



annual REPORT 2013 - 2014



## Annual Report

For the Year Ended 30 June 2014

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#### 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 <sup>2</sup>
• Number of elected members (Shire)	9
• Number of dwellings	2,490
• Number of rate assessments	3,444
• Length of sealed roads	332 km
• Length of unsealed roads	908 km
• Number of electors	3,420
• Number of bushfire brigades	12



It is with great pleasure that I present to you the 2013/2014 Annual Report for the Shire of Plantagenet. This report provides an overview of the Shire's activities during the year, a year which has presented a number of challenges and opportunities.

The 2013 elections resulted in Crs Brett Bell, Sue Etherington, Len Handasyde, Jeff Moir and new councillor Jon Oldfield being elected for a period of four years. I was very honoured to once again take on the position of Shire President, with Cr Len Handasyde chosen as Deputy Shire President.

Former Councillor Michael Skinner retired from the Council after providing 16 years of service. He was Deputy Shire President from October 2009 to 2013.



Michael was Chair of the Saleyards Committee from February 2008 to October 2013 and Chair of the Audit Committee from December 2005 to October 2013. I would like to acknowledge Michael's considerable efforts for the community as an elected representative.

I would also like to thank former Manager of Community Services, Nicole Selesnew for her contribution over the last 11 years and welcome Fiona Saurin to that important role.

A number of key items projects were progressed during 2013/2014, including:

- \$2.53 million capital road works program.
- Completion of the redevelopment of Sounness Park (\$3.75 million in 2013/2014).
- Completion of on the nature playground at Wilson Park.
- Significant upgrades were undertaken at four waste disposal / transfer station sites.
- Installation of soft floor matting in all selling pens at the saleyards.
- Continuation of additional holding pens at the saleyards.
- Continuation of refurbishment of Shire houses.
- The refurbishment of the Mount Barker war memorial was begun.
- Construction of a half court basketball court in the Kendenup Rail Reserve (this project was driven by the Kendenup Community Development Association and largely funded by Lotterywest).
- Construction of a new cat pound at the Shire Depot.

## *Tidy Towns Award*

In October 2013, the Keep Australia Beautiful Council Tidy Towns Sustainable Communities Awards were presented in Ongerup. These awards are about much more than keeping towns clean and tidy. The awards recognise towns for their achievements in working towards sustainability, including preserving the culture and protecting the environment and amenity of towns.

While the Shire didn't win the major award, we were happy that the judges thought that 'a huge amount of natural resource management work is being undertaken in the areas surrounding Mount Barker and within the Shire of Plantagenet, due to its location in one of the 13 biodiversity hotspots in the world. This collaborative effort by such a large number of stakeholders is truly spectacular and was worthy of a Special Commendation'.

## *Sounness Park Redevelopment*

I am very happy to report that Stage 1 the redevelopment of Sounness Park was completed on 16 March 2014. This project is one of the biggest undertaken by the Shire in its history and is a fitting tribute to the Sounness family who gifted the Sounness Park land to Shire for the purpose of 'the prime facility for sport and recreation'.

Stage One comprises new clubrooms and change rooms and the refurbishment and lighting of Sounness Oval. The \$6.2 million budget was supported with funding from commonwealth and state government programs and also Lotterywest for part of the fitout. The total grant funding component was over \$4.8 million.

A huge amount of work has been done to secure funding to that degree and to ensure that the requirements and timelines required by all the funding bodies have been adhered to. There was an issue with the Country Local Government Fund grant of \$593,798.00, which was not forthcoming due to State Government cutbacks. These funds had already been committed to the project and needed to be raised elsewhere, which was only possible due to the healthy state of the Shire's finances. Thankfully, the grant has been reinstated for Stages 2 & 3 of the Sounness Park redevelopment, which will include a new hockey ground and cricket oval.

The Mount Barker Football Club has leased the clubroom space for a three year period. During the lease period the Club is working with other 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.

## *Mount Barker War Memorial*

During the year, the Council decided to make some improvements to the Mount Barker war memorial. There wasn't very much room for people to stand due to overgrown trees and the area was looking quite outdated. The Shire formed a working group to make recommendations to the Council on the proposed redevelopment of the war memorial site. The working group was made up of members of the RSL, councillors, a community member and two community college students, together with Council staff. As at the end of June, works had begun which will be a big improvement to that key entry to the town.

## *Wetlands Project*

During the year, it was with some disappointment that the Shire decided not to proceed with the Mount Barker Wetlands Project. The aim of the wetlands project was to turn an unsightly, unsafe and environmentally damaged area into a site that people want to visit and create a welcoming entrance into town.

Unfortunately, Brookfield Rail imposed fencing requirements along both sides of the railway corridor adjacent to the wetlands development. This resulted in additional costs and reduced visual appearance. The Council decided not to proceed with the full project and simply install and backfill a series of drainage pipes within the existing open trenches. The RSL Memorial component of the wetlands project was relocated to the Mount Barker war memorial.

## *Local Government Reform*

As chairman of the Great Southern Zone of the Western Australian Local Government Association, I can report that a lot of discussion in the last 12 months has focused on local government reform in the metropolitan area. This will represent a big change to the industry of local government and will potentially have a large impact on rural local government as well.

Since the announcement of metropolitan local government reform in July 2013, the Premier has indicated that reform would move to country local government following its implementation. This indication by the Premier gives an opportunity for the sector to determine a position on reform in advance. Local governments have expressed a desire to self determine where the sector wants to position itself. I have recently been successful in nominating for membership to a Local Government Association Country Reform Policy Forum, which will scope the various options or opportunities available for reform, to present to the Government.

## *Regional Co-operation*

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 has progressed a number of initiatives including a regional archive repository and a regional waste transfer station project. The concept for the new archive repository involves each of the four member councils being allocated storage space within the former Shire of Broomehill administration building for archiving of records. This has resulted in an under-utilised building received a new lease of life and will provide a much needed resource for the member councils.

## *Australian Early Development Index*

Last year I reported that the issue of Plantagenet's low score on the Australian Early Development Index (AEDI) came into focus. The AEDI is a population measure of young children's development. It creates a snapshot of children's development in communities across Australia and is linked to the predictors of good adult health, education and social outcomes. This year, meetings have been held to progress this issue and in March 2014, an AEDI Forum was held at the Community Resource Centre. It was a well attended meeting with approximately 40 people in attendance representing many Government departments and private bodies providing services to early childhood.

## *Asset Management*

Over recent years, a lot of work has been undertaken to implement a new Corporate Business Plan for the Shire, which incorporates improved management of Shire assets. Asset Management is about the Shire having the necessary plans in place to ensure that funds and resources are on hand at the optimum time to renew and replace assets before they wear out and threaten the ongoing delivery of services.

Unfortunately, this has happened too late for the Rocky Gully Hall. During the year, the Council decided that the hall should be demolished. It is deteriorating quickly and its asbestos construction poses a health risk to the community. The electrical system in the building is also dangerous and the building has had to be closed. At this stage, no funds have been allocated for the demolition.

## *Anzac Commemorations*

The commemoration of 100 years since the first convoy departure from Albany to the First World War is being celebrated from 30 October to 2 November 2014. Tourism WA has estimated that as many as 75,000 visitors will be attending this unique event. Accommodation premises in Albany are fully booked for this event and there will be the need for more accommodation over a two week period.

A lot of discussion has taken place about how the Shire may contribute towards this event. It is highly likely there will be the need for B&B accommodation for those visitors without caravans and/or motorhomes. With tourist accommodation in Albany being fully booked, this Council has taken the initiative to ensure there is overflow accommodation in the form of B&B accommodation available for the period.

The Council to allow home owners to make a room or rooms in their home available for visitors as B&B accommodation for a maximum of four guests, for the two week period commencing 25 October 2014 and concluding on 9 November 2014. Owners will not be required to apply for the usual Planning Consent.

## *Town Planning*

The Council has achieved a lot in the area of town planning this year. A review of the Shire's Planning Vision has been carried out to ensure the document is up to date. The Planning Vision was originally adopted by the Council on 9 March 2010. It is a critical document in the long term planning of the whole Shire and looks at all aspects to guide growth and development well into the future. The time frame for this Planning Vision will be for the next 10 to 20 years and beyond.

The Council has also initiated an amendment to Town Planning Scheme No. 3 to rezone 28 lots in Mount Barker from Service Industrial to Commercial and Residential (R17.5). With the introduction of the Commercial zone to replace the Service Industrial zone, there are several land uses which will no longer be permissible. These are uses such as automotive repairs, builders storage yard, fuel depot and the like. Other uses will become permissible including bed and breakfast, consulting rooms, craft shops, eating houses, grouped dwellings etc.

Existing land uses that may not be permissible in either the Commercial zone or Residential zone can continue to operate under the Non-Conforming Use provisions of the Scheme. Over time, some of these sites may be redeveloped with conforming land uses considered to be more appropriate to the centre of Mount Barker.



## *Conclusion*

As Shire President, I have had the pleasure of attending many different activities and events in the last 12 months. We are very lucky to have a vibrant community which can develop and support a myriad of events in one year such as:

- September 2013 - Red Cross 50th Anniversary Rally.
- September 2013 - 11th Southern Art Trail at Galafrey Winery.
- September 2013 - Plantagenet Arts Council Awards.
- October 2013 - Qantas Mount Barker Wine Show. The Shire of Plantagenet and the town of Mount Barker were praised numerous times during the evening for their contribution and support over the last 36 years.
- October 2013 - Plantagenet Wine's 40th Anniversary of their first vintage.
- November 2013 - Plantagenet Community Fair.
- November 2013 - 60th Anniversary of the Plantagenet Players.
- January 2014 - Grapes and Gallops at Frost Park.
- January 2014- Australia Day Awards at the Rotary breakfast. The recipients were Heather Adams, Tilly Johnston and the Committee of the Mount Barker Community Fair.
- April 2014 - Volunteer's Day at the Sounness Park Precinct.
- April 2014 - Art in the Park and other events in Porongurup. Most of the venues were crowded with tourists.

As always, I take this opportunity to publicly thank my fellow councillors and the staff for their continued efforts. Your Councillors, staff and I are here to support local residents and to achieve good strategic outcomes on behalf of our community.



Cr Ken Clements  
Shire President

A refreshing (and challenging) aspect of being CEO of a local government such as the Shire of Plantagenet, is that there is no concept of 'marking time'.

Planned projects may still be underway but that doesn't prevent the call for 'what's next?'

Success in local government, especially rural local government, depends on the amount of grant funding that can be accessed.

The call for 'what's next?' means that Council staff will, more or less constantly be in a planning phase, so that we can be 'shovel ready' should funding appear.



More and more, both Federal and State Governments, when making grants available, are looking for quick results and therefore 'shovel ready' projects are more likely to gain focus.

The Council's long term planning enabled funding to be secured to finalise Stages 2 and 3 of the Sounness Park project. The change in Federal Government in the September 2013 election resulted in previous agreements which had yet to be ratified with a signed contract being jeopardised. However, with plans in place, the Shire was able to secure the funding. Without this funding Stages 2 and 3 would not have occurred.

Similarly, with the cessation of the Local Government component of Royalties for Regions, expected funds were withheld from the Council.

Although subsequently re-instated, those funds had to be used for a different purpose and some Councils that weren't 'shovel ready' found it difficult to justify the new funds.

Plantagenet, due to its planning, successfully bid for those funds.

Overall the Sounness park project has resulted in the attraction of three external dollars for every one internal dollar spent.

As mentioned earlier, grant funding must be attracted to undertake community infrastructure projects. Without such external funds Councils would be forced to borrow funds and/or raise rates. Both of these methods have effective limits, either statutory or ability to pay.

Increasingly such grants are made available to projects with a 'regional' component. That is, what portion of the project will benefit neighbouring council districts?

There is little doubt that the 'regionalisation' of rural local government is very much at the forefront of thinking by the State Government.

The industry of local government therefore continues to change under the banner of Structural Reform and our planning and our conduct with our neighbours continues to reflect this.



Rob Stewart

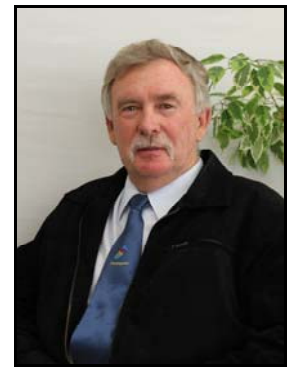
CHIEF EXECUTIVE OFFICER



Shire President  
Cr Ken Clements



Deputy Shire President  
Cr Len Handasyde



Cr Brett Bell



Cr Andrus Budrikis



Cr Sue Etherington



Cr Gert Messmer



Cr Jeff Moir



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 Saurin

- Community Services
- Regulatory Services



**Former Manager  
Community Services –  
Nicole Selesnew  
(Resigned in April 2014)**

## EXECUTIVE SERVICES

### Governance

An ordinary election for five positions of councillor was held on 19 October 2013. Crs Brett Bell, Sue Etherington, Len Handasyde and Jeff Moir and new councillor Jon Oldfield were declared elected for a period of four years. Former councillor Michael Skinner did not stand for re-election.



Cr Skinner being presented with a record of his service  
(With CEO Rob Stewart and Shire President Ken Clements)

The newly elected Council adopted a four weekly meeting cycle, as a middle ground between three weekly meetings and once a month meetings. Four weekly meetings held on a Tuesday provide a more even distribution of meetings throughout the year.

At a Special Meeting of the Council held on 29 October 2013, the Council reconstituted its Saleyards Advisory Committee with the committee membership set at three councillors and one other industry person. Former councillor Michael Skinner was subsequently appointed as a member of the Saleyards Advisory Committee as the 'Other Industry Person'.

The Council changed the name of the Audit Committee to 'Audit and Risk Management Committee' to better reflect the statutory duties of the Committee.

The Council established a formal Heavy Plant Committee to review Policy I/PM/1 Plant – General Policy and make recommendations to the Council regarding:

- a) Specifications of heavy plant;
- b) Type and number of heavy plant;
- c) Maintenance Regime;
- d) Optimum replacement;
- e) Operator efficiency and productivity; and
- f) Disposal of heavy plant.

## Citizenship Ceremonies

Five ceremonies were conducted for during the year, which conferred Australian citizenship on 11 residents.



New citizens with the Shire President, Cr Clements

## **Administration**

### Property Transactions

- The Council leased the brick and iron hut and radio mast located on Reserve 44652 (Location 7761) Mount Barker Hill to Mr Bevan Lang.
- The lease of the canteen at the Mount Barker Regional Saleyards on Portion of Lot 3 Albany Highway, Mount Barker was awarded to Mrs Evonne Mitchell for three years.
- An amended lease agreement was entered into with the Kendenup Country Club Inc for Reserve 41498, being Location 7675 Beverley Road, Kendenup.
- A licence agreement with the Mount Barker Toy Library Committee was renewed for a further one year term, for the use of Lot 8 Marmion Street, Mount Barker for Toy Library purposes.
- A Memorandum of Understanding was entered into with the Kendenup Community Grounds Committee Inc and the Kendenup Community and Recreation Centre Inc regarding the planning and construction of a community facility at the Kendenup Agricultural Grounds.
- An amended lease agreement was entered into with the Mount Barker Tennis Club for Lot 52 Lowood Road and Portion of Lot 149 McDonald Avenue, Mount Barker for the tennis club.
- A new lease agreement was entered into with Wanslea Early Learning and Development for Lot 7 Marmion Street, Mount Barker for the purpose of a child care centre.
- The Council endorsed a land exchange and land transfer of Lot 623 and Lot 503 Lowood Road, Mount Barker, in order to rationalise the boundaries of the land in the vicinity of the Council's administration building.
- A lease was entered into with the Mount Barker Football Club Inc, for the Sounness Park Clubrooms, part Lot 150 McDonald Avenue, Mount Barker.

- Authority was given to enter into a sublease agreement with Mount Barker Tyre and Exhaust and Mal Jones and Co for Lot 6 Lowood Road, Mount Barker for the purpose of a public carpark.

## Asset Management

In the past, like many local authorities, the Shire has met community needs through investment in creation of new infrastructure without recognising the long-term life cycle costs associated with the ongoing operation, maintenance and renewal of the infrastructure. Improving the management of infrastructure can bring major benefits by ensuring that scarce resources are used in the most cost effective manner.

The Shire of Plantagenet is committed to ensuring that Asset Management is recognised as a major corporate function within the Council and making informed decisions in relation to its assets. To achieve this, the Shire has commenced the preparation of Asset Management Plans.

In 2010/2011, the Shire received a sum of \$70,000 from the Department of Local Government to help with Asset Management Capacity Building. A consultant asset management firm was engaged to prepare an Asset Management Strategy and Asset Management Plans, which are nearing completion.

Asset Management Plans will assist in defining the level of service to be provided and will be used to help make informed decisions in relation to considering the need to maintain or renew existing assets, acquire new assets, upgrade existing assets or dispose of assets to support service delivery. Asset management plans will also link to a long term financial plan setting out what resources can be allocated in the coming years.

At its meeting held on 25 May 2013, the Council adopted a Stage 1 Asset Management Plan that meets basic requirements. It is based on a compilation of existing information from across the organisation. There are a number of information and process gaps that need to be filled over time to produce a more comprehensive plan. A number of recommendations cover the identified gaps and the outcome of the financial modelling.

Further work is being undertaken in regard to asset condition and survey reports for Shire roads and a Shire wide gravel re-sheeting program. This work will assist the Shire in developing Stage 2 Asset Management Plan for road assets. Stage 2 Asset Management Plans will eventually be required for buildings, parks and reserves, waste disposal sites and other assets (including saleyards, cemeteries and radio masts).

## Audits and Compliance

The 2013 Compliance Audit revealed no areas of non-compliance.

In February 2013, a new regulation (Section 17) of the Local Government (Audit) Regulations was promulgated. This regulation requires a review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance at least once every two calendar years and to report to the Audit Committee the results of that review.

In response to this, the Shire has currently adopted new policies and procedures for legislative compliance internal control and will work towards improving its risk management culture.

## 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 the Silver Certificate of Occupational Safety and Health (OSH) status.

## Staffing

The 2013/2014 year saw a number of staff changes.

In Corporate Services, Jane Gibson (Customer Service Officer) and Rachel Handasyde (Telephonist) switched positions in October 2013, which saw Jane move into the role of part time Telephonist while Rachel continued to act as the other part time Telephonist and on alternate weeks, filled the vacant position of Customer Service Officer created by Jane's move. Jane tendered her resignation in April 2014 and was replaced by Lisa Clarke. In June 2014, Rachel Handasyde left the Telephonist position to take up a job share position in the Works and Service department and was replaced by Vanessa Hillman.

In the Works and Services Department, Vanessa Ward, who had been relieving in the role of Senior Administration/Project Officer while Megan Beech was on a period of parental leave, tendered her resignation in September 2013. Amy Chadbourne (Administration Officer Works and Services) stepped into the role on a temporary basis until Megan was due to return. In April 2014 Megan advised that she had decided not to return to work and Amy was appointed to the role on a permanent basis. The part time job share position of Administration Officer Works and Services left vacant by Amy's move was filled by Rachel Handasyde.

In Executive Services, Abbi Saunders (Administration Assistant) resigned in April 2014 and made the move to Perth. The position was removed from the Staff Establishment Chart and duties, particularly Occupational Health and Safety administration, were shared among other staff.

In the Community Services Department, Isabelle Draffehn, who had been relieving for Rayona King (Administration Officer) was appointed to the position of Community Development Officer on a permanent full time basis after Rayona advised that she would not return on a full time basis after a period of parental leave. Rayona continued to perform casual work for the Shire and in May 2013 was offered the part time position of Relief/Administration Officer. April 2014 also saw the resignation of Nicole Selesnew (Manager Community Services) who left the Shire of Plantagenet to further pursue cheese making opportunities. Nicole was replaced by Fiona Saurin.

At the Recreation Centre, Michael Gaffney made a move to Bunbury in July 2013 and was replaced briefly by Michelle Headley and then by Darren McDonald in March 2014.

At the depot, staffing remained relatively stable during the 2013/2014 year with only one departure. Gavin Watson (General Hand Parks and Gardens) resigned in March 2014. As at the end of June 2014, the position was being advertised.

## Strategic Community Planning

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 developed and adopted by the Council at its meeting held on 25 June 2013.

In addition to the Strategic Community Plan, the Council also adopted a more detailed, four year Corporate Business Plan, which also incorporates the following documents:

- Asset Management Plan (Stage 1);
- Long Term Financial Plan 2013/14 – 2022/23; and
- Workforce Plan 2013/14 – 2017/18.

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.

## Records Keeping

Works have now been completed at the former Shire of Broomehill administration office to provide a dedicated repository for the long term storage of Council records for the Southern Link Voluntary Regional Organisation of Councils (VROC) while still allowing for Shire of Broomehill-Tambellup services to be provided from the site.

Opening on 6 November 2013, the facility meets the requirements of the State Records Act 2000 for the storage of the archive records of the four member councils of the VROC. Shire of Plantagenet records were transferred to the facility in January 2014.



Shire archives at the new repository in Broomehill

## CORPORATE SERVICES

### Finance

A significant issue dealt with in this financial year was the impact of changes implemented by the State Government regarding the Country Local Government Fund (CLGF), which have created a situation such that the final payment (allocated for Stage One of Sounness Park) in the amount of \$593,798.00 was not made.

As these funds had already been committed as part of the contractual obligations for the completion of Stage One of Sounness Park, the funds needed to be raised elsewhere. In an already tight budget situation, there was some difficulty in finding such a large amount of money through reallocation and without borrowing. The money was eventually found from reductions in some capital works projects, other unbudgeted income and from reserve funds (for which a formal change of use of reserve funds was required).

In March 2014, a Financial Management Review of the Shire was carried out by Lincolns Accountants and Business Advisors. This review is designed to test the financial management systems of the Shire and to report on the appropriateness and effectiveness of the control environment within as required by Local Government (Financial Management) Regulation 5(2)(c). Overall the result was very good, with the main issues being the need for some procedures relating to debt collection and credit card usage.

The Shire's operating net result was \$3,934,062 in 2013/2014. Rate revenue increased from \$5.46 million in 2012/2013 to \$5.74 million in 2013/2014. Outstanding borrowings reduced from \$3.72 million in 2012/2013 to \$3.33 million in 2013/2014. At the request of the Bendigo Community Bank, the interest free loan (remaining principal of \$120,000) was repaid in full during the year.

The Council spent \$ 3,296,688 on land and buildings, a significant part of this being the Sounness Park clubrooms and change rooms. A total of \$3,885,457 was spent on infrastructure capital works and \$1,869,777 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$1,194,770 in 2012/2013 to \$1,291,674 in 2013/2014. The level of unrestricted cash at year end fell from \$964,976 to \$412,914 and unspent grant funds on hand decreased from \$695,483 to \$10,432.

The Council received grants and contributions for the development of assets of \$5.98 million in 2013/2014. Total grants and contributions received was \$7.56 million.

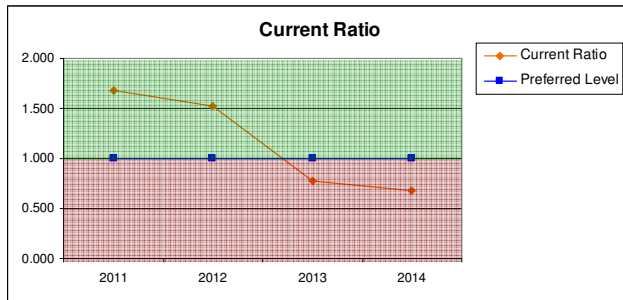
Due to changes to Regulation 16 of the Local Government (Financial Management) Regulations, the Shire's land and buildings were revalued at 30 June 2014 by an independent valuer. All of the valuations were made on the basis of observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use. The revaluation of these assets resulted in an overall increase of \$31,874,585 in the net value of the Shire's land and buildings.

On 19 February 2014, the WA Local Government Grants Commission visited the Shire of Plantagenet. The Commission is a statutory body established by State legislation, the Local Government Grants Act 1978, to determine the allocation of Commonwealth General Purpose Grants amongst 138 local governments in WA.

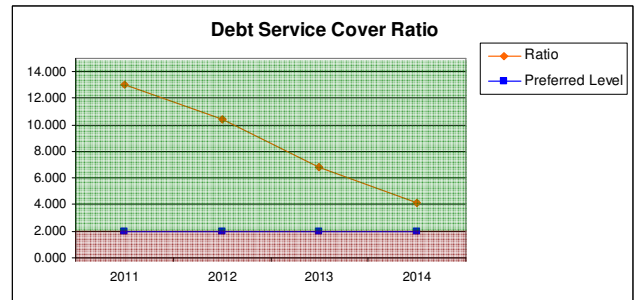
The Grants Commission is required to keep up with the changing face of local government to ensure that its methods reflect the operations of the industry. As part of this process, the Commission visits approximately 30 local governments each year to hold public hearings. This visiting program provides a valuable opportunity for local governments to inform the Commission of the issues they are facing.

## Financial Ratios

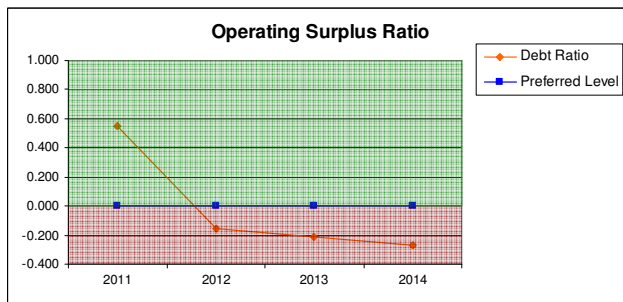
Other changes to Local Government (Financial Management) Regulations established a set of new financial ratios, which are described below:



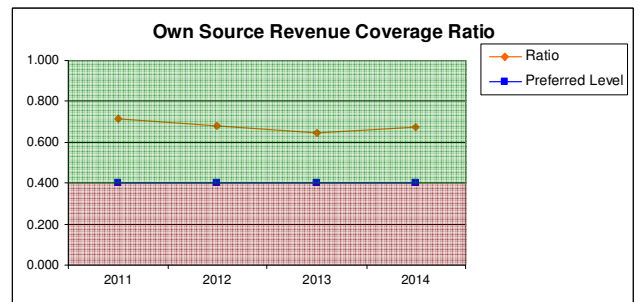
This ratio gives an indication of short term liquidity, or the ability to meet financial obligations when they fall due. The standard is met if the ratio is greater than 1.



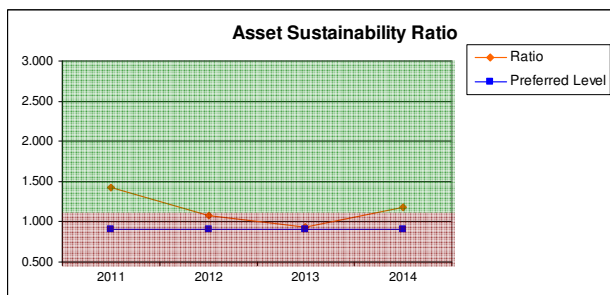
This ratio indicates an ability to repay debts. A ratio greater than 2 is desirable at a basic level and an advanced standard is met if the ratio is greater than 5.



This ratio indicates an ability to cover operational costs and have revenues available for capital funding or other purposes. A basic standard is met between 0 and 0.15. An advanced standard is met over 0.15.



This ratio indicates an ability to cover costs through own source revenue efforts. A basic standard is met between 0.4 and 0.6. An intermediate standard is met between 0.6 and 0.9. An advanced standard is met over 0.9.



This ratio indicates to what degree the Shire is replacing or renewing existing assets at the same rate that its overall asset stock is wearing out. The standard is met if the ratio is greater than 0.9.

Other new ratios were established which cannot be measured retrospectively, as follows:

- Asset Consumption Ratio – This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. The standard is met if the ratio is greater than 0.5. The standard is improving if the ratio is between 0.6 and 0.75. The Shire's ratio value is 0.188.
- Asset Renewal Funding Ratio - This ratio measures an ability to fund projected asset renewal and replacements in the future. The standard is met if the ratio is between 0.75 and 0.95. The standard is improving if the ratio is between 0.95 and 1.05. The Shire's ratio value is 0.970.

These final two ratios have only been audited to the extent that the values are represented in the Shire's Asset Management Plan and Long Term Financial Plan. There has been no additional effort in auditing the veracity of those plans or the figures used to determine the ratios. Further work is required on those plans to ensure that, in the long term, the Shire has adequate information to ensure that its plans are robust and that assets are maintained in a responsible and sustainable manner.

## 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 bank account donated by the Bendigo Bank and was won by Norm Frost. Second prize was overnight accommodation with breakfast at Novotel Perth Langley Hotel in Perth and was won by Isabelle and Jaroslaw Okis. Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Heather and Peter Roberts.

## 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 \$64,300 was returned to the community.

The inaugural joint community sponsorship evening was held in August 2013. For the last couple of years, the Shire, Bendigo Community Bank and Mount Barker Co-op have been working together to co-ordinate their grant funding processes. The sponsorship 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.



Joint Sponsorship Evening



## Policy Reviews

The following Council policies were reviewed during 2013/2014:

- F/FM/10 - Budget Preparation.
- OP/HRE/2 – Equal Employment Opportunity.
- F/RI/1 – Investments.
- A/I/1 – Insurance of Buildings on Council Controlled Land.
- I/OA/1 – Standpipe Location and Regulation of Water Supply to Users.
- OP/HRP/1 – Recognition of Councillors and Staff.
- CE/CS/4 – Staff Attendance at External Functions and Reimbursement of Expenses.
- OP/HRS/3 – Occupational Health and Safety.
- IT/I/1 – Internet and Email Usage.
- I/FM/2 – Vehicle Specifications.
- NRM/EI/1 – Gravel and Sand Acquisition.
- A/PA/16 - Notification to Absentee Landowners - Electoral Roll.
- RS/BRTC/1 – Lowood Road Promotion Banners.
- RS/EF/1 – Use of a Circus Venue.
- RS/ES/1 – Disaster Relief.
- A/RM/1 - Record Keeping.
- CS/SC/2 – Skinner Pavilion.
- F/FM/7 - Purchasing and Tendering.
- F/FM/10 – Payment of Councillors' Attendance Fees and Allowances.
- A/PA/14 – Sporting and Community Organisations Using Council and Vested Land – Rateability.

## Policies Adopted

- F/FC/1 - Concessional Fees and Charges.
- A/L/1 - Legislative Compliance.
- F/FM/14 - Credit Cards.
- C/IC/1 - Internal Control.
- F/FM/15 - Debt Collection Policy.

## **Mount Barker Regional Saleyards**

It was another average year for the saleyards in terms of throughput with a total 66,441 head of cattle being processed.

The Council continued with its preventative maintenance program with spring latches on personnel gates being attached at the bottom of the gates. The two weighbridge scanners were sanded and painted to increase their useful life. The entire eastern dirt pen (closest to the office) was also cleaned out.

Some issues arose during the year, which required maintenance attention. The irrigation flow meter blocked up again. A new electronic meter was installed which will not require ongoing calibration. An irrigation pipe butt weld came away which had to be repaired. The diesel pump radiator was re-cored in brass as it had rusted out.

In November 2013 problems were experienced with the NLIS scanners on weighbridge B. This eventually necessitated a technician coming from Queensland to fix the problem. The weighbridge rams failed twice and these incidents took time to repair properly due to the outdated air hose components in use. A number of problems were also experienced with the computer in Weighbridge A, with the hard drive needing replacement. Internet problems have also been experienced, with the plan now upgraded which has improved the speed of transferring sale information to stakeholders.

In February 2014, a long reach excavator was used to remove sludge from the south west pond, with three semi tippers removing sludge. After 51 hours this pond was completely emptied. The top layer of the north east pond was also removed and the silt trap in the dam cleaned. It is estimated that 3,200 tonnes of manure has been removed, which is a great result, as the excess manure has prevented the waste water treatment system operating effectively.



Excavator starting to remove sludge



Excavator completing sludge removal

The Shire purchased a new ride-on lawnmower, which is keeping the compound neat and tidy and now eliminates some need for the slasher. The second stage of the western pens, was finished by the end of the selling year. This completed the outside laneway and gates of west pens and supporting panels.



Mrs Evonne Mitchell took over the lease of the canteen at the Saleyards from the operators of the Mount Barker Country bakery. Mrs Mitchell is providing a great service to patrons.

In March, Odysseus Exercise 2014 was held at the Mount Barker Regional Saleyards Canteen. A number of industry people including Department of Agriculture, vets, agents and saleyard staff were all involved and worked through a scenario situation to combat an outbreak of Foot and Mouth Disease.

It is a strategic aim of the Council to ensure that animal welfare is a high priority. To continue to support this objective, a further batch of soft floor mats was installed in the selling pens in the months leading up to December 2013, which now means all selling pens have soft floor mats. Feedback from buyers is very positive; one buyer in particular has bought more animals out of our yards this year than any other year reportedly that because of the soft floor, there has been no feet tenderness or lameness in any animal he has purchased.



'Surefoot' rubber mats being laid by staff

In November, the Shire had a static display at the Albany Show in the cattle marquee. Six soft floor mats were donated by the suppliers, *Surefoot®*, and a local feedlot won them. This section of the show was well attended, and feedback was very positive.

During the year, the Council adopted the Mount Barker Regional Saleyards - Strategic Plan 2014 – 2023. This plan has been developed over the last two years in response to an Audit Committee request to prepare a business plan which would ensure that the Saleyards enterprise is successful and self sustaining.

This plan provides an overview of the Shire's long term plans for the Saleyards and the actions needed to achieve those goals. It also provides some measures of success. This Plan will be one of the Shire's strategies that 'inform' its Strategic Community Plan and Business Plan. In addition to this over-arching vision for the Saleyards, a detailed Business Plan for the period 2014-2024 has also been prepared, which provides the background and basis for many of the activities proposed.

In May 2013, a two year old child fell from the top walkway onto the concrete near pen 11. The child fell into the raceway where there were no cattle. The Council's insurers, LGIS were asked to advise on risk and insurance implications, including treatment options.

Representatives from the Shire's insurers inspected the Saleyards in October 2013 and the Shire has received the findings. A number of signage improvements are in progress. In addition, the decision has been made that children less than 10 years of age are not be permitted in the selling area and children aged 10 and above are only permitted in the selling area under adult supervision.

In making this decision, the Council has been mindful of its important legal and moral obligations to provide a safe place for workers and visitors to the facility, which has to be foremost in its thinking.

## COMMUNITY SERVICES

### Community Facilities

#### **Sounness Park Recreation Development**

Stage One of the Sounness Park Recreation Development was completed on 16 March 2014. The development took one year and one day to complete, finishing on schedule and on budget.

Stage One comprises new clubrooms and changerooms and the refurbishment of Sounness Oval. The Oval works include the installation of sub-surface drainage, reticulation, competition standard lighting and new turf. Water recycling strategies have been implemented, with all water from the buildings, carparks and oval captured and directed through a water basin to strip excess nutrients from the water prior to recycling the water on to the oval surface.

The \$6 million Stage One budget was supported with funding through the Department of Sport and Recreation's Community Sport and Recreation Facilities Fund and the Royalties for Regions Action Agenda Funding Program, with allocations of \$875,000 and \$1.9million respectively. The Shire allocated \$1,269,297 of its Country Local Government Fund to the project which has been further supported by \$790,000 of Regional Country Local Government Funds. Additional funding was provided through Lotterywest to assist the Shire complete the fit-out of the buildings.

The planning for Stages Two and Three comprising cricket / soccer and hockey facilities is complete and construction is due to start in the next financial year, subject to tender prices being as predicted. Funding has been secured from the Federal Department of Infrastructure and Regional Development of \$1,004,300 and the State Department of Sport and Recreation of \$450,000.



Sounness Park changerooms, clubrooms and oval



Sounness Park changerooms

#### **Centenary and Wilson Park Improvements**

Lotterywest generously supported the nature play playground development in the Centenary and Wilson Parks with \$305,730 of funding. The funding has allowed the Shire to finalise the project with the addition of shade structures, park tables and benches, garden play areas, stepping stone walks, landscaping, a children's stage, shop fronts, fun mirror and sand pit areas.



Lights have been installed throughout the play area and adjoining BBQ site and the area has become a popular family space.



Wilson Park



Wilson Park

## **Mount Barker Wetland Development and War Memorial**

The Mount Barker Wetland Development project was re-scoped following difficulties with the fencing requirements along the rail corridor land. Instead of the construction of wetland ponds, the existing drain lines will be piped and covered addressing the public health and safety risks that exist.

The War Memorial component of the project has been honoured with refurbishments to the existing War Memorial located near the Town Hall. A community based committee was formed to draft a concept plan for a new Memorial garden, history walk and reflection area adjacent to the existing Memorial. This plan has been endorsed and funding sought to complete the work in 2014/2015.

## **Emergency Services**

The 2013 / 2014 fire season was a very busy season with 15 deliberately lit fires in the Narrikup Brigade District, a 13,000ha fire through national parks and farm land in the Denbarker District and other substantial fires across the Shire.

Shire staff worked closely with Police, fire investigators and local Brigades to research and provide evidence in relation to the deliberately lit fires throughout the Narrikup area, which took place over a five month period. Fires were lit in road verges and on private property, including plantation land. The police made an arrest in March 2014 which saw an end to the fire activity.

On Friday 3 January 2014 a fire started near Powley Road in the 'Mount Roe' National Park, Shire of Denmark, located to the south of the Shire of Plantagenet border. The fire was moving rapidly in a north easterly direction and entered the Shire of Plantagenet boundary within hours. On Saturday 4 January 2014 a 'Watch and Act' alert was issued to Shire of Plantagenet residents living in parts of the Denbarker district as the fire threatened.

Plantagenet and Denmark brigades and the Department of Parks and Wildlife worked hard over a four day period to control the fire, with assistance from aerial water bombers each day. A total 13,000ha was burnt including some farmland and plantation land in the Shire of Plantagenet.

The South Porongurup Brigade was strengthened with a new broadacre truck and a power connection to their Brigade shed, funded through Western Power. Other brigades to receive new appliances include Perillup and Middleward with Porongurup receiving a new light attack vehicle.



South Porongurup fire truck



Porongurup fast attack vehicle

The installation and maintenance of strategic firebreaks around townsites and major reserves continued to be a key focus for the Shire. Strategic burns and hazard reduction work has also occurred in a range of Shire reserves and on private land.

The Local Emergency Management Committee (LEMC) met on a quarterly basis to work through local emergency plans. The Local Welfare Plan was endorsed by the Committee which outlines the local welfare arrangements in the event of an evacuation.

The LEMC carried out a range of mock and desk top incidents including an incident at the Mount Barker Community College in which several students were 'injured' in a workshop explosion. The Mount Barker branch of the State Emergency Service, Mount Barker Police, St John Ambulance, Plantagenet / Cranbrook Health Service, Mount Barker Volunteer Fire and Rescue Service and local bush fire brigades were all part of the rescue team, carrying out roles such as securing the buildings, putting out fires and applying first aid to injured people. The exercise highlighted the co-operation amongst the different agencies.

## **Ranger Services**

Firebreak inspections continued to be a major focus for the ranger during the summer period with 18 people infringed for non-compliance with the Annual Firebreak Notice and \$14,751 spent on addressing firebreaks and fire hazard mitigation measures.

The introduction of the Cat Act and Cat Regulations resulted in some big changes for Ranger Services. Funding was secured from the Department of Local Government to construct and fit out a Cat Management Facility and to provide vouchers to assist eligible people with the costs of sterilising their cats.

By June 2014, 103 cats had been impounded and subsequently destroyed under the new legislation.

In order to support the requirements of the new Cat Act and Regulations, a new cat pound was erected at the Shire depot, with grant funding of almost \$30,000 from the Department of Local Government.



New cat pound

## Recreation and Community Programs

### **Shire Recreation Facilities**

The delivery of library services underwent some major changes during the year with the closure of the Rocky Gully Library and the relocation of staff resources to the Mount Barker Library. The open hours for the Mount Barker Library were extended to become more 'family friendly' and consistent.

A Library Outreach Service was extended to Overton and Banksia Lodge residents with library staff and volunteers delivering and exchanging books for residents.

The focus on early childhood development continued with ongoing support for the Wriggle Giggle and Grow, Summer Discovery and the YMCA's Play in the Park programs. The Bendigo Bank's ongoing support for the Summer Discovery program saw a record number of children participate in a range of reading activities throughout the summer period culminating in a celebratory BBQ at the end of the program at which the children received gifts and recognition for their hard work.

The Mount Barker Community Recreation Centre was renamed the Mount Barker Rec.Centre after consultation with members and the community. The Rec.Centre's 2013 / 2014 program schedule included:

- Living Longer Living Stronger for the 60+ age group;
- Heartmoves, designed for people recovering from surgical procedures or referrals from physiotherapists or general practitioners;
- Kids Club, an after school activities program combining recreation and play activities;
- Active After School program which encourages children to engage in structured sports, funded through the Australian Sports Commission;
- Crèche;
- Barker's Biggest Loser;
- Social sports, gymnastics, netball and basketball; and
- Les Mills range of fitness programs.

The Department of Education carried out structural roof repairs including the replacement of roof sheeting over the main hall and change room spaces.

An automated curtain was installed to separate the main court spaces. The curtain retracts into the ceiling space and provides a greater level of protection from balls crossing over the courts. The equipment replacement program included new uneven bars to support gymnastics and a replacement treadmill and recumbent bike in the gym.

The Mount Barker Swimming Pool season was well supported with 20,570 visits between October and April. Structured swimming programs continue to be well attended including VacSwim lessons, school swimming lessons and carnivals.

The surface of the toddler pool was refurbished to prevent damage to the concrete base and a new basketball hoop installed for patron entertainment. One pool party was held in the season which was well attended with children taking advantage of the opportunity to play on the inflatable pool toys borrowed from the City of Albany.

The Pool became a 'Sun Smart' venue in partnership with the Cancer Council. The program was launched in February 2014 with an afternoon tea, competitions and gifts for all who attended. As part of the Sun Smart program regular announcements are broadcast at the pool to remind people of the importance of being sun smart throughout the day.

The Shire continued its partnership with the Department of Sport and Recreation and the Shires of Denmark and Cranbrook to provide a Club Development Officer for sport and recreation clubs. Initiatives held throughout the year include grant funding, planning, responsible service of alcohol, the role of treasurer and coaching workshops. Clubs also received regular updates of grants and support services available to them. The Shire was successful with obtaining a grant to continue the Club Development initiative until June 2016.

## Community Programs

In October 2013, the Keep Australia Beautiful Council Tidy Towns Sustainable Communities Awards were presented in Ongerup. While the Shire didn't win the major award, the judges thought that *'a huge amount of natural resource management work is being undertaken in the areas surrounding Mount Barker and within the Shire of Plantagenet, due to its location in one of the 13 biodiversity hotspots in the world. This collaborative effort by such a large number of stakeholders is truly spectacular and was worthy of a Special Commendation'*.



Community Development Officer Isabelle Draffain being presented with the Award

Volunteers from throughout the Shire were recognised at the Thank a Volunteer BBQ. The BBQ was held at Sounness Park and was attended by 65 volunteers from 26 different volunteer based organisations, ranging from sporting clubs through to Emergency Service groups, local media, environmental groups and playgroups. Shire Councillors and the Chief Executive Officer took lead roles during the BBQ, cooking and serving sausages to the volunteers and conducting tours of the Sounness Park facilities.

The Shire continued its partnership with Skateboarding Australia to deliver a range of workshops and skating competitions for skaters in Mount Barker and Kendenup. The participants were able to learn new skating skills which they could put to the test in a variety of skate parks. Skateboarding Australia provided skateboards and safety equipment for participants if required.

The Shire continued to deliver the Kidsport program with funding support from the Department of Sport and Recreation. Vouchers of up to \$200 per child were available for club registration fees, enabling eligible children to participate where they may not have been able to afford to. Assistance was provided to the Shire of Cranbrook to deliver the program into their Shire. During the year, 239 vouchers were provided to 175 children, with 29 sporting clubs participating in the program.

The Disability Access and Inclusion Working Group continued to meet on a regular basis and resolved issues such as parking concerns in the local shopping centre carpark and access into local businesses. The Working Group has also provided support to the Mount Barker Community Gardens Committee, providing letters of support and advocacy where required.

The Mondurup Reserve Committee met on a quarterly basis to review progress on the Mondurup Reserve Management Plan. The Wilson Inlet Catchment Committee secured funding to address weed management and dieback management strategies. The work has resulted in large tracts of weeds being removed from the reserve. Further investigation is occurring into signage and information brochures for the Mondurup Reserve site.

The Narrikup Combined Sporting Association was successful with a Department of Sport and Recreation Community Sport and Recreation Facilities Fund (Small Grant Round) application, sourcing funding to improve their cricket training nets and to complete the oval reticulation system. The developments at the Narrikup Sporting Ground complement the upgrades to the clubhouse.

## WORKS AND SERVICES

In 2013/2014, the Works and Services department completed another substantial construction and maintenance program. The works program was based on maintaining and improving Shire infrastructure including roads, footpaths, drainage, town site gardens, recreation areas, reserves and waste management facilities.

### Roadworks

The Shire of Plantagenet maintains 908km of unsealed roads and 332km of sealed roads. With this road network being maintained by the Shire, the costs demonstrate the need to leverage significant external grants to supplement the Council's own funds. These funds are then used to deliver road projects that promote safety, asset management and improvement to our road network.

Untied Federal and State Grants are as follows:

- Grants Commission (Federal) \$323,703
- Main Roads (State) \$366,495

Federal and State Government road funding grants provide a large percentage of the funding required to maintain and upgrade the Shire's local road and town infrastructure and are as follows:

- Black Spot \$ 34,669
- Roads to Recovery \$397,213
- Direct Road Grants \$154,122
- Commodity Route \$414,320
- State Road Projects (RRG) \$594,786

Works completed in the 2013/2014 financial year included:

#### Blackspot

- Mitchell Street \$52,181

#### Roads to Recovery - (Federal Government Funded)

- Simmons Street \$ 82,848
- Healy Road \$ 73,143
- Jackson Road \$ 57,622
- Woodlands Road \$ 97,090
- Sturdee Road \$110,383

The fourth round of the Roads to Recovery Program (RTR) commenced its third year of operation. This is the third year of a five year program ending in 2015.

#### Regional Road Group (RRG)

- Settlement Road \$120,919
- Woogenellup Road \$444,616
- Beverley Road \$297,302

The State Government contribution for RRG funding is on a two third one third basis, with \$246,617.00 being allocated to the Shire of Plantagenet for the 2014/2015 financial year.

## Commodity Route Funding

- Mallawillup Road \$ 80,944
- Yellanup Road \$387,934
- Lake Matilda Road \$107,383

The State Government contribution for Commodity Route funding is on a two third one third basis, with \$95,000.00 being allocated to the Shire of Plantagenet for the 2014/2015 financial year.

## Own Source Funding

- Shire Wide Drainage Construction \$ 54,264
- Mount Barker Footpath Construction \$ 17,945
- Seymour Road - 4.96km \$ 25,252
- Third Avenue - 0.99km \$ 5,192
- Osborne Road - 1.05km \$152,066
- Mitchell Street - 2.49km \$ 33,587
- Martin Street Entire Length \$ 33,816

## **Road Maintenance – Rural Roads and Town Streets**

Major areas of maintenance expenditure were:

- Grading of unsealed roads;
- Drains and culverts;
- Repairs and maintenance of road infrastructure;
- Verge spraying and pruning;
- Townsite Rubbish removal;
- Replacement and maintenance of traffic and information signs; and
- Emergency works and call-outs.

The total amount of expenditure for all aspects of road maintenance was \$1,473,914.

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 trafficable standard. In 2013/2014 the works crew received 517 maintenance requests of which 494 were fulfilled. Maintenance requests are down on the last financial year. Requests for upgrades and significant maintenance cannot always be carried out as the Works and Services department is limited by the Council's resources. Where requests cannot be funded they are referred to the draft annual budget process where appropriate, for consideration.

## **Plant Replacement**

During 2013/2014 no major items of plant were purchased.



## Parks and Gardens

Maintenance of the various public amenity grounds takes up approximately 95% of the Parks and Gardens Budget which, for the last financial year was \$406,164.



Shire staff maintaining visitor centre gardens

## Waste Management

A total of \$842,836 was spent for all aspects of waste maintenance which included:

- Kerbside waste collection for the townsites of Mount Barker, Kendenup and Narrikup;
- Commercial bin collections;
- Recreational site rubbish removal;
- Land fill site maintenance; and
- Introduction of kerbside domestic recycling.

Domestic waste and recycling was collected Warren Blackwood Waste. Drum Muster chemical drums are being dropped off after being triple rinsed and a receipt is issued to the person delivering them. The Shire is able to make claims on these via a national program.

During 2013/2014, \$209,414 was spent on rubbish and recycling collections, \$606,383 on waste (maintenance) and \$236,454 on capital works at refuse sites. Income of \$271,838 was received from the domestic refuse collection service, \$64,659 was received from tipping fees and \$16,855 from the sale of surplus materials.

A new sullage pond with plastic liner was commissioned at the O'Neill Road refuse site, to replace an old unlined pond. This is part of a number of requirements to satisfy the site's licence with the Department of Environment Regulation.



O'Neill Road refuse site sullage pond

## 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. 56 – rezoned the former Primary School site in Mount Barker to Residential (R17.5) and was initiated on 7 September 2010. The advertising closed on 24 November 2010 and the Council on 14 December 2010 recommended final approval. The Minister for Planning deferred the Amendment in August 2011. In June 2013 the Minister required modifications be carried out. The Amendment was finalised on 9 September 2013.
- Amendment No. 58 – zoned portion of Lot 4853 Porongurup Road to Rural Residential and Special Site. The Amendment was initiated on 3 July 2012 and the EPA authorised it to proceed to advertising on 31 October 2012. Following advertising, the Council adopted the Amendment on 29 January 2013 and referred it to the WAPC on 5 February 2013 for approval. The Amendment was finalised on 31 December 2013.
- Amendment No. 59 – rezoned the Council depot on Muir Highway to Industrial and Crown land on Bourke Street to Parks and Recreation. The Amendment was initiated on 11 December 2012 and the EPA authorised it to be advertised on 16 January 2013. Following advertising the Council adopted the Amendment on 26 March 2013 and referred it to the WAPC. The Amendment was finalised on 26 June 2013.
- Amendment No. 60 – rezoned land north of the Mount Barker Caravan Park occupied by the Roundhouse to Special Site Caravan Park. The Amendment was initiated on 29 October 2013 and the EPA authorised it to proceed to advertising on 12 December 2013. Following the advertising, the Council adopted the Amendment on 4 February 2014. The Amendment was finalised on 3 June 2014.
- Amendment No. 62 – proposes to alter the Additional Uses Schedule 2 to include a solar energy facility on the windfarm site north of Mount Barker. The Amendment was initiated on 4 February 2014 and the EPA authorised it to proceed to advertising on 27 February 2014. Following the advertising, the Council adopted the Amendment on 27 May 2014 and referred it to the WAPC.
- Amendment No. 63 – proposes to rezone land in McDonald Avenue, Mount Barker from Special Industrial to Industrial. The Amendment was initiated on 10 December 2013 subject to modifications. The modifications were received on 8 May 2014. The EPA authorised it to proceed to advertising on 29 May 2014. The advertising commenced on 10 June 2014.
- Amendment No. 64 – proposes to rezone various lots in Mount Barker from Service Industrial and Residential to Commercial and Residential. The Amendment was initiated on 29 April 2014. The EPA authorised it to proceed to advertising on 22 May 2014. The advertising commenced on 27 May 2014.
- Amendment No. 65 – this is an omnibus Amendment that alters various parts of the Scheme Text and Scheme Maps. The Amendment was initiated on 1 April 2014 and the EPA authorised it to proceed to advertising on 29 May 2014. The advertising commenced on 10 June 2014.

## 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. As part of that review one new Town Planning Scheme Policy was prepared and the Council agreed it was suitable for advertising on 28 May 2013. That policy is:  
Town Planning Scheme Policy No. 22 – Advertising Signs – this policy provides requirements and guidance for all forms of advertising signage throughout the Shire area. Draft Town Planning Scheme Policy No. 22 (Advertising Signs) was considered by the Council on 28 May 2013. The Council agreed the draft be advertised for comment. The advertising period closed on 27 June 2013. After the advertising the Policy was adopted by the Council on 27 August 2013.
- Another Town Planning Scheme Policy was reviewed. That policy is Town Planning Scheme Policy No. 18.1 – Planning Vision – the Council originally adopted its long term Planning Vision on 9 March 2010. A review of that Vision commenced in 2013. The Council agreed on 8 October 2013 that the draft of the revised Policy be advertised. Councillors held two workshops on the draft after the public advertising and at its meeting held on 29 April 2014 the Council resolved to adopt Town Planning Scheme Policy No. 18.1.

## Local Planning Strategy

The Local Planning Strategy (LPS) has been going through a lengthy process set by the Western Australian Planning Commission (WAPC) which involves public consultation. As part of the preparation process the Councillors were briefed on the various components of the document as it was being compiled. Workshops with Councillors were held on 13 and 27 November 2007, 11 December 2007, 12 February 2008 and 27 May 2008. Department of Planning officers attended most of these workshops.

The full draft of the LPS was adopted by the Council on 10 June 2008 after which it was referred to the WAPC for its approval to advertise for public feedback. The WAPC on various occasions required modifications be carried out. The draft LPS was advertised in 2011 and 80 submissions, mostly in opposition, were received. The Council in November 2011, due to the marked lack of community support required modifications and referred this to the WAPC in November 2011. The WAPC required the advertised July 2011 version of the LPS to be adopted by the Council with four modifications. The Council adopted the revised document in July 2013 as directed. The WAPC endorsed the document on 13 August 2013.

## Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In the 2013/2014 year, 54 applications were processed which is an increase from the 45 last year.

During 2013/2014, 13 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is a reduction to the 40 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 advertised in May 2014 with submissions closing on 13 June 2014. Work on the new Scheme Text and maps will be carried out by the Shire of Plantagenet planner once the LPS has been finalised.

## **Building Services**

During the year, 138 building permits were issued. Typical approvals were 29 houses, 13 carports, seven patios and 65 sheds and garages. This total of 138 permits is a slight decrease from 140 issued in the 2012/2013 financial year.

The Council's Principal Building Surveyor continued to update the building maintenance asset register for all of the Council's buildings. He also played a critical role in supervising the ongoing repairs to the Railway Station building. He continued to provide building surveying support to the Shire of Kojonup and the City of Albany and the Shire of Denmark on occasions.

During the year, the Shire's Building Surveyor continued the co-ordination of the installation of a new Bi-Lock® key system to a large number of Council owned buildings and also continues to update the asbestos register.

## **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 a total of 77 registered food businesses/premises. These food businesses range from:

- Class 1 food businesses (34) - high risk foods (restaurants, abattoirs, fast food etc);
- Class 2 food businesses (10) - medium risk foods (cafes, canteens, grocers etc); and
- Class 3 food businesses (32) - low risk foods (wineries, home food production, community kitchens etc).

During the year, 54 inspections of food businesses were conducted, including routine inspections, follow-up re-inspections and assessment for new premises or renovations. In addition, 56 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 (4) and trading activities (7) within the Shire.

## Food Sampling

During the year, 34 food samples were collected from Mount Barker Chickens (24), Ravenhill Dairy (6) and assorted local food manufacturers and/or producers (4) 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 – 30 water samples were collected for microbiological analysis.
- Drinking Water Supplies – 19 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

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

## Public Buildings

Six 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 seven 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

Nine 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 licence 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. Twenty-nine applications were received and subsequently approved.

## Complaints

Sixteen complaints were investigated throughout the year and these included matters 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.

## DrumMuster / ChemCollect

These programs are designed to provide a mechanism for the collection of clean used pesticide containers and unwanted agricultural chemicals. The DrumMuster program collected in excess of 1,850 used chemical containers for reprocessing.

## Other Activities

As well as the extensive range of monitoring, reporting and inspection activities listed above, the Council's Environmental Health Officer has been providing invaluable support to the Manager Works and Services on activities such as environmental monitoring of the O'Neill Road landfill site, former Shire Depot (contaminated site investigation) and the Zero Waste Committee.

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 2013/2014, including:

- Progressing the development of the Nature Based Playground at Wilson Park including the installation of all ability equipment (shopfronts and musical instruments) and pathways. All infrastructure has been designed according to disability standards;
- Upgrading parking in front of the Red Cross Shop on Mount Barker Road. The surface was hot-mixed and levelled and parking bays were implemented including two designated ACROD bays; and
- Monthly inspections of ACROD bays within the Shire have been taking place to ensure parking compliance.

## **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 2009/2010 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.

## Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2013/2014 financial year, although the Council progressed with its efforts for voluntary structural reform. The Shire also continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils (VROC) to progress a number of initiatives including a regional archive repository and regional waste transfer station projects.

## **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.

<b>Salary Range</b>	<b>2012/2013</b>	<b>2013/2014</b>
100,000 - 109,999	2	2
110,000 - 119,999	0	0
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.

## 2014/2015 Budget Initiatives

The major initiatives that are included in the 2014/2015 budget are as follows:

### Income

- 5% increase in rate revenue
- Rubbish collection charge to increase to \$185.00
- Minimum rate to increase to \$810.00

### Expenses

Financial Assistance Grants to community groups and organisations	>\$84,000
---	-----------

### **Administration**

- |                                   |          |
|-----------------------------------|----------|
| • Council Houses in Martin Street | \$20,000 |
|-----------------------------------|----------|

### **Waste Disposal Sites**

- |   |          |
|---|----------|
| • Waste Sites - Bin covers  | \$40,000 |
| • O'Neill Road Tip Site - Steel hinged doors to rubbish receival area | \$4,000  |
| • O'Neill Road Tip Site - Bitumen sealing & Signage                   | \$11,500 |

### **Cemeteries**

- |   |          |
|---|----------|
| • Mount Barker Cemetery - Reticulation of feature gardens   | \$5,000  |
| • Mount Barker Cemetery - Install guttering to pavilion     | \$5,000  |
| • Halls   |          |
| • District Hall - Repaint internal walls and repair ceiling | \$10,000 |
| • Porongurup Hall - New rear ramp and repairs to front ramp | \$6,000  |

### **Swimming Pool**

- |                              |          |
|------------------------------|----------|
| • Retile showers             | \$5,000  |
| • Inflatable obstacle course | \$10,500 |

### **Rec.Centre**

- |   |          |
|---|----------|
| • Ongoing replacement of old gym equipment  | \$10,000 |
| • Sand and recoat gym floor                 | \$8,000  |
| • Gymnastics equip - pommel horse and rings | \$5,500  |
| • Electronic wireless scoreboards           | \$10,000 |

## Parks and Recreation Grounds

- Sounness Park – Stages 2 and 3 (Cricket and Hockey) \$2,400,000
- Complete War Memorial upgrade \$28,000
- Narrikup Sports Ground - New doors and door frames \$3,000
- Kendenup Agricultural Grounds - Upgrading \$6,000
- Install dam at Frost Park training track \$12,000

## Mitchell House Arts Centre

- Mitchell House - Repaint \$13,000

## Historical Museum Complex

- Museum Complex - Ongoing replacement of shingle roofs \$20,000
- Gaol/Stables - Structural repairs to roof beams \$4,700

## Railway Station / Visitor Centre

- Visitor Centre - Replace external light fittings and painting \$17,000
- Agricultural Building – Air conditioning and hot water system \$3,000

## Saleyards (Funded by Saleyards Reserve)

- Complete additional holding pens and bull pens \$40,000
- Bitumen repairs \$5,000
- Replace weighbridge weigh cells \$30,000
- Additional water source \$15,000

## Standpipes

- Install backflow prevention devices \$5,000

## Depot

- Depot garden shed - Concrete floor \$6,500
- Cat and dog pounds - Drainage system \$4,000

**Road construction program** - Totalling \$2.2 million, including:

## Roads to Recovery (Fully Federal Funded)

- Montem and Marmion Street intersection \$48,456
- St Werburghs Road – 5.1km \$179,596
- Harvey Road - 11.3km \$182,410

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

- Frankland / Rocky Gully Road – 6.03km \$369,925

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

- Jutland Road (Entire length) \$152,500

## Council Funded

➤	Footpath Construction	\$70,000
➤	Drainage Construction	\$100,000
➤	Minor Road Renewal Projects	\$240,000
➤	Wooogenellup North Road - 2.3km	\$38,000
➤	Knights Road - 2.5km	\$41,500
➤	Morande Road - 4.35km	\$77,430
➤	Harwood Road - 1.49km	\$14,630
➤	Smuts Road - Entire Length	\$41,670
➤	Hassell Street - 1.12km	\$165,000
➤	Deane Street - 1.05km	\$148,650
➤	Lowood Road	\$50,000
➤	Simpson Road - 2.80km	\$68,000
➤	Oatlands Road - 1.2km	\$90,000
➤	Langton Road - Lowood Road to Marmion Street	\$95,500

## 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 is:

Shire President	Ken Clements
Deputy Shire President	Len Handasyde
Councillors	Brett Bell
	Andrus Budrikus
	Sue Etherington
	Gert Messmer
	Jeff Moir
	Jon Oldfield
	Chris Pavlovich
Chief Executive Officer	Rob Stewart
Deputy Chief Executive Officer	John Fathers
Manager Community Services	Fiona Saurin
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:

- (1) To review the existing Policy I/PM/1 Plant – General Policy and make recommendations to the Council regarding but not limited to:
  - a. Specifications of heavy plant;
  - b. Type and number of heavy plant;
  - c. Maintenance regime;
  - d. Optimum replacement; and
  - e. Operator efficiency and productivity.

And

- (2) The Heavy Plant Committee shall report to the Council on or before its meeting to be held in January 2015 at which time the Committee shall be dissolved.

## 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 –

- 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
- 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 are met, 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](http://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.

At its meeting held on 25 June 2013, the Council resolved to adopt a Corporate Business Plan for the Shire of Plantagenet for the period 2013/14 – 2017/18. It is a requirement to review the Corporate Business Plan every year, with the first review taking place on 19 August 2014. The Corporate Business plan sets strategic direction and identifies priority areas over a shorter time frame than the Strategic Community Plan.

The Shire has implemented Interplan software to enable the progress and performance of actions and projects to be tracked. Interplan software has been used to report on progress in this Annual Report.

## 1 Community Pride and Wellbeing

### 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.1.1 Advocate for improved medical and hospital facilities in Albany and Denmark	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Council Rep attends Health/HACC meetings.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.1.2 Aim to at least retain and preferably increase health professional to population ratios in the district (doctors, dentists, other health professionals)	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Plantagenet has eight doctors (not all full time) plus physios, pathology and dentist.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.1.3 Establish a relationship with medical and hospital services in the region	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Member of the Multipurpose Service Group meeting Qtry to discuss Local and Regional health service provision. Attended Plantagenet-

#### 1.1.2 Advocate for health and family support services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.2.1 Assist Government Departments to promote their health and family support services	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Youth Inter agency Committee, GS Human Service Forum membership. run family support related programs at the library

#### 1.1.3 Provide and promote childhood development services and facilities

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.3.1 Address low Australian Early Development Index scores in the Shire	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:**

Meetings of Place of Learning Committee continue. Liaison with telethon Institute for Child Development continue. Committee is developing a Strategic Plan.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.3.2 Support the provision of long day care services	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Wanslea leases childcare facilities from Shire. Two family daycare services licensed by Shire

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.1.3.3 Support the provision of programs such as Playgroup, Toy Library and after school activities	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Provide toy storage building to Toy Library that runs from CRC, lease of premises to Playgroup. 'Active After Schools' and Kids Club run from Rec.Centre

## 1.2 Promote and enforce Public and Environmental Health Requirements

### 1.2.1 Provide food premises inspections

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.1.1 Ensure legislative requirements relative to public health are met	Peter Duncan - Manager Development Services	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.1.2 Prepare a Shire Environmental Health Plan that will provide guidance and standards such as frequency of inspections for food premises	Eric Howard - Environmental Health Officer	In Progress	01-Jul-13	31-Dec-14	80%

**ACTION PROGRESS COMMENTS:**

Draft Report to the CEO for his review and comments/ changes

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.1.3 Undertake inspections of food premises to ensure they are of a high standard	Peter Duncan - Manager Development Services	Ongoing	01-Jul-13	30-Jun-18	-

### 1.2.2 Provide public buildings inspections

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.2.1 Ensure legislative requirements relative to public buildings are met	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

This will require on-going annual surveillance of public buildings at varying frequencies relative to public risk.

## 1.2.3 Undertake food safety and public health promotion

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.3.1 Ensure outdoor dining and trading are conducted to the benefit of both retailers and the community	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

On-going surveillance and renewal of permits to operate annually

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.3.2 Promote public health as an important community issue	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Achieved via routine inspections and response to complaints or health hazards when required

## 1.2.4 Work with the State Government to control infectious diseases

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.4.1 Address infectious diseases in accordance with the Health Act 1911 and Health Local Law 2008	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Respond to infectious disease cases as and when required.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.4.2 Monitor notices issued by the Health Department and ensure whatever action required is carried out immediately	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Respond to emerging issues as and when required

## 1.2.5 React to emerging health threats

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.2.5.1 Respond to emerging health threats when notified by the Health Department of WA	Eric Howard - Environmental Health Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Respond to health threats as and when required in a timely manner

## 1.3 A cohesive and supportive community

### 1.3.1 Promote and support community and cultural events

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.1.1 Advocate for local hosting of regional events or components of regional events	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Member of City of Albany ANZAC Centenary committee. Member of Great Southern Taste committee.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.1.2 Encourage and support community groups to host public events	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Financial Assistance Grants are available to community groups. Mt Barker Community Fair is supported by Shire staff. Community supported

### 1.3.2 Promote and support the initiatives and achievements of our volunteers

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.2.1 Encourage the delivery of volunteer training opportunities offered through the Club Development Officer program	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Various training workshops including RSA, Treasurer and strapping workshops. Business planning workshop to be held in May 2014.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.2.2 Recognise volunteer contributions in the community	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Volunteer BBQ held in April 2014.

### 1.3.3 Work in partnership with community groups to assist in attracting new volunteers

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.3.1 Consult regularly with community groups regarding volunteer requirements	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

'Have a Go' volunteer expo provides a forum for groups to promote volunteer opportunities

## 1.3.4 Actively promote and assist community groups and clubs

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.4.1 Co-ordinate the promotion of community groups and clubs	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

'Have a Go' volunteer expo provides promotional opportunities for community groups, the Shire website promotes several community and sporting groups.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.4.2 Provide grant / funding assistance to community groups	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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

## 1.3.5 Review access to community services within the Shire

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.5.1 Develop an understanding of the barriers to people accessing services	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Disability Services Working Group meets on a quarterly basis to discuss service and access issues. Human Services Forum and Youth

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.5.2 Develop an understanding of the issues impacting on the delivery of services within the Shire	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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. Youth Interagency meetings held six monthly.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.3.5.3 Review access to community services within the Shire	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Recreation Centre Advisory Committee, community members and Community College representatives to discuss delivery of recreation Disability working group (qtrly) discussing infrastructure and services.

## 1.4 Opportunities for development and participation of our youth

### 1.4.1 Promote programs that assist in youth development and leadership

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.4.1.1 Assist with the dissemination of information on youth development and leadership programs	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Youth Interagency Committee and recipient of Department of Communities updates for dissemination to Community College , staff and students. Plantagenet Skate Park Facebook page kept current by Community Development Officer.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.4.1.2 Identify and support programs that assist in youth development and leadership	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Shire has funded annual skate park coaching clinics, organised by Community Development Officer. School Chaplain supported with funding from Shire. Summer Discovery, Wiggle Giggle and Grow and Better Beginnings run from Library

### 1.4.2 Provide and promote appropriate and accessible facilities and activities for youth

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.4.2.1 Promote existing programs and identify gaps in service provision	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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.

### 1.4.3 Support youth training and employment programs

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.4.3.1 Encourage the hosting of apprenticeships and traineeships in the district	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

School based trainees and workplace learning placements at the Recreation Centre and Library. Shire works with Registered Training Organisations to support promotion of apprenticeships and traineeships.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.4.3.2 Support the delivery of post secondary education in the district	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Regular communications with registered training organisations to support delivery of post secondary education.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.1.1 Address recommendations from the Mount Barker and Kendenup Sport and Recreation Plans including development of new infrastructure	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Sounness Park development in accordance with Mount Barker Recreation Plan. Kendenup skate park, half court and playground in accordance with Kendenup Recreation Precinct Plan. Work progressing on the Kendenup Community Recreation Centre committee applications for funding - development in accordance with Kendenup Recreation Precinct Plan.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.1.2 Develop a playground upgrade and replacement strategy	Dominic Le Cerf - Manager Works and Services	Not	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

Full audits required before a plan can be developed.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.1.3 Encourage the development of a regional recreation plan	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

The Shire has been involved in providing information for the Regional Recreation Plan based on our long term financial plan and community strategic plan.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.1.4 Identify opportunities for co-hosting and rationalisation of recreation facilities	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	0%

Sounness Park development and formation of a combined sporting association to manage infrastructure sharing. KCRC will result in rationalisation of existing facilities into one building. these projects are in line with the regional recreation plan.

### 1.5.2 Promote sporting, recreation and leisure facilities and programs in the District

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.2.1 Encourage and support the establishment of new sport and recreation clubs in the district	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Club Development Officer supports the establishment and development of new sporting clubs. 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.



ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.2.2 Establish a marketing strategy based on optimising use of facilities and increasing program attendances	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

'30 classes in 30 Days', 'Barkers Biggest Loser' and Kidsport have all been implemented to increase attendances at the recreation centre

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.2.3 Help develop clubs and organisations to cater for increasing attendances	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Club Development Officer supports clubs to meet increased demand, Department of Sport and recreation funding promoted to meet demand of Kidsport program.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.2.4 Identify and develop a database of facilities and services in the district and their use	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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.

### 1.5.3 Develop Souness Park as the primary ball sports facility in the District

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.3.1 Progress and source funding opportunities for Stages 2 & 3 of the redevelopment of Souness Park	Fiona Saurin - Manager Community Services	Completed	01-Jul-13	30-Jun-18	100%

**ACTION PROGRESS COMMENTS:**

Successful funding applications submitted to Dept. of Sport and Recreation (\$450,000). Dept. for Infrastructure and Regional Development (1,004,300). Business cases also submitted to GSDC and Dept of regional Development for CLGF (\$593,798), awaiting confirmation of funding)

### 1.5.4 Promote the development of Frost Park as a major equine centre in the Great Southern Region

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.4.1 Lobby RWWA for financial assistance for racecourse developments	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Lobbying activities are taking place with RWWA and Minister for Racing and Gaming

## 1.5.5 Improve and promote Recreation Centre services and programs to encourage increased patronage

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.5.1 Maintain positive relations with the Department of Education and Training regarding joint management of Recreation Centre	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Site trip every 6 months with Dept of education and training staff, DET has paid for roof repairs and 50% of fitout requirements that benefit the Community College. A good relationship has been fostered

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.5.2 Prepare and implement Business Plan for the Recreation Centre	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Business plan is in draft.  
Uneven bars have been ordered  
Net Curtain Barrier ordered.

## 1.5.6 Maintain a safe pool facility and enhance aquatic programs to encourage increased patronage

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.5.6.1 Maintain and promote the Shire's pool facilities and programs	Mark Bird - Swimming Pool Manager	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Budget allocation request for an inflatable obstacle course for 2014/15.  
Funds reallocated from Swimming Pool Software in January 2014 Budget Review. Seeks funds again in 2014/2015 if desired. Pool vacuum Meter box completed 2013.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.6.1.1 Support the delivery of programs for the aged	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

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 venue hire.

## 1.6.2 Support quality accommodation for the aged

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.6.2.1 Support the provision of quality accommodation for the aged	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Council has supported PVH with interest free loans for the independent living accommodation, support with funding applications, where necessary.

## 1.6.3 Support the provision of active ageing activities for seniors

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.6.3.1 Support the provision of active ageing and social activities for all seniors	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Shire supports Speedsters, the rec. centre runs heartmoves and living longer, living stronger for older people.

## 1.7 Quality of life for the disabled

### 1.7.1 Provide and promote services and facilities that meet the needs of disabled persons

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.7.1.1 Meet with community members to identify gaps in service and facility provision	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Disability Working Group meets quarterly with community, Shire and Disability Services Commission representatives.

### 1.7.2 Implement the Shire's Disability Access and Inclusion Plan

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.7.2.1 Progress the Shire's Disability Access and Inclusion Plan and review annually	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

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.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.1.1 Continue to support the provision of regional library services	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Shire pays annual fee for regional library services and signs up to the regional library action plan.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.1.2 Embrace and investigate use of technology to provide services to customers	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Worldshare library catalogue program, running courses on the use of e-readers and downloadable e-books are available from the library.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.1.3 Identify opportunities to develop library outreach programs and services	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Library outreach services to the aged care facilities are ongoing.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.1.5 Promote library services to the community	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Library email distribution list for notifications. News items are provided to the Plantagenet New and the Shire website to advertise upcoming events.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.1.6 Support the provision of library services that suit the needs of the community	Kathryn Dye - Manager Library & Information Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Aged Care Service to Hospital residents. Weekly delivery of library materials by volunteer and staff member. Grant funding - Bendigo Bank - Summer Discovery - family focus  
 - Children's Book Council - Children's Author visit during Book Week - August  
 - LinkWest - Adult Learner's Week - September  
 - WA Children's Week to purchase book for each attending family - October

## 1.8.2 Support programs that assist in developing lifelong learning opportunities

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.2.1 Develop partnerships with educational institutions to create an 'environment of learning'	Kathryn Dye - Manager Library & Information Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Visits to Mount Barker & Kendenup schools  
 - to deliver Better Beginnings program  
 Events for Mt Barker, Kendenup & 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 & Albany Early childhood service providers' meetings.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.2.2 Provide and support programs that support lifelong learning opportunities	Kathryn Dye - Manager Library & Information Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

WGG - waiting on new co-ordinator. Promoting principles in monthly pre-school story time . Summer Discovery funding applied for.  
 Nominated for 2 library awards.  
 Use reading guides published & online to evaluate junior fiction trends.  
 Large Print & audio purchased through Webselect. Local account used for special bulk buys once a year. Staff trained on use of e-readers & online audio book program.  
 EZProxy program to be implemented to facilitate use of e-resources. Specific outreach showcasing e-resources during Adult Learners' Week

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.2.3 Support education programs with Library resources	Kathryn Dye - Manager Library & Information Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Better Beginnings resources have been cataloged to allow families to borrow kit materials  
 Toy Library donated additional educational resource kits to library March 2014. 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.

## 1.8.3 Support the provision of appropriate, accessible arts facilities and activities to encourage artistic and cultural expression

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.3.1 Encourage the maintenance and restoration of the museum, art gallery and items of historical significance to the Shire	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Annual funding is provided to the museum, and support is provided to this group for funding applications. Maintenance funding has been sought in the 2014/2015 to progress the Shire art collection restoration

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.3.2 Maintain and promote the Shire's art collection	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

The Claude Hotchin Art pieces are displayed at the Library and the Shire acquisitive award is displayed in the Community Resource Centre.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.3.3 Support the exhibition of cultural and artistic activities within the Shire	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	50%

**ACTION PROGRESS COMMENTS:**

Cut out chickens are appearing in shop windows to note a major local industry 'Kendenup Chickens.' We support Taste each year with a donation (2013/14 \$5,000.00) run by Denmark Tourism Inc.

We provide subsidised rent for Mitchell House to Plantagenet Arts Council.

We support annual photographic exhibition in Town Hall by donating hire of Town Hall.

Some chickens have been installed in main street businesses

### 1.8.4 Include arts and cultural considerations in all aspects of urban and social planning

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.4.1 Consider arts and cultural considerations in all aspects of urban and social planning	Peter Duncan - Manager Development Services	Not Started	01-Jul-2013	30-Jun-2018	-

### 1.8.5 Promote and support community and cultural events

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.8.5.1 Support and encourage events and festivals to be hosted within the Shire	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

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.

## 1.9 A safe Plantagenet

### 1.9.1 Provide animal control in accordance with legislative requirements

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.1.1 Educate the community regarding rules and requirements associated with keeping animals in rural and urban areas	Steve Player - Ranger	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Media campaign on new Cat Laws.

Sourced Government funding to subsidize cat sterilisation.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.1.2 Enforce animal controls in order to maintain public safety	Steve Player - Ranger	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

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. Some further tidy up around grounds required.

### 1.9.2 Support the community in emergency and fire management planning, preparedness, response and

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.2.1 Develop partnerships with hazard management agencies to help plan for emergency events	Jo Weekes - Community Emergency Services Manager	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Waiting for reply back from DFES re scope of upgrade on SES Building.  
 Local government grants scheme for 2014/15 has been submitted for BFB trucks and equipment. Awaiting confirmation.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.2.2 Educate the community in matters of emergency prevention and preparedness	Jo Weekes - Community Emergency Services Manager	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Fire Break Committee meeting organised March 2014. New format of Fire Break Notice been considered and is being raised with the Firebreak Committee.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.2.3 Maximise community safety through the management of the risks associated with fire, natural events and large scale emergencies	Jo Weekes - Community Emergency Services Manager	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Scheduled maintenance completed for the 14/15 season.

### 1.9.3 Promote and support planning and activities that encourage a safe and responsible community

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.3.1 Promote the Shire as a Tidy Town and encourage community ownership	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	30.00%

**ACTION PROGRESS COMMENTS:**

There appears to be little support for Tidy Town initiatives. Nevertheless, we hire a street sweeper machine three or four times a year to 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.3.2 Support initiatives to improve community safety	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	40.00%

**ACTION PROGRESS COMMENTS:**

Sixteen CCTV cameras installed in CBD linked directly to police station.

### 1.9.4 Advocate for appropriate lighting in streets and public places

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.4.1 Ensure Western Power is notified of street light faults	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Monthly street light inspection by Ranger, issues reported to Western Power as they arise

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.4.2 Seek funds for appropriate lighting in public places	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Lotterywest application successful for lighting in Wilson Park. Proceeds of Crime application has been successful to upgrade lighting at the Tourism Centre and TransWA bus stop.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.4.3 Ensure appropriate street lighting is provided in new and existing developments	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### 1.9.5 Continue to develop CCTV coverage in Mount Barker

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
1.9.5.1 Maintain and expand CCTV initiative, including	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	60.00%

**ACTION PROGRESS COMMENTS:**

Will be seeking a budget allocation in 2014/2015 budget to attract grant funding for CCTV. Funding not included in 2014/2015 budget. Numbers of cameras now 16.



## 2 Effective Governance and Organisation

### 2.1 Long term planning and development guided by the Planning Vision

#### 2.1.1 Review, update and implement the Planning Vision

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.1.1.1 Monitor the Council's Planning Vision as a Planning Scheme Policy to guide growth 20 years and beyond	Peter Duncan - Manager Development Services	Completed	01-Jul-2013	30-Jun-2018	100.00%

**ACTION PROGRESS COMMENTS:** Councillors workshop 17 September 2013. Public advertising Council 4 February 2014 - adjourned for workshop. Councillors workshop 4 March 2014. Councillors workshop scheduled for 25 March 2014. Council adopted the updated vision on 29 April 2014 as TPS Policy 18.1

#### 2.1.2 Adopt a regional approach to planning and development issues

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.1.2.1 Actively work with neighbouring Councils on a regional approach to planning and development issues	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

#### 2.1.3 Collaborate with the State Government to ensure that local planning development and long term growth needs are met

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.1.3.1 Ensure that local planning development and long term growth needs are met	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.1.3.2 Prepare a Mount Barker Townsite Strategy for long term growth	Peter Duncan - Manager Development Services	Not Started	01-Jul-2013	30-Jun-2018	-

#### 2.1.4 Encourage and promote the use of good agricultural land for food production

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.1.4.1 Encourage and promote the use of agricultural land with good soil and water for food production	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

In Planning Vision. Awaiting support letter from DAFWA to the 40ha intensive agricultural areas. Semi support letter received. Planning Vision updated in April 2014 to increase minimum lot sizes. revised document referred to DAFWA on 2/5/14. No response at 16/7/14.

## 2.2 Appropriate development which is diverse in nature and protects local heritage

### 2.2.1 Encourage appropriate major land developments

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.1.1 Provide supportive planning and development guidance and liaison on appropriate major land developments	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### 2.2.2 Ensure quality, consistent and responsive development and building assessment approval processes and enforcement

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.2.1 Educate the public about the need for building permits	Alan Watkins - Building Surveyor	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Adverts about the need for Planning Consent and Building Permits have been in the press

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.2.2 Ensure all conditions relative to building permits are complied with	Cobie MacLean - Administration Officer Planning	Ongoing	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.2.3 Ensure building permits are issued in a timely and efficient manner	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.2.4 Guide local development in accordance with the Planning Scheme	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.2.5 Promote and encourage local development compliance with the Planning Scheme	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Advertisements about the need to apply for PC and BP regularly run in press.

### 2.2.4 Actively work with other government bodies on state, regional planning and development issues

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.4.1 Work with other government bodies on state, regional planning and development issues	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

## 2.2.5 Encourage industry, business and residential development that is consistent with the individual character

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.5.1 Encourage development that is consistent with the individual character of towns	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### ACTION PROGRESS COMMENTS:

In Planning Vision

## 2.2.6 Support the conservation and maintenance of heritage buildings, heritage items and places of interest

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.6.1 Support and promote Shire's Museum	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### ACTION PROGRESS COMMENTS:

Museum is promoted on Shire website, support is provided to museum members with funding applications as required

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.6.2 Recognise and protect Aboriginal and European heritage places throughout the Shire	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.6.3 Identify and conserve places of cultural heritage significance	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### ACTION PROGRESS COMMENTS:

Woogenellup heritage bridge being maintained.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.7.1 Support a comprehensive long term regional planning strategy prepared under the supervision of a regional planning committee which involves local	Peter Duncan - Manager Development Services	In Progress	01-Jul-2013	30-Jun-2018	5.00%

### ACTION PROGRESS COMMENTS:

Awaiting action by the WAPC but very unlikely to occur.

Surprise - draft Regional Framework released 27/3/14. No local gov planners involved in the doc preparation! Detailed submission sent 4/6/14. Review of LGSS of 2007 is about to start as it is required by the Framework draft.

## 2.2.8 Control extractive industries

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.2.8.1 Ensure that all extractive industries are in compliance with the Extractive Industries Local Law 2008 and the Planning Scheme	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.3.1.1 Establish outdoor amenities that suit the needs of the community in a safe and pleasant manner	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Sign Audit is complete. To be implemented. Electric BBQ completed in 2013/14 budget year.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.3.1.2 Maintain parks, gardens and open space at standards acceptable to the community	Dominic Le Cerf - Manager Works and Services Works & Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Playgrounds are maintained weekly and audits are carried out quarterly.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.3.1.3 Progress the development of Centenary / Wilson Park in accordance with the Master Plan	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-2013	30-Jun-2018	65.00%

**ACTION PROGRESS COMMENTS:**

Works are complete at Wilson Park, War Memorial is in the process of being upgraded

### 2.3.2 Develop, maintain and enhance town streetscapes and public spaces

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.3.2.1 Promote and design the upgrading of public spaces	Peter Duncan - Manager Development Services	Ongoing	01-Jul-2013	30-Jun-2018	-

### 2.3.3 Provide appropriately maintained cemeteries for our community

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.3.3.1 Administer the Shire's cemeteries in accordance with relevant legislation and modern practices	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Redesign of Section E of the cemetery to an east-west alignment and incorporate natural earth burial sites completed. New garden beds and concrete plinth have been installed.

Working on Guidelines for Cemetery Administration

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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 administrative requirements	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Maintenance is carried out fortnightly and meets the required standards.

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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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)	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Detailed design plans have been developed, funding has yet to be applied for.

## 2.4 Safe and reliable transport infrastructure

### 2.4.1 Maintain and further develop roads and pathways at appropriate standards

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.1 Construct and maintain Shire roads and associated infrastructure to the standard adopted by the Council and in accordance with requirements of	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

This is done as required and with available funds.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.2 Encourage the establishment, promotion and resourcing of appropriate dual use path facilities	Peter Duncan - Manager Development Services	Not Started	01-Jul-2013	30-Jun-2018	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.3 Ensure the Council's ongoing access to materials for the construction and maintenance of its road network	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Materials for construction continue to be sourced - regular planning sessions with works staff aid the gain of required materials.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.4 Identify outstanding road encroachments and rectify	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-2013	30-Jun-2018	0.00%

**ACTION PROGRESS COMMENTS:**

Currently there is approximately 25 encroachments identified to be rectified.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.5 Identify the need for road resumptions for future road construction and maintenance and instigate those resumptions	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-2013	30-Jun-2018	0.00%

**ACTION PROGRESS COMMENTS:**

None identified as priority for Council needs.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.1.6 Maintain and improve constructed footpath infrastructure	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Allocation to the annual budget of approximately \$50k to upgrade and maintain foot path is spent each fiscal year.

## 2.4.2 Maintain Shire drainage systems

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.2.1 Identify and record existing drainage systems to provide the basis for future infrastructure requirements	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

As construct drawing are completed as required and drainage concerns are address with drainage maintenance funds each fiscal year.

## 2.4.3 Provide appropriate on-road and off-street car parking as well as parking control activities

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.3.1 Enforce parking restrictions in controlled areas	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Ranger Services undertakes irregular parking inspections.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.3.2 Review the provision of on and off street parking	Peter Duncan - Manager Development Services	Not Started	01-Jul-2013	30-Jun-2018	-

## 2.4.4 Investigate and respond to road safety and traffic issues throughout the District

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.4.1 Support the Roadwise Program	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	50.00%

**ACTION PROGRESS COMMENTS:**

Support Roadwise Committee

Supported Albany Highway school crossing

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.4.2 Effectively communicate with external agencies as required	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

As required.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.4.3 Ensure both temporary and permanent road closures are processed and approved in accordance with all necessary legal and administrative	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

As required.

## 2.4.5 Maintain and control street signs, banners and directional signage

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.5.1 Ensure that all signs and other road safety devices are adequately maintained and replaced if showing signs of deterioration or damage	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

This is an area that works staff do try to ensure is done to a high standard.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-2013	30-Jun-2018	5.00%

**ACTION PROGRESS COMMENTS:**

Continues to evolve.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.4.5.3 Encourage the display of promotional banners in Lowood Road and other places as appropriate	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Promotional Banner policy has been reviewed. Several community groups use the banner poles on a regular basis.

## 2.5 Council buildings and facilities that meet community needs

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.5.2.1 Ensure new Council buildings are planned and constructed in line with policy and fit for purpose	Alan Watkins - Building Surveyor	Ongoing	01-Jul-13	30-Jun-18	-

## 2.5.3 Continue to investigate opportunities to rationalise or devolve obsolete buildings and other assets

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.5.3.1 Pursue rationalisation of old halls and other buildings, in line with Community Halls and Buildings Policy	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

### ACTION PROGRESS COMMENTS:

Resolution to demolish Rocky Gully Hall. No funds allocated 2014/2015. Woogenellup hall now leased. Pursuing lease of Mount Barker Hall to Plantagenet Players.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.6.1.1 Implement Asset Management Framework and Principles	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Opus engaged to assist with Roads AMP. Gravel Strategy being looked at by MWS. DCEO and Principal Building Surveyor working on Buildings AMP.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.6.1.2 Investigate development options for Council owned land and buildings	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

### ACTION PROGRESS COMMENTS:

Primary initiative is development of depot land as industrial through Landcorp.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.6.1.3 Ensure the Council has an efficient and cost effective light fleet management program	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

In line with Council policy.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.6.1.4 Ensure the Council has an efficient and cost effective plant and machinery management program	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

As required.



## 2.6.2 Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.6.2.1 Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

### ACTION PROGRESS COMMENTS:

Note VROC and ongoing liaison with Ministers and local reps.

## 2.7 Protection of natural environment

### 2.7.1 Provide effective environmental management and maintenance of the Council's land and reserves

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.1 Ensure that drainage and road design does not adversely impact on the natural environment	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

All works are carried out in accordance with appropriate legislative requirements.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.2 Ensure the Council maintains control over the erection of gates and stock grids across road reserves within the Shire	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	95%

### ACTION PROGRESS COMMENTS:

As required.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.3 Identify and monitor areas affected by salinity impacting on Council land	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-13	30-Jun-18	0%

### ACTION PROGRESS COMMENTS:

Item has not commenced, need environmental expertise and funds.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.5 Maintain the natural values present on bush reserves controlled by the Shire	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	5%

### ACTION PROGRESS COMMENTS:

Item has not commenced, need environmental expertise and funds.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.6 Maintain undeveloped Council reserves to the standard adopted by the Council	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-13	30-Jun-18	0%

### ACTION PROGRESS COMMENTS:

Item has not commenced, need environmental expertise and funds.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.7 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	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

Item has not commenced, need environmental expertise and funds.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.1.8 Rehabilitate all exhausted gravel pits	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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 landholders.

## 2.7.2 Support the management of feral animals

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.2.1 Ensure pest control is a component of long-term sustainable management	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Baiting and shooting vermin at waste sites occurs, other sites are sprayed as required.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.2.2 Support programs to control and / or eradicate feral animals throughout the Shire	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Ongoing administrative support of Feral Pig Eradication Group

## 2.7.3 Reduce the incursion of weeds on Council controlled roads and reserves

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.3.1 Develop a Shire of Plantagenet Weed Strategy suitable for Council adoption	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

Item has not commenced, need environmental expertise and funds.

## 2.7.4 Promote and support community based environmental initiatives and protections

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.4.1 Ensure no unauthorised clearing occurs within the Shire	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

If and or when this occurs, DER is informed, Shire staff trained to know where they can clear.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.7.4.2 Manage natural resources in a sustainable manner on land owned or vested with the Council	Dominic Le Cerf - Manager Works and Services	Not Started	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

Item has not commenced, need environmental expertise and funds.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.8.1.1 Work with relevant organisations to hold a program of workshops to encourage more sustainable practices around the home	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	30%

**ACTION PROGRESS COMMENTS:**

Investigating VROC waste initiative.

Introduction of kerbside recycling and 120 litre rubbish bins.

### 2.8.2 Investigate and adopt energy efficiency practices in Council operations

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.8.2.1 Ensure energy efficiency is a consideration in new building construction	Alan Watkins - Building Surveyor	Ongoing	01-Jul-13	30-Jun-18	-

### 2.8.3 Investigate green energy initiatives

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.8.3.1 Integrate sustainability into all aspects of the Shire operations	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:**

Commission of Audit underway.

### 2.8.4 Consider climate variability in planning matters to minimise impact on the natural environment

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.8.4.1 Develop management plans that improve the performance of Council operations to address global warming	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:**

Carbon IQ plan now to hand.

## 2.9 Integrated waste management

### 2.9.1 Undertake rubbish collection services in Mount Barker, Kendenup and Narrikup townsites

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	90%

**ACTION PROGRESS COMMENTS:**

Contract in place with Warren Blackwood Waste to carry out this service. Contract expires in September 2014.

### 2.9.2 Manage existing waste disposal sites and transfer stations in accordance with legislative requirements

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.2.1 Ensure the Shire's waste management sites are environmentally compliant	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

This is as per the licence condition with the DER. Need more environmental expertise to ensure future compliance as the reporting requirements continue to increase.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.2.2 Provide a liquid waste facility that is readily accessible to all stakeholders	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	95%

**ACTION PROGRESS COMMENTS:**

Ponds are installed and just need fencing to be installed around the perimeter.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.2.3 Provide waste facilities that are readily accessible to all stakeholders	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

All waste site are easily accessible, clean and have appropriate infrastructure to ensure waste is disposed of correctly ad safely.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.2.4 Undertake appropriate forward planning to meet the Shire's long-term waste disposal needs	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	45%

**ACTION PROGRESS COMMENTS:**

In the process of dealing with DER for;

- 1) a land swap with land to the south of the site for land on the east of the site (DER land); and
- 2) Land filling the west of the site - works approval has been applied for.

## 2.9.3 Develop and implement integrated waste management programs in line with the State Government's waste management principles

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.3.1 Promote waste minimisation through education and improved infrastructure and resources within waste management sites	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

All sites have been upgraded with the use of vroc funds and regular advertising occurs to inform residents of what to recycle. Advertising is by the waste contractor and in the Plant News.

## 2.9.4 Investigate regional waste management co-operation opportunities

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.4.1 Investigate possibility of regional cooperation for refuse disposal	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

### ACTION PROGRESS COMMENTS:

This is now occurring at a VROC level.

## 2.9.5 Investigate and implement recycling capability

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.9.5.1 Develop recycling facilities and services	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-13	30-Jun-18	90%

### ACTION PROGRESS COMMENTS:

All sites accept Rocky Gully now have access to recycling facilities. Rocky Gully to have a recycle skip bin placed near the hall, similar to that at Narrikup.

## 2.10 Efficient use and management of water resources

### 2.10.1 Support development of sustainable potable water infrastructure

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.1.1 Develop partnerships with State Government agencies to identify initiatives to reduce the use of reticulated potable water	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	40.00%

### ACTION PROGRESS COMMENTS:

August 2014. Met with Water Corp to discuss Community Water Plan. Use of Bolganup Dam water for Sounness Park

### 2.10.2 Promote effective water management practices

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.2.1 Implement strategies to conserve water, while still retaining amenity, sport and recreation and biodiversity outcomes	Dominic Le Cerf - Manager Works and Services	In Progress	01-Jul-2013	30-Jun-2018	10.00%

### ACTION PROGRESS COMMENTS:

Hydraulic study completed for Sounness Park /Frost to determine water needs. Dams to be constructed in 14/15 fiscal year.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.2.2 Provide water standpipes in Mount Barker, Kendenup and Narrikup to support local residents and emergency services requirements	Dominic Le Cerf - Manager Works and Services	Completed	01-Jul-2013	30-Jun-2018	100.00%

**ACTION PROGRESS COMMENTS:**

As required.

### 2.10.3 Investigate waste water re-use

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.3.1 Investigate proposals for re-use of waste water	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-2013	30-Jun-2018	30.00%

**ACTION PROGRESS COMMENTS:**

Discussions with Water Corp licensee have stalled. Discussions still ongoing with Health Department and Water Corp.

### 2.10.4 Support a coordinated approach to water resource management, including drainage

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.4.1 Support a co-ordinated approach to local water resource management, including drainage	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

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.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
2.10.4.2 Support a co-ordinated approach to regional water resource management	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-2013	30-Jun-2018	-

**ACTION PROGRESS COMMENTS:**

Water corp is kept informed of any issue the SOP has with their infrastructure and dial before digs are always undertaken to aid protection of

## 3 Enhanced Natural and Built Environment

### 3.1 Diverse, profitable and sustainable local business

#### 3.1.1 Promote the District as a good business destination

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.1.1.1 Advocate for increased resources for business development	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:** No success for local branch of CCI. Advertising board completed.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.1.1.2 Encourage business development within the district	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Economic Development Plan in research phase.

## 3.1.2 Encourage employment and training programs for local business

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.1.2.1 Assist in the dissemination of information for employment and training programs for local business	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	30%

### ACTION PROGRESS COMMENTS:

We support Albany Enterprise Centre

## 3.1.3 Support the promotion and marketing of local businesses

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.1.3.1 Where appropriate, assist with the promotion and marketing of local businesses	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	30%

### ACTION PROGRESS COMMENTS:

Grapes and Gallops. Porongurup Wine Show. QANTAS Wine Show. Rates prizes.

## 3.1.4 Promote the long term growth of the District

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.1.4.1 Promote the long term growth of the District by encouraging diverse, profitable and sustainable business	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

### ACTION PROGRESS COMMENTS:

Commencement of research phase of Economic Development Plan

## 3.2 A strong and diverse economic base

### 3.2.1 Identify and attract value adding and compatible new industries to the region

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.1.1 Facilitate the attraction of value adding and compatible new industries to the region	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

### ACTION PROGRESS COMMENTS:

Key component of planned Economic Development Plan

### 3.2.2 Promote and support local industry development initiatives, including export in partnership with the State Government and regional organisations

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.2.1 Advocate the development of the Yerriminup Special Industrial Site	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

### ACTION PROGRESS COMMENTS:

Met with Landcorp once in 2014 to discuss this. Consider purchase by the Council.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.2.2 Recognise and develop Plantagenet's unique rural character	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

We need to define what this 'unique rural character' is. To be developed in Economic Development plan.

### 3.2.3 Develop and review policy to facilitate and support business development and economic growth

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.3.1 Prepare an economic development plan	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Research Phase commenced.

### 3.2.4 Advocate for downstream processing in established industries

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.4.1 Advocate for downstream processing activities in the district such as a cattle abattoir	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Have approached City of Albany for next economic visit to China. Discussed cattle abattoir with Minister for Regional Development.

### 3.2.5 Support the establishment of manufacturing businesses

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.2.5.1 Ensure sufficient appropriately zoned land is available for manufacturing purposes	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	30%

**ACTION PROGRESS COMMENTS:**

Landcorp deal for development of portion of depot land in progress. Private scheme amendments supported.

## 3.3 A well-developed relationship with industry, commerce and government

### 3.3.1 Develop, maintain and strengthen relationships with local businesses

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.3.1.1 Develop and maintain a local business database	Isabelle Draffain - Community Development Officer	Not Started	01-Jul-13	30-Jun-18	0%

**ACTION PROGRESS COMMENTS:**

Need to clarify requirements with MCS.



ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.3.1.2 Identify and promote various appropriate grant programs throughout the community	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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.

### 3.3.2 Encourage and support the development of a local Chamber of Commerce

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.3.2.1 Encourage the creation of a peak body for business development in Plantagenet	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:**

Commenced but little support by businesses.

### 3.3.3 Develop and maintain intergovernmental relationships

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

**ACTION PROGRESS COMMENTS:**

Regular meetings with GSDC.  
CEO member of Workforce Alliance.  
CEO member of Great Southern Development Strategy Working Group.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.3.3.2 Develop mechanisms to ensure communication with government departments in the region	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:**

CEO member of Human Resources Forum which is made up of all Government departments.

## 3.4 A strong tourism region

### 3.4.1 Promote and support local and regional tourism initiatives

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.4.1.1 Collaborate with tourism peak bodies to promote the region	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

**ACTION PROGRESS COMMENTS:**

We are now a member of Australia's South West peak tourism body.  
Regular liaison with both Mount Barker and Porongurup Tourism Associations. FAGS to both local groups.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.4.1.2 Develop a regional tourism plan	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	30%

**ACTION PROGRESS COMMENTS:**

Has been discussed with our neighbours (Albany and Denmark) and is likely to develop more after ANZAC Commemoration in 2014.

### 3.4.2 Provide infrastructure and services to support tourism

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.4.2.1 Provide infrastructure and services to support local tourism	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

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.

### 3.5 Appropriate infrastructure that supports sustainable economic development

#### 3.5.1 Promote release of serviced industrial, commercial and residential land

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.1.1 Investigate release of serviced industrial, commercial and residential land with appropriate authorities	Peter Duncan - Manager Development Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

An ongoing situation with Landcorp

#### 3.5.2 Advocate for improved provision of utility services across the region

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.2.1 Liaise with utility providers to ensure that adequate power, water and sewer services are	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Encouraged construction of new water pipeline to Mount Barker. Nearly complete. Support new power pole program in Mount Barker.

Supported Wind Turbine construction. encouraged extension of effluent lagoons.

#### 3.5.3 Advocate for improved telecommunications infrastructure in the region

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.3.1 Advocate for improved mobile telephone and broadband internet infrastructure in Plantagenet and the region	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

**ACTION PROGRESS COMMENTS:**

Have met with Telstra. Supported new mobile towers in Kendenup and Rocky Gully.

## 3.5.4 Support development of a Regional Economic Development Strategy

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.4.1 Liaise with neighbouring Councils and appropriate government departments on the development of a Regional Economic Development Strategy	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

### ACTION PROGRESS COMMENTS:

This has been discussed with VROC councils as well as Albany and Denmark Research phase for Regional Economic Development strategy started.

## 3.5.5 Manage and maintain the Saleyards to ensure that the facility is successful and self-sustaining

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.5.1 Ensure compliance with DEC environmental licence and other relevant requirements	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Report provided to the Council on effectiveness of aerators - November 2013. One pond fully desludged in February 2014.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.5.2 Manage and maintain the Saleyards in accordance with the Strategic Plan and Business Plan for the facility	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Soft Floor - First Batch Complete, including paint boxes, receivals areas and some selling pens. Second batch completed in December 2013, which finishes all 144 selling pens.  
 Entry Signage - Completed in June 2013.  
 New Pens - Six medium holding pens done as at the end of 2013. Remaining budget spent by mid 2014, incorporating larger pens. CCTV - Completed in late 2013. New camera for night time viewing to be installed.  
 Strategic/Business Plan - Strategic Plan complete and adopted by the Council. Business Plan complete; awaiting Committee sign off.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.5.3 Market the Mount Barker Regional Saleyards as the best in Western Australia	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.5.5.4 Operate the Mount Barker Regional Saleyards as a self-sustaining business unit	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

A draft Strategic Plan and Business Plan for the Saleyards have been prepared and in the process of being considered and ready for adoption.

## 3.6 Sustainable population growth

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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.6.1.1 Consider the diverse needs of various groups and communities in planning for the services required to cater for population growth	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Needs survey undertaken across the Shire in 2012 which informed the Strategic Community Plan.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.6.1.2 Monitor Shire population and demographic statistics	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Subscribe to demographic reporting. Population ID.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.6.1.3 Develop a sustainable population growth strategy	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	40%

**ACTION PROGRESS COMMENTS:**

Forms part of Economic Development Strategy. Population increases just under 1% per year. noted high population churn.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.6.1.4 Encourage variety in land use and housing to promote a diverse population and stronger community	Peter Duncan - Manager Development Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

In Planning Vision

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
3.6.1.5 Investigate and promote housing development	Peter Duncan - Manager Development Services	Ongoing	01-Jul-13	30-Jun-18	-

## 4 Prosperous and Sustainable Local Economy

### 4.1 Effective governance and leadership

#### 4.1.1 Provide effective leadership for the community

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.1.1 Inform and engage with the community	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

CEO member of Plantagenet News committee. CEO regular contributor to Plantagenet News. CEO talks on radio and television. Shire Flyer production. Attend community meetings.

## 4.1.2 Ensure the corporate structure is aligned with the Shire's strategic direction

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.2.1 Review the corporate structure in terms of the Shire's strategic direction	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

### ACTION PROGRESS COMMENTS:

Occurs regularly. Most recently at Resolution 88/14.

## 4.1.3 Ensure the Council's decision making process is effective and transparent

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Linda Sounness - Executive Secretary	Ongoing	01-Jul-13	30-Jun-18	-

## 4.1.4 Support strategic alliances, stakeholder forums and advisory committees that assist Shire in policy development and service planning

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.4.1 Actively investigate resource sharing initiatives with VROC partners	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

### ACTION PROGRESS COMMENTS:

Regional Council investigations. Waste Contract investigations. Sharing of Building Surveyor, Environmental Health Officer and Town planning Officer.

## 4.1.5 Strengthen the governance role of Councillors by informing, resourcing, skilling and supporting their role

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.5.1 Undertake ongoing training for Councillors and senior staff emphasising the role of corporate governance	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

### ACTION PROGRESS COMMENTS:

Training needs are identified as part of Development reviews. Councillors encouraged to undertake further study through WALGA.

## 4.1.6 Provide administrative support to Shire for Governance functions

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.6.1 Maximise awareness of and compliance with relevant legislation	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Linda Sounness - Executive Secretary	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.6.3 Provide through delegation a mechanism to enable day to day business of the Council to be handled by the administration	Linda Sounness - Executive Secretary	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Delegation Register updated by Council resolution 27 May 2014.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.6.4 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	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Note implementation of risk identification and policies. Note Annual Audit and increased scope of audit.

#### 4.1.7 Continue to support local government elections being conducted by an external body

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.1.7.1 Ensure that the election of Councillors is conducted in accordance with the Local Government Act (1995) and other appropriate legislation	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	70%

**ACTION PROGRESS COMMENTS:**

Contract out to Electoral Commission.

#### 4.2 Effective engagement with the community and stakeholders

##### 4.2.2 Encourage and support local independent media

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.2.2.1 Encourage and support the continuation of a local independent media presence	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	60%

**ACTION PROGRESS COMMENTS:**

CEO member of Plantagenet News Committee.  
advertise with Plantagenet News even though it's not registered as a newspaper.

## 4.2.3 Develop positive relations with other Councils

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.2.3.1 Encourage ongoing development and support of Southern Link Voluntary Regional Organisation of Councils	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	80%

### ACTION PROGRESS COMMENTS:

Support is continually encouraged. it is noted that some Councillors question our involvement.

## 4.2.4 Promote the profile of the District and the Region at appropriate regional, State and Federal forums

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.2.4.1 Develop the skills and information required for Councillors and senior staff to represent the interests of the Shire	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	60%

### ACTION PROGRESS COMMENTS:

CEO has undertaken public speaking skill development. D/CEO also doing as above.

CEO has facilitated media release training for appropriate staff.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.2.4.2 Represent and promote the Council at appropriate regional, State and Federal forums	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

### ACTION PROGRESS COMMENTS:

Shire president is WALGA State Councillor. CEO is member of Human Services Forum. CEO is member of LGMA.

## 4.3 Innovative and accessible customer services and information system

### 4.3.1 Provide and promote responsive customer and licensing services

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	Linda Sounness - Executive Secretary Secretary	Ongoing	01-Jul-13	30-Jun-18	-

### 4.3.2 Implement review processes in service delivery

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.2.1 Implement review processes in service delivery on a regular basis and as needed	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

## 4.3.3 Ensure effective integration and management of information and communication technology systems

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.3.1 Maintain and upgrade IT infrastructure to appropriate standards	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Interplan - System admin and main user training undertaken in December 2013. Rollout out of live product and other training done in early 2014.

GIS Upgrade - Ongoing project to complete GIS Pin Number links in Authority system in order to upgrade GIS. 85% complete by June 2014. Ready for GIS upgrade (Intramaps) in late 2014

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.3.2 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.	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.3.3 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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

### ACTION PROGRESS COMMENTS:

Web Portal (version 6 of Civica Authority) upgraded in 2013.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.3.4 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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.3.5 Provide staff with efficient access to information, research material, government documentation and organisations.	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-



ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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.	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

#### 4.3.4 Increase use of new technology to engage with the public and keep them informed

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.3.4.1 Investigate and utilise new technology to engage with the public	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

#### 4.4 Effective integrated planning and reporting processes

##### 4.4.1 Develop, implement and maintain a Strategic Community Plan and Corporate Business Plan

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.1.1 Comply with legislation for Plan for the Future	Rob Stewart - Chief Executive	In Progress	01-Jul-13	30-Jun-18	90%

**ACTION PROGRESS COMMENTS:**

Plan for the Future largely undertaken through Community Strategic Plan.

##### 4.4.2 Develop, implement and maintain Asset Management Plans and the Long Term Financial Plan

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Asset register now reflects requirements of Fair Value Accounting requirements

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.2.2 Further develop Asset Management Planning beyond Stage 1.	John Fathers - Deputy Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Opus assisting the Shire with getting together information for Roads AMP. MWS has developed various policies in regard to road maintenance. DCEO and Building Surveyor working on Buildings AMP.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.2.3 Maintain the Long Term Financial Plan	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

2013-14 LTFP completed in June 2013. Plan will be updated for 2014/2015 budget and updated annually thereafter. Plan to be presented to the Audit Committee for Review in 2014.

#### 4.4.3 Develop, implement and maintain other plans required by the Integrated Planning process

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.3.1 Develop and maintain all other plans required by the Integrated Planning process, as identified	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Workforce Plan completed in June 2013.

LTFP completed in June 2013. Will be updated in conjunction with the annual budget in future. Stage 1 AMP Completed in May 2013.

Individual plans now being progressed.

#### 4.4.4 Implement Council wide performance management reporting

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.4.1 Develop a benchmarking process	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

This matter has languished since initial foray by CEO

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.4.4.2 Enable comparison of key performance indicators and overall performance with organisations undertaking comparable roles	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

No further than discussion with VROC.

Note liaison with Shire Donnybrook-Balingup.

#### 4.5 Skilled, committed and professional staff in a supportive environment

##### 4.5.1 Provide opportunities for the professional development of Shire staff members

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.5.1.1 Attract, retain and develop staff that are best suited to the Shire	Donna McDonald - Senior Administration & Human Resources Officer	Ongoing	01-Jul-13	30-Jun-18	-

## 4.5.2 Ensure safe work practices through implementation of appropriate Occupational, Health, Safety and

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.5.2.1 Aim to reduce Workers Compensation Claims cost and improve the level of workplace based rehabilitation	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Member of Regional Risk Group.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.5.2.2 Maintain a safe working environment, ensuring legislative and internal compliance	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Achieved then lost silver certification.

we monitor incidents and accidents. Regular Occupational Health and Safety meetings with staff representation.

## 4.5.3 Implement an appropriate staff performance appraisal and development systems linked to strategic and

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.5.3.1 Undertake annual development reviews of all staff	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	90%

**ACTION PROGRESS COMMENTS:**

This occurs.

## 4.5.4 Maintain and develop human resource management policies, procedures and systems for current and

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.5.4.1 Ensure that recruitment, selection and induction of staff is carried out efficiently in accordance with the Workforce Plan	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	90%

**ACTION PROGRESS COMMENTS:**

This occurs.

## 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

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.1.1 Ensure that the Shire's purchasing practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	90%

**ACTION PROGRESS COMMENTS:**

This occurs. Policies in place and adhered to.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.1.2 Ensure the Audit function is carried out in accordance with legislative requirements	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Interim Audit for 2013/14 complete. Four yearly review of financial processes also complete.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.1.3 Ensure accounting systems provide accurate recording, management, security and reporting functions	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Griffin Valuers were engaged to do Buildings fair values which will enable asset register to reflect Year 2 requirements of Fair Value Accounting requirements  
Asset register has been updated to reflect Year 1 requirements of Fair Value Accounting requirements (Plant).

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

A policy has been developed regarding the actions that will be taken against delinquent debtors. Further work required on procedures to support this policy.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Budget for 2014/15 complete, which took into consideration LTFP requirements.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.1.6 Responsibly manage the Council's financial resources	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

## 4.6.2 Develop and maintain Risk Management policies and procedures

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.2.1 Develop policies regarding risk mitigation to satisfy new Local Government Act requirements	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

This is in Progress. Risk Policy to be considered by the Council August 2014.

## 4.6.3 Maintain, develop and monitor rating and property strategies

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.3.1 Identify and resolve boundary encroachments which impact on Shire properties	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	60%

**ACTION PROGRESS COMMENTS:** Completing Kendenup Hall. Martin Street on hold. Narrikup Sports Oval subject to Native Title. Administration Office completed.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.3.2 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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**  
Rural rating review not started.

## 4.6.4 Provide support services for works and plant operations

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.4.1 Develop internal controls to protect and secure the Council's small plant and equipment	Rob Stewart - Chief Executive	In Progress	01-Jul-13	30-Jun-18	20%

**ACTION PROGRESS COMMENTS:** Remote cameras installed. Consider bar coding. Staff Exit Strategy notes small equipment.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.4.2 Ensure any private works undertaken by the Council are both cost effective and in accordance with the organisation's objectives	Dominic Le Cerf - Manager Works and Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**  
As per Council's policy

## 4.6.5 Staff remuneration and other benefits are accurate and paid in a timely manner

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.5.1 Maintain and develop payroll systems and procedures	Donna McDonald - Senior Administration & Human Resources Officer	Ongoing	01-Jul-13	30-Jun-18	-

## 4.6.6 Ensure Shire's property, administration and records systems are managed effectively and efficiently

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.1 Identify Grant Funding Opportunities as a means of financing (fully or partially) Council projects	Fiona Saurin - Manager Community Services	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

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.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.2 Ensure that streets, parks, buildings and other Council infrastructure are appropriately named	Amy Chadbourne - Senior Administration/Project Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.3 Ensure that the administrative functions are managed in an efficient and effective manner in accordance with the Local Government Act 1995	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Audit Reg 17 policies being developed - Legislative Compliance and Internal Control policies done. Risk Management report to be submitted in August 2014. Legislative Compliance procedure and Internal Control guidelines also done.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.4 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	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Annual meeting held with LGIS insurer rep. Insurance details updated.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.5 Ensure that the Shire's tendering and contracting practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.6 Establish and maintain mechanisms of control with respect to records creation and appropriate preservation in accordance with legislative requirements	Roxanne Mills - Records Officer	Ongoing	01-Jul-13	30-Jun-18	-

**ACTION PROGRESS COMMENTS:**

Regional archive repository in the Shire of Broomehill-Tambellup has been completed. Archive shelves need to be re-positioned by Shire of BT. Aiming to move relevant records to the new facility in January 2014.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.7 Maintain accurate and complete documentation of the policies and records of the Shire	Roxanne Mills - Records Officer	Ongoing	01-Jul-13	30-Jun-18	-

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.11 Ensure that the Council's legitimate corporate interests are protected by seeking legal	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	50%

**ACTION PROGRESS COMMENTS:**

Delegated to CEO.

Most recent is advice re surface of Sounness Park.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.12 Improve the effectiveness and efficiency of the Council's management systems	Rob Stewart - Chief Executive Officer	In Progress	01-Jul-13	30-Jun-18	10%

**ACTION PROGRESS COMMENTS:**

Note advent of Commission of Audit by CEO.

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %
4.6.6.13 Ensure public access to information or records held by the Shire meets legislative requirements	John Fathers - Deputy Chief Executive Officer	Ongoing	01-Jul-13	30-Jun-18	-

**Shire of Plantagenet**  
**Financial Report**  
**For the Year Ended 30 June 2014**

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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 2014

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 2014 are, in my opinion, properly drawn up to present fairly the financial position of the Shire of Plantagenet as at 30 June 2014 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 27th day of November 2014



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Rob Stewart  
Chief Executive Officer

**Shire of Plantagenet**  
**Statement of Comprehensive Income**  
*By Nature Or Type*  
**For the Year Ended 30 June 2014**

	Note	2014 \$	2014 Budget \$	2013 \$
<b>Revenue</b>				
Rates	23	5,744,073	5,736,150	5,463,000
Operating Grants, Subsidies and Contributions	29	1,616,891	1,592,518	2,846,881
Fees and Charges	28	1,793,992	1,991,003	2,007,827
Interest Earnings	2(a)	170,797	237,000	244,962
Other Revenue		<u>299,673</u>	<u>81,152</u>	<u>116,281</u>
		9,625,426	9,637,823	10,678,950
<b>Expenses</b>				
Employee Costs		(4,387,891)	(4,203,649)	(4,364,735)
Materials and Contracts		(2,049,873)	(2,897,868)	(3,197,157)
Utility Charges		(166,401)	(229,615)	(221,138)
Depreciation on Non-Current Assets	2(a)	(4,285,048)	(4,086,392)	(3,985,713)
Interest Expenses	2(a)	(177,655)	(189,843)	(158,971)
Insurance Expenses		(262,317)	(266,664)	(241,162)
Other Expenditure		<u>(334,337)</u>	<u>(287,686)</u>	<u>(273,186)</u>
		<u>(11,663,521)</u>	<u>(12,161,717)</u>	<u>(12,442,061)</u>
		(2,038,095)	(2,523,894)	(1,763,111)
Non-Operating Grants, Subsidies and Contributions	29	5,982,454	6,451,786	2,909,484
Profit on Asset Disposals	21	67,567	153,369	127,014
Loss on Asset Disposals	21	<u>(77,864)</u>	<u>(62,276)</u>	<u>(31,029)</u>
<b>Net Result</b>		3,934,062	4,018,986	1,242,358
<b>Other Comprehensive Income</b>		0	0	0
Local Government Trust Units		218,710	0	0
Changes on revaluation of non-current assets		31,874,585	0	445,233
Asset Revaluation Reserve Adjustments		(57,506)	0	0
<b>Total Other Comprehensive Income</b>		<u>32,035,789</u>	<u>0</u>	<u>445,233</u>
<b>Total Comprehensive Income</b>		<u><u>35,969,851</u></u>	<u><u>4,018,986</u></u>	<u><u>1,687,591</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 2014**

	Note	2014 \$	2014 Budget \$	2013 \$
<b>Revenue</b>				
Governance		114,822	115,571	90,648
General Purpose Funding		6,839,021	6,927,180	7,272,386
Law, Order, Public Safety		249,461	205,468	197,648
Health		72,308	70,450	69,119
Education and Welfare		41,633	42,371	29,119
Community Amenities		424,484	426,680	421,121
Recreation and Culture		301,145	341,651	400,232
Transport		291,273	103,092	701,093
Economic Services		1,136,817	967,100	1,052,819
Other Property and Services		<u>154,462</u>	<u>438,260</u>	<u>444,764</u>
		9,625,426	9,637,823	10,678,949
<b>Expenses Excluding Finance Costs</b>				
Governance		(735,710)	(810,802)	(692,674)
General Purpose Funding		(360,269)	(340,551)	(315,767)
Law, Order, Public Safety		(887,800)	(883,328)	(807,531)
Health		(236,567)	(249,374)	(229,992)
Education and Welfare		(72,303)	(75,680)	(83,220)
Community Amenities		(1,327,948)	(1,348,200)	(1,156,382)
Recreation and Culture		(1,916,456)	(1,961,964)	(1,758,713)
Transport		(4,254,582)	(4,404,770)	(5,350,141)
Economic Services		(1,549,387)	(1,509,258)	(1,435,173)
Other Property and Services		<u>(144,844)</u>	<u>(387,946)</u>	<u>(453,496)</u>
		(11,485,866)	(11,971,873)	(12,283,089)
<b>Finance Costs</b>				
Governance		(114,707)	(114,524)	(120,298)
Education and Welfare		(41,295)	(42,041)	(28,789)
Recreation and Culture		<u>(21,653)</u>	<u>(33,278)</u>	<u>(9,884)</u>
2(a)		(177,655)	(189,843)	(158,971)
<b>Non-Operating Grants, Subsidies and Contributions</b>				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order and Public Safety		1,330,472	980,100	36,393
Health		0	0	0
Education and Welfare		0	0	0
Community Amenities		166,850	0	0
Recreation and Culture		3,030,953	4,010,436	1,826,725
Transport		1,440,988	1,461,250	1,025,116
Economic Services		13,191	0	21,250
Other Property and Services		<u>0</u>	<u>0</u>	<u>0</u>
		5,982,454	6,451,786	2,909,485

**Shire of Plantagenet**  
**Statement of Comprehensive Income**  
**By Program (Continued)**  
**For the Year Ended 30 June 2014**

<b>Profit/(Loss) on Disposal of Assets</b>			
Governance	(6,764)	(7,150)	3,544
General Purpose Funding	0	0	0
Law, Order and Public Safety	20,146	0	6,858
Health	0	(11,192)	(10,396)
Education and Welfare	0	0	0
Community Amenities	(9,803)	0	0
Recreation and Culture	0	0	0
Transport	0	0	0
Economic Services	(27,329)	(7,517)	0
Other Property and Services	13,451	116,952	95,979
	<u>(10,298)</u>	<u>91,093</u>	<u>95,985</u>
<b>Net Result</b>	<u>3,934,062</u>	<u>4,018,986</u>	<u>1,242,358</u>
<b>Other Comprehensive Income</b>			
	0	0	0
Local Government Trust Units	218,710	0	0
Changes on revaluation of non-current assets	31,874,585	0	445,233
Asset Revaluation Reserve Adjustments	(57,506)	0	0
<b>Total Other Comprehensive Income</b>	<u>32,035,789</u>	<u>0</u>	<u>445,233</u>
<b>Total Comprehensive Income</b>	<u>35,969,851</u>	<u>4,018,986</u>	<u>1,687,591</u>

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

**Shire of Plantagenet**  
**Statement of Financial Position**  
as at 30 June 2014

	Note	2014 \$	2013 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	3	1,764,884	3,160,938
Trade and Other Receivables	4(a)	620,975	738,517
Inventories	5	43,167	48,583
<b>Total Current Assets</b>		<u>2,429,026</u>	<u>3,948,038</u>
<b>Non-Current Assets</b>			
Other Receivables	4(a)	1,053,426	1,168,760
Other Financial Assets	4(b)	223,402	4,692
Property, Plant and Equipment	6	54,594,681	20,081,896
Infrastructure	7	48,849,893	47,005,973
<b>Total Non-Current Assets</b>		<u>104,721,401</u>	<u>68,261,321</u>
<b>Total Assets</b>		<u>107,150,427</u>	<u>72,209,359</u>
<b>Current Liabilities</b>			
Trade and Other Payables	9	656,503	1,255,429
Current Portion of Long Term Borrowings	10	282,998	290,297
Provisions	11	742,129	747,466
<b>Total Current Liabilities</b>		<u>1,681,630</u>	<u>2,293,192</u>
<b>Non-Current Liabilities</b>			
Long Term Borrowings	10	3,044,407	3,427,459
Provisions	11	83,090	117,256
<b>Total Non-Current Liabilities</b>		<u>3,127,497</u>	<u>3,544,714</u>
<b>Total Liabilities</b>		<u>4,809,127</u>	<u>5,837,906</u>
<b>Net Assets</b>		<u>102,341,300</u>	<u>66,371,452</u>
<b>Equity</b>			
Retained Surplus		68,632,069	64,652,249
Reserves - Cash Backed	12	1,341,538	1,194,770
Revaluation Surplus	13	32,367,693	524,433
<b>Total Equity</b>		<u>102,341,300</u>	<u>66,371,452</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 2014**

	Note	Retained Surplus \$	Reserves Cash / Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2012		63,224,679	1,379,982	79,200	64,683,861
Comprehensive Income					
Net Result		1,242,357	0	0	1,242,357
Changes on revaluation of non-current assets	13	<u>1,242,357</u>	<u>0</u>	<u>445,233</u>	<u>445,233</u>
Total Other Comprehensive Income		1,242,357	0	445,233	1,687,590
Transfers from / (to) Reserves		185,212	(185,212)	0	0
		<u>185,212</u>	<u>(185,212)</u>	<u>0</u>	<u>0</u>
<b>Balance as at 30 June 2013</b>		<b>64,652,247</b>	<b>1,194,770</b>	<b>524,433</b>	<b>66,371,451</b>
Correction of Prior Period Errors	2(b)	<u>(26,182)</u>	<u>0</u>	<u>26,182</u>	<u>0</u>
Restated Balance		64,626,066	1,194,770	550,615	66,371,451
Comprehensive Income					
Net Result		3,934,062	0	0	3,934,062
Changes on revaluation of non-current assets	13	0	0	31,874,585	31,874,585
Asset Revaluation Reserve Adjustments	13	0	0	(57,506)	(57,506)
Local Government Trust Units	4(b)	<u>218,710</u>	<u>0</u>	<u>0</u>	<u>218,710</u>
Total Other Comprehensive Income		4,152,772	0	31,817,079	35,969,851
Transfers from / (to) Reserves	12	(146,769)	146,769	0	0
		<u>(146,769)</u>	<u>146,769</u>	<u>0</u>	<u>0</u>
<b>Balance as at 30 June 2014</b>		<b><u>68,632,069</u></b>	<b><u>1,341,538</u></b>	<b><u>32,367,693</u></b>	<b><u>102,341,300</u></b>

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 2014**

	Note	2014 \$	2014 Budget \$	2013 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		5,615,453	5,736,150	5,418,513
Operating Grants, Subsidies and Contributions		1,558,361	1,592,518	2,860,796
Fees and Charges		1,945,861	1,991,003	1,864,060
Interest Earnings		171,842	237,000	261,487
Goods and Services Tax		521,310	462,876	378,129
Other Revenue		312,488	81,152	106,764
		<u>10,125,314</u>	<u>10,100,699</u>	<u>10,889,748</u>
<b>Payments</b>				
Employee Costs		(4,406,662)	(4,203,649)	(4,234,652)
Materials and Contracts		(2,622,828)	(3,192,248)	(2,395,383)
Utility Charges		(164,732)	(229,615)	(218,880)
Insurance Expenses		(262,317)	(266,664)	(244,723)
Interest Expenses		(178,393)	(189,843)	(152,211)
Goods and Services Tax		(521,891)	(462,876)	(369,204)
Other Expenditure		(299,827)	(287,686)	(355,844)
		<u>(8,456,650)</u>	<u>(8,832,581)</u>	<u>(7,970,896)</u>
<b>Net Cash Provided Provided by Operating Activities</b>	14(b)	<u>1,668,665</u>	<u>1,268,119</u>	<u>2,918,852</u>
<b>Cash Flows from Investing Activities</b>				
Purch of Property, Plant and Equipment		(4,451,796)	(2,881,613)	(2,961,731)
Construction of Infrastructure		(4,600,126)	(7,518,207)	(3,490,523)
Advances to Community Groups		0	0	(1,200,000)
Non-operating Grants, Subsidies and Contributions		6,038,591	6,451,786	2,842,347
Proceeds from Sale of Plant and Equipment		216,949	371,182	509,206
<b>Net Cash Provided By (Used in) Investing Activities</b>		<u>(2,796,382)</u>	<u>(3,576,852)</u>	<u>(4,300,701)</u>
<b>Cash Flows From Financing Activities</b>				
Repayment of Debentures		(390,352)	(437,700)	(198,550)
Proceeds from New Debentures		0	600,000	1,570,000
Proceeds from Self Supporting Loans		122,016	122,016	67,750
<b>Net Cash Provided by (used in) Financing Activities</b>		<u>(268,336)</u>	<u>284,316</u>	<u>1,439,200</u>
<b>Net Increase (Decrease) in Cash Held</b>		(1,396,054)	(2,024,417)	57,353
Cash at Beginning of Year		3,160,938	3,129,018	3,103,585
<b>Cash and Cash Equivalents at the End of the Year</b>	14(a)	<u><u>1,764,884</u></u>	<u><u>1,104,602</u></u>	<u><u>3,160,938</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 2014**

	Note	2014 \$	2014 Budget \$	2013 \$
<b>Revenue</b>				
Governance		118,897	119,442	95,878
General Purpose Funding		1,094,948	1,191,030	1,809,386
Law, Order, Public Safety		1,613,618	1,185,568	240,900
Health		72,308	70,450	69,119
Education and Welfare		41,633	42,371	29,119
Community Amenities		591,334	426,680	421,121
Recreation and Culture		3,332,098	4,352,087	2,226,957
Transport		1,732,261	1,564,342	1,726,210
Economic Services		1,153,524	971,640	1,074,069
Other Property and Services		180,753	583,218	559,690
		<u>9,931,374</u>	<u>10,506,828</u>	<u>8,252,448</u>
<b>Expenses</b>				
Governance		(861,256)	(936,348)	(814,657)
General Purpose Funding		(360,269)	(340,551)	(315,767)
Law, Order, Public Safety		(901,338)	(883,328)	(807,531)
Health		(236,567)	(260,566)	(240,389)
Education and Welfare		(113,598)	(117,721)	(112,009)
Community Amenities		(1,337,752)	(1,348,200)	(1,156,382)
Recreation and Culture		(1,938,108)	(1,995,242)	(1,768,598)
Transport		(4,254,582)	(4,404,770)	(5,350,141)
Economic Services		(1,580,231)	(1,521,314)	(1,435,173)
Other Property and Services		(157,684)	(415,952)	(472,443)
		<u>(11,741,385)</u>	<u>(12,223,992)</u>	<u>(12,473,090)</u>
Net Result Excluding Rates		(1,810,011)	(1,717,164)	(4,220,642)
<b>Adjustments for Cash Budget Requirements: Non-Cash Expenditure and Revenue</b>				
(Profit) / Loss on Asset Disposals	21	10,298	(91,093)	(95,985)
Movement in Accrued Interest		(739)	0	6,760
Movement in Deferred Pensioner Rates (Non-Current)		(11,858)	0	(8,340)
Movement in Accrued Salaries and Wages		19,887	0	11,066
Movement in Employee Benefit Provisions		(39,503)	0	117,554
Movement in Doubtful Debts Provision		0	0	(1,705)
Depreciation and Amortisation on Assets	2(a)	4,285,048	4,086,392	3,985,713
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings		(3,296,688)	(588,107)	(1,659,718)
Purchase Infrastructure Assets		(3,885,457)	(7,518,208)	(3,179,989)
Purchase Plant and Equipment		(1,745,299)	(2,076,955)	(1,276,238)
Purchase Furniture and Equipment		(124,478)	(216,551)	(336,309)
Proceeds from Disposal of Assets	21	216,949	371,182	509,206
Proceeds from New Debentures		0	600,000	1,570,000
Advances to Community Groups		0	0	(1,200,000)
Repayment of Debentures	22(a)	(390,352)	(437,700)	(198,550)
Self-Supporting Loan Principal Income		122,016	122,016	67,750
Add Transfer from Unspent Loan		0	0	0
Less Transfers to Reserves (Restricted Assets)	12	(696,137)	(739,521)	(671,302)
Transfers from Reserves (Restricted Assets)	12	549,368	971,446	856,515
Surplus / (Deficit) July 1 B/Fwd		1,498,106	1,498,112	1,759,317
Surplus / (Deficit) June 30 C/Fwd		445,223	0	1,498,106
<b>Amount Required To Be Raised From Rates</b>	<b>23</b>	<u><u>(5,744,073)</u></u>	<u><u>(5,736,150)</u></u>	<u><u>(5,463,000)</u></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 2014**

**1. Significant Accounting Policies**

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

**(a) Basis Of Preparation**

The financial report 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 monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies 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 2014**

**1. 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 uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(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 Resale***

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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –

(i) that are plant and equipment; and

(ii) that are –

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(f) Fixed Assets (Continued)**

***Mandatory Requirement to Revalue Non-Current Assets (Continued)***

In 2013, the Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

***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.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

***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.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(f) Fixed Assets (Continued)**

***Early Adoption of AASB 13 - Fair Value Measurement***

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to the Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in AASB 13 – Fair Value Measurement have been applied to the previous reporting period (year ended 30 June 2013).

***Land under Roads***

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard 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.

**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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(f) Fixed Assets (Continued)**

**Depreciation (Continued)**

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 100 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation-clearing and earthworks	not depreciated
pavement-construction	50 years
gravel sheet	12 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 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 with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise. When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**Capitalisation Threshold**

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(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. 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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

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

To the extent possible, market information is extracted from either the principal market for the asset (ie the market with the greatest volume and level of activity for the asset 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:

**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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

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

**Cost approach (Continued)**

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 at least every 3 years.

**(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.

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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(h) Financial Instruments (Continued)**

***Classification and Subsequent Measurement (Continued)***

*(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 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.

*(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.

***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 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.



**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(h) Financial Instruments (Continued)**

***Classification and Subsequent Measurement (Continued)***

***Derecognition (Continued)***

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.

**(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.

**(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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(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.

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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

**(p) Interests in Joint Arrangements**

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. Information about the joint ventures is set out in Note 17.

**(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.

**(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 2014**

**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 Council.

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

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(i) AASB 9 – Financial Instruments	December 2013	1 January 2017	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 2010 -7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	December 2013	1 January 2017	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]			

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

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

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(iii) AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities]  [AASB 1, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 131, 132, 133, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	December 2012	1 January 2014	Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128.  It is not expected to have a significant impact on the Council.
(iv) AASB 2012-3: Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities  [AASB 132]	June 2012	1 January 2014	This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.  This Standard is not expected to significantly impact the Council's financial statements.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**1. Significant Accounting Policies (Continued)**

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

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(v) AASB 2013 - 3: Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets	June 2013	1 January 2014	<p>This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets.</p> <p>It is not expected to have a significant impact on the Council.</p>
(vi) AASB 2013-8: Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities  [AASB 10, 12 & 1049]	October 2013	1 January 2014	<p>This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-for-Profit entities regarding control criteria from the perspective of not-for-profit entities.</p> <p>It is not expected to have a significant impact on the Council.</p>
(vii) AASB 2013-9: Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments  [Operative dates: Part A Conceptual Framework – 20 December 2013; Part B Materiality – 1 January 2014; Part C Financial Instruments – 1 January 2015]	December 2013	Refer Title column	<p>Part A of this standard makes various editorial corrections to Australian Accounting Standards.</p> <p>Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031.</p> <p>Part C of this standard makes consequential amendments to AASB 9 and numerous other standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.</p> <p>As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on the Council.</p>

Notes:

<sup>(1)</sup> 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 2014**

**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:

AASB 10	AASB 128	AASB 2012 - 2
AASB 11	AASB 2011 - 7	AASB 2012 - 3
AASB 12	AASB 2011 - 9	AASB 2012 - 5
AASB 119	AASB 2011 - 10	AASB 2012 - 10
AASB 127		

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

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

2. Revenue and Expenses	Note	2014 \$	2013 \$
<b>(a) Net Result</b>			
The Net Result includes:			
(i) Charging as an Expense:			
<b>Auditor's Remuneration</b>			
- Audit Services		17,185	17,420
- Other Services		17,550	4,300
<b>Depreciation and Amortisation</b>			
Buildings	6	423,105	406,568
Furniture and Equipment	6	130,339	84,949
Plant and Equipment	6	963,181	759,135
Infrastructure	7	2,677,424	2,646,644
Amortisation of Buildings and Infrastructure	6 & 7	90,998	88,417
		<u>4,285,048</u>	<u>3,985,713</u>
<b>Interest Expenses (Finance Costs)</b>			
Debentures (refer Note 22(a))		177,655	158,971
		<u>177,655</u>	<u>158,971</u>
<b>Rental Charges</b>			
- Operating Leases		10,280	17,990
		<u>10,280</u>	<u>17,990</u>
(ii) Crediting as Revenue:			
	<b>2014</b>	<b>2014</b>	<b>2013</b>
	\$	Budget	\$
		\$	
<b>Other Revenue</b>			
Reimbursements and Recoveries	172,782	0	107,719
Other	126,891	81,152	116,281
	<u>299,673</u>	<u>81,152</u>	<u>224,000</u>
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	39,769	80,000	84,303
- Other Funds	70,184	110,000	112,301
Other Interest Revenue (refer Note 27)	60,843	47,000	48,358
	<u>170,797</u>	<u>237,000</u>	<u>244,962</u>
<b>(b) Correction of Prior Period Errors</b>			
Retained Surplus to Revaluation Reserve	26,182	0	0
	<u>26,182</u>	<u>0</u>	<u>0</u>

As requested by the Department of Local Government and Communities, an adjustment has been made between Retained Surplus and the Revaluation Reserve due to asset classes netted off when they should have been separated. A property, plant and equipment increment of \$471,415 had been netted off against a plant and equipment decrement of \$26,182 in the Statement of Comprehensive Income (shown as \$445,233). They should have been treated separately as Other Comprehensive Income (\$471,415) and a sum of \$26,182 recognised in profit and loss.



**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**2. Revenues and Expenses (Continued)**

**(c) 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.

**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 (art centre).

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**2. Revenues and Expenses (Continued)**

**(c) Statement of Objective (Continued)**

**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 2014**

**2. REVENUE AND EXPENSES (Continued)**

**(d) Conditions Over Grants/Contributions**

Grant/Contribution	Function/ Activity	Opening Balance (1) 30-Jun-12 \$	Received (2) 2012/2013 \$	Expended (3) 2012/2013 \$	Closing Balance (1) 30-Jun-13 \$	Received (2) 2013/2014 \$	Expended (3) 2013/2014 \$	Closing Balance 30-Jun-14 \$
CLGF - Royalties for Regions	Forward Capital Works Plan	11,843	0	(11,843)	0	0	0	0
Department of Local Government	Asset Management Capacity Building	31,868	0	(31,868)	0	0	0	0
Department of Local Government	Long Term Financial Plan	18,300	0	(11,636)	6,664	0	(6,664)	0
Department of Local Government	Strategic Community Plan	3,431	0	(3,431)	0	0	0	0
Wescress (4)	Roadworks - Spring Road	48,436	0	0	48,436	0	(48,436)	0
WALGA	Road Safety Grant	8,100	0	(5,120)	2,980	0	(1,112)	1,868
Dept of Sport and Recreation	Kidsport Program	17,210	0	(17,210)	0	0	0	0
DEC (5)	Mt Barker Wetlands Project	37,793	0	(532)	37,262	0	(37,262)	0
Office of Crime Prevention	CCTV Expansion	24,300	0	(24,300)	0	0	0	0
Department of Regional Development	CLGF (R for R) - Sounness Park (2010/2011)	0	675,499	(377,595)	297,904	0	(297,904)	0
Department of Regional Development	CLGF (R for R) - Sounness Park (2011/2012)	0	593,798	(377,726)	216,072	0	(216,072)	0
Regional Development Council	Action Agenda - Sounness Park	0	500,000	(500,000)	0	0	0	0
FRRR (5)	Wetland Restore	0	5,000	0	5,000	0	(5,000)	0
State NRM Office (5)	Wetlands Project	0	25,000	0	25,000	0	(25,000)	0
Dept of Sport and Recreation	Kidsport Program	0	34,000	(7,042)	26,958	0	(26,958)	0
Department of Local Government	Cat Pound Construction	0	29,093	(1,869)	27,224	0	(27,224)	0
Department of Local Government	Cat Act Implementation	0	2,535	(552)	1,983	0	(1,983)	0
Department of Local Government and Communities	Cat Sterilisation Program	0	0	0	0	10,000	(1,437)	8,563
				0				
<b>Total</b>		<b>201,282</b>	<b>1,864,925</b>	<b>(1,370,724)</b>	<b>695,483</b>	<b>10,000</b>	<b>(695,052)</b>	<b>10,432</b>

**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.

(4) - The contribution from Wescress of \$48,436.00 has been transferred to a reserve 'Roadworks - Spring Road' as it may be some years before this work is undertaken.

(5) - The contributions from DEC, FRRR and the State NRM Office for the Mount Barker Wetlands project were returned to those organisations as the Council decided not to undertake this project.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

	Note	2014 \$	2013 \$
<b>3. Cash and Cash Equivalents</b>			
Unrestricted		412,914	971,782
Restricted		1,351,970	2,189,156
		<u>1,764,884</u>	<u>3,160,938</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlements Reserve	12	25,780	12,067
Plant Replacement Reserve	12	639,862	305,569
Drainage and Water Management Reserve	12	66,596	120,262
Mount Barker Regional Saleyards Reserve	12	76,637	94,769
Land Rehabilitation Reserve	12	0	0
Waste Management Reserve	12	166,981	262,200
Computer Software/Hardware Upgrade Reserve	12	39,882	38,740
Outstanding Land Resumptions Reserve	12	29,308	28,469
Shire Development and Building Improvements Reserve	12	95,345	42,615
Natural Disaster Reserve	12	136,766	157,849
Plantagenet Medical Centre Reserve	12	14,517	132,230
Recycling Bin Reserve	12	0	0
Spring Road Roadworks Reserve	12	49,864	0
Unspent Grants	2(d)	10,432	695,483
Unspent Loans	22(c)	0	298,903
		<u>1,351,970</u>	<u>2,189,156</u>
<b>4(a). Trade and Other Receivables</b>		<b>2014</b>	<b>2013</b>
		<b>\$</b>	<b>\$</b>
<b>Current</b>			
Rates Outstanding		304,363	264,327
Sundry Debtors		180,251	333,637
Other Receivables		5,520	15,470
GST Receivable		4,696	4,115
Loans - Clubs / Institutions		126,531	121,355
Provision For Doubtful Debts		(386)	(386)
		<u>620,975</u>	<u>738,517</u>
<b>Non-Current</b>			
Rates Outstanding - Pensioners		42,789	30,931
Loans - Clubs / Institutions		1,010,636	1,137,829
		<u>1,053,426</u>	<u>1,168,760</u>
<b>4(b). Other Financial Assets</b>			
Investment in Mount Barker Co-operative shares			
- shareholding of 8,320 shares at cost		4,692	4,692
Investment in Local Government House Trust			
- shareholding of 5 units, each with a value of \$43,741.94		218,710	0
		<u>223,402</u>	<u>4,692</u>
<b>5. Inventories</b>			
<b>Current</b>			
Fuel and Materials		43,167	48,583
		<u>43,167</u>	<u>48,583</u>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>6. Property, Plant and Equipment</b>		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014	4,635,000	0
- Cost	0	319,601
Less: Accumulated Depreciation	0	(2,298)
Land Vested In and Under the Control of the Council at:		
- Independent Valuation 2014	2,045,000	0
- Cost	0	252,713
Less: Accumulated Depreciation	0	(2,382)
Total Land	6,680,000	567,634
Buildings at:		
- Independent Valuation 2014	73,078,839	0
- Cost	0	17,809,609
Less: Accumulated Depreciation	(31,209,664)	(3,824,797)
Total Buildings	41,869,175	13,984,812
Total Land and Buildings	48,549,175	14,552,446
Furniture and Equipment - Management Valuation 2013	1,678,905	1,678,905
Additions after Valuation - Cost	124,478	0
Less Accumulated Depreciation	(805,718)	(675,379)
	997,665	1,003,526
Plant and Equipment - Management Valuation 2013	10,542,621	10,542,621
Additions after Valuation - Cost	982,639	0
Less Accumulated Depreciation	(6,477,419)	(6,016,698)
	5,047,841	4,525,923
	54,594,681	20,081,895

**Land and Buildings:**

The Shire's land and buildings were revalued at 30 June 2014 by independent valuers.

In relation to land and non-specialised buildings, valuations were made on the basis of observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regard to specialised buildings, these were valued having regard for their current replacement cost utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs).

Given the significance of the Level 3 inputs into the overall fair value measurement, these specialised building assets are deemed to have been valued using Level 3 inputs.

These 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.

The revaluation of these assets resulted in an overall increase of \$31,874,585 in the net value of the Shire's land and buildings. All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 13 for further details) and was recognised as Changes on Revaluation of non-current Assets in the Statement of Comprehensive Income.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**6. Property, Plant and Equipment (Continued)**  
**Land and Buildings: (Continued)**

With regard to land vested in and under the control of the Council, these assets were originally recognised as at 30 June 2013 at deemed cost where cost was effectively the fair value at the date of recognition.

As land vested in and under the control of the Council is Crown Land restricted as to usage, it is not possible for an alternative usage to be considered when arriving at the fair value. In addition, due to its nature, any significant value attributable directly to the land would likely be offset by the need to return value to the Crown before any restriction is lifted, thus reducing the net fair value to nil.

Consequently, the original value of deemed cost was obtained having regard for the current replacement cost of the improvements on the land to allow for its current restricted usage.

These included both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs).

Given the significance of the Level 3 inputs into the overall fair value measurement, this land vested in and under the control of the Council is deemed to have been valued using Level 3 inputs.

These 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.

Due to the mandatory fair value measurement framework as detailed in Note 1(f), Land Vested in and under the control of the Council required a fair value assessment to occur in the current year. This was performed by an independent valuer as at 30 June 2014.

**Furniture and Equipment**

**Plant and Equipment:**

Both Furniture and Equipment and Plant and Equipment were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Whilst the additions since that time are shown at cost, given they were acquired at arms length and any accumulated depreciation reflects usage of service potential, it is considered the recorded written down value approximates fair value. Thus, the value is considered in accordance with Local Government (Financial Management) Regulation 17A (2) which requires these assets to be shown at fair value.

They will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed in Note 1(f).

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**6. Property, Plant and Equipment (Continued)**

**Movements in Carrying Amounts**

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

		Balance at 1 July 2013 \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation/ Amortisation (Expense) \$	Other Movements \$	Carrying Amount at 30 June 2014 \$
Freehold Land	(Level 2)	317,303	353,024	0	3,964,673	0	0	0	4,635,000
Land Vested In and Under the Control of Council	(Level 3)	250,331	0	0	1,794,669	0	0	0	2,045,000
Total Land		567,634	353,024	0	5,759,343	0	0	0	6,680,000
Non-Specialised Buildings	(Level 2)	699,500	78,913	0	1,977,032	0	(36,171)	0	2,719,275
Specialised Buildings	(Level 3)	13,285,312	2,864,751	0	24,138,210	0	(399,151)	(739,222)	39,149,900
Total Buildings		13,984,812	2,943,665	0	26,115,242	0	(435,322)	(739,222)	41,869,175
Total Land and Buildings		14,552,446	3,296,688	0	31,874,585	0	(435,322)	(739,222)	48,549,175
Furniture and Equipment	(Level 3)	1,003,526	124,478	0	0	0	(130,339)	0	997,664
Plant and Equipment	(Level 2)	4,525,923	1,745,299	(284,753)	0	0	(963,181)	24,553	5,047,841
Total Property, Plant and Equipment		20,081,895	5,166,465	(284,753)	31,874,585	0	(1,528,842)	(714,669)	54,594,680

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

7. Infrastructure	2014 \$	2013 \$
Roads - Cost	94,548,674	92,092,566
Less Accumulated Depreciation	<u>(52,159,415)</u>	<u>(49,553,622)</u>
	42,389,259	42,538,944
Drains - Cost	1,310,140	1,255,876
Less Accumulated Depreciation	<u>(85,456)</u>	<u>(68,702)</u>
	1,224,684	1,187,174
Footpaths - Cost	825,962	808,017
Less Accumulated Depreciation	<u>(87,687)</u>	<u>(67,657)</u>
	738,275	740,360
Parks, Ovals and Other Infrastructure - Cost	4,253,336	2,119,226
Less Accumulated Depreciation	<u>(139,300)</u>	<u>(31,382)</u>
	4,114,037	2,087,845
Recreation Centre - Cost	1,409,979	1,399,210
Less Accumulated Amortisation	<u>(1,026,341)</u>	<u>(947,560)</u>
	383,638	451,650
	<u>48,849,893</u>	<u>47,005,973</u>



**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**7. Infrastructure (Continued)**

**Movements in Carrying Amounts**

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

	Roads \$	Footpaths \$	Drainage \$	Parks, Ovals and Other Infrastructure \$	Recreation Centre \$	Total \$
Balance at 1 July 2013	42,538,945	740,360	1,187,173	2,087,845	451,650	47,005,973
Additions	2,456,108	17,945	54,264	1,346,371	10,769	3,885,457
(Disposals)	0	0	0	0	0	0
Revaluation Increments (Decrements)	0	0	0	0	0	0
Impairment - (losses)/reversals	0	0	0	0	0	0
Depreciation expense	(2,605,793)	(20,030)	(16,754)	(34,848)	0	(2,677,424)
Amortisation expense	0	0	0	0	(78,781)	(78,781)
Other Movements	0	0	0	714,669	0	714,669
Carrying amount at 30 June 2014	<u>42,389,260</u>	<u>738,276</u>	<u>1,224,684</u>	<u>4,114,037</u>	<u>383,638</u>	<u>48,849,894</u>

**8. 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.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

	2014	2013
	\$	\$
<b>9. Trade and Other Payables</b>		
<b>Current</b>		
Sundry Creditors	446,467	1,055,338
Other Creditors	69,635	79,360
ESL Liability	22	(500)
Accrued Interest on Debentures	8,977	9,716
Accrued Salaries and Wages	<u>131,403</u>	<u>111,516</u>
	<u><u>656,503</u></u>	<u><u>1,255,429</u></u>
<b>10. Long-Term Borrowings</b>		
<b>Current</b>		
Secured by Floating Charge		
Debentures	<u>282,998</u>	<u>290,297</u>
	<u><u>282,998</u></u>	<u><u>290,297</u></u>
<b>Non-Current</b>		
Secured by Floating Charge		
Debentures	<u>3,044,407</u>	<u>3,427,459</u>
	<u><u>3,044,407</u></u>	<u><u>3,427,459</u></u>
Additional detail on borrowings is provided in Note 22.		
<b>11. Provisions</b>		
Analysis of total provisions:		
Current	742,129	747,466
Non-current	<u>83,090</u>	<u>117,256</u>
	<u><u>825,219</u></u>	<u><u>864,722</u></u>

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance as at 1 July 2013	389,298	475,424	864,722
Additional Provisions	71,201	84,577	155,778
Amounts Used	(93,942)	(101,339)	(195,281)
Used Amounts Reversed	0	0	0
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	<u>0</u>	<u>0</u>	<u>0</u>
Balance as at 30 June 2014	<u><u>366,557</u></u>	<u><u>458,662</u></u>	<u><u>825,219</u></u>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

	2014 \$	2014 Budget \$	2013 \$
<b>12. Reserves - Cash Backed</b>			
<b>(a) Employee Entitlements Reserve</b>			
Opening Balance	12,067	12,087	5,068
Amount Set Aside / Transfer to Reserve	25,738	26,600	6,999
Amount Used / Transfer from Reserve	<u>(12,026)</u>	<u>0</u>	<u>0</u>
	<u>25,780</u>	<u>38,687</u>	<u>12,067</u>
<b>(b) Plant Replacement Reserve</b>			
Opening Balance	305,569	209,677	404,492
Amount Set Aside / Transfer to Reserve	416,179	426,391	429,842
Amount Used / Transfer from Reserve	<u>(81,886)</u>	<u>(503,059)</u>	<u>(528,765)</u>
	<u>639,862</u>	<u>133,009</u>	<u>305,569</u>
<b>(c) Drainage and Water Management Reserve</b>			
Opening Balance	120,262	119,735	95,389
Amount Set Aside / Transfer to Reserve	597	5,835	24,873
Amount Used / Transfer from Reserve	<u>(54,264)</u>	<u>(100,000)</u>	<u>0</u>
	<u>66,596</u>	<u>25,570</u>	<u>120,262</u>
<b>(d) Mount Barker Regional Saleyards Reserve</b>			
Opening Balance	94,769	94,929	96,158
Amount Set Aside / Transfer to Reserve	138,061	144,133	82,881
Amount Used / Transfer from Reserve	<u>(156,192)</u>	<u>(183,387)</u>	<u>(84,270)</u>
	<u>76,637</u>	<u>55,675</u>	<u>94,769</u>
<b>(e) Land Rehabilitation Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(f) Waste Management Reserve</b>			
Opening Balance	262,200	260,356	251,157
Amount Set Aside / Transfer to Reserve	4,782	12,688	11,042
Amount Used / Transfer from Reserve	<u>(100,000)</u>	<u>0</u>	<u>0</u>
	<u>166,981</u>	<u>273,044</u>	<u>262,200</u>
<b>(g) Computer Software/Hardware Upgrade Reserve</b>			
Opening Balance	38,740	38,627	27,205
Amount Set Aside / Transfer to Reserve	1,142	1,882	11,536
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>39,882</u>	<u>40,510</u>	<u>38,740</u>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

	2014 \$	2014 Budget \$	2013 \$
<b>12. Reserves - Cash Backed (continued)</b>			
<b>(h) Outstanding Land Resumptions Reserve</b>			
Opening Balance	28,469	28,269	27,270
Amount Set Aside / Transfer to Reserve	839	1,378	1,199
Amount Used / Transfer from Reserve	0	0	0
	<u>29,308</u>	<u>29,646</u>	<u>28,469</u>
<b>(i) Shire Development and Building Improvements Reserve</b>			
Opening Balance	42,615	41,427	225,662
Amount Set Aside / Transfer to Reserve	52,730	54,041	9,452
Amount Used / Transfer from Reserve	0	(45,000)	(192,500)
	<u>95,345</u>	<u>50,468</u>	<u>42,615</u>
<b>(j) Natural Disaster Reserve</b>			
Opening Balance	157,849	157,377	111,585
Amount Set Aside / Transfer to Reserve	3,917	7,669	46,264
Amount Used / Transfer from Reserve	(25,000)	0	0
	<u>136,766</u>	<u>165,046</u>	<u>157,849</u>
<b>(k) Plantagenet Medical Centre Reserve</b>			
Opening Balance	132,230	131,938	87,045
Amount Set Aside / Transfer to Reserve	2,287	8,510	45,185
Amount Used / Transfer from Reserve	(120,000)	(140,000)	0
	<u>14,517</u>	<u>448</u>	<u>132,230</u>
<b>(l) Recycling Bin Reserve</b>			
Opening Balance	0	0	48,952
Amount Set Aside / Transfer to Reserve	0	0	2,028
Amount Used / Transfer from Reserve	0	0	(50,980)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(m) Spring Road Roadworks Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	49,864	50,394	0
Amount Used / Transfer from Reserve	0	0	0
	<u>49,864</u>	<u>50,394</u>	<u>0</u>
<b>Total Reserves</b>	<u><u>1,341,538</u></u>	<u><u>862,497</u></u>	<u><u>1,194,770</u></u>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**12. Reserves - Cash Backed (continued)**

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

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

**Employee Entitlements Reserve**

To fund sick, annual and long service leave entitlements for former staff called upon by other local governments and unplanned payments of annual leave and long service leave liabilities.

**Plant Replacement Reserve**

For the purchase of works vehicles, plant and machinery.

**Drainage and Water Management Reserve**

To fund the planning and construction of drainage and water management projects.

**Mount Barker Regional Saleyards Reserve**

To require the Saleyards to operate in a self sufficient manner by funding capital works and retaining operating surpluses and/or funding operating deficits (excluding non-cash items).

**Land Rehabilitation Reserve**

For the rehabilitation of the old saleyards site on Woogenellup Road.

**Waste Management Reserve**

For the funding of waste management infrastructure and major items of associated plant / equipment.

**Computer Software/Hardware Upgrade Reserve**

For the upgrade of business system software and hardware with latest versions and additional functionality.

**Outstanding Land Resumptions Reserve**

For old / outstanding obligations for land resumptions associated with road realignments and the like.

**Shire Development and Building Improvements Reserve**

For planned major projects and developments and planned major building renewal, improvements and refurbishments as decided by the Council.

**Natural Disaster Reserve**

For the Council's proportion of natural disaster events in the Shire of Plantagenet.

**Plantagenet Medical Centre Reserve**

For the renewal, refurbishments and improvements to the Plantagenet Medical Centre and return part of

**Recycling Bin Reserve**

For the purchase of recycling bins to enable such a service to be implemented.

**Spring Road Roadworks Reserve**

For the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition.

The majority of these reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

The Land Rehabilitation Reserve will be funded from part of the proceeds of sale of old depot site land in Menston Street. This will probably not be for some years as the site is still being decontaminated and will need to be subdivided and put on the market at an appropriate time. At that point, the Council will consider an allocation to the rehabilitation of the old saleyards site in Woogenellup Road.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

13. Revaluation Surplus	2014 \$	2013 \$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
<b>Land and Buildings</b>		
Opening Balance	0	0
Revaluation Increment	33,932,051	0
Revaluation Decrement	<u>(2,057,466)</u>	<u>0</u>
Closing Balance	<u>31,874,585</u>	<u>0</u>
<b>Plant, Furniture and Equipment</b>		
Bushfire Equipment Revaluation Surplus		
Opening Balance	<u>79,200</u>	<u>79,200</u>
Closing Balance	<u>79,200</u>	<u>79,200</u>
Other Plant, Furniture and Equipment		
Opening Balance	471,415	0
Revaluation Increment	0	471,415
Revaluation Decrement	<u>(57,506)</u>	<u>0</u>
Closing Balance	<u>413,908</u>	<u>471,415</u>
<b>Total Asset Revaluation Surplus</b>	<b><u>32,367,693</u></b>	<b><u>550,615</u></b>

**14. 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:

	2014 \$	2014 Budget \$	2013 \$
Cash and Cash Equivalents	<u>1,764,884</u>	<u>1,104,602</u>	<u>3,160,938</u>

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

Net Result	3,934,062	4,018,986	1,242,358
Amortisation	90,998	79,370	88,417
Depreciation	4,194,050	4,007,022	3,897,296
(Profit) / Loss on Sale of Asset	10,298	(91,093)	(95,985)
Loss on Revaluation of Assets	0	0	0
(Increase) / Decrease in Receivables	110,861	35,463	(191,231)
(Increase) / Decrease in Inventories	5,416	1,550	621
Increase / (Decrease) in Payables	(598,925)	(331,393)	702,168
Increase / (Decrease) in Employee Provisions	(39,503)	0	117,554
Grants / Contributions for the Development of Assets	<u>(6,038,591)</u>	<u>(6,451,786)</u>	<u>(2,842,347)</u>
<b>Net Cash From Operating Activities</b>	<b><u>1,668,665</u></b>	<b><u>1,268,119</u></b>	<b><u>2,918,852</u></b>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**14. Notes to the Statement of Cash Flows (Continued)**

<b>(c) Undrawn Borrowing Facilities</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Credit Standby Arrangements</b>		
Bank Overdraft limit	500,000	500,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	20,000	10,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<b><u>520,000</u></b>	<b><u>510,000</u></b>
<b>Loan Facilities</b>		
Loan Facilities - Current	282,998	290,297
Loan Facilities - Non-Current	<u>3,044,407</u>	<u>3,427,459</u>
<b>Total Facilities in Use at Balance Date</b>	<b><u>3,327,405</u></b>	<b><u>3,717,757</u></b>
<b>Unused Loan Facilities at Balance Date</b>	<b><u>0</u></b>	<b><u>298,903</u></b>

**15. 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.

**16. Capital and Leasing Commitments**

**(a) Finance Lease Commitments**

There are no outstanding finance lease commitments at 30 June 2014.

**(b) Operating Lease Commitments**

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

Payable:

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
- not later than one year	21,741	15,563
- later than one year but not later than five years	<u>8,385</u>	<u>13,619</u>
	<b><u>30,125</u></b>	<b><u>29,182</u></b>

**(c) Capital Expenditure Commitments**

Contracted for:

- Capital expenditure project (Sounness Park Redevelopment)	0	4,688,253
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Payable:

- not later than one year	0	4,688,253
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**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**17. Joint Venture**

The Minister of Education and the Shire of Plantagenet jointly funded the construction of the School and Community Recreation Centre during 1997/1998. The Recreation Centre was built on land vested in the Ministry of Education which has granted the Shire a 21 year licence to use the facilities for recreational purposes. Whilst utilities and maintenance expenses are to be shared, garden maintenance costs are to be borne entirely by the Ministry. The Council's share of these assets as follows:

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Current Assets</b>		
Infrastructure	1,409,979	1,399,210
Less: Accumulated Amortisation	<u>(1,026,341)</u>	<u>(947,560)</u>
	<u><u>383,638</u></u>	<u><u>451,650</u></u>

**18. Total Assets Classified by Function and Activity**

Governance	5,204,931	3,024,092
Law, Order, Public Safety	3,447,204	1,441,589
Health	30,996	36,900
Education and Welfare	881,949	75,982
Community Amenities	3,669,214	3,334,802
Recreation and Culture	23,915,319	6,875,679
Transport	44,352,219	44,466,478
Economic Services	14,334,753	3,515,669
Other Property and Services	7,607,988	4,281,349
Unallocated	<u>3,705,853</u>	<u>5,156,819</u>
	<u><u>107,150,427</u></u>	<u><u>72,209,359</u></u>



**Shire of Plantagenet**  
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**For the Year Ended 30 June 2014**

<b>19. Financial Ratios</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Current Ratio	0.650	0.771	1.489
Asset Sustainability Ratio	1.178	0.928	1.085
Debt Service Cover Ratio	4.250	6.857	10.368
Operating Surplus Ratio	-0.258	-0.210	-0.156
Own Source Revenue Coverage Ratio	0.677	0.646	0.680

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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
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**20. Trust Funds**

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

	Balance 30-Jun-13 \$	Amounts Received \$	Amounts Paid \$	Balance 30-Jun-14 \$
Feral Pig Eradication Committee	128,206		(9,517)	118,689
Contribution - Public Open Space	167,992			167,992
Contribution - Roadworks	8,631			8,631
Bonds - Planning Advertising	6,906	5,500	(728)	11,677
Bonds - Relocatable Dwelling	57,500	20,000	(50,000)	27,500
Bonds - Extractive Industries	10,000			10,000
Bonds - Road Construction Guarantee	206,897		(123,555)	83,342
Bonds - Tree / Garden / Planting	5,916			5,916
Bonds - Subdivisional	4,000			4,000
Bonds - Parking	3,000			3,000
Bonds - Footpath	13,835		(4,000)	9,835
Bonds - Other	3,955			3,955
Bonds - Councillor Nomination	0	480	(480)	0
	<b>616,838</b>	<b>25,980</b>	<b>(188,281)</b>	<b>454,538</b>

**21. Disposals of Assets - 2013/2014 Financial Year**

The following assets were disposed of during the year:

	Net Book Value		Sale Price		Profit (Loss)		
	Actual \$	Budget \$	Actual \$	Budget \$	Asset Revaluation Reserve Adjustment \$	Actual \$	Budget \$
<b>Plant and Equipment</b>							
<i>Governance</i>							
Holden Caprice - Shire President	34,289	36,129	38,364	40,000	0	4,075	3,871
Mitsubishi Challenger - DCEO	37,202	35,567	26,364	24,545	0	(10,839)	(11,021)
<i>Law, Order and Public Safety</i>							
Isuzu Fire Truck - South Porongurup BFB	7,062	0	5,081	0	(12,000)	10,019	0
Toyota Landcruiser Fast Attack Vehicle - Porongurup BFB	21,334	0	14,545	0	6,750	(13,538)	0
Isuzu Fire Truck - Perillup BFB	6,198	0	3,077	0	(10,000)	6,879	0
Isuzu Fire Truck - Middle Ward BFB	7,276	0	3,762	0	(12,000)	8,487	0
Nissan Fire Truck - Kendenup BFB	7,000	0	3,300	0	(12,000)	8,300	0
<i>Community Amenities</i>							
Mitsubishi Triton - Planning Officer	22,531	23,010	12,727	11,818	0	(9,803)	(11,192)
<i>Economic Services</i>							
Mazda BT50 - Building Maintenance Officer	23,378	23,875	14,773	11,818	0	(8,605)	(12,056)
Mitsubishi Triton - Saleyards Manager	9,000	9,097	9,091	13,636	(3,176)	3,267	4,540
Husqvarna Lawnmower - Saleyards	830	0	500	0	(580)	249	0
Holden Commodore - Principal Building Surveyor	21,831	0	10,909	0	0	(10,922)	0
Mitsubishi Triton - Cleaner	22,557	0	10,909	0	0	(11,648)	0
<i>Other Property and Services</i>							
Mitsubishi Triton - Engineering Officer - Technical	11,208	10,891	14,091	16,364	(3,997)	6,881	5,473
Mazda BT50 - Principal Works Supervisor	36,373	38,623	27,273	24,545	0	(9,100)	(14,077)
Mitsubishi Triton - Mechanic (Not sold)		11,200		14,545	0	0	3,345
Mitsubishi Triton - Works Supervisor - Parks (Not sold)		6,826		11,818	0	0	4,992
Ford Falcon - Workshop Supervisor	8,229	0	14,414	12,727	0	6,184	12,727
Bomag Roller (Not sold)		0		33,000	0	0	33,000
Hino Truck (Not sold)		50,293		36,364	0	0	(13,929)
CAT 12H Grader (Not sold)		34,580		120,000	0	0	85,420
Fuel Tanker Trailer	600	0	0	0	(800)	200	0
Pedestrian Roller	99	0	345	0	(1,000)	1,246	0
Bitumen Trailer	0	0	291	0	(400)	691	0
12-450 CT Fuel Tanker	29	0	727	0	(1,500)	2,198	0
Gang Mower	300	0	136	0	(500)	336	0
9000L Water Tank	0	0	727	0	0	727	0
High Pressurer Washer	0	0	742	0	(250)	992	0
Hydraulic Power Pack	3,647	0	2,556	0	(6,000)	4,909	0
Wacker Packer	351	0	511	0	(68)	228	0
1.5 kVA Generator	2,489	0	91	0	0	(2,398)	0
Chainsaw	240	0	136	0	(367)	264	0
Chainsaw	300	0	136	0	(117)	(47)	0
Chainsaw	401	0	136	0	699	(964)	0
5000L Water Tank	0	0	1,091	0	0	1,091	0
Brush Cutters (2)	0	0	143	0	(200)	343	0
	<b>284,753</b>	<b>280,089</b>	<b>216,949</b>	<b>371,182</b>	<b>(57,506)</b>	<b>(10,298)</b>	<b>91,093</b>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
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**22. Information On Borrowings**

(a) Repayments - Debentures

Particulars	Principal 01-Jul-13 \$	New Loans \$	Principal Repayments		Principal 30-Jun-14		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Governance</b>								
New Administration Centre (90)	1,968,573	0	117,342	117,342	1,851,231	1,851,231	114,707	114,524
<b>Health</b>								
Medical Centre (92)	120,000	0	120,000	120,000	0	0	0	0
*Plantagenet Village Homes (93)	1,149,820	0	103,147	103,147	1,046,674	1,046,673	41,295	42,041
<b>Recreation and Culture</b>								
*Mount Barker Golf Club (91)	109,364	0	18,869	18,869	90,494	90,495	7,680	7,710
Sounness Park (94)	370,000	0	30,994	30,994	339,006	339,006	13,973	14,119
	<b>3,717,757</b>	<b>0</b>	<b>390,352</b>	<b>390,352</b>	<b>3,327,405</b>	<b>3,327,405</b>	<b>177,655</b>	<b>178,394</b>

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

(b) New Debentures - 2013/2014

No new debentures were taken out in 2013/2014.

(c) Unspent Debentures

Nil

(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 2013 and 30 June 2014 was \$Nil.

**Shire of Plantagenet**  
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**23. Rating Information - 2013/2014 - 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 \$
<b>General Rate</b>											
GRV - Mount Barker Townsite	11.41780	766	8,117,720	926,865	2,516	(563)	928,818	926,865	4,000	0	930,865
GRV - Strata Title	11.41780	6	55,744	6,365	0	0	6,365	6,365	0	0	6,365
GRV - Rural Townsites	11.41780	180	1,493,642	170,541	22	0	170,563	170,541	1,000	0	171,541
GRV - Rural	11.41780	49	1,319,948	150,709	0	0	150,709	150,709	0	0	150,709
UV - Rural	0.68932	1,336	532,752,000	3,672,366	8,192	(1,634)	3,678,924	3,666,249	5,000	0	3,671,249
<b>Sub-Totals</b>		2,337	543,739,054	4,926,846	10,730	(2,197)	4,935,379	4,920,729	10,000	0	4,930,729
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV - Mount Barker Townsite	770	264	1,284,736	203,280	2,862	846	206,988	203,280	0	0	203,280
GRV - Strata Title	770	86	172,600	66,220	0	0	66,220	66,220	0	0	66,220
GRV - Rural Townsites	770	351	917,437	270,270	(231)	36	270,074	270,270	0	0	270,270
GRV - Rural	770	25	140,158	19,250	0	0	19,250	19,250	0	0	19,250
UV - Rural	770	305	27,265,300	234,850	3,709	(2,681)	235,877	234,850	0	0	234,850
UV - Mining	770	15	129,114	11,550	1,675	(2,940)	10,285	11,550	0	0	11,550
<b>Sub-Totals</b>		1,046	29,909,345	805,420	8,014	(4,740)	808,694	805,420	0	0	805,420
<b>Totals</b>				5,732,266			5,744,073				5,736,149

**Shire of Plantagenet**  
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**For the Year Ended 30 June 2014**

**23. Rating Information - 2013/2014 - Financial Year (Continued)**

(b) Information on Surplus/(Deficit) Brought Forward

	<b>2014</b> <b>(30 June 2014</b> <b>Carried</b> <b>Forward)</b> <b>\$</b>	<b>2014</b> <b>(1 July 2013</b> <b>Brought</b> <b>Forward)</b> <b>\$</b>	<b>2013</b> <b>(30 June 2013</b> <b>Brought</b> <b>Forward)</b> <b>\$</b>
<b>Surplus/(Deficit) 1 July Brought Forward</b>	<u>445,223</u>	<u>1,498,106</u>	<u>1,498,106</u>
<b><u>Comprises:</u></b>			
Cash - Unrestricted	412,914	971,782	971,782
Cash - Restricted	1,351,970	2,189,156	2,189,156
Rates - Current	304,363	264,327	264,327
Sundry Debtors	185,771	349,107	349,107
GST Receivable	4,696	4,115	4,115
Inventories	43,167	48,583	48,583
<b>Less:</b>			
Reserves - Restricted Cash			
- Employee Entitlements Reserve	(25,780)	(12,067)	(12,067)
- Plant Replacement Reserve	(639,862)	(305,569)	(305,569)
- Town Drainage Reserve	(66,596)	(120,262)	(120,262)
- Great Southern Regional Cattle Saleyards Reserve	(76,637)	(94,769)	(94,769)
- Land Rehabilitation Reserve	0	0	0
- New Waste Disposal Site Reserve	(166,981)	(262,200)	(262,200)
- Computer Software/Hardware Upgrade Reserve	(39,882)	(38,740)	(38,740)
- Outstanding Land Resumptions Reserve	(29,308)	(28,469)	(28,469)
- Shire Development and Building Improvements Reserve	(95,345)	(42,615)	(42,615)
- Natural Disaster Reserve	(136,766)	(157,849)	(157,849)
- Plantagenet Medical Centre Reserve	(14,517)	(132,230)	(132,230)
- Recycling Bin Reserve	0	0	0
- Spring Road Roadworks Reserve	(49,864)	0	0
- Unspent Loan	0	0	0
Sundry Creditors	(516,121)	(1,134,194)	(1,134,194)
<b>Surplus/(Deficit)</b>	<u>445,223</u>	<u>1,498,106</u>	<u>1,498,106</u>

**Difference:**

There was no difference between the Surplus/(Deficit) 1 July 2013 Brought Forward position used in the 2014 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2013 audited financial report.

**Shire of Plantagenet**  
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**24. Specified Area Rate - 2013/2014 Financial Year**

There were no specified area rates levied in the 2013/2014 financial year.

**25. Service Charges - 2013/2014 Financial Year**

There were no service charges levied in the 2013/2014 financial year.

**26. Discounts, Incentives, Concessions and Write-Offs - 2013/2014 Financial Year**

	Type	Disc %	Total Cost / Value \$	Budget Cost / Value \$
Rate Assessment	Write-Off	N/A	843	0

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

**27. Interest Charges and Instalments - 2013/2014 Financial Year**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00	N/A	39,961	30,000
Interest on Instalment Plans	5.50	N/A	20,882	17,000
Charges on Instalment Plans	N/A	5.00	14,878	17,000
			<u>75,721</u>	<u>64,000</u>

Ratepayers had the option of paying rates in four equal instalments, due on 21 August 2013, 23 October 2013, 8 January 2014 and 12 March 2014. Administration charges and interest applied for the final three instalments.

**28. Fees and Charges**

	<b>2014</b> \$	<b>2013</b> \$
Governance	4,649	4,740
General Purpose Funding	37,577	32,707
Law, Order, Public Safety	28,075	29,070
Health	72,308	69,119
Education and Welfare	339	330
Community Amenities	423,720	419,737
Recreation and Culture	213,649	224,822
Transport	0	0
Economic Services	912,679	805,768
Other Property and Services	100,998	421,534
	<u>1,793,992</u>	<u>2,007,827</u>

There were several changes during the year to the amount of the fees or charges detailed in the original budget. At its meeting held on 17 September 2013, the Council adopted revised fees for the registration of dogs and new fees for the registration of cats. At its meeting held on 4 March 2014, the Council adopted new fees for the impoundment of cats and for a daily sustenance charge at the Mount Barker Cat Management Facility.

**Shire of Plantagenet**  
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**29. Grant Revenue**

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

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>By Nature and Type:</b>		
Operating Grants, Subsidies and Contributions	1,616,891	2,846,881
Non-Operating Grants, Subsidies and Contributions	5,982,454	2,909,484
	<u>7,599,345</u>	<u>5,756,365</u>
<b>By Program:</b>		
Governance	0	83,018
General Purpose Funding	844,319	1,532,146
Law, Order, Public Safety	1,548,607	201,321
Health	0	0
Education and Welfare	0	0
Community Amenities	166,850	447
Recreation and Culture	3,102,437	1,991,645
Transport	1,732,261	1,726,209
Economic Services	204,870	221,579
Other Property and Services	0	0
	<u>7,599,345</u>	<u>5,756,365</u>

**30. Councillors' Remuneration**

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

	<b>2014</b>	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	
President's Allowance	6,100	6,100	6,074
Deputy President's Allowance	1,500	1,525	1,364
Elected Members' Sitting Fees	73,876	74,000	70,090
Travelling Allowance	4,097	3,000	1,505
Councillors Incidental Expenses	13,609	12,500	11,363
Conferences and Training	10,723	20,000	22,535
	<u>109,905</u>	<u>117,125</u>	<u>112,931</u>

**31. Employee Numbers**

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

	<b>2014</b>	<b>2013</b>
	<u>58.4</u>	<u>59.0</u>

**32. Major Land Transactions**

The Council did not participate in any major land transactions during the 2013/2014 financial year.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
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**33. Trading Undertakings and Major Trading Undertakings**

The Great Southern Regional Cattle Saleyards	2014 \$	2014 Budget \$	2013 \$
Number of Cattle Sold	66,441	60,000	66,701
<b>Operating Revenue</b>			
Agent Contributions	66,379	60,000	63,067
Entry Fees	12,000	12,800	12,000
Saleyard Weigh and Pen Fees	539,359	471,500	493,184
Other Operating Income	8,977	10,000	8,208
Avdata Income	22,567	17,000	20,142
NLIS Tagging	13,766	9,000	11,179
Hay Feeding	11,481	8,000	6,817
Stock Removal	6,582	3,000	3,032
Sale of Manure	9,256	7,500	9,120
Shippers / Private Weigh	9,223	12,000	10,762
Profit on Sale of Assets	3,516	4,540	0
	<u>703,105</u>	<u>615,340</u>	<u>637,511</u>



**Shire of Plantagenet**  
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**33. Trading Undertakings and Major Trading Undertakings (Continued)**

	2014	2014	2013
The Mount Barker Regional Saleyards	\$	Budget	\$
		\$	
<b>Operating Expenditure</b>			
Conferences and Training	2,823	4,000	333
Workers Compensation Insurance	4,694	5,000	4,511
Salaries	239,750	210,000	212,035
Superannuation	22,741	20,291	19,080
Relief Staff / Contractors	0	0	0
Uniforms, Clothing and Accessories	2,408	2,000	1,448
Travel and Accommodation	0	1,500	932
Medicals and Vaccinations	90	700	794
Telephone	4,535	4,000	3,812
Computer Equipment Maintenance	8,786	10,000	9,106
Other Operating Costs - Office	1,906	1,000	306
Insurances	34,243	36,000	35,436
Promotional Material and Public Relations	16,516	18,000	13,728
Water Monitoring	8,190	10,000	10,065
Licence Fees	2,230	5,000	4,333
Other Operating Costs - Other	5,157	15,000	12,281
Feed Purchases	5,447	5,000	2,800
Tools and Sundry	427	1,000	0
NSQA Expenses	0	0	0
Environmental Services	657	15,000	10,837
Sludge Removal	31,453	40,000	0
Admin Services Allocation	70,130	72,294	68,196
Depreciation - Furniture and Fittings	19,707	1,692	9,167
Depreciation - Land and Buildings	95,444	90,778	88,646
Depreciation - Plant, Machinery and Equip	25,371	13,023	13,580
Loss on Sale of Assets	-330	0	0
Annual Leave Accrual	(1,428)	0	2,981
Long Service Leave Accrual	(450)	0	1,179
Building Maintenance	10,157	7,500	4,811
Building Operating	35,795	25,000	30,349
Grounds Maintenance	56,259	55,000	55,139
Motor Vehicle Allocations	6,492	10,000	5,696
<b>Total Operating Expenditure</b>	<b>709,199</b>	<b>678,779</b>	<b>621,581</b>
<b>Operating Profit / (Loss)</b>	<b>(6,093)</b>	<b>(63,439)</b>	<b>15,930</b>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**34. 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	
	2014	2013	2014	2013
	\$	\$	\$	\$
<b>Financial Assets</b>				
Cash and cash equivalents	1,764,884	3,160,938	1,764,884	3,160,938
Receivables	1,674,401	1,907,278	1,674,401	1,907,277
Available for Sale Financial Assets (Shares)	223,402	4,692	223,402	4,692
	<u>3,662,686</u>	<u>5,072,907</u>	<u>3,662,686</u>	<u>5,072,907</u>
<b>Financial Liabilities</b>				
Payables	656,503	1,255,429	656,503	1,255,429
Borrowings	3,357,530	3,746,939	2,895,750	3,189,203
	<u>4,014,033</u>	<u>5,002,368</u>	<u>3,552,254</u>	<u>4,444,632</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 27 August 2013. 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 and NCDs.

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**34. 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)**

	<b>30-Jun-14</b>	<b>30-Jun-13</b>
	<b>\$</b>	<b>\$</b>
Impact of a 10% (*) movement in price of investments:		
- Equity	22,340	469
- Statement of Comprehensive Income	22,340 (+)	469 (+)
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	36,270	43,207
- Statement of Comprehensive Income	36,270	43,207

**Notes:**

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

Recent market volatility has seen large market movements for certain types of investments.

(+) Maximum impact.

**(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 level of outstanding receivables is monitored for acceptable collection performance. 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:

	<b>30-Jun-14</b>	<b>30-Jun-13</b>
Percentage of Rates and Annual Charges		
- Current	0.00%	18.16%
- Overdue	100.00%	81.84%
Percentage of Other Receivables		
- Current	88.81%	87.74%
- Overdue	11.19%	12.26%

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**34. Financial Risk Management (Continued)**

**(c) Payables**

**Borrowings**

Payables and borrowings are both subject to liquidity risk - that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. 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:

	<b>Due Within One Year \$</b>	<b>Due Between One and Five Years \$</b>	<b>Due After Five Years \$</b>	<b>Total Contractual Cash Flows \$</b>	<b>Carrying Values \$</b>
<b><u>2014</u></b>					
Payables	656,503	0	0	656,503	656,503
Borrowings	448,745	1,768,402	2,079,803	4,296,950	3,327,405
	<u>1,105,249</u>	<u>1,768,402</u>	<u>2,079,803</u>	<u>4,953,453</u>	<u>3,983,909</u>
<b><u>2013</u></b>					
Payables	1,255,429	0	0	1,255,429	1,255,429
Borrowings	468,745	1,874,981	2,521,968	4,865,695	3,717,757
	<u>1,724,174</u>	<u>1,874,981</u>	<u>2,521,968</u>	<u>6,121,124</u>	<u>4,973,186</u>

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**34. Financial Risk Management (Continued)**

**(c) Borrowings (Continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. 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:

	<b>&lt;1 Year</b>	<b>&gt;1&lt;2 Years</b>	<b>&gt;2&lt;3 Years</b>	<b>&gt;3&lt;4 Years</b>	<b>&gt;4&lt;5 Years</b>	<b>&gt;5 Years</b>	<b>Total</b>	<b>Weighted Average Effective Interest Rate</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
<b><u>Year Ended 30 June 2014</u></b>								
<b>Borrowings</b>								
<b>Fixed Rate</b>								
Debentures	0	0	0	90,494	0	3,236,911	3,327,405	4.98%
Weighted Average Effective Interest Rate	N/A	N/A	N/A	7.26%	N/A	4.92%	4.98%	
<b><u>Year Ended 30 June 2013</u></b>								
<b>Borrowings</b>								
<b>Fixed Rate</b>								
Debentures	0	0	0	0	109,363	3,608,394	3,717,757	4.82%
Weighted Average Effective Interest Rate	N/A	0.00%	0.00%	0.00%	7.26%	4.74%	4.82%	

**Shire of Plantagenet**  
**Notes to and Forming Part of the Financial Report**  
**For the Year Ended 30 June 2014**

**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 annual financial report.

	<b>2014</b>	<b>2013</b>	<b>2012</b>
Asset Consumption Ratio	0.188	0.122	N/A
Asset Renewal Funding Ratio	0.970	1.024	N/A

The above ratios are calculated as follows:

Asset Consumption Ratio  $\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$

Asset Renewal Funding Ratio  $\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

Note - In keeping with amendments to Local Government (Financial Management) Regulation 50, comparatives for 2012 have not been reported as financial information is not available.

2 December 2014

Attn: Rob Stewart  
Chief Executive Officer  
Shire of Plantagenet  
PO Box 48  
MT BARKER WA 6324

Dear Councillors,

**Audit for the year ended 30 June 2014**

We are pleased to report that our audit of the Shire of Plantagenet's financial statements and records for the year ended 30 June 2014 is now complete.

Accordingly we enclose a signed copy of the financial statements and audit certificate for your attention.

We confirm that we will arrange for one copy to be forwarded directly to the Department of Local Government, and the Shire President on your behalf.

Prior to reporting findings for Council and Management of the nature of audit tests conducted. The work undertaken by us to form an opinion is permeated by judgment, in particular regarding the nature, timing and extent of the audit procedures for gathering of audit evidence and the drawing of conclusions based on the audit evidence gathered.

In addition, there are inherent limitations in any audit. These include the use of testing, collusion and the fact that most audit evidence is persuasive rather than conclusive. As a result, our audit provides reasonable – not absolute – assurance that the financial systems of the Shire of Plantagenet are functioning reliably.

In general we found the financial statements presented for audit were well prepared and supporting audit papers were complete and readily available.

We undertook a complete assessment of the Shire's financial systems and assessed areas of risk.

We are pleased to report that this review confirmed the strong internal controls within the financial and reporting systems of the Shire of Plantagenet.

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**Comment on Financial Position**

The following table compares your financial ratios (note 19) to standards prescribed by the Local Government Regulations:

<b>Ratio</b>	<b>Description</b>	<b>Result</b>	<b>Prescribed Standard</b>
Current Ratio	Indicates the Shire's ability to meet short term debt obligations.	0.650	The standard is met if the ratio is greater than 1.
Asset Sustainability Ratio	Indicates that the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.	1.178	The standard is met if the ratio is 0.9 or higher.
Debt Service Cover Ratio	Indicates the Shire's ability to repay its debt including lease payments.	4.250	A basic standard is met if the ratio is greater than or equal to 2. An advanced standard is met if the ratio is greater than 5.
Operating Surplus Ratio	Indicates the Shire's ability to cover its operational costs and have revenues available for capital funding or other purposes.	(0.258)	A basic standard is met between 0.01 and 0.15. An advanced standard is met if the ratio is greater than 0.15.
Own Source Revenue Coverage Ratio	Indicates the Shire's ability to cover its costs through its own revenue efforts.	0.677	A basic standard is met if the ratio is between 0.4 and 0.6. Intermediate standard is between 0.6 and 0.9. An advanced standard is met if the ratio is greater than 0.9.
Asset Consumption Ratio	Measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost	0.188	The standard is met if the ratio is 0.5 or greater. The standard is improving if the ratio is between 0.6 and 0.75.
Asset Renewal Funding Ratio	Measures the ability of the Shire to fund its projected asset renewal/replacements in the future.	0.970	The standard is met if the ratio is between 0.75 and 0.95. The standard is improving if the ratio is between 0.95 and 1.05.



**Other Matters**

We refer you to the attached audit observations and comments schedule.

In conclusion we take this opportunity to thank John, Brendan and your administration staff for their pleasant and co-operative assistance throughout the audit.

Should there be any matters that you would like to discuss further please do not hesitate to contact us.

Kind Regards

A handwritten signature in blue ink, appearing to read 'Russell Harrison', written over a dotted line.

Russell Harrison  
Partner

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Matter	Present Procedure Finding	Recommendation	Deputy CEO's Comment										
Rate Debtors	<p>A detailed report of rates receivable as at year end reconciled to the general ledger was not available for audit. We understand that the Civic Authority software does not enable this report to be run at a later date, as numerous adjustments are made as at year end. The rates trial balance subsidiary ledger as at 30 June 2014 shows \$276,791.01.</p> <p>The general ledger shows:</p> <table border="0" data-bbox="507 712 687 965"> <tr> <td>Current Rates</td> <td>\$228,077.21</td> </tr> <tr> <td>Current ESL</td> <td>\$ 5,358.55</td> </tr> <tr> <td>Non Current Rates</td> <td><u>\$42,789.03</u></td> </tr> <tr> <td>Total Rates</td> <td>\$276,224.79</td> </tr> <tr> <td>Variance</td> <td>\$ 566.22</td> </tr> </table> <p>We undertook alternative testing to support the asserted balance of rate debtors in the general ledger.</p>	Current Rates	\$228,077.21	Current ESL	\$ 5,358.55	Non Current Rates	<u>\$42,789.03</u>	Total Rates	\$276,224.79	Variance	\$ 566.22	<p>Whilst we did not consider that the variance was material, we recommend that the final rates general ledger balance at close off be reconciled to the rates trial balance to ensure accuracy of the ledger. All reports are to be retained.</p>	<p>As part of future year end processes, the relevant detailed rates outstanding report will be run and kept in electronic format to ensure that the reconciliation to General Ledger balances can be verified.</p>
Current Rates	\$228,077.21												
Current ESL	\$ 5,358.55												
Non Current Rates	<u>\$42,789.03</u>												
Total Rates	\$276,224.79												
Variance	\$ 566.22												
Creditors	<p>The creditors ledger records creditors exclusive of GST. Accounting policy notes and generally accepted accounting principles require that the creditors balance be reported inclusive of GST. We note that this anomaly does not impact on the current ratio because the GST liability is similarly understated.</p>	<p>Whilst we did not consider that the variance was material, we recommend that the creditors and debtors ledger report payables and receivables inclusive of GST.</p>	<p>As part of future annual report preparation, an adjustment will be made to reflect creditor and debtor figures inclusive of GST.</p>										
Non Current Rates	<p>In accordance with Accounting Standards AASB 101 para 66, Council is required to classify as non current any rates which are not considered to be collectible within twelve months. Prior to making any adjustment in this regard we need to consider the amount and likelihood of collection within 12 months of year end.</p>	<p>We recommend that at year end, for financial reporting purposes, Council make an informed estimate of what portion of rates outstanding are considered collectible within twelve months. We request that we then be contacted to make a determination as to materiality.</p>	<p>As part of future annual report preparation, an estimate of what portion of rates outstanding can be collected within twelve months will be made. The Audit Team will be advised in order to determine materiality.</p>										

**INDEPENDENT AUDITOR'S REPORT  
TO THE RATEPAYERS 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 balance sheet as at 30 June 2014, 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, 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 and error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by council, as well as evaluating the overall presentation of the financial report.

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

***Independence***

In conducting our audit, we have followed applicable independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDITOR'S REPORT  
TO THE RATEPAYERS OF THE SHIRE OF PLANTAGENET**

***Auditor's 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 2014 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

***Other Matters***

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

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 54 of this report, we have reviewed the calculations as presented and in our opinion these are:
  - i) Based on verifiable information; and
  - ii) Reasonable assumptions.



Russell Harrison, Partner

Lincolns Accountants and Business Advisers

70 - 74 Frederick Street, Albany WA

Dated this 2<sup>nd</sup> day of December 2014.