

# APPENDICES

**TAMALA PARK REGIONAL COUNCIL**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**TABLE OF CONTENTS**

Statement of Financial Activity	2
Notes to and Forming Part of the Statement	3 to 8
Supplementary Information	9 to 14

**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

	NOTE	31 August 2009 Actual \$	31 August 2009 Y-T-D Budget \$	2009/10 Revised Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
Interest Earnings	1,2	79,898	120,627	627,688	(33.76%)
		<u>79,898</u>	<u>120,627</u>	<u>627,688</u>	<u>(33.76%)</u>
<b>(Expenses)</b>					
Employee Costs	1,2	(38,100)	(52,679)	(445,452)	27.68%
Materials and Contracts					
- Materials and Contracts Other		(27,183)	(10,762)	(270,559)	(152.58%)
- Professional Consulting Fees		(125,709)	(82,500)	(565,800)	(52.37%)
Depreciation		0	(2)	(4,502)	(100.00%)
Insurance		(8,122)	(3,295)	(4,250)	(146.49%)
Other Expenditure		(24,625)	(24,625)	(114,000)	0.00%
		<u>(223,739)</u>	<u>(173,863)</u>	<u>(1,404,563)</u>	<u>(28.69%)</u>
<b><u>Adjustments for Non-Cash (Revenue) and Expenditure</u></b>					
Depreciation on Assets		0	2	4,502	(100.00%)
Movement in Non-current Employee Entitlements		0	0	(2,429)	0.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Contributed Equity		0	0	(94,539)	0.00%
Land and Buildings		0	(2,250,000)	(2,730,000)	(100.00%)
Furniture and Equipment		0	0	(9,100)	0.00%
ADD Net Current Assets July 1 B/Fwd	7	17,283,240	17,283,240	17,283,240	0.00%
Net Current Assets Year to Date	8	<u>17,139,399</u>	<u>14,980,006</u>	<u>13,674,799</u>	

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

Please refer to compilation Report.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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.

The Council does not hold any monies in trust.

**(c) Rounding Off Figures**

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

**(d) 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.

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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



**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Trade and Other Receivables**

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

Land held for resale is classified as current except where it is held as non-current based on

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

Computer Equipment	4 years
Printers, Photocopiers and Scanners	5 years
Furniture and Equipment	4 to 10 years
Floorcoverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Impairment**

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

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

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2010.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

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

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(o) Provisions**

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

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

**(p) Current and Non-Current Classification**

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**2. STATEMENT OF OBJECTIVE**

The Regional Council has a specific regional purpose which is:

- a) To undertake, in accordance with the objectives, the rezoning, subdivision, development marketing and sale of land comprising the developable portion of Lot 118 Mindarie (now Lot 9504); and
- b) To carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph a).

The objectives of the Regional Council are:

- 1. To develop and improve the value of the land;
- 2. To maximise, and with prudent risk parameters, the financial return to the Participants;
- 3. To balance economic, social and environmental issues; and
- 4. To produce a quality development demonstrating the best urban design and development practice.

**3. ACQUISITION OF ASSETS**

The following assets are budgeted to be acquired during the year:

		<b>2009/10 Actual \$</b>	<b>2009/10 Budget \$</b>
<b><u>By Program</u></b>			
<b>Economic Services</b>			
WAPC Land East of TPRC Site	<b>LB</b>	0	2,250,000
Office TPRC	<b>LB</b>	0	480,000
<b>Other Property and Services</b>			
Desk/chair CEO	<b>FE</b>	0	1,000
Desk/Chair -Proj Dev Mgr	<b>FE</b>	0	1,000
Computer- Proj Dev Mgr	<b>FE</b>	0	2,400
Office Chair Exec Asst	<b>FE</b>	0	200
Meeting Table & Chairs	<b>FE</b>	0	1,500
Plan Display Screen or Projector	<b>FE</b>	0	3,000
		<b>0</b>	<b>2,739,100</b>
<b><u>By Class</u></b>			
Land and Buildings	<b>LB</b>	0	2,730,000
Furniture and Equipment	<b>FE</b>	0	9,100
		<b>0</b>	<b>2,739,100</b>

**4. DISPOSALS OF ASSETS**

No assets have been disposed in the period of August 2009.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 31 AUGUST 2009**

**5. INFORMATION ON BORROWINGS**

No borrowings have been made in the period under review. No borrowings are budgeted for the 2009-10 financial year.

**6. CONTRIBUTED EQUITY**

The amount of Contributed Equity is \$16,071,045.84 as at 31 August 2009.

**7. NET CURRENT ASSETS**

<b>Composition of Estimated Net Current Asset Position</b>	<b>31 August 2009 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	17,239,354	17,342,514
Receivables	<u>17,092</u>	<u>71,431</u>
	17,256,446	17,413,945
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(117,047)</u>	<u>(130,705)</u>
NET CURRENT ASSET POSITION	17,139,399	17,283,240
<b>NET CURRENT ASSET POSITION</b>	<b><u><u>17,139,399</u></u></b>	<b><u><u>17,283,240</u></u></b>

**8. RATING INFORMATION**

Being a Regional Council, no rates will be raised during the year ending 30 June 2010.

**9. TRUST FUNDS**

The Regional Council does not hold any funds in trust on behalf of third parties.

**Tamala Park Regional Council**  
**Balance Sheet**  
As of August 31, 2009

	Aug 31, 09	Jun 30, 09	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Chequing/Savings</b>				
<b>A01100 - Cash at Bank</b>				
A01101 - Unrestricted Municipal Bank	46,317.56	-82,633.43	128,950.99	-156.05%
A01102 - Unrestricted Short Term Investm	20,527.73	188,252.00	-167,724.27	-89.1%
A01106 - Fixed Term Deposit BankWest	9,950,000.00	12,059,284.73	-2,109,284.73	-17.49%
A01107 - Fixed Term Deposit Suncorp Metw	7,222,478.39	5,177,580.77	2,044,897.62	39.5%
<b>Total A01100 - Cash at Bank</b>	<b>17,239,323.68</b>	<b>17,342,484.07</b>	<b>-103,160.39</b>	<b>-0.6%</b>
<b>Total Chequing/Savings</b>	<b>17,239,323.68</b>	<b>17,342,484.07</b>	<b>-103,160.39</b>	<b>-0.6%</b>
<b>Accounts Receivable</b>				
<b>A01120 - ACCOUNTS RECEIVABLE</b>				
A011201 - Accrued Interest	0.00	46,925.28	-46,925.28	-100.0%
<b>Total A01120 - ACCOUNTS RECEIVABLE</b>	<b>0.00</b>	<b>46,925.28</b>	<b>-46,925.28</b>	<b>-100.0%</b>
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>46,925.28</b>	<b>-46,925.28</b>	<b>-100.0%</b>
<b>Other Current Assets</b>				
A01105 - Petty Cash and Cash on Hand	30.00	30.00	0.00	0.0%
A01180 - Accommodation Bond - CoS	1,000.00	1,000.00	0.00	0.0%
<b>Total Other Current Assets</b>	<b>1,030.00</b>	<b>1,030.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>17,240,353.68</b>	<b>17,390,439.35</b>	<b>-150,085.67</b>	<b>-0.86%</b>
<b>Fixed Assets</b>				
<b>A0154 - Furniture &amp; Equipment</b>				
A01541 - Accumulated Depn - F&E	-8,060.00	-8,060.00	0.00	0.0%
A01542 - At Cost				
E168200 - Additions - 2007-08				
E168201 - Telephones, Faxes	662.73	662.73	0.00	0.0%
E168203 - Computer Equipment	7,857.14	7,857.14	0.00	0.0%
E168204 - Printers Photocopiers Scanners	6,821.73	6,821.73	0.00	0.0%
E168205 - Furniture & Equipment	136.36	136.36	0.00	0.0%
E168206 - Floor Coverings	2,050.00	2,050.00	0.00	0.0%
<b>Total E168200 - Additions - 2007-08</b>	<b>17,527.96</b>	<b>17,527.96</b>	<b>0.00</b>	<b>0.0%</b>
E168500 - Additions 2008-09				
E168502 - Computer - Project Dev Mgr	2,490.82	2,490.82	0.00	0.0%
<b>Total E168500 - Additions 2008-09</b>	<b>2,490.82</b>	<b>2,490.82</b>	<b>0.00</b>	<b>0.0%</b>
A01542 - At Cost - Other	2,959.27	2,959.27	0.00	0.0%
<b>Total A01542 - At Cost</b>	<b>22,978.05</b>	<b>22,978.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total A0154 - Furniture &amp; Equipment</b>	<b>14,918.05</b>	<b>14,918.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>14,918.05</b>	<b>14,918.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>17,255,271.73</b>	<b>17,405,357.40</b>	<b>-150,085.67</b>	<b>-0.86%</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
L01215 - SUNDRY CREDITORS	63,884.60	68,577.26	-4,692.66	-6.84%
<b>Total Accounts Payable</b>	<b>63,884.60</b>	<b>68,577.26</b>	<b>-4,692.66</b>	<b>-6.84%</b>
<b>Other Current Liabilities</b>				
2100 - Payroll Liabilities				
L2001 - PAYG Deductions	1,846.00	3,600.00	-1,754.00	-48.72%
<b>Total 2100 - Payroll Liabilities</b>	<b>1,846.00</b>	<b>3,600.00</b>	<b>-1,754.00</b>	<b>-48.72%</b>
2200 - Tax Payable	-16,092.16	-23,505.68	7,413.52	-31.54%
L0122 - Employee Entitlements				
L01225 - Annual Leave	31,530.56	31,530.56	0.00	0.0%
L01226 - LSL Liability Current	13,185.35	13,185.35	0.00	0.0%
L01227 - Accrued Wages	0.00	7,211.95	-7,211.95	-100.0%
<b>Total L0122 - Employee Entitlements</b>	<b>44,715.91</b>	<b>51,927.86</b>	<b>-7,211.95</b>	<b>-13.89%</b>
L01229 - Prov for Audit Fees	6,600.00	6,600.00	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>37,069.75</b>	<b>38,622.18</b>	<b>-1,552.43</b>	<b>-4.02%</b>
<b>Total Current Liabilities</b>	<b>100,954.35</b>	<b>107,199.44</b>	<b>-6,245.09</b>	<b>-5.83%</b>
<b>Long Term Liabilities</b>				
L01230 - Provision - Employee LSL	2,429.11	2,429.11	0.00	0.0%
<b>Total Long Term Liabilities</b>	<b>2,429.11</b>	<b>2,429.11</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL LIABILITIES</b>	<b>103,383.46</b>	<b>109,628.55</b>	<b>-6,245.09</b>	<b>-5.7%</b>
<b>NET ASSETS</b>	<b>17,151,888.27</b>	<b>17,295,728.85</b>	<b>-143,840.58</b>	<b>-0.83%</b>
<b>EQUITY</b>				
<b>3000 - Opening Bal Equity</b>				
L019051 - TVP Dist Rates Equiv 07-09	-12,532.78	-12,532.78	0.00	0.0%
L019052 - CP Dist Rates Equiv 07-09	-12,532.78	-12,532.78	0.00	0.0%
L019053 - TC Dist Rates Equiv 07-09	-12,532.78	-12,532.78	0.00	0.0%

**Tamala Park Regional Council**  
**Balance Sheet**  
As of August 31, 2009

	Aug 31, 09	Jun 30, 09	\$ Change	% Change
L019054 - CJ Dist Rates Equiv 07-09	-25,065.55	-25,065.55	0.00	0.0%
L019055 - CW Dist Rates Equiv 07-09	-25,065.55	-25,065.55	0.00	0.0%
L019056 - TV Dist Rates Equiv 07-09	-12,532.78	-12,532.78	0.00	0.0%
L019057 - CS Dist Rates Equiv 07-09	-50,131.11	-50,131.11	0.00	0.0%
<b>Total 3000 - Opening Bal Equity</b>	<b>-150,393.33</b>	<b>-150,393.33</b>	<b>0.00</b>	<b>0.0%</b>
<b>3900 - *Retained Earnings</b>	<b>1,224,683.01</b>	<b>1,212,368.98</b>	<b>12,314.03</b>	<b>1.02%</b>
L019001 - Town of Victoria Park				
L019101 - TVP Contributed Equity	1,351,786.60	1,351,786.60	0.00	0.0%
<b>Total L019001 - Town of Victoria Park</b>	<b>1,351,786.60</b>	<b>1,351,786.60</b>	<b>0.00</b>	<b>0.0%</b>
L019002 - City of Perth				
L019102 - CP Contributed Equity	1,351,786.60	1,351,786.60	0.00	0.0%
<b>Total L019002 - City of Perth</b>	<b>1,351,786.60</b>	<b>1,351,786.60</b>	<b>0.00</b>	<b>0.0%</b>
L019003 - Town of Cambridge				
L019103 - TC Contributed Equity	1,351,786.60	1,351,786.60	0.00	0.0%
<b>Total L019003 - Town of Cambridge</b>	<b>1,351,786.60</b>	<b>1,351,786.60</b>	<b>0.00</b>	<b>0.0%</b>
L019004 - City of Joondalup				
L019104 - CJ Contributed Equity	2,703,573.19	2,703,573.19	0.00	0.0%
<b>Total L019004 - City of Joondalup</b>	<b>2,703,573.19</b>	<b>2,703,573.19</b>	<b>0.00</b>	<b>0.0%</b>
L019005 - City of Wanneroo				
L019105 - CW Contributed Equity	2,703,573.19	2,703,573.19	0.00	0.0%
<b>Total L019005 - City of Wanneroo</b>	<b>2,703,573.19</b>	<b>2,703,573.19</b>	<b>0.00</b>	<b>0.0%</b>
L019006 - Town of Vincent				
L019106 - TV Contributed Equity	1,351,786.60	1,351,786.60	0.00	0.0%
<b>Total L019006 - Town of Vincent</b>	<b>1,351,786.60</b>	<b>1,351,786.60</b>	<b>0.00</b>	<b>0.0%</b>
L019007 - City of Stirling				
L019107 - CS Contributed Equity	5,407,146.39	5,407,146.39	0.00	0.0%
<b>Total L019007 - City of Stirling</b>	<b>5,407,146.39</b>	<b>5,407,146.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-143,840.58</b>	<b>12,314.03</b>	<b>-156,154.61</b>	<b>-1,268.1%</b>
<b>TOTAL EQUITY</b>	<b>17,151,888.27</b>	<b>17,295,728.85</b>	<b>-143,840.58</b>	<b>-0.83%</b>

Tamala Park Regional Council  
Profit & Loss Budget Performance  
July 2008 through August 2009

	Jul - Aug 09	Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Income</b>					
<b>I03 - GENERAL PURPOSE FUNDING</b>					
<b>I032 - Other GPF</b>					
I032030 - Interest on Investment	79,898.72	120,627.00	-40,728.28	66.24%	627,688.00
<b>Total I032 - Other GPF</b>	<b>79,898.72</b>	<b>120,627.00</b>	<b>-40,728.28</b>	<b>66.24%</b>	<b>627,688.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>79,898.72</b>	<b>120,627.00</b>	<b>-40,728.28</b>	<b>66.24%</b>	<b>627,688.00</b>
<b>Total Income</b>	<b>79,898.72</b>	<b>120,627.00</b>	<b>-40,728.28</b>	<b>66.24%</b>	<b>627,688.00</b>
<b>Gross Profit</b>	<b>79,898.72</b>	<b>120,627.00</b>	<b>-40,728.28</b>	<b>66.24%</b>	<b>627,688.00</b>
<b>Expense</b>					
<b>E04 - GOVERNANCE.</b>					
<b>E041 - Membership</b>					
E041005 - Chairman Allowance	5,000.00	1,500.00	3,500.00	333.33%	6,000.00
E041010 - Deputy Chair Allowance	2,125.00	375.00	1,750.00	566.67%	1,500.00
E041015 - Elected Members Remuneration					
E041018 - Composite Allowance	17,500.00	22,750.00	-5,250.00	76.92%	91,000.00
<b>Total E041015 - Elected Members Remuneration</b>	<b>17,500.00</b>	<b>22,750.00</b>	<b>-5,250.00</b>	<b>76.92%</b>	<b>91,000.00</b>
E041020 - Conference Expenses	0.00	0.00	0.00	0.0%	8,000.00
E041025 - Training	0.00	0.00	0.00	0.0%	0.00
E041030 - Other Costs	0.00	0.00	0.00	0.0%	7,500.00
<b>Total E041 - Membership</b>	<b>24,625.00</b>	<b>24,625.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>114,000.00</b>
<b>Total E04 - GOVERNANCE.</b>	<b>24,625.00</b>	<b>24,625.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>114,000.00</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>					
<b>E145 - Administration</b>					
E145005 - Salaries - Basic Costs	33,739.45	41,179.00	-7,439.55	81.93%	390,987.00
E145007 - Salaries Occ. Superannuation	3,685.63	3,706.00	-20.37	99.45%	35,139.00
E145009 - Salaries WALGS Superannuation	675.40	675.00	0.40	100.06%	1,485.00
E145011 - Advertising Staff Vacancies	17,484.10	3,000.00	14,484.10	582.8%	9,000.00
E145015 - Insurance W/comp.	0.00	3,519.00	-3,519.00	0.0%	7,038.00
E145017 - Medical Exam. Costs	0.00	0.00	0.00	0.0%	150.00
E145019 - Staff Training & Dev.	0.00	600.00	-600.00	0.0%	1,050.00
E145021 - Telephone - Staff Reimbursement	0.00	0.00	0.00	0.0%	600.00
E145025 - Other Accom & Property Costs	921.30	604.00	317.30	152.53%	5,344.00
E145027 - Advertising General	0.00	10.00	-10.00	0.0%	9,800.00
E145029 - Advertising Public/Statutory	0.00	800.00	-800.00	0.0%	6,000.00
E145031 - Graphics Consumables	0.00	0.00	0.00	0.0%	700.00
E145033 - Photocopying	266.39	220.00	46.39	121.09%	1,320.00
E145037 - Postage, Courier & Freight	10.00	0.00	10.00	100.0%	400.00
E145039 - Printing	0.00	0.00	0.00	0.0%	2,200.00
E145041 - Signage/Decals	0.00	0.00	0.00	0.0%	100.00
E145043 - Stationery	45.36	100.00	-54.64	45.36%	600.00
E145045 - Other Admin Expenses	0.00	0.00	0.00	0.0%	1,000.00
E145047 - Office Telephones & Faxes	224.76	352.00	-127.24	63.85%	2,112.00
E145053 - Bank Charges	98.75	50.00	48.75	197.5%	300.00
E145055 - Credit Charges	0.00	0.00	0.00	0.0%	60.00
E145057 - Audit Fees	0.00	1,500.00	-1,500.00	0.0%	13,800.00
E145059 - Membership Fees	2,000.00	3,000.00	-1,000.00	66.67%	7,550.00
E145061 - Legal Expenses	5,137.50	1,500.00	3,637.50	342.5%	70,000.00
E145063 - Conveyancing Expenses	0.00	0.00	0.00	0.0%	500.00
E145065 - Surveyors Fees	0.00	0.00	0.00	0.0%	34,000.00
E145067 - Title Searches	0.00	0.00	0.00	0.0%	100.00
E145069 - Valuation Fees	0.00	0.00	0.00	0.0%	16,000.00
E145071 - Other Professional Fees	0.00	30,000.00	-30,000.00	0.0%	39,000.00
E145075 - Promotions	0.00	0.00	0.00	0.0%	100,000.00
E145077 - Business Hospitality Expenses	64.34	0.00	64.34	100.0%	3,000.00
E145079 - Consultancy					
E145400 - Structure Planning TPG Main					
E145401 - TPG Direct Component	19,733.74	0.00	19,733.74	100.0%	0.00
E145402 - TPG_Variation SP Options	28,600.00	0.00	28,600.00	100.0%	0.00
E145405 - TPG Syrxn Component	4,241.60	0.00	4,241.60	100.0%	0.00
E145406 - TPG Creating Communit Component	2,415.10	0.00	2,415.10	100.0%	0.00
E145408 - TPG Tabec Component	15,230.00				
E145409 - TPG Uloth & Assoc Component	23,617.00				
E145410 - TPG Pracsys Econ Component	0.00	0.00	0.00	0.0%	0.00
E145411 - TPG_Tabec_Varn_LotContourAnal	2,240.00	0.00	2,240.00	100.0%	0.00
E145412 - TPG Uloth & Associates -Var'n M	1,520.00				
<b>Total E145400 - Structure Planning TPG Main</b>	<b>97,597.44</b>	<b>0.00</b>	<b>97,597.44</b>	<b>100.0%</b>	<b>0.00</b>
E145430 - Other Struct_PI Consultancies					
E145431 - CSIRO - Water Balance Design	0.00	0.00	0.00	0.0%	0.00
E145432 - Syrxn Env- Flora Fauna Study	0.00	0.00	0.00	0.0%	0.00
E145433 - Syrxn Env Mgt Rep-SP-992/33	0.00	0.00	0.00	0.0%	0.00
E145434 - Syrxn Env_Flora Targ Surv West	0.00	0.00	0.00	0.0%	0.00
E145435 - MWH_Local Water Mgmt Strategy	11,406.00	0.00	11,406.00	100.0%	0.00
E145430 - Other Struct_PI Consultancies - Other	0.00	0.00	0.00	0.0%	0.00
<b>Total E145430 - Other Struct_PI Consultancies</b>	<b>11,406.00</b>	<b>0.00</b>	<b>11,406.00</b>	<b>100.0%</b>	<b>0.00</b>
E145450 - Admin-Operational Consultancies	15,205.70				
E145079 - Consultancy - Other	0.00	43,500.00	-43,500.00	0.0%	370,999.00
<b>Total E145079 - Consultancy</b>	<b>124,209.14</b>	<b>43,500.00</b>	<b>80,709.14</b>	<b>285.54%</b>	<b>370,999.00</b>
E145081 - Professional Retainer	1,500.00	7,500.00	-6,000.00	20.0%	92,000.00
E145083 - Research	0.00	0.00	0.00	0.0%	37,000.00
E145087 - Computer Software Mtce	522.73	700.00	-177.27	74.68%	850.00
E145089 - Computer Software Purchase	0.00	1,800.00	-1,800.00	0.0%	10,000.00
E145091 - Computer Sundries	0.00	0.00	0.00	0.0%	1,000.00
E145092 - Data Communication Links	0.00	158.00	-158.00	0.0%	948.00
E145093 - Internet Provider Costs	143.64	220.00	-76.36	65.29%	1,776.00
E145094 - Plant & Equipment Purchase Non-	0.00	0.00	0.00	0.0%	300.00
E145097 - Hire of Equipment	0.00	10.00	-10.00	0.0%	500.00
E145101 - Consumable Stores	0.00	10.00	-10.00	0.0%	100.00
E145103 - Newspapers & Periodicals	0.00	10.00	-10.00	0.0%	200.00
E145105 - Publications & Brochures	0.00	10.00	-10.00	0.0%	800.00
E145107 - Subscriptions	0.00	0.00	0.00	0.0%	250.00
E145109 - Parking Expenses	56.37				
E145111 - Plans	0.00	1,000.00	-1,000.00	0.0%	1,800.00
E145113 - Emergency Services	0.00	0.00	0.00	0.0%	700.00
E145117 - Electricity	208.00	208.00	0.00	100.0%	1,248.00
E145119 - Professional Indemnity	0.00	1,200.00	-1,200.00	0.0%	1,200.00
E145121 - Insurance - Public Liability	950.00	955.00	-5.00	99.48%	1,910.00



Tamala Park Regional Council  
Profit & Loss Budget Performance  
July 2008 through August 2009

	Jul - Aug 09	Budget	\$ Over Budget	% of Budget	Annual Budget
E145123 - Insurance - Property (ISR)	1,266.44	340.00	926.44	372.48%	340.00
E145126 - Insurance - Personal Accident	0.00	800.00	-800.00	0.0%	800.00
E145127 - Insurance - Other	5,905.00				
E145204 - Fences/Walls (Sumps in Road Res	0.00	0.00	0.00	0.0%	1,000.00
E145205 - Recreation Reserves Mtce	0.00	0.00	0.00	0.0%	1,000.00
E145222 - Depreciation Furniture_office E	0.00	2.00	-2.00	0.0%	4,502.00
<b>Total E145 - Administration</b>	<b>199,114.30</b>	<b>149,238.00</b>	<b>49,876.30</b>	<b>133.42%</b>	<b>1,290,558.00</b>
<b>Total E14 - OTHER PROPERTY &amp; SERVICES.</b>	<b>199,114.30</b>	<b>149,238.00</b>	<b>49,876.30</b>	<b>133.42%</b>	<b>1,290,558.00</b>
<b>Total Expense</b>	<b>223,739.30</b>	<b>173,863.00</b>	<b>49,876.30</b>	<b>128.69%</b>	<b>1,404,558.00</b>
<b>Net Income</b>	<b>-143,840.58</b>	<b>-53,236.00</b>	<b>-90,604.58</b>	<b>270.19%</b>	<b>-776,870.00</b>

**Tamala Park Regional Council**  
**Profit & Loss Budget Performance**  
 July 2009 through August 2009

	<b>Jul - Aug 09</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>	<b>Annual Budget</b>
<b>Revenue</b>					
Interest Earnings	79,898.72	120,627.00	-40,728.28	66.24%	627,688.00
<b>Total Revenue</b>	<b>79,898.72</b>	<b>120,627.00</b>	<b>-40,728.28</b>	<b>66.24%</b>	<b>627,688.00</b>
<b>Expenses</b>					
Depreciation	0.00	-2.00	2.00	0.0%	-4,502.00
Employee Costs	-38,100.48	-52,679.00	14,578.52	72.33%	-445,449.00
Insurance	-8,121.44	-3,295.00	-4,826.44	246.48%	-4,250.00
Materials & Contracts MTC	0.00	0.00	0.00	0.0%	-2,700.00
Materials & Contracts Other	-27,183.24	-10,762.00	-16,421.24	252.59%	-267,858.00
Other	-24,625.00	-24,625.00	0.00	100.0%	-114,000.00
Professional/Consultant Fees	-125,709.14	-82,500.00	-43,209.14	152.38%	-565,799.00
<b>Total Expenses</b>	<b>-223,739.30</b>	<b>-173,863.00</b>	<b>-49,876.30</b>	<b>128.69%</b>	<b>-1,404,558.00</b>
<b>Unclassified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>
<b>TOTAL</b>	<b>-143,840.58</b>	<b>-53,236.00</b>	<b>-90,604.58</b>	<b>270.19%</b>	<b>-776,870.00</b>

**TAMALA PARK REGIONAL COUNCIL**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**TABLE OF CONTENTS**

Statement of Financial Activity	2
Notes to and Forming Part of the Statement	3 to 8
Supplementary Information	9 to 14

**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

	NOTE	30 Sept 2009 Actual \$	30 Sept 2009 Y-T-D Budget \$	2009/10 Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
Interest Earnings	1,2	147,653	172,877	627,688	(14.59%)
		<u>147,653</u>	<u>172,877</u>	<u>627,688</u>	<u>(14.59%)</u>
<b>(Expenses)</b>					
Employee Costs	1,2	(56,272)	(70,903)	(445,452)	20.64%
Materials and Contracts					
- Materials and Contracts Other		(28,376)	(18,155)	(270,559)	(56.30%)
- Professional Consulting Fees		(162,886)	(132,910)	(565,800)	(22.55%)
Depreciation		0	(2)	(4,502)	(100.00%)
Insurance		(9,388)	(3,295)	(4,250)	(184.92%)
Other Expenditure		(24,624)	(24,625)	(114,000)	0.00%
		<u>(281,546)</u>	<u>(249,890)</u>	<u>(1,404,563)</u>	<u>(12.67%)</u>
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
Depreciation on Assets		0	2	4,502	(100.00%)
Movement in Non-current Employee Entitlements		0	0	(2,429)	0.00%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Contributed Equity		0	0	(94,539)	0.00%
Land and Buildings		0	(2,250,000)	(2,730,000)	(100.00%)
Furniture and Equipment		0	0	(9,100)	0.00%
ADD Net Current Assets July 1 B/Fwd	7	17,283,240	17,283,240	17,283,240	0.00%
Net Current Assets Year to Date	8	<u>17,149,347</u>	<u>14,956,229</u>	<u>13,674,799</u>	

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

Please refer to compilation Report.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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.

The Council does not hold any monies in trust.

**(c) Rounding Off Figures**

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

**(d) 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.

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Trade and Other Receivables**

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

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

Land held for resale is classified as current except where it is held as non-current based on Council's

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

Computer Equipment	4 years
Printers, Photocopiers and Scanners	5 years
Furniture and Equipment	4 to 10 years
Floorcoverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Impairment**

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

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

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2010.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

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

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(o) Provisions**

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

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

**(p) Current and Non-Current Classification**

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**2. STATEMENT OF OBJECTIVE**

The Regional Council has a specific regional purpose which is:

- a) To undertake, in accordance with the objectives, the rezoning, subdivision, development marketing and sale of land comprising the developable portion of Lot 118 Mindarie (now Lot 9504); and
- b) To carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph a).

The objectives of the Regional Council are:

- 1. To develop and improve the value of the land;
- 2. To maximise, and with prudent risk parameters, the financial return to the Participants;
- 3. To balance economic, social and environmental issues; and
- 4. To produce a quality development demonstrating the best urban design and development practice.

**3. ACQUISITION OF ASSETS**

The following assets are budgeted to be acquired during the year:

		2009/10 Actual \$	2009/10 Budget \$
<b><u>By Program</u></b>			
<b>Economic Services</b>			
WAPC Land East of TPRC Site	LB	0	2,250,000
Office TPRC	LB	0	480,000
<b>Other Property and Services</b>			
Desk/chair CEO	FE	0	1,000
Desk/Chair -Proj Dev Mgr	FE	0	1,000
Computer- Proj Dev Mgr	FE	0	2,400
Office Chair Exec Asst	FE	0	200
Meeting Table & Chairs	FE	0	1,500
Plan Display Screen or Projector	FE	0	3,000
		<u>0</u>	<u>2,739,100</u>
<b><u>By Class</u></b>			
Land and Buildings	LB	0	2,730,000
Furniture and Equipment	FE	0	9,100
		<u>0</u>	<u>2,739,100</u>

**4. DISPOSALS OF ASSETS**

No assets have been disposed in the period of September 2009.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2009 TO 30 SEPTEMBER 2009**

**5. INFORMATION ON BORROWINGS**

No borrowings have been made in the period under review. No borrowings are budgeted for the 2009-10 financial year.

**6. CONTRIBUTED EQUITY**

The amount of Contributed Equity is \$16,071,045.84 as at 30 September 2009.

**7. NET CURRENT ASSETS**

<b>Composition of Estimated Net Current Asset Position</b>	<b>30 Sept 2009 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	17,234,926	17,342,514
Receivables	21,053	71,431
	<u>17,255,979</u>	<u>17,413,945</u>
 <b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(106,632)</u>	<u>(130,705)</u>
<b>NET CURRENT ASSET POSITION</b>	17,149,347	17,283,240
<b>NET CURRENT ASSET POSITION</b>	<u><u>17,149,347</u></u>	<u><u>17,283,240</u></u>

**8. RATING INFORMATION**

Being a Regional Council, no rates will be raised during the year ending 30 June 2010.

**9. TRUST FUNDS**

The Regional Council does not hold any funds in trust on behalf of third parties.

# Tamala Park Regional Council Balance Sheet

As of September 30, 2009

	Sep 30, 09	Sep 30, 08	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
A01100 · Cash at Bank	17,234,896.01	17,579,945.84	-345,049.83
<b>Total Chequing/Savings</b>	<b>17,234,896.01</b>	<b>17,579,945.84</b>	<b>-345,049.83</b>
<b>Accounts Receivable</b>			
A01120 · ACCOUNTS RECEIVABLE	0.00	500.00	-500.00
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>
<b>Other Current Assets</b>			
A01105 · Petty Cash and Cash on Hand	30.00	30.00	0.00
A01180 · Accommodation Bond - CoS	1,000.00	1,000.00	0.00
<b>Total Other Current Assets</b>	<b>1,030.00</b>	<b>1,030.00</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>17,235,926.01</b>	<b>17,581,475.84</b>	<b>-345,549.83</b>
<b>Fixed Assets</b>			
A0154 · Furniture & Equipment	14,918.05	17,414.23	-2,496.18
<b>Total Fixed Assets</b>	<b>14,918.05</b>	<b>17,414.23</b>	<b>-2,496.18</b>
<b>TOTAL ASSETS</b>	<b>17,250,844.06</b>	<b>17,598,890.07</b>	<b>-348,046.01</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
L01215 · SUNDRY CREDITORS	51,338.00	1,700.25	49,637.75
<b>Total Accounts Payable</b>	<b>51,338.00</b>	<b>1,700.25</b>	<b>49,637.75</b>
<b>Other Current Liabilities</b>			
2100 · Payroll Liabilities	3,978.00	12,995.00	-9,017.00
2200 · Tax Payable	-20,053.23	-1,284.36	-18,768.87
L0122 · Employee Entitlements	44,715.91	20,337.77	24,378.14
L01229 · Prov for Audit Fees	6,600.00	6,050.00	550.00
<b>Total Other Current Liabilities</b>	<b>35,240.68</b>	<b>38,098.41</b>	<b>-2,857.73</b>
<b>Total Current Liabilities</b>	<b>86,578.68</b>	<b>39,798.66</b>	<b>46,780.02</b>
<b>Long Term Liabilities</b>			
L01230 · Provision - Employee LSL	2,429.11	0.00	2,429.11
<b>Total Long Term Liabilities</b>	<b>2,429.11</b>	<b>0.00</b>	<b>2,429.11</b>
<b>Total Liabilities</b>	<b>89,007.79</b>	<b>39,798.66</b>	<b>49,209.13</b>
<b>Equity</b>			
3000 · Opening Bal Equity	-150,393.33	-77,142.96	-73,250.37
3900 · *Retained Earnings	1,224,683.01	1,212,368.98	12,314.03
L019001 · Town of Victoria Park	1,351,786.60	1,351,786.60	0.00
L019002 · City of Perth	1,351,786.60	1,351,786.60	0.00
L019003 · Town of Cambridge	1,351,786.60	1,351,786.60	0.00
L019004 · City of Joondalup	2,703,573.19	2,703,573.19	0.00
L019005 · City of Wanneroo	2,703,573.19	2,703,573.19	0.00

# Tamala Park Regional Council

## Balance Sheet

As of September 30, 2009

	<b>Sep 30, 09</b>	<b>Sep 30, 08</b>	<b>\$ Change</b>
L019006 - Town of Vincent	1,351,786.60	1,351,786.60	0.00
L019007 - City of Stirling	5,407,146.39	5,407,146.39	0.00
Net Income	-133,892.58	202,426.22	-336,318.80
Total Equity	17,161,836.27	17,559,091.41	-397,255.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,250,844.06</b>	<b>17,598,890.07</b>	<b>-348,046.01</b>

Tamala Park Regional Council  
Profit & Loss Budget Performance  
July through September 2009

	Jul - Sep 09	YTD Budget	Annual Budget
<b>Income</b>			
<b>I03 - GENERAL PURPOSE FUNDING</b>			
I032 - Other GPF			
I032030 - Interest on Investment	147,653.05	172,877.00	627,688.00
<b>Total I032 - Other GPF</b>	<b>147,653.05</b>	<b>172,877.00</b>	<b>627,688.00</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>147,653.05</b>	<b>172,877.00</b>	<b>627,688.00</b>
<b>Total Income</b>	<b>147,653.05</b>	<b>172,877.00</b>	<b>627,688.00</b>
<b>Gross Profit</b>	<b>147,653.05</b>	<b>172,877.00</b>	<b>627,688.00</b>
<b>Expense</b>			
<b>E04 - GOVERNANCE.</b>			
E041 - Membership			
E041005 - Chairman Allowance	5,000.00	1,500.00	6,000.00
E041010 - Deputy Chair Allowance	2,125.00	375.00	1,500.00
E041015 - Elected Members Remuneration			
E041018 - Composite Allowance	17,500.00	22,750.00	91,000.00
<b>Total E041015 - Elected Members Remuneration</b>	<b>17,500.00</b>	<b>22,750.00</b>	<b>91,000.00</b>
E041020 - Conference Expenses	0.00	0.00	8,000.00
E041025 - Training	0.00	0.00	0.00
E041030 - Other Costs	0.00	0.00	7,500.00
<b>Total E041 - Membership</b>	<b>24,625.00</b>	<b>24,625.00</b>	<b>114,000.00</b>
<b>Total E04 - GOVERNANCE.</b>	<b>24,625.00</b>	<b>24,625.00</b>	<b>114,000.00</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>			
E145 - Administration			
E145005 - Salaries - Basic Costs	50,162.25	57,651.00	390,987.00
E145007 - Salaries Occ. Superannuation	5,163.69	5,188.00	35,139.00
E145009 - Salaries WALGS Superannuation	945.56	945.00	1,485.00
E145011 - Advertising Staff Vacancies	17,484.10	3,000.00	9,000.00
E145015 - Insurance W/comp.	0.00	3,519.00	7,038.00
E145017 - Medical Exam. Costs	0.00	0.00	150.00
E145019 - Staff Training & Dev.	0.00	600.00	1,050.00
E145021 - Telephone - Staff Reimbursement	0.00	0.00	600.00
E145025 - Other Accom & Property Costs	1,636.10	1,166.00	5,344.00
E145027 - Advertising General	0.00	10.00	9,800.00
E145029 - Advertising Public/Statutory	0.00	800.00	6,000.00
E145031 - Graphics Consumables	0.00	700.00	700.00
E145033 - Photocopying	417.67	330.00	1,320.00
E145037 - Postage, Courier & Freight	10.00	40.00	400.00
E145039 - Printing	0.00	0.00	2,200.00
E145041 - Signage/Decals	0.00	0.00	100.00
E145043 - Stationery	45.36	100.00	600.00
E145045 - Other Admin Expenses	0.00	0.00	1,000.00
E145047 - Office Telephones & Faxes	355.13	528.00	2,112.00
E145053 - Bank Charges	123.50	75.00	300.00
E145055 - Credit Charges	0.00	0.00	60.00
E145057 - Audit Fees	0.00	8,800.00	13,800.00
E145059 - Membership Fees	2,000.00	3,300.00	7,550.00
E145061 - Legal Expenses	5,137.50	6,500.00	70,000.00
E145063 - Conveyancing Expenses	0.00	0.00	500.00
E145065 - Surveyors Fees	0.00	0.00	34,000.00
E145067 - Title Searches	0.00	0.00	100.00
E145069 - Valuation Fees	0.00	0.00	16,000.00
E145071 - Other Professional Fees	0.00	30,000.00	39,000.00
E145075 - Promotions	0.00	0.00	100,000.00
E145077 - Business Hospitality Expenses	64.34	0.00	3,000.00
E145079 - Consultancy			
E145400 - Structure Planning TPG Main			
E145401 - TPG Direct Component	26,120.10	0.00	0.00
E145402 - TPG Variation SP Options	32,100.00	0.00	0.00
E145405 - TPG Syrinx Component	4,241.60	0.00	0.00
E145406 - TPG Creating Communit Component	2,742.60	0.00	0.00
E145408 - TPG Tabec Component	15,230.00		
E145409 - TPG Uloth & Assoc Component	23,617.00		
E145410 - TPG Pracsys Econ Component	0.00	0.00	0.00
E145411 - TPG Tabec_Varn_LotContourAnal	2,240.00	0.00	0.00
E145412 - TPG Uloth & Associates -Var'n M	1,520.00		
E145400 - Structure Planning TPG Main - Other	3,636.36		
<b>Total E145400 - Structure Planning TPG Main</b>	<b>111,447.66</b>	<b>0.00</b>	<b>0.00</b>
E145430 - Other Struct_PI Consultancies			
E145431 - CSIRO - Water Balance Design	0.00	0.00	0.00
E145432 - Syrinx Env- Flora Fauna Study	0.00	0.00	0.00
E145433 - Syrinx Env Mgt Rep-SP-992/33	0.00	0.00	0.00
E145434 - Syrinx Env_Flora Targ Surv West	0.00	0.00	0.00
E145435 - MWH_Local Water Mgmt Strategy	11,406.00	0.00	0.00
E145430 - Other Struct_PI Consultancies - Other	0.00	0.00	0.00
<b>Total E145430 - Other Struct_PI Consultancies</b>	<b>11,406.00</b>	<b>0.00</b>	<b>0.00</b>
E145450 - Admin-Operational Consultancies	32,832.06		
E145079 - Consultancy - Other	0.00	85,750.00	370,999.00
<b>Total E145079 - Consultancy</b>	<b>155,685.72</b>	<b>85,750.00</b>	<b>370,999.00</b>
E145081 - Professional Retainer	7,200.00	8,360.00	92,000.00
E145083 - Research	0.00	0.00	37,000.00
E145087 - Computer Software Mtce	522.73	700.00	850.00
E145089 - Computer Software Purchase	0.00	1,800.00	10,000.00

Tamala Park Regional Council  
Profit & Loss Budget Performance  
July through September 2009

	<u>Jul - Sep 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
E145091 - Computer Sundries	0.00	0.00	1,000.00
E145092 - Data Communication Links	0.00	237.00	948.00
E145093 - Internet Provider Costs	215.46	392.00	1,776.00
E145094 - Plant & Equipment Purchase Non-	0.00	0.00	300.00
E145097 - Hire of Equipment	0.00	10.00	500.00
E145101 - Consumable Stores	0.00	10.00	100.00
E145103 - Newspapers & Periodicals	0.00	10.00	200.00
E145105 - Publications & Brochures	0.00	10.00	800.00
E145107 - Subscriptions	0.00	125.00	250.00
E145109 - Parking Expenses	56.37		
E145111 - Plans	0.00	1,000.00	1,800.00
E145113 - Emergency Services	0.00	0.00	700.00
E145117 - Electricity	307.27	312.00	1,248.00
E145119 - Professional Indemnity	0.00	1,200.00	1,200.00
E145121 - Insurance - Public Liability	950.00	955.00	1,910.00
E145123 - Insurance - Property (ISR)	2,532.88	340.00	340.00
E145126 - Insurance - Personal Accident	0.00	800.00	800.00
E145127 - Insurance - Other	5,905.00		
E145204 - Fences/Walls (Sumps in Road Res	0.00	0.00	1,000.00
E145205 - Recreation Reserves Mtce	0.00	0.00	1,000.00
E145222 - Depreciation Furniture_office E	0.00	2.00	4,502.00
<b>Total E145 - Administration</b>	<b>256,920.63</b>	<b>225,265.00</b>	<b>1,290,558.00</b>
<b>Total E14 - OTHER PROPERTY &amp; SERVICES.</b>	<b>256,920.63</b>	<b>225,265.00</b>	<b>1,290,558.00</b>
<b>Total Expense</b>	<b>281,545.63</b>	<b>249,890.00</b>	<b>1,404,558.00</b>
<b>Net Income</b>	<b>-133,892.58</b>	<b>-77,013.00</b>	<b>-776,870.00</b>

**Tamala Park Regional Council**  
**Profit & Loss Budget Performance**  
 July through September 2009

	<b>Jul - Sep 09</b>	<b>Budget</b>	<b>Annual Budget</b>
<b>Revenue</b>			
Interest Earnings	147,653.05	172,877.00	627,688.00
<b>Total Revenue</b>	<b>147,653.05</b>	<b>172,877.00</b>	<b>627,688.00</b>
<b>Expenses</b>			
Depreciation	0.00	-2.00	-4,502.00
Employee Costs	-56,271.50	-70,903.00	-445,449.00
Insurance	-9,387.88	-3,295.00	-4,250.00
Materials & Contracts MTC	0.00	0.00	-2,700.00
Materials & Contracts Other	-28,375.53	-18,155.00	-267,858.00
Other	-24,625.00	-24,625.00	-114,000.00
Professional/Consultant Fees	-162,885.72	-132,910.00	-565,799.00
<b>Total Expenses</b>	<b>-281,545.63</b>	<b>-249,890.00</b>	<b>-1,404,558.00</b>
<b>Unclassified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>-133,892.58</b>	<b>-77,013.00</b>	<b>-776,870.00</b>

Tamala Park Regional Council

Cheque Detail

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
<b>Total For Month</b>						<b>-</b>	<b>88,682.05</b>
Bill Pmt -Cheque	ET-274	03/08/2009	Pickard, Troy	Chairman Allowance - May/June/July 2009	A01101 - Unrestricted Municipal Bank		-5,000.00
Bill	May/June/July 2009	03/08/2009		E041005 - Mayoral Allowance - May/June/July 2009	E041005 - Chairman Allowance	-5,000.00	5,000.00
TOTAL						-5,000.00	5,000.00
Cheque	CH-200136	03/08/2009	Westpac	Bank fees for Cheque Account 193565 - August 2009	A01101 - Unrestricted Municipal Bank		-26.75
				Service fee	E145053 - Bank Charges	-13.00	13.00
				Internet Online Banking transaction Fee	E145053 - Bank Charges	-8.25	8.25
				Token monthly fee	E145053 - Bank Charges	-5.50	5.50
TOTAL						-26.75	26.75
Bill Pmt -Cheque	ET-276	06/08/2009	Collins, Paul	Elected member allowance for May/June/July 2009	A01101 - Unrestricted Municipal Bank		-1,750.00
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						-1,750.00	1,750.00
Bill Pmt -Cheque	ET-278	06/08/2009	Michael, David	Elected member allowance for May/June/July 2009	A01101 - Unrestricted Municipal Bank		-1,750.00
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						-1,750.00	1,750.00
Bill Pmt -Cheque	ET-277	06/08/2009	Pickard, Troy	Reimbursement parking & Trigg Island Cafe	A01101 - Unrestricted Municipal Bank		-101.50
Bill	Reimbursement	06/08/2009		Reimbursement parking expenses for 27/7/09; 28/7/09; 30/7/09	E145109 - Parking Expenses	-51.82	51.82
				Reimbursement Trigg Island cafe	E145077 - Business Hospitality Expenses	-40.45	40.45
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-9.23	9.23
TOTAL						-101.50	101.50
Bill Pmt -Cheque	ET-279	06/08/2009	Roberts, Tracey	Elected member allowance for May/June/July 2009	A01101 - Unrestricted Municipal Bank		-2,125.00
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041010 - Deputy Chair Allowance	-2,125.00	2,125.00
TOTAL						-2,125.00	2,125.00



**Tamala Park Regional Council**

**Cheque Detail**

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
<b>Bill Pmt -Cheque</b>	<b>ET-280</b>	<b>06/08/2009</b>	<b>Rosano, Michele</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>ET-281</b>	<b>06/08/2009</b>	<b>Smithson, Bob</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>ET-282</b>	<b>06/08/2009</b>	<b>Vaughan, Trevor</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>ET-283</b>	<b>06/08/2009</b>	<b>Withers, Simon</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>CH-200129</b>	<b>06/08/2009</b>	<b>Evangel, Eleni</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>CH-200130</b>	<b>06/08/2009</b>	<b>Italiano, John</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 - Composite Allowance	-1,750.00	1,750.00
TOTAL						<u>-1,750.00</u>	<u>1,750.00</u>
<b>Bill Pmt -Cheque</b>	<b>CH-200132</b>	<b>06/08/2009</b>	<b>Catania, Nick</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>

**Tamala Park Regional Council**

**Cheque Detail**

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Composite July 09	06/08/2009		Elected member allowance for May/June/July 2009	E041018 · Composite Allowance	-1,750.00	1,750.00
TOTAL						-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>CH-200131</b>	<b>06/08/2009</b>	<b>Stewart, Bill</b>	<b>Elected member allowance for May/June/July 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	Composite July 200	06/08/2009		Elected member allowance for May/June/July 2009	E041018 · Composite Allowance	-1,750.00	1,750.00
TOTAL						-1,750.00	1,750.00
<b>Paycheque</b>	<b>ET-289</b>	<b>13/08/2009</b>	<b>Kylie Jeffs</b>	<b>KJ wages for period 20 July 2009 to 12 August 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,249.28</b>
				KJ wages for period 20 July 2009 to 12 August 2009	E145005 · Salaries - Basic Costs	-1,457.28	1,457.28
				KJ wages for period 20 July 2009 to 12 August 2009	L2002 · Superannuation Contributions	131.16	-131.16
				KJ wages for period 20 July 2009 to 12 August 2009	L2001 · PAYG Deductions	208.00	-208.00
Liability Cheque	ET-288	13/08/2009		Superannuation contribution for period 30 July 2009 to 12 August 20	L2002 · Superannuation Contributions	131.16	739.03
TOTAL						-986.96	1,857.15
<b>Paycheque</b>	<b>ET-290</b>	<b>13/08/2009</b>	<b>Rod A Constantine</b>	<b>RC wages for period 20 July 2009 to 12 August 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>0.00</b>
				RC wages for period 20 July 2009 to 12 August 2009	E145005 · Salaries - Basic Costs	-6,754.12	6,754.12
				RC wages for period 20 July 2009 to 12 August 2009	L2002 · Superannuation Contributions	6,754.12	-6,754.12
				RC wages for period 20 July 2009 to 12 August 2009	L2002 · Superannuation Contributions	135.08	-135.08
Liability Cheque	ET-288	13/08/2009		Superannuation contribution for period 30 July 2009 to 12 August 20	L2002 · Superannuation Contributions	6,754.12	6,754.12
				Superannuation contribution for period 30 July 2009 to 12 August 20	L2002 · Superannuation Contributions	135.08	135.08
				Superannuation contribution for period 30 July 2009 to 12 August 20	L2002 · Superannuation Contributions	607.87	739.03
TOTAL						7,632.15	7,493.15
<b>Liability Cheque</b>	<b>ET-288</b>	<b>13/08/2009</b>	<b>WALGSP</b>	<b>Superannuation contribution for period 30 July 2009 to 12 Augu</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-7,628.23</b>
Paycheque	ET-290	13/08/2009		RC wages for period 20 July 2009 to 12 August 2009	L2002 · Superannuation Contributions	6,754.12	-607.87
				RC wages for period 20 July 2009 to 12 August 2009	E145009 · Salaries WALGS Superannuation	135.08	135.08
Paycheque	ET-289	13/08/2009		KJ wages for period 20 July 2009 to 12 August 2009	E145007 · Salaries Occ. Superannuation	131.16	131.16
Paycheque	ET-290	13/08/2009		RC wages for period 20 July 2009 to 12 August 2009	E145007 · Salaries Occ. Superannuation	607.87	607.87
TOTAL						7,628.23	266.24
<b>Bill Pmt -Cheque</b>	<b>ET-284</b>	<b>13/08/2009</b>	<b>Haines Norton</b>	<b>Accounting services for month of July 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-660.00</b>

Tamala Park Regional Council

Cheque Detail

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Invoice 2010-01008	13/08/2009		E145081 · Professional Retainer - Accounting service fee for month	E145081 · Professional Retainer	-600.00	600.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-60.00	60.00
TOTAL						-660.00	660.00
<b>Bill Pmt -Cheque</b>	<b>ET-285</b>	<b>13/08/2009</b>	<b>LGIS Liability</b>	<b>Public Liability - First Instalment for contribution period 30 June 2009 to 30 June 2010</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,045.00</b>
Bill	Invoice 106790	13/08/2009		E145121 · Insurance - Public Liability - First Instalment for contribution	E145121 · Insurance - Public Liability	-950.00	950.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-95.00	95.00
TOTAL						-1,045.00	1,045.00
<b>Bill Pmt -Cheque</b>	<b>ET-286</b>	<b>13/08/2009</b>	<b>LGIS Workcare</b>	<b>Workcare first instalment for period 30 June 2009 to 30 June 2010</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-4,196.50</b>
Bill	Invoice 107872	13/08/2009		E145127 · Insurance - Other - Workcare first instalment for period 30 June 2009 to 30 June 2010	E145127 · Insurance - Other	-3,815.00	3,815.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-381.50	381.50
TOTAL						-4,196.50	4,196.50
<b>Bill Pmt -Cheque</b>	<b>ET-287</b>	<b>13/08/2009</b>	<b>Telstra</b>	<b>Usage charges to 27 July 2009 and service &amp; equipment rental to 27 July 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-130.36</b>
Bill	August 2009	13/08/2009		E145047 · Office Telephones & Faxes - Usage charges to 27 July 2009	E145047 · Office Telephones & Faxes	-118.51	118.51
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-11.85	11.85
TOTAL						-130.36	130.36
<b>Bill Pmt -Cheque</b>	<b>CH-200133</b>	<b>13/08/2009</b>	<b>City of Stirling</b>	<b>Hire of MR1 SCC for PCG meetings in September 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-148.00</b>
Bill	Rental 5008	13/08/2009		E145025 · Other Accom & Property Costs - Hire of MR1 SCC for PCG meetings in September 2009	E145025 · Other Accom & Property Costs	-134.55	134.55
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-13.45	13.45
TOTAL						-148.00	148.00
<b>Bill Pmt -Cheque</b>	<b>ET-275</b>	<b>27/08/2009</b>	<b>WALGA</b>	<b>Advertisement of CEO position in West Australian &amp; Australian</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-19,593.77</b>
Bill	I2681781	03/08/2009		E145011 · Advertising Staff Vacancies - CEO Position in West Australian & Australian	E145011 · Advertising Staff Vacancies	-17,484.10	17,484.10
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-1,748.41	1,748.41
TOTAL						-19,232.51	19,232.51

**Tamala Park Regional Council**

**Cheque Detail**

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Paycheque	ET-298	27/08/2009	Kylie Jeffs	Wages for KJ for period 13/8/09 to 26/8/09	A01101 - Unrestricted Municipal Bank		-1,249.28
				Wages for KJ for period 13/8/09 to 26/8/09	E145005 - Salaries - Basic Costs	-1,457.28	1,457.28
				Wages for KJ for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	131.16	-131.16
				Wages for KJ for period 13/8/09 to 26/8/09	L2001 - PAYG Deductions	208.00	-208.00
Liability Cheque	ET-297	27/08/2009		Superannuation contribution payment for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	131.16	739.03
TOTAL						-986.96	1,857.15
Paycheque	ET-299	27/08/2009	Rod A Constantine	RC wages for period 13/8/09 to 26/8/09	A01101 - Unrestricted Municipal Bank		-2,519.06
				RC wages for period 13/8/09 to 26/8/09	E145005 - Salaries - Basic Costs	-6,754.12	6,754.12
				RC wages for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	3,377.06	-3,377.06
				RC wages for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	135.08	-135.08
				RC wages for period 13/8/09 to 26/8/09	L2001 - PAYG Deductions	858.00	-858.00
Liability Cheque	ET-297	27/08/2009		Superannuation contribution payment for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	3,377.06	3,377.06
				Superannuation contribution payment for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	135.08	135.08
				Superannuation contribution payment for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	607.87	739.03
TOTAL						1,736.03	6,635.15
Liability Cheque	ET-297	27/08/2009	WALGSP	Superannuation contribution payment for period 13/8/09 to 26/8/09	A01101 - Unrestricted Municipal Bank		-4,251.17
Paycheque	ET-299	27/08/2009		RC wages for period 13/8/09 to 26/8/09	L2002 - Superannuation Contributions	3,377.06	-607.87
				RC wages for period 13/8/09 to 26/8/09	E145009 - Salaries WALGS Superannuation	135.08	135.08
Paycheque	ET-298	27/08/2009		Wages for KJ for period 13/8/09 to 26/8/09	E145007 - Salaries Occ. Superannuation	131.16	131.16
Paycheque	ET-299	27/08/2009		RC wages for period 13/8/09 to 26/8/09	E145007 - Salaries Occ. Superannuation	607.87	607.87
TOTAL						4,251.17	266.24
Bill Pmt -Cheque	ET-291	27/08/2009	Amcom	ADSL Direct for period 1/9/09 to 1/10/09	A01101 - Unrestricted Municipal Bank		-79.00
Bill	1081997	27/08/2009		E145093 - Internet Provider Costs - ADSL Direct for period 1/9/09 to 1/10/09	E145093 - Internet Provider Costs	-71.82	71.82
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-7.18	7.18
TOTAL						-79.00	79.00
Bill Pmt -Cheque	ET-292	27/08/2009	Haines Norton	Payment of invoices 2010-010115 & 010116	A01101 - Unrestricted Municipal Bank		-990.00

Tamala Park Regional Council

Cheque Detail

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Invoice 2010-01011	27/08/2009		E145081 · Professional Retainer - Accounting services fo August 20	E145081 · Professional Retainer	-600.00	600.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-60.00	60.00
Bill	Invoice 2010-01011	27/08/2009		E145081 · Professional Retainer - Preparation and lodgement of BA	E145081 · Professional Retainer	-300.00	300.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-30.00	30.00
TOTAL						-990.00	990.00
<b>Bill Pmt -Cheque</b>	<b>ET-293</b>	<b>27/08/2009</b>	<b>Kyocera Mita</b>	<b>BW and Colour copying charges to 16 July 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-165.81</b>
Bill	Invoice 283025829	27/08/2009		E145033 · Photocopying - BW and Colour copying charges to 16 Jul	E145033 · Photocopying	-150.74	150.74
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-15.07	15.07
TOTAL						-165.81	165.81
<b>Bill Pmt -Cheque</b>	<b>ET-295</b>	<b>27/08/2009</b>	<b>R A Constantine</b>	<b>Reimbursement for purchase of Reflex copying paper &amp; tea/cofl</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-76.18</b>
Bill	Reimbursement	27/08/2009		Reflex copying paper	E145043 · Stationery	-45.36	45.36
				Tea bags & coffee supplies	E145077 · Business Hospitality Expenses	-23.89	23.89
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-6.93	6.93
TOTAL						-76.18	76.18
<b>Bill Pmt -Cheque</b>	<b>ET-296</b>	<b>27/08/2009</b>	<b>TPG Town Planning &amp; Urb</b>	<b>Tabec invoice for professional services relating to TP Structure</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,232.00</b>
Bill	Invoice 25833	27/08/2009		TPG TABEC variation for site contour analysis_ structure Plan - Pro	E145411 · TPG_Tabec_Varn_LotContourAnal	-1,120.00	1,120.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-112.00	112.00
TOTAL						-1,232.00	1,232.00
<b>Bill Pmt -Cheque</b>	<b>CH-200134</b>	<b>27/08/2009</b>	<b>City of Stirling</b>	<b>Rent &amp; Electricity for MR3 SCC for October 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-415.36</b>
Bill	Rental 1629 Oct 09	27/08/2009		E145025 · Other Accom & Property Costs - Rent MR3 SCC for Octo	E145025 · Other Accom & Property Costs	-273.60	273.60
				E145117 · Electricity - MR3 SCC for October 2009	E145117 · Electricity	-104.00	104.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-37.76	37.76
TOTAL						-415.36	415.36
<b>Bill Pmt -Cheque</b>	<b>CH-200135</b>	<b>27/08/2009</b>	<b>City of Stirling</b>	<b>Hire of MR1 SCC for Meeting 17 August 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-58.50</b>

**Tamala Park Regional Council**

**Cheque Detail**

Appendix  
August 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Rental 6055	27/08/2009		E145025 · Other Accom & Property Costs - Hire of MR1 SCC for Me	E145025 · Other Accom & Property Costs	-53.18	53.18
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-5.32	5.32
TOTAL						-58.50	58.50
<b>Bill Pmt -Cheque</b>	<b>ET-300</b>	<b>27/08/2009</b>	<b>TPG Town Planning &amp; Urban Project Management &amp; Prelim Client Stakeholder Consult, Stage A01101 · Unrestricted Municipal Bank</b>				<b>-18,241.30</b>
Bill	Invoice 25829	27/08/2009		TPG Variation Structure Plan Options - Project Management & Prelim	E145402 · TPG_Variation SP Options	-6,000.00	6,000.00
				TPG Syrinx component - Stage 6 Develop Preferred SP Option	E145405 · TPG Syrinx Component	-2,057.00	2,057.00
				TPG TABEC variation for site contour analysis_ structure Plan - Cia	E145411 · TPG_Tabec_Varn_LotContourAnal	-1,120.00	1,120.00
				TPG Direct Component - Monthly project meetings & disbursements	E145401 · TPG Direct Component	-1,350.00	1,350.00
				E145412 · TPG Uloth & Associates -Var'n M	E145412 · TPG Uloth & Associates -Var'n M	-1,520.00	1,520.00
				TPG Uloth & Associates Componet	E145409 · TPG Uloth & Assoc Component	-4,536.00	4,536.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-1,658.30	1,658.30
TOTAL						-18,241.30	18,241.30

Tamala Park Regional Council

Cheque Detail

Appendix

September 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
<b>Total For Month</b>						<b>- 72,182.00</b>	
Cheque	CH-200140	01/09/2009	Westpac	Banking fees for September 2009 on Cheque Account	A01101 - Unrestricted Municipal Bank		-24.75
				Service Fee	E145053 - Bank Charges	-13.00	13.00
				Internet Online Banking Fee	E145053 - Bank Charges	-6.25	6.25
				Token monthly fee	E145053 - Bank Charges	-5.50	5.50
TOTAL						-24.75	24.75
Bill Pmt -Cheque	ET-294	03/09/2009	MWH Global	Invoice 1 of 2 for PO 2009/53 Local Water Management Strategy	A01101 - Unrestricted Municipal Bank		-12,546.60
Bill	Invoice 1281938	27/08/2009		Local Water Management Strategy - as per quotation dated 27/5/09	E145435 - MWH _Local Water Mgmt Strategy	-11,406.00	11,406.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-1,140.60	1,140.60
TOTAL						-12,546.60	12,546.60
Paycheque	ET-303	10/09/2009	Kylie Jeffs		A01101 - Unrestricted Municipal Bank		-1,249.28
					E145005 - Salaries - Basic Costs	-1,457.28	1,457.28
					L2002 - Superannuation Contributions	131.16	-131.16
					L2001 - PAYG Deductions	208.00	-208.00
Liability Cheque	ET-304	10/09/2009		Superannuation for period 27 August 2009 to 9 September 2009	L2002 - Superannuation Contributions	131.16	739.03
TOTAL						-986.96	1,857.15
Bill Pmt -Cheque	ET-301	10/09/2009	Telstra	Office Telephones & Faxes - Usage charges to 27 August 2009, s	A01101 - Unrestricted Municipal Bank		-143.41
Bill	A525014092-2	10/09/2009		E145047 - Office Telephones & Faxes - Usage charges to 27 August	E145047 - Office Telephones & Faxes	-130.37	130.37
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-13.04	13.04
TOTAL						-143.41	143.41
Bill Pmt -Cheque	ET-302	10/09/2009	TPG Town Planning & Urb	Preparation of aerial perspective Tamala Park indicative	A01101 - Unrestricted Municipal Bank		-4,000.00
Bill	Invoice 25835	10/09/2009		Aerial Perspective Diagrams - preparation of aerial perspective Tama	E145400 - Structure Planning TPG Main	-3,636.36	3,636.36
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-363.64	363.64
TOTAL						-4,000.00	4,000.00
Bill Pmt -Cheque	CH-200136	10/09/2009	City of Stirling	Booking MR1 SCC 21 Sept 2009 - all day booking for auditors	A01101 - Unrestricted Municipal Bank		-312.00

Tamala Park Regional Council

Cheque Detail

Appendix

September 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Rental 6251	10/09/2009		E145025 · Other Accom & Property Costs - Booking MR1 SCC 21 St	E145025 · Other Accom & Property Costs	-283.64	283.64
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-28.36	28.36
TOTAL						-312.00	312.00
<b>Bill Pmt -Cheque</b>	<b>CH-200137</b>	<b>10/09/2009</b>	<b>City of Stirling</b>	<b>MR1 SCC for 3 September 2009 for meeting with MRC</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-39.00</b>
Bill	Rental 6218	10/09/2009		E145025 · Other Accom & Property Costs - MR1 SCC for 3 Septembr	E145025 · Other Accom & Property Costs	-35.45	35.45
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-3.55	3.55
TOTAL						-39.00	39.00
<b>Paycheque</b>	<b>ET-305</b>	<b>10/09/2009</b>	<b>Rod A Constantine</b>		<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,519.06</b>
					E145005 · Salaries - Basic Costs	-6,754.12	6,754.12
					L2002 · Superannuation Contributions	3,377.06	-3,377.06
					L2002 · Superannuation Contributions	135.08	-135.08
					L2001 · PAYG Deductions	858.00	-858.00
Liability Cheque	ET-304	10/09/2009		Superannuation for period 27 August 2009 to 9 September 2009	L2002 · Superannuation Contributions	3,377.06	3,377.06
				Superannuation for period 27 August 2009 to 9 September 2009	L2002 · Superannuation Contributions	135.08	135.08
				Superannuation for period 27 August 2009 to 9 September 2009	L2002 · Superannuation Contributions	607.87	739.03
TOTAL						1,736.03	6,635.15
<b>Liability Cheque</b>	<b>ET-304</b>	<b>10/09/2009</b>	<b>WALGSP</b>	<b>Superannuation for period 27 August 2009 to 9 September 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-4,251.17</b>
Paycheque	ET-305	10/09/2009			L2002 · Superannuation Contributions	3,377.06	-607.87
					E145009 · Salaries WALGS Superannuation	135.08	135.08
Paycheque	ET-303	10/09/2009			E145007 · Salaries Occ. Superannuation	131.16	131.16
Paycheque	ET-305	10/09/2009			E145007 · Salaries Occ. Superannuation	607.87	607.87
TOTAL						4,251.17	266.24
<b>Bill Pmt -Cheque</b>	<b>ET-307</b>	<b>10/09/2009</b>	<b>Gerard Daniels</b>	<b>Final fee - recoverable expenses: courier, medical &amp; police clear:</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-19,389.00</b>
Bill	Invoice 00015932	10/09/2009		Admin-Operational Consultancies - Final fee - recoverable expenses:	E145450 · Admin-Operational Consultancies	-17,626.36	17,626.36
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-1,762.64	1,762.64
TOTAL						-19,389.00	19,389.00



Tamala Park Regional Council

Cheque Detail

Appendix

September 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill Pmt -Cheque	ET-306	14/09/2009	TPG Town Planning & Urb.	Lodgement of Structure Plan with City of Wanneroo	A01101 - Unrestricted Municipal Bank		-3,835.00
Bill	TBA	14/09/2009	Australian Taxation Office	TPG Direct Component: Lodgement of Structure Plan with City of Wa Non-Cap. Acq. - Inc GST	E145401 - TPG Direct Component 2200 - Tax Payable	-3,486.36 -348.64	3,486.36 348.64
TOTAL						-3,835.00	3,835.00
Paycheque	ET-315	24/09/2009	Kylie Jeffs	Wages for period 10/9/09 to 23/9/09	A01101 - Unrestricted Municipal Bank		-1,249.28
				Wages for period 10/9/09 to 23/9/09	E145005 - Salaries - Basic Costs	-1,457.28	1,457.28
				Wages for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	131.16	-131.16
				Wages for period 10/9/09 to 23/9/09	L2001 - PAYG Deductions	208.00	-208.00
Liability Cheque	ET-314	24/09/2009		Superannuation contribution for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	131.16	739.03
TOTAL						-986.96	1,857.15
Paycheque	ET-316	24/09/2009	Rod A Constantine	Wages for period 10/9/09 to 23/9/09	A01101 - Unrestricted Municipal Bank		-2,519.06
				Wages for period 10/9/09 to 23/9/09	E145005 - Salaries - Basic Costs	-6,754.12	6,754.12
				Wages for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	3,377.06	-3,377.06
				Wages for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	135.08	-135.08
				Wages for period 10/9/09 to 23/9/09	L2001 - PAYG Deductions	858.00	-858.00
Liability Cheque	ET-314	24/09/2009		Superannuation contribution for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	3,377.06	3,377.06
				Superannuation contribution for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	135.08	135.08
				Superannuation contribution for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	607.87	739.03
TOTAL						1,736.03	6,635.15
Liability Cheque	ET-314	24/09/2009	WALGSP	Superannuation contribution for period 10/9/09 to 23/9/09	A01101 - Unrestricted Municipal Bank		-4,251.17
Paycheque	ET-316	24/09/2009		Wages for period 10/9/09 to 23/9/09	L2002 - Superannuation Contributions	3,377.06	-607.87
				Wages for period 10/9/09 to 23/9/09	E145009 - Salaries WALGS Superannuation	135.08	135.08
Paycheque	ET-315	24/09/2009		Wages for period 10/9/09 to 23/9/09	E145007 - Salaries Occ. Superannuation	131.16	131.16
Paycheque	ET-316	24/09/2009		Wages for period 10/9/09 to 23/9/09	E145007 - Salaries Occ. Superannuation	607.87	607.87
TOTAL						4,251.17	266.24
Bill Pmt -Cheque	ET-308	24/09/2009	Amcom	ADSL Direct for period 1/10/09 to 1/11/09	A01101 - Unrestricted Municipal Bank		-79.00

**Tamala Park Regional Council**

**Cheque Detail**

Appendix

**September 2009**

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
Bill	Invoice 1105371	24/09/2009		E145093 · Internet Provider Costs-ADSL Direct for period 1/10/09 to 1/10/09	E145093 · Internet Provider Costs	-71.82	71.82
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-7.18	7.18
<b>TOTAL</b>						<b>-79.00</b>	<b>79.00</b>
<b>Bill Pmt -Cheque</b>	<b>ET-311</b>	<b>24/09/2009</b>	<b>Haines Norton</b>	<b>Invoices 2010-011128/011129/011080</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-6,270.00</b>
Bill	Invoice 2010-01108	24/09/2009		E145081 · Professional Retainer - Accounting service fees for Septen	E145081 · Professional Retainer	-600.00	600.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-60.00	60.00
Bill	Invoice 2010-01112	24/09/2009		E145081 · Professional Retainer - Preparation of annual financial stat	E145081 · Professional Retainer	-2,200.00	2,200.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-220.00	220.00
Bill	Invoice 2010-01112	24/09/2009		E145081 · Professional Retainer-Compilation of statutory budget doc	E145081 · Professional Retainer	-2,900.00	2,900.00
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-290.00	290.00
<b>TOTAL</b>						<b>-6,270.00</b>	<b>6,270.00</b>
<b>Bill Pmt -Cheque</b>	<b>ET-310</b>	<b>24/09/2009</b>	<b>Kyocera Mita</b>	<b>Black/white &amp; colour copying charges for August 2009</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-166.41</b>
Bill	Invoice 283026934	24/09/2009		E145033 · Photocopying - Black/white & colour copying charges for A	E145033 · Photocopying	-151.28	151.28
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-15.13	15.13
<b>TOTAL</b>						<b>-166.41</b>	<b>166.41</b>
<b>Bill Pmt -Cheque</b>	<b>ET-312</b>	<b>24/09/2009</b>	<b>LGIS Property</b>	<b>Second instalment contribution for period 30/6/09 to 30/6/10</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,393.08</b>
Bill	Invoice 106183	24/09/2009		E145123 · Insurance - Property (ISR)-Second instalment contribution	E145123 · Insurance - Property (ISR)	-1,266.44	1,266.44
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-126.64	126.64
<b>TOTAL</b>						<b>-1,393.08</b>	<b>1,393.08</b>
<b>Bill Pmt -Cheque</b>	<b>ET-313</b>	<b>24/09/2009</b>	<b>TPG Town Planning &amp; Urb</b>	<b>Invoices 25863 &amp; 25965</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-7,400.25</b>
Bill	Invoice 25965	24/09/2009		TPG Creating Communities Component-Project coordination & client	E145406 · TPG Creating Communit Componen	-327.50	327.50
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-32.75	32.75
Bill	Invoice 25863	24/09/2009		TPG Direct Component-Project management and monthly project me	E145401 · TPG Direct Component	-2,900.00	2,900.00
			Australian Taxation Office	TPG Variation Structure Plan Options-Prelim Client/Stakeholder Cons	E145402 · TPG_Variation SP Options	-3,500.00	3,500.00
				Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-640.00	640.00
<b>TOTAL</b>						<b>-7,400.25</b>	<b>7,400.25</b>

**Tamala Park Regional Council**

**Cheque Detail**

Appendix  
September 2009

Type	Num	Date	Name	Description	Account	Paid Amount	Original Amount
<b>Bill Pmt -Cheque</b>	<b>CH-200138</b>	<b>24/09/2009</b>	<b>City of Stirling</b>	<b>MR1 SCC rent &amp; electricity for November 2009</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-396.48</b>
Bill	Rental 1629 Nov	24/09/2009		E145025 · Other Accom & Property Costs-MR1 SCC rent for Novemb	E145025 · Other Accom & Property Costs	-261.16	261.16
				E145117 · Electricity-charges for MR1 SCC for November 2009	E145117 · Electricity	-99.27	99.27
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-36.05	36.05
<b>TOTAL</b>						<b>-396.48</b>	<b>396.48</b>
<b>Bill Pmt -Cheque</b>	<b>CH-200139</b>	<b>24/09/2009</b>	<b>City of Stirling</b>	<b>Hire of MR1 SCC for October 2009 meetings</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-148.00</b>
Bill	Rental 5009	24/09/2009		E145025 · Other Accom & Property Costs-Hire of MR1 SCC for Octot	E145025 · Other Accom & Property Costs	-134.55	134.55
			Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-13.45	13.45
<b>TOTAL</b>						<b>-148.00</b>	<b>148.00</b>

# **SUMMARY REPORT OF ACTIVITY FROM CONSULTANTS**

**AS AT 6 OCTOBER 2009**

The following summary provides a description of works undertaken to date in relation to the Tamala Park Structure Planning Project. The summary addresses the following stages of the project:

- **Stage 7 – Consideration of Preferred Structure Plan Option**
- **Stage 8 – Formal Stakeholder Consultation**

## **TPG TOWN PLANNING AND URBAN DESIGN (PLANNING / URBAN DESIGN)**

- Stages 1 to 7 of the project have been completed. Stage 8 to commence.
- Preparation for and attendance at Project Control Group (PCG) meetings on 1 September 2009.
- Refinement of the draft LSP report, including statutory and explanatory sections for subsequent TPRC endorsement and lodgement of the Local Structure Plan.
- Liaison with TPRC and sub-consultant team members as required with respect to project requirements, previously provided reports and the preparation of relevant documentation.
- Liaison with Mark Dickson and Creating Communities regarding Stage 8.

## **SYRINX ENVIRONMENTAL (ENVIRONMENT / SUSTAINABILITY)**

- Review draft EMP for input to LSP document.

## **CREATING COMMUNITIES (PUBLIC CONSULTATION / COMMUNITY NEEDS ASSESSMENT)**

- Ongoing revision of public consultation process and program in consultation with TPG in order to maintain project timeframes.
- Preparation of revised timetable and tasks associated with the Stage 8 – Formal Stakeholder Consultation.

## **TABEC (CIVIL ENGINEERING AND SERVICING)**

- Ongoing provision of advice relating to preliminary civil designs for the preferred and alternative LSP layouts.

#### **ULOTH AND ASSOCIATES (TRAFFIC)**

- Finalisation of traffic modelling studies and final transport report to support LSP provided to TPRC and TPG.

#### **PRACSYS ECONOMIC CONSULTANTS (COMMERCIAL/RETAIL/EMPLOYMENT)**

- Ongoing liaison with TPG with respect to required inputs into the final LSP.

#### **DOUGLAS PARTNERS (GEOTECHNICAL)**

- Detailed geotechnical report, setting out the data recovered during investigations and providing conclusions and recommendations, completed and provided.



## Request for Leave of Absence/ Record of Apology Form

### Leave of Absence

---

I request leave of absence from the ordinary Council meeting/s on .....

or

between ..... and ..... because of:

Reasons enabling an alternate member attendance – Interpretation Act (Section 52)

- Illness;
- Temporary absence from the State;
- Conflict of interest

Other reason (not enabling an alternate member attendance from a participating Council)

.....

I also request leave of absence from such other meetings of the Council or Council Committees that may occur between the first and last dates mentioned above.

Signed: ..... Date: .....

- NB 1) A copy of this form should be lodged with the CEO of the TPRC.
- NB 2) A further copy of the form should be provided to the CEO of the members' nominee Council requesting the CEO to facilitate attendance by an alternate member.

### Apology

---

I ..... Councillor of TPRC – nominated by .....

municipality request that the TPRC Chief Executive Officer and/or Chairman of the

meeting lodge/receive my apology for non-attendance at the:

- Council meeting/s
- Audit committee meeting/s
- Other .....

scheduled for .....(insert date/s)

## **Local Government Act 1995 (Extract)**

### **2.25. Disqualification for failure to attend meetings**

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without first obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council.
- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
  - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
  - (b) if the non-attendance occurs while —
    - (i) the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5);
    - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
    - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.

*[Section 2.25 amended by No. 49 of 2004 s. 19(1).]*

***NB: See also amendment provisions in Local Government Amendment Act 2009 date of operation yet to be advised.***

# 2010

- TPRC meetings
- MRC meetings
- CEO group meetings
- PCG meetings
- North Zone meetings
- Extra space for meetings

JANUARY						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Town of Cambridge

MARCH						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

City of Joondalup

MAY						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

City of Perth

JULY						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

City of Stirling

SEPTEMBER						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Town of Victoria Park

NOVEMBER						
M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9/9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Town of Vincent

NB: 9 Dec also MRC meeting





Your ref: A1203800  
Our ref: DEC3116  
Enquiries: Registrar  
Phone: 1300 762982  
Fax:  
Email:

RECEIVED  
26 JUN 2009  
BY: .....

Alison Byron  
MWH Australia Pty Ltd  
PO Box 7031 Cloisters Square  
Perth WA 6850

Dear Sir/Madam

**BASIC SUMMARY OF RECORDS REQUEST**

Thank you for your Basic Summary of Records ("BSR") request for the site consisting of the following parcel(s) of land:

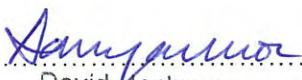
- LOT 9504 ON PLAN 52070 as shown on certificate of title 2230/333, 2230/334, 2230/335, 2230/336, 2230/337, 2230/338, 2230/339 known as Tamala Park WA 6030 ("the Site"),

which Department of Environment and Conservation ("DEC") received on 10/06/2009

A search of DEC's records of known and suspected contaminated sites was undertaken and the results of the search are attached for your information.

General information on a Summary of Records and associated request forms is available from DEC's website on [www.dec.wa.gov.au/contaminatedsites](http://www.dec.wa.gov.au/contaminatedsites) or by contacting the Registrar on 1300 762982.

Yours sincerely

  
.....  
David Jackson  
A/SECTION MANAGER  
CONTAMINATED SITES BRANCH  
Delegated Officer under section 91  
of the *Contaminated Sites Act 2003*

19/06/2009

Enc. Basic Summary of Records  
Receipt Number 093712

**DIRECTOR GENERAL AND ENVIRONMENTAL SERVICES DIVISIONS:** The Atrium, 168 St Georges Terrace, Perth, Western Australia 6000

Phone: (08) 6467 5000 Fax: (08) 6467 5562 TTY: 1880 555 630

**PARKS AND CONSERVATION SERVICES DIVISIONS:** Executive: Corner of Australia II Drive and Hackett Drive, Crawley, Western Australia 6009

Phone: (08) 9442 0300 Fax: (08) 9386 1578 Operations: 17 Dick Perry Avenue, Technology Park, Kensington, Western Australia 6151

Phone: (08) 9219 8000 Fax: (08) 9334 0498 TTY: 9334 0546

**POSTAL ADDRESS FOR ALL DIVISIONS:** Locked Bag 104, Bentley Delivery Centre, Western Australia 6983



Receipt No. 093712



This response relates to a search request received for:

Lot 9504 On Plan 52070

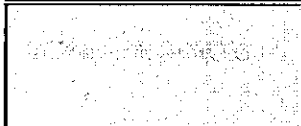
Tamala Park WA 6030

This parcel belongs to a site that contains 1 parcel(s).

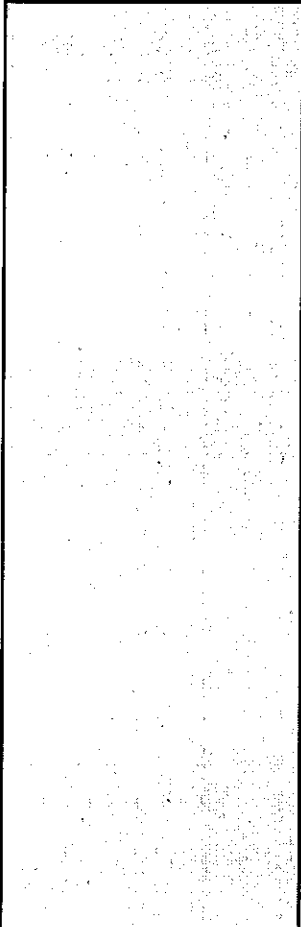
According to Department of Environment and Conservation records, this land has been reported as a known or suspected contaminated site.



Lot 9504 On Plan 52070  
Tamala Park WA 6030



Lot 9504 On Plan 52070



**Classification:** 13/07/2007 - Possibly contaminated - investigation required

**Nature and Extent of Contamination:**

No soil investigations have been carried out to confirm the presence of soil contamination. Groundwater investigations indicate the presence of heavy metal and ammonium contamination underlying the Site.

**Restrictions on Use:**

Please refer to Reasons for Classification for further information on the contamination present at the Site.

**Reason for Classification:**

This Site was reported to the Department of Environment and Conservation (DEC) as per reporting obligations under section 11 of the 'Contaminated Sites Act 2003', which commenced on 1 December 2006. The Site classification is based on information submitted to the Department by 28 May 2007.

The Site is currently operated as a putrescible landfill site, a land use that has the potential to cause contamination as per the guideline "Potentially Contaminating Activities, Industries and Land Uses" (Department of Environment, October 2004). Stage 1 of the Site ceased operations in 2004 and is being rehabilitated as bushland.

No soil investigations have been carried out, and the quality of soil beneath the Site is unknown. The Site is subject to an on-going groundwater monitoring program and the most recent report, submitted in February 2007, indicates the presence of heavy metals and ammonium within underlying groundwater at the Site at concentrations exceeding ecological investigation levels as published in guideline "Assessment Levels for Soil, Sediment and Water" (Department of Environment, draft November 2003). The groundwater investigations carried out were limited and do not meet the standard required as outlined in the DEC "Contaminated Sites Management Series" of guidelines.

**Disclaimer**

This Summary of Records has been prepared by Department of Environment and Conservation (DEC) as a requirement of the *Contaminated Sites Act 2003*. DEC makes every effort to ensure the accuracy, currency and reliability of this information at the time it was prepared, however advises that due to the ability of contamination to potentially change in nature and extent over time, circumstances may have changed since the information was originally provided. Users must exercise their own skill and care when interpreting the information contained within this Summary of Records and, where applicable, obtain independent professional advice appropriate to their circumstances. In no event will DEC, its agents or employees be held responsible for any loss or damage arising from any use of or reliance on this information. Additionally, the Summary of Records must not be reproduced or supplied to third parties except in full and unabridged form.

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## Credit Card Policy

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*In this policy the reference 'Finance Manager' and 'Finance Section' are to a person and section nominated by the CEO for the purpose of this policy and may include an external person or accounting service provider duly contracted to provide accounting support services to the TPRC (NB: UHY Haines Norton currently provide some accounting services to the TPRC).*

### 1. POLICY

This policy is to ensure effective controls, policies and procedures are in place with respect to the use of corporate credit cards.

### 2. PRINCIPLES

- Ensure transparency in Council's operations concerning the use of corporate credit cards.
- Ensure Council's resources are managed with integrity and diligence.

### 3. OBJECTIVES

- Fulfil all statutory requirements of the Local Government Act with respect to the use of corporate credit cards.
- To adopt best practice in developing a clear and comprehensive policy on the use of corporate credit cards.

### 4. STRATEGIES

#### Purpose of Corporate Credit Cards

Corporate credit cards have been implemented to allow the Council to transact its business in an efficient manner and, at the same time, provide Council officers with a more convenient method to meet costs they incur on Council's behalf.

Corporate credit cards should be recognised as a valuable tool for the efficient and effective operation of Council's daily business and not as a benefit assigned to specific individuals. The use of corporate credit cards will create savings in staff administration time in matters such as arranging transport, accommodation and registration for attendance at conferences and by eliminating the need for overseas bank drafts for certain purchases. It will also reduce the number of creditor creations that are required for one-off purchases.

It is intended to save time and paperwork in making purchases while still maintaining control of purchase through a monthly reconciliation process as well as reducing the need for Council staff to use their private credit card to conduct Council business.

## Credit Card Policy

Staff members are not to use their private credit card to conduct Council business over the amount of \$100 in any one transaction.

### Issuing of Cards

The Chief Executive Officer has delegated authority to authorise the issuing of corporate credit cards to staff.

The Finance Manager will be responsible for maintaining a register of the individual corporate credit cards including their associated limits and expiry dates.

Before anyone can become a cardholder it will be necessary for that person to provide adequate proof of identity to satisfy the Bank's requirements of at least 100 identification points. Details of documents that can be used for identification are available from the Finance Manager.

The current Council's banker is Westpac Banking Corporation. Westpac Bank requires that a 'Corporate Credit Card New Cardholder Details' form is completed and applicants will be provided with this form by the Finance Manager.

The Finance Manager will be responsible for obtaining approval of the Chief Executive Officer for the issue of a card and this will be recorded on a 'Cardholder Approval and Acknowledgement' form. Each cardholder will be required to sign this form on receipt of the corporate credit card and acknowledge these policies and procedures.

### Monthly Limit and Authorisations

Each corporate credit card will have a monthly limit on expenditure and the expenditure is to be authorised by the person as indicated in the following table.

	<i>Monthly Limit</i>	<i>Expenditure Authorisation</i>
Chief Executive Officer	5,000	Chairman of TPRC
Project Manager	2,000	Chief Executive Officer
Other Council officer	1,000	Chief Executive Officer

### Restrictions

Corporate credit cards are not to be used for personal expenses under any circumstances.

Corporate credit cards are not to be used for purchases of fuel unless authorised in advance for a specific event.

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## Credit Card Policy

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NB: in the event that an ongoing need for fuel for vehicle use is established the CEO will make a policy proposal submission to the Audit Committee in respect of issue and use of fuel cards.

Use of the corporate credit cards for purchases over the internet should be restricted to trusted secure sites.

The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of TPRC.

### How Do I Use It?

Corporate credit cards are to be used as a normal credit card, with the valid signature or PIN required to make any purchase.

No cash advances are available from ATM's or over the counter and BPay facilitates are not available.

The card is for official Council business only and may not be used for personal items under any circumstances. The card is not linked to any form of award points and any personal award card or membership should not be used in conjunction with the use of the corporate credit card.

A tax invoice is required to be obtained for every purchase made by the credit card holder. This is required in reconciliations of the corporate credit card statement at the end of each month.

If a transaction is done by telephone or by mail order, the cardholder will need to ensure that an appropriate tax invoice is obtained from the supplier and included with the monthly reconciliation.

Tax invoices must contain the following components in order to comply with taxation law and allow Council to claim an input tax credit for the GST paid:

- Name of creditor
- The ABN of the creditor
- Date of issue
- The quantity and a brief description of what is being supplied
- The name Tamala Park Regional Council (being the recipient)
- The words 'tax invoice'
- The GST as a separate component OR the invoice total with a statement that 'Total includes GST'

All details of the purchase, including tax invoices are required to be obtained and retained to support the appropriate allocation of purchases at the end of each month.

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## Credit Card Policy

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Use of a corporate credit card will require the user to abide by Council's Code of Conduct and purchasing policies including purchasing from Council's preferred suppliers wherever possible.

Where any expenditure is incurred relating to business hospitality or other purposes involving staff the cardholder must write on the receipt, or a receipt attached statement, the names of employees and non-employees, detail of expenditures and other sufficient information to make an assessment of fringe benefits tax payable in total and per employee.

If the corporate credit card is used to purchase software, specifically if purchasing through the internet, it is necessary to liaise with Council's IT professional consultant to ensure the software is compatible and is capable of effective support and maintenance.

The credit limit of the individual cards is not to be exceeded.

The remaining credit limit can be ascertained at any time by contacting the Westpac Bank hotline on 1300 651 089.

### Payment of Monthly Account

The outstanding balance of each corporate credit card will be automatically debited to Council's bank account at the end of the month.

### Reconciling Monthly Statements

1. Each cardholder will be issued with a monthly statement listing all their transactions. It is the responsibility of the cardholder to match their supporting documentation to the monthly statement.
2. Monthly statements must be reconciled and returned to the Finance Section within seven days of receiving the statement.
3. When the monthly statement is received, a check is required to ensure all purchases that are supported by invoices are retained.
4. Record next to each transaction:
  - The reason for the purchase e.g.  
LGMS Conference – accommodation deposit – 5/1/09 – Perth
  - The account number the purchase is to be costed to
5. Attach tax invoices for all the purchases with GST and normal invoices for purchases without GST.



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### Credit Card Policy

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NB: Tax invoices are necessary to enable Council to claim back the GST each month.

6. For FBT purposes, expenses relating to the provision of entertainment must provide details of the function, the total number of staff who attended, and the total number of attendees.
7. Sign and date the monthly corporate credit card statement at completion of the reconciliation.
8. The monthly corporate credit card statement, with all invoices attached, should then be authorised by the appropriate person as described in the Monthly Limit and Authorisation section of this policy.
9. The corporate credit card statement and all attachments are then to be sent to the Finance Manager.
10. After processing, all corporate credit card statements will be kept by the Finance Manager.
11. Copies of all statements and supporting documents are to be filed for audit review.
12. The Council Auditor will include as part of the annual work plan, a periodic review of the supporting documentation in respect of the monthly corporate credit card statement.

#### Disputed Purchases

Council is responsible for paying all accounts on the monthly corporate credit card statements and the bank will debit this amount to the Council's bank account at the end of the month.

The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of TPRC.

The Finance Section is to be notified of all disputed transactions. The cardholder must complete the 'disputed transactions' form and include it with the monthly reconciliation.

When a dispute occurs, the cardholder should attempt to correct the situation with the merchant. In many cases a simple telephone call can clear up a problem without any delay. If unable to correct the situation, contact the Finance Section. The Finance Section will attempt to resolve the matter and may have to contact the bank for assistance.

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## Credit Card Policy

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The bank can assist with resolving some disputes with merchants, particularly those involving duplicated charges, non receipt of goods ordered or credits not processed after refund vouchers have been issued.

### Terminating or Ceasing Employment

Cards should be returned as soon as no longer required and if leaving the services of Council, should be returned, no later than 5 working days prior to the last day of employment.

### Reporting Lost or Stolen Cards

If a card is lost or stolen it is the cardholder's responsibility to immediately phone Westpac Bank to report the loss.

Westpac Bank can be contacted 24 hours a day, 7 days a week on 1300 651 089.

The Finance Manager should be contacted immediately and advised by the next business day and the cardholder should then complete a 'Lost or Stolen Cards' form and forward it to the Finance Manager.

A replacement card will be arranged and issued upon receipt from the bank.

### Replacement Cards

The card is valid for the period shown on the face of the card and Westpac Bank will automatically reissue replacement cards to the Finance Section one month prior to the expiry date. The Finance Section will then update the register details in regard to the replacement card and issue it to the cardholder.

The cardholder will need to complete a 'Replacement Cards' form and sign the form on receipt of the new card.

## 5. IMPLEMENTATION

The Finance Manager is responsible for the implementation of this policy.

## 6. EVALUATION & REVIEW

The policy will be evaluated and reviewed every year from date of adoption.

## 7. RESOURCE IMPLICATIONS

Minimal impact as procedures already in place and operating.



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## Credit Card Policy

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### 8. AUTHORISATION

This policy was adopted by the Chief Executive Officer on 27 August 2009 and by the Council on .....

### 9. OWNERSHIP

The Audit Committee is responsible for implementing and reviewing this policy.

### 10. ATTACHMENTS

- Cardholder Approval and Acknowledgement Form
- Disputed Transactions form
- Lost or Stolen Cards form
- Replacement cards form



**PROPERTY DEVELOPMENT**  
Marketing Profile

# SMR

now that's smart marketing...



# contents

our philosophy	3
our people	5
our approach	9
past projects: clough/st. louis estate	12
past projects: multiplex/vale	14
past projects: vittoria heights	16
past projects: wr carpenter/dunsborough lakes	18
past projects: wr carpenter/coolangatta estate	20

# our philosophy

SMR believes that the most effective means for selling a development is to combine all sales related aspects.

Often we see developers undertake market research, marketing and community development as three separate programmes. This can result in a fragmented campaign that relies on the developer to co-ordinate.

It is our belief that if you develop a personality for a development or commercial property (commonly known as a brand) and this is then reflected consistently through the marketing and community relation programmes, that you will attract buyers who reflect these values as well. This means the rate of success is often higher than the norm.

Through considering the uniqueness of the development and its target demographics, SMR develops a creative marketing strategy that differs from any other. This is particularly vital when considering locations such as Baldivis that can reflect 13 competing estates within a 5km radius.

This creative strategy relates to the planning elements, choice of buyers, their locality, pricing recommendations, packaging options and the 12 months promotions and community development programme.

It is our belief that each estate should reflect its own unique style so as to ensure a competitive advantage and hence remarkable sales results.

By hiring one company that oversees all these aspects, while working closely with the client, the development reflects a tangible and consistent approach that buyers can trust and rely upon.

It is this street smart approach to marketing and community consultation that has resulted in remarkable results for SMR's client base to date.

Servicing clients nationally, SMR is effective in guiding developers, planners and sales agents on how best to differentiate an estate and secure the best results for its company owners.



# our people

## **Samantha Reece - SMR Director and client relationship manager**

Samantha is qualified with a Bachelor of Commerce (Marketing and PR) and is a member of the Property Council of Australia (PCA), Planning Institute of Australia (PIA) and UDIA.

Samantha commenced SMR in 2000 after working within the marketing sector for 10 years. Her previous employment experience included Market Equity (Field Supervisor), Water Corporation (Public Relations Officer), Australian Hotels Association (Public Affairs Manager) and South West Local Government Association (Marketing Co-ordinator for 12 South West Councils)

Samantha has been involved, as the principal consultant, in all of SMR's land and property projects to date.

## **Beth Dungey – Senior Market Research Consultant**

Beth is a Qualified Practicing Market Researcher (QPMR) with the Australian Market and Social Research Society.

Graduating with a Bachelor of Commerce and Bachelor of Arts, Beth oversaw Bankwest's marketing and research campaigns for 10 years, prior to commencing with SMR.

Beth has been responsible for conducting research for Port Bouvard Ltd, Multiplex, Cityscape Holdings, Readymix and other development clients.

## **Sarah Gazia – Marketing Consultant**

Sarah qualified with a Diploma in Business from ECU in 1999, and has worked in the marketing field since, specialising in tourism and LGA's.

Having worked with the City of Perth and Rottnest Island Authority, Sarah recently returned from a two year tenure in the UK and is responsible for developing marketing documents and publications for SMR's client base.





### **Debra Wilson – Senior Consultant**

Debra has in excess of twenty-five years successful experience in change and community facilitation.

Debra held the positions of Head of Corporate Human Resources for the Water Corporation and Manager Organisational Capability and Manager Human Resources for Argyle Diamond Mines, a Rio Tinto Group Company before commencing as a consultant with SMR.

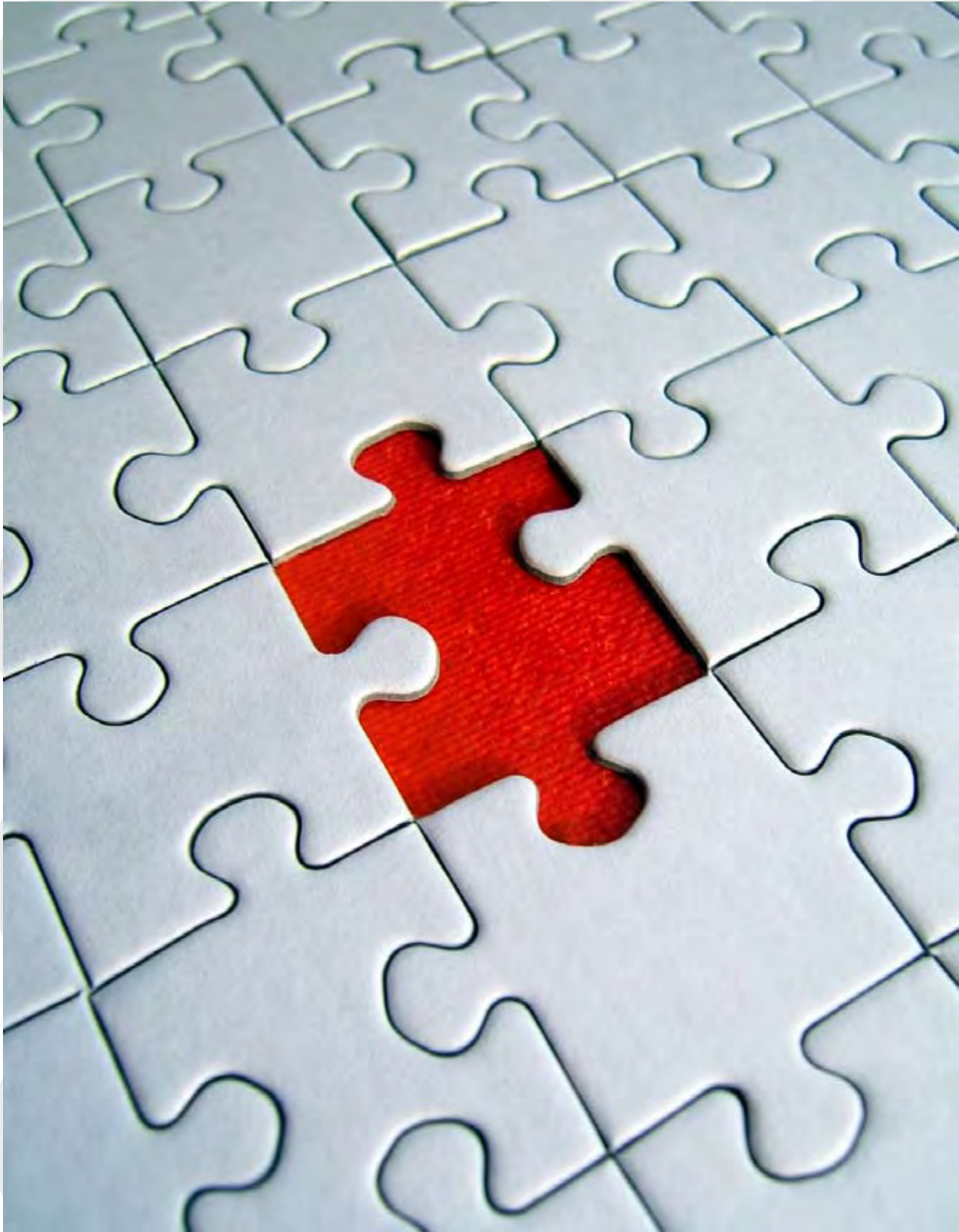
Previously, Debra also worked in the Health Care, Education and Hospitality and Tourism Industries.

### **Wanda Comrie – Marketing Assistant**

An integral member of the marketing team, Wanda is responsible for post advertising analysis, creation of databases, co-ordinating direct mail campaigns and other support roles as required. Qualified in Business Administration, Wanda has assisted the senior consultants across all land development clients including, WR Carpenter, Summit, Multiplex, Clough Property, Vittoria Heights and the James Fielding contracts.

These consultants are supplemented by additional SMR staff who lend support as required.





# Putting you four steps ahead of the competition

SMR works on a four step process as part of its holistic approach to property marketing and community development, as follows:

## 1. Review > 2. Plan > 3. Implement > 4. Forecast



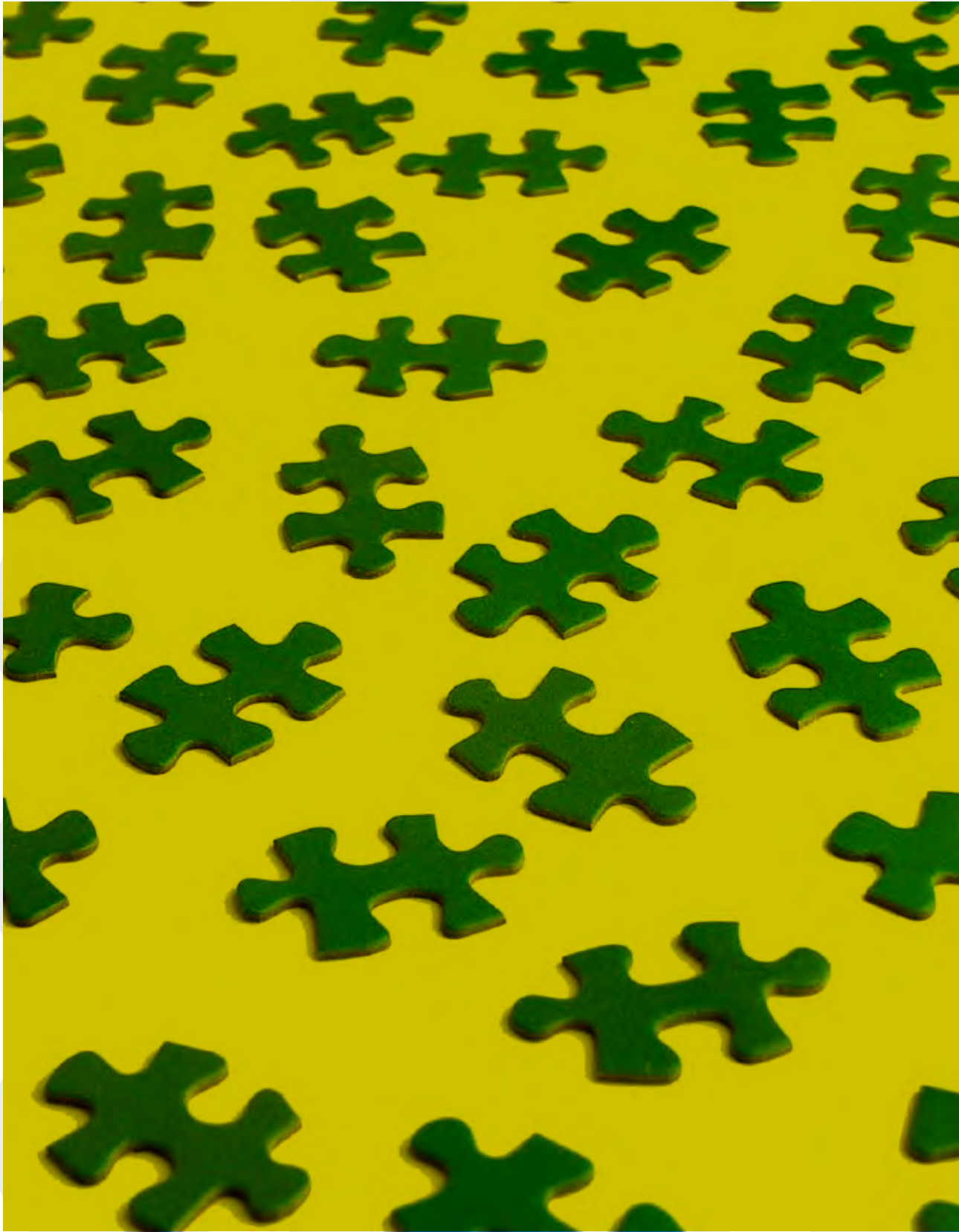
**Review** – at this stage SMR would undertake the following process:

1. Interview the client and other project team members in relation to the objectives of the nominated development (including sales targets and financial outcomes)
2. Undertake competitor analysis to determine price point, sales results and target markets for competing estates
3. Undertake trends and economic analysis for the area/suburbs including demographics and local/state government initiatives
4. Undertake market research – either direct mail, focus groups, face to face or phone surveys (if deemed necessary) to determine consumer purchasing traits
5. Determine existing community groups in the area and conduct an infrastructure audit
6. Present the information to the clients with the aim of strategising the campaign for the nominated development/project



**Plan** – based on the review stage and resulting data, SMR recommends the preparation of a marketing/PR plan for the client's development which encompasses:

1. The target markets/clientele for the development, including specific localities and demographics
2. The recommended pricing mechanisms and sales rates including cash flow options. This section will also detail packaging options for incentives or house/land options and recommended stage releases.
3. Positioning of the estate and recommended tag line/estate name
4. A list of distribution mechanisms including agencies and other associations that may refer the development on behalf of the client eg CCI, Rotary clubs etc
5. 12 months promotions schedule including a budget for all recommended promotional items (includes sponsorship, advertising, signage, printed material, web advertising etc)
6. Proposed community development programme and initiatives
7. Schedule for evaluation





**Implement** – once the plan is endorsed by the clients, SMR proceeds with the implementation phase including:

1. Preparing briefs and creating all signage, press advertising campaigns, photo shoots, brochures, electronic adverts, web pages, events, sponsorship packages etc for client approval
2. Book media through the nominated agency
3. Undertake meetings with sponsorship partners and potential referral bases
4. Prepare press releases and media liaison for the project
5. Prepare models and 3D walk-throughs for built form or large estates
6. Provide assistance with the sales office structure and presentation including training the sales team
7. Ensure that the agreed timeline is fulfilled over the 12 month period
8. Report monthly to the client against sales rates and other evaluation mechanisms including origin of buyers, campaign effectiveness and recommended alterations to the strategy.



**Forecast** – as the promotions/consultation plan is implemented, SMR continually reviews the success of the campaign and alters recommended initiatives to capitalise on market trends. This does not affect the agreed budget, but will generally relate to pricing mechanisms and refinement of the campaign to cater to the bulk of registered buyers. This stage also includes the analysis of sales leads forms and data derived from this paperwork, to guide the real estate agent and other project team members. Media analysis is also provided to determine cost/sale ratios.

This four step process is unique and innovative, so as to ensure the effectiveness of the campaign and the achievement of set objectives. SMR has a strong reputation for providing clients with market insights that ensure a competitive advantage for the estate and the development of a positive overall brand for the parent company.

The marketing strategies also ensure that the resulting promotions campaign caters to and reflects the attributes of the nominated areas and hence are distinctive (eg Bunbury's strategies would differ from Armadale based on the demographics and other attributes).

Through this thorough and holistic approach, SMR commits to the achievement of the estate's objectives and ensures their successful fulfilment.



# Past projects

## Client: Clough Property – St Louis Estate (2005/2006)



### ST LOUIS ESTATE CLAREMONT

**Objectives:** To sell approximately 39 retirement units within 12 months, 24 of which were newly constructed and to be launched onto the market in January 2006. Up to SMR's appointment the estate had not secured any sales during the previous 12 months, despite an \$80,000 advertising campaign.



**Review:** SMR undertook direct mail market research with 2500 seniors WA wide. Utilising senior's agencies throughout the state, the research sought to determine consumer behaviour when seeking to purchase a property within a retirement village. SMR also undertook research with the existing residents and a competitor analysis. Demographic analysis was also taken to pinpoint those suburbs within Perth that reflected residents with the preferred demographics eg high percentage of seniors with affluent living standards.



**Plan:** The resulting 12 months, \$200,000 plan focused heavily on developing an identity for the estate which centred on intelligent stimulation, respect and a celebration of life. This reflected the traits of the residents, many of whom had been executive decision makers all their lives eg Sir Charles Court.

With an aging population of 85 years or older, it was also imperative that the campaign attracted younger residents (aged 65 years) for longevity of tenancy. With the demographic of the residents identified as professional retirees with assets of over \$1 million, SMR sought to penetrate beyond the traditional Western Suburbs and focused on South Perth, Perth, Melville, Stirling and Victoria Park.



**Implement:** Working on the basis of attracting resident referrals, the initial six months of the campaign focused on raising the morale within the estate and creating a brand amongst the nominated suburbs.

This consisted of appointing a social co-ordinator (who then transferred into the sales manager's role) as well as a Claremont based estate agent, hosting speakers including Wally Foreman and Liam Bartlett and sponsoring Seniors Week and Seniors Recreation Council events.

Unique initiatives such as a monthly Whiskey Club also attracted a strong response from residents. SMR project managed the implementation of the campaign which also included press advertising, media liaison, Easy Move Team promotional items, new corporate stationery, signage, websites and supporting sales paraphernalia.



**Forecast:** Traditionally selling less than one unit per month, the sales team sold in excess of 4-6 units per month and the 24 new units were 85% presold. The estate also received over 50 sales enquiries per month from the nominated areas i.e. Victoria Park, Perth etc.

There were issues with upgrade delays and settlements of the units and as a consequence SMR was been involved in appointing additional agents to fast track this process. The marketing spend represented less than 1% of the annual sales revenue.

**IF IT'S TIME TO START LIVING, IT'S TIME TO CONSIDER ST LOUIS.**

At any age, we believe life is to be celebrated. So, whether you're ready to wind it down or live it up, you'll find new and familiar ways to celebrate and enjoy life at St Louis Estate.

St Louis is a distinguished, financially secure investment. More than this though, it's a haven for dignity, knowledge, tranquility and adventure. Whether learning new skills from our visiting speakers, authors and artists, enjoying our fine dining occasions, or meeting neighbours and creating new ones on our special Perth tours, life at St Louis is vibrant, diverse and full of joy.

To discover the richness of life to be celebrated at St. Louis, consider us and call our Chief Executive Officer, John Began, on 9385 1420 or visit us online at [www.stlouisestate.com.au](http://www.stlouisestate.com.au)

ST LOUIS ESTATE. CELEBRATE LIFE.

**IF WINDING UP IS AS APPEALING AS WINDING DOWN, CONSIDER ST LOUIS.**

At St. Louis, we're strong believers that there's much to be enjoyed beyond safety, security and independence. So, while we place great value on your dignity and privacy, we also believe you should never lose your sense of adventure or the celebration of discovery. Whether it be enjoying a new bloom in our rose gardens, observing a fine single malt with our Whiskey Club, learning from an array of speakers, authors or artists, or cultivating your own private garden, each can be enjoyed at St Louis with a host of new friends who have achieved similar life goals to you. People who are ready to be travelling buddies on the journey ahead.

To discover the richness of life to be celebrated at St. Louis, consider us and call our Chief Executive Officer, John Began, on 9385 1420 or visit us online at [www.stlouisestate.com.au](http://www.stlouisestate.com.au)

ST LOUIS ESTATE. CELEBRATE LIFE.

*What's on through May at* ST LOUIS ESTATE CLAREMONT

1 May	Book Club 10.15am (KL)
1/8/15/22/29 May	Claremont Shopping Bus leaves 2pm
2/9/16/23/30 May	Cottesloe Shopping Bus leaves 9.30am
2/16 May	Scrabble Club 2pm (KL)
4 May	Lake Charlotte trip with Keith (bookings essential at Reception)
4/11/18/25 May	Gentle Exercises 11.15am (KL)
5 May	Morning Tea & Top Shop Fashion Parade "Winter Fashion" 10.30am (KL)
5/10/17 May	Happy Hour 5-6pm (KL)
5/12/19/26 May	Claremont Shopping Bus leaves 1.30pm
5/12/19/26 May	Tai Chi 9.30am
6/13/20/27 May	Indoor Bowls 10.30am (KL)
14 May	Mother's Day Lunch in Dining Room (bookings essential at Reception)
16/30 May	Special Cafe Lunch (Dining Room)
18 May	Movie "Out of Africa" 1.30pm (KL)
19 May	Morning Tea & Talk "The River of Life" 10.30am (KL)
19 May	Men's Chat Club 4-5pm (KL)
23 May	Special Farewell Morning Tea for John & Faye after Church Service 11.30am (KL)
24 May	Tasting Club 5-6pm (KL)
26 May	Welcome New Residents Morning Tea 10.30am (KL)

The above events can be booked at Reception or, for more information, contact social co-ordinator Peter Hunt on 9385 1420. Friends and family are also welcome.

St Louis is open for inspection every Saturday from 11am-12noon. For more information contact Bev Ockerby 9384 7022.  
KL - denotes Kingmill Lounge  
[www.stlouisestate.com.au](http://www.stlouisestate.com.au)

ST LOUIS ESTATE. CELEBRATE LIFE.

# Past projects

**Client: Multiplex – Vale, Swan Valley (2005)**

## MULTIPLEX LIVING

**Objectives:** To determine a point of difference between Vale and Ellenbrook communities and further enhance the Multiplex “lifestyle brand” within its inaugural WA development. The estate will house 4500 homes once completed and is a long term venture.



**Review:** SMR undertook research with 50 Vale purchasers and 320 Ellenbrook residents to determine their consumer view points on both developments.

Analysis was also undertaken in relation to the origin of buyers at Vale and purchasers of the Garden Court homes (built product supplied by Multiplex in Vale) through a series of focus groups. The research sought to determine Vale’s core strengths in comparison to surrounding estates.



**Plan:** SMR created a marketing strategy which sought to reinforce the unique Swan Valley lifestyle for Vale residents.

Strategies included the creation of a Vale Vintage with a local winery, a “Stomp” festival complete with wine barrel races and Italian feast, as well as other unique community development and sponsorship initiatives.

The campaign emphasised a strong reallocation of funds from one-dimensional advertising to community development and partnerships, hence engaging the local community in Vale’s long term vision.



**Implement:** To date Multiplex has implemented a community festival event to coincide with Spring in the Valley and undertaken a tree planting (olive grove) with its new residents. The Olive Grove will now become a catalyst for olive pressing classes and cooking events in years to come.

The local Primary School has opened and been supported by Vale with related advertising and community events.

The press adverts have also focused on the company's core market areas and reflects a strong Swan Valley style eg "Local crafts."



**Forecast:** The development has sold double the number of lots from year one, with an average price increase of \$30,000. This has been despite the introduction of six competing estates within a 20km radius. Multiplex proceeded with an investor syndicate for stages 2-6 which had total take up worth an estimated \$15 million.

The company has also saved over \$1 million on their marketing budget from the previous year, while still achieving significant sales and price increases.





# Past projects

## Client: Vittoria Heights, Bunbury (2004)



**Objectives:** To acquire the remainder of the estate in 12 months (89 lots). The estate had traditionally been selling 15 blocks per annum and with the launch of Dalyellup, sales at Vittoria Heights had diminished significantly.



**Review:** SMR undertook direct mail research with the existing Vittoria Heights' residents as well as focus groups with general buyers, who had purchased land in the Bunbury area in the past six months. SMR also undertook a competitor analysis and interviewed project builders regarding the establishment of a display village at the estate. Based on this review, SMR determined a number of works projects that were required within the estate and the desired positioning of Vittoria Heights as an intimate and proud community (to differ from other large developments including Dalyellup). The estate was pitched to working class families who were seeking a strong community and convenient location.



**Plan:** Based on the review process, SMR prepared a 12 month campaign which also included the refurbishment of the front entry statement and children's playground (which SMR also project managed).

The campaign sought to utilise a myriad of communication mediums including advertising, direct mail and PR. Based on the location of the estate and the tag line "Location has its rewards" SMR emphasised the safety of the estate and the resident's high level of pride, in conjunction with the estate's proximity to local amenities eg golf course, recreation centre, race course and so forth.



**Implement:** Based on a one year marketing budget of \$200,000 SMR held two events within the estate (Australia Day and 10th birthday celebrations), created an extensive advertising campaign (press, radio and TV), signage throughout the estate, website, promotional merchandise and publications, introduced a safety house programme

and created a number of joint initiatives with local businesses and schools. SMR also liaised with Council for the allocation of funds towards the playground upgrade.

Creating the Welcome Home pack, SMR encompassed gift vouchers from local businesses and community facilities into a dedicated folder, which all residents received upon signing the sales contract. The intent was to reinforce the concept that living at Vittoria Heights had significant rewards.



**Forecast:** During the 12 month programme the estate acquitted the remaining 89 lots and prices rose from an initial \$59,000 to \$115,000. The marketing spend for 12 months represented 2% of the sales revenue.



**VERY GOOD INVESTMENT.**  
*SALES SOAR ABOVE EXPECTATION!*

With every lot sold, the decision to live at the 'Very You, Fresh and New' Vittoria Heights is made easier. With just 59 blocks remaining, strong demand means that values will rise and the reasons for it are simple. People are very quickly discovering that Vittoria Heights is not only a great place to live; it's also great value for money. For now. Before you know it, it will all be gone to the lucky few who choose to act quickly.

With a fresh new entry statement, sensational interactive community events such as children's activities and a brand new children's parkland now completed, there's never been a better time to come and have a look. Blocks range in size from 677sqm through to 872sqm and start at just \$62,000. New owners receive a \$1500 Vittoria Heights 'Welcome Kit' and incredible rebate incentives. Then of course there's the magnificent location. It's central to all things south-west, including Bunbury City, the beach, the bush, the shops, the lifestyle, the lot! Find out more and see it for yourself, visit [www.vittoriaheights.professionalsbunbury.com.au](http://www.vittoriaheights.professionalsbunbury.com.au) or contact Peter Waghorn at Professionals Bunbury today.

**VITTORIA HEIGHTS**  
*LOCATION HAS IT'S REWARDS*

**Professionals**  
bunbury

Call Southern Districts Estate Agency on 9721 3533  
or Peter Waghorn on 0439 954 564 or visit  
[www.vittoriaheights.professionalsbunbury.com.au](http://www.vittoriaheights.professionalsbunbury.com.au)

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8/16/2017

# Past projects

**Client: WR Carpenter, Dunsborough Lakes (2003-2005)**



**Objectives:** To successfully relaunch the estate within the Dunsborough area to coincide with a change of ownership.



**Review:** SMR initially undertook focus groups with local residents and existing home owners at Dunsborough Lakes, to determine their perception of the estate. After being on the market for 10 years, it was apparent that in the period prior to WR Carpenter's take-over, consumer confidence in the estate had suffered dramatically. This related to a lack of investment on behalf of the original developer.

Land values had also dropped and ROI had fallen below the original purchase price. As part of the ongoing management of the campaign SMR also created a post-sales survey which was issued to new buyers as a means of capturing demographic details and suburb of origin.



**Plan:** SMR created an initial 12 month campaign that sought to uplift the estate and create a sense of vibrancy. The logo was altered to reflect a family (rather than a golf course emblem) and focused on relaunching the estate as a premium residential location within Dunsborough. The tag line stated "It's perfect for you" implying that it was ideal for young families and retirees seeking the quintessential South West lifestyle.



**Implement:** SMR proceeded to develop and implement a series of advertising campaigns (press and electronic) and promotional materials, including signage, newsletters and information packs, which focused heavily on instilling consumer confidence and attracting buyers. SMR secured the 2004 Telethon home which in turn provided in excess of \$250,000 of promotional advertising coverage. Utilising the golf course, Dunsborough Lakes also sponsored a number of local events including the Margaret River Wine Festival and Geographe Bay Race Week to ensure added exposure to these Perth

based markets. Local sponsorship of school holiday programmes and community events were also core to the first 12 months of the campaign.



**Forecast:** As a result of the initial 12 month campaign (worth \$250,000), the estate sold in excess of 250 land lots and prices rose from \$59,000 to \$150,000. In the second year WR Carpenter reduced its promotional spend dramatically (allocated \$100,000) and proceeded to experience some issues surrounding environmental management. This was further compounded by a lack of infrastructure (club rooms and tavern) which had been committed to during the initial relaunch of the estate. Despite these set backs over 100 land lots were sold. In 2005 WR Carpenter sought to extend their development area by an additional 300 lots and became involved in an anti-development campaign which dominated the 12 month period.

Again Dunsborough Lakes was involved in environmental issues and SMR became heavily involved in PR and management of local community relations. SMR recommended a series of community based programmes to rectify the situation, however prior to implementation WR Carpenter on-sold the estate to Aspen Group for a significant profit.

Quay West Bunker Bay Resort is proud to offer  
**EXCLUSIVE GUEST RATES at the Dunsborough Lakes Resort Golf Course**  
 QUAY WEST BUNKER BAY RESORT GUEST RATES 18 Holes \$20 (Cart hire \$18) // 9 holes \$15 (Cart hire \$15)

**Sink one (or two)**  
 at Dunsborough Lakes Resort Golf Course

Dunsborough Lakes Resort Golf Course, located in the heart of the Margaret River Wine Region, is the perfect place to play a few rounds and then buy a few more... The 18-hole course is just metres from the Indian Ocean, and boasts a tavern, 10 formal club rooms and a fully-equipped pro shop. So, whether you are enjoying a round of golf, a social beer in the tavern, or a business meeting, call today and find out why Dunsborough Lakes Resort Golf Course is perfect for you. Conference and group packages can also be arranged. Simply call reception and we will make your booking for you.

EQUIPMENT AVAILABLE FOR HIRE: CLUBS, BAGGERS, BICYCLES, CARS, DRIVING RANGE & BELLS  
 DUNSBOROUGH LAKES GOLF RESORT CLUB HOUSE DRIVE, DUNSBOROUGH WA 6281  
 P +61 8 9756 8733 // F +61 8 9756 8711 // www.dunsboroughlakes.com.au

Dunsborough Lakes.  
 Just a short drive  
 from the world's best  
 beaches.

Aside of the fact that it is set atop a magnificent 18-hole championship golf course, land at Dunsborough Lakes is uniquely positioned within 'Coast' of some of Western Australia's most sought after tourist destinations. Seaweed, dining and sailing facilities such as 'Helicopters', 'Bunker Bay' and 'Pierage Row' are all on your doorstep. It's only 15 minutes from the centre of Dunsborough and within driving distance of some of the best beaches in the world!

You've undertaken a multi-million dollar landscaping programme for the area, progressed the design and approval of a new 'Tennis' area and commenced works to create beautiful parklands and tree-lined streets.

And, believe it or not, you can still buy a great block of land in Dunsborough Lakes, starting from just \$50,000! Given the region's amazing growth potential, that is outstanding value for money. It's also an excellent lifestyle, but then you'll never know unless you see it for yourself!

Visit Dunsborough Lakes or contact selling agent Peter De Chiara at Professionals Dunsborough today.

**Professionals**  
 Real Estate  
 The #1 in the South West  
 Peter De Chiara 0818 931 286

IT'S PERFECT FOR YOU

The 2004 Teleton Home Now Open.

**Built for Kids, Perfect For You.**

The beautifully built, perfectly located Seaside Home at Dunsborough Lakes has now opened to show to the public. Located inside Stage 3 and overlooking the beautiful 18th Tee, this Rural Building Company masterpiece has been designed in such a way that it perfectly combines everything that is great at Dunsborough Lakes. Spacious, modern and stylish, it's particularly well positioned in the presence of the dunes and beach and will go directly to having your child's dream beach lifestyle.

Be sure and take the time to view the Seaside Home. Open Sat 10am-5pm, Sun 11am-5pm, Mon & Wed 2pm-5pm and while you're in it, consider the way your life could change for the better, right here at Dunsborough Lakes. It's Perfect For You.

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# Past projects

**Client: WR Carpenter Properties Pty Ltd/Griffin Group - Coolangatta Industrial Estate (2003-2005)**



**Objectives:** To secure favourable planning approval for an Industrial Estate in the Collie community.



**Review:** WR Carpenter was seeking to rezone 500 hectares of agricultural land (owned by the Griffin Group) to industrial, for the construction of an energy intensive industrial park. The approval of the Coolangatta Industrial Park was essential for Griffin's proposed Bluewater's Power Station due to economies of scale and co-location of industries. The site was also in close proximity to the Griffin Coal mine site.

The normal EPA process was for WR Carpenter to undertake the environmental review process, once all the industries had been allocated to the estate.

As the company was keen to market the estate and secure investor interest before seeking EPA approval, Griffin and SMR put together a strategy which would result in an alteration to the Public Environmental Review (PER) Process and which would accelerate the project by two years.

Ultimately the company was proposing, that the EPA would approve the site as suitable for use as an energy intensive industrial park and that all future industry proponents would then have to undergo the PER process individually.

This meant that WR Carpenter could market and seek interests from overseas industry with the intent that commercial negotiations proceed and then the PER process act as the final check, before construction approval was received.





**Plan/Implement:** SMR was appointed by the Griffin Group to assist with creating a campaign that would ensure the successful rezoning of the land. SMR undertook the following tasks:

1. Prepared a communications strategy identifying stakeholders, core messages and proposed timeline for implementation
2. Prepared support material including briefing papers, information sheets etc
3. Identified core stakeholders and commenced face to face presentations/briefings
4. Held a series of community workshops
5. Distributed over 20,000 information flyers within the Greater Bunbury area
6. Co-ordinated media tours of the land sites and mine area
7. Undertook media liaison with metro and South West outlets
8. Undertook Ministerial liaison and briefings



**Forecast:** To date the campaign has achieved the following:

1. Only 1.5% of the Greater Bunbury community responded to the 20,000 mail drop, of which 85% of these respondents were supportive of the Industrial Estate
2. The Minister for Environment approved the proposed rezoning of the land with added support from the Minister for State Development in June 2005
3. This was then supported by the Minister for Planning and Infrastructure in June 2005
4. The Collie Shire also approved the rezoning for commencement of works in October 2005
5. A prospectus has now been prepared and a series of trade shows are occurring on an international scale to attract overseas investors within the Estate including a pulp mill
6. Construction on the site is proposed by the end of 2006.





## Contact Strategic Marketing+Research:

**Perth// 45 Ventnor Avenue, West Perth WA 6005**  
**T (08) 9429 8804 Fax: (08) 9429 8800**

**South West// 16 Dorset Street, Busselton WA 6280**  
**T (08) 9754 6151 F (08) 9754 4655**

**[www.smr1.com.au](http://www.smr1.com.au) email: [smr@smr1.com.au](mailto:smr@smr1.com.au)**



# Conclusions

- 1 Australia's population will continue to grow at near record levels.
- 2 Most growth will take place in and around our capital cities.
- 3 Current chronic under-supply will worsen without responsive planning.
- 4 Housing affordability remains a key issue.
- 5 Housing needs are changing and will need to match household trends.
- 6 There is an urgent need for increased townhouses and apartments. This can only happen with direct government support.
- 7 A rethink on our middle-ring suburbs is needed.
- 8 Red tape surrounding development assessment processes must be cut.

## Who is the Residential Development Council?

The Residential Development Council (RDC) is a national policy division of the Property Council of Australia, with a leadership representing the most senior management of Australia's leading residential developers.

The RDC's purpose is to advance understanding of issues surrounding the efficient and sustainable delivery of housing options for Australians, and to promote public policy solutions to the many challenges which threaten to undermine housing affordability.

The RDC continues to be guided by the strength of the industry's leadership to provide solution-based policy responses to all levels of government on the issues facing the development industry across the country.

The Residential Development Council is located at: Level 7, 136 Exhibition Street, Melbourne, Victoria 3000

All staff can be contacted on:

t: (03) 9650 8300 or f: (03) 9650 8693 or on the email addresses as outlined below  
 Caryn Kakas | Executive Director | ckakas@propertyoz.com.au

Kate Ellis Welsh | PR & Communications Manager | kelliswelsh@propertyoz.com.au

Ben Lee | Office Manager | blee@propertyoz.com.au

## Australia On The Move – Order Now

Need to know more?

**Purchase your copy of Australia On The Move today for \$195 (inc. GST).**

Download your order form at: <http://www.propertyoz.com.au/Bookshop>,  
 or phone the Residential Development Council on (03) 9650 8300 for your order form.

Item 9.12 Australia on the Move

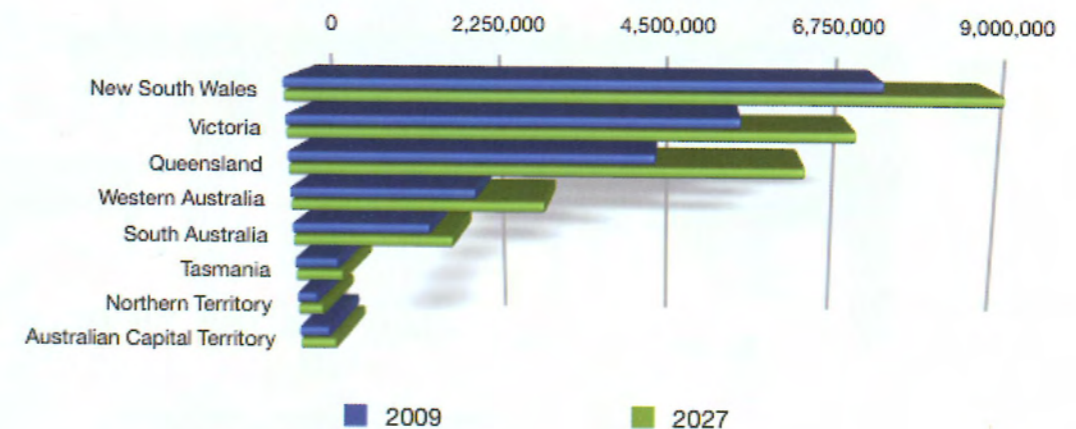


# Australia on the move

Australia's population is expected to reach 28 million people within 20 years. But where will they live?

Projected resident population and growth 2009-2027

Australian states and territories



The Voice of Leadership



# Australia On The Move

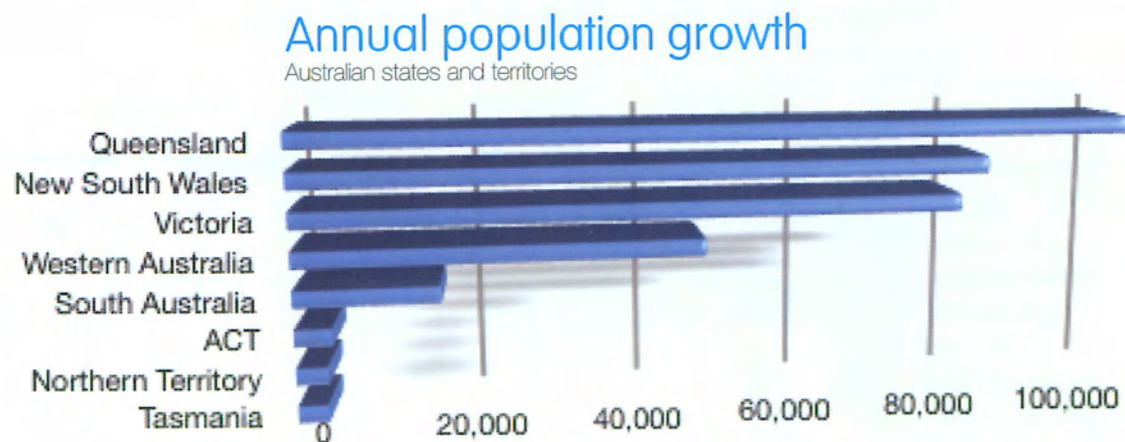
Australia is on the move. 155,000 new dwellings per year will be needed over the next five years to house the country's swelling population.

## Fast Facts

- 21.5 million currently live in Australia, to grow by 27% to 28 million within 20 years
- 330,000 permanent population increase annually
- 70% of people live in and around capital cities
- Capital cities will capture 80% growth
- Market undersupplied, especially multi-unit residential housing

# State-by-State Growth Snapshot

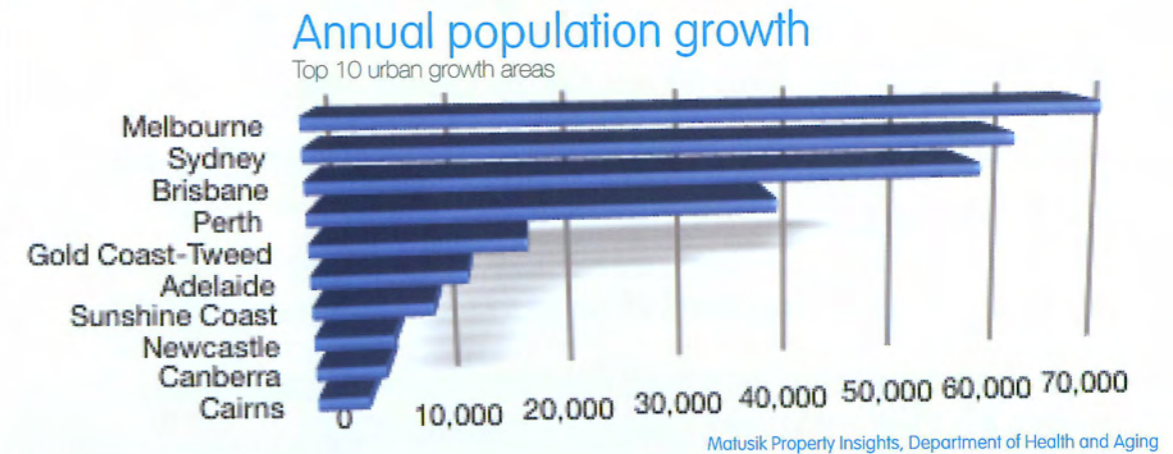
It is estimated that just over 21.5 million people currently live in Australia. Within the next five years the population is projected to increase 1.6 million or 8%. This equates to a growth rate of 330,000 new residents per annum.



Matusik Property Insights, Department of Health and Aging  
Total annual change in resident population between 2009 and 2014

# Australia's Top 10 Growth Areas

Australia's top 10 urban growth areas are likely to contain 80% of Australia's anticipated population growth over the next five years.



Matusik Property Insights, Department of Health and Aging

# Generational Population Growth

Australia is an ageing population. There is an urgent need for a diverse range of housing choices across the country.

- Much of Australia's projected population increase is going to occur in the 60 to 74 age range
- Next 2 largest growth segments are likely to be younger adults and older baby boomers
- Young adults are likely to be first home buyers
- Older baby boomers often buy lifestyle-orientated products or will want to downsize

## Annual generational population growth – Australia

Generational types	Annual change (1)	% increase (2)	
Under 9 years	Young children	37,664	7%
10 to 24 years	Teenagers/young adults (Gen Y) – live at home	25,487	3%
25 to 39 years	Younger adults (Gen X) –first home buyers	53,522	6%
40 to 49 years	Young baby boomers – 1st and 2nd upgraders	23,509	4%
50 to 59 years	Older baby boomers – subsequent upgraders	49,611	9%
60 to 74 years	Empty Nesters – downsize market	102,693	19%
Over 75 years	First generation – retired market	35,762	13%
<b>Total</b>		<b>328,248</b>	<b>8%</b>

Matusik Property Insights, Department of Health and Aging.  
(1) Total annual change in resident population between 2009 and 2014. (2) % increase between 2009 and 2014.



CSIRO Water for a Healthy Country  
Flagship  
GPO Box 1666  
Canberra ACT 2601  
Australia  
ABN: 41 687 119 230

# VARIATION AGREEMENT 1

## TO CONSULTING SERVICES AGREEMENT 2008093039



<b>Client:</b> Tamala Park Regional Council ABN/ACN: 77069468271	<b>CSIRO Technical Contact:</b> Shiroma Maheepala	<b>CSIRO Contract Manager:</b> Danielle Cowan
<b>Address:</b> Rod Constantine Scarborough Civic Centre Room 3 173 Gildercliffe Street Scarborough WA 6019	<b>Tel:</b> 03 9252 6072 <b>Fax:</b> <b>Email:</b> Shiroma.Maheepala@CSIRO.au	<b>Tel:</b> 02 6246 5712 <b>Fax:</b> <b>Email:</b> Danielle.Cowan@CSIRO.au
<b>Tel:</b> 08 9245 1368 <b>Fax:</b> <b>Email:</b> mail@tamalapark.wa.gov.au		

### Details of Agreement

**Agreement** Consulting Services Agreement numbered 2008093039 (copy attached)

### Details of Variation

Terms of Variation	<p><b>Interpretation</b></p> <p>In this variation agreement, capitalised terms have the same meaning as they have in the Agreement.</p> <p><b>Variation</b></p> <p>The parties agree that on and from the date of this letter, the Agreement is varied in the manner set out in the section titled "Details of Variation".</p> <p><b>Inconsistency</b></p> <p>To the extent of any inconsistency between the Agreement and this variation agreement, this variation agreement will have priority.</p> <p><b>Confirmation</b></p> <p>The parties acknowledge that the terms of the Agreement remain unamended and binding on the parties except to the extent they are varied by this variation agreement.</p>
Details of Variation	<p>Due to difficulties synchronizing project work under this contract with contemporaneous structure plan activity and timetables for the Tamala Park urban development project the parties have agreed to the deletion of project components relating to defining water management options in detail and costings of options. Therefore, both Parties agree to remove the final payment of \$22 144 (including GST) to compensate for the work not being delivered. The revised milestones listed in the payment terms of Attachment 1 will now be:</p> <ul style="list-style-type: none"> <li>• \$7 200 (GST inclusive) on completion of collation of site constraints and water balance analysis outcomes</li> <li>• \$50 000 (GST inclusive) on receipt by the Client of the draft report</li> </ul>

CSIRO \_\_\_\_\_ by \_\_\_\_\_ Date \_\_\_\_\_

Tamala Park Regional Council Rod Constantine by ROD CONSTANTINE Date 24/9/2009

Appendix  
**Attachment 1**

**CSIRO Flagship - Water for a Healthy Country**  
 Graham Rd  
 Highett Vic 3190  
 Australia  
 ABN: 41 687 119 230

# CONSULTING SERVICES AGREEMENT



Client:	CSIRO Technical Contact	CSIRO Contract Manager
Tamala Park Regional Council ABN/ACN: 77069468271		
<b>Rod Constantine</b> CEO Address: Scarborough Civic Centre Room 3 173 Gildercliffe Street Scarborough WA 6019 Australia Tel: 0892451368 Fax: Email: mail@tamalapark.wa.gov.au	<b>Shiroma Maheepala</b> Tel: 61 3 9252 6072 Fax: 61 3 9252 6551 Email: Shiroma.Maheepala@csiro.au	<b>Ali Wood</b> Tel: 61 2 6246 5760 Fax: 61 2 6246 5800 Email: Ali.Wood@csiro.au

## Details of Service

<b>Services</b>	<p>The purpose of this project is to identify the cost effective IUWM options to achieve an annual potable water consumption target of 90KL per person within the TPRC urban development. Options to be considered include demand management, rainwater tanks, use of aquifers for water storage, greywater recycling, stormwater harvesting and wastewater recycling. The following analysis will be undertaken by CSIRO:</p> <ol style="list-style-type: none"> <li>1. Understand characteristics of the site in terms of water flows, geology, spatial and temporal distribution of potential sources and uses.</li> <li>3. Define the base urban water management scenario.</li> <li>3. Define four or five alternative urban water management scenarios based on the constraints and opportunities identified as part of 1 above.</li> <li>4. Total water cycle analysis of base scenarios and alternatives to quantify supply reliability, potable water use and life cycle costs.</li> </ol> <p>The expected outcome of the analysis will help us identify the preferred urban water management option that has the potential to meet study objectives.</p>
<b>Deliverables</b>	<p>The expected outcome of the analysis will help us identify the preferred urban water management option that has the potential to meet study objectives.</p> <p>CSIRO will deliver the outcomes in a report which will summarise</p> <ol style="list-style-type: none"> <li>a) Hydrological and geological characteristics of the site and constraints and opportunities on urban water management</li> <li>b) Performance of the business as usual urban water management option in terms of potable water use and life cycle costs</li> <li>c) A list of plausible urban water management options that have the potential to meet the objectives of the study</li> <li>d) Performance assessment of alternatives to the business as usual urban water management option in terms of potable water use, supply reliability and life cycle costs</li> <li>e) the process followed to identify the most cost-effective mix of IUWM options that can achieve the 90KL per person per year consumption target.</li> </ol>
<b>Application</b>	<p>Outcomes of this project will be used to develop an integrated urban water management plan for Tamala Regional park development.</p>

<b>Materials</b>	The client will need to supply the following data in GIS form, where possible:	
	<ol style="list-style-type: none"> <li>1. proposed urban development plan for the study area</li> <li>2. climate data such as daily rainfall, evaporation and temperature, relevant to the study area</li> <li>3. Runoff gauging stations and observed runoff data (if available) for the study area or nearby sites</li> <li>4. Water use patterns of the development</li> <li>6. details of business as usual, water, wastewater and stormwater services</li> <li>7. Infrastructure cost information such as operation, maintenance and replacement costs</li> <li>8. Hydrological and geological characteristics of the study area</li> <li>9. Topographical map of the study area</li> <li>10. Any other relevant data and information</li> </ol>	
<b>Return Instructions</b>	CSIRO will treat this data commercial-in-confidence and as such, CSIRO will not use this data for any commercial purposes other than research, without seeking prior permission from the client.	
<b>Dates</b>	<b>Start Date:</b> 1 October 2008	<b>Delivery Date:</b> 30 April 2009
<b>Payment</b>		
<b>Fee (AUD)</b>	\$72,131.00 before GST	\$79,344.10 including GST
<b>Additional Expenses</b>		
<b>Payment Terms</b>	\$7,200 incl GST on completion of collation of site constraints and water balance analysis outcomes of the base case. \$50,000 incl GST on receipt by the Client of the draft report. \$22,144 incl GST on receipt by the Client of the final report.	

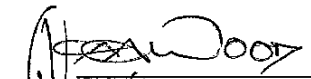
I would like to pay by: (please tick)

Your reference # **Cheque.** Please make cheques payable to 'CSIRO Accounts Receivable'.**BPay or Bank Transfer.** An invoice will be sent to you specifying CSIRO's EFT / bank details.**Credit Card.** Once an invoice has been issued, please log into CSIRO's Payments Online website

(http://www.csiro.au/csiro/channel/pchd.html). Please note that this facility is only for amounts of A\$5,000 or less. You will need your customer reference number from the invoice to make a credit card payment.

This proposal to enter into an agreement is valid for 60 days from the date shown at the top of this cover page. The Agreement will consist of this cover page together with the Terms of Service and any attachments. By signing this Agreement the Client confirms having read and accepted the terms overleaf (and any attachments). To accept, please sign and return to Ali Wood via fax (61 2 6246 5800); email Ali.Wood@csiro.au; or post to CSIRO Flagship - Water for a Healthy Country, GPO Box 1666, Canberra, ACT 2601, Australia.

CSIRO



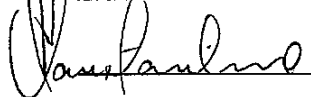
by Alan Gregory

A.A. WOOD FOR

on 17/10/2008

11/11/08

Tamala Park Regional Council



by R.A. CONSTANTINE

on 30/10/2008

# TERMS OF SERVICE

Appendix

## 1. Definitions

'**Agreement**' means these terms together with the cover page and any attachments.

'**Application**' means the Application or area of business described on the cover page where the Deliverables are to be used, which unless otherwise stated is for your use only and not for re-publication, re-sale, re-supply or on-license to a third party.

'**Background IP**' means any IP which is or has been created by CSIRO independently of the work it is doing for you under this Agreement and which is provided for your use as part of the Deliverables.

'**Confidential Information**' means Confidential Information (in any form) that CSIRO discloses to you or you disclose to CSIRO. Information is not confidential if it is: (i) publicly available, (ii) rightfully known by CSIRO before disclosure by you or rightfully known by you before disclosure by CSIRO, or (iii) independently created by CSIRO or by you without access to each other's Confidential Information.

'**CSIRO**' means the Commonwealth Scientific and Industrial Research Organisation ABN 41 687 119 230, having its principal office at Limestone Avenue, Campbell, ACT.

'**IP**' means any rights in any copyright material (including any copyright material or item created in the future), patentable invention, design, circuit layout, new plant variety, trademark, know-how or trade secret.

'**Project IP**' means any IP created by CSIRO in the course of providing Services or undertaking research for you under this Agreement, which is for the Application and which is provided for your use as part of the Deliverables.

'**you**' or '**your**' means the Client.

Other capitalised expressions used in this Agreement have the meanings given to them in the cover page.

## 2. CSIRO Services

- 2.1 CSIRO will perform the Services to professional standards.
- 2.2 The knowledge and skills that CSIRO staff will use to perform the Services have been developed in the course of providing the same or similar services to other clients. CSIRO may develop further knowledge and skills while performing the Services. CSIRO can use such general knowledge and skills for other clients.
- 2.3 CSIRO will keep copies of any reports or data that form part of the Deliverables and may reproduce and use such reports and data for its own internal research and record keeping purposes.
- 2.4 CSIRO will make reasonable efforts to deliver the Deliverables to you by the Delivery Date. If CSIRO is unable to meet the Delivery Date then you will be told of any delay and of the revised delivery date.

## 2.5 If CSIRO staff are to perform the Services at your

premises then you must ensure that they are provided with a healthy and safe working environment and are properly supervised. It is your responsibility to ensure CSIRO staff are informed of your policies as to health, safety and security. CSIRO will instruct its staff while on your premises to comply with all reasonable directions given by you as to health, safety and security. CSIRO staff and any motor vehicles they use while performing the services are insured.

## 3. Your Materials

- 3.1 You must provide the Materials on time, ensure they are safely transported to and from CSIRO laboratories and are suitable for the Services. If the Materials are damaged, incorrectly formatted, contain errors or are otherwise unsuitable and CSIRO performs any part of the Services before discovering the Materials are unsuitable then CSIRO will charge you for any costs it has incurred and require you to provide replacement Materials.
- 3.2 You must ensure that any Materials you provide to CSIRO are: (i) suitably packaged; (ii) labelled with your name and contact details, the contents and the name of the CSIRO Technical Contact; and (iii) labelled with appropriate safety warnings or instructions for their handling, testing, storage, transportation and disposal.
- 3.3 If you do not comply with clauses 3.2 (i) and (iii) and CSIRO has to take measures to safeguard the health and safety of CSIRO staff, CSIRO laboratories or the public, then CSIRO will charge you for the cost of taking these measures.

## 4. Payment

- 4.1 You must pay CSIRO the Fee (and any Additional Expenses) in accordance with the Payment Terms detailed on the cover page. If payment is to be made in full upfront then CSIRO will not start performing the Services until such payment is made. If payment is to be made by instalments following receipt of invoices from CSIRO and you do not pay any invoice on time then CSIRO may stop performing the Services until the outstanding amount is paid.
- 4.2 All invoices issued by CSIRO must be paid within 30 days after the invoice date. If an invoice is not paid on time then you must pay interest on the outstanding amount. Interest is calculated daily at the Westpac Bank Indicator Lending Rate plus 2% per annum from the due date until the date the outstanding amount is paid.
- 4.3 For GST purposes the cover page and any receipts issued by CSIRO are tax invoices. Any additional invoices issued by CSIRO will be in the form of a tax invoice.

## Appendix

**5. Your Use of Deliverables**

- 5.1** The Deliverables (including any Background IP or Project IP provided as part of the Deliverables) are for the Application. If you use the Deliverables for any other purpose then you do so at your own risk and CSIRO may cancel any licence it has granted you under this Agreement, unless the licence is expressed to be irrevocable.
- 5.2** CSIRO owns the Project IP. CSIRO grants you an exclusive, royalty-free licence to use the IP for the Application. CSIRO reserves the right to use, or make available to others to use, the Project IP for any other applications. The licence commences on the date the Fee and the Additional Expenses are fully paid.

**6. Confidential Information**

Confidential Information is to be kept confidential for a period of 5 years commencing on the date you sign this Agreement.

**7. Limitation of Liability**

- 7.1** All terms, conditions and warranties (including any warranty as to merchantable quality or fitness for purpose) implied by common law or statute ('implied warranties') as to the manner, quality and timing of the Services are excluded unless the exclusion of any such implied warranties would contravene the law or cause any part of this Agreement to be void.
- 7.2** CSIRO's liability to you for breach of any term of the Agreement or of any implied warranties is limited, at CSIRO's option, to either re-performing the Services or refunding the Fee paid in respect of that part of the Services.
- 7.3** CSIRO will not be liable to you for any indirect or consequential damage suffered by you in any way arising from the Services or your use of the Deliverables.

**8. Dispute Resolution**

If there is a dispute between you and CSIRO that cannot be resolved then the matter must be referred to the Australian Commercial Disputes Centre for arbitration in accordance with the Centre's Guidelines and Rules for Arbitration. The decision of the arbitrator (including any award as to costs) will be final and binding.

**9. Termination**

This Agreement can be terminated at any time by either CSIRO or you giving written notice if there is a breach and that breach is not remedied within 30 days after written notice is received.

**10. Use of CSIRO Name**

You must not use CSIRO's name or trade marks in a manner that suggests that CSIRO endorses, or is associated with, your business, products or services.

**11. General**

- 11.1** This Agreement records our entire agreement and supersedes all earlier agreements and representations that may have been made by CSIRO to you about the Services.
- 11.2** The terms in this Agreement override any contrary terms contained in any invoice, purchase order or other documentation issued by you to CSIRO for the Services.
- 11.3** This Agreement is governed by the law applicable to the State or Territory given in the CSIRO address specified at the top left corner of the cover page.



**CSIRO Flagship - Water for a Healthy**

Country

Graham Rd

Highett Vic 3190

Australia

ABN: 41 687 119 230

# CONSULTING SERVICES AGREEMENT



<b>Client:</b> Tamala Park Regional Council ABN/ACN: 77069468271	<b>CSIRO Technical Contact</b>	<b>CSIRO Contract Manager</b>
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<b>Rod Constantine</b> <b>CEO</b> <b>Address:</b> Scarborough Civic Centre Room 3 173 Gildercliffe Street Scarborough WA 6019 Australia <b>Tel:</b> 0892451368 <b>Fax:</b> <b>Email:</b> mail@tamalapark.wa.gov.au	<b>Shiroma Maheepala</b> <b>Tel:</b> 61 3 9252 6072 <b>Fax:</b> 61 3 9252 6551 <b>Email:</b> Shiroma.Maheepala@csiro.au	<b>Ali Wood</b> <b>Tel:</b> 61 2 6246 5760 <b>Fax:</b> 61 2 6246 5800 <b>Email:</b> Ali.Wood@csiro.au
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## Appendix

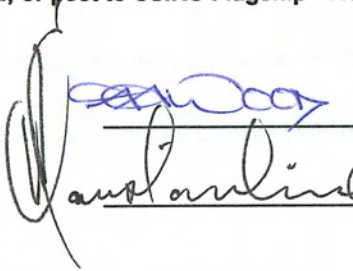
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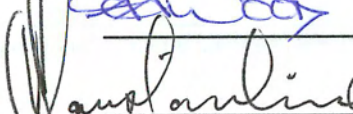
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CSIRO  by A. A. WOOD FOR on 11/11/08  
 Alan Gregory on 17/10/2008

Tamala Park Regional Council  by ROD CONSTANTINE (CEO) on 30/10/2008



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- 3.3 If you do not comply with clauses 3.2 (i) and (iii) and CSIRO has to take measures to safeguard the health and safety of CSIRO staff, CSIRO laboratories or the public, then CSIRO will charge you for the cost of taking these measures.

## 4. Payment

- 4.1 You must pay CSIRO the Fee (and any Additional Expenses) in accordance with the Payment Terms detailed on the cover page. If payment is to be made in full upfront then CSIRO will not start performing the Services until such payment is made. If payment is to be made by instalments following receipt of invoices from CSIRO and you do not pay any invoice on time then CSIRO may stop performing the Services until the outstanding amount is paid.
- 4.2 All invoices issued by CSIRO must be paid within 30 days after the invoice date. If an invoice is not paid on time then you must pay interest on the outstanding amount. Interest is calculated daily at the Westpac Bank Indicator Lending Rate plus 2% per annum from the due date until the date the outstanding amount is paid.
- 4.3 For GST purposes the cover page and any receipts issued by CSIRO are tax invoices. Any additional invoices issued by CSIRO will be in the form of a tax invoice.



## Appendix

**5. Your Use of Deliverables**

- 5.1** The Deliverables (including any Background IP or Project IP provided as part of the Deliverables) are for the Application. If you use the Deliverables for any other purpose then you do so at your own risk and CSIRO may cancel any licence it has granted you under this Agreement, unless the licence is expressed to be irrevocable.
- 5.2** CSIRO owns the Project IP. CSIRO grants you an exclusive, royalty-free licence to use the IP for the Application. CSIRO reserves the right to use, or make available to others to use, the Project IP for any other applications. The licence commences on the date the Fee and the Additional Expenses are fully paid.

**6. Confidential Information**

Confidential Information is to be kept confidential for a period of 5 years commencing on the date you sign this Agreement.

**7. Limitation of Liability**

- 7.1** All terms, conditions and warranties (including any warranty as to merchantable quality or fitness for purpose) implied by common law or statute ('implied warranties') as to the manner, quality and timing of the Services are excluded unless the exclusion of any such implied warranties would contravene the law or cause any part of this Agreement to be void.
- 7.2** CSIRO's liability to you for breach of any term of the Agreement or of any implied warranties is limited, at CSIRO's option, to either re-performing the Services or refunding the Fee paid in respect of that part of the Services.
- 7.3** CSIRO will not be liable to you for any indirect or consequential damage suffered by you in any way arising from the Services or your use of the Deliverables.

**8. Dispute Resolution**

If there is a dispute between you and CSIRO that cannot be resolved then the matter must be referred to the Australian Commercial Disputes Centre for arbitration in accordance with the Centre's Guidelines and Rules for Arbitration. The decision of the arbitrator (including any award as to costs) will be final and binding.

**9. Termination**

This Agreement can be terminated at any time by either CSIRO or you giving written notice if there is a breach and that breach is not remedied within 30 days after written notice is received.

**10. Use of CSIRO Name**

You must not use CSIRO's name or trade marks in a manner that suggests that CSIRO endorses, or is associated with, your business, products or services.

**11. General**

- 11.1** This Agreement records our entire agreement and supersedes all earlier agreements and representations that may have been made by CSIRO to you about the Services.
- 11.2** The terms in this Agreement override any contrary terms contained in any invoice, purchase order or other documentation issued by you to CSIRO for the Services.
- 11.3** This Agreement is governed by the law applicable to the State or Territory given in the CSIRO address specified at the top left corner of the cover page.

# Tamala Park Regional Council

Annual Report 2008/09





## What is Tamala Park Regional Council?

Tamala Park Regional Council (TPRC) is a body formed specifically to manage the urban development of 200 hectares of land situated in City of Wanneroo. The land is jointly owned by 7 local governments. The TPRC is a vehicle of convenience similar to the development authorities created for the established for Subi Centro, East Perth and Joondalup.

The Council will coordinate all of the planning for the urban development and will be responsible for all of the accounting, contracting, land sales and allocation relating to the project.

When the land is fully developed the TPRC will have completed its Charter and will cease to exist.

The life of the Council is currently projected to be 10-12 years.



## Table of Contents

Message from the Chairman	4
Message from the Chief Executive Officer	5
Statutory Compliance Reports	6
• Disability Services Plan	7
• Recordkeeping Plan under the State Records Act	7
• Competition Policy	7
• Local Government Compliance Audit Report	7
• Attendance at meetings by Council members	7
Year 2008/09 Under Review	9
• Council Activities	10
• Structure Plan Brief	10
• Legislative Matters	10
• TPRC Office Relocation	10
• Land Acquisition	11
• Contaminated Site	11
• CSIRO Water Balance Study	11
• TPRC Finances	12
• Distribution to Participating Councils	12
• Aboriginal & Heritage Study	12
• Infrastructure Changes in 2008/09 impacting Tamala Park Planning	13
• TPRC Structure Planning	13
Future Plan	14
Financial & Audit Report	41



## Message from the Chairman

This is the third annual report of the Tamala Park Regional Council (TPRC) which is the management vehicle for 7 local government authorities which own urban and deferred urban land at Clarkson which is in a prime position in the Perth northern corridor. The land is ready for development.

The Council comprises 12 members nominated by the 7 owner local governments according to ownership shares. The Regional Council operates under the Local Government Act in much the same manner as other local authorities. An Establishment Agreement between the Council participants deals with equity issues and Council decision-making.

Following advertising for consultants for structure planning in January 2008, the Council went through a comprehensive evaluation program leading to the appointment of The Planning Group (TPG) as lead consultants. A contract for the work was signed in August 2008 and a timetable set through 10 project phases leading to completion of structure plan work in June 2009. The work was completed on time and substantially within budget. Additions to budget were solely in relation to additional workshops and meetings with the Council as part of an expanded program of exploring options for development and maximizing Council input to the process.

In June 2009 the Council referred the structure plan and reports to the 7 constituent local governments of TPRC for a 2 month review period seeking comments prior to formal adoption of the structure plan and submission to the City of Wanneroo.

The work undertaken during the year has required extensive consultation with government authorities and the Council has proposed innovative solutions in respect of traffic management infrastructure within the arterial road reservations servicing the site (Marmion Avenue, Neerabup Road and Connolly Drive) and in respect of the future of the coastal conservation reserve and the Mindarie closed landfill and BushForever land south of the Tamala Park development.

For the third year the Council has reached its goal of covering all operating expenses through investment activity and has also made a partial distribution income to participate in local authorities .

In April 2009 the incumbent CEO advised he would not be seeking an extension of contract and the Council has made arrangements for employment of a new CEO and a seamless transition when the current CEO's contract expires in October 2009.

Planning has commenced on the next phase of the project which will include proposals for the management of subdivision, physical construction, marketing and sales, which is expected to commence following approval of the Structure Plan in the first quarter of 2010. Formal advertising of the Structure Plan will occur during 2009 and will provide opportunity for public submissions and also for the Council to market the environmental, social and economic benefits that will flow from the Tamala Park development to the future community at Clarkson and to the shareholder communities in the 7 local governments that own the development. 2008/09 has seen the substantial completion of the planning phase of the project and has laid the groundwork for focus on the development phases enabling focus to now shift to subdivision and infrastructure provision for the future Tamala Park community.

Council	Project Shareholding Joint Development Shares
Town of Cambridge	1/12
City of Perth	1/12
Town of Victoria Park	1/12
Town of Vincent	1/12
City of Joondalup	2/12
City of Wanneroo	2/12
City of Stirling	4/12

Cr Troy Pickard  
CHAIRMAN



Draft



## Message from the Chief Executive Officer

2008/09 has been a year focusing on the development of detail for the formal Structure Plan necessary to obtain approval for development of the Tamala Park land.

During the year a team of professional planners led by The Planning Group (TPG) together with representatives from constituent local authority, administrative and technical staff have met on a monthly basis to advance the detail of work necessary in structure planning a development of the scale envisaged for the Tamala Park land.

The result achieved is a Plan for a mixed use urban development recognizing the existing servicing with infrastructure and the advantages of location near to beachfront and maritime facilities at Mindarie, the surrounding reserve land extending from the coast to Neerabup National Park, the retail, government and service facilities north of Neerabup Road at Ocean Keys centre and the transport facilities at the Clarkson rail and bus transit hub.

The planning process has tested the possibilities of including innovations for energy generation, public transport, community infrastructure and water management. The Structure Plan has included discussion on possibilities for inclusion of many new features in the final development.

The general philosophy for urban design and responses to environmental concerns contained in the Council's Future Plan were strongly supported at a number of 'open days' conducted as part of the consultation with the community throughout the Structure Plan process.

During the previous year a water analysis study commissioned from CSIRO targeted a 50% reduction in use of potable water from network systems. This work was completed during the year and demonstrated the target could be achieved and the Structure Plan now reflects this goal.

Following approval of the Structure Plan detailed area design plans will be required for each stage of development which will provide opportunities to include any new, viable, environmental and social features that continue to be sought in new urbanism.

Negotiations for including 10.6 hectares of Government land near the freeway are continuing and are expected to be resolved soon after environmental approvals and their influence on value of landholdings are progressed to approval stage.

During the year the administrative departments of the participating local authorities continued their strong support for the activities of the Council particularly with regard to the provision of meeting facilities and meeting support arrangements. Inputs from technical staff to the structure planning process has also greatly assisted the work of structure planning and the completion of the Structure Plan within the approved time program.

TPRC representatives have had many meetings with Government departments relating to policy, infrastructure and the specific outcomes targeted in the TPRC plan for the new urban development. The response from Government agencies has been supportive and encouraging and provides a solid foundation for moving forward through the statutory approval process and changes in policy that may bring about the best possible development for the unique area of land that is Tamala Park.

R A Constantine  
CHIEF EXECUTIVE OFFICER





# Statutory Compliance Reports



## → Disability Services Plan

Local governments are required to prepare a Disability Services Plan in accordance with prescribed standards for public access and infrastructure. The Plan is required to be submitted to the Disability Services Commission with project timetables that must be approved by the Commission.

The Tamala Park Regional Council does not currently have responsibilities that require reporting under the Disability Services Act. In consequence, there has been no Plan prepared or required.

Disability access matters will be incorporated in the design of the TPRC urban development and will become the responsibility for the City of Wanneroo as the local authority responsible for the area covering Tamala Park.

## → Recordkeeping Plan Required under the State Records Act

A Recordkeeping Plan meeting the requirements of the State Records Office was completed by the Council in August 2006. The Plan was comprehensive and addressed all requirements and was formally approved by the State Records Commission in October 2006 for a period of 3 years.

The Plan has worked efficiently and effectively with minimum modification and provides a comprehensive record for the TPRC.

To meet contemporary requirements the State Records Office has advised a requirement for expansion of the Plan to cover in more detail the management of digital records and the management of email records and those matters will need to be completed for formal recognition in 2009/10.

## → Competition Policy

The TPRC has met its obligations with regard to competition policy. The Council has no local laws or policies that reflect anti-competitive practice.

No complaints have been received by the TPRC in 2006/07 in relation to anti-competitive practices.

## → Local Government Compliance Audit Report

The Compliance Audit Report required of Local Governments by the Minister for Local Government under pursuant to Section 7.13. of the Local Government Act has been completed and submitted in the required form.

There has been no adverse comment in respect of the report.

## Attendance at Meetings by Council Members

Meeting attendances for the 12-month period under review. Meeting attendances by Council members shown in the table below.

Councillor # Member from Oct 2008 * Attended as alternate member	Council (7)	Special Council (2)	Workshop (2)	Audit (3)	CEO Performance Review (4)	Project Steering Committee (2)
Cr Nick Catania	5	2	1		1	
Cr Paul Collins	5	2	1		1	
Cr Frank Cvitan * (for Cr Tracey Roberts)	1					
Cr Eleni Evangel	3		1			
Cr John Italiano	4	2	1		2	
Cr Albert Jacob (retired Oct 2008)	-	-				
Cr Corinne MacRae * (for Cr Simon Withers)			1			
Cr David Michael	6	2	1		1	
Cr Troy Pickard	7	1	2	2	4	2
Cr Tracey Roberts	5	2	2	1	3	2
Cr Michele Rosano (nee John) #	4	1	1			
Cr Bob Smithson	7	2	2	2	2	
Cr Bill Stewart	6	2		2	2	
Cr Trevor Vaughan	7	1			3	2
Cr Simon Withers	4	2			3	2

### Notes:

- Audit Committee meetings scheduled for 16 October 2008 & 4 December 2008 were adjourned.
- Cr Michele Rosano (nee John) replaced Cr Albert Jacob as the City of Joondalup in October 2008.
- Cr Frank Cvitan was the alternate member for Cr Tracey Roberts at the Ordinary meeting of Council held on 4 December 2008.

## Committee Membership

Councillor	Audit	CEO Performance Review	Project Steering
Cr Nick Catania			✓
Cr Paul Collins			✓
Cr Eleni Evangel			
Cr John Italiano	✓	✓	
Cr David Michael			
Cr Troy Pickard	✓	✓	✓
Cr Tracey Roberts	✓	✓	✓
Cr Michele Rosano (nee John)			
Cr Bob Smithson	✓	✓	
Cr Bill Stewart	✓	✓	
Cr Trevor Vaughan			✓
Cr Simon Withers		✓	✓

### Chairman



**Cr T Pickard**  
(City of Joondalup)

### Deputy Chairman



**Cr T Roberts**  
(City of Wanneroo)

#### Town of Cambridge



**Cr S Withers**

#### City of Joondalup



**Cr A Jacob**  
Retired Oct 2008



**Cr M Rosano (nee John)**  
From Oct 2008

#### City of Perth



**Cr E Evangel**

#### City of Wanneroo



**Cr B Smithson**

#### City of Stirling



**Cr P Collins**



**Cr J Italiano**



**Cr D Michael**



**Cr B Stewart**

#### Town of Victoria Park



**Cr T Vaughan**

#### Town of Vincent



**Cr N Catania**



**Year 2008/2009  
Under Review**

## Council Activity

The current Council comprises 12 members. Members are elected by constituent local authorities following the ordinary bi-annual Council elections. There has been one change in Council membership during the year as a result of the year resignation of Cr Albert Jacob (Joondalup) who resigned from the Joondalup and TPRC Councils following his election to the State Parliament as MLA for Ocean Reef. Mayor Troy Pickard (Joondalup) has continued as Chairman as Cr Tracey Roberts (Wanneroo) continues to hold office as Deputy Chairman.

The next nomination of all 12 Council positions by participant local authorities will occur following the 17 October 2009 ordinary Council elections.

During the year the Council has held 7 ordinary bi-monthly Council meetings and 2 special meetings solely for strategic and planning activities.

In addition, the Council has conducted a number of workshop and committee sessions relative to structure planning.

## Legislative Matters

Changes have been made to the financial management regulations that have required a response by the TPRC. These changes relate to the presentation of annual accounts and are reflected in the accounts for the year ended 30 June 2009.

A draft Bill submitted to Parliament in 2008 sought to address a loophole in current legislation which prevents the appointment and payment of deputy members for Council members nominated by participant local governments.

The TPRC first raised this matter with the DLGRD in 2006. The legislation now before parliament does not adequately address deficiencies and it is disappointing it has taken so long for this matter to be resolved for the TPRC and another further 9 Regional Councils in WA.

## TPRC Finances

TPRC has continued to self-fund its administrative, planning and general operations from investment capital generated from transfer of BushForever lands to the State Government. The position is demonstrated by the retention of equity funds at the end of 3 financial years as shown below. The completion of structure planning in 2008/09 now moves the project to a development phase where capital will need to be reduced to meet demands for infrastructure works.

	Jun-07	Jun-08	Jun-09
Dist to Councils	-	77,143	150,393.33
Retained Earnings	-	332,133	1,212,368.98
TVP Contributed Equity	1,351,787	1,351,787	1,351,786.60
CP Contributed Equity	1,351,787	1,351,787	1,351,786.60
TC Contributed Equity	1,351,787	1,351,787	1,351,786.60
CJ Contributed Equity	2,703,573	2,703,573	2,703,573.19
CW Contributed Equity	2,703,573	2,703,573	2,703,573.19
TV Contributed Equity	1,351,787	1,351,787	1,351,786.60
CS Contributed Equity	5,407,146	5,407,146	5,407,146.39
Net Income	332,133	880,236	12,314.03
<b>TOTAL EQUITY</b>	<b>16,553,572</b>	<b>17,356,665</b>	<b>17,405,357.40</b>





## → Distribution to Participating Councils

TPRC has not exercised its option under the Establishment Agreement to require Councils to transfer their shares in the urban and deferred urban landholding jointly held by Councils at Tamala Park. The deferral is to obviate GST payments before necessary. Individual Councils continue to pay municipal rate levies to City of Wanneroo and the TPRC has decided to reimburse the Councils for an amount equivalent to rates paid from retained earnings. Distributions for 2008/09 are shown in the 3 year schedule of distributions (**table to be inserted below**).

## → Infrastructure & Land Use Changes in 2008/09 Impacting Tamala Park Planning & Development

There has been a take-up of all available residential land surrounding the Clarkson rail and bus hub with construction of approximately 200 additional dwellings. The pedestrian and local access infrastructure from within Clarkson to the rail and bus stations is now well defined and there is a consolidation of commercial and business activity within available space in the defined rail station precinct.

Land releases have continued in the Clarkson commercial centre and development of light industry and commercial businesses has commenced.

The owners of the Clarkson commercial centre are preparing a case for expansion of the centre because of local demand.

The quantum of retail and commercial land within the Clarkson commercial centre will impact the short term take-up of land within the Tamala Park development for mixed business use.

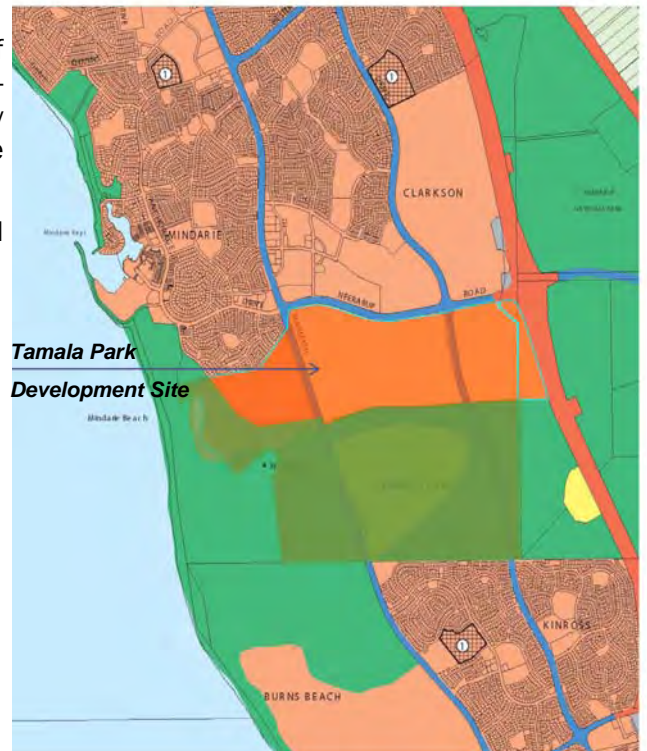
Lot sales have been substantial within the Peet & Co Burns Beach subdivision to the south-west and the Mindarie Keys new subdivisions north-east of Tamala Park in spite of the financial downturn in 2008/09. The depletion of available land within the Burns Beach new estate will move demand to Tamala Park to coincide with availability of new residential land within the next triennium.

## TPRC Structure Plan

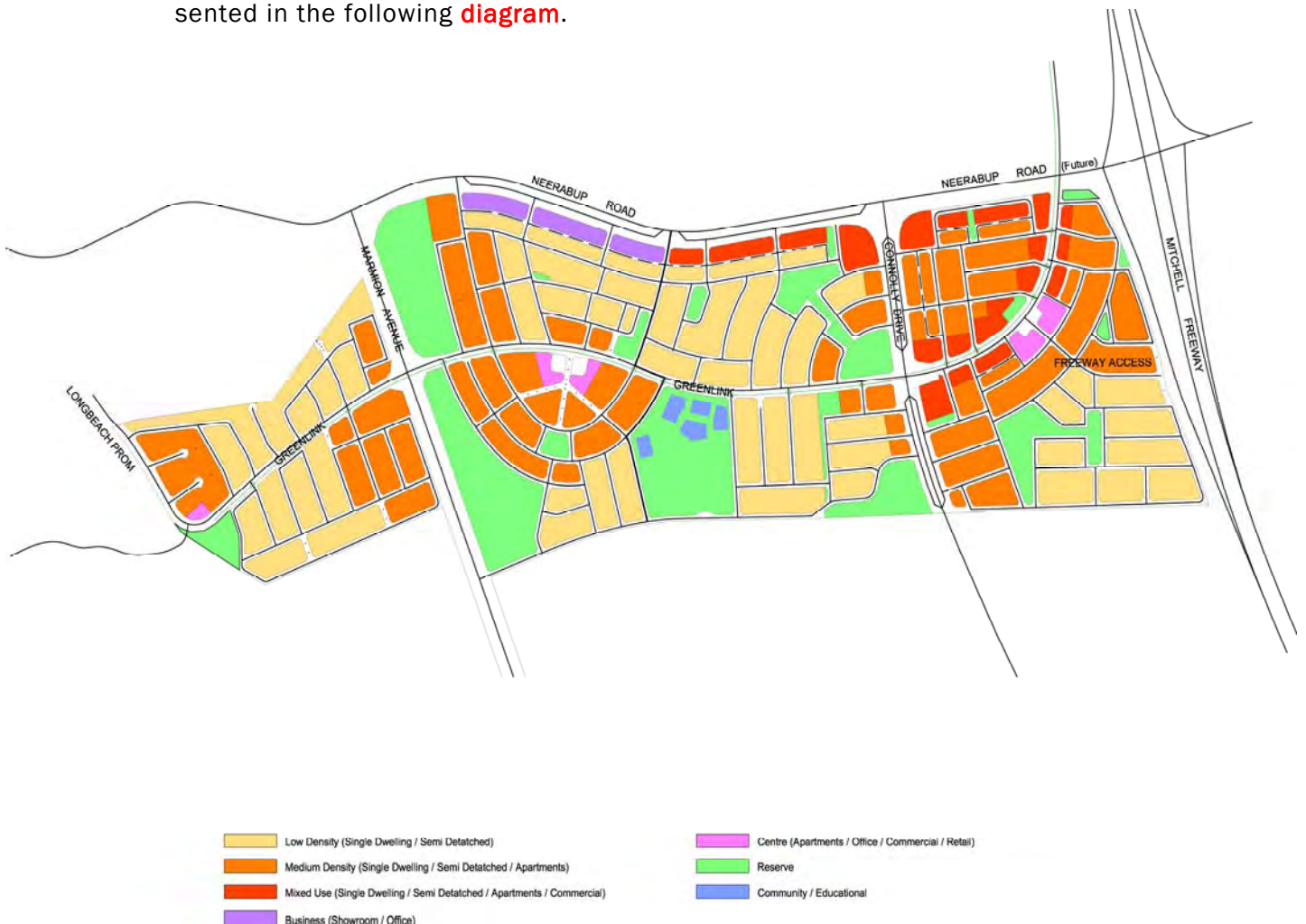
During the year structure planning for all of the TPRC development land together with adjacent Government land was substantially completed. The land subject of the Structure Plan is shown red in the diagram **to the right**.

The Structure Plan has included detailed analysis in the following areas:

- Geology
- Engineering
- Traffic management
- Environment
- Communications
- Economic viability and employment
- Urban land use and planning
- Water management



The completed Structure Plan report comprises 763 pages which will be available for public review. The indicative is represented in the following **diagram**.





## TPRC Structure Plan Continued

In completing structure planning the team and Council have focused on the general principles of Smart Growth using the following 6 categories which coincide with the City of Wanneroo Smart Growth outline:

- Lifestyle and housing choice
- Effective use of land and infrastructure
- Long term health of the environment
- Identify, equity and inclusiveness
- Long term economic health
- People and government

In the land use design the project team has also concentrated on ensuring a transit oriented development and optimising locational advantages particularly with regard to proximity to the ocean and transport infrastructure, existing retail, commercial and government services and the unique opportunities presented by the proximity to large tracts of open space and the facilities of the Mindarie landfill and waste processing site including the potential for use of part of the closed landfill for servicing of the Tamala Park urban development. The potential metrics from land use planning completed to 30 June 2009 are as follows:

Precincts Area	West HA	Central West HA	Central east HA	Eastern precinct HA	Total HA	%
Residential	21.03	22.33	21.03	23.89	88.29	49.54%
Non Residential					0.00	0.00%
Mixed use			2.50	5.71	8.21	4.61%
Centre	0.12	0.71		0.91	1.73	0.97%
Business		2.08			2.08	1.17%
Public Open Space					0.00	0.00%
Active open Space	1.02	0.86	1.02	3.28	6.18	3.47%
Passive POS		0.06			0.06	0.03%
Conservation Reserves		11.58			11.58	6.50%
<b>Total including Roads</b>	<b>32.42</b>	<b>50.46</b>	<b>47.52</b>	<b>47.84</b>	<b>178.24</b>	<b>100%</b>

Indicative Housing distribution	Potential Dwellings	% Housing Type
Separate housing	1755	67%
Semi detached /town Houses	557	21%
Flats & Apartment units	315	12%
<b>Total</b>	<b>2627</b>	<b>100%</b>

The indicative development plan envisages a central greenlink connecting the Clarkson rail and bus stations under Neerabup Road through the entire east/west extent of the development and, possibly, through to the Mindarie Keys precinct. All residential land in the development will be within 400m of the central greenlink which will connect to public amenities including a primary school.

A mixed use zone has been created close to the Clarkson rail station and the junction of Neerabup Road and Mitchell Freeway with proposed easy access from the freeway directly into this area to activate street frontages and promote economic attraction to the mixed use land and ongoing viability for business activity.

While the major north/south road system comprising Marmion Avenue, Connolly Drive and Mitchell Freeway will provide excellent regional transport connections, they also create major barriers to easy east/west and north/south access to adjacent facilities. These access issues have been dealt with in some detail in the structure plan and solutions proposed being constructively received for ongoing analysis by State agencies and the City of Wanneroo.


## Our Neighbours

Our neighbours comprise a variety of commercial, business and service activities over Neerabup Road north of the Tamala Park development. Integration with this group depends upon developing effective crossings over Neerabup Road and effective local transport systems to facilitate easy access by residents in Tamala Park.

South of the development the Mindarie Regional Council (MRC) landfill site offers unique opportunities. Post closure of the landfill the site will offer possibilities for passive and other recreation activities during the long period of site rehabilitation. The northern face of the site will potentially be available for energy generation using a combination of solar arrays, and wind turbines. The completed surface of the landfill has potential for water harvesting and recharge of aquifers and the site will provide power to the grid through use of landfill gas collected during site settlement and rehabilitation.

The TPRC and MRC are working together on a number of initiatives and the future planning of both sites to maximise benefits for the immediate and wider regional community.

On the western extremity of the development and coastal conservation reserve is being assembled that will be approximately 308 hectares in area and will be managed to maximise passive enjoyment of the area and access to the 3.7km of beachfront that adjoins the reserve. It is anticipated that there will be walking tracks to lookouts, education programs available focusing on typical coastal flora and fauna which will be preserved as part of specific conservation measures and the general BushForever policy initiated by the State Government.

On the east of the development lies Neerabup National Park which is being planned as the major north/west corridor regional park by the State Government and will be a major facility operated by the Department of Conservation & Land Management.

The extensive natural and retail commercial amenities surrounding the new Tamala Park development provides a unique setting in the northern corridor for access to services infrastructure and unique availability to natural amenities of extensive bushland and beaches.

A large, light blue circle is positioned on the right side of a solid brown background. A white arrow points from the left edge of the circle towards the text 'Future Plan', which is centered horizontally within the circle's width.

**Future Plan**



# Tamala Park Regional Council Future Plan 2007-2010

<b>Table of Contents</b>	<b>Page</b>
Section 1 - Legislative Background	xx
Section 2 - Public Consultation	xx
Section 3 - Tamala Park Regional Council (TPRC)	xx
Section 4 - Smart Growth Development	xx
Section 5 - Environmental Concerns & Responsibilities	xx
Section 6 - TPRC Project Background	xx
Section 7 - Vision	xx
Section 8 - Constraints & Opportunities	xx
Section 9 - Key Project Elements	xx
Section 10 - Statistics & Influences	xx
Section 11 - Major Projects for the Immediate Future	xx



## Legislative Background

Section 5.56 of the Local Government Act requires each local authority to prepare a Future Plan.

The Future Plan is to have a time life of at least 2 years.

Consultation is required with electors and ratepayers during the development of the local authority Future Plan.

The specific matters that the Local Government (Administration) Regulations require to be included in the Future Plan are set out in Regulation 19C which reads as follows:

- a) *In this regulation and regulation 19D:*
- 'Plan for the future'** means a Plan made under Section 5.56.
- b) *A local government is to make a Plan for the future of its district in respect of the period specified in the Plan (being at least 2 financial years).*
- c) *A Plan for the future of a district is to set out the broad objectives of the local government for the period specified in the Plan.*
- d) *A local government is to review its current Plan for the future of its district every 2 years and may modify the Plan, including extending the period the Plan is made in respect of.*
- e) *A Council is to consider a Plan, or modifications, submitted to it and is to determine\* whether or not to adopt the Plan, or the modifications, as is relevant.*  
*\* Absolute majority required*
- f) *If a Plan, or modified Plan, is adopted by the Council then the Plan or modified Plan is to apply to the district for the period of time specified in the Plan.*
- g) *A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a Plan for the future of the district, and when preparing any modifications of a Plan.*
- h) *A Plan for the future of a district is to contain a description of the involvement by the electors and ratepayers in the development of the Plan, and any modifications of the Plan.*
- i) *A local government is to ensure that a Plan for the future made in accordance with this regulation applies in respect of each financial year after the financial year ending 30 June 2006.*

## → Legislative Background (continued)

### *Regulation 19D*

#### *Notice of plan to be given*

- 1) After a plan for the future, or modifications to a plan, are adopted under regulation 19C the local government is to give local public notice in accordance with subsection (2).
- 2) The local public notice is to contain –
  - a) notification that -
    - i) a plan for the future of the district has been adopted by the Council and is to apply to the district for the period specified in the plan; and
    - ii) details of where and when the plan may be inspected;
  - or
  - b) where a plan for the future of the district has been modified -
    - i) notification that the modifications to the plan have been adopted by the Council and the plan as modified is to apply to the district for the period specified in the plan; and
    - ii) details of where and when the modified plan may be inspected.

Section 5.53 of the Local Government Act requires a summary of the Future Plan to be included in a local authority annual report.

Section 5.52 of the Local Government Act requires that the budget of a local government to be made in reference to the Future Plan.




## Public Consultation

Public consultation proposed for this Future Plan:

- Availability of Plan advertised in newspapers (for a minimum of 30 days).
- Availability of Plan advised on participant Council noticeboards and Council websites.
- Web Site for Plan and background data.
- Survey forms available in hard copy and Council websites.
- Public meeting one month after responses invited with responses by public summarised as a meeting item.
- Government agency responses canvassed.
- Participant Local Government responses canvassed.
- Consultation results and recommendations returned for TPRC review.
- The availability of the adopted plan and any modifications advertised

Comment forms are contained in Appendix 2 of this document. Comment forms providing more space and scope for responses are available on the TPRC website at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

Web response is preferred as it will aid efficient collation of input for review by the Council.

Members of the public are encouraged to forward the TPRC URL link to any other person or body that may be able to make a constructive input to the development of the Plan.


## Tamala Park Regional Council (TPRC)

The Tamala Park Regional Council (TPRC) was established under the local government act on 3 February 2006. The legislative backing for the promulgation of the TPRC is contained in section 3.61 of the Local Government Act which provides that one or more local governments may, with the Minister's approval, establish a regional local government to do things for the participants which a single local government may do under the Local Government Act.

The TPRC Council has been established with approval of the Minister on request by 7 local governments which had a joint landholding of 432 hectares of land in the municipal district of the City of Wanneroo. Following subdivision to provide for road reserves for Marmion Avenue, Connolly Drive and Neerabup Road, Lot 17 became Lot 118 Mindarie.

The land was acquired by the local authorities in 1981 to be used partially for a refuse landfill and partially as an urban development.

The owners have now transferred 90 hectares to the West Australian Planning Commission (WAPC) for incorporation in the coastal conservation reserve west of Marmion Avenue between Burns Beach and Mindarie Keys.

An area of 151 hectares is now leased to Mindarie Regional Council (MRC) for operation of a waste management facility. The MRC lease will continue until 2032.

All of the land leased to the MRC is currently zoned Regional Open Space and/or Bush Forever. An interim zoning exists for 57 hectares of land under the classification 'public utility'.

Within the MRC lease perimeter 9 telco's operate a major communications tower.

The TPRC's principal concern is directed to 180 hectares of residential and deferred urban land forming the northern part of the joint landholding and approximately 16 hectares of State Government land east of the TPRC land.

The Council is ultimately responsible to the Minister for Local Government.

The Council exists solely for the land development, although there is potential for the Council's activities to be expanded to perform joint functions for all of the local authorities making up the TPRC.

### **LEGAL OBLIGATIONS OF THE TPRC**

The TPRC is a local government operating under the Local Government Act. The TPRC has all of the responsibilities imposed upon local governments under the Act except responsibilities relating to the holding of municipal elections.



## → Tamala Park Regional Council (continued)

Public advertising in reference to major decisions, expenditures, tenders and contracts and of Council meetings are exactly the same for the TPRC as for its participant local governments.

Local Government Act section 3.61 (et sic) sets out specific matters that must be included in an Establishment Agreement in which a Regional Council's purpose and objectives are formed.

The TPRC must prepare financial reports, public agendas for its business and an annual report for its constituents. The TPRC is also required to produce periodic reports on its performance to the Department of Local Government and other regulatory authorities.

### **ESTABLISHMENT AGREEMENT**

The following is an extract from the Establishment Agreement signed by the 7 participant local authorities and approved by the Hon. Minister for Local Government.

*Region* - The TPRC is established for the Region comprising the 7 local government participants.

*Regional Purpose* - The regional purpose for which the TPRC is established is:

- a) to undertake, in accordance with the objectives, the rezoning, subdivision, development, marketing and sale of the Tamala Park Land; and
- b) to carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph (a) of this clause.

### *Objectives*

- a) The objectives of the TPRC are:
  - i) to develop and improve the value of the Land;
  - ii) to maximise, within prudent risk parameters, the financial return to the Participants;
  - ii) to balance economic, social and environmental issues; and to produce a quality development demonstrating the best urban design and development practice.

A summary of Establishment Agreement provisions is as follows:

- Clause 1: Records ownership shares in Lot 118 land and defines the portion of Lot 118 that is subject to the Tamala Park Regional Council regional purpose;
- Clause 2: Records the name of the Council - the Tamala Park Regional Council;

## Tamala Park Regional Council (continued)

- Clause 4: Records the regional purpose as:
- a) to undertake, in accordance with the objectives, the rezoning, subdivision, development, marketing and sale of the Land; and
  - b) to carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph (a) of this clause.
- Clause 5: Sets out the objectives of the Council as the following:
- to develop and improve the value of the Land;
  - to maximise, within prudent risk parameters, the financial return to the Participants;
  - to balance economic, social and environmental issues; and
  - to produce a quality development demonstrating the best urban design and development practice.
- Clause 6.1: Provides for the participants to appoint members to the Council;
- Clause 6.2: Effectively sets the normal term of office at two years expiring Friday before the normal local government election date;
- Clause 6.3: Provides for election of the Chairman and deputy chairman for (up to) 2 years by the Council;
- Clauses 6.4/6: Sets out the role of Chairman, Deputy Chairman and Council – provisions follow the roles set out in the Local Government Act;
- Clause 7: Requires participants to transfer to the Tamala Park Regional Council their interest in the 'Regional Purpose' land;
- Clause 8: Requires payment of rates to the City of Wanneroo when land is subdivided and in order for dealing;
- Clause 8: Provides that certain compensation payments received by participant Councils under the State's Bush Forever policy are assigned to the Regional Council and the circumstances when other contributions may be requested by the Tamala Park Regional Council;
- Clause 9: Deals with financial distributions to participants;
- Clause 10: Provides that the Tamala Park Regional Council may borrow funds;
- Clause 11: Deals with withdrawal conditions and essentially requires any withdrawal to be by common agreement;
- Clause 12: Provides that a participant may divest all or part of its ownership interest to other participants at market value;
- Clause 13: Deals with the winding up of the Council and the division of assets and liabilities;
- Clause 14: Deals with dispute resolution and facilitates arbitration as a last resort.
- Schedules describe participant ownership shares, number of participant members, dates of participant resolutions approving the Establishment agreement and a plan of the 'regional purpose' land.

A summary of participant shares is shown in the table following.

## Tamala Park Regional Council (continued)

Council	Project Shareholding Joint Development Shares
Town of Cambridge	1/12
City of Perth	1/12
Town of Victoria Park	1/12
Town of Vincent	1/12
City of Joondalup	2/12
City of Wanneroo	2/12
City of Stirling	4/12

A full copy of the Establishment Agreement. May be seen on the Council's website at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

Tamala Park Council members are elected by the participant Councils.

Although the Council members are representatives of their local governments, they must act for the Tamala Park Regional Council corporation when they come together as the Tamala Park Regional Council decision making body.

Decisions taken by the Council are enacted for the TPRC corporation by the TPRC Chief Executive Officer.

The corporation is the legal vehicle that is able to transact business on behalf of the interest held in the Tamala Park Regional Council by the 7 participant local authorities.

The participant local authorities are the ultimate beneficiaries of the net cash flow generated by the TPRC.

City of Wanneroo, as the local authority within which the TPRC land is located, will benefit from the TPRC providing an urban development that provides physical infrastructure, regional linkages, social opportunities and is responsive to environmental and economic issues.

The residents and wider community will benefit from the comfort and convenience fostered by the urban design guidelines for built form and from building 'Liveable Neighbourhoods' by providing for mixed land use, affordable housing, local employment, ready and safe walkable access to facilities.

The TPRC will have a special relationship with the City of Wanneroo as all of the urban development designs and programs will need to have approval or support from the City of Wanneroo as the regulatory local authority to which TPRC must apply for sanction for its statutory land planning obligations. The TPRC will also have a special relationship with the Department for Planning & Infrastructure which is a key WA government agency for approvals and coordination of WA government policies relating to new urban developments.


## Smart Growth Development

There is a world-wide movement to 'smart growth' for urban communities. Smart growth exists under a number of headings in major organisations in the United States and Europe. Many of the principles of smart growth are now being subsumed in triple bottom line initiatives being undertaken by Governments and private enterprise throughout the world.

The principle items featured in many of the smart growth policies widely practiced are the following:

- Engage regional stakeholders in envisioning a sustainable future.
- Incorporate sustainable design principles into comprehensive and general plans.
- Establish short, mid and long-term sustainability goals, objectives & evaluation criteria for development decision-making.
- Make development decisions predictable, fair and cost effective.
- Create economic incentives to encourage sustainable development.
- Develop a sustainable energy strategy with corresponding plans, policies and programs for implementation.
- Deploy sustainable energy technologies such as cogeneration, distributed generation and renewables and practice efficient energy management.
- Develop local sources of recoverable energy including municipal landfills, waste water treatment and solid waste processing facilities.
- Adopt energy efficient building standards.
- Remote mixed-use developments at densities that support regional transit.
- Create walkable neighbourhoods with a strong sense of place.
- Encourage use of alternative fuels, fleets and transit infrastructure.
- Strengthen & direct development towards existing communities.
- Preserve open space, farmland, natural beauty, habitat & critical environmental areas.
- Integrate open space throughout the urban landscape.
- Encourage compact building design.
- Create a range of housing opportunities and choices.
- Create local employment opportunities.
- Engage technology to foster community debate, cooperation and culture.

The City of Wanneroo has a smart growth philosophy and has adopted a rating scheme for measuring major developments against the criteria set out in the policy.

The City of Wanneroo website contains a link for the Smart Growth Policy from their homepage ([www.wanneroo.wa.gov.au](http://www.wanneroo.wa.gov.au)). Click Council and follow the Smart Growth link.




## Environmental Concerns & Responsibilities

There is a new awareness in all countries and communities about the need to address environmental and climate change issues.

In past years Governments and global economies have concentrated on materialism. Awareness is now about the environmental health of the planet and on finding better ways to produce and use energy and scarce resources.

From within Australia it can easily be seen that:

- World institutions and Governments
- The Australian Federal Government
- Australian State Governments
- Local governments
- Communities
- Individuals

are aligned in their focus and aspiration to:

- Recognising the possibility of environmental calamities and being willing to respond
- Seeking opportunities to become involved in meaningful projects
- Confidence that responses can be economically beneficial
- Producing better life outcomes
- Appreciation that a 'don't do anything' approach is not an option
- At the political level, that political survival is tied to taking positive actions to modify and review actions that suggest inefficiency of resource use or exacerbation of environmental health

Many countries are now expending huge sums and devoting technical effort to developing alternative energy technologies and new concepts to reduce the impact of climate change.

TPD is a green field development which is ideally placed to embrace all of the possibilities that are, or can be made, economically viable. In doing so, TPD could become a demonstration project of the possibilities available for wide scale application in other communities.

Projects available for the TPRC consideration can include projects which can bring about results such as:

- Complete energy generation self sufficiency through use of a networked PV solar grid mandated for every building within the Tamala Park development. This could be augmented by a solar array and/or wind generation and concentrator on rehabilitated land within the MRC lease and the power generated from landfill gas at the MRC site.
- Reduction of typical per person potable water use from 160kl per person by 50% through use of 2 or 3 pipe systems to all houses; water harvesting; treatment of stormwater from roadways and parking areas, supplemented by communal bores.


## Environmental Concerns & Responsibilities (continued)

- A process of ensuring energy efficient building design and the provision of energy efficient apparatus for all developments in TPD.
- Provision of sophisticated communication technology that will allow individual households to monitor their electricity and water use, including feed in resources to electricity and water recycling systems on an individual and whole TPD basis.
- The creation of public places with landscape designs targeted to assist microclimate comfort along with aesthetic appeal and low maintenance requirements.
- Government policy changes that are conducive to individual and corporate capital investment responses.
- Targeting use of alternative clean energy and environmentally sound practices.

These are just some of the benefits that can come from scaling up the emphasis of being environmentally responsible to environmental leadership and the creation of a unique identity for the new TPD community.

Within this Future Plan there are projects suggested which target possibilities for improvement of 'the environmental condition'.

The smart growth movement and the ongoing concerns about environmental matters and climate change have predicated emphasis in the vision and focus areas in the following pages to move emphasis in the TPRC planning from a predominantly economic outcome to one that is equally focused on the environmental and social bottom line.


## TPRC Project Background

Since the Perth corridor plan in 1977, the area around Tamala Park has been identified as a major residential and commercial node and the Metropolitan Region Scheme has reflected the intent for concentrated development around the major road arteries and rail station plan for the area.

Progression toward a start of the urban development of Tamala Park has been measured through a number of milestones. The most important of which are listed below:

- \* 1981 Councils acquire 432 hectares at Tamala Park for landfill and future urban development.
- \* The TPRC land is rezoned to Residential and Deferred Urban through MRS amendments 942/33A and 992/33.
- \* A Negotiated Planning Solution in 2006 provides for 238 hectares to be transferred over time to the Crown Estate.
- \* MRS and Bush Forever reserves part of the land for recreation and conservation purposes.
- \* Mindarie Regional Council takes a lease of 151 hectares until 2032.
- \* The urban land available for development by the TPRC is reduced to 180 hectares.
- \* The State Government rezones 20 hectares adjacent to the eastern boundary of the TPRC land. This land will be developed in conjunction with TPRC.
- \* The urban development front in the Perth northern corridor has now moved 15km north of Tamala Park.
- \* All necessary public utility services are provided to the Tamala Park land to facilitate subdivision.
- \* Land use and service planning by the State Government has assumed an urban development of the Tamala Park land commencing 2006/07.
- \* The residential housing market is demonstrating a strong demand for new residential lots in the northern corridor.
- \* Development of the Neerabup Industrial area will accentuate opportunities for local housing and local employment based on Tamala Park.
- \* Clarkson Rail Station opened in October 2005.
- \* Clarkson (Ocean Keys) commercial and community centre development is well advanced in 2007.


## Vision

To create an urban centre for choice, sustainability, community and opportunity.

Design in the 200 hectare development will respond to the need to future proof the community and built infrastructure to meet contemporary lifestyles, local and global concerns for the environment and the best of the Smart Growth philosophies and policies.

Project planning will respond to the site's proximity to the ocean, beach, road and rail arteries and planning will also look to opportunities arising from the site being adjoined on three sides by Bush Forever and National Park land and the Ocean Keys Commercial centre and the Mindarie Regional Council waste management facility to the south.

Distribution from land sales will be made on a progressive basis to the TPRC constituent Councils. Project life will be 10-12 years and the TPRC could be dissolved on project completion.

### **TPRC VALUES**

We value:

- The future
- The environment
- Our capacity to lead outcomes
- Equity and inclusiveness
- Consultation for community planning
- Responsiveness to community values
- Economic vitality
- Choice in housing
- Employment generation
- Community self-sustainability
- The safety of our community
- Community cohesiveness

### **KEY FOCUS AREAS**

Arising from our vision and values are these key focus areas:

- Public utility and land infrastructure
- Design for future proofing
- Economic health and outcome
- Environment/sustainability
- Return on investment
- Community development
- Communication
- Council's business environment


## Vision (continued)

### **KEY STAKEHOLDERS**

Key stakeholders will include:

- Participants of the TPRC
- City of Wanneroo (as the local authority)
- Government agencies concerned with Planning and Infrastructure provision
- Mandarie Regional Council
- Adjacent communities
- Developers, consultants and service providers

### **MAJOR GOVERNMENT POLICIES THAT WILL IMPACT THE TPRC DEVELOPMENT**

- Liveable Neighbourhoods
- Wanneroo Smart Growth
- Network City
- Wanneroo District Planning Scheme
- State Sustainability Strategy
- Metropolitan Region Scheme
- Bush Forever Policy
- Waste Management 2020
- Coastal Management Policy
- Cities for Climate Protection
- WA Greenhouse Strategies 2004 & 2007
- Agenda 21
- Telecommunications Strategy and Protocol



## Constraints & Opportunities

### CONSTRAINTS

- MRC buffer requirements
- Market demand
- Structure plan process (particularly time)
- Community concern over Mt Tamala
- Community concern over adjacent waste management facility
- Potential underground water pollutants from MRC site
- Rapid population growth
- Reducing employment ratios in northern corridor
- Loss of bush land and wet lands
- Future plan for completed MRC landfill site
- Development pressure on conservation land west of Marmion Avenue
- MRC landfill disposal site expected to operate until 2032
- Major road impediment of children crossing to schools
- 13 hectare site required for K-Yr 10 school
- Western Power substation and transmission line requirements
- Integration with surrounding built form
- Barrier effects of major roads
- Required measures for protection of flora and fauna
- Infrastructure growth demands including power, gas and water
- Priority 3 drinking water area
- Lead time for development of infrastructure
- Engaging State Government partners with development
- Location of important heritage sites
- Restrictions on easy access to surrounding POS

### OPPORTUNITIES

- To respond to climate change issues and resource use inefficiency in a model triple bottom line solution
- Unique well serviced location
- Proximity to Clarkson Rail Station
- Proximity to Ocean Keys commercial precinct
- Burns Jindalee Coastal Planning Strategy 2002
- Connections and interfaces with beach and adjacent developments
- Opportunities to retain local vegetation
- Community access to DET facilities
- 7 local authority landowners managing 2 adjacent investments
- Possible use of excavated material from MRC for development purposes
- Ability to provide for ageing population
- Affordable housing options
- To plan optimum ongoing maintenance for community infrastructure
- Transit oriented development (station and cycle ways)
- Address lack of a regional and active sporting reserve
- Plan optimum tourist leisure facilities; MRC site
- Selling a lifestyle to generate community ownership





## Constraints & Opportunities (continued)

### OPPORTUNITIES (CONTINUED)

- Contribution to biodiversity
- Adjoining 'Kings Park of the north'
- Alternate transport methods such as public transport, walking & cycling
- Provide appropriate services and facilities for long term economic benefit
- Provision of supporting communication and information technologies
- Provide and promote 'Shell' buildings
- Soft edged roads (no kerbs) as part of water sensitive design and energy saving
- Park connection through site
- Create a southern natural boundary closer to ridge line rather than the MRS arbitrary line
- Continuous east west link from station to coast
- Neerabup Park trails network to be utilised
- Ocean views
- Views sheds can be maximised from elevated land near Marmion Avenue
- Safety – major road systems
- Beach connection; dog beach
- Intensification of land uses in MRC landfill site as regional attractor
- Move some Neerabup Road traffic south with a new link
- Design for safety to provide good passive surveillance
- Involvement in coastal conservation reserve planning



## Key Project Elements

- Establishment of the Regional Council (completed)
- Negotiated Planning Solution for Bush Forever land with WAPC
- Transfer of land west of Marmion Avenue to WAPC
- Conduct of an Enquiry by Design Workshop
- Site analysis
  - \* Aboriginal heritage study
  - \* Geotechnical study
  - \* Hydrological study
  - \* Existing transport linkages
  - \* Public utility services
- Structure planning – whole site
- Public consultation for structure plan proposals
- Negotiate statutory approvals for structure plan
- Renegotiate major infrastructure and servicing plans
  - \* Marmion Avenue
  - \* Neerabup Road
  - \* Western Power substation
- Negotiate State and Federal Government supports and grants for conservation and environmental proposals
- Develop a staging plan
- Develop financial packages for Smart XXX (economic, eco friendly, environment, energy) Smart = E<sup>4</sup>
- Negotiate eco-educational school design
- Design and construct example residential and mixed use developments
- Develop contracts and tenders for project development, marketing and land sales

### STRATEGIES

- Public utility and land infrastructure
  - \* Promoting urban infrastructure that is responsive to the needs and values of the community
  - \* Providing services that support local employment and economic opportunities
  - \* Create a design/desire for use of public transport and, particularly, the Clarkson Rail node
  - \* Provide for a replacement of the communication tower function with a safe facility
  - \* Prepare and prove a plan for a potable/non potable water balance for TPD
    - ◆ Develop a plan for transitional use and long term integration of the MRC landfill with TPD
- Key design issues
  - \* Formulate a brief for the structure planning for TPD
  - \* Formulate plans for each of the major design elements to be considered in structure planning
  - \* Negotiate building design guidelines with the City of Wanneroo for inclusion in the City of Wanneroo District Scheme



## Key Project Elements (continued)

- Economic outcome
  - \* Prepare ROI studies for alternative infrastructure solutions covering capital and a 15 year maintenance cycle
  - \* Develop alternative leisure plans with social and financial return on investment analysis
  - \* Prepare a financial management plan demonstrating optional times and methods of returning value to TPRC participant Councils
- Environmental
  - \* Conserve and protect local bio diversity
  - \* Promote energy efficiency and conservation of resources as part of the development ethos
  - \* Partner with Government agencies to package active options for landowner participation in environmental programs
  - \* Develop an interface plan covering Neerabup National Park, the completed MRC landfill and the coastal conservation reserve
  - \* Promote understanding of the aboriginal and cultural heritage relevant to reserve lands
- Provide incentives for higher density housing along transit corridors
- Reward sustainable best management practices by the
- Building design & construction industries
- Reclaim & reuse, where possible, all urban “waste” waters
- Encourage use of products designed to be recycled for multiple uses

The key elements of the project seen in context of the key focus areas break down into components as follows:

- **Public Utility and Land Infrastructure**
  - \* Regional road contributions
  - \* Landform design to meet environmental sustainability needs
  - \* Connection to Clarkson Rail Station
  - \* Crossings at major road arteries
  - \* Communication network
  - \* TPD power generation grid
  - \* Communal water irrigation to public parks, reserves and residential gardens
  - \* Common trenching for services
  - \* TPD package sewerage scheme for water reuse and power generation
- **Design for Future Proofing**
  - \* Incorporation of government sustainability and environmental policies
  - \* Transit oriented design
  - \* Incorporation of Liveable Neighbourhoods and Smart Growth policies
  - \* Public place and pedestrian route social planning
  - \* Land use allocation and densities appropriate to location
  - \* Urban lot design for solar orientation
  - \* Creation of community activity around public facilities and parks
- **Economic Health and Outcome**
  - \* Optimum return on investment for owners having regard for all key focus areas
  - \* Minimising infrastructure costs having regard for sustainability issues
  - \* Sensible amortisation of community infrastructure facilities
  - \* 1:4 local employed/residential dwellings
  - \* Development of a regional attractor to promote tourism, employment and economic use of public facilities


## Key Project Elements (continued)

- **Environment/Sustainability**
  - \* Minimise energy use in development
  - \* Promote TPD independence for water and energy utilisation
  - \* Housing packages to conserve resources consistent with community expectations and responsibilities
  - \* Protection of the surrounding natural environment
  - \* Transit oriented development
- **Return on Investment**
  - \* Positive cash flows for owners within 4 years from development start
  - \* Financial benefits from public infrastructure design
  - \* Financial benefits from public infrastructure utilisation (i.e. rail, roads and leisure facilities)
  - \* Employment generation through land use and social design
- **Community Development**
  - \* Shared values through inclusion in planning decisions and land use development
  - \* Focus of activities around public facilities
  - \* Multi-use of buildings such as schools and provision of hot offices
  - \* Safe pedestrian transport routes
  - \* Compact urban design for safety and contact
- **Communication**
  - \* Community forums
  - \* Publication of plans
  - \* Community intranet
  - \* Government policy directorate involvement with TPD
- **Council's Business Environment**
  - \* Establishment of the Regional Council's office
  - \* Include State Government land at Neerabup Road/Mitchell Freeway junction
  - \* Negotiate recession of buffer with MRC
  - \* Secure rights to electricity generation MRC landfill gas plant
  - \* Renegotiate northern boundary of Bush Forever site 322
  - \* Secure feed in tariff for electricity generation
  - \* Develop financial incentive packages to promote desired building form
  - \* Develop grant/capital financing strategies for energy packages to equip residential and commercial premises
  - \* Develop community agreements on shared ownership of electricity generation and income from ownership of optical fibre grid
  - \* Negotiate communication and entertainment packages to deliver services to businesses and households in TPD

## Statistics & Influences

### POLITICAL TIMETABLE

The development of Tamala Park will occur in a timeframe of approximately 12 years.

During this period, there will be:

- 6 local government elections
- 3 state government elections
- 3 federal government elections

The table below shows the timeframes for elections:

	Local	State	Federal	TPRC
2007	X		X	X
2008		X		
2009	X			X
2010				
2011	X		X	X
2012		X		
2013	X			X
2014				
2015	X		X	X
2016		X		
2017	X			

Potentially, there will be 6 changes in the composition of the Tamala Park Regional Council during its development life.

Changes at the State Government level to Governments or policy can result in significant changes in the approval regime and development of infrastructure which will impact the TPRC development.

A growing emphasis in policy formulation around environmental matters at both State and Federal Government level, will impact expectations for local responses to urban design, conservation and sustainability issues.

The planning by the TPRC must necessarily take account of the non-controllable impetus that may result out of the change in political framework that will occur in the TPRC development timeframe.

## Statistics & Influences (continued)

### PERTH NORTH-WEST CORRIDOR GROWTH

The metropolitan region scheme sets out the major land uses and infrastructure to be provided in the north-west corridor.

The Tamala Park land is the largest undeveloped land parcel in the corridor south of Alkimos.

The State Government plan for utility services provision has advanced assuming lot production from Tamala Park at the rate of approximately 650 lots per annum and a total of 2,500 lots by 2011.

From a State Government point of view the economic viability of services such as:

- Power
- Water
- Sewerage
- Gas
- Rail
- Communication
- Road

will be significantly improved with the addition of urban development at Tamala Park.

### FINANCIAL PLANS

### COMMUNICATIONS

#### NORTH WEST CORRIDOR PROJECTED GROWTH STATISTICS

- Population NW Corridor Growth 114,000 (2006) to 215,000 (2022)
- Traffic movements NW arteries through Tamala Park 36,000 VPD
- Local employment 23%
- Age pyramid 0-14 years (25%)
- Population density 15-29 years (21%)
- Rail trips
- Water consumption 30-44 (24%)
- Electricity consumption 45-64 (21%)
- Recreation hours 65+ (9%)

#### EXPECTED STATISTICS - TAMALA PARK

- Population 67,000
- Employment targets 20%
- Water consumption supply 50% total utilisation
- Energy Main energy grid 60%
- Traffic movement 14,000 vehicles per day





## Major Projects for the Immediate Future

- Structure plan for approval under City of Wanneroo and MRS Schemes
- Rezoning deferred urban land to urban
- Acquisition of Government land near Clarkson Station
- Resolution of boundaries of POS land – Negotiated Planning Solution
- Negotiate sale of land east of Connolly Drive to Government
- Secure agreement to underground Western Power lines connecting substations
- Design and provide optical fibre conduit network contemporaneous with road construction (Neerabup Road and Connolly Drive)
- Secure approval for package sewerage scheme
- Acquire rights to electricity generated at MRC plant
- Develop future plan for closed MRC landfill site
- Resolve Neerabup Road barrier to TPRC urban development
- Explore retail value of optical fibre network for TPRC
- Explore retail utilisation of optical fibre network for community
- Conservation style grants
- Establish community reference group
- Establish environment specialist/conservation group
- Geological survey
- Aboriginal heritage study
- Financial plan
- Coastal conservation reserve input
- Advocacy
  - \* Target water consumption limits
  - \* Electricity grid management
  - \* Carpool incentives
- Establish environmental demonstration residential unit
- Develop environmental demonstration multi-use 'shell' unit
- Develop financial package for fit out of solar electricity appliances to all residents
- Develop financial package for fit out of water conservation/management appliances to all residents

## Major Projects Financial Summary

### TPRC Projected Revenue and Expenditure 2007\_2010

Proj No	2007-8	2008-9	2009-10	Future *
<b>Income</b>				
	\$	\$	\$	\$M
Interest from Investment Activities	1,055,311	1,170,000	1,200,000	
Grants for Energy/environment Projects		100,000	100,000	4
Urban Development land sales				650
Optical Fibre network Revenue				2
<b>Projected Revenue</b>	<b>1,055,311</b>	<b>1,270,000</b>	<b>1,300,000</b>	<b>656</b>
<b>Expenditure</b>				
TPRC Administration				
Governance	53,650	75,000	75,000	
Staff Related Costs	214,681	240,000	280,000	
Materials and contracts	55,600	70,000	80,000	
Structure plan Development and approval				
Structure Planning	200,000	30,000		
Aboriginal Heritage Study	20,000			
Geological Study	60,000			
Water management Plan	10,000	20,000	20,000	
Environmental and flora management plan	10,000	8,000		
MRC/ Urban Development Buffer management Plan	2,000	3,000		
General Consultancies and professional advice	25,000	25,000	25,000	#
Rezoning deferred urban land to Urban			3,000	
Acquisition of Govt near Clarkson Station	17,000	3,000		30
Resolution of POS boundaries in NPS with WAPC		1,000	4,000	
Negotiate sale or transfer of POS land (Connolly east) to WAPC				2
Secure Undergrounding Western Power Sub station Connection lines				1.7
Design Optical Fibre Network		1,000	1,000	
Provide optical Fibre backbone network				1.8
Develop Retail opportunities for optical fibre network				
Develop Electronic Services Package for TAMXXX		1,000	3,000	#
Develop (with MRC) a future plan for the completed Refuse landfill	4,000	4,000	3,000	
Resolve Neerabup Road barrier to commercial and rail services				
Explore retail utilisation of optical fibre network for community access to services		3,000	1,000	
Conservation style grants				
Establish community reference group	1,000	3,000	3,000	#
Establish environment specialist/conservation group	1,000	1,000	1,000	#
Financial Plan Urban Development and services	2,000	1,000		#
Financial and Implementation package for Eco equipment /services	1,000	3,000		#
Financial Plan TPRC participants Cash Flow				
Coastal conservation reserve input to WAPC Management Plan	1,000	1,000		
Advocacy	1,000	2,000	1,000	#
Target water consumption limits		1,000	1,000	
Electricity grid management		1,000	1,000	
Electricity feed-in tariffs		4,000	4,000	
Carpool incentives		500	1,000	
Transit study intra TPRC Site		1,000	1,000	#
Establish TPRC on site Eco-Demo Office				0.4
Establish environmental demonstration residential unit				0.4
Develop environmental demonstration multi-use 'shell' unit				0.8
Develop financial package for fit out of solar electricity appliances to	500	5,000		#
Develop financial package for fit out of water conservation/management appliances to		500	1,000	#
Urban Development Infrastructure/lot formation and servicing				234
<b>Projected Expenditure</b>	<b>679,431</b>	<b>508,000</b>	<b>509,000</b>	<b>271</b>
Net Expenditure ( Surplus)	\$ 375,880	\$ 762,000	\$ 791,000	\$ 385

# indicates continuing expenditure requirement

\* Indicative for trend only- options will result from planning



# Tamala Park Regional Council Future Plan 2007-2010

<b>Appendix</b>	<b>Page</b>
Appendix 1 - Conceptual Design Plan (under review)	xx
Appendix 2 - Comment forms	xx
Appendix 3 - TPRC Subject Site	xx



Under Review



3184-001 March 2007

Scale: 1:5,000 (A1:10,000@A3)  
Source: Whelan Licensed Surveyors

0 100 200 300 400m

**LEGEND**

	REALIGNMENT OF NEERABUP ROAD		TRAFFIC CALMING ZONES
	MULTI CHOICE LIVING		CENTRAL GREEN LINK/CORRIDOR
	TAMALA CENTRAL LIVING		VEHICULAR ACCESS AND PARKING
	TOURISM NODE		SINCE BANK OF THE MURRAY REGIONAL RECREATION
	LANDFORM RESPONSIVE LIVING		PUBLIC OPEN SPACE
	CONSERVATION LIVING		VEHICULAR ACCESS AND PARKING
	LIVE WORK DEVELOPMENTS		TRAFFIC CALMING ZONES
	EMPLOYMENT		CENTRAL GREEN LINK/CORRIDOR
	ADDITIONAL HERITAGE TOURISM AND LIVING		VEHICULAR ACCESS AND PARKING
	TOURISM AND LIVING		SINCE BANK OF THE MURRAY REGIONAL RECREATION
	COMMUNITY SERVICES		PUBLIC OPEN SPACE
	TAMALA CENTRAL		VEHICULAR ACCESS AND PARKING

**FIGURE 6.1**

**CONCEPTUAL DESIGN PLAN**

**TAMALA PARK**

**koltasz smith**

TOWN PLANNING • PROJECT MANAGEMENT  
URBAN DESIGN • DEVELOPMENT CONSULTING

PERTH Tel: (08) 9486 2222 Email: perth@kmsap.com.au

# Comment Forms

Comments will be kept confidential

## Section 1

### Legislative Background

I would like to make the following comment(s):

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## Section 2

### Public Consultation

I would like to make the following comment(s):

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## Section 3

### Tamala Park Regional Council (TPRC)

I would like to make the following comment(s):

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## Section 4

### Smart Growth Development

I would like to make the following comment(s):

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Please provide contact details (all details will remain confidential )

Name:

Position:

Organisation:

Email Address:

Internet lodgement (preferred) is available at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

This will assist consolidation of results.

# Comment Forms

Comments will be kept confidential

## Environmental Concerns & Responsibilities

Section 5

I would like to make the following comment(s):

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## TPRC Project Background

Section 6

I would like to make the following comment(s):

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## Vision

Section 7

I would like to make the following comment(s):

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## Constraints & Opportunities

Section 8

I would like to make the following comment(s):

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Please provide contact details (all details will remain confidential )

Name:

Position:

Organisation:

Email Address:

Internet lodgement (preferred) is available at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

*This will assist consolidation of results.*



# Comment Forms

Comments will be kept confidential

## Section 9

### Key Project Elements

I would like to make the following comment(s):

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## Section 10

### Statistics & Influences

I would like to make the following comment(s):

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## Section 11

### Major Projects for the Immediate Future

I would like to make the following comment(s):

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Please provide contact details (all details will remain confidential )

Name:

Position:

Organisation:

Email Address:

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*This will assist consolidation of results.*









**Financial & Audit Report**



# Tamala Park Regional Council Financial Report For the year ended 30 June 2009

<b>Table of Contents</b>	<b>Page</b>
Statement by Chief Executive Officer	xx
Income Statement by Nature or Type	xx
Income Statement by Program	xx
Balance Sheet	xx
Statement of Changes in Equity	xx
Cash Flow Statement	xx
Notes to and Forming part of the Financial Report	xx
Local Government Financial Ratios	xx
Independent Audit Report	xx

**TAMALA PARK REGIONAL COUNCIL**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2009**

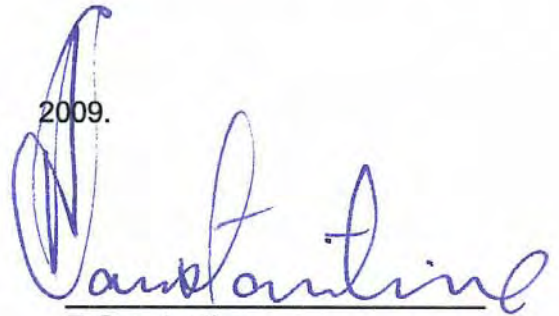
**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Tamala Park Regional Council being the annual financial report and other information for the financial year ended 30th June 2009 are in my opinion properly drawn up to present fairly the financial position of the Tamala Park Regional Council at 30th June 2009 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed on the *21<sup>st</sup>* day of *September* 2009.



**R Constantine**  
Chief Executive Officer

**TAMALA PARK REGIONAL COUNCIL  
INCOME STATEMENT  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Interest Earnings	2(a)	1,054,193	1,053,095	1,221,534
Other Revenue		680	0	5,644
		<u>1,054,873</u>	<u>1,053,095</u>	<u>1,227,178</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(263,453)	(328,410)	(234,632)
Materials and Contracts				
Professional Consulting Fees		(642,045)	(1,047,200)	(44,630)
Other		(29,925)	(96,052)	(19,032)
Depreciation on Non-Current Assets	2(a)	(4,847)	(4,502)	(3,221)
Loss on Disposal of Assets	18	(140)	0	0
Insurance Expenses		(3,649)	(4,250)	(2,661)
Other Expenditure		(98,500)	(114,000)	(42,766)
		<u>(1,042,559)</u>	<u>(1,594,414)</u>	<u>(346,942)</u>
		12,314	(541,319)	880,236
<b>NET RESULT</b>		<u>12,314</u>	<u>(541,319)</u>	<u>880,236</u>

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



**TAMALA PARK REGIONAL COUNCIL  
INCOME STATEMENT  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding		1,054,193	1,053,095	1,227,023
Other Property and Services		680	0	155
	2 (a)	<u>1,054,873</u>	<u>1,053,095</u>	<u>1,227,178</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Governance		(98,500)	(114,000)	(42,766)
Other Property and Services		(944,059)	(1,480,414)	(304,176)
	2 (a)	<u>(1,042,559)</u>	<u>(1,594,414)</u>	<u>(346,942)</u>
<b>NET RESULT</b>		<u>12,314</u>	<u>(541,319)</u>	<u>880,236</u>

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

**TAMALA PARK REGIONAL COUNCIL  
BALANCE SHEET  
AS AT 30TH JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	17,342,514	17,300,828
Trade and Other Receivables	4	71,431	81,497
<b>TOTAL CURRENT ASSETS</b>		<u>17,413,945</u>	<u>17,382,325</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	5	14,918	17,414
<b>TOTAL NON-CURRENT ASSETS</b>		<u>14,918</u>	<u>17,414</u>
<b>TOTAL ASSETS</b>	12	<u>17,428,863</u>	<u>17,399,739</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	6	85,989	22,736
Provisions	7	44,716	20,338
<b>TOTAL CURRENT LIABILITIES</b>		<u>130,705</u>	<u>43,074</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	7	2,429	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,429</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>		<u>133,134</u>	<u>43,074</u>
<b>NET ASSETS</b>		<u>17,295,729</u>	<u>17,356,665</u>
<b>EQUITY</b>			
Retained Surplus		1,074,291	1,135,227
Contributed Equity		16,221,438	16,221,438
<b>TOTAL EQUITY</b>		<u>17,295,729</u>	<u>17,356,665</u>

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

**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2008		1,135,227	332,133
Distribution to Participants (Rates Equiv)		(73,250)	(77,142)
Net Result		12,314	880,236
Balance as at 30 June 2009		<u>1,074,291</u>	<u>1,135,227</u>
<b>CONTRIBUTED EQUITY</b>			
Balance as at 1 July 2008		16,221,438	16,221,438
Contribution From Member Councils		0	0
Balance as at 30 June 2009	2 (b)	<u>16,221,438</u>	<u>16,221,438</u>
<b>TOTAL EQUITY</b>		<u><u>17,295,729</u></u>	<u><u>17,356,665</u></u>

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

**TAMALA PARK REGIONAL COUNCIL  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Interest Earnings		1,064,259	1,131,671	1,145,200
Goods and Services Tax		30,406	160,000	7,692
Other Revenue		24,186	0	6,206
		<u>1,118,851</u>	<u>1,291,671</u>	<u>1,159,098</u>
<b>Payments</b>				
Employee Costs		(235,233)	(349,969)	(214,294)
Materials and Contracts				
Professional Consulting Fees		(642,045)	(1,047,200)	(44,630)
Other		(29,925)	(117,567)	(7,482)
Insurance Expenses		(3,649)	(4,250)	(2,661)
Goods and Services Tax		(53,912)	(160,000)	(8,754)
Other Expenditure		(36,660)	(114,000)	(162,766)
		<u>(1,001,424)</u>	<u>(1,792,986)</u>	<u>(440,587)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	8(b)	<u>117,427</u>	<u>(501,315)</u>	<u>718,511</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment		<u>(2,491)</u>	<u>* 0</u>	<u>(17,528)</u>
<b>Net Cash Provided By (Used In) Investing Activities</b>		(2,491)	0	(17,528)
<b>Cash Flows from Financing Activities</b>				
<b>Distribution to Participants</b>		<u>(73,250)</u>	<u>(80,992)</u>	<u>(77,142)</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		(73,250)	(80,992)	(77,142)
<b>Net Increase (Decrease) in Cash Held</b>		41,686	(582,307)	623,841
Cash at Beginning of Year		17,300,828	17,300,828	16,676,987
<b>Cash and Cash Equivalents at the End of the Year</b>	8(a)	<u><u>17,342,514</u></u>	<u><u>16,718,521</u></u>	<u><u>17,300,828</u></u>

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

\*Note The figures in the 2009 Budget Column excluded proposed acquisition and assets for the amount of \$4,007,950 which were shown in Note 3 of the budget and in the appendix to the budget adopted by the Council on 18 Aug 2008, and also in the budget provided to the DLGRD.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

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

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

**Critical Accounting Estimates**

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Goods and Services Tax**

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

**(d) Cash and Cash Equivalents**

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

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

**(e) Trade and Other Receivables**

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

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Inventories**

***General***

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

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

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

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

**(g) Fixed Assets**

***Initial Recognition***

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

***Revaluation***

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

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Depreciation of Non-Current Assets**

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

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

Computer Equipment	4 years
Printers, Photocopiers and Scanners	5 years
Furniture and Equipment	4 to 10 years
Floor Coverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets**

***Classification***

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

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

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

*(ii) Loans and receivables*

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

*(iii) Held-to-maturity investments*

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

*(iv) Available-for-sale financial assets*

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

***Recognition and derecognition***

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

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets (Continued)**

***Subsequent measurement***

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

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

***Impairment***

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

**(j) Estimation of Fair Value**

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

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

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

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

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Impairment**

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

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

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

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

**(n)**

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

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

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

***Borrowing Costs***

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Provisions**

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

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

**(p) Leases**

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

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

**(q) Joint Venture**

Any interest in a joint venture would be recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement.

**(r) Rates, Grants, Donations and Other Contributions**

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.

**(s) Superannuation**

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

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

**(u) Rounding Off Figures**

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

**(v) Comparative Figures**

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

**(w) 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.

**(x) Rates**

The Tamala Park Regional Council does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in these financial statements.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2009

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

Title and Topic	Issued	Applicable (*)	Impact
(i) AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8	February 2007	1 January 2009	Nil – The Standard is not applicable to not-for-profit entities.
(ii) Revised AASB 123 Borrowing Costs (includes AASB 2009-1) and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]	June 2007 and April 2009	1 January 2009	Nil – There have been two revisions to the Standard. The first removed the option to expense all borrowing costs and required the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. The second (AASB2009-1) reinstated the choice to either expense or capitalise in the case of not-for-profit entities. There will be no impact on the financial report of the Council as it already capitalises borrowing costs relating to qualifying assets and will continue to do so.
(iii) Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	September 2007 and December 2007	1 January 2009	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of Financial Position), being as at the beginning of the comparative period.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(iv) AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 January 2009	Nil – The revisions are part of the AASBs annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs.
AASB 2008-6 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 July 2009	The revisions embodied in these standards relate largely to terminology or editorial comments and will have a minimal effect on the accounting practices of the Council.
(v) AASB 2008-11 Amendments to Australian Accounting Standard – Business Considerations Among Not-for-Profit Entities	November 2008	1 July 2009	It is not anticipated the more significant changes will have any effect on the financial report as the topics are not relevant to the operations of the Council.
(vi) AASB 2008-1 Amendments to Australian Accounting Standard – Share-Based Payments: Vesting Conditions and Cancellations	February 2008	1 January 2009	Nil – Whilst this standard has the effect of applying AASB 3 Business Combinations to the Not-for-Profit sector, specific provisions are provided in respect of local government. These specific provisions are very similar to the previous requirements of AAS 27.
AASB 2008-2 Amendments to Australian Accounting Standards Puttable Financial Instruments and Obligations Arising on Liquidation	March 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

Title and Topic (vi) (Continued)	Issued	Applicable (*)	Impact
AASB 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127	March 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2007-7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	July 2008	1 January 2009	'''
AASB 2008-8 Amendments to Australian Accounting Standards – Eligible Hedged Items	August 2008	1 July 2009	'''
AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101	September 2008	1 January 2009	'''
AASB 2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	'''
Interpretation 1 – Changes in Existing, Decommissioning, Restoration and Similar Liabilities	June 2008	1 January 2009	'''



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

Title and Topic (vi) (Continued)	Issued	Applicable (*)	Impact
Interpretation 12 – Service Concession Arrangements	June 2007	1 January 2009	
Interpretation 15 – Agreements for the Construction of Real Estate	August 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
Interpretation 16 – Hedges of a Net Investment in a Foreign Operation	August 2008	1 October 2008	""
Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	""
Interpretation 18 – Transfers of Assets from Customers	March 2009	Ending 1 July 2009	""

**Notes:**

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**2. REVENUES AND EXPENSES**

<b>(a) Result from Ordinary Activities</b>	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
The Result from Ordinary Activities includes:		
(i) Charging as an Expense:		
<b>Auditors Remuneration</b>		
- Audit	8,050	6,050
- Other Services	0	0
<b>Depreciation</b>		
Furniture and Equipment	4,847	3,221
	<u>4,847</u>	<u>3,221</u>
(ii) Crediting as Revenue:		
	<b>2009</b>	<b>2009</b>
	<b>\$</b>	<b>Budget</b>
		<b>\$</b>
<b>Interest Earnings</b>		
Investments		
- Municipal	1,054,193	1,221,534
	<u>1,054,193</u>	<u>1,221,534</u>
	<u>1,054,193</u>	<u>1,221,534</u>



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

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

**(b) Statement of Objective**

The Regional Council has a specific regional purpose which is:

- a) to undertake, in accordance with the objectives, the rezoning, subdivision, development, marketing and sale of the land comprising the developable portion of Lot 118 Mindarie; and
- b) to carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph a).

The objectives of the Regional Council are:

- 1. To develop and improve the value of the land.
- 2. To maximise, with prudent risk parameters, the financial return to the Participants.
- 3. To balance economic, social and environmental issues; and
- 4. To produce a quality development demonstrating the best urban design and development practice.

The participation of the member councils is as follows:

<b>Council</b>	<b>Contributed Equity 2009</b>	<b>Contributed Equity 2008</b>
Town of Victoria Park	1,351,787	1,351,787
City of Perth	1,351,787	1,351,787
Town of Cambridge	1,351,787	1,351,787
City of Joondalup	2,703,573	2,703,573
City of Wanneroo	2,703,573	2,703,573
Town of Vincent	1,351,787	1,351,787
City of Stirling	5,407,144	5,407,144
<b>TOTAL</b>	<b>16,221,438</b>	<b>16,221,438</b>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	17,342,514	17,300,828
	<u>17,342,514</u>	<u>17,300,828</u>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Interest Receivable	46,925	78,935
Accounts Receivable Other	0	500
GST Receivable	23,506	1,062
Accommodation Bond City of Stirling	1,000	1,000
	<u>71,431</u>	<u>81,497</u>
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>		
Furniture and Equipment - Cost	22,978	20,718
Less Accumulated Depreciation	<u>(8,060)</u>	<u>(3,304)</u>
	14,918	17,414
	<u>14,918</u>	<u>17,414</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**5. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Movements in Carrying Amounts**

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

	<b>Furniture &amp; Equipment \$</b>	<b>Total \$</b>
Balance as at 1 July 2008	17,414	17,414
Additions	2,491	2,491
(Disposals)	(140)	(140)
Depreciation (Expense)	(4,847)	(4,847)
Balance as at 30 June 2009	<u>14,918</u>	<u>14,918</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>6. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	75,177	7,749
PAYG Liability	3,600	9,188
Accrued Salaries and Wages	7,212	5,799
	<u>85,989</u>	<u>22,736</u>
<b>7. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	31,531	20,338
Provision for Long Service Leave	13,185	0
	<u>44,716</u>	<u>20,338</u>
<b>Non-Current</b>		
Provision for Long Service Leave	2,429	0
	<u>2,429</u>	<u>0</u>



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**8. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	<b>2009 \$</b>	<b>2009 Budget \$</b>	<b>2008 \$</b>
Cash and Cash Equivalents	<u>17,342,514</u>	<u>12,671,566</u>	<u>17,300,828</u>

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

Net Result	12,314	(541,319)	880,236
Depreciation	4,847	4,502	3,221
(Profit)/Loss on Sale of Asset	140	0	0
(Increase)/Decrease in Receivables	10,066	(4,503)	(76,834)
Increase/(Decrease) in Payables	61,840	0	(108,450)
Increase/(Decrease) in Employee Provisions	28,220	0	20,338
<b>Net Cash from Operating Activities</b>	<u>117,427</u> NB*	<u>(541,320)</u>	<u>718,511</u>

NB \* This figure in the original budget was shown as \$501,315 and has been adjusted consequent upon additional expenditure approved for the 2008-09 budget year

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	0	0
Bank Overdraft at Balance Date	0	0
Credit Card limit	0	0
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>
<b>Total Amount of Credit Unused</b>	<u>0</u>	<u>0</u>

**9. CONTINGENT LIABILITIES**

There were no contingent liabilities at balance date.

**10. CAPITAL AND LEASING COMMITMENTS**

There were no leasing or capital commitments at 30 June 2009.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**11. JOINT VENTURE**

The Regional Council did not participate in any joint ventures with other entities.

**12. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

General Purpose Funding	71,431	80,497
Other Property and Services	14,918	18,414
Unallocated	<u>17,342,514</u>	<u>17,300,828</u>
	<u><u>17,428,863</u></u>	<u><u>17,399,739</u></u>

	2009	2008	2007
<b>13. FINANCIAL RATIOS</b>			
Current Ratio	133:1	403:1	127:1
Untied Cash to Unpaid Trade Creditors Ratio	220:1	93:1	37630:1
Debt Ratio	0.008	0.002	0.010
Debt Service Ratio	0.000	0.000	0.000
Gross Debt to Revenue Ratio	0.000	0.000	0.000
Gross Debt to Economically Realisable Assets Ratio	0.000	0.000	0.000
Rate Coverage Ratio	0.000	0.000	0.000
Outstanding Rates Ratio	0.000	0.000	0.000

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Unpaid Trade Creditors Ratio	$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$
Debt Ratio	$\frac{\text{total liabilities}}{\text{total assets}}$
Debt Service Ratio	$\frac{\text{debt service cost}}{\text{available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{gross debt}}{\text{total revenue}}$
Gross Debt to Economically Realisable Assets Ratio	$\frac{\text{gross debt}}{\text{economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{net rate revenue}}{\text{operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{rates outstanding}}{\text{rates collectable}}$

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**14. RATING INFORMATION - 2008/09 FINANCIAL YEAR**

Being a Regional Council, no rates were raised during the year ended 30 June 2009.

**15. SERVICE CHARGES**

No Service Charges were raised during the year ended 30 June 2009.

**16. DISCOUNTS, INCENTIVES, CONCESSIONS & WRITE -OFFS - 2008/09 FINANCIAL YEAR**

There were no discounts, incentives, concessions or write-offs during the year ended 30 June 2009.

**17. TRUST**

The Regional Council does not hold any funds in trust on behalf of third parties.

**18. DISPOSALS OF ASSETS - 2008/09 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Computer (Write Off)	140	0	0	0	(140)	0
	140	0	0	0	(140)	0

The Regional Council holds no funds in reserve.

**20. INFORMATION ON BORROWINGS**

The Regional Council has no borrowings for the period ended 30 June 2009.

**21. COUNCILLORS' REMUNERATION**

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

	2009 \$	2009 Budget \$	2008 \$
Mayoral Allowance	6,000	6,000	3,000
Deputy Mayoral Allowance	1,500	1,500	750
Composite Allowance	91,000	91,000	39,016
	<u>98,500</u>	<u>98,500</u>	<u>42,766</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**22. EMPLOYEES' REMUNERATION**

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

Salary Range \$	2009	2008
150,000 - 159,999	0	1
170,000 - 179,999	1	0

**23. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

2009	2008
<u>2</u>	<u>2</u>

**24. MAJOR LAND TRANSACTIONS**

No Major Land Transactions occurred in the 2008-09 financial year.

However, development of land for an urban community is one of the fundamental purposes cited in the establishment agreement for the Regional Council and will compromise a Major Land Transaction in future years.

**25. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings or major trading undertakings during the 2008/09 financial year.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT**

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

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

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

The Council held the following financial instruments at balance date:

	<b>Carrying Value</b>		<b>Fair Value</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>				
Cash and cash equivalents	17,342,514	17,300,828	17,342,514	17,300,828
Receivables	71,431	81,497	71,431	81,497
	<u>17,413,945</u>	<u>17,382,325</u>	<u>17,413,945</u>	<u>17,382,325</u>
<b>Financial Liabilities</b>				
Payables	85,989	22,736	85,989	22,736
	<u>85,989</u>	<u>22,736</u>	<u>85,989</u>	<u>22,736</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)**  
**(a) Cash and Cash Equivalents**

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

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

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

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

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

	<b>30-Jun-09</b>	<b>30-Jun-08</b>
	<b>\$</b>	<b>\$</b>
Impact of a 10% (*) movement in price of investments:		
- Equity	1,752,823	1,694,479
- Income Statement	1,752,823	1,694,479
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	175,282	169,448
- Income Statement	175,282	169,448

**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.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)**  
**(b) Receivables**

Council's major receivables interest revenue. Credit risk on interest revenue is minimised by restricting the deposit of cash in Authorised Deposit taking institutions which are subject to Prudential Standards and criteria under the Banking Act 1959.

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

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

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

	<b>30-Jun-09</b>	<b>30-Jun-08</b>
Percentage of Receivables		
- Current	100.00%	100.00%
- Overdue	0.00%	0.00%

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)**  
**(c) Payables**

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

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

	<u>2009</u>	<u>2008</u>			
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Payables	85,989	0	0	85,989	85,989
Borrowings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>85,989</u>	<u>0</u>	<u>0</u>	<u>85,989</u>	<u>85,989</u>
Payables	22,736	0	0	22,736	22,736
Borrowings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>22,736</u>	<u>0</u>	<u>0</u>	<u>22,736</u>	<u>22,736</u>

**INDEPENDENT AUDIT REPORT**

**TO: MEMBERS OF TAMALA PARK REGIONAL COUNCIL**

**Report on the Financial Report**

We have audited the financial report of the Tamala Park Regional Council, which comprises the Balance Sheet as at 30 June 2009 and the Income Statement, Statement of Changes in Equity, Cash Flow Statement and the notes to and forming part of the financial report for the year ended on that date.

**The Responsibility of the Council for the Financial Report**

The Council is responsible for the preparation and fair presentation of the financial report in accordance 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). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 the 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 followed applicable independence requirements of Australian professional ethical pronouncements.



**Auditor's Opinion**

In our opinion, the financial report of the Tamala Park Regional Council:

- (i) gives a true and fair view of the financial position of the Tamala Park Regional Council as at 30 June 2009 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

**Statutory Compliance**

We did not during the course of our audit become aware of any instances where the Council did not comply with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

  
\_\_\_\_\_  
MACRI PARTNERS  
CERTIFIED PRACTISING ACCOUNTANTS  
28 THOROGOOD STREET  
BURSWOOD WA 6100

  
\_\_\_\_\_  
A MACRI  
PARTNER

PERTH  
DATED THIS 30<sup>TH</sup> DAY OF SEPTEMBER 2009.







## Tamala Park Regional Council

Tamala Park Regional Council (TPRC) has been formed by 7 local governments which are joint owners of the Tamala Park land:

- Town of Cambridge
- City of Joondalup
- City of Perth
- City of Stirling
- Town of Victoria Park
- Town of Vincent
- City of Wanneroo

Room 3

Scarborough Civic Centre

173 Gildercliffe Street

Scarborough WA 6019

Phone: (08) 9245 1368

Email: [mail@tamalapark.wa.gov.au](mailto:mail@tamalapark.wa.gov.au)

Website: [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au)

**TAMALA PARK REGIONAL COUNCIL**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2009**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Income Statement by Nature or Type	3
Income Statement by Program	4
Balance Sheet	5
Statement of Changes in Equity	6
Cash Flow Statement	7
Notes to and Forming Part of the Financial Report	8 to 32
Independent Audit Report	

**TAMALA PARK REGIONAL COUNCIL**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 30TH JUNE 2009**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Tamala Park Regional Council being the annual financial report and other information for the financial year ended 30th June 2009 are in my opinion properly drawn up to present fairly the financial position of the Tamala Park Regional Council at 30th June 2009 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

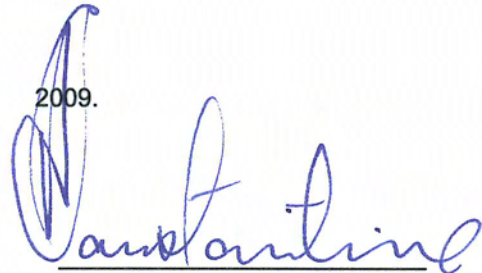
Signed on the

*21<sup>st</sup>*

day of

*September*

2009.



R Constantine  
Chief Executive Officer

**TAMALA PARK REGIONAL COUNCIL  
INCOME STATEMENT  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Interest Earnings	2(a)	1,054,193	1,053,095	1,221,534
Other Revenue		680	0	5,644
		<u>1,054,873</u>	<u>1,053,095</u>	<u>1,227,178</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(263,453)	(328,410)	(234,632)
Materials and Contracts				
Professional Consulting Fees		(642,045)	(1,047,200)	(44,630)
Other		(29,925)	(96,052)	(19,032)
Depreciation on Non-Current Assets	2(a)	(4,847)	(4,502)	(3,221)
Loss on Disposal of Assets	18	(140)	0	0
Insurance Expenses		(3,649)	(4,250)	(2,661)
Other Expenditure		(98,500)	(114,000)	(42,766)
		<u>(1,042,559)</u>	<u>(1,594,414)</u>	<u>(346,942)</u>
		12,314	(541,319)	880,236
<b>NET RESULT</b>		<u><u>12,314</u></u>	<u><u>(541,319)</u></u>	<u><u>880,236</u></u>

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

**TAMALA PARK REGIONAL COUNCIL  
INCOME STATEMENT  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding		1,054,193	1,053,095	1,227,023
Other Property and Services		<u>680</u>	<u>0</u>	<u>155</u>
	2 (a)	1,054,873	1,053,095	1,227,178
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Governance		(98,500)	(114,000)	(42,766)
Other Property and Services		<u>(944,059)</u>	<u>(1,480,414)</u>	<u>(304,176)</u>
	2 (a)	(1,042,559)	(1,594,414)	(346,942)
<b>NET RESULT</b>		<u><u>12,314</u></u>	<u><u>(541,319)</u></u>	<u><u>880,236</u></u>

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



**TAMALA PARK REGIONAL COUNCIL  
BALANCE SHEET  
AS AT 30TH JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	17,342,514	17,300,828
Trade and Other Receivables	4	<u>71,431</u>	<u>81,497</u>
<b>TOTAL CURRENT ASSETS</b>		<u>17,413,945</u>	<u>17,382,325</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	5	<u>14,918</u>	<u>17,414</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>14,918</u>	<u>17,414</u>
<b>TOTAL ASSETS</b>	12	<u>17,428,863</u>	<u>17,399,739</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	6	85,989	22,736
Provisions	7	<u>44,716</u>	<u>20,338</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>130,705</u>	<u>43,074</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	7	<u>2,429</u>	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,429</u>	0
<b>TOTAL LIABILITIES</b>		<u>133,134</u>	<u>43,074</u>
<b>NET ASSETS</b>		<u>17,295,729</u>	<u>17,356,665</u>
<b>EQUITY</b>			
Retained Surplus		1,074,291	1,135,227
Contributed Equity		<u>16,221,438</u>	<u>16,221,438</u>
<b>TOTAL EQUITY</b>		<u>17,295,729</u>	<u>17,356,665</u>

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

**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2008		1,135,227	332,133
Distribution to Participants (Rates Equiv)		(73,250)	(77,142)
Net Result		12,314	880,236
Balance as at 30 June 2009		<u>1,074,291</u>	<u>1,135,227</u>
<b>CONTRIBUTED EQUITY</b>			
Balance as at 1 July 2008		16,221,438	16,221,438
Contribution From Member Councils		0	0
Balance as at 30 June 2009	2 (b)	<u>16,221,438</u>	<u>16,221,438</u>
<b>TOTAL EQUITY</b>		<u><u>17,295,729</u></u>	<u><u>17,356,665</u></u>

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

**TAMALA PARK REGIONAL COUNCIL  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2009 \$	2009 Budget \$	2008 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Interest Earnings		1,064,259	1,131,671	1,145,200
Goods and Services Tax		30,406	160,000	7,692
Other Revenue		24,186	0	6,206
		<u>1,118,851</u>	<u>1,291,671</u>	<u>1,159,098</u>
<b>Payments</b>				
Employee Costs		(235,233)	(349,969)	(214,294)
Materials and Contracts				
Professional Consulting Fees		(642,045)	(1,047,200)	(44,630)
Other		(29,925)	(117,567)	(7,482)
Insurance Expenses		(3,649)	(4,250)	(2,661)
Goods and Services Tax		(53,912)	(160,000)	(8,754)
Other Expenditure		(36,660)	(114,000)	(162,766)
		<u>(1,001,424)</u>	<u>(1,792,986)</u>	<u>(440,587)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	8(b)	<u>117,427</u>	<u>(501,315)</u>	<u>718,511</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment		<u>(2,491)</u>	<u>* 0</u>	<u>(17,528)</u>
<b>Net Cash Provided By (Used In) Investing Activities</b>		(2,491)	0	(17,528)
<b>Cash Flows from Financing Activities</b>				
Distribution to Participants		<u>(73,250)</u>	<u>(80,992)</u>	<u>(77,142)</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		(73,250)	(80,992)	(77,142)
<b>Net Increase (Decrease) in Cash Held</b>		41,686	(582,307)	623,841
Cash at Beginning of Year		17,300,828	17,300,828	16,676,987
<b>Cash and Cash Equivalents at the End of the Year</b>	8(a)	<u><u>17,342,514</u></u>	<u><u>16,718,521</u></u>	<u><u>17,300,828</u></u>

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

\*Note The figures in the 2009 Budget Column excluded proposed acquisition and assets for the amount of \$4,007,950 which were shown in Note 3 of the budget and in the appendix to the budget adopted by the Council on 18 Aug 2008, and also in the budget provided to the DLGRD.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

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

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

**Critical Accounting Estimates**

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Goods and Services Tax**

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

**(d) Cash and Cash Equivalents**

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

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

**(e) Trade and Other Receivables**

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

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Inventories**

***General***

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

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

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

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

**(g) Fixed Assets**

***Initial Recognition***

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

***Revaluation***

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

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Depreciation of Non-Current Assets**

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

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

Computer Equipment	4 years
Printers, Photocopiers and Scanners	5 years
Furniture and Equipment	4 to 10 years
Floor Coverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets**

***Classification***

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

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

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

*(ii) Loans and receivables*

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

*(iii) Held-to-maturity investments*

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

*(iv) Available-for-sale financial assets*

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

***Recognition and derecognition***

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

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets (Continued)**

***Subsequent measurement***

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

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

***Impairment***

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

**(j) Estimation of Fair Value**

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

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

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

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

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Impairment**

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

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

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

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

**(n)**

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

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

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

***Borrowing Costs***

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

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Provisions**

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

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

**(p) Leases**

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

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

**(q) Joint Venture**

Any interest in a joint venture would be recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement.

**(r) Rates, Grants, Donations and Other Contributions**

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.

**(s) Superannuation**

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

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

**(u) Rounding Off Figures**

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

**(v) Comparative Figures**

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

**(w) 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.

**(x) Rates**

The Tamala Park Regional Council does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in these financial statements.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2009

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

	<b>Title and Topic</b>	<b>Issued</b>	<b>Applicable (*)</b>	<b>Impact</b>
(i)	AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8	February 2007	1 January 2009	Nil – The Standard is not applicable to not-for-profit entities.
(ii)	Revised AASB 123 Borrowing Costs (includes AASB 2009-1) and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]	June 2007 and April 2009	1 January 2009	Nil – There have been two revisions to the Standard. The first removed the option to expense all borrowing costs and required the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. The second (AASB2009-1) reinstated the choice to either expense or capitalise in the case of not-for-profit entities. There will be no impact on the financial report of the Council as it already capitalises borrowing costs relating to qualifying assets and will continue to do so.
(iii)	Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	September 2007 and December 2007	1 January 2009	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of Financial Position), being as at the beginning of the comparative period.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(iv) AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 January 2009	Nil – The revisions are part of the AASBs annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs.
AASB 2008-6 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 July 2009	The revisions embodied in these standards relate largely to terminology or editorial comments and will have a minimal effect on the accounting practices of the Council.  It is not anticipated the more significant changes will have any effect on the financial report as the topics are not relevant to the operations of the Council.
(v) AASB 2008-11 Amendments to Australian Accounting Standard – Business Considerations Among Not-for-Profit Entities	November 2008	1 July 2009	Nil – Whilst this standard has the effect of applying AASB 3 Business Combinations to the Not-for-Profit sector, specific provisions are provided in respect of local government. These specific provisions are very similar to the previous requirements of AAS 27.
(vi) AASB 2008-1 Amendments to Australian Accounting Standard – Share-Based Payments: Vesting Conditions and Cancellations	February 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2008-2 Amendments to Australian Accounting Standards Puttable Financial Instruments and Obligations Arising on Liquidation	March 2008	1 January 2009	

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

Title and Topic	Issued	Applicable (*)	Impact
(vi) (Continued)			
AASB 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127	March 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2007-7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	July 2008	1 January 2009	""
AASB 2008-8 Amendments to Australian Accounting Standards – Eligible Hedged Items	August 2008	1 July 2009	""
AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101	September 2008	1 January 2009	""
AASB 2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	""
Interpretation 1 – Changes in Existing, Decommissioning, Restoration and Similar Liabilities	June 2008	1 January 2009	""

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

(vi) (Continued)	Title and Topic	Issued	Applicable (*)	Impact
	Interpretation 12 – Service Concession Arrangements	June 2007	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
	Interpretation 15 – Agreements for the Construction of Real Estate	August 2008	1 January 2009	
	Interpretation 16 – Hedges of a Net Investment in a Foreign Operation	August 2008	1 October 2008	""
	Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	""
	Interpretation 18 – Transfers of Assets from Customers	March 2009	Ending 1 July 2009	""

**Notes:**

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



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**2. REVENUES AND EXPENSES**

<b>(a) Result from Ordinary Activities</b>	<b>2009</b>	<b>2008</b>
	\$	\$
The Result from Ordinary Activities includes:		
(i) Charging as an Expense:		
<b>Auditors Remuneration</b>		
- Audit	8,050	6,050
- Other Services	0	0
<b>Depreciation</b>		
Furniture and Equipment	4,847	3,221
	<u>4,847</u>	<u>3,221</u>
(ii) Crediting as Revenue:		
	<b>2009</b>	<b>2009</b>
	\$	Budget
		\$
<b>Interest Earnings</b>		
Investments		
- Municipal	1,054,193	1,221,534
	<u>1,054,193</u>	<u>1,221,534</u>
	<u>1,054,193</u>	<u>1,221,534</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

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

**(b) Statement of Objective**

The Regional Council has a specific regional purpose which is:

- a) to undertake, in accordance with the objectives, the rezoning, subdivision, development, marketing and sale of the land comprising the developable portion of Lot 118 Mindarie; and
- b) to carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the matters referred to in paragraph a).

The objectives of the Regional Council are:

- 1. To develop and improve the value of the land.
- 2. To maximise, with prudent risk parameters, the financial return to the Participants.
- 3. To balance economic, social and environmental issues; and
- 4. To produce a quality development demonstrating the best urban design and development practice.

The participation of the member councils is as follows:

<b>Council</b>	<b>Contributed Equity 2009</b>	<b>Contributed Equity 2008</b>
Town of Victoria Park	1,351,787	1,351,787
City of Perth	1,351,787	1,351,787
Town of Cambridge	1,351,787	1,351,787
City of Joondalup	2,703,573	2,703,573
City of Wanneroo	2,703,573	2,703,573
Town of Vincent	1,351,787	1,351,787
City of Stirling	5,407,144	5,407,144
<b>TOTAL</b>	<b>16,221,438</b>	<b>16,221,438</b>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	17,342,514	17,300,828
	<u>17,342,514</u>	<u>17,300,828</u>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Interest Receivable	46,925	78,935
Accounts Receivable Other	0	500
GST Receivable	23,506	1,062
Accommodation Bond City of Stirling	1,000	1,000
	<u>71,431</u>	<u>81,497</u>
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>		
Furniture and Equipment - Cost	22,978	20,718
Less Accumulated Depreciation	<u>(8,060)</u>	<u>(3,304)</u>
	14,918	17,414
	<u>14,918</u>	<u>17,414</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**5. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Movements in Carrying Amounts**

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

	<b>Furniture &amp; Equipment \$</b>	<b>Total \$</b>
	<u>          </u>	<u>          </u>
Balance as at 1 July 2008	17,414	17,414
Additions	2,491	2,491
(Disposals)	(140)	(140)
Depreciation (Expense)	(4,847)	(4,847)
Balance as at 30 June 2009	<u>14,918</u>	<u>14,918</u>

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>6. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	75,177	7,749
PAYG Liability	3,600	9,188
Accrued Salaries and Wages	7,212	5,799
	<u>85,989</u>	<u>22,736</u>
<b>7. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	31,531	20,338
Provision for Long Service Leave	13,185	0
	<u>44,716</u>	<u>20,338</u>
<b>Non-Current</b>		
Provision for Long Service Leave	2,429	0
	<u>2,429</u>	<u>0</u>



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**8. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	2009 \$	2009 Budget \$	2008 \$
Cash and Cash Equivalents	<u>17,342,514</u>	<u>12,671,566</u>	<u>17,300,828</u>

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

Net Result	12,314	(541,319)	880,236
Depreciation	4,847	4,502	3,221
(Profit)/Loss on Sale of Asset	140	0	0
(Increase)/Decrease in Receivables	10,066	(4,503)	(76,834)
Increase/(Decrease) in Payables	61,840	0	(108,450)
Increase/(Decrease) in Employee Provisions	28,220	0	20,338
<b>Net Cash from Operating Activities</b>	<u>117,427</u> NB*	<u>(541,320)</u>	<u>718,511</u>

NB \* This figure in the original budget was shown as \$501,315 and has been adjusted consequent upon additional expenditure approved for the 2008-09 budget year

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	0	0
Bank Overdraft at Balance Date	0	0
Credit Card limit	0	0
Credit Card Balance at Balance Date	0	0
<b>Total Amount of Credit Unused</b>	<u>0</u>	<u>0</u>

**9. CONTINGENT LIABILITIES**

There were no contingent liabilities at balance date.

**10. CAPITAL AND LEASING COMMITMENTS**

There were no leasing or capital commitments at 30 June 2009.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**11. JOINT VENTURE**

The Regional Council did not participate in any joint ventures with other entities.

**12. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

General Purpose Funding	71,431	80,497
Other Property and Services	14,918	18,414
Unallocated	17,342,514	17,300,828
	<u>17,428,863</u>	<u>17,399,739</u>

	2009	2008	2007
<b>13. FINANCIAL RATIOS</b>			
Current Ratio	133:1	403:1	127:1
Untied Cash to Unpaid Trade Creditors Ratio	220:1	93:1	37630:1
Debt Ratio	0.008	0.002	0.010
Debt Service Ratio	0.000	0.000	0.000
Gross Debt to Revenue Ratio	0.000	0.000	0.000
Gross Debt to Economically Realisable Assets Ratio	0.000	0.000	0.000
Rate Coverage Ratio	0.000	0.000	0.000
Outstanding Rates Ratio	0.000	0.000	0.000

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Unpaid Trade Creditors Ratio	$\frac{\text{untied cash}}{\text{unpaid trade creditors}}$
Debt Ratio	$\frac{\text{total liabilities}}{\text{total assets}}$
Debt Service Ratio	$\frac{\text{debt service cost}}{\text{available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{gross debt}}{\text{total revenue}}$
Gross Debt to Economically Realisable Assets Ratio	$\frac{\text{gross debt}}{\text{economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{net rate revenue}}{\text{operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{rates outstanding}}{\text{rates collectable}}$

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**14. RATING INFORMATION - 2008/09 FINANCIAL YEAR**

Being a Regional Council, no rates were raised during the year ended 30 June 2009.

**15. SERVICE CHARGES**

No Service Charges were raised during the year ended 30 June 2009.

**16. DISCOUNTS, INCENTIVES, CONCESSIONS & WRITE -OFFS - 2008/09 FINANCIAL YEAR**

There were no discounts, incentives, concessions or write-offs during the year ended 30 June 2009.

**17. TRUST**

The Regional Council does not hold any funds in trust on behalf of third parties.

**18. DISPOSALS OF ASSETS - 2008/09 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Computer (Write Off)	140	0	0	0	(140)	0
	140	0	0	0	(140)	0

The Regional Council holds no funds in reserve.

**20. INFORMATION ON BORROWINGS**

The Regional Council has no borrowings for the period ended 30 June 2009.

**21. COUNCILLORS' REMUNERATION**

	2009 \$	2009 Budget \$	2008 \$
--	------------	----------------------	------------

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

Mayoral Allowance	6,000	6,000	3,000
Deputy Mayoral Allowance	1,500	1,500	750
Composite Allowance	91,000	91,000	39,016
	98,500	98,500	42,766

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**22. EMPLOYEES' REMUNERATION**

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

Salary Range \$	2009	2008
150,000 - 159,999	0	1
170,000 - 179,999	1	0

**23. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

2009	2008
<u>2</u>	<u>2</u>

**24. MAJOR LAND TRANSACTIONS**

No Major Land Transactions occurred in the 2008-09 financial year.

However, development of land for an urban community is one of the fundamental purposes cited in the establishment agreement for the Regional Council and will comprise a Major Land Transaction in future years.

**25. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings or major trading undertakings during the 2008/09 financial year.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT**

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

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

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

The Council held the following financial instruments at balance date:

	<b>Carrying Value</b>		<b>Fair Value</b>	
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>				
Cash and cash equivalents	17,342,514	17,300,828	17,342,514	17,300,828
Receivables	71,431	81,497	71,431	81,497
	<u>17,413,945</u>	<u>17,382,325</u>	<u>17,413,945</u>	<u>17,382,325</u>
<b>Financial Liabilities</b>				
Payables	85,989	22,736	85,989	22,736
	<u>85,989</u>	<u>22,736</u>	<u>85,989</u>	<u>22,736</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

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

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

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

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

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

	<b>30-Jun-09</b>	<b>30-Jun-08</b>
	<b>\$</b>	<b>\$</b>
Impact of a 10% (*) movement in price of investments:		
- Equity	1,752,823	1,694,479
- Income Statement	1,752,823	1,694,479
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	175,282	169,448
- Income Statement	175,282	169,448

**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.



**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Receivables**

Council's major receivables interest revenue. Credit risk on interest revenue is minimised by restricting the deposit of cash in Authorised Deposit taking institutions which are subject to Prudential Standards and criteria under the Banking Act 1959.

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

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

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

	<b>30-Jun-09</b>	<b>30-Jun-08</b>
Percentage of Receivables		
- Current	100.00%	100.00%
- Overdue	0.00%	0.00%

**TAMALA PARK REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2009**

**26. FINANCIAL RISK MANAGEMENT (Continued)  
(c) Payables**

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

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

	<b>Due within 1 year \$</b>	<b>Due between 1 &amp; 5 years \$</b>	<b>Due after 5 years \$</b>	<b>Total contractual cash flows \$</b>	<b>Carrying values \$</b>
<b><u>2009</u></b>					
Payables	85,989	0	0	85,989	85,989
Borrowings	0	0	0	0	0
	<u>85,989</u>	<u>0</u>	<u>0</u>	<u>85,989</u>	<u>85,989</u>
<b><u>2008</u></b>					
Payables	22,736	0	0	22,736	22,736
Borrowings	0	0	0	0	0
	<u>22,736</u>	<u>0</u>	<u>0</u>	<u>22,736</u>	<u>22,736</u>

## **INDEPENDENT AUDIT REPORT**

### **TO: MEMBERS OF TAMALA PARK REGIONAL COUNCIL**

#### **Report on the Financial Report**

We have audited the financial report of the Tamala Park Regional Council, which comprises the Balance Sheet as at 30 June 2009 and the Income Statement, Statement of Changes in Equity, Cash Flow Statement and the notes to and forming part of the financial report for the year ended on that date.

#### **The Responsibility of the Council for the Financial Report**

The Council is responsible for the preparation and fair presentation of the financial report in accordance 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). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 the 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 followed applicable independence requirements of Australian professional ethical pronouncements.


**Auditor's Opinion**

In our opinion, the financial report of the Tamala Park Regional Council:

- (i) gives a true and fair view of the financial position of the Tamala Park Regional Council as at 30 June 2009 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

**Statutory Compliance**

We did not during the course of our audit become aware of any instances where the Council did not comply with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

  
\_\_\_\_\_  
**MACRI PARTNERS  
CERTIFIED PRACTISING ACCOUNTANTS  
28 THOROGOOD STREET  
BURSWOOD WA 6100**

  
\_\_\_\_\_  
**A MACRI  
PARTNER**

**PERTH  
DATED THIS 30<sup>TH</sup> DAY OF SEPTEMBER 2009.**

Mindarie Lot 9504

Future Use Study – Outline Draft

	Ⓜ	Name
1		<b>☐ Mindarie Closed Landfill Plan</b>
2		<b>☐ Mindarie Site Metrics</b>
3		Site base Plans
4		Topography Present & Future
5		<b>☐ Mindarie Site Constraints</b>
6		Bushforever Reservation
7		Rehabilitation
8		Gas Generation -management
9		Existing contracts and leases
10		Neg_Plan_Sol WAPC
11		<b>☐ Ownership Logistics</b>
12		Local Government Restructure
13		Pmt for conservation-Rehabilitation
14		<b>☐ Integration with TPRC Urban Devmt</b>
15		Buffer Arrangements - Time Phased
16		Combined Water Management
17		Common Boundary and Access Mgmt
18		Fire and Refuse, Visual Amenity management
19		<b>☐ Ongoing Contract Arrangements</b>
20		Gas Irrigation & Energy Gen Contract
21		Telecom Tower
22		Bushforever Preservation
23		Land Handover issues
24		Aboriginal Heritage issues
25		Conservation Plans-Programmes
26		Bushforever Management Plan
27		<b>☐ Water Management</b>
28		CSIRO Sub Surface Monitoring
29		Water harvesting
30		Existing Borewell
31		<b>☐ Financing</b>
32		Bushland management
33		Rehabilitation
34		Heritage Site Development
35		Future Compensation
36		Valuation Agreement with WAPC
37		<b>☐ Future Site uses</b>
38		<b>☐ Public utility</b>
39		transfer station
40		MRC Admin Centre
41		Energy Generation
42		<b>☐ Education</b>
43		Environment
44		Waste management
45		<b>☐ Heritage</b>
46		Aboriginal
47		Coastal land systems
48		Pioneer
49		<b>☐ Leisure_Recreation</b>
50		Playing Fields
51		Extreme Sports
52		Bushwalking
53		Birdwatching
54		<b>☐ Transitional Uses</b>
55		Nursery
56		Caravan parking
57		large truck parking
58		<b>☐ Risk Analysis</b>
59		Closed landfill Related
60		Ownership
61		Tower
62		SEC substation



30 September 2009

Mr R A Constantine  
Chief Executive Officer  
Tamala Park Regional Council  
Room 3 – Scarborough Civic Centre  
173 Gildercliffe Street  
SCARBOROUGH WA 6019

Dear Sir

**RE: TPRC - AUDIT REPORT 30 JUNE 2009**

We have pleasure in enclosing the Independent Audit Report for TPRC for the year ended 30 June 2009.

We wish to thank you and your staff for the help and assistance given during the course of the audit.

Yours faithfully



**TONY MACRI (PARTNER)**

TPRC01



## **INDEPENDENT AUDIT REPORT**

### **TO: MEMBERS OF TAMALA PARK REGIONAL COUNCIL**

#### **Report on the Financial Report**

We have audited the financial report of the Tamala Park Regional Council, which comprises the Balance Sheet as at 30 June 2009 and the Income Statement, Statement of Changes in Equity, Cash Flow Statement and the notes to and forming part of the financial report for the year ended on that date.

#### **The Responsibility of the Council for the Financial Report**

The Council is responsible for the preparation and fair presentation of the financial report in accordance 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). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with the 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 the 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 followed applicable independence requirements of Australian professional ethical pronouncements.


**Auditor's Opinion**

In our opinion, the financial report of the Tamala Park Regional Council:

- (i) gives a true and fair view of the financial position of the Tamala Park Regional Council as at 30 June 2009 and of its financial performance for the year ended on that date; and
- (ii) complies with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Australian Accounting Standards (including the Australian Accounting Interpretations).

**Statutory Compliance**

We did not during the course of our audit become aware of any instances where the Council did not comply with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

  
\_\_\_\_\_  
**MACRI PARTNERS  
CERTIFIED PRACTISING ACCOUNTANTS  
28 THOROGOOD STREET  
BURSWOOD WA 6100**

  
\_\_\_\_\_  
**A MACRI  
PARTNER**

**PERTH  
DATED THIS 30<sup>TH</sup> DAY OF SEPTEMBER 2009.**

**Dated**

**2009**

---

**TOWN OF CAMBRIDGE**

**and**

**CITY OF JOONDALUP**

**and**

**CITY OF PERTH**

**and**

**CITY OF STIRLING**

**and**

**TOWN OF VICTORIA PARK**

**and**

**TOWN OF VINCENT**

**and**

**CITY OF WANNEROO**

**DEED OF VARIATION  
OF  
ESTABLISHMENT AGREEMENT  
OF  
TAMALA PARK REGIONAL COUNCIL**

**Woodhouse Legal**  
Solicitors & Legal Consultants  
323 Rokeby Road  
Subiaco WA 6008  
Telephone (08) 9382 2202  
Fax (08) 9382 3011  
JMW:2090123

**THIS DEED OF VARIATION** dated

2009

**BETWEEN TOWN OF CAMBRIDGE** of 1 Bold Park Drive, Floreat, Western Australia 6014

**CITY OF JOONDALUP** of Boas Avenue, Joondalup, Western Australia 6019

**AND CITY OF PERTH** of Council House, 27 St Georges Terrace, Perth, Western Australia 6000

**AND CITY OF STIRLING** of 25 Cedric Street, Stirling, Western Australia 6021

**AND TOWN OF VICTORIA PARK** of 99 Shepparton Road, Victoria Park, Western Australia 6100

**AND TOWN OF VINCENT** of 244 Vincent Street, Leederville, Western Australia 6007

**AND CITY OF WANNEROO** of 23 Dundobar Road, Wanneroo, Western Australia 6065

**(“the Participants”)**

## **RECITALS**

- A. By an establishment agreement dated \_\_\_\_\_ made between the Participants (“the Establishment Agreement”) the Participants agreed to establish a regional local government named the Tamala Park Regional Council.
- B. The Minister approved the Establishment Agreement and, in the Government Gazette dated \_\_\_\_\_, the Minister declared the establishment of the Tamala Park Regional Council pursuant to section 3.61 of the Local Government Act 1995.
- C. The Participants have agreed to vary the Establishment Agreement in the manner appearing in this Deed.

## **OPERATIVE PART**

### **1. INTERPRETATION**

- (1) In this Deed, unless a contrary intention appears, words and expressions have the same meaning as are given to them in the Establishment Agreement.
- (2) The rules of interpretation set out in the Establishment Agreement apply to this Deed.

## 2. VARIATION

The Participants agree to vary the Establishment Agreement, with effect from and including the date on which the Minister approves this Deed, as follows:

(1) Clause 6.1 is amended by deleting paragraphs (b) and (c) and substituting:

“(b) a Participant may terminate an appointment made under paragraph (a) at any time.”

(2) A new clause 6.8 is inserted as follows:

### **“6.8 Deputy members**

(1) A Participant may:

(a) appoint a member of the council of the Participant to be a deputy of a member of the TPRC Council; and

(b) terminate the appointment at any time.

(2) A deputy of a member of the TPRC Council may attend a meeting of the TPRC Council when the member is unable to do so by reason of illness, absence or other cause.

(3) A deputy of a member, when attending a member under subclause (2), has the functions of and all the protections given to a member.

(4) A person must not concurrently hold office as a deputy of more than one member of the TPRC Council.”

EXECUTED as a Deed by the parties

**THE COMMON SEAL of TOWN OF CAMBRIDGE** was hereunto affixed in the presence of: )  
)  
)

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL of CITY OF JOONDALUP** was hereunto affixed in the presence of: )  
)  
)

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL of CITY OF PERTH** was hereunto affixed in the presence of: )  
)  
)

\_\_\_\_\_  
Lord Mayor

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL of CITY OF STIRLING** was hereunto affixed in the presence of: )  
)  
)

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer



**THE COMMON SEAL of TOWN OF VICTORIA )**  
**PARK was hereunto affixed in the presence of: )**  
**)**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL of TOWN OF VINCENT )**  
**was hereunto affixed in the presence of: )**  
**)**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL of CITY OF WANNEROO )**  
**was hereunto affixed in the presence of: )**  
**)**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Executive Officer

Approved

Hon G M (John) Castrilli MLA  
Minister for Local Government

\_\_\_\_\_ 2009