehensive Income by Nature or Type.....	73
Statement of Comprehensive Income by Program.....	74
Statement of Financial Position	75
Statement of Changes in Equity.....	76
Statement of Cash Flows	77
Rate Setting Statement	78
Notes to and forming part of the Financial Report.....	79-123
Audit Report	124-125
Supplementary Ratio Information.....	126

Administration Details

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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. It was closed in 1975 and 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	5,116 (2011 ABS)
• Area	4,792 km ²
• Number of elected members (Shire)	9
• Number of dwellings	2,490
• Number of rate assessments	3,455
• Length of sealed roads	332 km
• Length of unsealed roads	908 km
• Number of electors	3,411
• Number of bushfire brigades	12



It is with great pleasure that I present the 2015/2016 Annual Report for the Shire of Plantagenet. This report provides an overview of the Shire's activities during the year.

This year has proven to be a year of consolidation following several years of major recreation projects. Nevertheless, a number of key projects were progressed during the year, including:

- \$2.7 million capital road works program.
- Airconditioning of the Administration Building.
- Installation of photovoltaic cells on the Administration Building.
- Expansion of the CCTV network in Mount Barker.
- Kendenup Agricultural Grounds Redevelopment.
- Commencement of the roof over northern dirt pens at the Saleyards.
- The Shire purchased a new 12M Caterpillar grader, Bomag roller and Caterpillar 444F2 backhoe.



Following on from the completion of Stages 2 and 3 of the redevelopment of Sounness Park, the Mount Barker Hockey Club held a carnival on 10-12 July 2015 which attracted 27 teams, involving approximately 300 players from regional WA. The new synthetic surface was the focal point of the competition with all the higher level games and finals played on the surface. It is great to see that the Mount Barker Hockey Club has seen significant growth this year with four extra teams.

The Shire was also very pleased that Sounness Park was selected to host an AFL preseason game between the Fremantle Dockers and Adelaide Crows, which was held on 28 February 2016. The Shire hosted a WAFL game between Claremont and the Swan Districts last year, but has never hosted an AFL match. It is the first AFL game to be played in the Great Southern since Albany hosted West Coast and Collingwood in 2008.

The town and the football club were very excited and there was lots of activity leading up to the event, from preparing the grounds through to booking food vans and creating banners. Sounness Park looked green and lush and the event drew a sell out of over 5,000 people. I would like to acknowledge the high standard of the oval and the level of work undertaken by the Shire's Parks and Gardens staff as well as the administration staff and volunteers involved in preparing for this event.

Now that the entire redevelopment has been completed, there was an official opening of the facility on 11 April 2016 by Federal Member for O'Connor, Rick Wilson MP.

The Shire continued to work with local sporting groups on the formation of a Combined Sporting Association to take over the management of the facility from the Football Club to ensure broad community involvement and support. In April 2016, I attended the initial meeting of the newly incorporated Plantagenet Sporting Club. Mr Stephen Fink was appointed Chairman and committees were formed and good progress continues to be made.

I am also pleased that the Shire has been able to make progress with the Kendenup Agricultural Grounds this year, which was kick started with a grant from Tourism WA of \$120,000.00 towards the project.

The Council established a working group consisting of councillors, staff, and representatives from the Kendenup Community Grounds Committee Inc and Kendenup Community Recreation Centre Inc. The working group met a number of times to develop plans for the refurbishment of the Agricultural Hall and the development of a nature based camping area.

The overall plan includes new ablutions to the south west, a new kitchen to the south east and the creation of a large hall space into a lesser hall and major hall divided by folding doors. Due to funding constraints the project will have to be staged, with stage 1 including new ablutions, verandahs, store, internal lining of walls and creation of ceilings, air-conditioning to the lesser hall area, carpet to lesser hall, electrical upgrades, recladding the western pitch of roof and installation of a new septic system.

The nature based camping facility consists of seven unpowered and four powered camp sites, together with a greywater disposal system. The tenders for the building work were let in December 2015 and work was close to completion by the end of the financial year.

The Southern Link Voluntary Regional Organisation of Councils (VROC), made up of the Shires of Broomehill-Tambellup, Cranbrook, Kojonup and Plantagenet has continued to work well. This is not only on a formal level but also on a less formal level, especially between staff and their willingness to not only share equipment but also expertise and experience.

The Shire of Plantagenet has also joined with the City of Albany and Shire of Denmark in a 'Lower Great Southern Alliance' in working towards a regional economic and tourism strategy. The Alliance has been working on the creation of a joint Destination Marketing Strategy for the sub-region and the Shire believes that this economic alliance will lead to greater economic and tourism development within the Shire and region as a whole.

The Qantas Wine Show of WA was held again this year. The Shire has supported this very prestigious and important event since inception and is mindful of the huge commitment and work undertaken by the Wine Show Committee and supporters to attract high profile judges, stewards and sponsors operating this event over a week culminating in the final awards dinner in Perth. Plantagenet receives huge amount of positive publicity from this event.

As Shire President, I have had the pleasure of attending many different activities and events in the last 12 months. In September 2015, I once again attended the Plantagenet Arts Exhibition and presented the prize to the main prize winner, Rosie Singer with a painting, Karri Forest Dawn.

On 10 October 2015, I attended the 50th Anniversary dinner celebrating the first commercial planting of grape vines south of Perth. The wine industry in the Great Southern effectively commenced in 1965 at Forest Hill in the Shire of Plantagenet when the Department of Agriculture contracted with the Pearse Family to develop a vineyard. The function was well attended and a great night.

This year the Rotary Seniors Christmas luncheon was also well attended and was catered for by the Mount Barker Community College, a job well done by the students.

In June 2016 the Shire hosted another 'Meet the Candidates Evening' for the 2016 Federal Election. A good line-up of 12 candidates gave an overview of themselves and their party and answered questions from the floor. The evening was moderated by seasoned interviewer, former ABC Radio announcer, John Cecil, who made the difficult job of keeping the evening flowing with a crowd of 70 people look easy. Feedback from the evening was very positive.

In closing, I would like to thank my fellow councillors for their support and commitment to the Council and the community. I also would like to thank our Chief Executive Officer, Rob Stewart and the staff for their guidance and contribution to the Shire of Plantagenet.

A handwritten signature in blue ink, appearing to read 'Ken Clements', with a large, stylized flourish at the end.

Cr Ken Clements
Shire President

Traditional Local Government that many of us are familiar with is gone forever.

The State Government's Local Government Structural Reform process that ignominiously fell over did not mean that local government, often referred to as closest to the people, simply went back to business as usual. That's not to say that all of the normal and traditional responsibilities changed or disappeared. In fact they didn't change at all. What did change though, as a result of the reform process, is that that local government is now required to do more than before and without extra resourcing.

To the person in the street, this would not be immediately noticeable. Much of the change is 'back room' responsibility relating to finances, assets, valuations and sustainability. This is very much changing the way things have been done previously.



So what is it that is changing?

For many years both the industry and the government have been concerned that the balance sheets of local government authorities do not reflect the true picture of the value of their assets and liabilities. As most local government assets are taken up with land, buildings and roads it is easy to query why we even need to put a financial value on such things. After all, they're not acquired to be sold but rather, to provide service to the community.

However, without true valuations, the actual financial situation of a council is impossible to accurately measure and therefore increased resources are now spent identifying and valuing assets to better reflect a true financial situation.

The result for the ratepayer and resident is not immediately evident; however this process results in greater confidence that a local government has good knowledge of its asset base. This knowledge then allows a local government to better plan for the replacement (or removal) of those assets in a timely manner and in a way that can be planned for in a financially prudent manner.

The reform process has also highlighted to local government that new processes needed to be funded. Often such new expenditure could not be justified at a local level, especially for smaller local governments. The answer that soon became evident involved the pooling of resources or collaboration. This collaboration would, more often than not, involve a local government's neighbours. The Shire of Plantagenet had previously recognised this with its membership of the Southern Link Voluntary Regional Organisation of Councils, the members of which are the Shires of Broomehill-Tambellup, Cranbrook, Kojonup and Plantagenet. More recently though, the Council has collaborated in a more far reaching manner, helping to form an economic alliance with the City of Albany and the Shire of Denmark. Additionally, the Shire has joined the Hidden Treasures Group of Councils, which involves all councils of the Great Southern except Albany and Denmark. This group publicises the lesser-known attractions of the Great Southern.

The alliance with the City of Albany and the Shire of Denmark has already had a number of successes, none of which could have been undertaken by the Shire of Plantagenet on its own. For example, upon formation, the group resolved to invest in a Destination Marketing Plan, professionally driven by qualified people, followed by a Tourism Strategic Plan. Through cooperation, the local government authorities are able to use scarce resources on meaningful regional initiatives rather than wasting those resources competing with each other.

The collaboration has also resulted in staff sharing so that qualified and experienced staff are always available.

In the past, the local government industry and many sections of the community have been suspicious of structural reform. In other states of Australia such reform has led to wholesale changes in the industry, including widespread amalgamation of local governments, sometimes resulting in organisations so large that they lose their closeness to their communities.

The Shire of Plantagenet is not afraid of amalgamation. If it results in better services for no extra cost, this would be a win for the community. However, if amalgamation resulted in higher costs and distancing from the community, there would be no net benefit.

The failure of reform of local government in Western Australia should not be seen as a failure at all. The process has put the industry on notice. Find better ways of doing things. Ensure consultation with the community occurs in a meaningful way. Take care of finances and assets and know how they will be maintained, serviced and replaced in a timely manner.

Small local government will likely possess the traits that keep the word 'local' in local government. Small local government will however often find itself unable to supply all the services that people may like or expect to receive. In the absence of additional funding sources, collaboration with our neighbours can confidently be embraced as the avenue that will ensure the scale to enable the provision of services while ensuring local government's closeness to its community is retained.

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

Rob Stewart

CHIEF EXECUTIVE OFFICER



Shire President
Cr Ken Clements



Deputy Shire President
Cr Len Handasyde



Cr Brett Bell



Cr Sue Etherington



Cr Jacqui Hamblin



Cr Jeff Moir



Cr Marie O'Dea



Cr John Oldfield



Cr Chris Pavlovich

Chief Executive Officer – Rob Stewart

- Internal Audit
- Economic Development
- Business and Regional Development
- Monitoring
- Legal Services
- Public Relations
- Strengthening Rural Communities
- Corporate and Strategic Planning



Manager Works & Services – Dominic Le Cerf

- Natural Resource Management
- Waste & Recycling
- Infrastructure



Deputy Chief Executive Officer – John Fathers

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



Manager Development Services – Peter Duncan

- Town Planning
- Health Services
- Building Control



Manager Community Services – Fiona Pengel

- Community Services
- Regulatory Services

EXECUTIVE SERVICES

Governance

Council Committees

In July 2015, a Kendenup Agricultural Grounds Working Group was established to provide guidance to the Council on the future development of the Kendenup Agricultural Grounds, including the refurbishment of the Agricultural Hall, the development of a Nature Based Camping Area and the potential rationalisation of other Council facilities in Kendenup.

The Council made appointments of the chairperson and external representatives to the Local Emergency Management Committee.

The Shire President, Cr Clements was appointed as the Shire representative to the Plantagenet Sporting Club (Inc) Executive Committee.

At its meeting held on 21 June 2016, the Council accepted the invitation from the Hidden Treasures of the Great Southern for the Shire of Plantagenet to become a member of that group, which jointly promotes tourism product, experiences and activities for all participating Shires and their communities.

Citizenship Ceremonies

Three ceremonies were conducted during the year, which conferred Australian citizenship on 12 people. The largest ceremony was held on Australia Day, 26 January 2016.



Australia Day Citizenship Ceremony

Functions

The Shire again hosted a 'Meet Your Candidates' Evening on Thursday 16 June 2016, this time in the Council Chamber. An impressive line-up of 12 federal candidates (five House of Representatives and seven Senate) gave an overview of themselves and their party and answered questions from the floor.

The evening was moderated by seasoned interviewer, former ABC Radio announcer, John Cecil, who made the difficult job of keeping the evening flowing with a crowd of 70 people look easy. The atmosphere in the room was friendly and respectful. For those candidates who spoke over their time allotment, the threat of a cattle prodder made them wrap up pretty quickly. Feedback from the evening was very positive.



Meet Your Candidates Evening

Policy Reviews

The following Council policies were reviewed during 2015/2016:

- I/R/13 - Vehicle Crossovers;
- I/PRP/1 - Playground Maintenance and Improvement;
- A/PA/8 – Rate Incentive Prize;
- CS/SP/1 – Swimming Carnivals;
- RS/A/2 – Arson Reward;
- A/I/1 – Insurance of Buildings on Council Controlled Land;
- A/CA/1 – Natural Burials;
- I/OA/1 – Standpipe Location and Regulation of Water Supply to Users;
- OR/HRE/1 – Sexual Harassment;
- OP/HRE/2 – Equal Employment Opportunity;
- OP/HRS/1 – Injury Management and Rehabilitation;
- OP/HRS/3 – Occupational Safety and Health;
- A/PA/13 – Group Rating;
- A/PA/15 – Asset Management;
- CE/CS/6 – Briefing Sessions for Councillors;
- A/PA/16 - Notification to Absentee Landowners - Electoral Roll;
- OP/HRS/2 – Drug and Alcohol;
- OP/HRP/1 – Recognition of Councillors and Staff;
- OP/HRS/4 – Workplace Bullying;
- CE/ED/1 - Tourism;
- IT/1/1 – Internet and Email Usage;
- F/FM/10 - Budget Preparation;
- F/RI/1 – Investments;
- F/FC/1 – Concessional Fees and Charges;
- A/L/1 - Legislative Compliance;

- A/RM/1 - Record Keeping;
- RS/FP/3 – Bushfire – Permits to Burn;
- RS/FP/2 – Bushfire Guidelines – Vehicle Movement Bans;
- I/R/15 – Road Verge Burning;
- F/AMR/1 – Asset Register;
- F/FM/14 - Credit Cards;
- F/FM/7 - Purchasing and Tendering;
- NRM/EI/1 - Gravel and Sand Acquisition;
- F/FM/15 - Debt Collection; and
- F/FM/10 – Payment of Councillors’ Attendance Fees and Allowances.

Policies Revoked

- CE/CS/4 – Staff Attendance at External Functions and Reimbursement of Expenses.

Administration

Property Transactions

- The lease with M & J Mitchell Pty Ltd for a portion of Lot 3 Albany Highway, Mount Barker for the purpose of cattle holding yards, was renewed for a period of five years.
- A licence was granted to the Great Southern Institute of Technology to construct a storage shed and car garage on a portion of Lot 152 McDonald Avenue, Mount Barker.
- The former playgroup building at Lot 8 Marmion Street, Mount Barker was partially demolished and rebuilt as a storage room due to extensive structural damage by termites. The lease with the Mount Barker Playgroup had previously been terminated.
- The Shire entered into an agreement with the Mount Barker Toy Library Committee for a one year term, for the use of part of Lot 8 Marmion Street, Mount Barker for Toy Library purposes.
- The sub-lease between the Shire and the Mount Barker Tourist Bureau Inc for the use of the southern portion of the Mount Barker Railway Station Building located on Albany Highway, Mount Barker was renewed for five years.
- The Memorandum of Understanding between the Narrikup Combined Sporting Association Inc and the Shire relating to the Narrikup Sporting Ground at Reserve 17849 and adjacent Crown land, was renewed.
- The Council notified the Mount Barker Football Club (Inc) of its intention to finalise the lease between the Shire and the Club for Part of Lot 150 McDonald Avenue Mount Barker (Sounness Park Clubrooms) on 30 June 2017.

Audits and Compliance

The 2015 Compliance Audit revealed no areas of non-compliance.

In February 2016, Mr David Tomasi (Registered Company Auditor Number 15724) of Moore Stephens was appointed as the Council’s auditor for the five year period starting with the 2015/2016 financial year.

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 continued to work with the Regional Risk Co-ordinator to update procedures and processes to ensure ongoing compliance with Occupational Safety and Health requirements. In particular new Accident/Incident forms were developed and training courses were held for new members of the Committee and fire wardens. All first aid kits were also replaced or refurbished.

A Tier 2 Occupational Safety and Health Audit was conducted on 21 September 2015 by the Shire's insurer Local Government Insurance Services. Sites visited were the Administration Building, Shire Depot and the Recreation Centre. The overall rating was a score of 89%.

Staffing

The 2015/2016 year saw a number of staff changes within the Administration Office, Depot and outcentres.

In Corporate Services, Rachel Handasyde (Customer Service Officer/Administration Officer – Works) left to pursue further academic studies at university and Vanessa Hillman (Telephonist) made the position change to Customer Service Officer. Vicki Baker then came on board to take on the vacant position of Telephonist. Rayona King (Administration Officer) began a period of parental leave in June 2015 and was replaced by Kaye Skinner, who made the move from Works and Services.

In the Community Services Department, Isabelle Draffehn (Community Development Officer) also began a period of parental leave in February 2016 and has been replaced on a temporary part time basis by Kirsten Perrin, who also works as a Library Officer at the Mount Barker Library.

Tracy Powell joined the Shire in July 2015 to replace Kaye Skinner in her part time position of Administration Officer – Works within the Works and Services Department. Subsequent to Rachel Handasyde's resignation from her part time position as Administration Officer – Works, Tracy took over this role in a full time capacity. In January 2016, Alex Tucker joined the Shire in the newly created position of Environmental Officer.

In Development Services, Shane Chambers made the move to Mount Barker from the City of Mandurah to take on the newly created position of Regional Environmental Health Officer. Shane's position is shared between the Shire of Plantagenet, Shire of Kojonup and the Shire of Broomehill-Tambellup. Graeme Rutter resigned from his position of Part Time Cleaner in April 2016 and was replaced by Carol Spann who commenced in May 2016.

At the Mount Barker Library, Kirsten Perrin commenced employment in September 2015 in the part time position of Library Officer.

Ronnie Smith (Recreation Centre Coordinator) resigned in August 2015 and was replaced by Terri Palfrey in March 2016 after a period of the position temporarily being filled by Patricia White.

At the depot, there were a several changes during the 2015/2016 year. John Scott (Plant Operator/General Hand) retired in November 2015 after an impressive employment term of nearly 40 years with the Shire of Plantagenet. John was replaced by Michael Harvey. Barry McHardy (General Hand – Parks and Gardens) also retired in February 2016 and was replaced by Craig Anning who was already employed with the Shire on a casual basis. Todd Lengkeek resigned from his position of Plant Operator/General Hand in May 2016 and was replaced by Danny Corby in June 2016.

Strategic Community and Business Planning

At its meeting held on 15 September 2015, the Council reviewed its Corporate Business Plan and adopted a fresh Business Plan for 2015/2016 to 2019/2020. The Shire's progress in delivering the actions and tasks in the Corporate Business Plan is detailed in the Corporate Business Plan section of this Annual Report.

Local Law Review

Currently the Shire of Plantagenet has 11 Local Laws. The Local Government Act 1995 requires that a Council must, eight years after adoption of any Local Law, review the local law to ensure that it still retains currency. The Shire of Plantagenet's last review of local laws was in 2008.

Through the VROC meetings, an opportunity was identified to undertake this mandatory review of Local Laws collaboratively. At its meeting held on 31 March 2015, the Council endorsed a review of Local Laws in collaboration with Southern Link Voluntary Regional Organisation of Councils (VROC) partners, the Shires of Broomehill-Tambellup, Cranbrook and Kojonup.

During this financial year, State-wide public notice was given of the Council's proposal to make the 'Shire of Plantagenet Local Government Property Local Law'. At its meeting held on 21 June 2016, the Council repealed the Shire of Plantagenet Local Government Property Local Law 2008 and adopted a new Shire of Plantagenet Local Government Property Local Law 2016.

Regional Cooperation

During the year, representatives from member councils of the Southern Link VROC continued to meet to progress resource sharing and other initiatives of mutual interest. During the year, the Shire of Plantagenet appointed a part time Environmental Health Officer (EHO) and signed a contract for the Provision of EHO services with the Shires of Broomehill/Tambellup and Shire of Kojonup for a term of three years.

The Shire also signed a Memorandum of Understanding with the City of Albany and the Shire of Denmark relating to Regional Economic Development. The economic alliance with those local governments is expected to lead to greater economic and tourism development through:

- Lobbying State and Federal Government for assistance to encourage economic growth and employment;
- Creation of a joint Strategic Economic Development Plan for the sub-region;
- Working together to attract industry development & investment in the area; and
- Collaborating in management of resources and knowledge to increase efficiency and provide consistency in planning and resource sharing across the region.

CORPORATE SERVICES

Finance

The Shire's operating net result was minus \$2,373,896 in 2015/2016. Rate revenue increased from \$6.03 million in 2014/2015 to \$6.22 million in 2015/2016. Outstanding borrowings reduced from \$3.04 million in 2014/2015 to \$2.99 million in 2015/2016.

The Council spent \$706,105 on land and buildings and \$178,987 on parks and ovals infrastructure. A total of \$2,727,027 was spent on roads and footpaths with \$857,805 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$1,541,227 in 2014/2015 to \$1,662,354 in 2015/2016. The level of unrestricted cash at year end fell from \$1,733,244 to \$97,893 (due mainly to storm damage payments of almost \$450,000 which had not been recouped and prepaid commonwealth financial assistance grants in the previous year).

The Council received grants and contributions for the development of assets of \$2.7 million in 2015/2016. Total grants and contributions received was \$4.58 million.

The level of rates debtors increased from \$383,980 in 2014/2015 to \$442,336 in 2015/2016. During the year, the Council agreed to instigate the sale of 10 properties for non-payment of rates. An auction was held for one of the properties, however there were no bids.

In accordance with Regulation 16 of the Local Government (Financial Management) Regulations, the Shire's plant and equipment was revalued at 30 June 2016. The revaluation of these assets resulted in an overall increase of \$1,320,853 in the net value of the Shire's assets.

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 Deborah Hook. Second prize was a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a new, refurbished premium deluxe room and was won by Monica Schmid. Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Raymond and Angela Shepherd.

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 a total of \$77,823 was returned to the community.

The 3rd joint community sponsorship evening was held in August 2015. For the last few years, the Shire, Bendigo Community Bank and Mount Barker Co-op have been working together to co-ordinate their grant funding processes. The sponsorship evening provided an opportunity to see what good work is being done throughout the community. It was also a good opportunity for people to see the sorts of things that are attracting funding from the respective organisations.

Mount Barker Regional Saleyards

Throughput was down slightly this year with a total 62,095 head of cattle being processed. For most of the year, the cattle market price was very strong with producers capitalising on good competition among buyers.

The Council continued with its preventative maintenance program with all rubber stoppers on the lift gates of the weighbridges and stacking pens being replaced. Some repairs were made on the slam gates within dispersal ramps. Several hand valves on the stacking pen lift gates in the paint box were also repaired.

All the D shackles on the lift gates on both weighbridges were replaced and some gates had new chains. All the dirt pens on the eastern side of the complex were cleaned out. All of the lift gates around the two weighbridges were also serviced and all concrete troughs were cleaned and scrubbed.

A number of more substantial items were progressed during the year, including:

- Six receivals ramps were fitted with ramp extender pipe work to compensate for the gap made by the new rubber bump stops which were fitted earlier in the year. This is to stop weaners from escaping from between the truck and the ramp.
- Following on from the completion of dirt pens on the western side of the complex, the new bull pens were also completed. The pens are working well with plenty of room for eight bulls per pen.
- The hardware and software for the Avdata truckwash controller was upgraded.
- The CCTV system was finalised.

In January 2016, the Saleyards was again part of a proposal developed by the Albany Agricultural Society known as the 'Harvey Beef Gate to Plate Feedlot Challenge'. The exercise aimed to get feedback for vendors on cattle weight gain at feedlots. The challenge took place in January 2016, with 180 animals being fed and watered at the saleyards for five days, following which the animals were sent to Willyung Feedlot.

A key focus throughout the year was the development of plans for a new roof over the northern dirt pens. The Shire secured a grant of \$200,000 for the project from the Great Southern Development Commission's (GSDC) Regional Grants Scheme, made possible by the State Government's Royalties for Regions program. The Council approved loan funding of the remaining costs.

At its meeting held on 2 February 2016, the Council accepted the tender submitted by Koster's Steel Constructions for the design and construction of skillion roofs over the northern dirt pens. As at the end of June 2016, the roof components are being manufactured and it is expected that the roof will be completed before Summer 2016.

On 19 May 2016 the Shire celebrated one million cattle passing through the Mount Barker Regional Saleyards. The Chairman of the Shire's Saleyards Advisory Committee, Cr Jeff Moir presented a commemorative trophy to Bob Pumphrey of Landmark on behalf of the vendor, Gary Howie from Manypeaks.



One Millionth Animal Celebration
(Left to Right) Landmark Albany Livestock Manager - Bob Pumphrey, Cr Jeff Moir,
Shire CEO - Rob Stewart, Cr Len Handasyde

As a result of a number of substandard animals having been received at the facility, the Shire took the opportunity to educate and advise producers on common animal welfare issues. A mailout was sent to producers who have used the saleyards pointing out the expectations under the Code of Conduct and what will happen to cattle which arrive at the saleyards that are not fit to sell.

Mr Michael Skinner, a member of the Shire's Saleyards Advisory Committee, was nominated and appointed to the board of the Australian Livestock Markets Association Inc, to represent the Shire of Plantagenet. Mr Skinner subsequently attended board meetings on behalf of the Shire in Brisbane in November 2015 and Darwin in May 2016.

During the year, the Saleyards Advisory Committee discussed a proposal undertake TV advertising and there was agreement that TV advertising was a more cost effective way promoting the saleyards to both buyers and sellers. An advertisement was subsequently developed and has been showing on the GWN Seven network. A Youtube video was also produced for the website using some of the footage. Feedback has been positive and has resulted in increased visitor attendance. Time will tell if the advertising results in increased buyers, vendors and cattle throughput.

The Shire submitted its 2015 Annual Environmental Report to the Department for Environment Regulation (DER) in January 2016. While within licence limits, the Biochemical Oxygen Demand, Total Nitrogen and Total Phosphorus loadings were either similar or increased slightly from the 2014 figures. The only breach in licence conditions reported was that some weeds and grasses emerged on the pond banks. On 3 May 2016, representatives from DER attended the Saleyards to do a licence inspection with no issues arising from that.

COMMUNITY SERVICES

Community Facilities

Sounness Park Recreation Development

Mount Barker was abuzz when it hosted its first AFL NAB Challenge game on 28 February 2016, between the Fremantle Dockers and Adelaide Crows. The game was a sell out with over 5,000 people in attendance to witness a close game, narrowly won by Fremantle. The game was broadcast live on Foxtel, with Sounness Park and Mount Barker showcased nationally, attracting high praise for the impressive facility standard.



A sellout crowd at Sounness Park
for the NAB Challenge game

This was the first ever AFL game in Mount Barker, and the first AFL game in the Great Southern for the past eight years. The game attracted a lot of attention, with fans travelling from near and far to catch a glimpse of some of their favourite footy players. Shire staff put in a huge effort to ensure the oval and surrounds were in top condition.

Following the completion of Stage Two and Three of Sounness Park, the facility was officially opened on 11 April 2016 by Federal Member for O'Connor, Rick Wilson MP.



Shire President Ken Clements and Rick
Wilson MP, Member for O'Connor

War Memorial – 'We Remember Them' Park

Stage Two of the 'We Remember Them Park' continues, with extensive research being undertaken regarding those who served in WWI and the impact and affect the war had on the local area. This information will be recorded on interpretive storyboards within the park, and is expected to be completed by mid-2017.

Emergency Services

The 2015/2016 fire season was another busy season with 49 recorded incidents in the district, with the O'Neill Road (Mount Barker) and Quindabellup Road (Rocky Gully) fires being the biggest ones.

Fire personnel were sent in support of the Waroona firefighting effort, to assist with strengthening containment lines, 'mopping up', patrolling and controlling flare ups.

Pre and post fire season workshops were held in Mount Barker and were well attended by local brigades. The workshops assisted the brigade members with preparation for the fire season, and provided valuable de-brief sessions after the busy fire season.

Bushfire Awareness Month in October was promoted through the manning of a stall at the Mount Barker IGA, with information provided to interested community members.

Four Fire Awareness Workshops were presented by Community Emergency Services Manager Jo Weekes, including a well-attended 'Women's Workshop'. Other community workshops were presented in Kendenup, Narpyn and Porongurup.

The Local Emergency Management arrangements were tested in a desktop exercise, involving all local emergency responders.

Flyers were circulated in the Plantagenet News educating the general public on fire prevention.



Promoting Bushfire Awareness Month at IGA



The Fire Awareness Workshop for Women was a big success

Recreation Services

Rec.Centre

The Rec.Centre made several changes during 2015/2016 and continued to deliver the following programs:

- Living Longer Living Stronger for people over the age of 60;
- Heart Moves made a transition into Staying Young Circuit, a circuit class tailored to improve functional strength for all abilities while enjoying a social and inclusive environment for the over 50's;
- The introduction of Small Group Training - personal and/or specific training for likeminded small groups of up to 4 people, suitable for all ages and abilities;
- Social sports, gymnastics, netball, basketball, volleyball and karate; and
- Group fitness programs saw a few changes to maintain continuity through the instructors while maintaining Les Mills classes (Body Pump and Body Balance). A Workout of the Week was added and Box Fit is more structured.

The Rec.Centre became involved in National Youth Week, with funding provided by the Department of Local Government and Communities. The Rec.Centre hosted a Youth Fitness Expo, in an effort to get kids exercising and eating healthily.



Local youth
enjoying a fun
workout

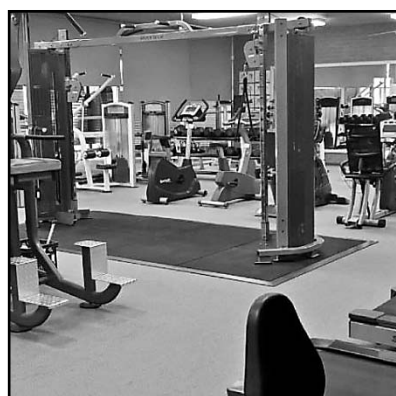


The crèche had a facelift with a coat of paint and new wall art. The gymnasium received a Cable Cross Over machine and a clean out, creating a new user friendly lay out. The main hall was fitted with a new roof, including skylights, and the courts were resurfaced.



(L) Crèche
facelift

(R) New roof
and polished
floor in the
Rec.Centre



User friendly gym layout

Mount Barker Memorial Swimming Pool

The pool was well supported over the 2015/2016 season, with over 21,000 visits between November and April (167 days), slightly down on the previous year with the unseasonal cold and wet summer playing a part.



The ever popular pool inflatable draws a crowd!

A highlight of the season was the pool achieving accreditation as a WaterWise Aquatic Facility. This was achieved after undertaking a thorough analysis of water consumption and the completion of a water management plan, with key performance indicators identified and a water reduction target set.

The plan also provides for regular monitoring of leaks, installing low flow taps, toilets and shower heads, implementing waterless cleaning such as the use of brooms over mops, minimising backwashing of filters, using pool blankets to limit evaporation of pool water, completing an online Garden and Irrigation course and adhering to rostered reticulation days.

In the medium term, the pool will need to have sub-meters installed to individually monitor water consumption in the change rooms, lawns and plant room.

Half of the shade structures were replaced, the front entrance sign was replaced and new shrubs planted in the garden.



A long running partnership with Pardelup Prison Farm was re-established, providing a worker to assist with various tasks at the Pool in exchange for Pool staff providing constant supervision, amongst other criteria.

The Mount Barker Swimming Club added more weekly training sessions and Albany Swim Club conducted regular training sessions. Two pool parties were hosted in conjunction with YouthCare, attracting a total of 262 partygoers. Denmark, Cranbrook and Mount Barker schools continued to hold end of term functions at the pool.

The pool received funding of \$32,000 from the Department of Sport and Recreation through its Regional Pool Revitalisation Program. These funds have been put in reserve fund for planned capital works projects, namely painting the pool bowl and a structural audit by an Aquatic Engineer.

Club Development

The Shire of Plantagenet continued its partnership with the Department of Sport and Recreation and the Shires of Denmark and Cranbrook to provide ongoing support to the Club Development Officer Scheme.

Initiatives held throughout the year included assistance for clubs in the following areas: funding applications, establishment of constitutions and/or affiliation with a state body, volunteer recruitment, policy development, TopClub online planning sessions, cultural awareness workshop, Club Talk workshop, sponsorship/business partnership workshops, governance training and athlete talent development.

All clubs received quarterly updates through the Clublink Newsletter including promotion of events and funding opportunities. The Kidsport program was successfully continued, including transition from a paper based system to online system. A total of \$29,679 in vouchers was issued with the top three sports/activities again being Football (AFL), Netball and Soccer.

Library Services

The Mount Barker Library had another busy year with 15,425 customer visits and 52,335 loans issued. The Library has 1,574 active members and continued with outreach services to Overton and Banksia Lodge residents, as well as book selection for some housebound patrons. The use of E-Resources continued to grow, and the offer of one-on-one help has proved beneficial to adults and seniors who are keen to try new technology.

A month long free standing ANZAC Naval display from the Australian National Maritime Museum attracted many visitors during April and May. Local Navy historian, Bob Douglas, gave a well-attended talk about the role of the Australian Navy.

Early childhood programs remained popular, with 'Wiggle, Giggle and Grow' and 'Play in the Park' being well-attended. Occasional professional guests such as an Occupational Therapist, helped to provide additional support to our local families.

The Mount Barker Library ran Children's Book Week in August 2015 which was well attended by over 300 students from Mount Barker Community College and Kendenup Primary School.

The Library Book Club met on the first Wednesday of each month, to discuss foreign detective fiction. Volunteers continued to offer a high standard of service to the community through their commitment to a range of important support tasks such as shelving, book covering and hospital visits.

The Summer Discovery program ran in its fifth year, made possible by funding from Bendigo Bank. In addition to fun activities, struggling readers were able to have time with a tutor. Parents expressed their delight with this service with comments such as, 'This has been a life saver' and 'My son now wants to read'. A total of 49 children were enrolled in the program.

Community Programs

Thanks to grant funding from the Department of Transport and WestCycle, the first ever Bike Week Event, Bike It For Brekky, was held in Mount Barker on 17 March 2016. Two free BBQ breakfasts were hosted, one outside the Shire of Plantagenet Administration Building, and one at the Mount Barker Community College. Nearly 100 people attended, riding into town and school on their bicycles to enjoy a hearty breakfast.

The Shire again engaged Australian Skateboarding Community Initiative (ASCI) to present skateboarding coaching clinics. Two Skate Clinics each in Mount Barker and Kendenup were conducted, finishing off the program with a skate competition in each town.

All workshops and competitions were well attended, with nearly double the participants from the previous year, along with lots of spectators with very positive feedback received. The inclusion of skateboarding in the 2020 Olympics is likely to further increase the popularity of the sport.



The Disability Advisory Group met twice this year, and continue working towards making the area an accessible place for people with disabilities. The Group continues to support the Mount Barker Community Garden Committee with further development of their project and the implementation of additional infrastructure.

The Community Services Team secured funding for several projects this financial year including:

- \$5,000 via the Western Power Volunteer Bush Fire Brigade Grants for local Bush Fire Brigade equipment;
- \$3,870 via the State Emergency Management Committee for the AWARE Campaign (All Western Australian's Reducing Emergencies);
- \$1,000 via the Department of Local Government and Communities for the annual Thank a Volunteer Day BBQ;
- \$1,000 via the Department of Local Government and Communities for National Youth Week - Youth Fitness Expo; and
- \$800 via the Department of Transport and WestCycle for the inaugural Bike it for Brekky event during Bike Week.

WORKS AND SERVICES

2015/2016 was another busy and diverse year for the Works and Services Department. While Shire infrastructure was maintained and improved, other projects were completed particularly Stage 2 of the Mount Barker War Memorial and preparation of Sounness Park for an AFL game. Storms occurring in January and higher than usual rainfall in the middle of the year slowed the progress of the annual construction program, with a number of projects carried forward to the 2016/2017 year.

Roadworks

The Shire of Plantagenet maintains 908km of unsealed roads and 332km of sealed roads. External grants are sourced to supplement the Council's own funds and 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)	\$392,322
Main Roads (State)	\$182,100

Federal and State Government road grants contribute to the funding required to maintain and upgrade the Shire's local road and town infrastructure and are as follows:

Roads to Recovery	\$1,134,108
Commodity Route	\$ 214,000
State Road Projects (RRG)	\$ 246,616

Works completed in the 2015/2016 financial year include:

Roads to Recovery (RTR) - Federal Government funded

• St Werburghs Road	\$ 90,690
• Ormond Road	\$139,012
• Ingoldby Street	\$136,777
• Bloxidge Road	\$161,542
• Syred Road	\$151,767
• Moorilup Road	\$ 36,884
• Hughes Road	\$ 24,767
• Perillup Road	\$ 89,434
• Hannan Way	\$ 85,253
• The Springs Road	\$ 19,244

Regional Road Group (RRG)

- Frankland Rocky Gully Rd \$322,039

The State Government contribution for RRG funding is on a two thirds one third basis, with \$246,616 being allocated to the Shire of Plantagenet for the 2015/2016 financial year.

Commodity Route Funding

- Boyup Road \$195,050
- Old Coach Road \$125,190

The State Government contribution for Commodity Route funding is on a two thirds one third basis, with \$214,000 being allocated to the Shire of Plantagenet for the 2015/2016 financial year.

Own Source Funding - Roads

The Council contributed funds to the value of \$1,149,418 which included upgrades to:

- Woogenellup North Road \$101,580
- Hassell Ave, Kendenup \$ 27,151
- Marmion Street footpath \$ 5,137
- Marmion Street \$ 44,585
- Oatlands Road \$ 73,759
- Hassell Street \$103,102
- View Range Road \$ 62,401
- Ward Road \$ 32,067
- Nindiup and Ferry Roads \$ 33,634
- Seymour Road \$ 65,105
- Sidcup Road \$ 91,596

Own Source Funding - Footpaths

- Beverley Road, Kendenup \$ 30,259
- Hassell Ave, Kendenup \$ 7,127

Black Spot

The O'Neill Road Black Spot project was delayed due to the many upgrades on the project plans and this project is being carried forward to 2016/2017.

Storm Damage

Storms occurring at the end of January 2016 caused significant damage to road and drainage infrastructure costing an estimated \$1.4 million. The eastern side of the highway from Kendenup to Mount Barker sustained the bulk of the storm damage. Works to repair were overseen and completed by contractors. The cost is largely recoverable from the State Government (with Federal Government funds).

Road Maintenance – Rural Roads and Town Streets

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

- Grading of unsealed roads;
- Repair and clearing of drains and culverts;
- Repairs and maintenance of road infrastructure;

- Verge spraying, pruning and mulching;
- Townsite Rubbish removal;
- Replacement and maintenance of traffic and information signs; and
- Emergency works and call-outs.

The road maintenance crew is staffed by a small number of dedicated staff members who undertake a vast array of duties to keep our roads in a safe and trafficable standard. In 2015/2016 the works crew received 630 maintenance requests, a significant increase from previous years. Inclement weather and a higher than usual rainfall (795.4mm in 2016, compared to 650.4mm in 2015), meant a large number of these issues related to drainage and road damage. The total amount of expenditure for all aspects of road maintenance was \$1,735,493.

Plant Replacement

In accordance with the Council's 12 Year Plant Replacement Program, several major items of plant were purchased in the 2015/2016 year. The Shire's 2004 BW212D-2 Roller was traded in and replaced by the larger BW211D-4 Roller Duo. The remaining 12H Caterpillar grader was traded and replaced by a 12M Caterpillar grader. This financial period included the acquisition of an MMH maintenance machine for the newly laid synthetic hockey turf and a new platinum series Komatsu Backhoe replacing the 2008 JCB Backhoe. The Prime Mover initially put forward for changeover was retained and its replacement has been carried over to the 2016/2017 year.

Parks and Gardens

Maintenance of the various public parks and gardens and recreational facilities takes up approximately 95% of the Parks and Gardens budget which for this year was \$682,214.

Parks and Gardens staff were involved in a number of projects including the completion of Stage 2 of the Mount Barker War Memorial. New garden beds, paths and plaques were installed at the south end of the park to complete its upgrade.



Mount Barker War Memorial paths and gardens

The beginning of the Australian Rules Football season saw Parks and Gardens staff undertake the preparation of Souness Park Oval for the NAB Cup challenge between the Fremantle Dockers and the Adelaide Crows. Held on 28 February 2016, the oval was deemed to be of a very high standard by the Perth Stadium Management Group. Other projects included work to bring the cricket oval to completion and the installation of a children's playground at Souness Park.



Children's playground at Sounness Park

In June 2016, negotiations commenced for the Shire to take over the turf management at Frost Park to ensure race meetings can proceed as planned.

Waste Management

A total of \$899,856 was spent for all aspects of waste management which included:

- Kerbside waste and recycling collection for the townsites of Mount Barker, Kendenup, Narrikup and Rocky Gully;
- Commercial bin collection;
- Recreational site rubbish removal; and
- Waste site facility management.

During 2015/2016, \$221,746 was spent on rubbish and recycling collections and \$678,380 on capital works.

In early 2016 a part-time Environmental Officer commenced work with the Shire. One of the position's roles is to assist with the management and the development of waste operations and transfer facilities, including the coordination of the expansion of the O'Neill Road Waste Management Facility.

The Porongurup Waste Management Facility was temporarily closed in February 2016 so the site could be remediated following suspected asbestos contamination. The site reopened in March 2016 slightly smaller due to the closure of the western section of the site. As a result, the facility no longer has the ability accept green waste, steel/metal waste or household furniture.

Ranger Services

Shire Ranger Services, which was previously under the management of Community Services, was allocated to Works and Services.

Traffic and Sign Management

Works and Services provided Traffic Management plans and assisted with sign requirements for the following local functions:

- Grapes and Gallops;
- Porongurup Wine Festival;
- ANZAC day; and
- MBCC School Ball.

Roadwise

The Shire of Plantagenet RoadWise Committee is a committee of the Council which has the following functions:

1. To provide a structured forum for stakeholders to consider and discuss road safety issues;
2. To discuss and make recommendation regarding the identification and appropriate countermeasures to negative attitudinal, behavioural and environmental factors linked to enforcement, engineering, education, encouragement and evaluation of road safety initiatives.

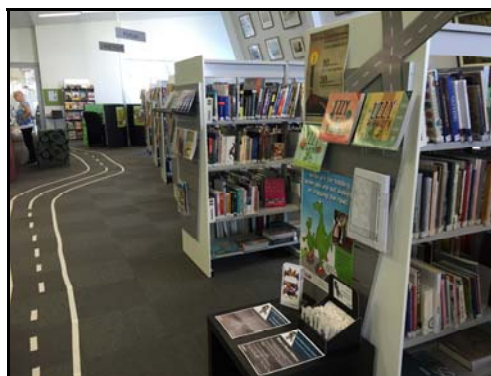
As part of its commitment to improving road safety outcomes within the Shire, the committee has contributed to various road safety initiatives which have reached over 55,000 people this financial year. The four cornerstones of the State road safety strategy have been covered through committee meetings and activities, giving a well-rounded approach to improving road safety in the Shire.

Key events this year were:

- Two Driver Revivers were held which included volunteers from the Plantagenet community at which there were over 60 attendees.
- The Blessing of the Roads Ceremony was conducted at the Mount Barker Community College. This event was organised by the students and college and attended by students, RoadWise Committee members, local emergency service staff and community members
- The Road Ribbons for Road Safety campaign was run with local businesses and the Library taking part in addition to RoadWise Committee members.
- Two local groups received Event Grants of \$1,000 from the Road Safety Commission.
- A Winter driving display was held at the Co-op which shows the community the work that the Shire has undertaken to improve roads and roadsides over the last year. This stall was run with assistance from students at Mount Barker Community College.
- A staff was set up at the Mount Barker Community Fair focussing on safe vehicles.
- A total of 31 communications were despatched (newsletter articles, print media, social media etc.) reaching a total of 51,542 people.



Mount Barker Community Fair stall



Mount Barker public library display

DEVELOPMENT SERVICES

Town Planning

Scheme Amendments

Several Amendments to the Shire of Plantagenet Town Planning Scheme No. 3 (TPS3) have progressed through various stages of the legislative process. The Amendments include:

- Amendment No. 61 – proposes to rezone Lot 51 Porongurup Road, Mount Barker from Special Site (R12) to Rural Residential (equestrian themed). The Amendment was initiated on 16 September 2014 and the EPA authorised it to proceed to advertising on 17 October 2014. The advertising commenced on 23 October 2014. Following the advertising the Council adopted the Amendment on 3 February 2015 and referred it to the WAPC. It remains with the WAPC.
- Amendment No. 67 – rezoned the former Council depot site at Langton Road, Marion and Menston Streets from Public Purpose to Residential (R17.5). The Amendment was initiated on 11 November 2014 and the EPA authorised it to proceed to advertising on 4 December 2014. The advertising commenced on 18 December 2014. Following the advertising the Council adopted the Amendment on 3 March 2015 and referred it to the WAPC. The Amendment was finalised on 28 August 2015.

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.

Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In 2015/2016, 40 applications were processed which is a decrease from the 57 last year.

During 2015/2016, eight subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is a decrease to the 15 received last year.

New Town Planning Scheme – Shire of Broomehill-Tambellup

As part of the Voluntary Regional Organisation of Councils, the Shires of Plantagenet and Kojonup planners have been assisting the Shire of Broomehill-Tambellup in preparing its new Town Planning Scheme. The Shire of Broomehill-Tambellup referred its Resolution to prepare a new Scheme to the WAPC in December 2010 and the WAPC advised in May 2011 it had accepted that Resolution. The Shire then commenced liaison with numerous State agencies prior to the preparation of a draft Local Planning Strategy and Scheme.

The planner from the Shire of Kojonup prepared a draft Local Planning Strategy (LPS) in April 2013. The LPS was approved by the WAPC in April 2015. Work on the new Scheme Text and maps will be carried out by the Shire of Plantagenet planner considering new State Government Planning Regulations.

Building Services

During the year, 120 Building Permits were issued. Typical approvals were 34 houses, two carports, 12 patios / verandahs and 49 sheds and garages. This is a decrease from 146 issued in the 2014/2015 financial year.

The Council's Principal Building Surveyor continues to update the building maintenance asset register for all of the Council's buildings. He also played a critical role in developing plans for the upgrade of the district hall. He continued to provide building surveying support to the Shire of Kojonup, the City of Albany and the Shire of Denmark on occasions.

During the year, the team managed the redevelopment of the Kendenup Agricultural Grounds. Substantial progress was made to stage 1 which includes new ablutions, and significant upgrades to the building. The nature based camping facility has also been upgraded and now consists of seven unpowered and four powered camp sites, together with a greywater disposal system.

Environmental Health Services

Environmental Health Services involves monitoring of food premises, wastewater management, providing input to various development applications, investigating notifiable contagious diseases, nuisance complaints, unauthorised camping, temporary accommodation, regulating offensive trades, and inspecting public buildings for health and safety compliance. The following statistics provide a guide into the routine environmental health activities during the year:

Food Premises

The Shire has 92 registered food businesses/premises. These food businesses range from:

- Class 1 food businesses - high risk foods (hospital, HACCC, aged care);
- Class 2 food businesses - medium risk foods (cafes, canteens, grocers etc); and
- Class 3 food businesses - low risk foods (wineries, home food production, community kitchens etc).

Nineteen inspections of food businesses were conducted, including routine inspections, follow-up reinspections and assessment for new premises or renovations.

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

Permits were also assessed and issued for alfresco dining (four) and trading activities (four) within the Shire.

Food Sampling

Twenty eight food samples were collected from Mount Barker Chickens (24) and assorted local food manufacturers and/or producers (four) for microbiological analysis and food composition standards.

Water Sampling

- Processing Waters – Mount Barker Chickens – 36 poultry processing water samples were collected for microbiological analysis.
- Swimming Pools – 26 water samples were collected for microbiological analysis.
- Drinking Water Supplies – 7 potable water samples were collected from public and private drinking water supplies for microbiological analysis.
- Environmental Waters – 6 water samples were collected from various natural environmental water sources.

Registered Premises

Two inspections were conducted at registered premises. These premises included hairdressers, body care, child care, family day care and second hand clothing stores.

Public Buildings

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

Offensive Trades

Registration and inspection of nine offensive trades were carried out.

Public Events

Five major public events were approved requiring detailed assessment and consultation with the various promoters and event organisers. These events were the Porongurup Wine Festival, Mount Barker Grapes and Gallops, Art in the Park, Mount Barker Community Fair and Art in the Hall.

Holiday Accommodation

During the year, no inspections were carried out on various forms of holiday accommodation including caravan parks and bed and breakfast establishments.

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. Thirty eight applications were received and subsequently approved.

Complaints

Complaints were investigated throughout the year on various health matters and these included things such as excessive noise, odour, dust, effluent discharges, chemical spray drift, asbestos and occupation of caravans. 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.

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 on the spot in the intervening period. 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 somewhat efficient and effective, although there is room for improvement.

Disability Services 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, both of which make discrimination on the basis of a person's disability unlawful.

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 strategies from the DAIP have been implemented by the Shire in 2015/2016, including:

- Footpaths and pram ramps Albany Highway in front of Train Mural to Museum;
- Footpath and pram ramps on Woogenellup Road from Albany Highway to school entry;
- Footpath and pram ramp at rear of hospital to medical centre on Muir Street;
- February 2016 - Fremantle Dockers vs Adelaide Crows AFL match at Sounness Park, Mount Barker included the provision of disabled access facilities, priority entry/exit, priority seating and disabled parking close to entry. Positive feedback received from disabled community members who attended the game; and
- Sounness Park – sloping all access path down to the hockey field.

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 2015/2016 financial year that have required competitive neutrality testing.

Legislation Review

The Council has a limited number of local laws, which were reviewed in the 2007/2008 financial year including a review of compliance with the reporting requirements. The Shire undertook all other relevant NCP checks required as part of its normal review processes.

During 2015/2016, State-wide public notice was given of the Council's proposal to make the 'Shire of Plantagenet Local Government Property Local Law'. At its meeting held on 21 June 2016, the Council repealed the Shire of Plantagenet Local Government Property Local Law 2008 and adopted a new Shire of Plantagenet Local Government Property Local Law 2016.

Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2015/2016 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils (VROC) 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	2014/2015	2015/2016
100,000 - 109,999	4	2
110,000 - 119,999	0	2
120,000 - 129,999	0	0
130,000 - 139,999	0	0
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	1	1

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.

Councils have been advised that by 1 July 2013, they will need to deliver the following outcomes as part of the new strategic planning framework:

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

At its meeting held on 12 June 2012, the Council adopted a Strategic Community Plan for the period 2012 – 2022, which followed an extensive public consultation process.

Changes were sought to the Council's adopted Strategic Community Plan by the Department of Local Government and therefore a new version of the Plan starting from 2013/2014 was adopted by the Council on 25 June 2013.

At its meeting held on 15 September 2015, the Council adopted a revised Corporate Business Plan 2015/2016 to 2019/2020. The plan was reviewed in line with adjustments to long term priorities identified in the 2015/2016 budget process and was modified by the deletion of 2014/2015 items and addition of 2019/2020 items.

2016/2017 Budget Initiatives

The major initiatives that are included in the 2016/2017 budget are as follows:

Income

3% increase in rate revenue

Rubbish collection charge to increase to \$195.00

Minimum rate to increase to \$860.00

Expenses

Financial Assistance Grants to community groups and organisations	\$70,026
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Administration

Administration Building - Install Carpet Tiles	\$ 9,000
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Administration Building - Repair Water Tank	\$ 4,000
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Administration Building - Smoke Detection System	\$ 7,500
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Fire Prevention

Fire Shed – Denbarker (Council Contribution)	\$18,500
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Waste Disposal Sites

Rocky Gully Tip - Improve Ramp	\$ 7,000
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Porongurup Transfer Station - Security Exclusion Fence	\$25,000
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Community Amenities

Mount Barker Cemetery - Entry Statement	\$ 5,000
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CCTV Improvements	\$ 7,000
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Swimming Pool

Replace Chlorination Equipment	\$ 7,000
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Small Pool Inflatable	\$ 2,500
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Rec.Centre

Ongoing Replacement of Old Gym Equipment	\$10,000
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Carpet Replacement	\$17,500
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Install Air conditioner in Office	\$ 2,000
Upgrade Security / Access System	\$15,000

Parks and Recreation Grounds

Frost Park - Building Upgrade Stage 1	\$80,000
Kendenup Playgroup - Retaining Wall	\$ 5,000
Mount Barker Tennis Club – Hit Up Wall	\$12,000

Saleyards (Funded by Saleyards Reserve)

Outloading Ramp Bugle Modification	\$15,000
Office - Water Purification	\$ 3,000
Transfer Aerators to Pond 2	\$ 5,000
Chemical Dosing Equipment - Phosphorous Reduction	\$ 6,000

Road program totalling \$3.8 million, including:

Council Funded

➤ Shire Wide Drainage Construction	\$100,000
➤ Mount Barker Footpath Construction	\$ 70,000
➤ Roadworks - Minor Renewal Projects	\$250,000
➤ Lowood Road / Memorial Avenue - Roundabout Repairs	\$ 17,000
➤ Menston Street - SLK 0.00 to 1.03	\$150,000
➤ Settlement Road East - SLK 0.00 to 6.89	\$130,000
➤ Halsey Road - SLK 0.00 to 5.39	\$110,000
➤ Blue Lake Road - SLK 2.5 to 11.49	\$180,000
➤ Craddock Road - SLK 0.00 to 6.99	\$140,000
➤ O'Neill Road - SLK 0.00 to 2.66	\$ 66,200
➤ Albany Highway - Roundabout Approaches	\$ 5,000

Roads to Recovery (Fully Federal Funded)

➤ Ingoldby Street - SLK 0.96 to 1.35	\$ 21,300
➤ Martin Street - SLK 0.00 to 0.28	\$ 14,600
➤ Chauvel Road - SLK 2.50 to 5.30	\$126,005
➤ Rogers Road - SLK 0.00 to 2.99	\$ 37,500
➤ Barrow Road - SLK 11.00 to 14.91	\$ 38,546
➤ Surrey Downs Road - SLK 0.00 to 4.63	\$ 30,000
➤ Hay River Road - SLK 5.00 to 8.48	\$ 60,000
➤ Hassell Street (South End) - SLK 2.00 to 2.24	\$ 47,350

➤ Wandoo Road - SLK 0.00 to 2.43	\$ 40,000
➤ Sixpenny Road - SLK 0.00 to 2.09	\$ 65,200
➤ Mondurup Street - SLK 0.00 to 0.91	\$166,533
➤ Moorilup Road - SLK 0.00 to 3.38	\$128,300
➤ Seventh Avenue - SLK 0.00 to 0.71	\$140,032

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

➤ Carbarup Road - SLK 0.00 to 3.00	\$333,000
➤ Porongurup Road - SLK 8.20 to 17.21	\$227,690

Commodity Routes Funded (2/3 State & 1/3 Shire)

➤ Takalarup Road - SLK 8.84 to 14.55	\$193,107
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Commonwealth Blackspot (Fully Commonwealth Funded)

➤ Lake Matilda Rd - Red Gum Pass Road – Intersection	\$ 91,420
➤ Jutland / Fisher Road Intersection – Intersection	\$ 68,421

State Blackspot (2/3 State & 1/3 Shire)

➤ Deane Street / Oatlands Road – Intersection	\$124,127
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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 2015/2016 was:

Shire President	Ken Clements
Deputy Shire President	Len Handasyde
Councillors	Brett Bell
	Sue Etherington
	Jacqui Hamblin
	Jeff Moir
	Marie O'Dea
	Jon Oldfield
	Chris Pavlovich
Chief Executive Officer	Rob Stewart
Deputy Chief Executive Officer	John Fathers
Manager Community Services	Fiona Pengel
Manager Development Services	Peter Duncan
Manager Works and Services	Dominic Le Cerf

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

A number of 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:

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.

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.

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.

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.

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.

Public participation is encouraged on the following committees:

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.

Community Recreation Centre Advisory Committee

This Committee is designed to provide involvement from the Council, the Education Department and the community into the management of the Mount Barker Recreation Centre. All vacancies for this Committee are advertised locally when they become available.

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.

Porongurup Hall Management Committee

The daily operations of the Porongurup Hall are overseen by a management committee. The Committee consists of one Council representative and four community representatives nominated by the Porongurup Community Association.

Woogenellup Hall Committee

The daily operations of the Woogenellup Hall are overseen by a management committee. The Committee consists of one Council representative and four community representatives nominated by the Woogenellup Progress Association.

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 2008
- Bush Fire Brigades Local Law 2008
- Cemeteries Local Law 2008
- Dogs Local Law 2008
- Extractive Industries Local Law 2008
- Health Local Law 2008
- Landfill and Transfer Station Facilities Local Law 2004
- Local Government Property Local Law 2008
- Parking and Parking Facilities Local Law 2008
- Pest Plants Local Law 1987
- Standing Orders Local Law 2008

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, including ‘Shire Flyer’;
- Shire website;
- 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;
- Roman 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 enquires 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.

Outcome / Strategy	Action	Comments	Assigned To	Status
1.1 - Health and family support services that are accessible and meet the needs of our community				
1.1.1 Advocate for medical and hospital services within the region				
1.1.1.1	Aim to at least retain and preferably increase health professional to population ratios in the district (doctors, dentists, other health professionals)	Plantagenet has eight doctors and registrars (not all full time) plus physios, pathology and dentist. Medical Centre is currently proposing a different lay out to the building and there has been no reduction in doctor numbers.	Rob Stewart	Ongoing
1.1.1.2	Advocate for improved medical and hospital facilities in Albany and Denmark	Council Rep attends Health / HACC meetings. CEO also has regular meetings with Regional Director of Health (WACHS)	Rob Stewart	Ongoing
1.1.1.3	Establish a relationship with medical and hospital services in the region	Member of the Multipurpose Service Group meeting quarterly to discuss local and regional health service provision.	Fiona Pengel	Ongoing
1.1.2 Advocate for health and family support services				
1.1.2.1	Assist Government Departments to promote their health and family support services	Youth Inter Agency Committee, GS Human Service Forum membership. Run family support related programs at the library.	Fiona Pengel	Ongoing
1.1.3 Provide and promote childhood development services and facilities				
1.1.3.1	Support the provision of long day care services	Wanslea leases childcare facilities from Shire. Two family daycare services licensed by Shire. Partnering with Wanslea to access funding for business plan for new Early Childhood Education Centre.	Fiona Pengel	Ongoing
1.1.3.2	Support the provision of programs such as Playgroup, Toy Library and after school	Provide toy storage building to Toy Library that runs from CRC. Playgroup lease has been cancelled due to termite damage to ceiling and walls and the old Playgroup building has now been revamped for Council uses.	Fiona Pengel	Ongoing
1.1.3.3	Address low Australian Early Development Index scores in the Shire	Consider ceasing formal involvement. As a local government there are other agencies better suited to address this. ongoing brief though. Discussions for new Child Care Centre have begun with College after council sponsored report completed.	Rob Stewart	Ongoing
1.2 - Promote and enforce Public and Environmental Health Requirements				
1.2.1 Provide food premises inspections				
1.2.1.1	Undertake inspections of food premises to ensure they are of a high standard	Routine inspections of food businesses undertaken. Appointed a joint VROC EHO which will provide some extra resources.	Peter Duncan	Ongoing
1.2.1.2	Prepare a Shire Environmental Health Plan that will provide guidance and standards such as frequency of inspections for food premises	Draft Report to the CEO for his review and comments / changes	Shane Chambers	In Progress
1.2.1.3	Ensure legislative requirements relative to public health are met	This function is carried out during routine inspections of food businesses.	Peter Duncan	Ongoing
1.2.2 Provide public buildings inspections				
1.2.2.1	Ensure legislative requirements relative to public buildings are met	This will require on-going annual surveillance of public buildings at varying frequencies relative to public risk.	Shane Chambers	Ongoing
1.2.3 Undertake food safety and public health promotion				
1.2.3.1	Ensure outdoor dining and trading are conducted to the benefit of both retailers and the	Ongoing surveillance and renewal of permits to operate annually.	Shane Chambers	Ongoing
1.2.3.2	Promote public health as an important community issue	Achieved via routine inspections and response to complaints or health hazards when required. Make presentations to community groups when requested.	Shane Chambers	Ongoing
1.2.4 Work with the State Government to control infectious diseases				
1.2.4.1	Address infectious diseases in accordance with the Health Act 1911 and Health Local Law 2008	Respond to infectious disease cases as and when required.	Shane Chambers	Ongoing
1.2.4.2	Monitor notices issued by the Health Department and ensure whatever action required is carried out immediately	Respond to emerging issues as and when required when notified by the Health Department.	Shane Chambers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.2.5 React to emerging health threats				
1.2.5.1	Respond to emerging health threats when notified by the Health Department of WA	Respond to health threats as and when required in a timely manner when notified by the Health Department.	Shane Chambers	Ongoing
1.3 - A cohesive and supportive community				
1.3.1 Promote and support community and cultural events				
1.3.1.1	Encourage and support community groups to host public events	Financial Assistance Grants are available to community groups. Mt Barker Community Fair is supported by Shire staff.	Fiona Pengel	Ongoing
1.3.1.2	Advocate for local hosting of regional events or components of regional events	Member of Great Southern Taste committee.	Fiona Pengel	Ongoing
1.3.2 Promote and support the initiatives and achievements of our volunteers				
1.3.2.1	Recognise volunteer contributions in the community	Media release asking for nominations distributed to community groups in the region. Volunteer BBQ held in November 2015.	Fiona Pengel	Ongoing
1.3.2.2	Encourage the delivery of volunteer training opportunities offered through the Club Development Officer program	Various training workshops including RSA, Treasurer and strapping workshops. Good Sports workshops to be held in Denmark and is being promoted to clubs in Plantagenet.	Fiona Pengel	Ongoing
1.3.3 Work in partnership with community groups to assist in attracting new volunteers				
1.3.3.1	Consult regularly with community groups regarding volunteer requirements	Have a Go volunteer expo provides a forum for groups to promote volunteer opportunities. Club Development Officer working with clubs to develop volunteer management plans	Fiona Pengel	Ongoing
1.3.4 Actively promote and assist community groups and clubs				
1.3.4.1	Co-ordinate the promotion of community groups and clubs	Have a Go volunteer expo provides promotional opportunities for community groups. The Shire website promotes several community and sporting groups. Lease negotiated with GSIT for upper level of CRC. Funding secured for Club Development Officer for 2014-2017.	Fiona Pengel	Ongoing
1.3.4.2	Provide grant / funding assistance to community groups	Club Development Officer, Grants Officer and Community Development Officer support community groups access grants by promoting grants through email and Shire website and providing assistance with grant writing. 2015/2016 round of financial assistance grants completed.	Fiona Pengel	Ongoing
1.3.5 Review access to community services within the Shire				
1.3.5.1	Develop an understanding of the issues impacting on the delivery of services within the	Quarterly GS Human Services Forum, Multipurpose Service six monthly meeting to discuss service delivery in Plantagenet Shire. AEDI working group to investigate service delivery for children 0-5 years.	Fiona Pengel	Ongoing
1.3.5.2	Develop an understanding of the barriers to people accessing services	Disability Advisory Group meets on a minimum six monthly, or as needs basis to discuss service and access issues. Human Services Forum and Youth Interagency Committee also identify service issues. Shire supports Mt Barker Interagency Meetings with venue.	Fiona Pengel	Ongoing
1.3.5.3	Review access to community services within the Shire	Recreation Centre Advisory Committee, community members and Community College representatives to discuss delivery of recreation programs. Interagency and Multipurpose Service meetings evaluate programs offered. Annual Club Development Officer email/phone.	Fiona Pengel	Ongoing
1.4 - Opportunities for development and participation of our youth				
1.4.1 Promote programs that assist in youth development and leadership				
1.4.1.1	Identify and support programs that assist in youth development and leadership	The Shire has funded annual skate park coaching clinics, organised by Community Development Officer. School Chaplain supported with funding from Shire. Summer Discovery run from Library. Exploring partnerships to deliver Wriggle, Giggle and Grow program and Youth Art support programs	Fiona Pengel	Ongoing
1.4.1.2	Assist with the dissemination of information on youth development and leadership programs	Information of services relayed to Community College, staff and students. Plantagenet Skate Park Facebook pages kept current by Community Development Officer.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.4.2 Provide and promote appropriate and accessible facilities and activities for youth				
1.4.2.1	Promote existing programs and identify gaps in service provision	Club Development Officer annual survey to measure gaps and efficacy of existing services and identify trends that will inform future service delivery. Regular community updates in Plantagenet News and Shire flyer and Shire of Plantagenet Website. Rec.Centre Operational Review undertaken to evaluate service delivery.	Fiona Pengel	Ongoing
1.4.3 Support youth training and employment programs				
1.4.3.1	Support the delivery of post secondary education in the district	Regular communications with registered training organisations to support delivery of post secondary education. GSIT lease at CRC negotiated by Shire.	Fiona Pengel	Ongoing
1.4.3.2	Encourage the hosting of apprenticeships and traineeships in the district	Workplace learning placements at the Rec.Centre and Library. Shire works with Registered Training Organisations to support promotion of apprenticeships and traineeships.	Fiona Pengel	Ongoing
1.5 - Recreation, sporting and leisure facilities that support the wellbeing of the community				
1.5.1 Maintain and improve sporting and recreation facilities in the District based on catchment needs				
1.5.1.1	Encourage the development of a regional recreation plan	The Shire has been involved in providing information for the Regional Recreation Plan based on the Shire's long term financial plan and Strategic Community Plan.	Fiona Pengel	Ongoing
1.5.1.2	Develop a playground upgrade and replacement strategy	Audits complete, strategy to be developed funds to be requested in 2016/17 budget.	Dominic Le Cerf	In Progress
1.5.1.3	Address recommendations from the Mount Barker and Kendenup Sport and Recreation Plans including development of new	Stage 2 is near completion, just need turf to grow. Planned date for first game of cricket will be late January, Late February 2016. Stage 3 was completed on 30 June 2015. Kendenup Agricultural Hall redevelopment progressing.	Fiona Pengel	In Progress
1.5.1.4	Identify opportunities for co-hosting and rationalisation of recreation facilities	Representatives from founding sporting clubs elected, social member and Shire representative all in place. Plantagenet Sporting Club has been formed. Frost Park User Group has met to update the precinct plans based on current and future requirements.	Fiona Pengel	In Progress
1.5.2 Promote sporting, recreation and leisure facilities and programs in the District				
1.5.2.1	Identify and develop a database of facilities and services in the district and their use	Needs Analysis undertaken in 2008 that identified all facilities and clubs future needs. Annual Club audit is undertaken by Club Development Officer to address and shortfalls and trends within recreational service delivery.	Fiona Pengel	Ongoing
1.5.2.2	Help develop clubs and organisations to cater for increasing attendances	Club Development Officer supports clubs to meet increased demand, Department of Sport and Recreation funding promoted to meet demand of Kidsport program.	Fiona Pengel	Ongoing
1.5.2.3	Establish a marketing strategy based on optimising use of facilities and increasing program attendances	Barker's Biggest Loser and Sporting Schools have been implemented to increase attendances at the Rec.Centre. An operational review is being undertaken to evaluate current programs that will inform future programming.	Fiona Pengel	Ongoing
1.5.2.4	Encourage and support the establishment of new sport and recreation clubs in the district	The Club Development Officer supports the establishment and development of new sporting clubs including the Plantagenet Sporting Club. Kidsport program offers vouchers to support participation in sporting clubs through subsidies. The Shire website has a list of all known sporting and recreation clubs in the district to promote membership and participation.	Fiona Pengel	Ongoing
1.5.3 Develop Sounness Park as the primary ball sports facility in the District				
1.5.3.1	Progress the design and construction of Stage 1 of the redevelopment of Sounness Park	Completed	Fiona Pengel	Completed
1.5.3.2	Progress and source funding opportunities for Stages 2 & 3 of the redevelopment of Sounness Park	Project complete and all necessary openings held. Funding almost fully acquitted, except for last RDA payment, which has been audited. Football lease expiry June 2017. Plantagenet Sporting Club working towards taking the lease on prior to, or at that date.	Fiona Pengel	Completed
1.5.4 Promote the development of Frost Park as a major equine centre in the Great Southern Region				
1.5.4.2	Lobby RWWA for financial assistance for racecourse developments	Lobbying activities are taking place with RWWA and Minister for Racing and Gaming. A staged program for upgrades of Frost Park over a 8 year timespan has been ensored and the first year has been funded.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.5.5 Improve and promote Recreation Centre services and programs to encourage increased patronage				
1.5.5.1	Prepare and implement Business Plan for the Recreation Centre	Operational Review has commenced to inform Business Plan.	Fiona Pengel	Ongoing
1.5.5.2	Maintain positive relations with the Department of Education and Training regarding joint management of Recreation Centre	Site trip every 6 months with Dept of Education and Training staff. A good relationship has been fostered with DET. Ongoing issues with leaks in roof is being worked through with DET.	Fiona Pengel	Ongoing
1.5.6 Maintain a safe pool facility and enhance aquatic programs to encourage increased patronage				
1.5.6.1	Maintain and promote the Shire's pool facilities and programs	Ongoing	Mark Bird	Ongoing
1.6 - Quality of life for the aged				
1.6.1 Advocate the provision and promotion of services and facilities that meet the needs of the aged				
1.6.1.1	Support the delivery of programs for the aged	Meet with HACC on an as needed basis to discuss aged care services. Library supports Overton and Langton Lodges with a delivery service to the facilities. Shire supports Speedsters with free	Fiona Pengel	Ongoing
1.6.2 Support quality accommodation for the aged				
1.6.2.1	Support the provision of quality accommodation for the aged	The Council has supported PVH with interest free loans for the independent living accommodation, support with funding applications, where necessary.	Fiona Pengel	Ongoing
1.6.3 Support the provision of active ageing activities for seniors				
1.6.3.1	Support the provision of active ageing and social activities for all seniors	Shire supports Speedsters with financial assistance grants. The Rec. centre runs heartmoves and living longer, living stronger for older people. Attend meeting of HACC and MPS as required.	Fiona Pengel	Ongoing
1.7 - Quality of life for the disabled				
1.7.1 Provide and promote services and facilities that meet the needs of disabled persons				
1.7.1.1	Support the provision of services for disabled people in the district	Disability Advisory Group meets on a six monthly basis to review service provision and infrastructure. The Shire has adopted the Disability Action and Inclusion Plan for the Shire which the Community Development evaluates to ensure we are meeting our targets as identified in the plan. The DAIP has been updated to include Outcome 7 addressing employment of people with a	Fiona Pengel	Ongoing
1.7.1.2	Meet with community members to identify gaps in service and facility provision	Disability Advisory Group meets a minimum of every six months with community, Shire and Disability Services Commission representatives.	Fiona Pengel	Ongoing
1.7.2 Implement the Shire's Disability Access and Inclusion Plan				
1.7.2.1	Progress the Shire's Disability Access and Inclusion Plan and review annually	The Community Development Officer ensures the Shire meets the Disability Commission deadlines for annual review and ensures progress is made in line with targets set.	Fiona Pengel	Ongoing
1.8 - Cultural, arts and learning opportunities that contribute to vibrancy and diversity in the community				
1.8.1 Provide library services and programs that help improve literacy and community engagement				
1.8.1.1	Support the provision of library services that suit the needs of the community	Aged Care Service to hospital residents. Weekly delivery of library materials by volunteer and staff member. A comparative report is prepared each month showing core usage of library resources, It also outlines trends, events, training undertaken that month.	Kathryn Dye	Ongoing
1.8.1.2	Promote library services to the community	Library email distribution list for notifications. News items are provided to the Plantagenet New and the Shire website to advertise upcoming events. A brochure describing library services is under development.	Fiona Pengel	Ongoing
1.8.1.4	Identify opportunities to develop library outreach programs and services	Library outreach services to the aged care facilities are ongoing.	Fiona Pengel	Ongoing
1.8.1.5	Continue to support the provision of regional library services	Shire pays annual fee for regional library services and signs up to the regional library action plan.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.8.1.6	Embrace and investigate use of technology to provide services to customers	Worldshare library catalogue program, running courses on the use of e-readers and downloadable e-books are available from the library. Remote library access and cataloging of materials functionality, circulation and statistical analysis functions are now almost completely developed to WA requirements. Development of WorldShare continuing to address exchange, State Library purchases and inter-library loans requirements.	Fiona Pengel	Ongoing
1.8.2 Support programs that assist in developing lifelong learning opportunities				
1.8.2.1	Provide and support programs that support lifelong learning opportunities	WGG - waiting on new co-ordinator. Promoting principles in monthly pre-school story time. Summer Discovery funding applied for. Use reading guides published and online to evaluate junior fiction trends. Large Print and audio purchased through Webselect. Local account used for special bulk buys once a year. Staff trained on use of e-readers and online audio book program. EZProxy program to be implemented to facilitate use of e-resources. Specific outreach showcasing e-resources during Adult Learners' Week	Kathryn Dye	Ongoing
1.8.2.2	Support education programs with Library resources	Better Beginnings resources have been cataloged to allow families to borrow kit materials. A Smart Start partnership through regular meetings and shared events. Patrons encouraged to express need for particular resources: we now purchase early readers and materials for english language students, for instance. Promotion of educational e-resources - free internet use in library.	Kathryn Dye	Ongoing
1.8.2.3	Develop partnerships with educational institutions to create an 'environment of learning'	Visits to Mount Barker and Kendenup schools to deliver Better Beginnings program. Events for Mt Barker, Kendenup and Frankland schools to promote Children's Book Week. Dialogue with community, school leadership and early childhood service providers to develop relevancy in Summer Discovery Literacy program. Attendance of A Place for Learning workshops and Albany Early Childhood Service providers' meetings.	Kathryn Dye	Ongoing
1.8.3 Support the provision of appropriate, accessible arts facilities and activities to encourage artistic and cultural				
1.8.3.2	Encourage the maintenance and restoration of the museum, art gallery and items of historical significance to the Shire	Annual funding is provided to the museum, and support is provided to this group for funding applications. Mitchell House is leased to the Mount Barker Arts Council.	Fiona Pengel	Ongoing
1.8.3.3	Maintain and promote the Shire's art collection	A number of the Claude Hotchin Art pieces are displayed at the Library and the Shire acquisitive award is displayed in the Community Resource Centre.	Fiona Pengel	Ongoing
1.8.3.4	Support the exhibition of cultural and artistic activities within the Shire	Cut out chickens are appearing in shop windows to note a major local industry 'Kendenup Chickens.' We support Taste Great Southern each year with a donation run by Denmark Tourism Inc. We provide subsidised rent for Mitchell House to Plantagenet Arts Council. We support annual photographic exhibition in the District Hall by donating hire. Some chickens have been installed in main street businesses liaising with local artist for sculpture commission. Note recent purchase of Art in the Park prizewinner displayed in foyer.	Rob Stewart	Ongoing
1.8.4 Include arts and cultural considerations in all aspects of urban and social planning				
1.8.4.1	Consider arts and cultural considerations in all aspects of urban and social planning	Not Started	Peter Duncan	Not Started
1.8.5 Promote and support community and cultural events				
1.8.5.1	Support and encourage events and festivals to be hosted within the Shire	Support is provided to event organisers with risk management plans. Funding support is provided through Financial Assistance grants and support to access funding is available as required.	Fiona Pengel	Ongoing
1.9 - A safe Plantagenet				
1.9.1 Provide animal control in accordance with legislative requirements				
1.9.1.1	Educate the community regarding rules and requirements associated with keeping animals in rural and urban areas	This is being done annually in the Shire flyer.	Steve Player	Ongoing
1.9.1.2	Enforce animal controls in order to maintain public safety	Relationship with vets regarding putting down cats. Cat traps in place. Gazettals in place. Fees and Charges in place. Staff training carried out. New Cat Act has had a significant impact on number of requests to pick up and destroy cats. Construction of Cat Pound completed and operational. All equipment purchased.	Steve Player	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.9.2 Support the community in emergency and fire management planning, preparedness, response and recovery				
1.9.2.1	Maximise community safety through the management of the risks associated with fire, natural events and large scale emergencies	Scheduled maintenance completed for the 2015/16 season.	Jo Weekes	Ongoing
1.9.2.2	Support the position of Community Emergency Services Manager in achieving the actions and goals detailed in the Business Plan	Business Plan updated in 2013 and CESM reports against the milestones every six months. Continuation of the CESM position is being negotiated through an MOU and Business Plan with DFES. The subdivision of the land for the new Denbarker shed is progressing and quotes from Western Power are in the process of being obtained. If land can be finalised in time, the application will be submitted for the 2016/2017 financial year.	Fiona Pengel	Ongoing
1.9.2.3	Develop partnerships with hazard management agencies to help plan for emergency events	Due to uncertainty of building required, DFES notified of delay. Working in conjunction with DFES manager to ensure item is not forgotten.	Jo Weekes	In Progress
1.9.2.4	Educate the community in matters of emergency prevention and preparedness	Fire break committee finalised notice for 2015/16 fire season with name change to fire mitigation notice, awaiting for them to come back from printers for distribution. A new brochure is being developed to be distributed to brigades and preparing for Bush Fire Awareness week in October for display at IGA. A bush fire forum is being held within the boundaries of Porongurup and South Porongurup brigade areas to promote brigades.	Jo Weekes	Ongoing
1.9.3 Promote and support planning and activities that encourage a safe and responsible community				
1.9.3.1	Support initiatives to improve community safety	Sixteen CCTV cameras installed in CBD linked directly to police station. We continue to seek funding for more cameras to take in a greater area of CBD. Last analog cameras due for replacement now and funded.	Rob Stewart	In Progress
1.9.3.2	Promote the Shire as a Tidy Town and encourage community ownership	There appears to be little support for Tidy Town initiatives. Nevertheless, we hire a street sweeper machine three or four times a year to sweep CBD and some residential streets of Mount Barker. We have entered Tidy Towns in the past but this was due to an individual Councillor pushing the concept. We have performed well when we have entered. For success we would have to designate funding. Consider pulling out if no funding forthcoming. No further direction from the Council.	Rob Stewart	Ongoing
1.9.4 Advocate for appropriate lighting in streets and public places				
1.9.4.1	Ensure Western Power is notified of street light faults	Six weekly street light inspection by Ranger, issues reported to Western Power as they arise	Fiona Pengel	Ongoing
1.9.4.2	Ensure appropriate street lighting is provided in new and existing developments	Street lighting required by Western power for new residential subdivisions.	Peter Duncan	Ongoing
1.9.4.3	Seek funds for appropriate lighting in public places	Ongoing	Fiona Pengel	Ongoing
1.9.5 Continue to develop CCTV coverage in Mount Barker				
1.9.5.1	Maintain and expand CCTV initiative, including Mount Barker Railway Station	Grant request for \$15,000.00 for five cameras at the visitor centre was unsuccessful. Funds budgeted to enable six analog cameras to be replaced with digital.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.1 - Long term planning and development guided by the Planning Vision				
2.1.1 Review, update and implement the Planning Vision				
2.1.1.1	Monitor the Council's Planning Vision as a Planning Scheme Policy to guide growth 20 years and beyond	Ongoing monitoring.	Peter Duncan	Ongoing
2.1.2 Adopt a regional approach to planning and development issues				
2.1.2.1	Actively work with neighbouring Councils on a regional approach to planning and development issues	A Lower Great Southern Planners network is meeting occasionally.	Peter Duncan	Ongoing
2.1.3 Collaborate with the State Government to ensure that local planning development and long term growth needs are met				
2.1.3.1	Ensure that local planning development and long term growth needs are met	Planning Vision allows for growth.	Peter Duncan	Ongoing
2.1.3.2	Prepare a Mount Barker Townsite Strategy for long term growth	Not Started	Peter Duncan	Not Started
2.1.4 Encourage and promote the use of good agricultural land for food production				
2.1.4.1	Encourage and promote the use of agricultural land with good soil and water for food production	In Planning Vision	Peter Duncan	Ongoing
2.2 - Appropriate development which is diverse in nature and protects local heritage				
2.2.1 Encourage appropriate major land developments				
2.2.1.3	Provide supportive planning and development guidance and liaison on appropriate major land developments	Ongoing	Peter Duncan	Ongoing
2.2.2 Ensure quality, consistent and responsive development and building assessment approval processes and enforcement				
2.2.2.1	Guide local development in accordance with the Planning Scheme	Ongoing	Peter Duncan	Ongoing
2.2.2.2	Promote and encourage local development compliance with the Planning Scheme	Advertisements about the need to apply for planning consent and building permits regularly run in press. New regulations released in October 2015 and new Fire Regulations released in December 2015. Major changes to the planning system will need careful	Peter Duncan	Ongoing
2.2.2.3	Educate the public about the need for building permits	Adverts about the need for Planning Consent and Building Permits have been in the press	Alan Watkins	Ongoing
2.2.2.4	Ensure all conditions relative to building permits are complied with	Ongoing	Cobie MacLean	Ongoing
2.2.2.5	Ensure building permits are issued in a timely and efficient manner	Ongoing	Peter Duncan	Ongoing
2.2.3 Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire area				
2.2.3.1	Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire area	Completed	Peter Duncan	Completed
2.2.4 Actively work with other government bodies on state, regional planning and development issues				
2.2.4.1	Work with other government bodies on state, regional planning and development issues	Ongoing	Peter Duncan	Ongoing
2.2.5 Encourage industry, business and residential development that is consistent with the individual character of towns				
2.2.5.1	Encourage development that is consistent with the individual character of towns	In Planning Vision	Peter Duncan	Ongoing
2.2.6 Support the conservation and maintenance of heritage buildings, heritage items and places of interest				
2.2.6.1	Recognise and protect Aboriginal and European heritage places throughout the Shire	Ongoing	Peter Duncan	Ongoing
2.2.6.2	Identify and conserve places of cultural heritage significance	Woogenellup heritage bridge being maintained annually.	Dominic Le Cerf	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.2.6.3	Support and promote Shire's Museum	Museum is promoted on Shire website, support is provided to museum members with funding applications as required. Annual budget allocation ongoing. Shire President attends Historical Society meetings.	Fiona Pengel	Ongoing

2.2.7 Support the development of a comprehensive long term regional planning strategy for the Great Southern Region prepared under the supervision of a regional planning committee

2.2.7.1	Support a comprehensive long term regional planning strategy prepared under the supervision of a regional planning committee which involves local government planners	Lower Great Southern Strategy review complete May 2016.	Peter Duncan	In Progress
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2.2.8 Control extractive industries

2.2.8.1	Ensure that all extractive industries are in compliance with the Extractive Industries Local Law 2008 and the Planning Scheme	Ongoing	Peter Duncan	Ongoing
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2.3 - Pleasant streetscapes, open spaces, parks and gardens

2.3.1 Manage and maintain the Council's parks, gardens and open space at appropriate standards

2.3.1.1	Maintain parks, gardens and open space at standards acceptable to the community	Playgrounds are maintained weekly and audits are carried out quarterly.	Dominic Le Cerf	Ongoing
2.3.1.2	Establish outdoor amenities that suit the needs of the community in a safe and pleasant manner	Sign Audit is complete. To be implemented - funds to be requested in 2016/17 budget.	Dominic Le Cerf	Ongoing
2.3.1.3	Progress the development of Centenary / Wilson Park in accordance with the Master Plan	Trails are linked up as per the plan.	Dominic Le Cerf	Completed

2.3.2 Develop, maintain and enhance town streetscapes and public spaces

2.3.2.1	Promote and design the upgrading of public spaces	Ongoing	Peter Duncan	Ongoing
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2.3.3 Provide appropriately maintained cemeteries for our community

2.3.3.1	Administer the Shire's cemeteries in accordance with relevant legislation and modern practices	Garden bed niches have been numbered and concrete plinth has been installed. Meetings have taken place within the Shire to co-ordinate the infill design of the Kendenup and Rocky Gully cemeteries. Awaiting designs to be carried out.	John Fathers	Ongoing
2.3.3.2	Ensure all cemeteries are managed in accordance with established plans and industry standards and maintained and approved in accordance with all necessary legal and	Maintenance is carried out fortnightly and meets the required standards.	Dominic Le Cerf	Ongoing

2.3.4 Encourage the development of trails in line with the Trails Master Plan

2.3.4.1	Seek funding to progress the development of priority trails identified in the Plantagenet Trails Masterplan (Wildflower Walk Trail and Tower Hill Trail)	Detailed design plans have been developed, funding has yet to be applied for. A community group is working on a low impact development of the Pwackenback Trail.	Fiona Pengel	In Progress
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2.4 - Safe and reliable transport infrastructure

2.4.1 Maintain and further develop roads and pathways at appropriate standards

2.4.1.1	Ensure the Council's ongoing access to materials for the construction and maintenance of its road network	Materials for construction continue to be sourced - regular planning sessions with works staff aid the gain of required materials. Gravel sources have been identified for areas of road works in accordance with the percentage year road program. Trials have been undertaken with chemical binding agents on gravel roads.	Dominic Le Cerf	Ongoing
2.4.1.2	Maintain and improve constructed footpath infrastructure	Allocation to the annual budget of approximately \$50k to upgrade and maintain footpath is spent each fiscal year. A 5-6 year plan is currently underway.	Dominic Le Cerf	Ongoing
2.4.1.3	Encourage the establishment, promotion and resourcing of appropriate dual use path facilities	Meeting undertaken with GSDC consultant regarding regional trails project. Project to concentrate on Bike trails in the region. Bike Plan for Mount Barker under consideration.	Peter Duncan	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.4.1.4	Identify outstanding road encroachments and rectify	Currently there is approximately 25 encroachments identified to be rectified. The Council has reserve funds to address this matter.	Dominic Le Cerf	Not Started
2.4.1.5	Identify the need for road resumptions for future road construction and maintenance and instigate those resumptions	None identified as priority for Council needs.	Dominic Le Cerf	Not Started
2.4.1.6	Construct and maintain Shire roads and associated infrastructure to the standard adopted by the Council and in accordance with requirements of State agencies	This is done as required and with available funds.	Dominic Le Cerf	Ongoing
2.4.2 Maintain Shire drainage systems				
2.4.2.1	Manage drainage infrastructure in a manner which minimises flooding on private property and public infrastructure	As required. Annual allocation for drainage in own source funds in the budget.	Dominic Le Cerf	Ongoing
2.4.2.2	Identify and record existing drainage systems to provide the basis for future infrastructure requirements	As constructed drawing are completed as required and drainage concerns are addressed with drainage maintenance funds each fiscal year.	Dominic Le Cerf	Ongoing
2.4.3 Provide appropriate on-road and off-street car parking as well as parking control activities				
2.4.3.1	Review the provision of on and off street parking	Not Started	Peter Duncan	Not Started
2.4.3.2	Enforce parking restrictions in controlled areas	Ranger Services undertakes irregular parking inspections. Parking signage to be renewed in 2015/2016.	Fiona Pengel	Ongoing
2.4.4 Investigate and respond to road safety and traffic issues throughout the District				
2.4.4.1	Support the Roadwise Program	Support Roadwise Committee. Driver Reviver on long weekends. Support committee and WALGA roadwise staff in our office.	Rob Stewart	Ongoing
2.4.4.2	Ensure both temporary and permanent road closures are processed and approved in accordance with all necessary legal and administrative requirements	As required.	Dominic Le Cerf	Ongoing
2.4.4.3	Effectively communicate with external agencies as required	As required.	Dominic Le Cerf	Ongoing
2.4.5 Maintain and control street signs, banners and directional signage				
2.4.5.1	Encourage the display of promotional banners in Lowood Road and other places as appropriate	Several community groups use the banner poles on a regular basis.	Fiona Pengel	Ongoing
2.4.5.2	Ensure the provision of directional, service and tourism signage, is acceptably integrated into the urban and rural landscape and the amenity of the locality is maintained and protected	Audit currently being undertaken, with implementation is expected to commence in April 2016.	Dominic Le Cerf	In Progress
2.4.5.3	Ensure that all signs and other road safety devices are adequately maintained and replaced if showing signs of deterioration or damage	This is an area that works staff do try to ensure is done to a high standard.	Dominic Le Cerf	Ongoing

2.5 - Council buildings and facilities that meet community needs

2.5.1 Ensure Council buildings, facilities and public amenities are provided and maintained to an appropriate standard

2.5.1.1	Ensure all Council buildings are maintained and secured to defined service levels (In line with Asset Management Plan and Building Maintenance Program)	Ongoing	Alan Watkins	Ongoing
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2.5.2 Develop new buildings and facilities in accordance with asset management principles and based on a planned and prioritised approach

2.5.2.1	Ensure new Council buildings are planned and constructed in line with policy and fit for purpose	Ongoing	Alan Watkins	Ongoing
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2.5.3 Continue to investigate opportunities to rationalise or devolve obsolete buildings and other assets

2.5.3.1	Pursue rationalisation of old halls and other buildings, in line with Community Halls and Buildings Policy	Rocky Gully Hall demolished in 2015/2016. Pursuing lease of Mount Barker District Hall to Plantagenet Players.	Rob Stewart	In Progress
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Outcome / Strategy	Action	Comments	Assigned To	Status
2.6 - Assets and infrastructure managed over the long term to meet current and future needs				
2.6.1 Develop and implement long-term Service and Asset Management Plans for all Council assets, having regard for current and future asset needs and the Shire's long-term financial plan				
2.6.1.1	Implement Asset Management Framework and Principles	All asset classes have now been through one revaluation. Preliminary work done on Asset Management Plans for all Council assets following revaluations on all asset classes.	John Fathers	Ongoing
2.6.1.2	Ensure the Council has an efficient and cost effective light fleet management program	In line with Council policy.	Dominic Le Cerf	Ongoing
2.6.1.3	Ensure the Council has an efficient and cost effective plant and machinery management program	In line with Council Policy	Dominic Le Cerf	Ongoing
2.6.1.4	Investigate development options for Council owned land and buildings	Primary initiative is development of depot land as industrial through Landcorp. Costs for government department conditions may prevent conclusion.	Rob Stewart	In Progress
2.6.2 Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure				
2.6.2.1	Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure	Note VROC and ongoing liaison with Ministers and local reps. Note also development of Alliance with Albany and Denmark. Ongoing on several levels.	Rob Stewart	Ongoing
2.7 - Protection of natural environment				
2.7.1 Provide effective environmental management and maintenance of the Council's land and reserves				
2.7.1.1	Maintain the Council's land and reserves in accordance with the requirements of the relevant contaminated sites legislation	Former depot site now decontaminated. Site rezoned to residential. Consideration being given to sale. Market to be tested.	Peter Duncan	Ongoing
2.7.1.2	Maintain undeveloped Council reserves to the standard adopted by the Council	Environmental Officer commenced on 14/1/16 and will undertake a management plan for Council reserves as time permits.	Dominic Le Cerf	Not Started
2.7.1.3	Maintain the natural values present on bush reserves controlled by the Shire	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	In Progress
2.7.1.5	Identify and monitor areas affected by salinity impacting on Council land	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.1.6	Minimise long-term financial impacts from salinity due to the shortened life span of infrastructure assets Infrastructure assets include roads, bridges, drainage systems, service utilities and buildings	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.1.7	Rehabilitate all exhausted gravel pits	This is ongoing, many historic pits that have been used for gravel/sand extraction that need rehabilitating. To date only pits that the DER requests the shire to reinstate are reinstated. All new pits are reinstated or rehabilitated as per an agreement with landowners.	Dominic Le Cerf	In Progress
2.7.1.8	Ensure the Council maintains control over the erection of gates and stock grids across road reserves within the Shire	As required.	Dominic Le Cerf	In Progress
2.7.1.9	Ensure that drainage and road design does not adversely impact on the natural environment	All works are carried out in accordance with appropriate legislative requirements.	Dominic Le Cerf	Ongoing
2.7.2 Support the management of feral animals				
2.7.2.1	Ensure pest control is a component of long-term sustainable management	Baiting and shooting vermin at waste sites occurs, other sites are sprayed as required.	Dominic Le Cerf	Ongoing
2.7.2.2	Support programs to control and / or eradicate feral animals throughout the Shire	Ongoing administrative and financial support of Feral Pig Eradication Group	John Fathers	Ongoing
2.7.3 Reduce the incursion of weeds on Council controlled roads and reserves				
2.7.3.1	Develop a Shire of Plantagenet Weed Strategy suitable for Council adoption	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started

Outcome / Strategy	Action	Comments	Assigned To	Status
2.7.4 Promote and support community based environmental initiatives and protections				
2.7.4.1	Manage natural resources in a sustainable manner on land owned or vested with the	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.4.2	Ensure no unauthorised clearing occurs within the Shire	If and or when this occurs, DER is informed. Shire staff trained to know where they can clear.	Dominic Le Cerf	Ongoing
2.8 - Awareness of and appropriate response to effects of climate variation				
2.8.1 Support community education and promotion of energy and water efficiency				
2.8.1.1	Work with relevant organisations to hold a program of workshops to encourage more sustainable practices around the home	Investigating waste initiatives, including discussions with Shire of Denmark for joint arrangements.	Rob Stewart	Ongoing
2.8.2 Investigate and adopt energy efficiency practices in Council operations				
2.8.2.1	Ensure energy efficiency is a consideration in new building construction	Ongoing	Alan Watkins	Ongoing
2.8.3 Investigate green energy initiatives				
2.8.3.1	Integrate sustainability into all aspects of the Shire operations	Note water tanks and photovoltaic cells at Administration Centre. Also replacement of fluoros with LEDs.	Rob Stewart	In Progress
2.8.4 Consider climate variability in planning matters to minimise impact on the natural environment				
2.8.4.1	Develop management plans that improve the performance of Council operations to address global warming	PVC now installed on Admin Centre, Depot and CEO's house.	Rob Stewart	In Progress
2.9 - Integrated waste management				
2.9.1 Undertake rubbish collection services in Mount Barker, Kendenup and Narrikup townsites				
2.9.1.1	Provide an efficient and economic waste collection and disposal service that is readily accessible to commercial and domestic properties in Mount Barker, Kendenup, Narrikup and Rocky Gully townsites	Contract in place with Warren Blackwood Waste to carry out this service expiring 31 October 2016.	Dominic Le Cerf	In Progress
2.9.2 Manage existing waste disposal sites and transfer stations in accordance with legislative requirements				
2.9.2.1	Ensure the Shire's waste management sites are environmentally compliant	Regional discussions are occurring with the Shire of Denmark and the City of Albany.	Dominic Le Cerf	Ongoing
2.9.2.2	Provide waste facilities that are readily accessible to all stakeholders	All waste sites are easily accessible, clean and have appropriate infrastructure to ensure waste is disposed of correctly and safely. Management Plans have been done for each site. Further works are required to address leachate management, land encroachments and landfilling at the western side of the site. Also a land swap is in progress to obtain land to the east of the O'Neill Road site.	Dominic Le Cerf	Ongoing
2.9.2.3	Undertake appropriate forward planning to meet the Shire's long-term waste disposal needs	In the process of dealing with DER for a land swap with land to the south of the site for land on the east of the site (DER land). Also, for land filling the west of the site - works approval has been applied for. Environmental Officer to develop plans for site longevity.	Dominic Le Cerf	In Progress
2.9.2.4	Provide a liquid waste facility that is readily accessible to all stakeholders	Ponds are installed and meet licence requirements from DER.	Dominic Le Cerf	In Progress
2.9.3 Develop and implement integrated waste management programs in line with the State Government's waste management principles				
2.9.3.1	Promote waste minimisation through education and improved infrastructure and resources within waste management sites	Regular advertising occurs to inform residents of what to recycle. Advertising is by the waste contractor and in the Plantagenet News.	Dominic Le Cerf	Ongoing
2.9.4 Investigate regional waste management co-operation opportunities				
2.9.4.1	Investigate possibility of regional cooperation for refuse disposal	A joint tender was carried out, but not yet finalised. Strategic Waste Minimisation Plan re-invigorated with Albany and Denmark.	Rob Stewart	In Progress
2.9.5 Investigate and implement recycling capability				
2.9.5.1	Develop recycling facilities and services	All sites except Rocky Gully now have access to recycling facilities. Rocky Gully has a recycle skip bin placed near the hall.	Dominic Le Cerf	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.10 - Efficient use and management of water resources				
2.10.1 Support development of sustainable potable water infrastructure				
2.10.1.1	Develop partnerships with State Government agencies to identify initiatives to reduce the use of reticulated potable water	Previously met with Water Corp to discuss Community Water Plan. Application for funding has been made. Use of Bolganup Dam water for Sounness Park. Note July 2016 meeting with Watercorp to discuss use of treated water and Bolganup Dam water.	Rob Stewart	In Progress
2.10.2 Promote effective water management practices				
2.10.2.1	Implement strategies to conserve water, while still retaining amenity, sport and recreation and biodiversity outcomes	Dam expansion at race track planned for March, utilisation of a water grant from the Dep't of Water.	Dominic Le Cerf	In Progress
2.10.2.2	Provide water standpipes in Mount Barker, Kendenup and Narrikup to support local residents and emergency services requirements	As required. Backflow prevention devices have been installed on all standpipes.	Dominic Le Cerf	Ongoing
2.10.3 Investigate waste water re-use				
2.10.3.1	Investigate proposals for re-use of waste water	Sounness Park waste water re-use completed except for access to treated effluent. Training Track Dam completed. Bolganup access may be limited and pipe in rail reserve may need to be removed. Note July 2016 meeting with Watercorp to discuss use of treated water and Bolganup Dam water.	Rob Stewart	In Progress
2.10.4 Support a coordinated approach to water resource management, including drainage				
2.10.4.1	Support a co-ordinated approach to local water resource management, including drainage	Appropriate drainage infrastructure is being installed to better direct water to sites of benefit to the Shire. New kerbing, pipes etc installed with drainage maintenance funds.	Dominic Le Cerf	Ongoing
2.10.4.2	Support a co-ordinated approach to regional water resource management	Water Corporation is kept informed of any issue the Shire has with its infrastructure and dial before digs are always undertaken to aid protection of this infrastructure.	Dominic Le Cerf	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.1 - Diverse, profitable and sustainable local business				
3.1.1 Promote the District as a good business destination				
3.1.1.1	Encourage business development within the district	Economic Development Plan in research phase. Destination Marketing Plan now complete with Tourism Strategy expected by October 2016.	Rob Stewart	In Progress
3.1.1.2	Advocate for increased resources for business development	No success for local branch of CCI. On 31 August 2016 met with Tourist Bureau relating to that body becoming a business peak body.	Rob Stewart	In Progress
3.1.2 Encourage employment and training programs for local business				
3.1.2.1	Assist in the dissemination of information for employment and training programs for local business	We support Albany Enterprise Centre and CCI.	Rob Stewart	In Progress
3.1.3 Support the promotion and marketing of local businesses				
3.1.3.1	Where appropriate, assist with the promotion and marketing of local businesses	Grapes and Gallops. Porongurup Wine Show. QANTAS Wine Show. Rates prizes.	Rob Stewart	Ongoing
3.1.4 Promote the long term growth of the District				
3.1.4.1	Promote the long term growth of the District by encouraging diverse, profitable and sustainable business	Commencement of research phase of Economic Development Plan. Economic Alliance key to success.	Rob Stewart	In Progress
3.2 - A strong and diverse economic base				
3.2.1 Identify and attract value adding and compatible new industries to the region				
3.2.1.1	Facilitate the attraction of value adding and compatible new industries to the region	Key component of planned Economic Development Plan	Rob Stewart	In Progress
3.2.2 Promote and support local industry development initiatives, including export in partnership with the State Government and regional organisations				
3.2.2.1	Recognise and develop Plantagenet's unique rural character	We need to define what this 'unique rural character' is. To be developed in Economic Development plan. Note also 'boutique food' through Curtin.	Rob Stewart	In Progress
3.2.2.2	Advocate the development of the Yerriminup Special Industrial Site	Met with Landcorp in 2014 and 2015 to discuss this. Landcorp well disposed for Council acquisition of Yerriminup.	Rob Stewart	In Progress
3.2.3 Develop and review policy to facilitate and support business development and economic growth				
3.2.3.1	Prepare an economic development plan	Economic Development Alliance MOU signed between Albany, Denmark and Plantagenet.	Rob Stewart	In Progress
3.2.4 Advocate for downstream processing in established industries				
3.2.4.1	Advocate for downstream processing activities in the district such as a cattle abattoir	Feasibility Plan completed. Doesn't appear to be economically viable without willing entrepreneur.	Rob Stewart	In Progress
3.2.5 Support the establishment of manufacturing businesses				
3.2.5.1	Ensure sufficient appropriately zoned land is available for manufacturing purposes	Landcorp deal for development of portion of depot land in progress. Private scheme amendments supported.	Rob Stewart	In Progress
3.3 - A well-developed relationship with industry, commerce and government				
3.3.1 Develop, maintain and strengthen relationships with local businesses				
3.3.1.2	Identify and promote various appropriate grant programs throughout the community	Club Development Network, Grants Officer and Community Development Officer all provide information to community organisations regarding appropriate grant programs through several means, email, newsletters and Shire website. The Shire has been successful in accessing funds on behalf of community groups such as: RSL - Funding for the 'We Remember Them Walk', Plantagenet Players - District Hall refurbishment.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.3.2 Encourage and support the development of a local Chamber of Commerce				
3.3.2.1	Encourage the creation of a peak body for business development in Plantagenet	Commenced but little support by businesses. On 30 August 2016 met with Tourist Bureau advocating that this association become peak business body.	Rob Stewart	Ongoing
3.3.3 Develop and maintain intergovernmental relationships				
3.3.3.1	Actively liaise with the GSDC regarding State initiatives that may benefit the region and Council initiatives that may benefit the region	Regular meetings with GSDC. CEO member of Workforce Alliance. CEO member of Great Southern Development Strategy Working Group.	Rob Stewart	In Progress
3.3.3.2	Develop mechanisms to ensure communication with government departments in the region	CEO member of Human Resources Forum which is made up of all Government departments. Meet regularly with Regional Managers.	Rob Stewart	Ongoing
3.4 - A strong tourism region				
3.4.1 Promote and support local and regional tourism initiatives				
3.4.1.1	Develop a regional tourism plan	Discussions continuing with Albany. Tourism and destination marketing plans nearly complete.	Rob Stewart	In Progress
3.4.1.2	Collaborate with tourism peak bodies to promote the region	New Mount Barker Tourist Bureau Board elected and communications channels open. Representatives from ASW sit in on Alliance meetings regularly.	Rob Stewart	Ongoing
3.4.2 Provide infrastructure and services to support tourism				
3.4.2.1	Provide infrastructure and services to support local tourism	Advertising Board completed and maintained. Dump Point Completed and maintained. Trailer parking provided. BBQs provided. Free WiFi completed and maintained. Overflow camping for big events.	Rob Stewart	In Progress
3.5 - Appropriate infrastructure that supports sustainable economic development				
3.5.1 Promote release of serviced industrial, commercial and residential land				
3.5.1.1	Investigate release of serviced industrial, commercial and residential land with appropriate authorities	An ongoing situation with Landcorp. City of Albany coordinating Industrial Ecology Mapping with GSDC, Denmark and Plantagenet by consultants Pracsys. New depot industrial area still on hold with Landcorp - delays by GSDC.	Peter Duncan	Ongoing
3.5.2 Advocate for improved provision of utility services across the region				
3.5.2.1	Liaise with utility providers to ensure that adequate power, water and sewer services are available in Plantagenet	Encouraged construction of new water pipeline to Mount Barker which is complete. Support new power pole program in Mount Barker. Supported Wind Turbine construction. Encouraged extension of effluent lagoons.	Rob Stewart	In Progress
3.5.3 Advocate for improved telecommunications infrastructure in the region				
3.5.3.1	Advocate for improved mobile telephone and broadband internet infrastructure in Plantagenet and the region	Have met with Telstra. Supported new mobile towers in Kendenup and Rocky Gully. As many as six new towers to be provided in Plantagenet. One DA in now.	Rob Stewart	In Progress
3.5.4 Support development of a Regional Economic Development Strategy				
3.5.4.1	Liaise with neighbouring Councils and appropriate government departments on the development of a Regional Economic Development Strategy	Economic Development Alliance MOU now signed between Albany, Denmark and Plantagenet. Working together on a destination marketing plan.	Rob Stewart	In Progress
3.5.5 Manage and maintain the Saleyards to ensure that the facility is successful and self-sustaining				
3.5.5.1	Manage and maintain the Saleyards in accordance with the Strategic Plan and Business Plan for the facility	New pens all complete. One outgoing ramp has now been upgraded. Roof over northern dirt pens ready to go. Report on water availability obtained. A drilling contractor to be engaged in 2016. CCTV up and running. Weighbridge weigh cells and truckwash controller upgraded. The two main ponds have been de-sludged in	John Fathers	Ongoing
3.5.5.2	Ensure compliance with DEC environmental licence and other relevant requirements	DER Annual Report submitted in January 2016. One minor non-compliance. Two field trials of a flocculent to reduce Phosphorous have been undertaken, achieving good results. Approval being sought from DER for flocculent dosing equipment.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.5.5.3	Operate the Mount Barker Regional Saleyards as a self-sustaining business unit	A Strategic Plan and Business Plan for the Saleyards have been adopted. A review of the strategic plan is to be carried out in late 2016.	John Fathers	Ongoing
3.5.5.4	Market the Mount Barker Regional Saleyards as the best in Western Australia	TV advertising implemented. YouTube media put onto website.	John Fathers	Ongoing

3.6 - Sustainable population growth

3.6.1 Attract new residents through promoting and marketing the benefits of living in the area

3.6.1.1	Develop a sustainable population growth strategy	Population has had modest positive growth every year for the past	Rob Stewart	In Progress
3.6.1.2	Investigate and promote housing development	Ongoing	Peter Duncan	Ongoing
3.6.1.3	Encourage variety in land use and housing to promote a diverse population and stronger community	In Planning Vision.	Peter Duncan	Ongoing
3.6.1.4	Consider the diverse needs of various groups and communities in planning for the services required to cater for population growth	Needs survey undertaken across the Shire in 2012 which informed the Strategic Community Plan.	Fiona Pengel	Ongoing
3.6.1.5	Monitor Shire population and demographic statistics	Subscribe to demographic reporting. Population ID.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
4.1 - Effective governance and leadership				
4.1.1 Provide effective leadership for the community				
4.1.1.1	Inform and engage with the community	CEO regular contributor to Plantagenet News. CEO talks on radio and television. Shire Flyer production. Attend community meetings.	Rob Stewart	In Progress
4.1.2 Ensure the corporate structure is aligned with the Shire's strategic direction				
4.1.2.1.2	Review the corporate structure in terms of the Shire's strategic direction	Occurs regularly.	Rob Stewart	In Progress
4.1.3 Ensure the Council's decision making process is effective and transparent				
4.1.3.1	Ensure that agendas and minutes are prepared and Council and Committee meetings are held in accordance with the appropriate legislation, local law and policies and corporate standards	Encapsulate software assists with the standardisation of minutes and agendas. It has had an upgrade in the recent past. Councillors have largely moved from paper to electronic documents and continue to provide feedback and suggestions to assist in improving circulation and receipt of Council information.	Linda Sounness	Ongoing
4.1.4 Support strategic alliances, stakeholder forums and advisory committees that assist Shire in policy development and service planning				
4.1.4.1	Actively investigate resource sharing initiatives with VROC partners	Regional Council investigations. Waste Contract investigations. Sharing of Building Surveyor, Environmental Health Officer and Town Planning Officer.	Rob Stewart	In Progress
4.1.5 Strengthen the governance role of Councillors by informing, resourcing, skilling and supporting their role				
4.1.5.1	Undertake ongoing training for Councillors and senior staff emphasising the role of corporate governance	Training needs are identified as part of Development reviews. Councillors encouraged to undertake further study through WALGA. All councillors invited to participate in Gift Regulation seminar.	Rob Stewart	Ongoing
4.1.6 Provide administrative support to Shire for Governance functions				
4.1.6.1	Ensure that a system of processes through which the Shire conducts its decision making and directs, controls and monitors the operation of the organisation is implemented and maintained	Note implementation of risk identification and policies. Note Annual Audit and increased scope of audit. Formation of Audit Committee.	Rob Stewart	In Progress
4.1.6.2	Provide the Council and staff with policies that cover a range of issues that are not binding but provide a basis for determining individual applications or requests	The Council's Policy Review process is working well with the majority of policies being reviewed/updated at their annual/bi-annual anniversary. The Council's Agenda Report template has been amended to include a check/reminder regarding reference to Council Policy and, in the absence of a Council policy, whether there is a need for development.	Linda Sounness	Ongoing
4.1.6.3	Provide through delegation a mechanism to enable day to day business of the Council to be handled by the administration	The Delegation Register was reviewed/updated in June 2016. A consultant has been engaged to review this register with a draft of a new version supplied for comment.	Linda Sounness	Ongoing
4.1.6.4	Maximise awareness of and compliance with relevant legislation	Legislative Compliance policy in place.	John Fathers	Ongoing
4.1.7 Continue to support local government elections being conducted by an external body				
4.1.7.1	Ensure that the election of Councillors is conducted in accordance with the Local Government Act (1995) and other appropriate legislation	Contract out to Electoral Commission. Positive feedback after each election.	Rob Stewart	In Progress
4.2 - Effective engagement with the community and stakeholders				
4.2.1 Have a well informed community				
4.2.1.1	Develop a community engagement and communication strategy	Research shows that 80% of people prefer to get their information from Plantagenet News. We support this with provision of inserts and media releases.	Rob Stewart	In Progress
4.2.2 Encourage and support local independent media				
4.2.2.1	Encourage and support the continuation of a local independent media presence	Advertise with Plantagenet News even though it's not registered as a newspaper. Provide them with free accommodation and storage.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
4.2.3 Develop positive relations with other Councils				
4.2.3.1	Encourage ongoing development and support of Southern Link Voluntary Regional Organisation of Councils	Support is continually encouraged. It is noted that some Councillors question our involvement.	Rob Stewart	In Progress
4.2.4 Promote the profile of the District and the Region at appropriate regional, State and Federal forums				
4.2.4.1	Represent and promote the Council at appropriate regional, State and Federal forums	Shire president is WALGA State Councillor. CEO is member of Human Services Forum. CEO is member of LGMA.	Rob Stewart	In Progress
4.2.4.2	Develop the skills and information required for Councillors and senior staff to represent the interests of the Shire	CEO and DCEO have undertaken public speaking skill development. CEO has facilitated media release training for appropriate staff.	Rob Stewart	Ongoing
4.3 - Innovative and accessible customer services and information system				
4.3.1 Provide and promote responsive customer and licensing services				
4.3.1.1	Provide customer service to internal and external customers in line with the Customer Service Charter. Deliver timely, accurate and consistent information to our customers, ensure customer service is accessible and convenient to the whole community and maintain a positive image of the Shire	Developed in 2013, this Charter is issues to all staff during appointment/orientation and is referred to. Although a review of this document is undertaken periodically, a more thorough review is to be undertaken with reference to each department.	Linda Sounness	Ongoing
4.3.2 Implement review processes in service delivery				
4.3.2.1	Implement review processes in service delivery on a regular basis and as needed	CEO has instigated a 'Commission of Audit'. CEO, DCEO and EO have visited Shire of Donnybrook to benchmark processes.	John Fathers	Ongoing
4.3.3 Ensure effective integration and management of information and communication technology systems				
4.3.3.1	Maintain and upgrade IT infrastructure to appropriate standards	Upgrade of networked storage and Exchange Server done. New Exchange server contemplated. Monitored backup system for outcentres has been implemented. Office backup regime has been upgraded.	John Fathers	Ongoing
4.3.3.2	Provide staff with efficient access to information, research material, government documentation and organisations.	All staff have access to a reliable internet service if it is useful in performing their role.	John Fathers	Ongoing
4.3.3.3	Provide a presence on the internet through the Shire web site in order to provide information to stakeholders, accept payment of accounts and general enquiries and to market the Shire and its activities.	Website upgraded to suit mobile devices.	John Fathers	Ongoing
4.3.3.4	Protect the Shire's IT Infrastructure from computer viruses and theft, vandalism, or breach of confidentiality by computer hackers. In addition, to ensure that corporate electronic records are adequately backed up and protected and able to be restored and re-deployed if required.	Monitored backup system for outcentres has been implemented. Office backup regime has been upgraded.	John Fathers	Ongoing
4.3.3.5	Provide a cost effective IT service which supports and provides efficiencies in internal procedures and work practices, enhances communication between staff, elected members and external stakeholders	Ongoing.	John Fathers	Ongoing
4.3.3.6	Provide the Council, staff and stakeholders with financial and other information relating to the operations of the Shire to satisfy legal requirements, facilitate an efficient decision making process and to assist managers and other staff in managing their business areas more effectively and efficiently	Ongoing.	John Fathers	Ongoing
4.3.4 Increase use of new technology to engage with the public and keep them informed				
4.3.4.1	Investigate and utilise new technology to engage with the public	Website upgraded to suit mobile devices. Community consultation database in place.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.4 - Effective integrated planning and reporting processes				
4.4.1 Develop, implement and maintain a Strategic Community Plan and Corporate Business Plan				
4.4.1.1	Comply with legislation for Plan for the Future	Plan for the Future undertaken through Community Strategic Plan.	Rob Stewart	In Progress
4.4.2 Develop, implement and maintain Asset Management Plans and the Long Term Financial Plan				
4.4.2.1	Ensure that the Council's non-current assets are correctly identified and recorded in our books of account and registers in accordance with legislation and user requirements	Asset register now reflects requirements of Fair Value Accounting requirements. All asset classes have now been through one revaluation.	John Fathers	Ongoing
4.4.2.2	Further develop Asset Management Planning beyond Stage 1.	Asset management plan stage 2 in progress.	John Fathers	In Progress
4.4.2.3	Maintain the Long Term Financial Plan	2013-14 LTFP completed in June 2013. Plan has been updated for 2015/16 budget and updated annually thereafter.	John Fathers	Ongoing
4.4.3 Develop, implement and maintain other plans required by the Integrated Planning process				
4.4.3.1	Develop and maintain all other plans required by the Integrated Planning process, as identified	Workforce Plan completed in June 2013. LTFP completed in June 2013 and being updated in conjunction with annual budget. Stage 1 AMP Completed in May 2013. Individual plans now being progressed.	John Fathers	Ongoing
4.4.4 Implement Council wide performance management reporting				
4.4.4.1	Enable comparison of key performance indicators and overall performance with organisations undertaking comparable roles	No further than discussion with VROC. Note liaison with Shire Donnybrook-Balingup. We did not participate in LGMA benchmarking program due to lack of resources.	Rob Stewart	In Progress
4.4.4.2	Develop a benchmarking process	This matter has languished since initial foray by CEO. Staff 'pushback' regarding LGMA benchmarking program due to lack of resources.	Rob Stewart	In Progress
4.5 - Skilled, committed and professional staff in a supportive environment				
4.5.1 Provide opportunities for the professional development of Shire staff members				
4.5.1.1	Attract, retain and develop staff that are best suited to the Shire	Good HR practices in place.	Donna McDonald	Ongoing
4.5.2 Ensure safe work practices through implementation of appropriate Occupational, Health, Safety and Welfare practices				
4.5.2.1	Maintain a safe working environment, ensuring legislative and internal compliance	We monitor incidents and accidents. Regular Occupational Health and Safety meetings with staff representation. Achieved an award winning result (89%) in recent audit.	Rob Stewart	In Progress
4.5.2.2	Aim to reduce Workers Compensation Claims cost and improve the level of workplace based rehabilitation	Member of Regional Risk Group.	Rob Stewart	In Progress
4.5.3 Implement an appropriate staff performance appraisal and development systems linked to strategic and business				
4.5.3.1	Undertake annual development reviews of all staff	This occurs.	Rob Stewart	In Progress
4.5.4 Maintain and develop human resource management policies, procedures and systems for current and future workforce needs				
4.5.4.2	Ensure that recruitment, selection and induction of staff is carried out efficiently in accordance with the Workforce Plan	This occurs. Workforce Plan 2013/14 – 2017/18 completed.	Rob Stewart	In Progress
4.6 - Effective and efficient corporate and administrative services				
4.6.1 Provide a full range of financial services to support Shire's operations and to meet planning, reporting and accountability requirements				
4.6.1.1	Ensure accounting systems provide accurate recording, management, security and reporting functions	All asset classes have now been through one revaluation. More work required to increase confidence levels on infrastructure valuations.	John Fathers	Ongoing
4.6.1.2	Ensure the Audit function is carried out in accordance with legislative requirements	Moore Stephens appointed for five years in February 2016. 2015/16 interim audit completed.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.6.1.3	Ensure that the Shire's purchasing practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	This occurs. Policies in place and adhered to. Purchasing and Tender Guide Policy last reviewed in May 2016.	Rob Stewart	In Progress
4.6.1.4	Ensure that all moneys owed to the Shire are collected in accordance with the Council's policies and all debtors are treated in a fair and equitable manner	A policy has been developed regarding the actions that will be taken against delinquent debtors.	John Fathers	Ongoing
4.6.1.5	Ensure that annual budgets are realistic, accurate, comply with legislation and achieve the aims established by the Council in its Long Term Planning documents	Budget for 2016/2017 has taken into consideration LTFP requirements and budget policy.	John Fathers	Ongoing
4.6.1.6	Responsibly manage the Council's financial resources	Ongoing.	John Fathers	Ongoing
4.6.2 Develop and maintain Risk Management policies and procedures				
4.6.2.1	Develop policies regarding risk mitigation to satisfy new Local Government Act	Risk Policy adopted and risk register regularly reviewed by Audit and Risk Management Committee.	Rob Stewart	In Progress
4.6.3 Maintain, develop and monitor rating and property strategies				
4.6.3.1	Set fair and reasonable property rating levels, which aim to achieve equity in the maintenance of infrastructure between generations and maintain accurate rating roll records	Rural rating review not started.	John Fathers	Ongoing
4.6.3.2	Identify and resolve boundary encroachments which impact on Shire properties	Completing Kendenup Hall. Martin Street on hold. Narrikup Sports Oval subject to Native Title. Administration Office completed.	Rob Stewart	In Progress
4.6.3.3	Undertake reviews of street numbering where issues arise or as a result of infill development	Ongoing.	Leanne Briggs	Ongoing
4.6.4 Provide support services for works and plant operations				
4.6.4.2	Ensure any private works undertaken by the Council are both cost effective and in accordance with the organisation's objectives	As per the Council's policy	Dominic Le Cerf	Ongoing
4.6.4.3	Develop internal controls to protect and secure the Council's small plant and equipment	Remote cameras installed. Consider bar coding. Staff Exit Strategy notes small equipment. Investigating and receiving quotes on microwave links for uploading remote camera images.	Rob Stewart	In Progress
4.6.5 Staff remuneration and other benefits are accurate and paid in a timely manner				
4.6.5.1	Maintain and develop payroll systems and procedures	Superstream process implemented.	Donna McDonald	Ongoing
4.6.6 Ensure Shire's property, administration and records systems are managed effectively and efficiently				
4.6.6.1	Ensure that streets, parks, buildings and other Council infrastructure are appropriately named	Register established and policy also in place. Currently works well.	Amy Chadbourne	Ongoing
4.6.6.10	Ensure that the Shire's infrastructure is prudently insured and that the Council possesses adequate coverage for risks such as public liability and workers compensation	Annual meeting held with LGIS insurer rep. Insurance details	John Fathers	Ongoing
4.6.6.11	Identify Grant Funding Opportunities as a means of financing (fully or partially) Council projects	Occurs as required. Shire is a member of a number of Grant notification website to keep the Shire abreast of any available funding for Council projects. Grants Officer maintains a grants	Fiona Pengel	Ongoing
4.6.6.12	Ensure that the Council's legitimate corporate interests are protected by seeking legal advice where appropriate	Delegated to CEO.	Rob Stewart	Ongoing
4.6.6.13	Ensure that the administrative functions are managed in an efficient and effective manner in accordance with the Local Government Act 1995	Audit Reg 17 policies adopted; Policies for Risk Management, Legislative Compliance and Internal Control. Internal guidelines also complete. Biennial reviews carried out.	John Fathers	Ongoing
4.6.6.2	Maintain the Council's records of its freehold, vested and leased land	Valuation of freehold land complete. Insurance and financial registers have been rationalised.	John Fathers	Ongoing
4.6.6.3	Maintain registers as required by legislation	A Strategic Risk Register has been developed is being regularly presented to the Audit and Risk Management Committee.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.6.6.4	Maintain accurate and complete documentation of the policies and records of the Shire	Ongoing. Records management plan and processes in place.	Roxanne Mills	Ongoing
4.6.6.5	Establish and maintain mechanisms of control with respect to records creation and appropriate preservation in accordance with legislative requirements	Regional archive repository in the Shire of Broomehill-Tambellup is working well.	Roxanne Mills	Ongoing
4.6.6.6	Ensure that the Shire's tendering and contracting practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	Tender policy has been reviewed. A regional pricing policy is under development.	John Fathers	Ongoing
4.6.6.7	Improve the effectiveness and efficiency of the Council's management systems	Internal control policy and procedures completed.	Rob Stewart	Ongoing
4.6.6.8	Provide appropriate office equipment to enhance the efficiency and effectiveness of the organisation	Development of a register of office equipment (other than consumables) has been completed.	John Fathers	Ongoing
4.6.6.9	Ensure public access to information or records held by the Shire meets legislative requirements	New gift register requirements put in place.	John Fathers	Ongoing

Shire of Plantagenet
Financial Report
For the Year Ended 30 June 2016

Table Of Contents

Statement by Chief Executive Officer	72
Statement of Comprehensive Income by Nature or Type	73
Statement of Comprehensive Income by Program	74
Statement of Financial Position	75
Statement of Changes in Equity	76
Statement of Cash Flows	77
Rate Setting Statement	78
Notes to and Forming Part of the Financial Report	79 - 123
Independent Audit Report	124 - 125
Supplementary Ratio Information	126

Shire of Plantagenet
Principal Place of Business 22-24 Lowood Road, Mount Barker, 6324
Postal Address P.O.Box 48, Mount Barker, 6324

Shire of Plantagenet
Financial Report
For the Year Ended 30 June 2016

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The attached financial report of the Shire of Plantagenet being the annual financial report and supporting notes and other information for the financial Year Ended 30 June 2016 are, in my opinion, properly drawn up to present fairly the financial position of the Shire of Plantagenet as at 30 June 2016 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 21st day of November 2016



John Fathers
Acting Chief Executive Officer

Shire of Plantagenet
Statement of Comprehensive Income
By Nature Or Type
For the Year Ended 30 June 2016

	Note	2016 \$	2016 Budget \$	2015 \$
Revenue				
Rates	23	6,225,818	6,215,523	6,035,538
Operating Grants, Subsidies and Contributions	30	1,911,646	1,596,523	3,396,307
Fees and Charges	29	1,644,363	1,758,913	1,759,061
Interest Earnings	2(a)	213,671	170,000	223,366
Other Revenue	2(a)	505,210	83,616	409,874
		<u>10,500,708</u>	<u>9,824,575</u>	<u>11,824,146</u>
Expenses				
Employee Costs		(4,754,760)	(4,511,433)	(4,345,797)
Materials and Contracts		(3,147,742)	(2,447,738)	(2,573,631)
Utility Charges		(289,748)	(282,462)	(302,966)
Depreciation on Non-Current Assets	2(a)	(6,513,759)	(5,058,446)	(5,630,122)
Interest Expenses	2(a)	(158,708)	(185,000)	(164,475)
Insurance Expenses		(248,537)	(287,637)	(263,789)
Other Expenditure		(287,734)	(366,609)	(288,309)
		<u>(15,400,988)</u>	<u>(13,139,325)</u>	<u>(13,569,089)</u>
		(4,900,280)	(3,314,750)	(1,744,943)
Non-Operating Grants, Subsidies and Contributions	30	2,672,411	3,225,984	3,055,399
Profit on Asset Disposals	21	86,098	49,439	96,257
Loss on Asset Disposals	21	(13,415)	(144,510)	(55,527)
Fair value adjustment of non-current assets		0	0	(970,591)
Fair value adjustments to financial assets		(218,710)	0	0
Net Result		<u>(2,373,896)</u>	<u>(183,837)</u>	<u>380,595</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	14	1,320,853	0	91,669,984
Total Other Comprehensive Income		<u>1,320,853</u>	<u>0</u>	<u>91,669,984</u>
Total Comprehensive Income		<u><u>(1,053,043)</u></u>	<u><u>(183,837)</u></u>	<u><u>92,050,579</u></u>

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 2016

	Note	2016 \$	2016 Budget \$	2015 \$
Revenue	2(a)			
Governance		172,761	87,936	78,956
General Purpose Funding		7,445,715	7,430,600	8,803,420
Law, Order, Public Safety		229,484	194,877	249,994
Health		84,145	129,821	76,482
Education and Welfare		72,831	39,709	568,425
Community Amenities		434,037	465,570	534,570
Recreation and Culture		371,708	328,003	359,944
Transport		594,882	1,000	1,700
Economic Services		1,028,323	1,072,800	1,072,195
Other Property and Services		65,647	74,260	59,147
		<u>10,499,533</u>	<u>9,824,576</u>	<u>11,804,833</u>
Expenses	2(a)			
Governance		(1,044,305)	(824,981)	(734,441)
General Purpose Funding		(386,028)	(358,671)	(355,979)
Law, Order, Public Safety		(1,038,574)	(1,124,754)	(1,041,356)
Health		(257,180)	(369,466)	(269,487)
Education and Welfare		(108,865)	(109,923)	(609,286)
Community Amenities		(1,451,197)	(1,522,700)	(1,509,101)
Recreation and Culture		(3,024,030)	(2,918,485)	(3,829,156)
Transport		(6,098,920)	(3,800,588)	(4,059,101)
Economic Services		(1,933,959)	(1,951,585)	(1,914,696)
Other Property and Services		(116,757)	26,827	(51,209)
		<u>(15,459,815)</u>	<u>(12,954,326)</u>	<u>(14,373,812)</u>
Finance Costs	2(a)			
Governance		(104,491)	(110,425)	(107,732)
Education and Welfare		(36,069)	(39,709)	(37,605)
Recreation and Culture		(17,353)	(18,617)	(19,138)
Economic Services		(795)	(16,249)	0
		<u>(158,708)</u>	<u>(185,000)</u>	<u>(164,475)</u>
Non-Operating Grants, Subsidies and Contributions	30	2,672,411	3,225,984	3,073,319
Profit on Disposal of Assets	21	86,098	49,439	96,257
(Loss) on Disposal of Assets	21	(13,415)	(144,510)	(55,527)
		<u>2,745,094</u>	<u>3,130,913</u>	<u>3,114,049</u>
Net Result		(2,373,896)	(183,837)	380,595
Other Comprehensive Income				
Changes on revaluation of non-current assets	14	1,320,853	0	91,669,984
Total Other Comprehensive Income		1,320,853	0	91,669,984
Total Comprehensive Income		<u>(1,053,043)</u>	<u>(183,837)</u>	<u>92,050,579</u>

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

Shire of Plantagenet
Statement of Financial Position
as at 30 June 2016

	Note	2016	2015
Current Assets			
Cash and Cash Equivalents	3	2,315,555	3,436,573
Trade and Other Receivables	5	1,577,165	648,950
Inventories	6	45,868	44,586
Total Current Assets		<u>3,938,588</u>	<u>4,130,109</u>
Non-Current Assets			
Other Receivables	5	798,557	928,144
Other Financial Assets	4(b)	4,692	223,402
Property, Plant and Equipment	7	53,012,611	52,911,668
Infrastructure	8	140,583,833	141,459,969
Total Non-Current Assets		<u>194,399,693</u>	<u>195,523,183</u>
Total Assets		<u>198,338,281</u>	<u>199,653,292</u>
Current Liabilities			
Trade and Other Payables	10	1,001,899	1,297,895
Current Portion of Long Term Borrowings	11	334,653	297,764
Provisions	12	908,086	829,050
Total Current Liabilities		<u>2,244,638</u>	<u>2,424,709</u>
Non-Current Liabilities			
Long Term Borrowings	11	2,661,279	2,745,932
Provisions	12	93,526	90,770
Total Non-Current Liabilities		<u>2,754,805</u>	<u>2,836,702</u>
Total Liabilities		<u>4,999,443</u>	<u>5,261,411</u>
Net Assets		<u>193,338,838</u>	<u>194,391,881</u>
Equity			
Retained Surplus		66,317,952	68,812,975
Reserves - Cash Backed	13	1,662,354	1,541,227
Revaluation Surplus	14	125,358,532	124,037,679
Total Equity		<u>193,338,838</u>	<u>194,391,881</u>

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 2016**

	Note	Retained Surplus \$	Reserves Cash / Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 30 June 2014		68,632,069	1,341,538	32,367,694	102,341,301
Comprehensive Income					
Net Result		380,595	0	0	380,595
Changes on revaluation of assets	14	<u>0</u>	<u>0</u>	<u>91,669,985</u>	<u>91,669,985</u>
Total Comprehensive Income		380,595	0	91,669,985	92,050,580
Transfers from / (to) Reserves		<u>(199,689)</u>	<u>199,689</u>	<u>0</u>	<u>0</u>
Balance as at 30 June 2015		68,812,975	1,541,227	124,037,679	194,391,881
Comprehensive Income					
Net Result		(2,373,896)	0	0	(2,373,896)
Changes on revaluation of assets	14	<u>0</u>	<u>0</u>	<u>1,320,853</u>	<u>1,320,853</u>
Total Comprehensive Income		(2,373,896)	0	1,320,853	(1,053,043)
Transfers from / (to) Reserves	13	<u>(121,127)</u>	<u>121,127</u>	<u>0</u>	<u>0</u>
Balance as at 30 June 2016		<u>66,317,952</u>	<u>1,662,354</u>	<u>125,358,532</u>	<u>193,338,838</u>

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 2016

	Note	2016 \$	2016 Budget \$	2015 \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,157,555	6,215,523	5,946,327
Operating Grants, Subsidies and Contributions		1,880,688	1,596,523	3,430,519
Fees and Charges		1,628,940	1,758,913	1,778,875
Interest Earnings		214,358	170,000	232,058
Goods and Services Tax		326,246	339,724	408,967
Other Revenue		449,100	83,616	411,576
		<u>10,656,887</u>	<u>10,164,299</u>	<u>12,208,322</u>
Payments				
Employee Costs		(4,834,100)	(4,511,433)	(4,199,974)
Materials and Contracts		(3,320,598)	(2,773,947)	(1,989,448)
Utility Charges		(290,752)	(182,462)	(303,231)
Insurance Expenses		(248,537)	(287,637)	(263,811)
Interest Expenses		(158,816)	(185,000)	(170,539)
Goods and Services Tax		(360,612)	(339,724)	(369,904)
Other Expenditure		(293,571)	(366,609)	(317,258)
		<u>(9,506,986)</u>	<u>(8,646,812)</u>	<u>(7,614,165)</u>
Net Cash Provided Provided by (used in) Operating Activities	15(b)	<u>1,149,901</u>	<u>1,517,487</u>	<u>4,594,157</u>
Cash Flows from Investing Activities				
Purch of Property, Plant and Equipment		(1,563,909)	(3,269,063)	(1,368,764)
Construction of Infrastructure		(2,984,706)	(3,906,417)	(4,727,219)
Non-operating Grants, Subsidies and Contributions		1,989,162	3,225,984	3,051,061
Proceeds from Sale of Plant and Equipment		203,587	324,500	278,920
		<u>203,587</u>	<u>324,500</u>	<u>278,920</u>
Net Cash Provided By (Used in) Investing Activities		<u>(2,355,866)</u>	<u>(3,624,996)</u>	<u>(2,766,002)</u>
Cash Flows From Financing Activities				
Repayment of Debentures		(297,765)	(331,893)	(283,708)
Proceeds from New Debentures		250,000	400,000	0
Proceeds from Self Supporting Loans		132,712	132,712	127,241
		<u>132,712</u>	<u>132,712</u>	<u>127,241</u>
Net Cash Provided by (used in) Financing Activities		<u>84,948</u>	<u>200,819</u>	<u>(156,467)</u>
Net Increase (Decrease) in Cash Held		<u>(1,121,017)</u>	<u>(1,906,690)</u>	<u>1,671,688</u>
Cash at Beginning of Year		3,436,573	3,554,068	1,764,885
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>2,315,555</u></u>	<u><u>1,647,378</u></u>	<u><u>3,436,573</u></u>

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

**Shire of Plantagenet
Rate Setting Statement
For the Year Ended 30 June 2016**

	Note	2016 \$	2016 Budget \$	2015 \$
Net current assets at start of financial year - surplus/(deficit)		<u>1,343,420</u>	<u>1,341,743</u>	<u>445,223</u>
		1,343,420	1,341,743	445,223
Revenue from Operating Activities (excluding rates)				
Governance		172,761	87,936	78,956
General Purpose Funding		1,219,897	1,215,077	2,767,881
Law, Order, Public Safety		229,484	194,877	342,214
Health		84,145	129,821	76,482
Education and Welfare		72,831	39,709	568,425
Community Amenities		434,037	465,570	534,570
Recreation and Culture		371,708	328,003	359,944
Transport		594,882	1,000	1,700
Economic Services		1,028,321	1,072,800	1,072,195
Other Property and Services		<u>151,745</u>	<u>123,699</u>	<u>63,184</u>
		4,359,811	3,658,492	5,865,551
Expenses from Operating Activities				
Governance		(1,155,693)	(938,890)	(842,173)
General Purpose Funding		(386,028)	(358,671)	(355,979)
Law, Order, Public Safety		(1,038,574)	(1,124,754)	(1,043,789)
Health		(257,180)	(369,466)	(275,392)
Education and Welfare		(144,934)	(149,631)	(646,890)
Community Amenities		(1,451,197)	(1,522,700)	(1,517,400)
Recreation and Culture		(3,041,383)	(2,937,102)	(3,848,294)
Transport		(6,098,920)	(3,800,588)	(4,059,101)
Economic Services		(1,934,754)	(1,967,834)	(1,914,696)
Other Property and Services		<u>(123,274)</u>	<u>(114,198)</u>	<u>(90,099)</u>
		(15,631,937)	(13,283,834)	(14,593,813)
Operating activities excluded from budget				
(Profit) on Asset Disposals	21	(86,098)	(49,439)	(96,257)
Loss on Asset Disposals	21	13,415	144,510	55,527
Movement in Accrued Interest		(108)	0	(563)
Movement in Deferred Pensioner Rates (Non-Current)		(8,855)	0	(8,140)
Movement in Accrued Salaries and Wages		(152,601)	0	44,940
Movement in Employee Benefit Provisions		81,792	0	94,601
Movement in Provisions for Doubtful Debts		(386)	0	0
Depreciation on Assets	2(a)	6,513,759	5,058,446	5,630,122
Fair value adjustment of non-current assets		0	0	970,591
Fair value adjustments to financial assets		<u>218,710</u>	<u>0</u>	<u>0</u>
Amount attributable to Operating Activities		6,579,628	5,153,517	6,690,821
Investing Activities				
Non-operating Grants, Subsidies and Contributions		2,672,411	3,295,984	3,073,319
Proceeds from Disposal of Assets	21	203,587	324,500	278,920
Purchase Property, Plant and Equipment	7(b)	(1,563,911)	(3,269,063)	(1,378,539)
Purchase and construction of infrastructure	8(b)	<u>(2,984,706)</u>	<u>(3,906,417)</u>	<u>(4,717,444)</u>
Amount attributable to Investing Activities		(1,672,619)	(3,554,996)	(2,743,744)
Financing Activities				
Proceeds from New Debentures		250,000	400,000	0
Repayment of Debentures	22(a)	(297,765)	(331,893)	(283,708)
Proceeds from Self-Supporting Loans		132,712	132,712	127,241
Transfers to Reserves (Restricted Assets)	13	(1,111,215)	(1,119,648)	(769,692)
Transfers from Reserves (Restricted Assets)	13	<u>990,088</u>	<u>1,388,386</u>	<u>570,003</u>
Amount attributable to Financing Activities		(36,180)	469,557	(356,156)
Surplus (deficiency) before General Rates		<u>(5,057,876)</u>	<u>(6,215,523)</u>	<u>(4,692,118)</u>
Total Amount Raised from General Rates	23(a)	<u>6,225,818</u>	<u>6,215,523</u>	<u>6,035,538</u>
Net Current Assets at June 30 C/Fwd - Surplus / (Deficit)		<u>1,167,942</u>	<u>(0)</u>	<u>1,343,420</u>

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

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

Critical Accounting Estimates

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

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

The Local Government Reporting Entity

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

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

All moneys held in the Trust Fund are excluded from the financial statements. A separate statement of those moneys appears at Note 20 to these financial statements.

(b) 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.

(c) 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 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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(d) 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.

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.

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

(e) Inventories

General

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

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

Land Held for Sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(f) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Council commenced the process of adopting Fair Value in accordance with the Regulations.

While the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Council revalues its asset classes in accordance with the mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), 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 in accordance with the other policies detailed in this Note.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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 no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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

Land under Roads

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

Effective as at 1 July 2008, the 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 fact Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold 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.

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) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads and streets:	
Pavement formation	Not depreciated
Pavement structure - sealed access road	70 years
Pavement structure - sealed local and district distributor road	40 years
Pavement structure - unsealed access road	15 years
Pavement structure - unsealed local and regional distributor road	12 years
Pavement surface - asphalt access road	35 years
Pavement surface - asphalt district distributor road	25 years
Pavement surface - asphalt and local distributor road	30 years
Pavement surface - double seal access road	23 years
Pavement surface - double seal distributor road	18 years
Pavement surface - single seal access road	15 years
Pavement surface - single seal distributor road	12 years
Surface Water Channel - all kerbs	50 years
Pathways:	
- Concrete Slab, Black Asphalt, Bituminous Seal and Brick Paving	30 years
- Insitu Concrete	40 years
Water supply piping and drainage systems - Concrete and PVC	100 years
Water supply piping and drainage systems - Steel	50 years

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.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie 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 (ie 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 (ie 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.

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 Council 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 Council are consistent with one or more of the following valuation approaches:

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

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 an asset at its current service capacity.

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 Council 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 and 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(h) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

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

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

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

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

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.

(i) Impairment of Assets

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (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 assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(k) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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 or 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. 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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.

(l) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

Provisions are recognised when the Council 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.

(n) Leases

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(n) Leases (Continued)

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

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

(o) Investments in Associates

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Summary of Significant Accounting Policies (Continued)

(r) Superannuation

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

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

(u) Comparative Figures

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, 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.

(v) Budget Comparative Figures

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Significant Accounting Policies (Continued)

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

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the the Council.

Management's assessment of the new and amended pronouncements that are relevant to the the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2018	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Council has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Council, the impact is not expected to be significant.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Significant Accounting Policies (Continued)

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

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv)	AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i>, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Council's financial statements.</p>
(v)	AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Council currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vi)	AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Significant Accounting Policies (Continued)

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

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.</p>
(viii) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	<p>The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard is expected to have a significant disclosure impact on the financial report of the Council as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.</p>

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

1. Significant Accounting Policies (Continued)

(x) Adoption of New and Revised Accounting Standards

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

These new and revised Standards were:

- (i) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
- (ii) AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

2. Revenue and Expenses	2016	2015
	\$	\$
(a) Net Result		
The Net Result includes:		
(i) Charging as an Expense:		
Significant Expense		
Recreation and Culture	<u>0</u>	<u>(970,591)</u>
The significant expense in 2015 related to the adjustments in fair value of the Shire's Recreation Centre and Parks and Ovals infrastructure assets.		
Transport	<u>(749,987)</u>	<u>0</u>
The significant expense in 2016 relates to works to rectify damage done to roads by storms on 20-21 January 2016. These storms have been declared an event under the WA Natural Disaster Relief and Recovery Arrangements (WANDRRA) and a total of \$594,287 is recoverable from Main Roads WA.		
Auditor's Remuneration		
- Audit Services (Current Auditor)	12,021	0
- Audit Services (Previous Auditor)	12,700	23,541
- Assistance with the Annual Financial Report (Previous Auditor)	3,090	4,514
- Other Services	1,620	1,020
Depreciation and Amortisation		
Buildings	1,585,265	1,613,336
Plant and Equipment	945,901	1,071,540
Furniture and Equipment	121,750	128,710
Roads	3,218,900	2,471,512
Footpaths	74,987	20,502
Drainage	162,996	17,497
Parks and Ovals	336,541	242,653
Other Infrastructure	67,418	64,372
	<u>6,513,759</u>	<u>5,630,122</u>
Interest Expenses (Finance Costs)		
Debentures (refer Note 22(a))	158,708	164,475
	<u>158,708</u>	<u>164,475</u>
Rental Charges		
- Operating Leases	9,271	10,422
	<u>9,271</u>	<u>10,422</u>
(ii) Crediting as Revenue:		
Other Revenue		
Reimbursements and Recoveries	386,427	330,951
Other	118,783	78,923
	<u>505,210</u>	<u>409,874</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

2. Revenue and Expenses (Continued)

(a) Net Result (Continued)

Interest Earnings	2016	2016	2015
	\$	Budget	\$
		\$	
- Loans Receivable - Clubs / Institutions	44,911	44,916	43,864
- Reserve Funds	27,781	35,000	48,044
- Other Funds	70,882	75,000	66,596
Other Interest Revenue (<i>refer Note 28</i>)	70,097	60,000	64,862
	<u>213,671</u>	<u>214,916</u>	<u>223,366</u>

(b) Statement of Objective

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

Our Vision

We see families and economic development as the mainstay for creating a community that will provide everything that is needed: economic security, safety and social networks within an environment that is clean and safe. A district where people will come to raise families because of educational opportunities, health facilities, economic infrastructure and a variety of housing opportunities.

General Purpose Funding

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and investments.

Governance

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

Activities: 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.

Law, Order and Public Safety

Objective: To provide services to help ensure a safer community.

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

Health

Objective: To provide an operational framework for good community health.

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

Education and Welfare

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

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

Community Amenities

Objective: Provide services required by the community.

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

2. Revenues and Expenses (Continued)

(b) Statement of Objective (Continued)

Recreation and Culture

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

Activities: 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

Objective: To provide effective and efficient transport infrastructure to the community.

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

Economic Services

Objective: To promote the Shire and improve its economic wellbeing.

Activities: The development of tourism and area promotion. Regulation of building control.

Provision of standpipes.

Other Property and Services

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

Activities: 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 2016

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 30-Jun-14 \$	Received ⁽²⁾ 2014/2015 \$	Expended ⁽³⁾ 2014/2015 \$	Closing Balance ⁽¹⁾ 30-Jun-15 \$	Received ⁽²⁾ 2015/2016 \$	Expended ⁽³⁾ 2015/2016 \$	Closing Balance 30-Jun-16 \$
WALGA	Road Safety Grant	1,868	0	(1,868)	0	0	0	0
Department of Local Government and Communities	Cat Sterilisation Program	8,563	0	(1,020)	7,543	0	(7,543)	(0)
Office of Crime Prevention	CCTV Expansion - Capital Grant	0	24,478	0	24,478	0	(24,478)	0
Department of Water	Storm Water Harvesting - Frost Park	0	14,915	0	14,915	23,864	0	38,779
Great Southern Development Commission	Boutique Abattoir Study	0	12,204	(6,102)	6,102	0	(6,102)	0
Great Southern Development Commission	Roof Over Dirt Pens - Saleyards	0	100,000	0	100,000	0	(47,050)	52,950
Department of Veterans Affairs	We Remember Them Walk	0	9,064	0	9,064	0	(9,064)	0
Department of Local Government and Communities	Early Learning and Development Feasibility Project	0	0	0	0	20,425	(5,625)	14,800
Department of Infrastructure	Roads to Recovery Grants	0	0	0	0	1,134,108	(935,329)	198,779
Total		10,431	160,661	(8,990)	162,102	1,178,397	(1,035,191)	305,308

Notes:

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

	Note	2016 \$	2015 \$
3. Cash and Cash Equivalents			
Unrestricted		97,893	1,733,244
Restricted		<u>2,217,662</u>	<u>1,703,329</u>
		<u><u>2,315,555</u></u>	<u><u>3,436,573</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Reserve	13	71,690	46,628
Plant Replacement Reserve	13	645,679	591,441
Drainage and Water Management Reserve	13	78,274	68,183
Waste Management Reserve	13	144,228	124,054
Computer Software/Hardware Upgrade Reserve	13	50,887	40,833
Mount Barker Regional Saleyards Capital Improvements Reserve	13	138,473	133,072
Mount Barker Regional Saleyards Operating Loss Reserve	13	113,190	51,192
Shire Development and Building Improvements Reserve	13	176,112	206,874
Outstanding Land Resumptions Reserve	13	35,047	30,007
Natural Disaster Reserve	13	212	140,026
Plantagenet Medical Centre Reserve	13	125,441	57,864
Spring Road Roadworks Reserve	13	51,121	51,053
Mount Barker Swimming Pool Revitalisation Reserve	13	32,000	0
Unspent Grants	2(d)	305,308	162,102
Unspent Loans	22(c)	<u>250,000</u>	<u>0</u>
		<u><u>2,217,662</u></u>	<u><u>1,703,329</u></u>
4. Investments			
(a) Financial Assets		<u>0</u>	<u>0</u>
(b) Other Financial Assets			
Investment in Mount Barker Co-operative shares			
- shareholding of 8,320 shares at cost		4,692	4,692
Investment in Local Government House Trust		<u>0</u>	<u>218,710</u>
		<u><u>4,692</u></u>	<u><u>223,402</u></u>
The Shire of Plantagenet has a shareholding of five units in the Local Government House Trust, the value of which was recognised in 2013/14. The value was calculated incorrectly and the estimated current value is \$79,079. Nevertheless, there is unlikely to be any future benefits accruing to the Council from this Trust and the decision has been made to write it back to zero.			
5. Trade and Other Receivables		2016 \$	2015 \$
Current			
Rates Outstanding		443,239	383,980
Sundry Debtors		896,860	126,124
Other Receivables		20,600	6,520
GST Receivable		78,025	0
Loans - Clubs / Institutions		138,441	132,712
Provision For Doubtful Debts		<u>0</u>	<u>(386)</u>
		<u><u>1,577,165</u></u>	<u><u>648,950</u></u>
Non-Current			
Rates Outstanding - Pensioners		59,784	50,929
Loans - Clubs / Institutions		<u>738,773</u>	<u>877,215</u>
		<u><u>798,557</u></u>	<u><u>928,144</u></u>
6. Inventories			
Current			
Fuel and Materials		45,868	44,586
		<u><u>45,868</u></u>	<u><u>44,586</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

	2016 \$	2015 \$
7(a) Property, Plant and Equipment		
Land and Buildings		
Land - Freehold at:		
- Independent Valuation 2014 - Level 2	4,635,000	4,635,000
- Additions after Valuation - Cost	<u>98,696</u>	<u>55,571</u>
	4,733,696	4,690,571
Land Vested In and Under the Control of the Council at:		
- Independent Valuation 2014 - Level 3	2,045,000	2,045,000
	<u>6,778,696</u>	<u>6,735,571</u>
Buildings - Non-specialised at:		
- Independent Valuation 2014 - Level 2	5,679,317	5,679,317
- Additions after Valuation - Cost	33,802	22,944
Less: Accumulated Depreciation	<u>(3,235,748)</u>	<u>(3,099,352)</u>
	2,477,371	2,602,909
Buildings - Specialised at:		
- Independent Valuation 2014 - Level 3	67,399,521	67,399,521
- Additions after Valuation - Cost	784,672	132,550
Less: Accumulated Depreciation	<u>(31,172,517)</u>	<u>(29,723,648)</u>
	37,011,676	37,808,423
	<u>39,489,047</u>	<u>40,411,332</u>
Total Land and Buildings	<u>46,267,743</u>	<u>47,146,903</u>
Furniture and Equipment at:		
- Management Valuation 2016 - Level 3	736,110	0
- Management Valuation 2013 - Level 3	0	1,678,905
- Additions after Valuation - Cost	0	177,089
Less Accumulated Depreciation	<u>0</u>	<u>(909,702)</u>
	736,110	946,292
Plant and Equipment at:		
- Independent Valuation 2016 - Level 2	5,008,850	0
- Management Valuation 2016 - Level 3	999,908	0
- Management Valuation 2013 - Level 3	0	10,542,621
- Additions after Valuation - Cost	0	1,415,099
Less Accumulated Depreciation	<u>0</u>	<u>(7,139,247)</u>
	6,008,758	4,818,473
	<u>53,012,611</u>	<u>52,911,668</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening 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 property, plant and equipment to be shown at fair value.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

7. Property, Plant and Equipment (Continued)

(b) 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.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Land - Freehold	4,690,571	43,125	0	0	0	0	0	4,733,696
Land - Vested In and Under the Control of the Council	2,045,000	0	0	0	0	0	0	2,045,000
Total Land	<u>6,735,571</u>	<u>43,125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,778,696</u>
Buildings - Non-Specialised	2,602,909	10,858	0	0	0	(136,396)	0	2,477,371
Buildings - Specialised	37,808,423	652,122	0	0	0	(1,448,869)	0	37,011,676
Total Buildings	<u>40,411,332</u>	<u>662,980</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,585,265)</u>	<u>0</u>	<u>39,489,047</u>
Total Land and Buildings	<u>47,146,903</u>	<u>706,105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,585,265)</u>	<u>0</u>	<u>46,267,743</u>
Furniture and Equipment	946,291	70,105	0	(158,536)	0	(121,750)	0	736,110
Plant and Equipment	4,818,473	787,701	(130,903)	1,479,389	0	(945,901)	0	6,008,758
Total Property, Plant and Equipment	<u><u>52,911,668</u></u>	<u><u>1,563,911</u></u>	<u><u>(130,903)</u></u>	<u><u>1,320,853</u></u>	<u><u>0</u></u>	<u><u>(2,652,916)</u></u>	<u><u>0</u></u>	<u><u>53,012,611</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

7. Property, Plant and Equipment (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and Buildings					
Land - Freehold	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2014	Price per hectare / market borrowing rate
Land - Vested In and Under the Control of the Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - Non-Specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - Specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2014	Price per square metre / market borrowing rate
Furniture and Equipment					
	3	Cost approach using depreciated replacement cost	Management Valuation and Independent Valuer	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and Equipment					
- Independent valuation 2016	2	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2016	Market price per item
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

8(a) Infrastructure	2016 \$	2015 \$
Infrastructure - Roads		
- Management Valuation 2015 - Level 3	192,017,000	192,017,000
- Additions after Valuation - Cost	2,655,644	0
Less Accumulated Depreciation	<u>(73,211,900)</u>	<u>(69,993,000)</u>
	121,460,744	122,024,000
Infrastructure - Footpaths		
- Management Valuation 2015 - Level 3	2,327,000	2,327,000
- Additions after Valuation - Cost	44,232	0
Less Accumulated Depreciation	<u>(968,987)</u>	<u>(894,000)</u>
	1,402,245	1,433,000
Infrastructure - Drainage		
- Management Valuation 2015 - Level 3	15,079,000	15,079,000
- Additions after Valuation - Cost	27,151	0
Less Accumulated Depreciation	<u>(3,188,996)</u>	<u>(3,026,000)</u>
	11,917,155	12,053,000
Infrastructure - Parks and Ovals		
- Management Valuation 2015 - Level 3	6,265,559	6,265,559
- Additions after Valuation - Cost	2,576,999	2,398,012
Less Accumulated Depreciation	<u>(3,793,214)</u>	<u>(3,456,673)</u>
	5,049,344	5,206,898
Infrastructure - Other		
- Management Valuation 2015 - Level 3	1,450,000	1,450,000
- Additions after Valuation - Cost	146,134	67,442
Less Accumulated Depreciation	<u>(841,789)</u>	<u>(774,371)</u>
	754,345	743,071
	<u><u>140,583,833</u></u>	<u><u>141,459,969</u></u>

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening 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 infrastructure to be shown at fair value.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

8. Infrastructure (Continued)

(b) 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.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Infrastructure - Roads	122,024,000	2,655,644	0	0	0	(3,218,900)	0	121,460,744
Infrastructure - Footpaths	1,433,000	44,232	0	0	0	(74,987)	0	1,402,245
Infrastructure - Drainage	12,053,000	27,151	0	0	0	(162,996)	0	11,917,155
Infrastructure - Parks and Ovals	5,206,898	178,987	0	0	0	(336,541)	0	5,049,344
Infrastructure - Other	743,071	78,692	0	0	0	(67,418)	0	754,345
Total Infrastructure	141,459,969	2,984,706	0	0	0	(3,860,842)	0	140,583,833

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

8. Infrastructure (Continued)

(c) 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	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks and Ovals	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	July 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	July 2014	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 2016

9. Intangibles

Easements

Due to changes to Regulation 16 of the Local Government (Financial Management) Regulations, an easement granted in favour of the Council over any land is to be recorded as an asset of the Council. An easement is an intangible asset as it confers a right of access only and no ownership over land. A total of 17 easements have been recorded in the Council's asset register, however the fair value is judged to be immaterial and no value has been applied. In addition, easements have an indefinite life and no amortisation would apply.

	2016 \$	2015 \$
10. Trade and Other Payables		
Current		
Sundry Creditors	864,294	986,110
Other Creditors	105,558	92,661
GST Payable	0	34,366
Accrued Interest on Debentures	8,306	8,414
Accrued Salaries and Wages	23,741	176,343
	<u>1,001,899</u>	<u>1,297,894</u>

11. Long-Term Borrowings

Current

Secured by Floating Charge Debentures	334,653	297,764
	<u>334,653</u>	<u>297,764</u>

Non-Current

Secured by Floating Charge Debentures	2,661,279	2,745,932
	<u>2,661,279</u>	<u>2,745,932</u>

Additional detail on borrowings is provided in Note 22.

12. Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance as at 1 July 2015			
Current Provisions	419,152	409,898	829,050
Non-current Provisions	0	90,770	90,770
	<u>419,152</u>	<u>500,668</u>	<u>919,820</u>
Additional Provisions	88,477	76,135	164,612
Amounts Used	(86,529)	(52,956)	(139,485)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	10,006	46,659	56,665
Balance as at 30 June 2016	<u>431,106</u>	<u>570,506</u>	<u>1,001,612</u>
Comprises			
Current Provisions	431,106	476,980	908,086
Non-current Provisions	0	93,526	93,526
	<u>431,106</u>	<u>570,506</u>	<u>1,001,612</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

13. Reserves - Cash Backed

	Actual 2016 Opening Balance	Actual 2016 Transfer to	Actual 2016 Transfer (from)	Actual 2016 Closing Balance	Budget 2016 Opening Balance	Budget 2016 Transfer to	Budget 2016 Transfer (from)	Budget 2016 Closing Balance	Actual 2015 Opening Balance	Actual 2015 Transfer to	Actual 2015 Transfer (from)	Actual 2015 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	46,628	25,062	0	71,690	46,444	25,970	0	72,414	25,780	26,211	(5,362)	46,628
Plant Replacement Reserve	591,441	600,789	(546,551)	645,679	592,079	615,398	(1,045,500)	161,977	639,862	87,837	(136,259)	591,441
Drainage and Water Management Reserve	68,183	10,091	0	78,274	67,993	11,135	0	79,128	66,596	1,588	0	68,183
Waste Management Reserve	124,054	20,174	0	144,228	130,484	22,186	0	152,670	166,981	3,981	(46,909)	124,054
Computer Software/Hardware Upgrade Reserve	40,833	10,054	0	50,887	40,719	10,723	0	51,442	39,882	951	0	40,833
Mount Barker Regional Saleyards Capital Improvements Reserve	133,072	93,072	(87,671)	138,473	132,489	100,440	(147,000)	85,929	76,637	86,007	(29,573)	133,072
Mount Barker Regional Saleyards Operating Loss Reserve	51,192	61,998	0	113,190	50,972	66,395	0	117,367	0	51,192	0	51,192
Shire Development and Building Improvements Reserve	206,874	185,104	(215,866)	176,112	205,327	189,920	(195,886)	199,361	95,345	463,428	(351,900)	206,874
Outstanding Land Resumptions Reserve	30,007	5,040	0	35,047	29,923	5,506	0	35,429	29,308	699	0	30,007
Natural Disaster Reserve	140,026	186	(140,000)	212	139,634	2,109	0	141,743	136,766	3,261	0	140,026
Plantagenet Medical Centre Reserve	57,864	67,577	0	125,441	57,638	69,097	0	126,735	14,517	43,347	0	57,864
Spring Road Roadworks Reserve	51,053	68	0	51,121	50,910	769	0	51,679	49,864	1,189	0	51,053
Mount Barker Swimming Pool Revitalisation Reserve	0	32,000	0	32,000	0	0	0	0	0	0	0	0
	1,541,227	1,111,215	(990,088)	1,662,354	1,544,612	1,119,648	(1,388,386)	1,275,874	1,341,538	769,691	(570,003)	1,541,227

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

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

Name of Reserve	Anticipated Date of Use	Purpose of the Reserve
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
Plant Replacement Reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
Drainage and Water Management Reserve	Ongoing	To fund the purchase of land for drainage purposes
Waste Management Reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
Computer Software/Hardware Upgrade Reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards Capital Improvements Reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards Operating Loss Reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Shire Development and Building Improvements Reserve	Ongoing	To fund planned major projects and developments and planned major building renewal, improvements and refurbishments
Outstanding Land Resumptions Reserve	Ongoing	To fund old / outstanding obligations To fund land resumptions associated with road realignments and the like
Natural Disaster Reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Plantagenet Medical Centre Reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
Spring Road Roadworks Reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

14. Revaluation Surplus

	2016 Opening Balance \$	2016 Revaluation Increment \$	2016 Revaluation Decrement \$	2016 Total Movement on Revaluation \$	2016 Closing Balance \$	2015 Opening Balance \$	2015 Revaluation Increment \$	2015 Revaluation Decrement \$	2015 Total Movement on Revaluation \$	2015 Closing Balance \$
Land and Buildings	31,874,585	0	0	0	31,874,585	31,874,585	0	0	0	31,874,585
Plant and Equipment	21,694	1,479,389	0	1,479,389	1,501,083	21,694	0	0	0	21,694
Furniture and Equipment	471,415	0	(158,536)	(158,536)	312,879	471,415	0	0	0	471,415
Infrastructure - Roads	79,936,052	0	0	0	79,936,052	0	79,936,052	0	79,936,052	79,936,052
Infrastructure - Footpaths	633,439	0	0	0	633,439	0	633,439	0	633,439	633,439
Infrastructure - Drainage	10,845,813	0	0	0	10,845,813	0	10,845,813	0	10,845,813	10,845,813
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	254,681	0	0	0	254,681	0	254,681	0	254,681	254,681
	<u>124,037,679</u>	<u>1,479,389</u>	<u>(158,536)</u>	<u>1,320,853</u>	<u>125,358,532</u>	<u>32,367,694</u>	<u>91,669,985</u>	<u>0</u>	<u>91,669,985</u>	<u>124,037,679</u>

Movements on revaluation of fixed assets 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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

15. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

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

	2016 \$	2016 Budget \$	2015 \$
Cash and Cash Equivalents	<u>2,315,555</u>	<u>1,647,378</u>	<u>3,436,572</u>

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

Net Result	(2,373,896)	(183,837)	380,595
Non-cash flows in Net Result:			
Depreciation	6,513,759	5,058,446	5,630,122
(Profit) / Loss on Sale of Asset	(72,682)	95,071	(40,730)
Fair value adjustment of non-current assets	0	0	970,591
Fair value adjustments to financial assets	218,710	0	0
Changes in Assets and Liabilities:			
(Increase) / Decrease in Receivables	(931,341)	(105,600)	(29,934)
(Increase) / Decrease in Inventories	(1,284)	3,610	(1,419)
Increase / (Decrease) in Payables	(295,995)	(124,219)	641,391
Increase / (Decrease) in Employee Provisions	81,792	0	94,601
Grants / Contributions for the			
Development of Assets	(1,989,162)	(3,225,984)	(3,051,061)
Net Cash From Operating Activities	<u>1,149,901</u>	<u>1,517,487</u>	<u>4,594,156</u>

(c) Undrawn Borrowing Facilities

	2016 \$	2015 \$
Credit Standby Arrangements		
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	0	0
Total Amount of Credit Unused	<u>520,000</u>	<u>520,000</u>
Loan Facilities		
Loan Facilities - Current	334,653	297,764
Loan Facilities - Non-Current	2,661,279	2,745,932
Total Facilities in Use at Balance Date	<u>2,995,932</u>	<u>3,043,696</u>
Unused Loan Facilities at Balance Date	<u>250,000</u>	<u>Nil</u>

16. Contingent Liabilities

The Council has a joint contingent liability with the Baptist Union of WA for 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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

17. Capital and Leasing Commitments

(a) Finance Lease Commitments

There are no outstanding finance lease commitments at 30 June 2016.

(b) Operating Lease Commitments

	2016	2015
	\$	\$

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year	30,489	17,976
- later than one year but not later than five years	27,916	35,343
	58,405	53,319

(c) Capital Expenditure Commitments

The Council has one capital expenditure commitment as at 30 June 2016, being for the construction of skillions roofs at the Mount Barker Regional Saleyards. A sum of \$375,040 is remaining on a contract worth \$408,741 with Koster's Steel Constructions.

18. Total Assets Classified by Function and Activity

Governance	5,100,895	5,120,915
Law, Order, Public Safety	4,212,495	3,660,601
Health	25,136	34,069
Education and Welfare	845,287	877,716
Community Amenities	3,333,536	3,457,631
Recreation and Culture	21,992,091	22,677,966
Transport	134,780,144	135,510,000
Economic Services	13,583,518	13,978,236
Other Property and Services	9,723,342	9,054,502
Unallocated	4,741,837	5,281,654
	198,338,281	199,653,290

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

	2016	2015	2014
19. Financial Ratios			
Current Ratio	0.792	1.020	0.650
Asset Sustainability Ratio	0.491	0.487	1.178
Debt Service Cover Ratio	3.562	6.921	4.250
Operating Surplus Ratio	(0.590)	(0.319)	(0.258)
Own Source Revenue Coverage Ratio	0.547	0.579	0.677

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 Sustainability Ratio	$\frac{\text{Capital renewal and replacement expenditure}}{\text{Depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{Principal and interest}}$
Operating Surplus Ratio	$\frac{\text{Operating revenue minus operating expense}}{\text{Own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{Own source operating revenue}}{\text{Operating expense}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 53 of this document.

Two of the 2016 ratios and three of the 2015 ratios disclosed above are distorted by the early receipt of half of the allocation of the 2015/2016 Financial Assistance Grants on 30 June 2015.

The early payment of the grants increased the operating revenue in 2015 and decreased operating revenue in 2016 by \$796,027.

The early payment was considered to be 'one-off' and, if recognised in the year to which the allocation related, the calculations in the 2016 and 2015 columns above would be as follows:

	2016	2015
Current Ratio	0.792	0.686
Debt Service Cover Ratio	5.306	5.185
Operating Surplus Ratio	(0.497)	(0.406)

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

20. Trust Funds

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

Particulars	Balance 1 July 2015 \$	Amounts Received \$	Amounts Paid \$	Balance 30 June 2016 \$
Feral Pig Eradication Committee	146,089	0	(10,689)	135,400
Contribution - Public Open Space	167,992	0	(20,000)	147,992
Contribution - Roadworks	8,631	0	(8,631)	0
Bonds - Planning Advertising	8,045	2,000	(9,545)	500
Bonds - Relocatable Dwelling	42,500	10,000	(27,500)	25,000
Bonds - Extractive Industries	10,000	0	(2,000)	8,000
Bonds - Road Construction Guarantee	83,342	0	(80,542)	2,800
Bonds - Tree / Garden / Planting	5,916	0	(4,159)	1,757
Bonds - Subdivisional	4,000	10,000	(14,000)	0
Bonds - Parking	3,000	0	(3,000)	0
Bonds - Footpath	9,835	0	(9,835)	0
Bonds - Other	57,905	1,450	(23,635)	35,720
Bonds - Councillor Nomination	0	720	(720)	0
	<u>547,255</u>	<u>24,170</u>	<u>(214,256)</u>	<u>357,169</u>

21. Disposals of Assets - 2015/2016 Financial Year

The following assets were disposed of during the year:

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
Plant and Equipment								
Governance								
VW Passat 125TDI - CEO	22,352	15,455	0	(6,898)	29,984	26,500	0	(3,484)
Public Works Overheads								
Ford PX Ranger - Principal Works Supervisor (Not Sold)	0	0	0	0	38,467	25,000	0	(13,467)
Mazda BT50 Dual Cab - Ass't Works Supervisor	30,406	23,889	0	(6,517)	0	0	0	0
Holden Rodeo Utility - Mulcher Crew	198	818	620	0	0	0	0	0
Plant Operating								
Bomag Roller	13,598	37,000	23,402	0	20,211	35,000	14,789	0
Hino Truck (Not Sold)	0	0	0	0	59,239	40,000	0	(19,239)
CAT 12H Grader	61,651	85,000	23,349	0	83,700	100,000	16,300	0
Isuzu 6x4 Truck (Not Sold)	0	0	0	0	87,974	15,000	0	(72,974)
Kenworth DAF Truck (Not Sold)	0	0	0	0	62,880	45,000	0	(17,880)
JCB Backhoe	0	35,000	35,000	0	19,651	38,000	18,349	0
Isuzu Truck - Small (Not Sold)	0	0	0	0	17,143	0	0	(17,143)
Fuel Trailer (Not Sold)	0	0	0	0	324	0	0	(324)
Vermeer Chipper	2,698	6,425	3,727	0	0	0	0	0
	<u>130,903</u>	<u>203,587</u>	<u>86,098</u>	<u>(13,415)</u>	<u>419,573</u>	<u>324,500</u>	<u>49,438</u>	<u>(144,511)</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

22. Information On Borrowings

(a) Repayments - Debentures

Particulars	Principal 01-Jul-15	New Loans	Principal Repayments		Principal 30-Jun-16		Interest Repayments	
	\$	\$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance								
New Administration Centre (90)	1,726,960	0	131,609	131,609	1,595,351	1,595,351	104,491	110,425
Recreation and Culture								
Sounness Park (94)	306,810	0	33,444	33,444	273,366	273,366	12,440	13,410
Economic Services								
Saleyards Roof (95)	0	250,000	0	34,128	250,000	365,872	795	16,249
	<u>2,033,771</u>	<u>250,000</u>	<u>165,053</u>	<u>199,181</u>	<u>2,118,717</u>	<u>2,234,589</u>	<u>117,726</u>	<u>140,084</u>
Self Supporting Loans								
Health								
Plantagenet Village Homes (93)	939,696	0	110,950	110,950	828,746	828,746	36,069	39,709
Recreation and Culture								
Mount Barker Golf Club (91)	70,230	0	21,762	21,762	48,468	48,468	4,914	5,207
	<u>1,009,926</u>	<u>0</u>	<u>132,712</u>	<u>132,712</u>	<u>877,214</u>	<u>877,214</u>	<u>40,983</u>	<u>44,916</u>
	<u><u>3,043,697</u></u>	<u><u>250,000</u></u>	<u><u>297,765</u></u>	<u><u>331,893</u></u>	<u><u>2,995,931</u></u>	<u><u>3,111,803</u></u>	<u><u>158,708</u></u>	<u><u>185,000</u></u>

Self supporting loan financed by payments from third parties. 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 2016

22. Information On Borrowings (Cont'd)

(b) New Debentures - 2015/2016

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used		Balance Unspent
	Actual \$	Budget \$				\$	%	Actual \$	Budget \$	
Saleyards Roof (95)	250,000	400,000	WATC	Debenture	10	36,941	2.70%	0	(400,000)	250,000
	<u>250,000</u>	<u>400,000</u>				<u>36,941</u>		<u>0</u>	<u>(400,000)</u>	<u>250,000</u>

(c) Unspent Debentures

Particulars	Date Borrowed	Balance	Borrowed	Expended	Balance
		1 July 15 \$	During Year \$	During Year \$	30 June 16 \$
Saleyards Roof (95)	May 2016	0	250,000	0	250,000
		<u>0</u>	<u>250,000</u>	<u>0</u>	<u>250,000</u>

(d) Overdraft

The Council established an overdraft facility of \$800,000 in 2008/2009 to assist with short term liquidity requirements. This was reduced to \$500,000 in 2009/2010. The balance of the bank overdraft at 1 July 2015 and 30 June 2016 was \$Nil.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

23. Rating Information - 2015/2016 - Financial Year

(a) Rates

Rate Type	Rate In \$	Number of Properties	Original Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
Gross Rental Value Valuations											
GRV - Mount Barker Townsite	10.74540	816	9,916,958	1,065,617	2,643	69	1,068,329	1,065,617	0	0	1,065,617
GRV - Strata Title	10.74540	8	87,516	9,404	857	9	10,270	9,404	0	0	9,404
GRV - Rural Townsites	10.74540	186	1,771,172	190,320	458	69	190,847	190,320	0	0	190,320
GRV - Rural	10.74540	48	1,308,500	140,604	(7,371)	0	133,233	140,604	0	0	140,604
Unimproved Value Valuations											
UV - Rural	0.78229	1,349	507,110,000	3,967,070	15,005	806	3,982,881	3,967,064	0	0	3,967,064
Sub-Totals		2,407	520,194,146	5,373,015	11,592	953	5,385,560	5,373,009	0	0	5,373,009
Minimum Payment											
Gross Rental Value Valuations											
	Minimum \$										
GRV - Mount Barker Townsite	835	217	1,020,916	181,195	(1,298)	(308)	179,589	181,195	0	0	181,195
GRV - Strata Title	835	84	166,200	70,140	0	0	70,140	70,140	0	0	70,140
GRV - Rural Townsites	835	346	786,668	288,910	266	0	289,176	288,910	0	0	288,910
GRV - Rural	835	26	138,585	21,710	0	0	21,710	21,710	0	0	21,710
Unimproved Value Valuations											
UV - Rural	835	321	27,944,800	268,035	(366)	0	267,669	268,035	0	0	268,035
UV - Mining	835	15	234,683	12,525	(349)	(202)	11,974	12,525	0	0	12,525
Sub-Totals		1,009	30,291,852	842,515	(1,747)	(510)	840,258	842,515	0	0	842,515
Total amount raised from General Rate		3,416	550,485,998	6,215,530	9,845	443	6,225,818	6,215,524	0	0	6,215,524

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

24. Net Current Assets

Composition of Net Current Assets

	2016 (30 June 2016 Carried Forward) \$	2016 (1 July 2015 Brought Forward) \$	2015 (30 June 2015 Carried Forward) \$
Surplus/(Deficit) 1 July 2015 Brought Forward	<u>1,167,942</u>	<u>1,343,420</u>	<u>1,343,420</u>
<u>Current Assets</u>			
Cash and Cash Equivalents			
Unrestricted	97,893	1,733,244	1,733,244
Restricted	2,217,662	1,703,329	1,703,329
Receivables			
Rates Outstanding	443,239	383,980	383,980
Sundry Debtors	917,462	132,645	132,645
GST Receivable	78,025	0	0
Loans receivable - Clubs / Institutions	138,441	132,712	132,712
Inventories	45,868	44,586	44,586
Less: Current Liabilities			
Trade and Other Payables			
Sundry Creditors	(969,853)	(1,113,137)	(1,113,137)
Less:			
Less: Reserves - Restricted Cash	(1,662,354)	(1,541,227)	(1,541,227)
Less: Loans receivable - Clubs / Institutions	(138,441)	(132,712)	(132,712)
Adjusted Net Current Assets - Surplus/(Deficit)	<u>1,167,942</u>	<u>1,343,420</u>	<u>1,343,420</u>

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2015 Brought Forward position used in the 2016 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2015 audited financial report.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

25. Specified Area Rate - 2015/2016 Financial Year

There were no specified area rates levied in the 2015/2016 financial year.

26. Service Charges - 2015/2016 Financial Year

There were no service charges levied in the 2015/2016 financial year.

27. Discounts, Incentives, Concessions and Write-Offs - 2015/2016 Financial Year

	Type	Disc %	Total Cost / Value \$	Budget Cost / Value \$
General Rates	Write-Off	N/A	1,176	0

Rates balances under \$2.00 are written off at the end of each year.

28. Interest Charges and Instalments - 2015/2016 Financial Year

	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Instalment Options				
Option One				
Single full payment	24-Aug-15			11.0%
Option Two				
First Instalment	24-Aug-15			11.0%
Second Instalment	26-Oct-15	7.50	5.5%	11.0%
Option Three				
First Instalment	24-Aug-15			
Second Instalment	26-Oct-15	7.50	5.5%	11.0%
Third Instalment	06-Jan-16	7.50	5.5%	11.0%
Fourth Instalment	08-Mar-16	7.50	5.5%	11.0%

	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	52,846	40,000
Interest on Instalment Plans	17,250	20,000
Charges on Instalment Plans	11,322	15,000
	<u>81,418</u>	<u>75,000</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

29. Fees and Charges	2016	2015
	\$	\$
Governance	4,245	3,614
General Purpose Funding	37,853	34,038
Law, Order, Public Safety	21,628	27,659
Health	84,145	76,482
Education and Welfare	12,745	0
Community Amenities	425,608	529,599
Recreation and Culture	193,159	209,286
Transport	505	77
Economic Services	848,181	859,085
Other Property and Services	16,294	19,221
	<u>1,644,363</u>	<u>1,759,061</u>

There were two changes during the year to the amount of the fees or charges detailed in the original budget. At its meeting held on 18 August 2015, the Council amended the fees for lighting to Oval 1 (football) of \$20.00 per hour for competition and \$15.00 per hour for training. It also implemented a new charge for the use of lighting at the Souinness Park hockey ground based on actual electricity costs incurred (plus an administrative component of 10%).

At its meeting held on 8 December 2015, the Council implemented the following revised fees for waste disposal at landfill sites and transfer stations:

Item	Tokens	Value
Medium Truck (4-6 tonne)	24	\$82.80
Truck - 8 Plus Tonne Single Axle	50	\$172.50
Truck - 8 Plus Tonne Dual Axle	50	\$172.50
Truck (Semi Trailer 20m ³ Capacity)	100	\$345.00
Truck (8 tonne Rubbish Truck - Compacted)	100	\$345.00
Car Body	18	\$62.10
Truck Body/Large Equipment	36	\$124.20
Uncontaminated, Sorted Scrap Metal (This previously free item was removed from the fee schedule)		

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

30. Grant Revenue

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

	2016	2015
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions		
Governance	946,078	0
General Purpose Funding	0	2,497,986
Law, Order, Public Safety	158,308	141,934
Education and Welfare	20,425	530,820
Recreation and Culture	85,613	44,560
Transport	594,378	1,623
Economic Services	106,844	161,464
	<u>1,911,646</u>	<u>3,378,387</u>
Non-Operating Grants, Subsidies and Contributions		
Law, Order, Public Safety	0	558,834
Community Amenities	0	31,913
Recreation and Culture	875,514	1,645,845
Transport	1,686,136	736,727
Economic Services	110,761	100,000
	<u>2,672,411</u>	<u>3,073,319</u>

31. Councillors' Remuneration

The following fees, expenses and allowances were paid to the Shire President and Councillors.

	2016	2016	2015
	\$	Budget	\$
		\$	
President's Allowance	6,500	6,500	6,283
Deputy President's Allowance	1,625	1,625	1,440
Elected Members' Sitting Fees	78,060	78,000	76,220
Travelling Allowance	1,798	4,000	804
Councillors Incidental Expenses	22,341	18,000	11,445
Conferences and Training	12,950	15,000	11,309
	<u>123,274</u>	<u>123,125</u>	<u>107,501</u>

32. Employee Numbers

The number of full-time equivalent employees at balance date.

2016	2015
<u>61.9</u>	<u>60.4</u>

33. Major Land Transactions

The Council did not participate in any major land transactions during the 2015/2016 financial year.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

34. Trading Undertakings and Major Trading Undertakings

	2016	2016	2015
	\$	Budget	\$
		\$	
The Mount Barker Regional Saleyards			
Number of Cattle Sold	62,095	67,000	67,414
Operating Revenue			
Agent Contributions	60,964	67000	66,641
Entry Fees	12,000	12800	12,000
Saleyard Weigh and Pen Fees	516,397	560000	559,362
Other Operating Income	8,783	8500	9,832
Avdata Income	23,397	18000	19,082
NLIS Tagging	10,396	12000	13,051
Hay Feeding	7,365	8000	7,183
Stock Removal	6,233	4000	4,786
Sale of Manure	4,639	8000	10,139
Shippers / Private Weigh	10,622	12,000	10,315
Profit on Sale of Assets	0	0	0
	<u>660,796</u>	<u>710,300</u>	<u>712,391</u>
Operating Expenditure			
Conferences and Training	3,366	4,000	1,074
Workers Compensation Insurance	4,250	5,000	4,945
Salaries	233,265	236,280	231,109
Superannuation	23,222	23,415	22,156
Uniforms, Clothing and Accessories	886	2,000	1,506
Travel and Accommodation	825	1,500	957
Medicals and Vaccinations	0	500	421
Telephone	5,302	5,500	5,336
Computer Equipment Maintenance	9,891	10,000	9,026
Other Operating Costs - Office	2,552	2,000	2,656
Insurances	31,820	35,000	32,687
Promotional Material and Public Relations	21,808	15,000	13,973
Water Monitoring	9,645	10,000	9,729
Licence Fees	2,444	3,000	2,334
Other Operating Costs - Other	5,737	22,000	23,005
Feed Purchases	4,291	5,000	3,440
Tools and Sundry	99	1,000	0
Environmental Services	6,563	10,000	3,310
Sludge Removal	0	0	25,650
Admin Services Allocation	78,400	74,633	71,987
Depreciation - Furniture and Fittings	27,882	27,264	29,103
Depreciation - Land and Buildings	440,916	426,137	455,761
Depreciation - Plant, Machinery and Equip	16,307	18,264	19,337
Depreciation - Infrastructure	17,800	0	0
Loss on Sale of Assets	0	0	0
Annual Leave Accrual	3,118	0	2,894
Long Service Leave Accrual	0	0	1,478
Building & Grounds - Facility Maintenance	18,740	25,000	55,729
Building & Grounds - Facility Operating	53,363	72,000	31,969
Motor Vehicle Allocations	4,563	6,000	4,567
Total Operating Expenditure	<u>1,027,055</u>	<u>1,040,493</u>	<u>1,066,139</u>
Operating Profit / (Loss)	(366,259)	(330,193)	(353,748)

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

35. Financial Risk Management

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

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

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

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2016	2015	2016	2015
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	2,315,555	3,436,573	2,315,555	3,436,573
Receivables	2,375,722	1,577,093	2,375,722	1,577,093
Available for Sale Financial Assets (Shares)	4,692	223,402	4,692	223,402
	<u>4,695,969</u>	<u>5,237,068</u>	<u>4,695,969</u>	<u>5,237,068</u>
Financial Liabilities				
Payables	1,001,900	1,297,895	1,001,900	1,297,895
Borrowings	3,054,338	3,097,016	2,636,751	2,678,668
	<u>4,056,237</u>	<u>4,394,911</u>	<u>3,638,651</u>	<u>3,976,563</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings - estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Available For Sale Financial Assets - based on quoted market prices at balance date or independent valuation.

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

The Council reviewed its Investments Policy on 29 March 2016. The Council's objective is to support the local community bank through its operating account, but to maintain sufficient diversity in order to secure the government guarantee on funds. The Council seeks a moderate return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

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

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

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

The Council manages these risks by investing in low risk bank term deposits.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

35. Financial Risk Management (Continued)

(a) Cash and Cash Equivalents (Continued)

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

Available-for-sale financial assets (Continued)

	2016	2015
	\$	\$
Impact of a 10% ⁽¹⁾ movement in price of investments:		
- Equity	8,377	22,340
- Statement of Comprehensive Income	8,377	22,340
Impact of a 1% ⁽¹⁾ movement in interest rates on cash and investments:		
- Equity	42,899	40,468
- Statement of Comprehensive Income	42,899	40,468

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

(b) Receivables

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

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

The Council makes suitable provision for doubtful receivables as required.

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

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

	2016	2015
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	96.71%	86.15%
- Overdue	3.29%	13.85%

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

35. Financial Risk Management (Continued)

(c) Payables

Borrowings

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

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

	Due Within 1 Year \$	Due Between 1 and 5 Years \$	Due After 5 Years \$	Total Contractual Cash Flows \$	Carrying Values \$
<u>2016</u>					
Payables	1,001,900	0	0	1,001,900	1,001,900
Borrowings	<u>477,439</u>	<u>1,856,598</u>	<u>1,378,942</u>	<u>3,712,979</u>	<u>2,771,034</u>
	<u><u>1,479,339</u></u>	<u><u>1,856,598</u></u>	<u><u>1,378,942</u></u>	<u><u>4,714,879</u></u>	<u><u>3,772,934</u></u>
<u>2015</u>					
Payables	1,297,895	0	0	1,297,895	1,297,895
Borrowings	<u>448,745</u>	<u>1,741,822</u>	<u>1,657,637</u>	<u>3,848,204</u>	<u>3,043,697</u>
	<u><u>1,746,640</u></u>	<u><u>1,741,822</u></u>	<u><u>1,657,637</u></u>	<u><u>5,146,099</u></u>	<u><u>4,341,592</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

35. Financial Risk Management (Continued)

(c) Payables (Continued)

Borrowings (Continued)

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

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

	<1 Year \$	>1<2 Years \$	>2<3 Years \$	>3<4 Years \$	>4<5 Years \$	>5 Years \$	Total \$	Weighted Average Effective Interest Rate %
<u>Year Ended 30 June 2016</u>								
Borrowings								
Fixed Rate								
Debentures	0	48,468	0	0	0	2,947,464	2,995,932	4.81%
Weighted Average Effective Interest Rate	N/A	7.26%	N/A	N/A	N/A	4.77%	4.81%	
<u>Year Ended 30 June 2015</u>								
Borrowings								
Fixed Rate								
Debentures	0	0	70,230	0	0	2,973,467	3,043,697	5.00%
Weighted Average Effective Interest Rate	N/A	N/A	7.26%	N/A	N/A	4.94%	5.00%	

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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF PLANTAGENET

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Plantagenet, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Opinion

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

- a) giving a true and fair view of the Shire's financial position as at 30 June 2016 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

INDEPENDENT AUDITOR'S REPORT

TO THE ELECTORS OF THE SHIRE OF PLANTAGENET (CONTINUED)

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 55 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest it is not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Date: 21 November 2016
Perth, WA

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2016

Ratio Information

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

	2016	2015	2014
Asset Consumption Ratio	0.466	0.620	0.188
Asset Renewal Funding Ratio	0.656	0.783	0.970

The above ratios are calculated as follows:

Asset Consumption Ratio	$\frac{\text{Depreciated replacement cost of assets}}{\text{Current replacement cost of depreciable assets}}$
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Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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Council

AUDIT REPORT – YEAR ENDING 30 JUNE 2016

2015/2016 End of Year Audit Report

Meeting Date: 6 December 2016

Number of Pages: 8

MOORE STEPHENS

21 November 2016

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Mr John Fathers
Acting Chief Executive Officer
Shire of Plantagenet
PO Box 48
MOUNT BARKER WA 6324

Dear John

**AUDIT OF SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30TH JUNE 2016**

We advise that we have completed the audit of your Shire for the year ended 30th June 2016 and enclose our Audit Report and a copy of the Management Report.

A copy of the Audit Report and Management Report has also been sent directly to the President as is required by the Act.

We would like to take this opportunity to thank you and your staff for the assistance provided during the audit.

Please contact us if you have any queries.

Yours sincerely



David Tomasi
Partner
Moore Stephens

Encl.

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INDEPENDENT AUDITOR'S REPORT

TO THE ELECTORS OF THE SHIRE OF PLANTAGENET

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Plantagenet, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Opinion

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

- a) giving a true and fair view of the Shire's financial position as at 30 June 2016 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

INDEPENDENT AUDITOR'S REPORT

TO THE ELECTORS OF THE SHIRE OF PLANTAGENET (CONTINUED)

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 55 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest it is not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Date: 21 November 2016
Perth, WA

21 November 2016

MOORE STEPHENS

Cr K Clements
The Shire President
Shire of Plantagenet
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Dear Cr Clements

MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2016

We advise that we have completed our audit procedures for the year ended 30 June 2016 and enclose our Audit Report.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

COMMENT ON RATIOS

Since the arrival of the new statutory ratios in 2013 (which included the requirement to calculate for 2012), we have endeavoured to provide Council and Audit Committees with a comparison of these ratios.

Ratios provide useful information when compared to industry and internal benchmarks and assist in identifying new trends. By providing this overview, we aim to improve the understanding of the trends and how they interact. This is beneficial for the allocation of scarce resources and planning for the future.

Information relating to the statutory ratios disclosed in the financial report is summarised in the table below and our commentary is provided on the following pages.

	Target Ratio ¹	Actual 2016	Shire's Adjusted Ratios					Shire's 5 Year Trend ²	4 Year Average ³	
			2016	2015	2014	2013	2012		Regional	State
Current Ratio	≥ 1	0.79	0.79	0.69*	0.65	0.77	1.49	↓	1.71	2.29
Asset Sustainability Ratio	≥ 1.1	0.49	0.49	0.49	1.18	0.86	1.09	↓	1.42	1.23
Debt Service Cover Ratio	≥ 10	3.56	5.31*	5.19*	4.25	6.86	10.37	↓	10.34	14.01
Operating Surplus Ratio	≥ 0.15	(0.59)	(0.50)*	(0.41)*	(0.26)	(0.21)	(0.16)	↓	(0.10)	(0.02)
Own Source Revenue Coverage Ratio	≥ 0.9	0.55	0.55	0.58	0.68	0.65	0.68	↓	0.64	0.68
Asset Consumption Ratio	≥ 0.75	0.47	0.47	0.62	0.19	0.12	N/A	↑	0.70	1.16
Asset Renewal Funding Ratio	≥ 1.05	0.66	0.66	0.78	0.97	1.02	N/A	↓	0.73	1.00

¹ Target ratios per Department of Local Government and Communities (DLGC) Guidelines except the Debt Service Ratio which is a target devised by Moore Stephens (and based on experience). For information, DLGC Guidelines indicate a target Debt Service Cover Ratio of 5.

² The 5-year trend compares the adjusted 2016 ratio to the average of the adjusted ratios for the last 5 years (except for the Asset Consumption and Asset Renewal Funding Ratios which are a 4-year trend).

³ The average in relation to the Regional and State comparisons is a 4 year average of 2012, 2013, 2014 and 2015.

* Adjusted for "one-off" timing/ non-cash items.

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COMMENT ON RATIOS (CONTINUED)

Adjustments relating to 2016

Two of the ratios in the accompanying table were distorted by an item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) totaling \$796,027 received on 30 June 2015. The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016.

This item is considered "one-off" timing in nature and was adjusted when calculating the ratios in the above table (as shown by "**") as were relevant comparative year ratios (which had been affected by similar "one-off" items).

Regional and State 4 Year Averages

Regional and State 4 year averages have not been adjusted for "one-off" items even though these items may have been applicable in prior years as they are based on the statutory ratios which have been reported in published financial reports. However, they still provide a useful reference point as they are indicative of a trend.

Commentary on specific ratios

- **Current Ratio**

The Current Ratio is a measure of short term (unrestricted) liquidity. That is, the ability of the Shire to meet its liabilities (obligations) as and when they fall due.

The adjusted ratio is below the target level and, whilst it is trending downwards over the last five years, it appears to be trending upwards during the last three.

Interpretation of this ratio should be considered in the context of the Shire having a current portion of long-term borrowings of \$334,653 as at 30 June 2016. This will effectively inflate the level of current liabilities when in fact they are not necessarily due at the point of calculation. They are due over the course of the next twelve months and, in accordance with budgeting protocol, are budgeted to be funded from sources in the following financial year i.e. 2016/2017. If they are excluded, the adjusted ratio would improve to 0.89 (however, this is still below target level).

- **Asset Sustainability Ratio**

The Asset Sustainability ratio (ASR) expresses capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. This ratio is used to identify any potential decline or improvement in asset conditions. A percentage of less than 100% on an ongoing basis indicates assets may be deteriorating at a greater rate than spending on renewal or replacement.

This ratio is below the target level and both Regional and State 4 year averages and is trending downwards against the average over the last five years.

The reason for the deterioration in this ratio is a combination of the increase in depreciation expense following the revaluation of roads and infrastructure assets (during the year ended 30 June 2015) and capital renewal and replacement expenditure being under budget (during the year ended 30 June 2016).

In addition, the Remaining Useful Life (RUL) assessments performed on individual assets was not comprehensive enough to adjust to more realistic conditions which may have resulted in a lower depreciation expense. Whilst the approach to conditions was considered conservative, we suggest this be reviewed as it may result in an unrealistic distortion to the ratios represented.

Interpretation of this ratio should be considered together with the Asset Consumption Ratio (ACR) and the Asset Renewal Funding Ratio (ARF), both of which are below the target ranges and seem to be static and trending downwards over the last four years.

COMMENT ON RATIOS (CONTINUED)**Commentary on specific ratios (continued)**

- **Debt Service Cover Ratio**

The Debt Service Cover Ratio measures the Shire's ability to service debt out of its uncommitted or general purpose funds available from its operations.

After adjusting for the early payment of FAGs grants in the previous year, the ratio has improved in the current year, however it is still below both the Regional and State 4 year averages.

Whilst this ratio is marginally above what we consider the "target" range, it is only just, and does need to be considered during funding considerations over the medium to long term.

Analysis of the level of this ratio in relation to Council's cash flows, financial position and the other ratios would indicate budgeted levels of the Shire's capital investment program are not attainable at the current operating surplus and debt levels.

Notwithstanding this, improvement of the operating surplus in the short term and consideration of the effect increased borrowings have on the Shire's ratios over the longer term, will assist Council manage the interaction of its ratio position.

- **Operating Surplus Ratio**

The Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates and operating grants.

After adjusting for the early payment of FAGs grants in the previous year, the ratio is still below target levels and both the Regional and State 4 year averages.

Analysis of the Shire's Statement of Comprehensive Income indicates the main reason the ratio is below target, to be an increase in operating expenditure associated mainly with the increase in depreciation (the resultant effect of the revaluation of infrastructure assets during the year ended 30 June 2015). Total depreciation increased from \$5,630,122 in 2015 to \$6,513,759 in 2016.

Whilst this is by no means categorical (it is ultimately dependent on what the final depreciation expense is), it does provide some insight and explanation as to the importance of updating condition and RUL assessments.

Both Council and management will need to consider ways to improve the operating position, either via increasing revenue or by decreasing expenditure (or a combination of both). This will be dependent upon Council and management's understanding of the Shire's circumstances and the interaction between the operating surplus, the other ratios and operations in general.

- **Own Source Revenue Coverage Ratio**

The Own Source Revenue Coverage Ratio measures the Shire's ability to cover operating expenses from own source revenue. The higher the ratio, the more self-reliant the Shire is.

Whilst the ratio is also marginally above the "target" range, it is still below both the Regional and State 4 year averages, and needs to be considered during funding considerations over the medium to long term.

Both Council and management will need to consider ways to improve the operating position, either via increasing revenue or by decreasing expenditure (or a combination of both).

- **Asset Consumption Ratio**

The Asset Consumption Ratio measure the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.

The ratio is below target levels, and both the Regional and State 4 year averages. The deterioration of this ratio is mainly due to the significant increase in depreciation expense during the year, as mentioned in above commentary.

Both Council and management must continue to monitor this ratio and update asset condition and RUL assessments to ensure that the inputs to this ratio are based on reliable, and verifiable data.

COMMENT ON RATIOS (CONTINUED)

Commentary on specific ratios (continued)

- **Asset Renewal Funding Ratio**

The Asset Renewal Funding Ratio indicates whether Council's planned capital renewal expenditure over the next 10 years per its Long Term Financial Plan (LTFP) is sufficient to meet the required capital renewal expenditure over the next 10 years per its Asset Management Plans (AMP).

This ratio continues to be below the target levels and both the Regional and State 4 year averages. It reflects planned capital expenditure of less than half the required capital expenditure. When the planned capital expenditure in the LTFP is compared to the required capital expenditure in the AMP, a ratio of 0.66 indicates Council has a funding gap of 34% being the portion of required capital expenditure Council's LTFP indicates will be unfunded.

Notwithstanding this, both the LTFP and the AMP should be reviewed and updated to help ensure valid comparison can be made. Once the above exercise has been completed, Council should review required service levels of assets based on available funding.

Summary

As all the ratios are below the accepted industry benchmark and a number of the ratios are trending downwards over the longer term, moving forward, measures/strategies to reverse the downward trends and improve the overall level of the ratios should be considered.

We would also like to take this opportunity to stress one-off assessments of ratios at a particular point in time can only provide a snapshot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.

We will continue to monitor the financial position and ratios in future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire.

If the Shire requires, we have a report available which is able to compare your ratios against other Local Governments across the State and by Region. The report is also able to incorporate a selection of your peer Local Governments, whether they be of near neighbours or similar type in nature. This may be of particular relevance in your case as you are included in the Great Southern region when comparison to other, more similar local governments, may be more relevant.

If you are interested in such an expanded report, please contact us.

UNCORRECTED MISSTATEMENTS

We advise there were no uncorrected misstatements noted during the course of our audit.

We take this opportunity to thank all staff for the assistance provided during the audit.

Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully



David Tomasi
Partner
Moore Stephens

Encl.

Council

LIST OF ACCOUNTS – NOVEMBER 2016

List of Accounts

Meeting Date: 6 December 2016

Number of Pages: 10

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
45756	02/11/2016	Stephen Tweedie	Reimbursement for Fuel - Local Laws Consultancy	\$47.93
45757	02/11/2016	Elders Albany	Return of Bond - Sheep Pavilion - 21 October 2016	\$500.00
45758	02/11/2016	Cash	Petty Cash Recoup - Admin Office	\$195.25
45759	07/11/2016	Australian Taxation Office	Fringe Benefits Tax - 2013/2014 and 2014/2015 Plus Interest (Previously paid and refunded by ATO)	\$118,506.31
45760	07/11/2016	Ligia Galvez	Refund of Gym Membership Fees - Difference between Family Membership and Single Adult Membership	\$355.00
45761	07/11/2016	Department of Transport	Registration to 30 June 2017 - Oyster Harbour Catchment Group Vehicle (Recoverable from Oyster Harbour Group)	\$217.65
45762	07/11/2016	Cash	Petty Cash Recoup - Admin Office	\$189.35
45763	07/11/2016	Craige Anning	50% Reimbursement of Gym Membership - As per EBA	\$235.00
45764	07/11/2016	Stephen Player	Reimbursement of Whitecard Online Training Fee	\$65.00
45765	07/11/2016	Australian Taxation Office	BAS - October 2016	\$63,636.00
45766	09/11/2016	Patricia Abbott	Return of Bond - Hire of Chairs from Kendenup Hall	\$100.00
45767	10/11/2016	Mount Barker Country Bakery	Bread - Fire Season Preparations Catering	\$78.00
45768	10/11/2016	Mark Bird	Reimbursement of Fuel	\$373.09
45769	10/11/2016	Cash	Petty Cash Recoup - Swimming Pool	\$198.15
45770	16/11/2016	Kendenup Primary School	Donation to End of Year Awards Night - Most Improved Award	\$50.00
45771	17/11/2016	Stewart Smith	Return of Bond - Hire of PA System	\$120.00
45772	17/11/2016	Circus Royale	Partial Return of Bond - Frost Oval	\$1,374.00
45773	17/11/2016	Mount Barker Agricultural Society	Hire of Sheep Pens by Landmark on 2 November 2016 (Income from Landmark)	\$30.00
45774	17/11/2016	Landmark	Return of Bond - Sheep Pavilion - 2 November 2016	\$500.00
45775	17/11/2016	Cash	Petty Cash Recoup - Admin Office	\$199.95
45776	21/11/2016	Circus Royale	Return of retained portion of Bond - Frost Oval	\$126.00
45777	24/11/2016	Seton Australia Pty Ltd	Male and Female Toilet Signs and Wheelchair Access Signs - Kendenup Agricultural Hall	\$438.90
45778	24/11/2016	Telstra	Telstra Account - Various	\$5,297.61
45780	24/11/2016	Water Corporation	Water Account - Various	\$10,586.81
45781	24/11/2016	***CANCELLED***		\$0.00
45782	24/11/2016	Mr A A and Mrs J Ross	Interim Rates - Rates Refund Requested	\$2,970.32
45783	24/11/2016	Construction Training Fund	Building and Construction Industry Training Levy for July, August and September 2016	\$2,353.25
45784	24/11/2016	Depart of Commerce	Building Commission Services Levy for July, August and September 2016	\$6,020.16
45785	24/11/2016	Cash	Petty Cash Recoup - Forest Hill BFB (Funded by ESL)	\$189.05

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
45786	24/11/2016	Kendenup Indoor Bowls	Return of Bond - Kendenup Hall	\$200.00
45787	25/11/2016	Alexandra Tucker	25% Reimbursement of Gym Membership (Pro-Rata for Part Time Employee)	\$109.50
645.446-01	03/11/2016	Fuel Distributors of Western Australia	Diesel - Stock	\$4,564.00
645.737-01	03/11/2016	Albany Autos	Purchase of Isuzu DMax Ute and Trade of Ford Ranger Ute / Purchase of Second Hand Mazda Bravo Ute	\$29,524.95
646.65-01	10/11/2016	35 Degrees South	Survey Set-Out - Red Gum Pass and Lake Matilda Road Intersection	\$929.50
646.70-01	10/11/2016	ABA Security	Security Monitoring - Library	\$95.81
646.66-01	10/11/2016	Ad Contractors	Catamol - Stock	\$851.40
646.1190-01	10/11/2016	Advantage Communications and Marketing	Progress Payment - Community Survey	\$3,454.55
646.737-01	10/11/2016	Albany Autos	10,000Km Service - Isuzu Ute (Shire Mechanic on Leave)	\$375.53
646.75-01	10/11/2016	Albany Bitumen Spraying	Seal Driveways - Ormond Road	\$2,884.20
646.76-01	10/11/2016	Albany Brake and Clutch	U Bolts - Fuel Tanker	\$13.20
646.80-01	10/11/2016	Albany City Motors	Rubber Cushion - Isuzu Truck	\$71.63
646.85-01	10/11/2016	Albany Lock Service	Padlocks - Mount Barker Waste Facility / Re-Key Building - Kendenup Agricultural Hall	\$1,912.25
646.88-01	10/11/2016	Albany Refrigeration	Supply Remote Control for Air-Conditioner - Library / Quarterly Air Conditioner Maintenance - Rec.Centre / Replace Air-Conditioner - Lower Town Hall	\$5,997.69
646.1337-01	10/11/2016	AMPAC Debt Recovery (WA) Pty Ltd	Rates Debt Recovery Fees (Recoverable through Rates)	\$2,261.82
646.100-01	10/11/2016	Australia Post - Mount Barker	Postage - October 2016	\$4,078.83
646.106-01	10/11/2016	Bertola Hire Service	Hire of Mini Excavator - Sounness Park	\$286.00
646.107-01	10/11/2016	Best Office Systems	Photocopier Usage - Admin Office and Library	\$2,049.40
646.1779-01	10/11/2016	BGC Cement	Cement - Stock	\$1,116.19
646.122-01	10/11/2016	Cabcharge Australia Ltd	Service Fee - October and November 2016	\$12.00
646.1862-01	10/11/2016	Calibre Consulting	Prepare Plans and Consultation - Mount Barker Bike Master Plan	\$1,100.00
646.985-01	10/11/2016	Caltex Australia Petroleum Pty Ltd	Caltex Fuel Cards - October 2016	\$394.46
646.130-01	10/11/2016	CJD Equipment Pty Ltd	Valve and Control - Kenworth DAF Truck	\$336.08
646.1301-01	10/11/2016	Core Business Australia	Claim 3 - Childcare Feasibility Study	\$8,227.45
646.138-01	10/11/2016	Courier Australia	Courier Fees	\$112.18
646.698-01	10/11/2016	Data 3	Annual Microsoft Software Licencing	\$18,785.73
646.1245-01	10/11/2016	Datafuel Financial Systems Pty Ltd	P-Module Spare Part - Datafuel System	\$198.00
646.1181-01	10/11/2016	Frankland General Store	20L Shock Treatment Degreaser - Works	\$174.00
646.449-01	10/11/2016	Fridge and Washer City Albany	Supply and Installation of Dishwasher - Admin Office	\$1,663.00

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
646.446-01	10/11/2016	Fuel Distributors of Western Australia	Diesel - Stock	\$3,927.39
646.386-01	10/11/2016	Fulcher Contractors	Spraying - Rawlinson Road	\$521.40
646.1422-01	10/11/2016	Grande Food Service	Start-Up of Season Kiosk Stock - Swimming Pool	\$905.80
646.162-01	10/11/2016	Hanson Construction Materials	Blue Metal - Town Streets	\$479.16
646.172-01	10/11/2016	Jason Signmakers	Road name Signs and Brackets / Dog Exercise Area Signs / Direction Signage	\$2,008.27
646.168-01	10/11/2016	JR and A Hersey	Red and White Delineators - Works	\$1,320.00
646.639-01	10/11/2016	K E Gregory	Window Cleaning - Frost Pavilion and Library	\$425.00
646.178-01	10/11/2016	Landgate - Western Australian Land	GRV Interim Valuations	\$344.62
646.179-01	10/11/2016	Les Mills Body Training Systems	Monthly License Fees - October 2016	\$476.80
646.652-01	10/11/2016	LGIS Risk Management	Great Southern Regional Risk Coordination Program	\$11,035.20
646.1212-01	10/11/2016	LGISWA	Insurance - Liability, Property and Workcare (2nd instalment)	\$153,488.19
646.185-01	10/11/2016	LIWA Aquatics	Membership - Z Hambley / Country Pool Managers Conference Registration - M Bird	\$210.00
646.191-01	10/11/2016	Lorlaine Distributors	Cleaning Products - All Shire Buildings	\$1,562.60
646.194-01	10/11/2016	Marketforce	Advert in Sunday Times Escape Section / Advert - Regional Price Preference Policy / Advert - Adjustment to Restricted Burning Period / Advert - Prime Mover Tender / Advert -Lot 166 Muir Street Right of Way Closure	\$1,634.65
646.202-01	10/11/2016	Mount Barker Auto Electrics Pty Ltd	Isolator Switches - Mack Hook Lift Truck and Toro Reelmaster	\$662.00
646.1633-01	10/11/2016	Mount Barker Caravan Park	Accommodation - P Kent	\$875.00
646.1234-01	10/11/2016	Mount Barker Community Resource Centre	Sub-Lease Rent Payment for South Regional TAFE (Recoverable from South Regional TAFE)	\$1,762.42
646.207-01	10/11/2016	Mount Barker Electrics	Repair Light Tower - Saleyards / Replace Lights - Admin Office / Relocate External Power Point - Swimming Pool / Progress Claim - Electrical Work at District Hall (Grant Funded)	\$12,484.45
646.212-01	10/11/2016	Mount Barker Hire	Skip Bin - District Hall	\$265.00
646.210-01	10/11/2016	Mount Barker Newsagency	Papers and Stationery - October 2016	\$41.29
646.771-01	10/11/2016	Mount Barker Tyre and Exhaust	Tyres and Wheel Alignment - Triton Ute / Battery - Ford Ranger Ute / Tyre and Tyre Repair- Tandem Axle Trailer	\$1,281.50
646.434-01	10/11/2016	Mount Barker Wine Producers' Association	Sponsorship - Grapes and Gallops	\$3,850.00
646.1670-01	10/11/2016	Ms E Mitchell	Catering - SEGRA Visit to Saleyards	\$228.00
646.1255-01	10/11/2016	Pacific Brands Workwear Group Pty Ltd	Uniforms - G Bailey and D Fawcett	\$395.90
646.289-01	10/11/2016	Plantagenet News	Adverts - Issue 889	\$598.50
646.14-01	10/11/2016	Plantagenet Sheds and Steel	Repair Teeth on Bucket - Skidsteer Loader	\$291.50
646.945-01	10/11/2016	Plantex Courier Service	Courier Fees	\$9.00

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
646.16-01	10/11/2016	Pre-emptive Strike	IT Support - October 2016 / Configure Printer - Saleyards	\$231.00
646.1786-01	10/11/2016	Prime Media Group	TV Adverts - Saleyards	\$946.00
646.311-01	10/11/2016	Redmond Sawmill	Sawdust - Frost Oval	\$220.00
646.123-01	10/11/2016	Schweppes Australia Pty Ltd	Start-Up of Season Kiosk Stock - Swimming Pool	\$534.31
646.339-01	10/11/2016	Sigma Chemicals	Chlorine - Swimming Pool / Service and Repairs - Automatic Pool Cleaner	\$3,532.28
646.157-01	10/11/2016	South Regional TAFE	Confined Spaces Training - Z Hambley and M Bird	\$232.20
646.31-01	10/11/2016	Star Track Express	Courier Fees	\$552.62
646.1249-01	10/11/2016	Sunny Industrial Brushware	Side Broom - Skidsteer	\$330.00
646.43-01	10/11/2016	Synergy	Synergy Account - Various	\$9,503.45
646.1067-01	10/11/2016	The Mundara Trust	Courier Fees	\$1,008.63
646.364-01	10/11/2016	Tim's Tyres	Tyres - CAT Skid Steer, CAT Grader and Sign Trailer	\$2,673.00
646.1410-01	10/11/2016	United Card Services Pty Ltd	Monthly Card Fee - BFBs	\$19.80
646.1186-01	10/11/2016	WA Library Supplies	Stationery - Library	\$126.70
646.57-01	10/11/2016	Westshred Document Disposal	Hire of Shredding Bins - Saleyards and Admin Office	\$119.90
646.578-01	10/11/2016	Whale Plumbing and Gas	Install UV Filters - Saleyards / Attend to Blocked Drain and Replace Pan to Ladies Toilet and Cistern to Men's Toilet - Narrikup Cricket Oval	\$3,622.00
646.1429-01	10/11/2016	Woodlands Distributors and Agencies	NKP Blue with Trace Elements - Sounness Oval	\$984.50
647.1758-01	11/11/2016	Albany Plasterboard Pty Ltd	Line Walls - District Hall Renovations (Grant Funded)	\$13,431.55
647.1236-01	11/11/2016	Downrite Demolition	Remove and Dispose of Asbestos - District Hall (Grant Funded)	\$616.00
647.1861-01	11/11/2016	Lombardi Pty Ltd	Purchase Tri-Axle Side Tipper Trailer	\$85,380.00
647.1863-01	11/11/2016	Unisite Group	Deposit - Retractable Seating - District Hall Renovations (Grant Funded)	\$42,735.00
647.59-01	14/11/2016	Australian Service Union (ASU)	Staff Union Payments	\$52.72
647.60-01	14/11/2016	Child Support Agency	Staff Child Support Payment	\$394.02
647.878-01	14/11/2016	Health Insurance Fund of WA	Staff Health Insurance Payment	\$149.80
647.62-01	14/11/2016	Social Club - Inside Staff	Staff Social Club Payment	\$146.00
647.63-01	14/11/2016	Workers Fund - Outside Staff	Staff Social Club Payment	\$160.00
648.1716-01	14/11/2016	ClickSuper	Staff Superannuation Payment	\$30,520.18
650.1864-01	15/11/2016	Albany Volkswagen	30,000Km Service - Volkswagen Caddy / 15,000Km Service - Volkswagen Passat	\$808.00
650.386-01	15/11/2016	Fulcher Contractors	Flood Damage Works - Harwood Road (Recoverable from Main Roads)	\$9,282.26

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
651.386-01	15/11/2016	Fulcher Contractors	Verge Mowing - Blue Lakes Road / Tree Pruning Boyup Road, Stothard Road / Stump Grinding Frost Park and Hassell Street	\$10,671.39
650.178-01	15/11/2016	Landgate	GIS Subscription Services Annual Charge	\$2,468.40
650.204-01	15/11/2016	Mount Barker Cooperative Ltd	Fuel - Woogenellup BFB, Narrikup BFB and Kendenup BFB	\$1,288.74
650.16-01	15/11/2016	Pre-emptive Strike	Replace Two Servers - Admin Office	\$21,989.00
650.1858-01	15/11/2016	Talis	Progress Payment - Financial Assessment of Waste Services	\$1,727.00
650.1222-01	15/11/2016	Tricoast Civil	Flood Damage Works - Williss Road and Knights Road (Recoverable from Main Roads)	\$25,759.10
650.1639-01	15/11/2016	WA Traffic Planning	Traffic Management Plans - Chorkerup Road, Boyup Road, Moorilup Road, The Springs Road and Albany Highway and O'Neill Road Intersection Slip Lane	\$1,870.00
652.1190-01	24/11/2016	Advantage Communications and Marketing	Progress Payment - Community Survey	\$1,557.51
652.73-01	24/11/2016	Air Liquide	Cylinder Rental - Depot	\$176.67
652.75-01	24/11/2016	Albany Bitumen Spraying	Seal Crossovers - Ormond Road	\$18,329.30
652.85-01	24/11/2016	Albany Lock Service	Fit Locks to Fire Exit Doors - District Hall (Grant Funded)	\$1,120.10
652.86-01	24/11/2016	Albany Office Products	Stationery - Admin Office / Envelopes for Community Survey	\$2,176.61
652.88-01	24/11/2016	Albany Refrigeration	Claim 1 - Install Air-Conditioning - District Hall (Grant Funded)	\$18,480.00
652.93-01	24/11/2016	Albany V Belt and Rubber Specialists	Globes, Pin, Ball Valve, Cable Ties, Camlocks and Various Depot Consumables	\$337.40
652.67-01	24/11/2016	Am Pearse and Co.	Oil - Stock, Chain Bar Oil and Polish	\$1,724.00
652.1705-01	24/11/2016	Barbeques Galore Albany	Replacement BBQ Hotplate - Swimming Pool	\$179.00
652.107-01	24/11/2016	Best Office Systems	Repair Photocopier - Admin Office / Ink - A1 Plotter Printer	\$991.00
652.1226-01	24/11/2016	Bloomin Flowers	Wreath - Remembrance Day	\$79.50
652.1757-01	24/11/2016	Bluesteel Enterprises Pty Ltd	Weather Meters - BFBs (Funded by ESL)	\$1,347.25
652.392-01	24/11/2016	BOC Limited	Hire of Cylinders - Saleyards	\$69.72
652.636-01	24/11/2016	C and C Machinery	Blades - Saleyards Mower	\$107.50
652.1862-01	24/11/2016	Calibre Consulting	Claim 2 - Mount Barker Bike Master Plan	\$2,750.00
652.1828-01	24/11/2016	Casestore	Phone Case - Assistant Works Supervisor	\$79.90
652.1870-01	24/11/2016	Central Regional TAFE	Municipal Law Enforcement A and B Course - S Player	\$276.14
652.129-01	24/11/2016	Civica Pty Ltd	Authority Managed Services - January 2017 / GIS Integration Fee 2016	\$9,795.34
652.130-01	24/11/2016	CJD Equipment Pty Ltd	Guide Plate - Kenworth DAF Truck	\$115.74
652.1868-01	24/11/2016	Cleanaway - Bulk Recycle Bins	Hire of Bulk Recycle Bins - October 2016	\$2,181.88
652.1869-01	24/11/2016	Cleanaway - Rubbish and Recycle Collections	Rubbish and Recycling Collections - October 2016	\$16,320.36
652.1301-01	24/11/2016	Core Business Australia	Claim 4 - Childcare Feasibility Study (Grant Funded)	\$5,907.55

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
652.138-01	24/11/2016	Courier Australia	Courier Fees	\$199.51
652.137-01	24/11/2016	Custom Service Leasing Pty Ltd	Lease of AGWA Vehicles (Recoverable)	\$841.22
652.139-01	24/11/2016	Cutting Edges Pty Ltd	Edges - Skid Steer	\$648.22
652.143-01	24/11/2016	Duggins Menswear	Outside Staff Uniforms 2016/17	\$14,275.80
652.299-01	24/11/2016	Esplanade Hotel Fremantle	Accommodation, Meals and Parking - F Pengel	\$831.70
652.147-01	24/11/2016	Eyerite Signs	Printing of Signs - Swimming Pool	\$323.40
652.446-01	24/11/2016	Fuel Distributors of Western Australia	Diesel - Stock	\$12,232.91
652.642-01	24/11/2016	G K Hambley	Lawnmowing - CEO, DCEO Houses and Playgroup	\$407.00
652.1225-01	24/11/2016	Great Southern Bio Logic	Water Sample Collection and Monitoring - O'Neill Road Waste Facility	\$990.00
652.156-01	24/11/2016	Great Southern Group Training	Rec.Centre School Based Trainee Wages - D McAleese / Apprentice Gardener Wages - A Crofts / Apprentice Mechanic Wages - R Bail	\$4,137.41
652.1867-01	24/11/2016	Gym Direct	Commercial Power Rack with Built in Chin Up Bar - Rec.Centre	\$2,584.00
652.162-01	24/11/2016	Hanson Construction Materials	Blue Metal - Depot	\$1,846.46
652.167-01	24/11/2016	Healy and Sons	Gravel - Saleyards / Hire of Plant - Frost Oval , District Hall (Grant Funded) and Depot / Hire of Excavator - Rocky Gully- Frankland Road	\$13,174.00
652.1501-01	24/11/2016	Insight Call Centre Services	After Hours Call Out Phone Service - October 2016	\$115.12
652.1747-01	24/11/2016	Ixom	Chlorine - Swimming Pool	\$1,404.08
652.172-01	24/11/2016	Jason Signmakers	Boyup Road Name Sign / Surveillance Signs - O'Neill Road Waste Facility	\$265.10
652.168-01	24/11/2016	JR and A Hersey	White Line Marking Paint	\$181.59
652.639-01	24/11/2016	K E Gregory	Window Cleaning - Library	\$265.00
652.695-01	24/11/2016	Ken Freegard Filter Cleaning	Filter Cleaning - Grader and Kenworth DAF Truck	\$61.70
652.1324-01	24/11/2016	Kendenup Country Club Inc.	Hire of Club Room - 28 August 2016 - Fire Awareness Seminar	\$100.00
652.176-01	24/11/2016	Key 2 Creative	Business Cards - F Pengel, D LeCerf and M Vitler	\$539.00
652.53-01	24/11/2016	Landmark	Fertiliser and Draincoil - Sounness Park / Fertiliser and Herbicide - Swimming Pool / Nozzle - Gator / Herbicide - Town Streets	\$1,823.72
652.179-01	24/11/2016	Les Mills Body Training Systems	Monthly Licence Fees - November 2016	\$476.80
652.191-01	24/11/2016	Lorlaine Distributors	Roadside Litter Bags	\$498.40
652.707-01	24/11/2016	Marshall Mowers	Oil Filters - Ariens Mower	\$85.85
652.1024-01	24/11/2016	Meat and Livestock Australia Limited	NLRS Saleyard Market Reporting - October 2016	\$880.00

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
652.202-01	24/11/2016	Mount Barker Auto Electrics Pty Ltd	Repair Headlight - Subaru Forrester / 4 Multi Function Jump Starter Pack / UHF Aerial - Isuzu Crew Cab Truck / Radio Aerial - Grader / Light Globes - Ford Ranger	\$1,332.00
652.207-01	24/11/2016	Mount Barker Electrics	Install Power Point and Replace Lights - Saleyards / Wire Up Air-Conditioners - HACC / Investigate and Repair Loss of Power to Fuel Bowser - Depot / Replace Lights - Admin Office	\$4,243.93
652.208-01	24/11/2016	Mount Barker Express Freight	Courier Fees	\$137.50
652.212-01	24/11/2016	Mount Barker Hire	Hire of Skip Bin - Town Hall	\$265.00
652.872-01	24/11/2016	Mount Barker Scrap Shak	Ink for Printer - Rec.Centre	\$105.50
652.960-01	24/11/2016	Mount Barker Service Centre	Service of Kendenup BFB Truck (Funded by ESL)	\$710.80
652.1188-01	24/11/2016	Mount Barker Smash Repairs	Towing of Abandoned Vehicle - Narpund Road to O'Neill Road Waste Facility	\$110.00
652.224-01	24/11/2016	Opus International Consultants	Detailed Blackspot Design - Red Gum Pass Road and Matilda Road Intersection / Re-Design of Langton Road Streetscape / Professional Services - Saleyards Roof	\$7,068.88
652.1255-01	24/11/2016	Pacific Brands Workwear Group Pty Ltd	Uniforms - A Kendrick, A Chadbourne, V Baker and P Duncan	\$1,326.56
652.1817-01	24/11/2016	PF Olsen Australia	Purchase of Gravel - Boyup Road	\$2,990.00
652.799-01	24/11/2016	Plantagenet Concrete	Concrete - Mount Barker Tennis Courts	\$446.60
652.265-01	24/11/2016	Plantagenet Medical Group	Pre-Employment Medical - A Lynch	\$110.00
652.289-01	24/11/2016	Plantagenet News	Adverts - Issue 890	\$693.00
652.1008-01	24/11/2016	Plantagenet Plumbing	Plumbing Repairs - Swimming Pool	\$208.07
652.14-01	24/11/2016	Plantagenet Sheds and Steel	Fabricate Sleeves for Bollard - Lowood Road / Top Span Roofing - Speedway / Patio Tubing - Community Centre	\$619.33
652.16-01	24/11/2016	Pre-emptive Strike	Backup Monitoring - June, July and August 2016 / IT Support - November 2016 / Investigate and Rectify Internet Connectivity Issue - Admin Office	\$3,198.25
652.1132-01	24/11/2016	Public Libraries of WA Inc	PLWA Membership 2016/2017	\$165.00
652.1866-01	24/11/2016	Regional Development Australia	Lower Great Southern Alliance Support - Mapping Food Production and Processing in the Great Southern	\$1,100.00
652.372-01	24/11/2016	Rocky Gully Pub	Meals - Feral Pig Eradication Group (Funded by Feral Pig Eradication Group)	\$375.00
652.701-01	24/11/2016	Rose and Crown Hotel	Accommodation and Meals - S Player	\$805.00
652.651-01	24/11/2016	S and J Cameron	Clear Trees - Kent River Road	\$110.00
652.1320-01	24/11/2016	Signs Plus	Name Badge - F Pengel and S Chambers	\$32.00
652.157-01	24/11/2016	South Regional TAFE	Electrical Tag and Test Training - M Vitler	\$338.35

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
652.29-01	24/11/2016	Southern Tool and Fastener Co.	Purchase of Chainsaws, Pole Pruners and Brushcutters - Works / Repair Blower - Works / Purchase of Transfer Pump and Air Compressor - Works	\$5,396.88
652.31-01	24/11/2016	Star Track Express	Courier Fees	\$667.41
652.37-01	24/11/2016	Stewart and Heaton Clothing	Protective Uniforms and Equipment - BFBs (Funded by ESL)	\$526.85
652.1854-01	24/11/2016	Stockdale Building Company Pty Ltd	Improvements at Kendenup Playgroup Building and Grounds	\$5,000.00
652.1249-01	24/11/2016	Sunny Industrial Brushware	Brushes - Skidsteer Loader	\$1,559.80
652.41-01	24/11/2016	Sunny Sign Company Pty Ltd	Reflective Numbers for Rural Street Number Signs	\$95.70
652.43-01	24/11/2016	Synergy	Synergy Account - Various	\$2,143.30
652.508-01	24/11/2016	T and C Supplies	Ear Muffs, Curtain Wire and Pullstart Cord - Saleyards	\$351.85
652.54-01	24/11/2016	Think Water Albany	Hunter Roam XL Remote Controller - Race Track / Plugs, Clamps and Washdown Hose - Frost Oval	\$985.97
652.364-01	24/11/2016	Tim's Tyres	Tyres - Grader and Loader	\$2,704.90
652.1237-01	24/11/2016	T-Quip	Blade and Belt - Gator	\$373.30
652.359-01	24/11/2016	Truckline	Adblue - Kenworth DAF Truck / Wheel Re-Torque Tags - Works	\$375.10
652.504-01	24/11/2016	West Coast Analytical Services	Laboratory Analysis on Water Samples - O'Neill Road Waste Facility	\$3,811.50
652.57-01	24/11/2016	Westshred Document Disposal	Hire of Shredding Bins - Admin Office and Saleyards	\$119.90
652.578-01	24/11/2016	Whale Plumbing and Gas	Repair Blocked Drain - Dump Point / Install Whirly Birds and Remove Gas Heaters - Group Fitness Room Rec.Centre	\$848.50
652.1429-01	24/11/2016	Woodlands Distributors and Agencies	Fertiliser and Liquid Fertilisers - Sounness Park	\$8,917.70
653.59-01	24/11/2016	Australian Services Union (ASU)	Staff Union Payments	\$52.72
653.60-01	24/11/2016	Child Support Agency	Staff Child Support Payment	\$394.02
653.878-01	24/11/2016	Health Insurance Fund of WA	Staff Health Insurance Payment	\$149.80
653.62-01	24/11/2016	Social Club - Inside Staff	Staff Social Club Payment	\$151.00
653.63-01	24/11/2016	Workers Fund - Outside Staff	Staff Social Club Payment	\$160.00
654.1716-01	24/11/2016	ClickSuper	Staff Superannuation Payment	\$29,078.03
5000722	01/11/2016	Westnet	Internet - Various	\$519.69
5000723	07/11/2016	Western Australian Treasury Corporation	Loan #93 Loan Repayment (Recoverable from Plantagenet Village Homes)	\$72,259.81
5000724	14/11/2016	Corporate Charge Card	Meal - R Stewart and S Tweedie / Meal - R Stewart and N Watson / Return Flights Perth to Brisbane - Cr L Handasyde / National Roads Congress Registrations - R Stewart and Cr L Handasyde / Plants - CEO House / Card Fee	\$3,178.11

Schedule of Accounts for the Month of November 2016
for the Council Meeting to be held 6 December 2016

Cheque No.	Chq Date	Payee	Description	Amount
5000725	14/11/2016	Corporate Charge Card	Receipt Printer - Front Counter / Building Surveyor Practitioner Guide / Tea Bags for Community Survey / Voucher - Jim Giddens Retirement Present / Printer - Swimming Pool / Ink for Printers - Rec.Centre and Swimming Pool / Deep Freeze Software - Library / 64GB Micro Disk - Camera / Card Fee	\$2,794.43
5000726	18/11/2016	Western Australian Treasury Corporation	Loan 95 Repayment - Saleyards Roof	\$14,347.03
5000727	21/11/2016	Equipment Rents	Photocopier Lease - Admin Office and Library	\$1,039.50
			TOTAL	\$1,109,685.35