

**TAMALA PARK  
REGIONAL COUNCIL**

# **Meeting of Council**

## **AGENDA**

**Thursday 16 October 2008  
Town of Victoria Park, 5.30pm**

TAMALA PARK  
REGIONAL COUNCIL  
(TPRC)  
COMPRISES THE  
FOLLOWING  
COUNCILS:

Town of Cambridge  
City of Joondalup  
City of Perth  
City of Stirling  
Town of Victoria Park  
Town of Vincent  
City of Wanneroo

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### TAMALA PARK REGIONAL COUNCIL

Councillors of the Tamala Park Regional Council are respectfully advised that the ordinary meeting of Council will be held in the Council Chambers of the Town of Victoria Park, 99 Shepperton Road, Victoria Park at 5.30pm on Thursday 16 October 2008.

The business papers pertaining to the meeting follow.

Your attendance is requested.

Yours faithfully



**R A CONSTANTINE**  
Chief Executive Officer

### MEMBERSHIP

OWNER COUNCIL	MEMBER	ALTERNATE MEMBER
Town of Cambridge	Mayor Simon Withers	
City of Joondalup	Cr Albert Jacob (resigned) Cr Michele John Mayor Troy Pickard	
City of Perth	Cr Eleni Evangel	
City of Stirling	Cr Paul Collins Cr John Italiano Cr David Michael Cr Bill Stewart	Cr Kathryn Thomas Cr Terry Tyzack
Town of Victoria Park	Mayor Trevor Vaughan	
Town of Vincent	Mayor Nick Catania	Cr Steed Farrell
City of Wanneroo	Cr Tracey Roberts Cr Bob Smithson	Cr Alan Blencowe Cr Frank Cvitan

NB: Although some Councils have nominated alternate members, it is a precursor to any alternate member acting that a Council carries a specific resolution for each occasion that the alternate member is to act, referencing Section 51 of the Interpretation Act. The current Local Government Act does not provide for the appointment of deputy or alternate members of Regional Councils. The DLGRD is preparing an amendment to rectify this situation.

**PRELIMINARIES**

**PRAYER**

**1. OFFICIAL OPENING**

**NOTE:**

Formal advice of resignation from Tamala Park Regional Council has been received from City of Joondalup in respect of nominee Cr Albert Jacob. The City of Joondalup has formally advised that Cr Michele John has been appointed to replace Cr Jacob.

**DISCLOSURE OF INTERESTS**

**2. PUBLIC STATEMENT/QUESTION TIME**

**3. APOLOGIES AND LEAVE OF ABSENCE**

**4. PETITIONS**

**5. CONFIRMATION OF MINUTES**

- Ordinary Meeting of Council Minutes – 14 August 2008

**5A. BUSINESS ARISING FROM THE MINUTES**

**6. ANNOUNCEMENTS BY CHAIRMAN (WITHOUT DISCUSSION)**

**7. MATTERS FOR WHICH MEETING MAY BE CLOSED**

**8. REPORTS OF COMMITTEES**

- Recommendations of the Audit Committee meeting – 16 October 2008

**9. ADMINISTRATION REPORTS AS PRESENTED (ITEMS 9.1 – 9.7)**



## **9.1 BUSINESS REPORT – PERIOD ENDING 31 SEPTEMBER 2008**

### **Report Information**

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: N/A

### **Recommendation**

**That the Business Report to 31 September 2008 be RECEIVED.**

### **Voting Requirements**

Simple Majority

### **Report Purpose**

To advise Council of matters of interest not requiring formal resolutions.

### **Relevant Documents**

Attachments: Nil  
Available for viewing at the meeting: Nil

### **Background**

The business of the Council requires adherence to many legislative provisions, policies and procedures that aim at best practice. There are also many activities that do not need to be reported formally to the Council but will be of general interest to Council members and will also be of interest to the public who may, from time to time, refer to Council minutes.

In context of the above, a Business Report provides the opportunity to advise on activities that have taken place between meetings. The report will sometimes anticipate questions that may arise out of good governance concerns by Council members.

### **Comment**

1. Authority has now been received from all participant Councils for TPRC to negotiate for an allocation of land for a Western Power substation within the jointly owned Lot 9504 Mindarie. Negotiations are now continuing with Western Power, Main Roads WA and WAPC along lines set out in item 9.4 of this agenda.
2. Contract documents for structure planning have been completed with TPG and an expanded project timetable has been agreed.
3. A site inspection of the TPD land and the Mindarie landfill site has been conducted with TPG and sub-consultants.
4. Background reports, plans and demographic data have been researched for TPG and support consultants.

5. CSIRO has commenced the water balance study commissioned by the Council and TPRC administration is monitoring progress with the CSIRO team in WA, SA and VIC.
6. An expression of interest for grant funds has been lodged with the Department of Families, Housing, Community Services & Indigenous Affairs. This is a 2 stage process. A shortlist of applicants will be made after consideration of initial applications. The short listed applicants will be asked to provide a detailed business case to support requests for funds.
7. Notice has been received that the Department of Environment, Water & Heritage is offering grants from a 'green precincts fund'. Advice of the availability of the grants has just been received. The grant applications (first stage) must be lodged by 22 November 2008. A grant application is in preparation which will emphasise the environmental advantages and utility cost savings from the TPRC's objectives for energy generation and water reuse within the TPD.
8. The audit of the TPRC financial report has been completed and the audit report received.
9. Arrangements have been made for a first meeting of the structure plan Project Control Group. The meeting will be held on 21 October 2008 at the Scarborough Civic Centre.

## **9.2 STATEMENTS OF FINANCIAL ACTIVITY FOR THE MONTHS AUGUST 2008 AND SEPTEMBER 2008**

### **Report Information**

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 12.66.401.0

### **Recommendation**

**That the Council RECEIVE and NOTE the Statement(s) of Financial Activity for the months ending 31 August 2008 and 30 September 2008.**

### **Voting Requirements**

Simple Majority

### **Report Purpose**

Submission of the Statement(s) of Financial Activity required under the Local Government Act.

### **Relevant Documents**

Appendix: Monthly Statement of Financial Activity for the month ending 31 August 2008 and 30 September 2008  
Available for viewing at the meeting: Nil

### **Local Government Act/Regulation**

- Local Government Act 1995: Sect 6.4(1): Financial Report Required
- Local Government (Financial Management) Regulations 1996: Regulation 34 Composition of Report
- Local Government (Financial Management) Regulations 1996: Regulation 34 (5) Material Variance Reports [10%]
- Local Government (Audit) Regulations 1996: Regulation 14 Compliance Audit Item

### **Background**

It is a mandatory requirement that the Council receives, reviews and records in the Regional Council's public minutes a statement of financial activity showing annual budget estimates and the figures for budget estimates, income and expenditure and variances at the end of each month. The report is also to show the composition of assets and other relevant information.

### **Comment**

The detailed Statements contained in the Appendices reflect the budget proposals and direction adopted by the Council.

Variances in August 2008 exceeding 10% were experienced in relation to the following:

Interest earnings	Actual receipts were significantly less than budget but accruals at 30 June 2008 were some \$70,000 and to the extent that actuals then fell short of projections reflects a change in the maturity dates for investments rather than any reduction in overall estimated interest earnings.
Employee costs	The reduction in actual costs masks a \$5,600 accrual at 30 June 2008 which was factored into budget commitments for 2008/09.
Materials & Contracts Other	Reduction in actual expenditure occurred over a series of individual accounts. The reductions at this stage are considered deferrals of expenditure but may translate to some savings which will be highlighted in the January budget review.
Professional consultant fees	Budget expenditures were based upon a commencement of all consultancies in June 2008 with first accounts being received from July 2008. In the event the commencement of major consultancies has been delayed with the consequence of deferment of expected payments.

The information in the appendices is summarised in the tables below:

### **Financial Snapshot as at 31 August 2008**

	<u>Jul - Aug 08</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Revenue</b>			
Interest Earnings	100,774.72	201,368.00	1,053,095.00
<b>Total Revenue</b>	<u>100,774.72</u>	<u>201,368.00</u>	<u>1,053,095.00</u>
<b>Expenses</b>			
Depreciation	0.00	-2.00	-4,502.00
Employee Costs	-40,705.68	-47,372.00	-328,414.00
Insurance	-3,029.50	-3,295.00	-4,250.00
Materials & Contracts MTC	0.00	0.00	-2,700.00
Materials & Contracts Other	-4,857.23	-8,705.00	-93,348.00
Other	-24,625.00	-24,625.00	-114,000.00
Professional/Consultant Fees	-3,000.00	-117,766.00	-1,047,200.00
<b>Total Expenses</b>	<u>-76,217.41</u>	<u>-201,765.00</u>	<u>-1,594,414.00</u>
<b>TOTAL</b>	<u><b>24,557.31</b></u>	<u><b>-397.00</b></u>	<u><b>-541,319.00</b></u>

### **Balance Sheet Summary as at 31 August 2008**

<b>Balance Sheet Summary</b>	<b>Jun-08</b>	<b>Jul-08</b>	<b>Aug-08</b>
Cash At bank	17,300,798	17,438,901	17,399,098
Accounts receivable	79,435	500	500
Other Current Assets	1,030	1,030	1,030
<b>Total Current assets</b>	<b>17,381,263</b>	<b>17,440,431</b>	<b>17,400,628</b>
Fixed Assets	17,414	17,414	17,414
<b>Total Assets</b>	<b>17,398,677</b>	<b>17,457,845</b>	<b>17,418,042</b>
Less Current Liabilities	42,012	43,118	36,820
<b>Net Assets</b>	<b>17,356,665</b>	<b>17,414,727</b>	<b>17,381,223</b>

Variances in September 2008 exceeding 10% were experienced in relation to the following:

Employee costs	The reduction in actual costs masks a \$5,600 accrual at 30 June 2008 which was factored into budget commitments for 2008/09 and may reflect surplus funds available for consideration in the January budget review.
Materials & Contracts Other	Reduction in actual expenditure occurred over a series of individual accounts. The reductions at this stage are considered deferrals of expenditure but may translate to some savings which will be highlighted in the January budget review.
Professional consultant fees	Budget expenditures were based upon a commencement of all consultancies in June 2008 with first accounts being received from July 2008. In the event the commencement of major consultancies has been delayed with the consequence of deferment of expected payments.

### **Investment Summary August & September 2008**

TPRC invested funds at 30 September 2008 totalled \$17,578,770. The funds were all invested in top rated securities – cash at call at Westpac Bank and bank fixed term deposits.

The TPRC has not had and does not have any exposure to subprime and related securities.

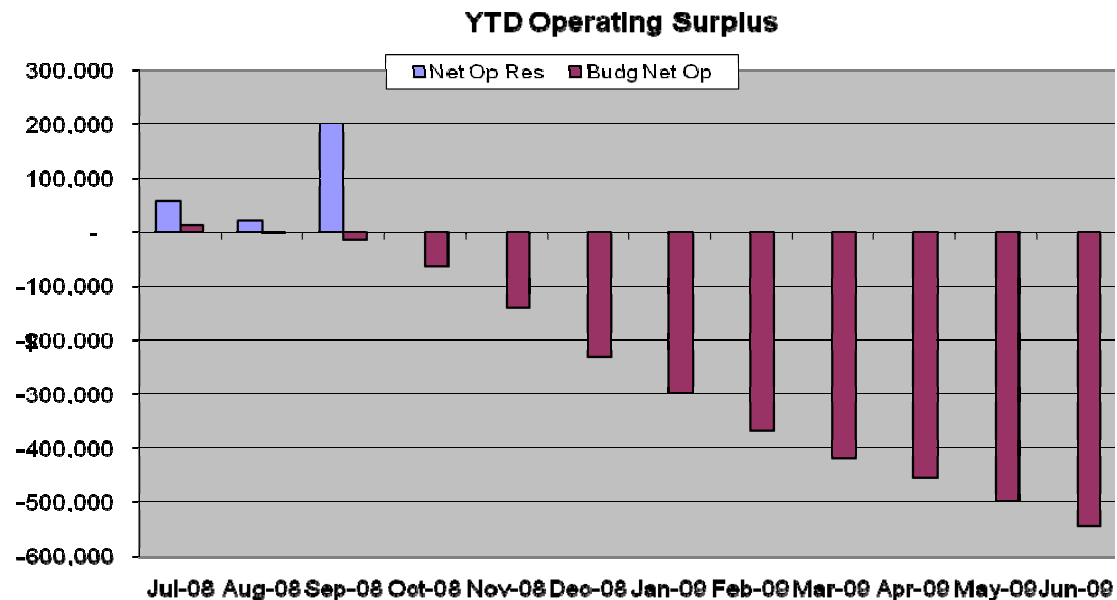
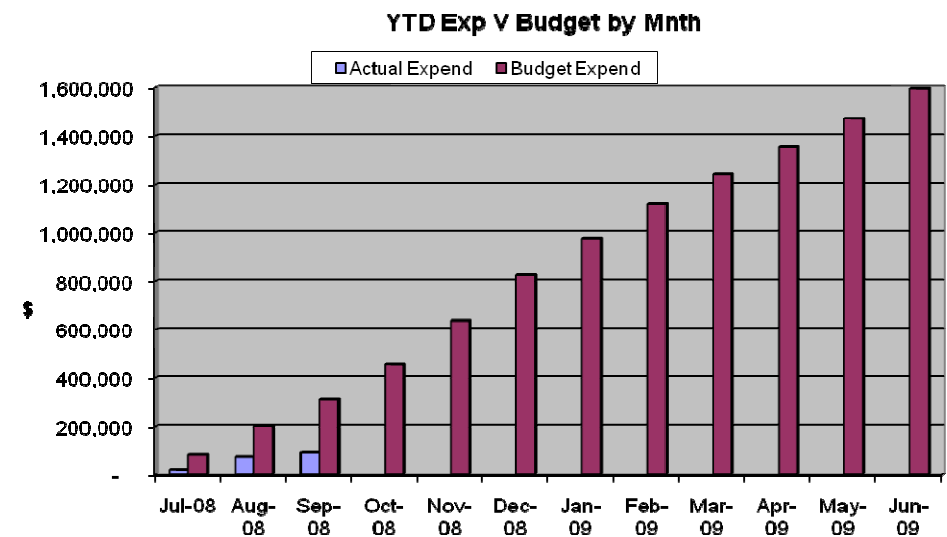
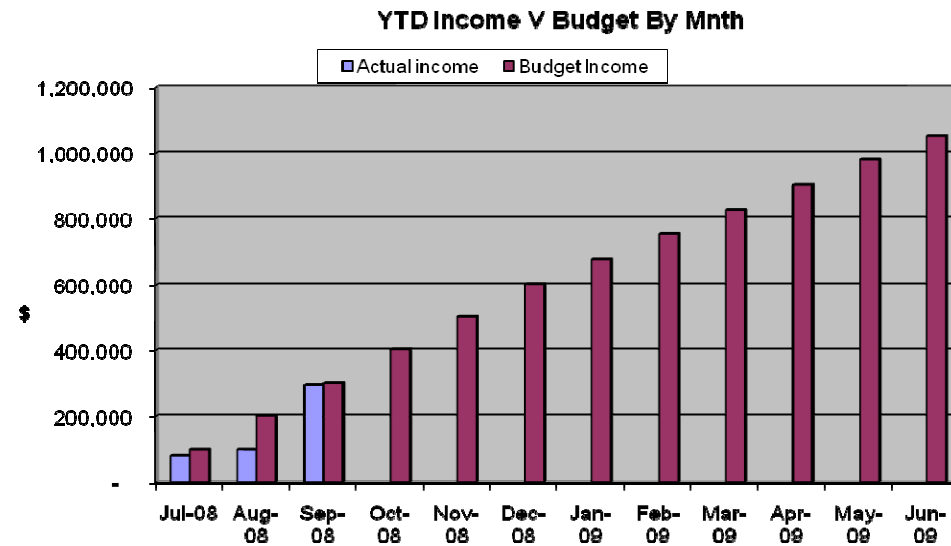
The Investment Policy requires investment at a benchmark exceeding the 30 day bank bill swap rate nominal return. The graph and figures entitled 'Investment Summary' at the end of this report indicates that this benchmark has been achieved. Investment return for the 3 month period to end September 2008 matches budget expectation.

### **Financial Snapshot as at 30 September 2008**

	<b>Jul - Sep 08</b>	<b>YTD Budget</b>	<b>Annual Budget</b>
<b>Revenue</b>			
Interest Earnings	295,448.52	302,002.00	1,053,095.00
Other Revenue	680.49		
<b>Total Revenue</b>	<b>296,129.01</b>	<b>302,002.00</b>	<b>1,053,095.00</b>
<b>Expenses</b>			
Depreciation	0.00	-2.00	-4,502.00
Employee Costs	-57,283.22	-63,948.00	-328,414.00
Insurance	-3,029.50	-3,295.00	-4,250.00
Materials & Contracts MTC	0.00	0.00	-2,700.00
Materials & Contracts Other	-5,765.07	-15,963.00	-93,348.00
Other	-24,625.00	-24,625.00	-114,000.00
Professional/Consultant Fees	-3,000.00	-207,649.00	-1,047,200.00
<b>Total Expenses</b>	<b>-93,702.79</b>	<b>-315,482.00</b>	<b>-1,594,414.00</b>
<b>TOTAL</b>	<b>202,426.22</b>	<b>-13,480.00</b>	<b>-541,319.00</b>

## Balance Sheet Summary as at 30 September 2008

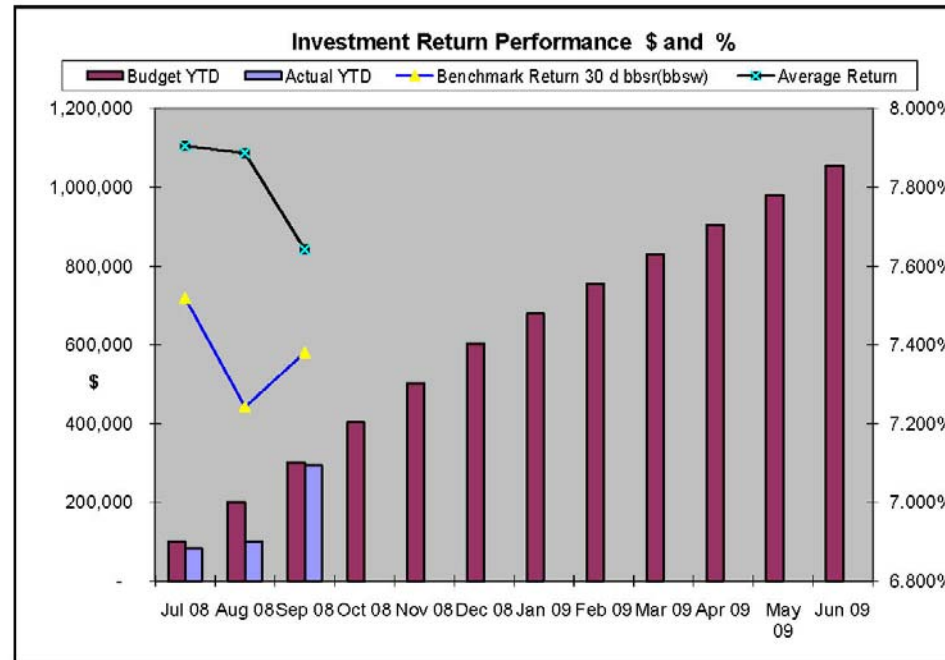
Balance Sheet Summary	Jun-08	Jul-08	Aug-08	Sep-08
Cash At bank	17,300,798	17,438,901	17,399,098	17,579,946
Accounts receivable	79,435	500	500	500
Other Current Assets	1,030	1,030	1,030	1,030
<b>Total Current assets</b>	<b>17,381,263</b>	<b>17,440,431</b>	<b>17,400,628</b>	<b>17,581,476</b>
Fixed Assets	17,414	17,414	17,414	17,414
<b>Total Assets</b>	<b>17,398,677</b>	<b>17,457,845</b>	<b>17,418,042</b>	<b>17,598,890</b>
Less Current Liabilities	42,012	43,118	36,820	39,799
<b>Net Assets</b>	<b>17,356,665</b>	<b>17,414,727</b>	<b>17,381,223</b>	<b>17,559,091</b>



# Agenda TPRC Meeting of Council – 16 October 2008

## Tamala Park Regional Council Investment Summary July 2008 through Sept 2008

	Jul 08	Aug 08	Sep 08	Oct 08	Nov 08	Dec 08	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09
Budget 1032030 - Interest on Investment	100,637	100,731	100,634	100,558	100,285	99,810	75,947	75,549	75,121	74,822	74,619	74,382
Actual 1032030 - Interest on Investment	82,280	18,495	194,674									
Budget YTD	100,637	201,368	302,002	402,560	502,845	602,655	678,602	754,151	829,272	904,094	978,713	1,053,095
Actual YTD	82,280	100,775	295,449									
<b>Invested Funds</b>												
A(-1+) A01102 - At Call	25,685	123,847	286,727									
A(-1+) A01106 - Fixed Term Deposits	17,413,755	17,273,512	17,292,043									
Total Invested Funds	17,439,440	17,397,359	17,578,770									
Benchmark Return 30 d bbsr(bbsw)	7.518%	7.242%	7.380%									
Benchmark Return 60 d bbsr(bbsw)	7.628%	7.230%	7.352%									
Average Return	7.904%	7.885%	7.642%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%





### **9.3 LIST OF MONTHLY ACCOUNTS SUBMITTED FOR THE MONTHS AUGUST 2008 AND SEPTEMBER 2008**

#### **Report Information**

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 12.66.401.0

#### **Recommendation**

**That the Council RECEIVE and NOTE the list of accounts paid under Delegated Authority to the CEO for each of the months August 2008 and September 2008:**

- **Month ending 31 August 2008 (Total \$58,674.72); and**
- **Month ending 30 September 2008 (Total \$14,574.67)**
- **Total Paid \$73,249.39**

#### **Voting Requirements**

Simple Majority

#### **Report Purpose**

Submission of the list of payments made under the CEO's Delegated Authority for the months ending 31 August 2008 and 30 September 2008.

#### **Relevant Documents**

Relevant Documents: Cheque Detail for Months Ending 31 August 2008 and 30 September 2008  
Available for viewing at the meeting: Nil

#### **Local Government Act/Regulation**

- Local Government Act 1995: Sect 5.42 - Delegation given for Payments
- Local Government (Financial Management) Regulations 1996: Regulation 13(1) - Monthly Payment list required
- Local Government (Audit) Regulations 1996: Regulation 13 - Compliance Audit Item

#### **Background**

A list of accounts paid under delegation or submitted for authorisation for payment is to be submitted to the Council at each meeting.

It is a specific requirement of Regulations that list state the month (not the period) for which the account payments or authorisation relates.

#### **Comment**

Payments made are in accordance with authorisations by Council, budget procurement and other Policies.

Payments are subject of review by TPRC Accountants Haines Norton following completion of each months accounts.

There have been no unusual payment in the periods under review that warrant specific comment.

**Agenda TPRC Meeting of Council – 16 October 2008**

12:38 PM  
06/10/08  
Accrual Basis

**Tamala Park Regional Council  
Monthly Payment Summary  
August 2008**

Date	Name	Memo	Amount
01/08/2008	Westpac Bank	Bank Fees & Charges - August 2008	-22.00
01/08/2008	City of Stirling	Hire Fee meeting Room 1- 1.5 HRS for 2008_08_07	-55.50
07/08/2008	Quicken	QuickBooks Premier 2008/09 Renewal Subscription (HC Chq)	-549.00
07/08/2008	Pickard, Troy	May/June/July 08 Councillor Composite Payment	-5,000.00
11/08/2008	Australian Taxation Office	VOID: June bas Amt due to ATO	0.00
11/08/2008	Australian Taxation Office	Bas for quarter ended June 2008	-8,126.00
14/08/2008	Kylie Jeffs	Wages P/E 2008_08_14	-1,127.36
14/08/2008	Rod A Constantine	Wges PE 2008_08_14	-4,019.44
14/08/2008	LGIS Liability	Insurance - Public Liability - Renewal for 30/6/08 to 30/6/09 Period (includes credit note \$105.05)	-945.45
14/08/2008	LGIS Workcare	Insurance W/comp - for period 30/6/08 to 30/6/09 (renewal - includes credit note of \$226.05)	-2,034.45
14/08/2008	SAI Global	Publications & Brochures - AS4122 Standard Australian Standard	-373.65
14/08/2008	Telstra	Telephones - Usage charges to 27/7/08 and rental charges to 27/8/08	-110.65
14/08/2008	City of Stirling	Rental & Electricity for R3 Scarborough Civic Centre for period 10/9/08 to 10/10/08 (HC Chq)	-377.60
21/08/2008	Collins, Paul	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Jacob, Albert	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Michael, David	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Roberts, Tracey	May/June/July 08 Councillor Composite Payment	-2,125.00
21/08/2008	Smithson, Bob	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Vaughan, Trevor	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Withers, Simon	May/June/July 08 Councillor Composite Payment	-1,750.00
21/08/2008	Evangel, Eleni	May/June/July 08 Councillor Composite Payment (HCChq)	-1,750.00
21/08/2008	Italiano, John	May/June/July 08 Councillor Composite Payment (HC Chq)	-1,750.00
21/08/2008	Stewart, Bill	May/June/July 08 Councillor Composite Payment(HC Chq)	-1,750.00
21/08/2008	Catania, Nick	May/June/July 08 Councillor Composite Payment(HCChq)	-1,750.00
28/08/2008	Kylie Jeffs	Wages PE 2008_08_28	-1,169.68
28/08/2008	Rod A Constantine	Wages PE 2008-08-28	-2,266.72
28/08/2008	Kylie Jeffs	Wages bp to 14/08/2008	-192.96

## Agenda TPRC Meeting of Council – 16 October 2008

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28/08/2008	Amcom	Internet Provider Costs - ADSL direct for period 1/9/08 to 1/10/08	-79.00
28/08/2008	City of Stirling	Internet Provider Costs - IT services monthly charge for content filtering, firewall, spam filte...	-330.00
28/08/2008	Kyocera Mita	Photocopying - for period 28/6/08 to 28/07/08	-49.48
28/08/2008	Netregistry	Internet Provider Costs - Renewal of tamalapark.wa.gov.au for 2 years (15/09/08 to 15/09/10)	-62.00
28/08/2008	R A Constantine	Reimbursement for blank DVD's, parking and stamps	-82.45
28/08/2008	WALGA	TAM01_member subscription 2008-09	-2,200.00
28/08/2008	WALGSP	082841- Superannuation Contributions Aug	-5,732.67
28/08/2008	Rod A Constantine	Wges bp 10-07- 2008_08_27	-1,637.90
28/08/2008	WALGSP	082841 - Superannuation Sal Sac BP T end Aug 08	-2,505.76
			<u><b>-58,674.72</b></u>

12:40 PM  
06/10/08  
Accrual Basis

**Tamala Park Regional Council  
Monthly Payment Summary  
September 2008**

<b>Date</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
02/09/2008	Westpac Bank	Bank service fees September 2008	-24.75
11/09/2008	Kylie Jeffs	Wages Period/End 2008_09_10	-1,169.68
	Rod A		
11/09/2008	Constantine	Wages Period/End 2008_09_10	-2,328.02
11/09/2008	Telstra	Office Telephones & Faxes - usage charges to 27/8/08 and equipment rental to 27/9/08	-112.32
11/09/2008	City of Stirling	Booking of Room 2 Scarborough Civic Centre for auditor 25 & 26 September 2008	-280.00
11/09/2008	City of Stirling	Rental and electricity for R3 Scarborough Civic Centre for period 13/10 to 7/11/08	-377.60
19/09/2008	Westpac Bank	Fee- provision Audit Stmt for 30 June 2008	-50.00
19/09/2008	Westpac Bank	VOID: Bank Fee - prov audit stmt EOY 2007/08	0.00
25/09/2008	Kylie Jeffs	Wages Period/End 2008_09_24	-1,169.68
25/09/2008	Amcom	Internet Provider Costs - For Period 1/10/08 to 1/11/08	-79.00
25/09/2008	Kyocera Mita	Photocopying - black & white and colour copying for period 28/07/08-28/08/08	-67.46
	Rod A		
25/09/2008	Constantine	Wages Period/End 2008_09_24	-3,945.04
25/09/2008	WALGSP	082841-Superannuation Liability	-4,971.12
			<u><b>-14,574.67</b></u>

## **9.4 BUSINESS PLAN FOR A MAJOR LAND TRANSACTION**

### **Report Information**

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 4.121.135.0

### **Recommendation**

- 1. That the Council AUTHORISE the implementation of the Business Plan for acquisition of 1.8 hectares of land (approx) from Main Roads WA at the corner of Neerabup Road and Mitchell Freeway for incorporation in the proposed TPD to be undertaken by the TPRC.**
- 2. That implementation has REGARD for and be SUBJECT to the following matters:**
  - a) A satisfactory negotiation with MRWA for a contract of sale with time payment for acquisition of Lot 807 corner Neerabup Road and Mitchell Freeway;**
  - b) The asking price for the subject Lot 807 of \$2,250,000 being confirmed by an independent valuation to be obtained by TPRC;**
  - c) An alternative site being secured for a Western Power substation to service the TPD area;**
  - d) Provision of the site for the Western Power substation from within Lot 9504 Mindarie owned jointly by the TPRC participant Councils without cost to Western Power subject to Western Power agreeing to utilise the savings from land acquisition for undergrounding of transmission lines to the substation;**
  - e) Agreement by MRC to any allocation of land for a Western Power substation within the existing MRC lease site.**

### **Voting Requirements**

Absolute Majority

### **Report Purpose**

To seek Council's review of submissions received following advertising of the Business Plan authorised at the Council meeting 14 August 2008 (item 9.4) and to obtain approval to proceed to implement the Business Plan.

### **Relevant Documents**

Appendix: Submission from City of Wanneroo dated 2 October 2008  
Available for viewing at the meeting: Business Plan for a major land transaction

### **Policy Reference**

N/A

### **Local Government Act/Regulation**

- Local Government Act S3.59 requiring a Business Plan for a major land transaction
- Local Government Functions & General Regulations 7.10 specifies the value of the transaction that requires a Council to prepare a Business Plan

### **Previous Minutes**

- Council meeting – 12 April 2007 (Item 9.5 NPS Potential Acquisition from State Government)
- Council meeting – 24 April 2008 (Item 9.7 Negotiations for Acquisition of Land)
- Council meeting – 19 June 2008 (Item 9.7 Acquisition of Land – Clarkson)
- Council meeting – 14 August 2008 (Item 9.4 Business Plan for a Major Land Transaction)

### **Background**

In a Negotiated Planning Solution (NPS) agreement made with the WAPC in 2006 the local authority owners of the Tamala Park land agreed to transfer part of their fee simple landholding to the Crown in exchange for a number of covenants including the WAPC facilitating the transfer of Government land at the corner of Neerabup Road and Mitchell Freeway to the TPRC.

In 2008 part of the Government landholding became subject of a purchase/sale negotiation between MRWA and Western Power. The circumstances relating to the negotiation were set out in a report to Council on 14 August 2008.

In the event the DPI, WAPC, MRWA, Western Power and TPRC came to agreement that the Government land should be negotiated to TPRC subject to conditions and market price. One of the agreements advanced by TPRC was that TPRC would endeavour to find an alternative site for Western Power (substation requirements).

MRWA wish to dispose of their land parcel as soon as possible. TPRC has agreed to negotiate for a price and conditions to enable a contract to be concluded in 2008/09.

The TPRC is required to complete a Business Plan for any major land transaction. Accordingly authority was given on 14 August 2008 to proceed to advertise a Business Plan advising submissions would be received during a period of 6 weeks for Council consideration on 16 October 2008.

The Business Plan was advertised on 23 August 2008 and submissions closed on 3 October 2008. Only one submission was received – from City of Wanneroo. The submission advised a support for the Business Plan and for use of the proposed acquired land to facilitate transit-oriented design principles. The submission also goes on to suggest that the Council investigate buffer barriers to the Mitchell Freeway and the facilities located in the Mitchell Freeway reserve.

### **Comment**

The Government agencies concerned with the proposed land purchase were advised of the requirement to advertise the Business Plan, the dates of advertising and that the completion of the transaction following an approval to proceed with the Business Plan would be contingent, further, upon the following matters contained in the table below:

1	Western Power and MRWA to abandon their current negotiations in respect of Lot 19 Mindarie.	Negotiations have been suspended and MRWA has agreed to negotiate with TPRC.
2	MRWA to agree to sell Lot 19 Mindarie to the TPRC.	A formal offer has now been received from MRWA to sell their land parcel to TPRC for \$2,250,000.
3	The TPRC and the joint local authority landowners to propose an alternative site for the Western Power substation.	This requirement has been advised to the local authority landowners and an alternate site is being investigated.
4	Western Power to agree the alternative site proposed for the substation.	Western Power have agreed the suitability of 2 sites within the future POS reservation (part of the existing MRC lease).
5	Western Power to agree to devote any savings from land purchase costs to undergrounding transmission lines.	This has been agreed in discussions and advised as a requirement by TPRC. A formal agreement is yet to be finalized.
6	Regulatory authorities to agree to land use by Western Power for: <ul style="list-style-type: none"> <li>• A substation: if the site chosen is within a restricted zone under the MRS scheme or Bush Forever policy;</li> <li>• Transmission lines: if the transmission line route proposed includes any reserve land or existing public utility easement;</li> </ul>	Formal approval cannot be sought until a site is agreed but WAPC and DPI are involved in discussions and have not discounted the allocation of land within the POS reserve and areas nominated for preservation under the Bush Forever policy. WAPC is assisting research for transmission routes within existing reserves.
7	Assuming the alternative substation site is contained in the non-urban portion of the joint local authority landholding, negotiate with local governments to agree divestment of land to Western Power.	Local governments have been requested to appoint TPRC to negotiate issues and formalities will be coordinated by TPRC if agreement is reached.
8	Local governments individually complete formal business plans for a major land transaction.	This requirement is in respect of any transfer of the existing joint landholding and can be coordinated through the CEO Group when required.
9	In the event that the site for the substation is within the MRC lease area: <ul style="list-style-type: none"> <li>• Liaise with MRC for land availability and site access issues;</li> <li>• Synchronize Western Power and MRC requirements to ensure the objectives of each of the agencies are not compromised.</li> </ul>	Both MRC and Western Power have been advised of potential requirements.



10	<p>In the event that the site for the substation and transmission lines are coincident with or adjacent to the existing power generating plant and feed in lines to the Western Power grid operated by Landfill, Gas &amp; Power (LGP):</p> <ul style="list-style-type: none"> <li>Negotiate with LGP and MRC for the required changes to existing agreements or the preparation of appropriate new agreements relating to joint, complementary or coincident use of land areas and infrastructure;</li> </ul>	<p>The possibility for required changes has been advised to and discussed with MRC administration.</p>
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In addition to the above, MRWA and WAPC have been advised that the TPRC will need a confirming valuation for the MRWA land and that the completion of a purchase of the MRWA land will need to be tied to an agreement by the WAPC in respect of transfer of the WAPC/DPI land – also part of the Government land parcel – to TPRC.

WAPC has been requested to join with TPRC in commissioning a joint valuation for the WAPC/DPI land which would be undertaken as part of an overall commission which will include the MRWA land parcel.

As there has been no adverse submission received in response to the Business Plan advertising, or any other response that requires detailed review by the Council, it is proposed that the Council should now proceed through formalities agree that the Council approve the Business Plan and authorise its implementation.

Implementation will need to have regard for all of the matters listed in the Comment section of this report. It is proposed that the negotiations referenced in the table above be continued and that negotiations proceed for acquisition subject also to the agreement of WAPC/DPI to transfer land to the TPRC under acceptable conditions.

There would be no formal transfer until all matters are agreed, reported to the Council and made subject of formal documents acceptable to the Council.

## **9.5 TPRC STRUCTURE PLAN**

### **Report Information**

Location: Lot 9504 Mindarie  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 18.121.624.9

### **Recommendation**

- 1. That the report be RECEIVED and NOTED.**
- 2. That the (to be provided) summary report of activity from consultants TPG be RECEIVED.**

### **Voting Requirements**

Simple Majority

### **Report Purpose**

To advise commencement of and monitoring arrangements for the contract for structure planning of Lot 9504 Mindarie and adjacent land.

### **Relevant Documents**

Appendix: Timetable  
Available for viewing at the meeting: Nil

### **Policy Reference**

N/A

### **Local Government Act/Regulation**

N/A

### **Previous Minutes**

Council meeting – 3 July 2008 (Item 6.1 – Tender Assessment)

### **Background**

The Council approved a submission from TPG for structure planning for the proposed Tamala Park development and surrounding Government land on 3 July 2008. The transmittal of advice of the formal Council resolution was provided to TPG following the meeting and TPG have now signed the requirement covering the work to be undertaken by TPG and their nominated sub-consultants.

### **Comment**

Since the completion of contract documents the proposed timetable for the work to be undertaken by TPG has been rescheduled from 18 August 2008. The timetable is attached with a breakdown of tasks within each of 10 phases. The timeline now runs

from 18 August 2008 to 22 January 2010.

A Project Control Group has been proposed to comprise the following:

- The TPG Project Director together with key TPG staff involved in each phase of the project;
- The CEO TPRC;
- A planning officer from City of Wanneroo (tentatively nominated and agreed is the officer in charge of Smart Growth implementation);
- Two TPRC participant officer members; and
- TPRC Council members who may attend as observers at meetings from time to time.

Meeting dates are proposed from 10.30am on the fourth Tuesday commencing 21 October 2008.

A site inspection has been held with all consultants.

Research and reference material from TPRC has been made available to consultants.

In keeping with the timetable set out in the project plan, the first workshop to be held with the Council should occur sometime between 24 November 2008 and 5 December 2008. This would be a workshop of at least 2 hours to confirm research data and direction for the project.

Council members and officers have been canvassed for availability for 24 November, 26 November, 5 December and 8 December.

Consultants advised that their first major task is to analyze existing data and complete research for a preliminary report on the site and the project relative to the brief. A copy of this will be available for Council scrutiny and feedback.

It has been arranged that a representative of TPG will be available to provide an update on project work at each Council meeting commencing with the Council meeting on 16 October 2008 and that a summary report of work completed and in progress will be available for the agenda for each meeting.

## **9.6 HOUSING AFFORDABILITY GRANT**

### **Report Information**

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 15.128.210.0

### **Recommendation**

1. That Council NOTE the availability of housing affordability grants.
2. That the proposal to submit an application for a grant based upon reform of processes for planning and development activity be ENDORSED.

### **Voting Requirements**

Simple Majority

### **Report Purpose**

To outline grants available under the Commonwealth Government's Housing Affordability Fund together with possible projects that may attract grants for the TPRC.

### **Relevant Documents**

Attachments: Nil  
Available for viewing at the meeting: Application for funding under the Housing Affordability Fund  
Grant Guidelines:  
<http://www.fahcsia.gov.au/internet/facsinternet.nsf/housing/haf.htm#5>

### **Policy Reference**

N/A

### **Local Government Act/Regulation**

N/A

### **Previous Minutes**

N/A

### **Background**

The Minister for Housing (Commonwealth) recently announced the availability of grants under a new housing affordability fund.

The Council of Australian Governments in March 2008 agreed to a strategy aimed at addressing housing affordability.

The Housing Affordability Fund is formed to streamline development approval processes and to reduce infrastructure charges and regulatory costs.

The fund will operate for a period of 5 years and will provide a \$512M investment by the Australian Government to reduce costs of new homes for homebuyers.

The fund was opened for applications on 22 September 2008 requiring a notice of application to be completed and lodged by 15 October 2008.

The protocol for these grants seeks applicants to make an application summarising proposals that meet the criteria of the fund. The Department of Housing Community Services & Indigenous Affairs selects a number of applications which are then rated for eligibility. The selected applications are then reviewed by State and local government organisations and a final selection from Stage 1 applications is chosen for the development of a detailed business case which is used to make the final decision for grant funding.

Applications must identify specific goals and values which will be included in a legal agreement between the Commonwealth and the grant recipient.

Criteria for assessing grants are advised in the Grant Guidelines. Some of the criteria are mandatory and are weighted.

In the case of the Housing Affordability Fund the following criteria are relevant.

*Value for Money – Heavily weighted*

Will attract over 50% of total application rating. This criteria requires a specific estimate of the total cost saving per dwelling which the proposal will deliver;

*Policy Reform – Weighted criteria*

This criteria requires information about reforms to be delivered and the number of dwellings that will benefit in the next 12 months and the next 5 years. This criteria also requires an estimate of the number of days in application processing that will be saved and the expression of time as a percentage of a current benchmark together with an estimated cost saving per dwelling as a result of the time saving.

*Provision of Infrastructure – Weighted criteria*

The element of the project or reform that the grant will support must be identified; the number and type of houses and residential lots that will be advantaged must be specified and it is required that if the provision of infrastructure will bring forward the development of buildings, the means by which this is achieved, be explained.

Other criteria which are less heavily weighted require applicants to address matters such as:

- The high demand for new dwellings in the area affected by the grant;
- More affordable homes – the applicant must demonstrate how funding will assist in the delivery of moderate priced homes;
- What proportion of dwellings will specifically target indigenous Australians;
- Will the proposal result in accessibility improvements i.e. dwellings located within 400m of the public transport hub, accessibility for older Australians and people with disability etc;
- Will the project address sustainability factors – the environmental impact undertaken with involvement of relevant stakeholders;

- Sustainability maximising water use and reuse;
- Renewable energy generation;
- Recycling of building waste;
- Retention of specific native vegetation;

The proponents for grants are liable for the costs involved in meeting the targets that are agreed including increases in costs over estimates calculated at the time the grant application is submitted.

All proposals must comply with existing regulations and laws.

The time periods in which the activity relating to the grant will occur is required to be stated.

Grants may be made for more than 1 year's activity but all grant money must be expended prior to June 2013.

### **Comment**

The Council has the opportunity of reducing costs for residential living by innovative design in the area of materials selection, the architecture of buildings for energy conservation through use of materials and operation of buildings as mediums for micro climate control; reducing utility supply costs through generation of power within the TPD and reuse of water to provide 50% of the average per person per household requirements.

Many of these initiatives may not fully fit the criteria for the Housing Affordability Fund which requires that any infrastructure initiatives fully comply with existing laws, policies and standards.

However, the TPRC may receive recognition for a grant on the criteria of reform of processes leading to a reduction in the lead time to have lots available for new homes.

Specifically the following could be made subject of a grant and bring about reform of existing processes:

- Co-ordination of planning and development services to fast track approval processes through the City of Wanneroo and the State Planning Authorities. This would require liaison with approving authorities on component parts of the project to ensure that the time for evaluation of projects prior to advertising could be reduced and pre advertising of proposals could occur to improve public consultation but reduce the overall time frames now incurred through the statutory public consultation and attendant public submission evaluation and response processes.
- Co-ordination and pre-packaging of relevant data in respect of lots to be made subject of building applications i.e. survey information, location of utilities, preparation of solar diagrams, prevailing winds, building envelope and mass models to ensure availability of light, building design to respond to solar and heating and cooling best practice. This will speed up the approval process for new buildings particularly if supported by approved guidelines negotiated with the Local Authority.
- Development of subdivision and infrastructure planning in parallel with structure planning to speed up the delivery of completed lots for market. release.

The appointment of a project officer to concentrate solely on these matters could develop meaningful outcomes for the TPD project and develop new methods for fast tracking approval processes.

A grant application to fund one officer for a period of 3 years with an annual salary and on cost expenditure of \$120,000 per annum will be lodged by the close off date of 15<sup>th</sup> October for consideration in the first stage evaluation process. A copy of the completed first stage application will be provided for information and review by Council members. It will be possible to withdraw the application or enhance details if the proposal receives sanction for the preparation of the second stage (business plan) support detail.

## 9.7 ANNUAL REPORT

### Report Information

Location: Not Applicable  
Applicant: Not Applicable  
Reporting Officer: Chief Executive Officer      File Reference: 4.144.49.0

### Recommendation

**That the format for the TPRC Annual Report for the year ended 30 June 2008 be APPROVED.**

### Voting Requirements

Simple Majority

### Report Purpose

To outline the format and content of the Annual Report of the TPRC for 2007/08.

### Relevant Documents

Attachments: Draft format of TPRC Annual Report 2007/08  
Available for viewing at the meeting: Nil

### Policy Reference

N/A

### Local Government Act/Regulation

- Local Government Act 1995: S 5.53 Requires Local Govt to prepare an annual report, with prescribed inclusions, for each financial year.
- Local Government Act 1995: S 5.54 Requires Local Govt to accept the Annual Report by 31 December
- Local Government Act 1995: S 5.55 Requires availability of report to be advertised following report adoption by Local Govt.
- Local Government (Audit) Regs 1996: Reg 14 Compliance Audit Item

### Previous Minutes

Council meeting – 11 October 2007 (Item 8.2 – TPRC Annual Report for the year 1 July 2006 to 30 June 2007)

### Background

The Council has a statutory obligation to provide an annual report of its operations including the following:

- Report by the Chairman of the Council
- Report by the CEO
- Detail of completion of statutory requirements



- Detail of expenses paid to members
- An outline of the Council Future Plan
- The audit report and completed financial report of the Council for the year under review

The annual financial report is to be made available for public inspection.

### **Comment**

The annual report of a local authority is a statutory requirement and is designed to provide a review of annual activities and also contain the annual financial report of the local government.

Last financial year, the Council included the whole of the TPRC Future Plan in the report as a means of distributing information about its makeup and objectives. It is suggested that this practice be continued for the report for the year ended 30 June 2008.

At this stage, the report is not complete but is submitted for review of format and component parts as the final report will need to be submitted to the next Council meeting to ensure adoption prior to the statutory date of 31 December 2008.

10. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN
11. QUESTIONS BY ELECTED MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
12. URGENT BUSINESS APPROVED BY THE CHAIRMAN
13. MATTERS BEHIND CLOSED DOORS
14. GENERAL BUSINESS
15. FORMAL CLOSURE OF MEETING

# APPENDICES

**TAMALA PARK REGIONAL COUNCIL  
MONTHLY STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2008 TO 31 AUGUST 2008**

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**TAMALA PARK REGIONAL COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITY**  
 FOR THE PERIOD 1 JULY 2008 TO 31 AUGUST 2008

	NOTE	31 August 2008 Actual \$	31 August 2008 Y-T-D Budget \$	2008/09 Revised Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues/Sources</b>	1,2				
Interest Earnings		100,775	201,368	1,050,174	(49.95%)
		<u>100,775</u>	<u>201,368</u>	<u>1,050,174</u>	(49.95%)
<b>(Expenses)/(Applications)</b>	1,2				
Employee Costs		(40,706)	(47,372)	(328,414)	14.07%
Materials and Contracts					
- Materials and Contracts General		(4,857)	(8,705)	(96,048)	44.20%
- Professional Consulting Fees		(3,000)	(117,766)	(1,047,200)	97.45%
Depreciation		0	(2)	(4,502)	100.00%
Insurance		(3,030)	(3,295)	(4,250)	51.06%
Other Exepnditure		<u>(24,625)</u>	<u>(24,625)</u>	<u>(114,000)</u>	51.06%
		<u>(76,218)</u>	<u>(201,765)</u>	<u>(1,594,414)</u>	(62.22%)
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
Depreciation on Assets	2(a)	0	2	4,502	(100.00%)
<b><u>Capital Revenue and (Expenditure)</u></b>					
Contributed Equity		0	0	(80,992)	0.00%
ADD Net Current Assets July 1 B/Fwd	7	17,339,251	17,339,251	17,339,251	0.00%
Net Current Assets Year to Date	8	<u>17,363,808</u>	<u>17,338,856</u>	<u>16,718,521</u>	

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

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 31 AUGUST 2008**

Appendix

**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.

Any monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(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 2008 TO 31 AUGUST 2008**

Appendix

**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.

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.

**(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 intentions to release for sale.

**(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 2008 TO 31 AUGUST 2008**

Appendix

**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 2009.

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 2008 TO 31 AUGUST 2008**

Appendix

**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 2008 TO 31 AUGUST 2008**

Appendix

## **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**

Asset acquisitions proposed for 2008-09.comprise:

Land acquisition - urban deferred

vacant land cnr neerabup rd/Mitchell

freeway

4,000,000

Furniture & Office equipment

7,950

4,007,950

## **4. DISPOSALS OF ASSETS**

No assets have been disposed of during the period under review:

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 31 AUGUST 2008**

**5. INFORMATION ON BORROWINGS**

No borrowings have been made in the period under review. No borrowings are budgeted for the 2008-09 financial year.

**6. CONTRIBUTED EQUITY**

The amount of Contributed Equity is \$16,221,439.17 as at 31 August 2008.

	<b>31 August 2008 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	17,399,128	17,300,828
Receivables	2,769	81,497
	<u>17,401,897</u>	<u>17,382,325</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(38,089)</u>	<u>(43,074)</u>
NET CURRENT ASSET POSITION	17,363,808	17,339,251
<b>NET CURRENT ASSET POSITION</b>	<u><u>17,363,808</u></u>	<u><u>17,339,251</u></u>

**8. RATING INFORMATION**

Being a Regional Council, no rates will be raised during the year ending 30 June 2009.

**9. TRUST FUNDS**

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

**TAMALA PARK REGIONAL COUNCIL**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 SEPTEMBER 2008**

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**TAMALA PARK REGIONAL COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 SEPTEMBER 2008**

	NOTE	30 Sept. 2008 Actual \$	30 Sept. 2008 Y-T-D Budget \$	2008/09 Revised Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues/Sources</b>	1,2				
Interest Earnings		295,449	302,002	1,050,174	(2.17%)
Other Revenue		680	0	0	680.00%
		<u>296,129</u>	<u>302,002</u>	<u>1,050,174</u>	<u>(1.94%)</u>
<b>(Expenses)/(Applications)</b>	1,2				
Employee Costs		(57,283)	(63,948)	(328,414)	10.42%
Materials and Contracts					
- Materials and Contracts General		(5,765)	(15,963)	(96,048)	63.89%
- Professional Consulting Fees		(3,000)	(207,649)	(1,047,200)	98.56%
Depreciation		0	(2)	(4,502)	100.00%
Insurance		(3,030)	(3,295)	(4,250)	51.06%
Other Exepnditure		<u>(24,625)</u>	<u>(24,625)</u>	<u>(114,000)</u>	<u>51.06%</u>
		<u>(93,703)</u>	<u>(315,482)</u>	<u>(1,594,414)</u>	<u>(70.30%)</u>
<b><u>Adjustments for Non-Cash</u></b>					
<b><u>(Revenue) and Expenditure</u></b>					
Depreciation on Assets	2(a)	0	2	4,502	(100.00%)
<b><u>Capital Revenue and (Expenditure)</u></b>					
Contributed Equity		0	0	(80,992)	0.00%
<b>ADD</b>					
Net Current Assets July 1 B/Fwd	7	17,339,251	17,339,251	17,339,251	0.00%
Net Current Assets Year to Date	8	<u>17,541,677</u>	<u>17,325,773</u>	<u>16,718,521</u>	

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

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 SEPTEMBER 2008**

Appendix

**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.

Any monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(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 2008 TO 30 SEPTEMBER 2008**

Appendix

**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.

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.

**(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 intentions to release for sale.

**(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 2008 TO 30 SEPTEMBER 2008**

Appendix

**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 2009.

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 2008 TO 30 SEPTEMBER 2008**

Appendix

**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 2008 TO 30 SEPTEMBER 2008**

Appendix

## **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**

Asset acquisitions proposed for 2008-09.comprise:

Land acquisition - urban deferred

vacant land cnr neerabup rd/Mitchell

freeway

4,000,000

Furniture & Office equipment

7,950

4,007,950

## **4. DISPOSALS OF ASSETS**

No assets have been disposed of during the period under review:

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2008 TO 30 SEPTEMBER 2008**

**5. INFORMATION ON BORROWINGS**

No borrowings have been made in the period under review. No borrowings are budgeted for the 2008-09 financial year.

**6. CONTRIBUTED EQUITY**

The amount of Contributed Equity is \$16,221,439.17 as at 30 September 2008.

	<b>30 Sept. 2008 Actual \$</b>	<b>Brought Forward 1-Jul \$</b>
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	17,579,976	17,300,828
Receivables	<u>2,785</u>	<u>81,497</u>
	17,582,761	17,382,325
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(41,084)</u>	<u>(43,074)</u>
NET CURRENT ASSET POSITION	17,541,677	17,339,251
<b>NET CURRENT ASSET POSITION</b>	<u><u>17,541,677</u></u>	<u><u>17,339,251</u></u>

**8. RATING INFORMATION**

Being a Regional Council, no rates will be raised during the year ending 30 June 2009.

**9. TRUST FUNDS**

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

# Tamala Park Regional Council Cheque Detail August 2008

Type	Date	Name	Memo	Account	Paid Amount	Original Amount
				<b>Total For Month</b>		
						<b>-58,674.72</b>
<b>Cheque</b>	<b>01/08/2008</b>	<b>Westpac Bank</b>	<b>Bank Fees &amp; Charges - August 2008</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-22.00</b>
			Bank service fee August 2008	E145053 - Bank Charges	-13.00	13.00
			Bank internet trans fee August 2008	E145053 - Bank Charges	-3.50	3.50
			Bank token fee August 2008	E145053 - Bank Charges	-5.50	5.50
					-22.00	22.00
<b>Bill Pmt -Cheque</b>	<b>01/08/2008</b>	<b>City of Stirling</b>	<b>Hire Fee meeting Room 1- 1.5 HRS for 2008_08_07</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-55.50</b>
Bill	01/08/2008	City of Stirling.	Hire Fee meeting Room 1- 1.5 HRS for 2008_08_07	E145025 - Other Accom & Property Costs	-50.45	50.45
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-5.05	5.05
					-55.50	55.50
<b>Bill Pmt -Cheque</b>	<b>07/08/2008</b>	<b>Quicken</b>	<b>QuickBooks Premier 2008/09 Renewal Subscription (HC Chq)</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-549.00</b>
Bill	07/08/2008		E145087 - Computer Software Mtce - QuickBooks Premier 2008/09 Renewal Subscription	E145087 - Computer Software Mtce	-499.09	499.09
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-49.91	49.91
					-549.00	549.00
<b>Bill Pmt -Cheque</b>	<b>07/08/2008</b>	<b>Pickard, Troy</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-5,000.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-3,500.00	3,500.00
			may June July 08 Chairman allce	E041005 - Chairman Allowance	-1,500.00	1,500.00
					-5,000.00	5,000.00
<b>Bill Pmt -Cheque</b>	<b>11/08/2008</b>	<b>Australian Taxation Offic</b>	<b>VOID: June bas Amt due to ATO</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>0.00</b>
					0.00	0.00
<b>Cheque</b>	<b>11/08/2008</b>	<b>Australian Taxation Offic</b>	<b>Bas for quarter ended June 2008</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-8,126.00</b>

## Tamala Park Regional Council Cheque Detail August 2008

		Australian Taxation Office	bas for june quarter 2008	L01215 · SUNDRY CREDITORS	-8,126.00	8,126.00
					-8,126.00	8,126.00
<b>Paycheque</b>	<b>14/08/2008</b>	<b>Kylie Jeffs</b>	<b>Wages P/E 2008_08_14</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,127.36</b>
			Wages P/E 2008_08_14	E145005 · Salaries - Basic Costs	-1,287.36	1,287.36
			Wages P/E 2008_08_14	L2002 · Superannuation Contributions	115.86	-115.86
			Wages P/E 2008_08_14	L2001 · PAYG Deductions	160.00	-160.00
Liability Cheque	28/08/2008		082841- Superannuation Contributions Aug	L2002 · Superannuation Contributions	-115.86	5,732.67
					-1,127.36	6,744.17
<b>Paycheque</b>	<b>14/08/2008</b>	<b>Rod A Constantine</b>	<b>Wges PE 2008_08_14</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-4,019.44</b>
			Wges PE 2008_08_14	E145005 · Salaries - Basic Costs	-5,961.44	5,961.44
			Wges PE 2008_08_14	L2002 · Superannuation Contributions	536.53	-536.53
			Wges PE 2008_08_14	L2001 · PAYG Deductions	1,942.00	-1,942.00
Liability Cheque	28/08/2008		082841- Superannuation Contributions Aug	L2002 · Superannuation Contributions	-536.53	5,732.67
					-4,019.44	9,215.58
<b>Bill Pmt -Cheque</b>	<b>14/08/2008</b>	<b>LGIS Liability</b>	<b>Insurance - Public Liability - Renewal for 30/6/08 to 30/6/09 Period (includes credit note \$105.05)</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-945.45</b>
Bill	14/08/2008		E145121 · Insurance - Public Liability - Renewal for 30/6/08 to 30/6/09 Period (includes credit ...	E145121 · Insurance - Public Liability	-859.50	859.50
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-85.95	85.95
					-945.45	945.45
<b>Bill Pmt -Cheque</b>	<b>14/08/2008</b>	<b>LGIS Workcare</b>	<b>Insurance W/comp - for period 30/6/08 to 30/6/09 (renewal - includes credit note of \$226.05)</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,034.45</b>
Bill	14/08/2008		E145015 · Insurance W/comp - for period 30/6/08 to 30/6/09 (renewal - includes credit note of \$2...	E145015 · Insurance W/comp.	-1,849.50	1,849.50
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-184.95	184.95
					-2,034.45	2,034.45

## Tamala Park Regional Council Cheque Detail August 2008

<b>Bill Pmt -Cheque</b>	<b>14/08/2008</b>	<b>SAI Global</b>	<b>Publications &amp; Brochures - AS4122 Standard Australian Standard</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-373.65</b>
Bill	14/08/2008		E145105 · Publications & Brochures - AS4122 Standard Australian Standard General Conditions of C...	E145105 · Publications & Brochures	-339.68	339.68
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-33.97	33.97
					-373.65	373.65
<b>Bill Pmt -Cheque</b>	<b>14/08/2008</b>	<b>Telstra</b>	<b>Telephones - Usage charges to 27/7/08 and rental charges to 27/8/08</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-110.65</b>
Bill	14/08/2008		E145047 · Office Telephones & Faxes - Usage charges to 27/7/08 and rental charges to 27/8/08	E145047 · Office Telephones & Faxes	-100.59	100.59
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-10.06	10.06
					-110.65	110.65
<b>Bill Pmt -Cheque</b>	<b>14/08/2008</b>	<b>City of Stirling</b>	<b>Rental &amp; Electricity for R3 Scarborough Civic Centre for period 10/9/08 to 10/10/08 (HC Chq)</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-377.60</b>
Bill	14/08/2008		E145025 · Other Accom & Property Costs - Rental for R3 Scarborough Civic Centre for period 10/9/...	E145025 · Other Accom & Property Costs	-248.73	248.73
			E145117 · Electricity - for R3 Scarborough Civic Centre for period 10/9/08 to 10/10/08	E145117 · Electricity	-94.55	94.55
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-34.32	34.32
					-377.60	377.60
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Collins, Paul</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 · Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Jacob, Albert</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 · Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00

# Tamala Park Regional Council Cheque Detail August 2008

<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Michael, David</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Roberts, Tracey</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-2,125.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
			may/june/july 08 deputy chair allce	E041010 - Deputy Chair Allowance	-375.00	375.00
					-2,125.00	2,125.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Smithson, Bob</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Vaughan, Trevor</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Withers, Simon</b>	<b>May/June/July 08 Councillor Composite Payment</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Evangel, Eleni</b>	<b>May/June/July 08 Councillor Composite Payment (HCChq)</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 - Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00

## Tamala Park Regional Council Cheque Detail August 2008

<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Italiano, John</b>	<b>May/June/July 08 Councillor Composite Payment (HC Chq)</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 · Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Stewart, Bill</b>	<b>May/June/July 08 Councillor Composite Payment(HC Chq)</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 · Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Bill Pmt -Cheque</b>	<b>21/08/2008</b>	<b>Catania, Nick</b>	<b>May/June/July 08 Councillor Composite Payment(HCChq)</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,750.00</b>
Bill	07/08/2008		May/June/July 08 Councillor Composite Payment	E041018 · Composite Allowance	-1,750.00	1,750.00
					-1,750.00	1,750.00
<b>Paycheque</b>	<b>28/08/2008</b>	<b>Kylie Jeffs</b>	<b>Wages PE 2008_08_28</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,169.68</b>
			Wages PE 2008_08_28	E145005 · Salaries - Basic Costs	-1,351.68	1,351.68
			Wages PE 2008_08_28	E145007 · Salaries Occ. Superannuation	-121.65	121.65
			Wages PE 2008_08_28	L2002 · Superannuation Contributions	121.65	-121.65
			Wages PE 2008_08_28	L2001 · PAYG Deductions	182.00	-182.00
					-1,169.68	1,169.68
<b>Paycheque</b>	<b>28/08/2008</b>	<b>Rod A Constantine</b>	<b>Wages PE 2008-08-28</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,266.72</b>
			Wages PE 2008-08-28	E145005 · Salaries - Basic Costs	-5,961.44	5,961.44
			Wages PE 2008-08-28	E145007 · Salaries Occ. Superannuation	-536.53	536.53
			Wages PE 2008-08-28	L2002 · Superannuation Contributions	536.53	-536.53
			Wages PE 2008-08-28	L2002 · Superannuation Contributions	2,980.72	-2,980.72
			Wages PE 2008-08-28	E145009 · Salaries WALGS Superannuation	-119.23	119.23
			Wages PE 2008-08-28	L2002 · Superannuation Contributions	119.23	-119.23
			Wages PE 2008-08-28	L2001 · PAYG Deductions	714.00	-714.00
					-2,266.72	2,266.72



## Tamala Park Regional Council Cheque Detail August 2008

<b>Paycheque</b>	<b>28/08/2008</b>	<b>Kylie Jeffs</b>	<b>Wages bp to 14/08/2008</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-192.96</b>
			Wages bp to 14/08/2008	E145005 - Salaries - Basic Costs	-192.96	192.96
			Wages bp to 14/08/2008	E145007 - Salaries Occ. Superannuation	-17.37	17.37
			Wages bp to 14/08/2008	L2002 - Superannuation Contributions	17.37	-17.37
					-192.96	192.96
<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>Amcom</b>	<b>Internet Provider Costs - ADSL direct for period 1/9/08 to 1/10/08</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-79.00</b>
Bill	28/08/2008		E145093 - Internet Provider Costs - ADSL direct for period 1/9/08 to 1/10/08	E145093 - Internet Provider Costs	-71.82	71.82
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-7.18	7.18
					-79.00	79.00
<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>City of Stirling</b>	<b>Internet Provider Costs - IT services monthly charge for content filtering, firewall, spam filte...</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-330.00</b>
Bill	28/08/2008		E145093 - Internet Provider Costs - IT services monthly charge for content filtering, firewall, ...	E145093 - Internet Provider Costs	-300.00	300.00
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-30.00	30.00
					-330.00	330.00
<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>Kyocera Mita</b>	<b>Photocopying - for period 28/6/08 to 28/07/08</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-49.48</b>
Bill	28/08/2008		E145033 - Photocopying - for period 28/6/08 to 28/07/08	E145033 - Photocopying	-44.98	44.98
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-4.50	4.50
					-49.48	49.48
<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>Netregistry</b>	<b>Internet Provider Costs - Renewal of tamalapark.wa.gov.au for 2 years (15/09/08 to 15/09/10)</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-62.00</b>
Bill	28/08/2008		E145093 - Internet Provider Costs - Renewal of tamalapark.wa.gov.au for 2 years (15/09/08 to 15/...	E145093 - Internet Provider Costs	-56.36	56.36
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-5.64	5.64
					-62.00	62.00

## Tamala Park Regional Council Cheque Detail August 2008

<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>R A Constantine</b>	<b>Reimbursement for blank DVD's, parking and stamps</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-82.45</b>
Bill	28/08/2008		Stamps	E145037 · Postage, Courier & Freight	-9.09	9.09
			Blank DVD's	E145091 · Computer Sundries	-49.95	49.95
			Parking for TPRC Council meeting at City of Perth 14 August 2008	E145109 · Parking Expenses	-15.91	15.91
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-7.50	7.50
					-82.45	82.45
<b>Bill Pmt -Cheque</b>	<b>28/08/2008</b>	<b>WALGA</b>	<b>TAM01_member subscription 2008-09</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,200.00</b>
Bill	28/08/2008		E145059 · Membership Fees - Associate membership to WALGA	E145059 · Membership Fees	-2,000.00	2,000.00
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-200.00	200.00
					-2,200.00	2,200.00
<b>Liability Cheque</b>	<b>28/08/2008</b>	<b>WALGSP</b>	<b>082841- Superannuation Contributions Aug</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-5,732.67</b>
Paycheque	03/07/2008			E145007 · Salaries Occ. Superannuation	-536.53	536.53
Paycheque	03/07/2008			E145007 · Salaries Occ. Superannuation	-115.86	115.86
Paycheque	17/07/2008			E145007 · Salaries Occ. Superannuation	-115.86	115.86
Paycheque	17/07/2008			E145007 · Salaries Occ. Superannuation	-536.53	536.53
Paycheque	31/07/2008			E145007 · Salaries Occ. Superannuation	-536.53	536.53
Paycheque	31/07/2008			E145007 · Salaries Occ. Superannuation	-115.86	115.86
Paycheque	14/08/2008		Wages P/E 2008_08_14	E145007 · Salaries Occ. Superannuation	-115.86	115.86
Paycheque	14/08/2008		Wges PE 2008_08_14	E145007 · Salaries Occ. Superannuation	-536.53	536.53
					-2,609.56	2,609.56
<b>Paycheque</b>	<b>28/08/2008</b>	<b>Rod A Constantine</b>	<b>Wges bp 10-07- 2008_08_27</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,637.90</b>
			Wges bp 10-07- 2008_08_27	E145005 · Salaries - Basic Costs	-4,107.80	4,107.80
			Wges bp 10-07- 2008_08_27	E145007 · Salaries Occ. Superannuation	-369.70	369.70
			Wges bp 10-07- 2008_08_27	L2002 · Superannuation Contributions	369.70	-369.70
			Wges bp 10-07- 2008_08_27	L2002 · Superannuation Contributions	2,053.90	-2,053.90
			Wges bp 10-07- 2008_08_27	E145009 · Salaries WALGS Superannuation	-82.16	82.16
			Wges bp 10-07- 2008_08_27	L2002 · Superannuation Contributions	82.16	-82.16

## Tamala Park Regional Council Cheque Detail August 2008

			Wges bp 10-07- 2008_08_27	L2001 · PAYG Deductions	416.00	-416.00
					-1,637.90	1,637.90
<b>Liability Cheque</b>	<b>28/08/2008</b>	<b>WALGSP</b>	<b>082841 - Superannuation Sal Sac BP T end Aug 08</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,505.76</b>
			082841 - Superannuation Sal Sac BP T end Aug 08	L2002 · Superannuation Contributions	-369.70	369.70
Paycheque	24/04/2008			L2002 · Superannuation Contributions	-2,053.90	-536.53
				E145009 · Salaries WALGS Superannuation	-82.16	119.23
					-2,505.76	-47.60

# Tamala Park Regional Council

## Cheque Detail September 2008

Type	Date	Name	Memo	Account	Paid Amount	Original Amount
				<b>Total For Month</b>		<b>-14,574.67</b>
<b>Cheque</b>	<b>02/09/2008</b>	<b>Westpac Bank</b>	<b>Bank service fees September 2008</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-24.75</b>
		Westpac	Bank service Fee - Sept 2008	E145053 · Bank Charges	-13.00	13.00
		Westpac	Bank Internet online banking Fee Sept 2008	E145053 · Bank Charges	-6.25	6.25
		Westpac	Bank Token use Fee - Sept 2008	E145053 · Bank Charges	-5.50	5.50
					-24.75	24.75
<b>Paycheque</b>	<b>11/09/2008</b>	<b>Kylie Jeffs</b>	<b>Wages Period/End 2008_09_10</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-1,169.68</b>
			Wages Period/End 2008_09_10	E145005 · Salaries - Basic Costs	-1,351.68	1,351.68
			Wages Period/End 2008_09_10	L2002 · Superannuation Contributions	121.65	-121.65
			Wages Period/End 2008_09_10	L2001 · PAYG Deductions	182.00	-182.00
Liability Cheque	25/09/2008		082841-Superannuation Liability	L2002 · Superannuation Contributions	-121.65	1,348.50
					-1,169.68	2,396.53
<b>Paycheque</b>	<b>11/09/2008</b>	<b>Rod A Constantine</b>	<b>Wages Period/End 2008_09_10</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-2,328.02</b>
			Wages Period/End 2008_09_10	E145005 · Salaries - Basic Costs	-6,140.04	6,140.04
			Wages Period/End 2008_09_10	L2002 · Superannuation Contributions	3,070.02	-3,070.02
			Wages Period/End 2008_09_10	L2002 · Superannuation Contributions	122.80	-122.80
			Wages Period/End 2008_09_10	L2001 · PAYG Deductions	742.00	-742.00
Liability Cheque	25/09/2008		082841-Superannuation Liability	L2002 · Superannuation Contributions	-3,070.02	3,377.02
			082841-Superannuation Liability	L2002 · Superannuation Contributions	-122.80	245.60
			082841-Superannuation Liability	L2002 · Superannuation Contributions	-552.60	1,348.50
					-5,950.64	7,176.34
<b>Bill Pmt -Cheque</b>	<b>11/09/2008</b>	<b>Telstra</b>	<b>Office Telephones &amp; Faxes - usage charges to 27/8/08 and equipment rental to 27/9/08</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-112.32</b>
Bill	11/09/2008		E145047 · Office Telephones & Faxes - usage charges to 27/8/08 and equipment rental to 27/9/08	E145047 · Office Telephones & Faxes	-102.11	102.11
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-10.21	10.21
					-112.32	112.32

# Tamala Park Regional Council Cheque Detail September 2008

<b>Bill Pmt -Cheque</b>	<b>11/09/2008</b>	<b>City of Stirling</b>	<b>Booking of Room 2 Scarborough Civic Centre for auditor 25 &amp; 26 September 2008</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-280.00</b>
Bill	11/09/2008		E145025 - Other Accom & Property Costs - Booking of Room 2 Scarborough Civic Centre for auditor ...	E145025 - Other Accom & Property Costs	-254.55	254.55
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-25.45	25.45
					-280.00	280.00
<b>Bill Pmt -Cheque</b>	<b>11/09/2008</b>	<b>City of Stirling</b>	<b>Rental and electricity for R3 Scarborough Civic Centre for period 13/10 to 7/11/08</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-377.60</b>
Bill	11/09/2008		E145025 - Other Accom & Property Costs - Rental for R3 Scarborough Civic Centre for period 13/10...	E145025 - Other Accom & Property Costs	-248.73	248.73
			E145117 - Electricity - For R3 Scarborough Civic Centre for period 13/10 to 7/11/08	E145117 - Electricity	-94.55	94.55
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 - Tax Payable	-34.32	34.32
					-377.60	377.60
<b>Cheque</b>	<b>19/09/2008</b>	<b>Westpac Bank</b>	<b>Fee- provision Audit Stmtnt for 30 June 2008</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-50.00</b>
		Westpac	Fee provision Audit Statement annual Accounts	E145053 - Bank Charges	-50.00	50.00
					-50.00	50.00
<b>Cheque</b>	<b>19/09/2008</b>	<b>Westpac Bank</b>	<b>VOID: Bank Fee - prov audit stmtnt EOY 2007/08</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>0.00</b>
					0.00	0.00
<b>Paycheque</b>	<b>25/09/2008</b>	<b>Kylie Jeffs</b>	<b>Wages Period/End 2008_09_24</b>	<b>A01101 - Unrestricted Municipal Bank</b>		<b>-1,169.68</b>
			Wages Period/End 2008_09_24	E145005 - Salaries - Basic Costs	-1,351.68	1,351.68
			Wages Period/End 2008_09_24	L2002 - Superannuation Contributions	121.65	-121.65
			Wages Period/End 2008_09_24	L2001 - PAYG Deductions	182.00	-182.00
Liability Cheque	25/09/2008		082841-Superannuation Liability	L2002 - Superannuation Contributions	-121.65	1,348.50
					-1,169.68	2,396.53

# Tamala Park Regional Council Cheque Detail September 2008

<b>Bill Pmt -Cheque</b>	<b>25/09/2008</b>	<b>Amcom</b>	<b>Internet Provider Costs - For Period 1/10/08 to 1/11/08</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-79.00</b>
Bill	25/09/2008		E145093 · Internet Provider Costs - For Period 1/10/08 to 1/11/08	E145093 · Internet Provider Costs	-71.82	71.82
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-7.18	7.18
					-79.00	79.00
<b>Bill Pmt -Cheque</b>	<b>25/09/2008</b>	<b>Kyocera Mita</b>	<b>Photocopying - black &amp; white and colour copying for period 28/07/08-28/08/08</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-67.46</b>
Bill	25/09/2008		E145033 · Photocopying - black & white and colour copying for period 28/07/08-28/08/08	E145033 · Photocopying	-61.33	61.33
		Australian Taxation Office	Non-Cap. Acq. - Inc GST	2200 · Tax Payable	-6.13	6.13
					-67.46	67.46
<b>Paycheque</b>	<b>25/09/2008</b>	<b>Rod A Constantine</b>	<b>Wages Period/End 2008_09_24</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-3,945.04</b>
			Wages Period/End 2008_09_24	E145005 · Salaries - Basic Costs	-6,140.04	6,140.04
			Wages Period/End 2008_09_24	L2002 · Superannuation Contributions	307.00	-307.00
			Wages Period/End 2008_09_24	L2002 · Superannuation Contributions	122.80	-122.80
			Wages Period/End 2008_09_24	L2001 · PAYG Deductions	1,888.00	-1,888.00
Liability Cheque	25/09/2008		082841-Superannuation Liability	L2002 · Superannuation Contributions	-307.00	3,377.02
			082841-Superannuation Liability	L2002 · Superannuation Contributions	-122.80	245.60
			082841-Superannuation Liability	L2002 · Superannuation Contributions	-552.60	1,348.50
					-4,804.64	8,793.36
<b>Liability Cheque</b>	<b>25/09/2008</b>	<b>WALGSP</b>	<b>082841-Superannuation Liability</b>	<b>A01101 · Unrestricted Municipal Bank</b>		<b>-4,971.12</b>
Paycheque	11/09/2008		Wages Period/End 2008_09_10	L2002 · Superannuation Contributions	-3,070.02	-552.60
Paycheque	25/09/2008		Wages Period/End 2008_09_24	L2002 · Superannuation Contributions	-307.00	-552.60
Paycheque	11/09/2008		Wages Period/End 2008_09_10	E145009 · Salaries WALGS Superannuation	-122.80	122.80
Paycheque	25/09/2008		Wages Period/End 2008_09_24	E145009 · Salaries WALGS Superannuation	-122.80	122.80
Paycheque	11/09/2008		Wages Period/End 2008_09_10	E145007 · Salaries Occ. Superannuation	-121.65	121.65
Paycheque	11/09/2008		Wages Period/End 2008_09_10	E145007 · Salaries Occ. Superannuation	-552.60	552.60
Paycheque	25/09/2008		Wages Period/End 2008_09_24	E145007 · Salaries Occ. Superannuation	-121.65	121.65

**Tamala Park Regional Council**  
**Cheque Detail September 2008**

Paycheque	25/09/2008		Wages Period/End 2008_09_24	E145007 · Salaries Occ. Superannuation	-552.60	552.60
					-4,971.12	488.90



File Ref: S16/0129V02 (739926)  
Your Ref: 4.121.135.0/660  
Enquiries: Paul Winton – 9405 5410

2 October 2008

Mr R A Constantine  
Chief Executive Officer  
Tamala Park Regional Council  
Room 3 - Scarborough Civic Centre  
173 Gildercliffe Street  
SCARBOROUGH WA 6019

  
Dear Mr Constantine

**BUSINESS PLAN FOR A MAJOR LAND TRANSACTION  
CORNER OF NEERABUP ROAD AND MITCHELL FREEWAY, CLARKSON**

I refer to your letter to the City of Wanneroo dated 18 August 2008 advising that the Business Plan for a Major Land Transaction would be advertised with the date for closure of submissions being 3 October 2008.

The City is supportive of the Business Plan proposing that the Tamala Park Regional Council acquire 10.72 hectares of urban deferred land from Main Roads Western Australia and the Department for Planning and Infrastructure.

The use of these parcels of land to facilitate transit-oriented design principles would be a good urban planning outcome.

If not already considered, the Regional Council may wish to investigate any noise buffers required adjacent to the Mitchell Freeway in accordance with the WAPC Statement of Planning Policy: Road and Rail Transport Noise (draft) May 2005 to assist in ascertaining the full development potential of the purchased land.

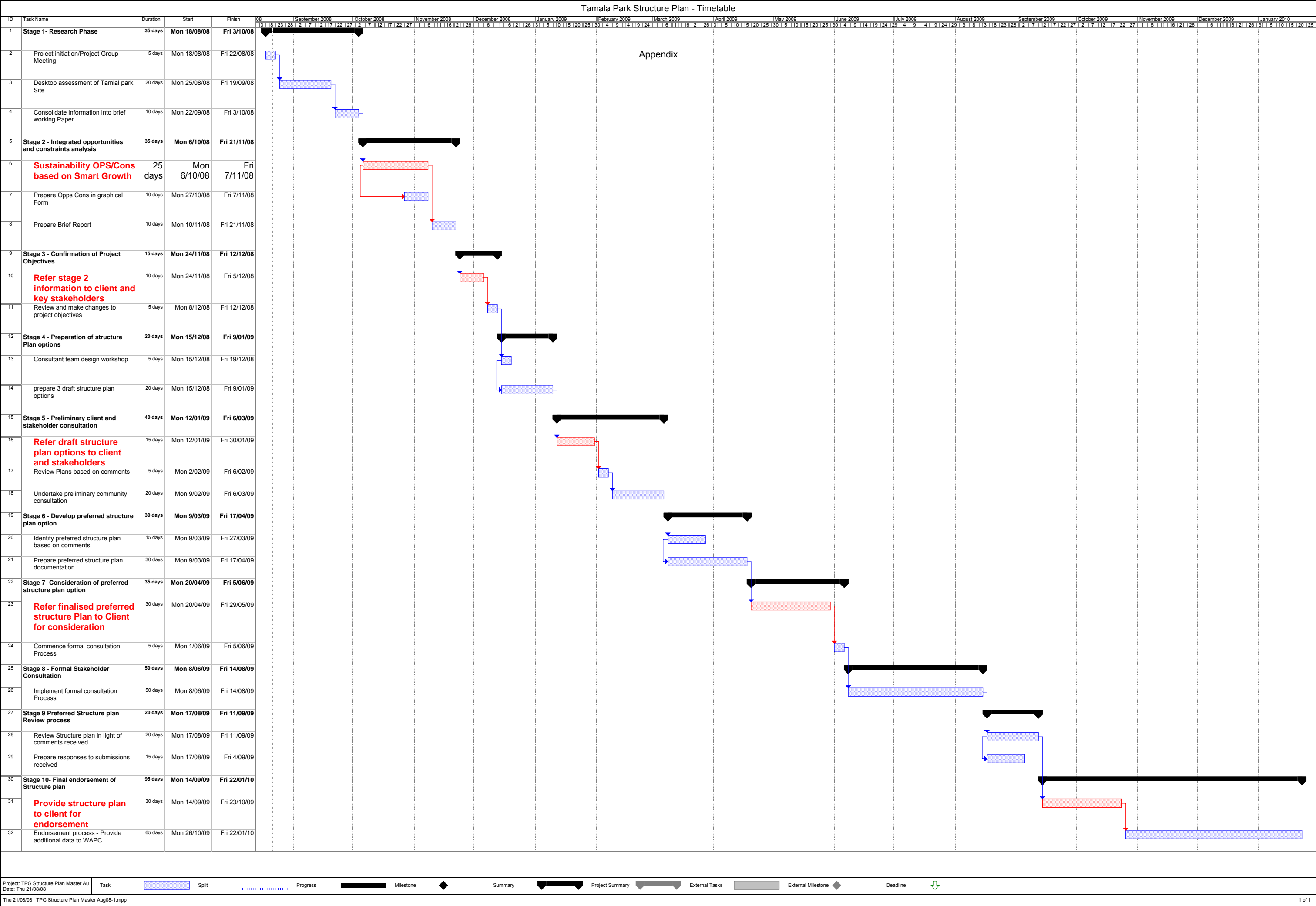
Should you have any queries regarding this submission, please do not hesitate to contact Paul Winton, Manager Contracts and Property on telephone number 9405 5410 or at [paul.winton@wanneroo.wa.gov.au](mailto:paul.winton@wanneroo.wa.gov.au).

Yours sincerely

  
Daniel Simms  
**CHIEF EXECUTIVE OFFICER**

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# *Annual Report* 2007/2008

## *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.

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## *Message from Chairman*

*Cr Troy Pickard  
(Chairman)*

## *Message from Chief Executive Officer*

*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*

On 22 March 2006 the State Records Commission advised the requirement for a Recordkeeping Plan under Section 21 of the State Records Act and required the Plan be submitted in August 2006.

The TPRC submitted a comprehensive and compliant Plan to the State Records Office on 2 August 2006.

Formal notification was received in October 2006 that the TPRC Recordkeeping Plan was approved by the State Records Commission on 5 October 2006 for a period of 3 years.

*Keywords for Councils* is a thesaurus produced by State Records NSW and distributed by other State Records offices for use by Local Governments. The TPRC has adopted *Keywords for Councils* as the basis for classification of record data within an electronic record keeping system developed and maintained by TPRC.

## *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. The local government elections were held in October 2007.

Councillor # Retired Oct 2007 ## Member from Oct 2007 * Attended as alternate member	Council (6)	Special Council (3)	Audit (3)	CEO Performance Review (3)
Cr David Boothman #	1			
Cr Nick Catania	4	2		
Cr Trevor Clarey #	1			
Cr Paul Collins ##	4	3		
Cr Eleni Evangel	4	1		
Cr John Italiano ##	4	3	1	2
Cr Albert Jacob ##	4	2		
Cr Michele John #	2			
Cr David Michael ##	3	1		
Cr Vin Nairn #	2			
Cr Pauline O'Connor #	2		1	
Cr Troy Pickard	6	3	3	3
Cr Tracey Roberts ##	6	3	1	3
Cr Bob Smithson ##	4	2	1	2
Cr Bill Stewart	4	3	2	3
Cr Terry Tyzack # (*2 ordinary; 1 special)	4	1	2	
Cr Trevor Vaughan ##	4	3		
Cr Simon Withers ##	4	3		2
ALTERNATE MEMBER				
Cr Brian Ham #	1			

### Chairman



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

### Deputy Chairman



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



**Cr N Catania**  
(Town of Vincent)



**Cr P Collins**  
(City of Stirling)



**Cr E Evangel**  
(City of Perth)



**Cr J Italiano**  
(City of Stirling)



**Cr A Jacob**  
(City of Joondalup)

**Cr D Michael**  
(City of Stirling)



**Cr B Smithson**  
(City of Wanneroo)



**Cr B Stewart**  
(City of Stirling)



**Cr T Vaughan**  
(Town of Victoria Park)



**Cr S Withers**  
(Town of Cambridge)





*Year 2007/2008  
Under Review*

## Council Activities

Changes to the Local Government Act extended the term of office of all Council members from May 2007 to October 2007. Elections in 2007 resulted in the replacement of 8 Council members. All members may serve terms for a period of 2 years until the next ordinary local government elections to be held in October 2009.

Mayor Troy Pickard (Joondalup) was appointed Chairman of the Council and Cr Tracey Roberts (Wanneroo) was appointed Deputy Chairman to hold office for a period of 2 years.

The Council conducted workshops in November 2007, January and March 2008 to review the strategic direction of the Council and the development brief for structure planning for the future urban development at Tamala Park.

In addition to the 6 ordinary bi-monthly Council meetings per annum the Council has resolved to conduct 3 special meetings solely for strategic and planning activities.

## Structure Plan Brief

From November 2007 to March 2008 the new Council reviewed work undertaken through the 2007 calendar year relative to planning for the Tamala Park project.

The review resulted in changes to the development brief for structure planning within the 5 principles set out in the original development brief, namely;

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

Tenders for structure planning were advertised in **January** 2008 closing **31 March** 2008. A tender was let to The Planning Group in June 2008. The tender includes all major sub-consultant services.

The tender includes obtaining statutory approvals. The project timetable anticipates all approvals will be obtained by January 2010.

## Legislative Matters

During the year the date for Council elections changed from May to October. The Minister introducing the Bill for the change indicated that October elections would provide new Council members the opportunity to become familiar with Council protocols and district infrastructure and service needs prior to formulating a Council budget.

Contemporaneous with the change in Council election dates the provisions of the Act relating to Council codes of conduct were amended. The Local Government Act now provides specifically for a local government code and penalties for contraventions. Local governments may still adopt a separate code of conduct to apply to Council members and staff.

Existing legislation does not provide for deputies to be appointed for nominated Council representatives for Regional Councils. TPRC has advocated for a change to legislation to enable the appointment of deputies. It is understood that legislation for the change has been drafted and will be introduced to Parliament in the future.

## TPRC Office Relocation

During the year the TPRC office was relocated from the City of Stirling administration centre to the Scarborough Civic Centre.

The Council will monitor availability of office space within the Clarkson Rail and commercial precincts for a future office with long term objectives being to construct a demonstration (material, design and energy conservation emphasis) within the mixed use areas of the Tamala Park urban development.

## Land Acquisition

Transfer of land from the 7 local authority owners/participants to the TPRC has been deferred to allow analysis of best possible outcomes under GST legislation.

Pursuant to a Negotiated Planning Solution with the West Australian Planning Commission relating to zoning and Bush Forever issues, the TPRC was to be provided an opportunity to acquire a 10.8 hectare parcel of Government land at the corner of Neerabup Road and the Mitchell Freeway.

A 1.8 hectare parcel of the land became subject of negotiations between the Main Roads WA as owner and Western Power as a potential purchaser to provide for a future power distribution substation.

The TPRC and WAPC have agreed to assist Western Power in its search for a substation site for its network grid and Main Roads WA has agreed to sell the 1.8 hectare site to TPRC. The site is critical for facilitating access from the TPRC land to the Clarkson rail and bus precinct. The interest in the land in 2007 will now require TPRC to negotiate for acquisition in 2008/09 in lieu of the original timeframe of 2010/11 following completion of structure planning approvals for the land.

INSERT MAP

## Contaminated Site

Contaminated Sites Legislation which came into force in 2007/08 required the classification of certain lands that have been used or disturbed and could require rehabilitation.

The TPRC future urban development and the Mindarie Regional Council (MRC) landfill operation are contained within the same land title. At a convenient time in the future the land will be subdivided to separate the deferred urban (TPRC land) from the land designated Public Open Space and Public Utility purposes which also contains the land leased to the MRC. In the interim, the legislation has caused the whole of the jointly owned local government land known as Lot 9504 Mindarie to be classified as a hazardous site because of the existence on the land of the MRC landfill. The DEP has acknowledged that if the land was subdivided into the deferred urban and remaining portions, the hazardous waste classification would not apply to the TPRC land proposed for urban development. The TPRC land has been made subject of a survey for an application to the DEP for removal of the hazardous waste classification.

INSERT MAP

## CSIRO -Water Balance Study

During the year the Council commissioned the CSIRO to undertake a study for reuse of water within the Tamala Park development. The study parameters required a maximum use of 90kl of potable water per person per annum which is 50% of current average usage within metropolitan Perth.

The water balance study will include water harvesting from roads, roofs and other hard surfaces, recharge to subsurface aquifers and retention facilities such as rain vaults in public places.

INSERT AQUIFER PICTURE

## TPRC Finances

In the year under review the TPRC operating expenditure was covered by interest from investment of contributed equity funds from participating Councils.

The TPRC objective is to fund all planning activity from TPRC generated revenue. In the year under review had a net surplus of **\$880,000**.

## Distribution to Participating Councils

During the year the Council approved a scheme under which rates paid to the City of Wanneroo by the local authority owners of the Tamala Park land will be offset by a distribution of retained surplus funds generated from investments by the TPRC. This scheme eliminates any disadvantage to local authority owners/participants from any deferral of a transfer of the deferred urban land from the Councils to the TPRC.

In 2007/08 this scheme resulted in a distribution to member Councils of **\$77,434**.

## Aboriginal & Heritage Study

Reports to ascertain areas of aboriginal and other heritage interest commissioned in 2006/07 were completed during the 2007/08 year. The reports involved consultation with aboriginal families which have interests in the area.

No sites of specific registerable interest were identified but some areas were noted through the ethnographic and archaeological work for further examination when infrastructure works commence.

Some sites requiring protection and specific treatments have been identified within adjacent lands, particularly at the northern end of the MRC operations. These sites have been advised to structure planning consultants so that protection measures and

site conservation to foster education and cultural interests can be factored into infrastructure and access planning.

## Infrastructure Changes in 2007/08 Impacting Tamala Park Planning

- Connolly Drive between **Blairgowrie** Heights (at the northern boundary of City of Joondalup) to Neerabup Road was constructed during the year. This has effectively provided access to a large portion of the TPRC land. The road has been constructed to dual carriageway standard with a median separation and lighting. The length of the new road adjacent to the joint owners land is 1.4km. The length of the road adjacent to TPRC land is 0.9km.
- A major roundabout has been constructed in Marmion Avenue near Kinross Drive. This roundabout is designed to facilitate traffic access to the new Burns Beach development and through Kinross to the newly constructed Connolly Drive north/south regional distributor road.
- The Peet & Co Burns Beach development has progressed rapidly with the development of approximately 900 lots during 2007/08. The development is now approaching the southern boundary of the coastal conservation reserve which connects the northern section of Burns Beach urban land and the southern extremity of the TPRC urban land adjacent to Mindarie Keys. The planning for the coastal conservation reserve is now a priority. The State Government has appointed a Committee to formulate a management plan for the 280 hectare reserve. The planning and conservation of the reserve is critical to the TPRC. The TPRC has been invited to participate with representatives on the management committee.

## *TPRC Structure Planning*

During the year the Council completed its statement of requirements for the TPD structure plan. Advertising for consultants was completed in accordance with statutory requirements and after valuation The Planning Group, together with sub-consultants for public consultation, geotechnical analysis, traffic planning, engineering, infrastructure and economic sustainability analysis were appointed to work to a program of activity leading to approval of plans by the City of Wanneroo and the West Australian Planning Commission in January 2008.

During the process of structure planning there will be a number of occasions where stakeholders and local communities will be given the opportunity to view the status and make submissions on proposals.





## *Future Plan*

Draft

Appendix

# Future Plan

2007-2010

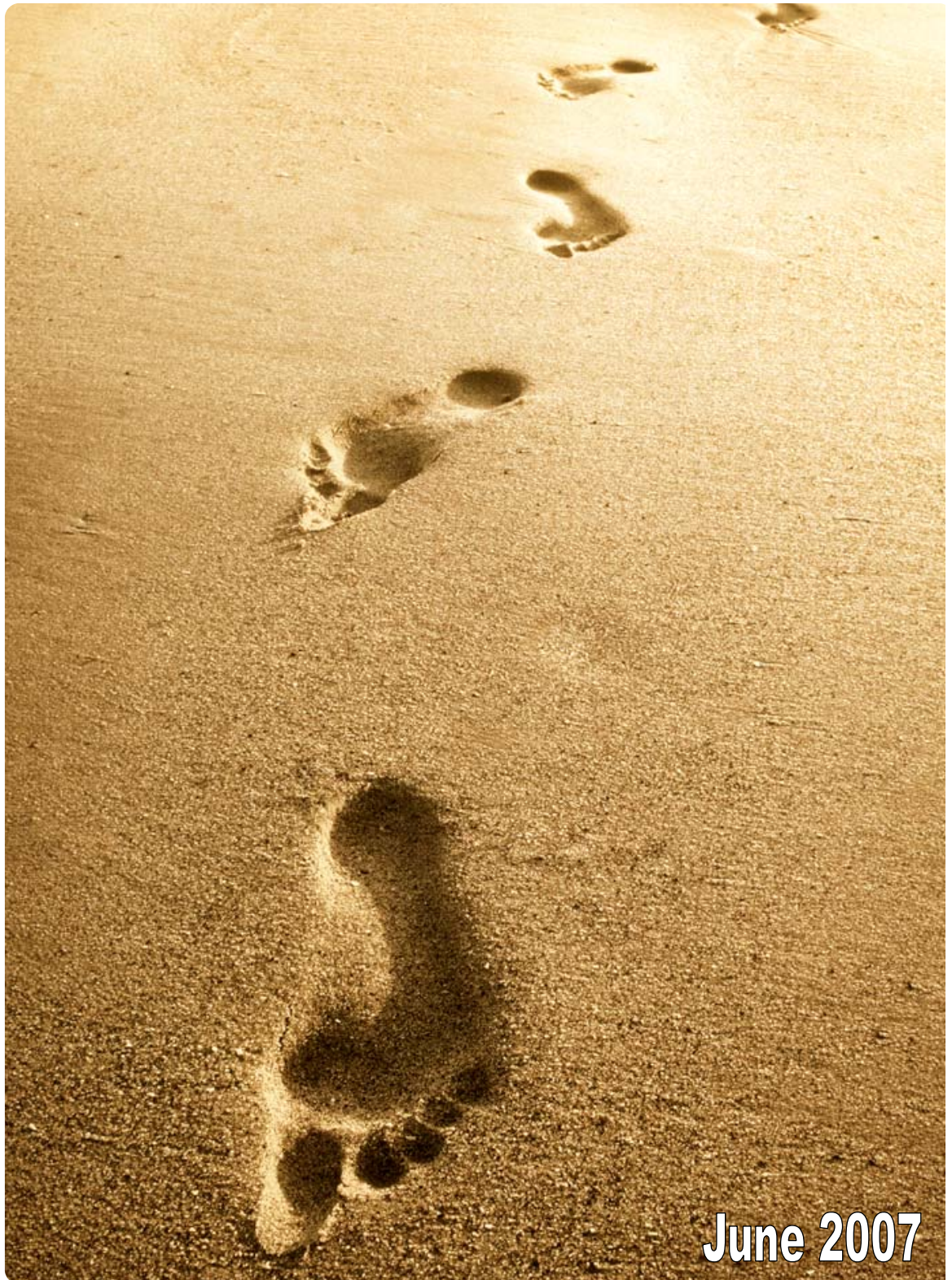
## Tamala Park Regional Council

VISION

VALUES

FOCUS  
AREAS

PROJECTS



June 2007



# Future Plan

VISION

VALUES

FOCUS  
AREAS

PROJECTS

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# Legislative Background



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

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.*

### *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



*'Comment forms providing more space and scope for responses are available on the TPRC website'*

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 was  
established  
under the Local  
Government  
Act on 3  
February 2006'**

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.

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;



- 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.

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’*

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'*

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 **TPD**. 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.

- 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'*

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

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

## 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

## 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

*'To respond to  
climate change  
issues and  
resource use  
inefficiency in a  
model triple  
bottom line  
solution'*



## 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
- 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



*'Negotiated  
Planning  
Solution for  
Bush Forever  
land with  
WAPC'*

- 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

- 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
- **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
<b>2007</b>	X		X	X
<b>2008</b>		X		
<b>2009</b>	X			X
<b>2010</b>				
<b>2011</b>	X		X	X
<b>2012</b>		X		
<b>2013</b>	X			X
<b>2014</b>				
<b>2015</b>	X		X	X
<b>2016</b>		X		
<b>2017</b>	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.

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

## 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



*'Develop  
environmental  
demonstration  
multi-use 'shell'  
unit'*

- 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



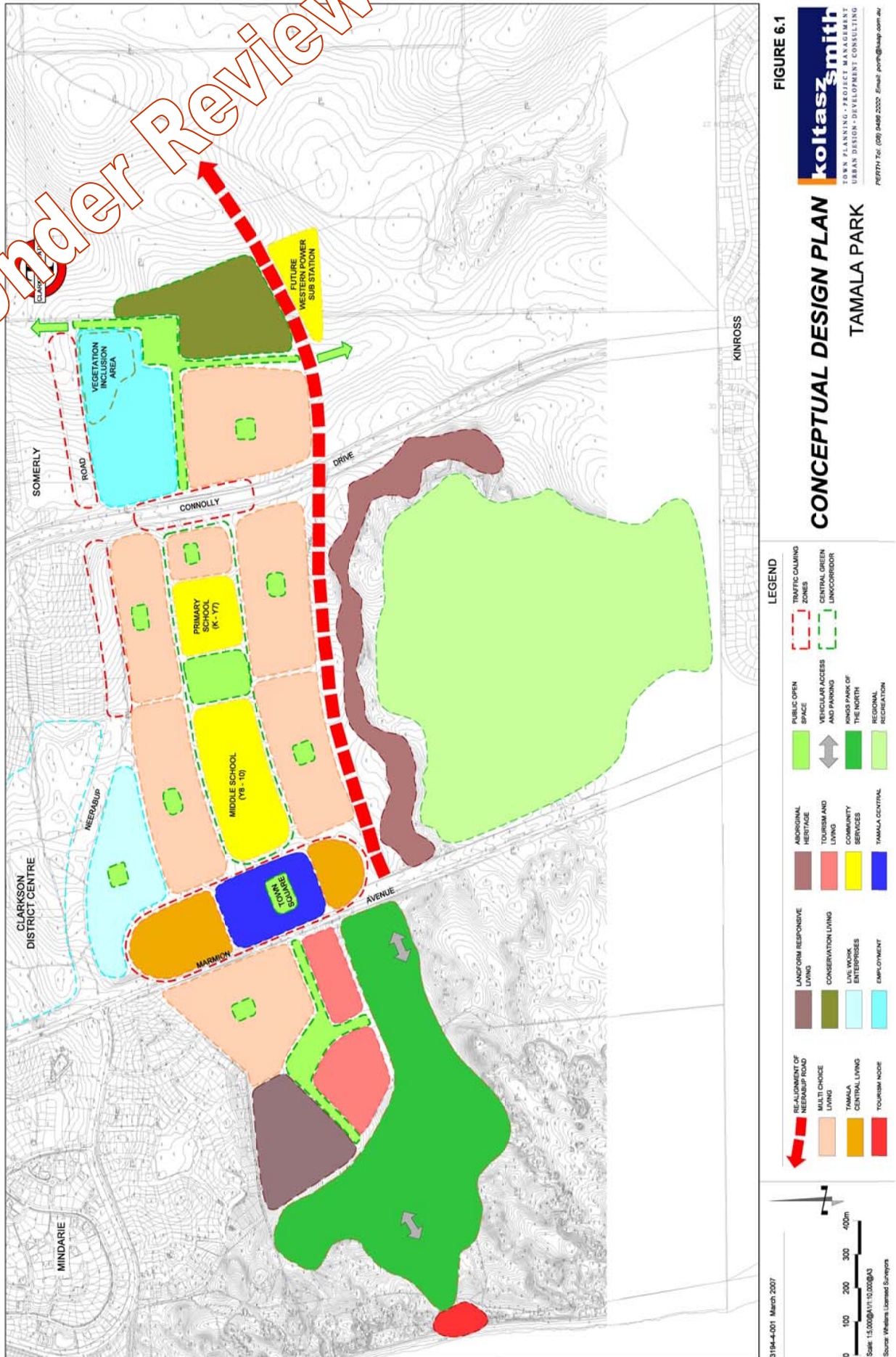
## MAJOR PROJECTS FINANCIAL SUMMARY

## TPRC Projected Revenue and Expenditure 2007-2010

Proj No	2007/08	2008/09	2009/10	Future *
<b>Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$M</b>
Interest from investment activities	1,055,089	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
Projected revenue	1,055,089	1,270,000	1,300,000	656
<b>Expenditure</b>				
TPRC Administration				
Governance	111,500	75,000	75,000	
Staff related costs	215,350	240,000	280,000	
Materials and contracts	88,750	70,000	80,000	
Structure plan development and approval				
Structure planning	200,000	130,000		
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 substation 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 TPD		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 environmental 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 cashflow				
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	500	5,000	#	
Develop financial package for fit out of water conservation/management appliances		500	1,000 #	
Urban development infrastructure/lot formation and servicing				234
<b>Projected Expenditure</b>	<b>771,100</b>	<b>608,000</b>	<b>509,000</b>	<b>271</b>
<b>Net Operating (Surplus)</b>	<b>\$283,989</b>	<b>\$662,000</b>	<b>\$791,000</b>	<b>\$385</b>
Less Capital Assets Acquisition and Equity Distribution	\$146,000			
Net Surplus	\$137,989			
# Indicates continuing expenditure requirement				
* Indicative for trend only - options will result from planning				



Under Review





## *Financial & Audit Report*

*Tamala Park Regional Council  
Financial Report  
For the Year Ended 30 June 2008*

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

**Statement by Chief Executive Officer**

The attached financial report of Tamala Park Regional Council being the annual financial report and other information for the financial year ended 30th June 2008 are in my opinion properly drawn up to present fairly the financial position of Tamala Park Regional Council at 30th June 2008 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

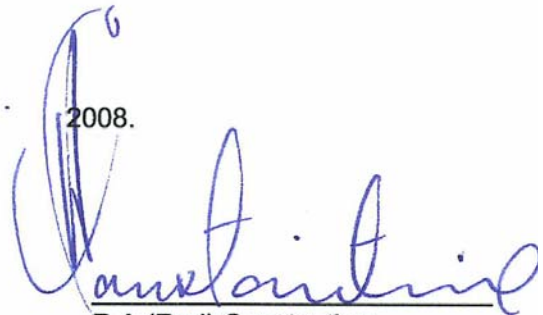
Signed on the

8<sup>th</sup>

day of

October

2008.



R A (Rod) Constantine  
Chief Executive Officer

## TPRC Income Statement by Nature or Type For the Year Ended 30 June 2008

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

	NOTE	2008 \$	2008 Budget \$	2007 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Interest Earnings	2(a)	1,221,534	1,055,089	667,478
Other Revenue		5,644	0	0
		<u>1,227,178</u>	<u>1,055,089</u>	<u>667,478</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Employee Costs		(234,632)	(215,350)	(210,182)
Materials and Contracts				
Professional Consulting Fees		(44,630)	(357,000)	(61,736)
Other		(19,032)	(75,750)	(9,230)
Depreciation	2(a)	(3,221)	(2,000)	(83)
Insurance		(2,661)	(3,700)	(981)
Other Expenditure		(42,766)	(117,300)	(53,133)
		<u>(346,942)</u>	<u>(771,100)</u>	<u>(335,345)</u>
<b>NET RESULT</b>		<u>880,236</u>	<u>283,989</u>	<u>332,133</u>

## TPRC Income Statement by Program For the Year Ended 30 June 2008

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

	NOTE	2008 \$	2008 Budget \$	2007 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding		1,227,023	1,055,089	667,478
Other Property and Services		155	0	0
	2 (a)	<u>1,227,178</u>	<u>1,055,089</u>	<u>667,478</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Governance		(42,766)	(111,500)	(56,614)
Other Property and Services		(304,176)	(659,600)	(278,731)
	2 (a)	<u>(346,942)</u>	<u>(771,100)</u>	<u>(335,345)</u>
<b>NET RESULT</b>		<u>880,236</u>	<u>283,989</u>	<u>332,133</u>

## TPRC Balance Sheet as at 30 June 2008

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

	NOTE	2008 \$	2007 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	17,300,828	16,676,987
Trade and Other Receivables	4	81,497	4,663
<b>TOTAL CURRENT ASSETS</b>		<u>17,382,325</u>	<u>16,681,650</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	5	17,414	3,107
<b>TOTAL NON-CURRENT ASSETS</b>		<u>17,414</u>	<u>3,107</u>
<b>TOTAL ASSETS</b>		<u>17,399,739</u>	<u>16,684,757</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	6	22,736	131,186
Provisions	7	20,338	0
<b>TOTAL CURRENT LIABILITIES</b>		<u>43,074</u>	<u>131,186</u>
<b>TOTAL LIABILITIES</b>		<u>43,074</u>	<u>131,186</u>
<b>NET ASSETS</b>		<u>17,356,665</u>	<u>16,553,571</u>
<b>EQUITY</b>			
Retained Surplus		1,135,227	332,133
Contributed Equity		16,221,438	16,221,438
<b>TOTAL EQUITY</b>		<u>17,356,665</u>	<u>16,553,571</u>

## TPRC Statement of Changes in Equity For the Year Ended 30 June 2008

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

	NOTE	2008 \$	2007 \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2007		332,133	0
Distribution to participants (Rates Equiv)	1(w)	(77,142)	
Net Result		880,236	332,133
<b>Balance as at 30 June 2008</b>		<u>1,135,227</u>	<u>332,133</u>
<b>CONTRIBUTED EQUITY</b>			
Balance as at 1 July 2007		16,221,438	0
Contribution From Member Councils		0	16,341,438
Distribution to Member Councils		0	(120,000)
<b>Balance as at 30 June 2008</b>	2(b)	<u>16,221,438</u>	<u>16,221,438</u>
<b>TOTAL EQUITY</b>		<u>17,356,665</u>	<u>16,553,571</u>

## TPRC Cash Flow Statement For the Year Ended 30 June 2008

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

	NOTE	2008 \$	2008 Budget \$	2007 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Interest Earnings		1,145,200	1,055,089	664,509
Goods and Services Tax		7,692	40,000	5,904
Other		6,206	0	0
		<u>1,159,098</u>	<u>1,095,089</u>	<u>670,413</u>
<b>Payments</b>				
Employee Costs		(214,294)	(215,350)	(205,600)
Materials and Contracts		(7,482)	(75,750)	(7,626)
Professional Consulting Fees		(44,630)	(357,000)	(56,736)
Insurance		(2,661)	(3,700)	(981)
Goods and Services Tax		(8,754)	(40,000)	(7,598)
Other		(162,766)	(117,300)	(53,133)
		<u>(440,587)</u>	<u>(809,100)</u>	<u>(331,674)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	8(b)	<u>718,511</u>	<u>285,989</u>	<u>338,739</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment		(17,528)	(26,000)	(3,190)
<b>Net Cash Provided By (Used In) Investing Activities</b>		(17,528)	(26,000)	(3,190)
<b>Cash Flows from Financing Activities</b>				
Contribution to be Returned		0	0	120,000
Contribution Returned			(120,000)	0
Distribution of part Retained surplus 07/08 )		(77,142)		
Contributed Equity		<u>0</u>	<u>0</u>	<u>16,221,438</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		(77,142)	(120,000)	16,341,438
<b>Net Increase (Decrease) in Cash Held</b>		623,841	139,989	16,676,987
Cash at Beginning of Year		16,676,987	16,676,987	0
<b>Cash and Cash Equivalents at the End of the Year</b>	8(a)	<u>17,300,828</u>	<u>16,816,976</u>	<u>16,676,987</u>

## TPRC Rate Setting Statement For the Year Ended 30 June 2008

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

Being a Regional Council with funding from equity contributed by members, no rates have been raised for the year ended 30 June 2008.

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### **1. SIGNIFICANT ACCOUNTING POLICIES**

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

#### **(a) Basis of Preparation**

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

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

#### **Critical Accounting Estimates**

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

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

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

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

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

#### **(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.



## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

#### **(e) Trade and Other Receivables**

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

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

#### **(f) Inventories**

##### ***General***

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

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

##### ***Land Held for Resale***

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

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

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

# TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (g) Fixed Assets

#### **Initial Recognition**

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

#### **Revaluation**

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

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

#### **Land under Roads**

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

### (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

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

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

##### ***Classification***

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

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

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

##### *(ii) Loans and receivables*

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

##### *(iii) Held-to-maturity investments*

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

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

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

##### ***Recognition and derecognition***

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

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



## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

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

##### ***Subsequent measurement***

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

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

##### ***Impairment***

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

#### **(j) Estimation of Fair Value**

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

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

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

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

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

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

#### **(k) Impairment**

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

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

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

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

#### **(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government 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 local government has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

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

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

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

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

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

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

#### ***Borrowing Costs***

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

# *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

### **(o) Provisions**

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

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

### **(p) Leases**

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

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

### **(q) Joint Venture**

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) 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.

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

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

#### **(t) Rounding Off Figures**

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

#### **(u) Comparative Figures**

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

#### **(v) Current and Non-Current Classification**

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

#### **(w) During the year the Council distributed to the participants through retained earnings an amount equivalent to rates paid by the participants on the land entrusted to the Tamala Park Regional Council for future Urban Development.**



## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### 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 2008.

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



## TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	Title and Topic	Issued	Applicable (*)	Impact
(iv)	AASB-I 13 Customer Loyalty Progr:	August 2007	1 July 2008	Nil – Council has no Customer Loyalty Programmes.
(v)	AASB-I 14 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	August 2007	1 January 2008	Nil – The Interpretation provides guidance on the maximum amount that may be recognised as an asset in defined benefit plans. Council does not currently contribute to any defined benefit plans. Consequently, there is not expected to be any impact on the financial statements.
(vi)	Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	September 2007 and December 2007	1 January 2009	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of financial position), being as at the beginning of the comparative period.
(vii)	AASB 1049 Whole of Government and General Government Sector Financial Reporting	October 2007	1 July 2008(+)	Nil – The Standard is not applicable to Local Governments.

# TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

**Notes:**

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

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

*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

**2. REVENUES AND EXPENSES****2008****2007****\$****\$****(a) Result from Ordinary Activities**

The Result from Ordinary Activities includes:

(i) Charging as an Expense:

**Auditors Remuneration**

- Audit

6,050

5,000

**Depreciation**

Furniture and Equipment

3,221

83

3,22183

(ii) Crediting as Revenue:

**2008****2008****2007****\$****Budget  
\$****\$****Interest Earnings**

Cash Deposits/Term Deposits

1,221,534

1,055,089

667,478

1,221,5341,055,089667,478

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### 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 2007</b>	<b>Surplus Dist 2006/07</b>	<b>Contributed Equity 2008</b>
Town of Victoria Park	1,361,787	(10,000)	1,351,787
City of Perth	1,361,787	(10,000)	1,351,787
Town of Cambridge	1,361,787	(10,000)	1,351,787
City of Joondalup	2,723,573	(20,000)	2,703,573
City of Wanneroo	2,723,573	(20,000)	2,703,573
Town of Vincent	1,361,787	(10,000)	1,351,787
City of Stirling	5,447,145	(40,000)	5,407,145
<b>TOTAL</b>	<b>16,341,438</b>	<b>0 -120,000</b>	<b>16,221,438</b>

*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	17,300,828	16,676,987
Restricted	0	0
	<u>17,300,828</u>	<u>16,676,987</u>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Interest Receivable	78,935	2,969
Accounts Receivable Other	500	0
Accommodation Bond - CoS	1,000	0
GST Receivable	1,062	1,694
	<u>81,497</u>	<u>4,663</u>
<b>5. PROPERTY, PLANT AND EQUIPMENT</b>		
Furniture and Equipment - Cost	20,718	3,190
Less Accumulated Depreciation	<u>(3,304)</u>	<u>(83)</u>
	17,414	3,107
	<u>17,414</u>	<u>3,107</u>

*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

**5a. 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 2007	3,107	3,107
Additions	17,528	17,528
Depreciation (Expense)	(3,221)	(3,221)
Balance as at 30 June 2008	<u>17,414</u>	<u>17,414</u>

*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

	2008 \$	2007 \$
<b>6. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors/Accruals	7,749	5,440
Surplus Distribution	0	120,000
PAYG Liability	9,188	1,164
Accrued Salaries and Wages	5,799	4,582
	<u>22,736</u>	<u>131,186</u>
<b>7. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	20,338	0
	<u>20,338</u>	<u>0</u>

# TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008

## 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:

	2008 \$	2008 Budget \$	2007 \$
Cash and Cash Equivalents	<u>17,300,828</u>	<u>16,816,976</u>	<u>16,676,987</u>

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

Net Result	880,236	283,989	332,133
Depreciation	3,221	2,000	83
(Increase)/Decrease in Receivables	(76,834)	0	(4,663)
Increase/(Decrease) in Payables	(108,450)	0	6,604
Increase/(Decrease) in Employee Provisions	20,338	0	4,582
<b>Net Cash from Operating Activities</b>	<u><u>718,511</u></u>	<u><u>285,989</u></u>	<u><u>338,739</u></u>

### (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><u>0</u></u>	<u><u>0</u></u>

#### Loan Facilities

Loan Facilities - Current	0	0
Loan Facilities - Non-Current	<u>0</u>	<u>0</u>
<b>Total Facilities in Use at Balance Date</b>	<u><u>0</u></u>	<u><u>0</u></u>
<b>Unused Loan Facilities at Balance Date</b>	<u><u>0</u></u>	<u><u>0</u></u>

## 9. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

General Purpose Funding	80,497	2,969
Other Property and Services	18,414	4,951
Unallocated	<u>17,300,828</u>	<u>16,676,837</u>
	<u><u>17,399,739</u></u>	<u><u>16,684,757</u></u>



*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

	2008	2007
<b>10. FINANCIAL RATIOS</b>		
Current Ratio	403:1	127:1
Untied Cash to Trade Creditors Ratio	93.042	37630:1
Debt Ratio	0.2%	1.0%
Debt Service Ratio	0.0	0.0
Gross Debt to Revenue Ratio	0.0	0.0
Gross Debt to Economically Realisable Assets Ratio	0.0	0.0
Rate Coverage Ratio	N/A	N/A
Outstanding Rates Ratio	N/A	N/A

The above ratios are calculated as follows:

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

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### **11. INFORMATION ON BORROWINGS**

The Regional Council has no borrowings for the period ended 30 June 2008.

#### **Overdraft**

The Regional Council has no overdraft facility now was an overdraft facility utilised in the 2007/08 year.

### **12. RESERVES**

The Regional Council has no Reserve Funds set aside for specific purposes.

### **13. RATING INFORMATION - 2007/08 FINANCIAL YEAR**

Being a Regional Council, no rates were raised during the year ended 30 June 2008.

### **14. SERVICE CHARGES**

No Service Charges were raised during the year ended 30 June 2008.

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

There were no discounts, incentives, concessions or write-offs during the year ended 30 June 2008.

### **16. TRUST**

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

### **17. MAJOR LAND TRANSACTIONS**

No Major Land Transactions occurred during the year 2007/08.

### **18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

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

*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

<b>19. COUNCILLORS' REMUNERATION</b>	<b>2008 \$</b>	<b>2008 Budget \$</b>	<b>2007 \$</b>
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	39,016	91,000	5,978
Mayoral Allowance	3,000	12,000	0
Deputy Mayoral Allowance	750	3,000	0
Travelling Expenses	0	0	816
Composite Allowance		0	45,650
	<u>42,766</u>	<u>106,000</u>	<u>52,444</u>

**20. EMPLOYEES' REMUNERATION**

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

<b>Salary Range \$</b>	<b>2008</b>	<b>2007</b>
150,000 - 159,999	1	1

**21. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

<b>2008</b>	<b>2007</b>
<u>2</u>	<u>2</u>

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### 22. FINANCIAL RISK MANAGEMENT

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

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

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

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2008	2007	2008	2007
	\$	\$	\$	\$
<b>Financial Assets</b>				
Cash and cash equivalents	17,300,828	16,676,988	17,300,828	16,676,988
Receivables	81,497	4,663	81,497	4,663
	<u>17,382,325</u>	<u>16,681,651</u>	<u>17,382,325</u>	<u>16,681,651</u>
<b>Financial Liabilities</b>				
Payables	22,736	131,186	22,736	131,186
	<u>22,736</u>	<u>131,186</u>	<u>22,736</u>	<u>131,186</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### 22. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Cash and Cash Equivalents

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

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

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

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

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

	30-Jun-08 \$	30-Jun-07 \$
Impact of a 10% (*) movement in price of cash deposits and investments:		
- Equity	1,694,479	1,093,255
- Income Statement	1,694,479 (+)	1,093,255 (+)
Impact of a 1% (*) movement in interest rates on cash and investments:		
- Equity	16,945	10,933
- Income Statement	16,945	10,933

#### Notes:

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

Recent market volatility has seen large market movements for certain types of investments.

(+) Maximum impact.

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### **22. FINANCIAL RISK MANAGEMENT (Continued)**

#### **(b) Receivables**

Council's major receivables comprise 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 non-rate debtors.

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

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

	<b>30-Jun-08</b>	<b>30-Jun-07</b>
Percentage of Receivables		
- Current	100.00%	100.00%
- Overdue	0.00%	0.00%

## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### 22. FINANCIAL RISK MANAGEMENT (Continued)

#### (c) Payables

##### Borrowings

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

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

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<b><u>2008</u></b>					
Payables	22,736	0	0	22,736	22,736
	<u>22,736</u>	<u>0</u>	<u>0</u>	<u>22,736</u>	<u>22,736</u>
<b><u>2007</u></b>					
Payables	131,186	0	0	131,186	131,186
	<u>131,186</u>	<u>0</u>	<u>0</u>	<u>131,186</u>	<u>131,186</u>



*TPRC Notes To and Forming Part of the Financial Report  
For the Year Ended 30 June 2008*

**22. FINANCIAL RISK MANAGEMENT (Continued)****(d) Interest rate Risk**

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

<u>Year ended 30 June 2008</u>	<u>&lt;1 year</u>	<u>Total</u>	Weighted Average effective Interest Rate %
Financial Assets			
Fixed Rate			
Cash and Cash Equivalents	17,300,725	17,300,725	7.33%

<u>Year ended 30 June 2007</u>	<u>&lt;1 year</u>	<u>Total</u>	Weighted Average effective Interest Rate %
Financial Assets			
Fixed Rate			
Cash and Cash Equivalents	16,674,570	16,674,570	6.54%



## *TPRC Notes To and Forming Part of the Financial Report For the Year Ended 30 June 2008*

### **23. CONTINGENT LIABILITIES**

Nil

### **24. COMMITMENTS TO CAPITAL EXPENDITURE**

Nil currently - but the TPRC Future Plan suggests considerable expenditure will be incurred from 2009 onwards when land acquisitions and urban infrastructure development commences.

### **25. ECONOMIC DEPENDENCY**

A significant amount of revenue has been received from participant Councils pursuant to provisions contained in the Council Establishment Agreement. Significant revenue is also received as interest from investments.

## Independent Audit Report



**PARTNERS**  
Anthony Macri FCPA  
Domenic Macri CPA  
Connie Macri CA

### **INDEPENDENT AUDIT REPORT**

#### **TO: MEMBERS OF TAMALA PARK REGIONAL COUNCIL**

We have audited the financial report of the Tamala Park Regional Council, which comprises the Balance Sheet as at 30 June 2008 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.



## *Independent Audit Report Continued*

### Auditor's Opinion

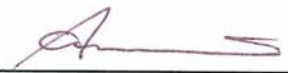
In our opinion, the financial report of the Tamala Park Regional Council:

- (i) gives a true and fair view of the financial position of the Tamala Park Regional Council as at 30 June 2008 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 10<sup>TH</sup> DAY OF OCTOBER 2008.





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

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9245 1368  
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