

# Appendix 8.1

**LANDSCAPING WORKS STATUS – February 2019**

<b>Landscape Works</b>	<b>FYE 2020 Budget</b>	<b>Detailed Design</b>	<b>City of Wanneroo Approval</b>	<b>Proposed Construction Commencement</b>	<b>Proposed Completion</b>	<b>Comments</b>
<b>Stage 11 POS (Phase 2)</b>	\$800,000	Complete	Issued	15 November 2019	15 March 2020	Work progressing, approximately one-week behind program due to additional rock-breaking than was originally anticipated. Community launch event planned for around Easter 2020.
<b>Stage 26 Marmion Ave Verge Landscaping</b>	\$70,000	Complete	Issued	15 November 2019	29 November 2019	Landscaping completed 29 November 2019.
<b>Biodiversity Conservation Area (South)</b>	\$300,000	Complete	Issued	October 2019	November 2019	Interpretive signage installed 29 November 2019.
<b>Biodiversity Conservation Area (North)</b>	\$118,080	Complete	Issued	October 2019	November 2019	Interpretive signage installed 29 November 2019.

# Appendix 8.2

**TAMALA PARK REGIONAL COUNCIL**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

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**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

	NOTE	31 December 2019 Actual \$	31 December 2019 Y-T-D Budget \$	2019/20 Adopted Budget \$	Variances Budget to Actual Y-T-D %
<b><u>Operating</u></b>					
<b>Revenues</b>					
Interest Earnings		415,535	579,691	966,153	(28%)
Other Revenue		0	2,000	2,050	(100%)
		415,535	581,691	968,203	(29%)
<b>Expenses</b>					
Employee Costs		(300,610)	(375,299)	(742,371)	(20%)
Materials and Contracts Other		(70,398)	(156,497)	(312,966)	(55%)
Depreciation		(12,786)	(12,790)	(25,578)	(0%)
Insurance		(22,168)	(21,089)	(21,089)	5%
Utilities		0	(3,305)	(6,611)	(100%)
Other Expenditure		(81,248)	(95,527)	(191,050)	(15%)
		(487,210)	(664,507)	(1,299,665)	(27%)
<b><u>Adjustments for Non-Cash (Revenue) and Expenditure</u></b>					
Depreciation on Assets		12,786	12,790	25,578	(0%)
Profit/(loss) on Disposal of Assets	4	0	0	0	0%
<b><u>Capital Revenue and (Expenditure)</u></b>					
Plant and Equipment	3	0	0	(15,000)	0%
Proceeds on disposal	4	0	0	0	0%
<b>LESS MEMBERS EQUITY</b>					
<b>Payment for Rates Equivalent</b>					
<b>Development of Land for Resale</b>					
Income Sale of Lots - Subdivision		4,017,026	5,167,391	9,073,874	(22%)
Income other - Subdivision		0	0	0	0%
Development Costs - Subdivision		(1,722,264)	(11,564,927)	(16,343,068)	(85%)
Contribution Refund		(159,852)	0	(154,491)	0%
Profit Distributions		0	0	(3,000,000)	0%
Rates equivalent		(25,426)	0	0	0%
Members equity - GST withheld		(286,860)	0	0	0%
<b>Change in Contributed Equity</b>	6	1,822,624	(6,397,536)	(10,423,685)	(128%)
Net Current Assets July 1 B/Fwd	7	43,994,530	21,997,265	43,994,530	100%
Net Current Assets Year to Date	7	45,758,265	15,529,703	33,249,961	

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 2019 TO 31 DECEMBER 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

**(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. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 1.

**(c) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(d) Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(e) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(f) Commissions**

The Regional Council develops and sells residential properties on behalf of other local governments. Revenue is recognised when legal title of the property has been transferred to the customer. The revenue is measured at the transaction price agreed under the contract.

**(g) Cash and Cash Equivalents**

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

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

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

**Contract Assets**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**Other financial assets at amortised cost**

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

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

**(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 local government 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.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

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

**(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
Floor coverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**(k) Trade and Other Payables**

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

**(l) 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)**

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

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

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

**(m) 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.

**(n) Provisions**

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

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

**(o) 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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
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**2. STATEMENT OF OBJECTIVE**

The Regional Council has a specific regional purpose which is:

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

The objectives of the Regional Council are:

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

**3. ACQUISITION OF ASSETS**

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

	<b>31 December 2019 Actual \$</b>	<b>Adopted 2019/20 Budget \$</b>
<b><u>By Program</u></b>		
<b>Other Property and Services</b>		
Furniture and equipment	0	(15,000)
Motor Vehicle	0	0
	<b>0</b>	<b>(15,000)</b>
<b><u>By Class</u></b>		
Plant and Equipment	0	(15,000)
	<b>0</b>	<b>(15,000)</b>

**4. DISPOSALS OF ASSETS**

There following asset is budgeted to be disposed during the financial year ended.

<b><u>Plant and Equipment</u></b>		
Cost	0	0
Accumulated Depreciation	0	0
Profit/(Loss)	0	0
<b>Proceeds</b>	<b>0</b>	<b>0</b>

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

**5. INFORMATION ON BORROWINGS**

No borrowings have been undertaken in the period under review. No borrowings are budgeted during the 2019-20 financial year.

**6. CONTRIBUTED EQUITY**

	<b>31 December 2019 Actual \$</b>	<b>30 June 2019 Actual \$</b>
Town of Victoria Park	3,803,594	3,657,682
City of Perth	3,833,594	3,687,682
Town of Cambridge	3,803,594	3,657,682
City of Joondalup	7,607,185	7,315,360
City of Wanneroo	7,607,185	7,315,360
Town of Vincent	3,803,594	3,657,682
City of Stirling	15,217,184	14,633,534
<b>TOTAL</b>	<b>45,675,931</b>	<b>43,924,982</b>
<b>Total Movement in equity</b>	<b>1,750,949</b>	

Movement in Contributed Equity Represented by:

	<b>GST Withheld 31 December 2019 \$</b>	<b>Development Expenses 31 December 2019 \$</b>	<b>Land Sales 31 December 2019 \$</b>	<b>Return of Contribution 31 December 2019 \$</b>	<b>Contributed Equity 31 December 2019 \$</b>	<b>Rates Equivalent 31 December 2019 \$</b>
Town of Victoria Park	(23,905)	(143,522)	334,752	0	(13,321)	0
City of Perth	(23,905)	(143,522)	334,752	0	(13,321)	0
Town of Cambridge	(23,905)	(143,522)	334,752	0	(13,321)	(25,426)
City of Joondalup	(47,810)	(287,044)	669,505	0	(26,642)	0
City of Wanneroo	(47,810)	(287,044)	669,505	0	(26,642)	0
Town of Vincent	(23,905)	(143,522)	334,752	0	(13,321)	0
City of Stirling	(95,620)	(574,088)	1,339,008	0	(53,284)	0
	<b>(286,860)</b>	<b>(1,722,264)</b>	<b>4,017,026</b>	<b>0</b>	<b>(159,852)</b>	<b>(25,426)</b>
Members Contributed Equity Movements			1,822,624			
TPRC Net Result			(71,675)			
<b>Total Movement in equity</b>			<b>1,750,949</b>			

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER 2019**

**7. NET CURRENT ASSETS**

<b>Composition of Estimated Net Current Asset Position</b>	<b>31 December 2019 Actual \$</b>	<b>Brought Forward 1 July \$</b>
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	45,943,605	43,975,870
Receivables	167,990	344,946
Settlement Bonds	1,010	0
	<b>46,112,605</b>	<b>44,320,816</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(354,340)	(326,286)
	<b>45,758,265</b>	<b>43,994,530</b>

**8. RATING INFORMATION**

The Regional Council does not levy rates on property.

**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 2019 TO 30 NOVEMBER 2019**

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**TAMALA PARK REGIONAL COUNCIL  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

<b>Operating</b>	<b>NOTE</b>	<b>30 November 2019 Actual \$</b>	<b>30 November 2019 Y-T-D Budget \$</b>	<b>2019/20 Adopted Budget \$</b>	<b>Variences Budget to Actual Y-T-D %</b>
<b>Revenues</b>					
Interest Earnings		393,049	483,076	966,153	(19%)
Other Revenue		0	2,000	2,050	(100%)
		393,049	485,076	968,203	(19%)
<b>Expenses</b>					
Employee Costs		(253,998)	(314,125)	(742,371)	(19%)
Materials and Contracts Other		(63,196)	(130,408)	(312,966)	(52%)
Depreciation		(10,655)	(10,659)	(25,578)	(0%)
Insurance		(22,498)	(21,089)	(21,089)	7%
Utilities		0	(2,754)	(6,611)	(100%)
Other Expenditure		(77,788)	(91,939)	(191,050)	(15%)
		(428,135)	(570,974)	(1,299,665)	(25%)
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>					
Depreciation on Assets		10,655	10,659	25,578	(0%)
Profit/(loss) on Disposal of Assets	4	0	0	0	0%
<b>Capital Revenue and (Expenditure)</b>					
Plant and Equipment	3	0	0	(15,000)	0%
Proceeds on disposal	4	0	0	0	0%
<b>LESS MEMBERS EQUITY</b>					
<b>Payment for Rates Equivalent</b>					
<b>Development of Land for Resale</b>					
Income Sale of Lots - Subdivision		3,182,883	3,456,396	9,073,874	(8%)
Income other - Subdivision		0	0	0	0%
Development Costs - Subdivision		(1,367,697)	(5,253,476)	(16,343,068)	(74%)
Contribution Refund		(159,852)	0	(154,491)	0%
Profit Distributions		0	0	(3,000,000)	0%
Rates equivalent		(25,426)	0	0	0%
Members equity - GST withheld		(225,330)	0	0	0%
<b>Change in Contributed Equity</b>	6	1,404,578	(1,797,080)	(10,423,685)	(178%)
Net Current Assets July 1 B/Fwd	7	43,994,530	(2,770,830)	(33,249,962)	(1687.77%)
Net Current Assets Year to Date	7	45,374,677	(4,643,149)	(43,994,531)	

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 2019 TO 30 NOVEMBER 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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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. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 1.

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**(e) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(f) Commissions**

The Regional Council develops and sells residential properties on behalf of other local governments. Revenue is recognised when legal title of the property has been transferred to the customer. The revenue is measured at the transaction price agreed under the contract.

**(g) Cash and Cash Equivalents**

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

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

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
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**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

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

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

***General***

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

***Land Held for Resale***

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

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

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

***Contract Assets***

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

***Other financial assets at amortised cost***

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

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**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

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

**(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
Floor coverings	8 years
Phones and Faxes	6 to 7 years
Plant and Equipment	5 to 15 years
Infrastructure	30 to 50 years

**(k) Trade and Other Payables**

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

**(l) 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)**

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

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

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

**(m) 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.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; for which it is probable that an outflow of economic benefits will result and that can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(o) 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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

**2. STATEMENT OF OBJECTIVE**

The Regional Council has a specific regional purpose which is:

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

The objectives of the Regional Council are:

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

**3. ACQUISITION OF ASSETS**

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

	<b>30 November 2019 Actual \$</b>	<b>Adopted 2019/20 Budget \$</b>
<b><u>By Program</u></b>		
<b>Other Property and Services</b>		
Furniture and equipment	0	(15,000)
Motor Vehicle	0	0
	<b>0</b>	<b>(15,000)</b>
<b><u>By Class</u></b>		
Plant and Equipment	0	(15,000)
	<b>0</b>	<b>(15,000)</b>

**4. DISPOSALS OF ASSETS**

There following asset is budgeted to be disposed during the financial year ended.

<b><u>Plant and Equipment</u></b>		
Cost	0	0
Accumulated Depreciation	0	0
Profit/(Loss)	0	0
<b>Proceeds</b>	<b>0</b>	<b>0</b>

**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

**5. INFORMATION ON BORROWINGS**

No borrowings have been undertaken in the period under review. No borrowings are budgeted during the 2019-20 financial year.

**6. CONTRIBUTED EQUITY**

	<b>30 November 2019 Actual \$</b>	<b>30 June 2019 Actual \$</b>
Town of Victoria Park	3,771,806	3,657,682
City of Perth	3,801,806	3,687,682
Town of Cambridge	3,771,806	3,657,682
City of Joondalup	7,543,609	7,315,360
City of Wanneroo	7,543,609	7,315,360
Town of Vincent	3,771,806	3,657,682
City of Stirling	15,090,031	14,633,534
<b>TOTAL</b>	<b>45,294,474</b>	<b>43,924,982</b>
<b>Total Movement in equity</b>	<b>1,369,492</b>	

Movement in Contributed Equity Represented by:

	<b>GST Withheld 30 November 2019 \$</b>	<b>Development Expenses 30 November 2019 \$</b>	<b>Land Sales 30 November 2019 \$</b>	<b>Return of Contribution 30 November 2019 \$</b>	<b>Contributed Equity 30 November 2019 \$</b>	<b>Rates Equivalent 30 November 2019 \$</b>
Town of Victoria Park	(18,778)	(113,975)	265,240	0	(13,321)	0
City of Perth	(18,778)	(113,975)	265,240	0	(13,321)	0
Town of Cambridge	(18,778)	(113,975)	265,240	0	(13,321)	(25,426)
City of Joondalup	(37,555)	(227,949)	530,481	0	(26,642)	0
City of Wanneroo	(37,555)	(227,949)	530,481	0	(26,642)	0
Town of Vincent	(18,778)	(113,975)	265,240	0	(13,321)	0
City of Stirling	(75,110)	(455,899)	1,060,961	0	(53,284)	0
	(225,330)	(1,367,697)	3,182,883	0	(159,852)	(25,426)
Members Contributed Equity Movements			1,404,578			
TPRC Net Result			(35,086)			
<b>Total Movement in equity</b>			<b>1,369,492</b>			



**TAMALA PARK REGIONAL COUNCIL**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 30 NOVEMBER 2019**

**7. NET CURRENT ASSETS**

Composition of Estimated Net Current Asset Position	30 November 2019 Actual \$	Brought Forward 1 July \$
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	45,548,011	43,975,870
Receivables	175,559	344,946
Settlement Bonds	1,000	0
	<b>45,724,570</b>	<b>44,320,816</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(349,893)	(326,286)
	<b>45,374,677</b>	<b>43,994,530</b>

**8. RATING INFORMATION**

The Regional Council does not levy rates on property.

**9. TRUST FUNDS**

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

# Appendix 8.3

**Tamala Park Regional Council  
Summary Payment List  
December 2019**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
5/12/2019	Employee costs	Wages for period 21/11/19 - 04/12/19	-11,675.40
5/12/2019	Australian Super	Superannuation for period 21/11/19 - 04/12/19	-668.49
5/12/2019	National Australia Bank	Superannuation for period 21/11/19 - 04/12/19	-1,141.77
5/12/2019	Capital Transport Services	Courier charges (18/11/19 - 27/11/19)	-27.50
5/12/2019	City of Vincent	GST October 2019	-935.00
5/12/2019	Creative Design and Planning	Monthly retainer (October 2019), Structure Plan amendment & GHE	-14,740.00
5/12/2019	Digital Meal	SEO retainer (October 2019)	-751.66
5/12/2019	Dominic Carbone and Assoc	GST Accounting Services (September 2019)	-528.00
5/12/2019	Dowler, Sharelle	Builder Referral Fee - Lot 2115	-2,000.00
5/12/2019	hyd20 Hydrology	Groundwater Licence Review	-2,367.20
5/12/2019	Imagesource	Solar Saver Campaign signs	-422.40
5/12/2019	Intelligent Home	CCTV camera replacement	-319.00
5/12/2019	Kevin Smith Cleaning Services	Cleaning of TPRC office (November 2019)	-132.00
5/12/2019	LD Total	Stage 17 landscaping (October 2019)	-143,385.32
5/12/2019	Marketforce	Statutory advertising	-1,254.30
5/12/2019	McLeods Barristers and Solicitors	Legal services	-848.33
5/12/2019	Morris AT & Park, ML	Solar Panel Rebate - Lot 2095	-2,000.00
5/12/2019	Neverfail	Bottled water x 2	-28.25
5/12/2019	New Living Cleaning	Cleaning of Beach Sales Office (November 2019)	-281.54
5/12/2019	O'Reilly, Kate	Solar Panel Rebate - Lot 971	-2,000.00
5/12/2019	O'Sullivan, Simon	Reimbursement of parking & mobile phone charges (Nov 2019)	-79.76
5/12/2019	Plan E	Landscape architects	-15,732.75
5/12/2019	R J Vincent and Co	Civil works	-13,703.67
5/12/2019	San Miguel, J & A	Solar Panel Rebate - Lot 2106	-2,000.00
5/12/2019	Satterley Property Group	Community Development Fees (October 2019)	-4,778.40
5/12/2019	Scott Printers Pty Ltd	Solar Saver Campaign Leaflets	-138.60
5/12/2019	Signs and Lines	Solar Saver Campaign Stickers	-2,614.92
5/12/2019	Social Garden	Solar Saver Campaign Digital Media (October 2019)	-5,500.00
5/12/2019	Town of Victoria Park	GST October 2019	-935.00
5/12/2019	Treacy Fencing	Fencing	-8,188.40
5/12/2019	UDIA (Qld)	EnviroDevelopment Recertification Fee	-3,850.00
5/12/2019	Virdee, JS & Sharma, N	Solar Panel Rebate - Lot 990	-2,000.00
5/12/2019	Canon Australia Pty Ltd	Copying charges (21/10/19 - 20/11/19)	-41.22
5/12/2019	City of Joondalup	GST August - October 2019	-25,819.98
5/12/2019	Water Corporation	Sales Office 2	-215.53
10/12/2019	City of Wanneroo	GST owing October 2019	-1,869.12
12/12/2019	Westpac Bank	Payment of credit card charges (CEO & EA) - Dec 2019	-337.43
16/12/2019	UDIA (NSW)	UDIA National Congress 2020 - Registration & accommodation x 2	-7,610.00
16/12/2019	Australian Taxation Office	IAS (November 2019)	-16,878.00
18/12/2019	Water Corporation	Central Sales Office water charges (20/09/19 - 19/11/19)	-191.73
19/12/2019	Employee costs	Wages for period 05/12/19 - 18/12/19	-11,736.97
19/12/2019	Atlantis Child Care Centre	Adopt-a-Dog Day - Kids Zone play equipment hire	-800.00
19/12/2019	Bali Gigs	Adopt-a-Dog Day - musician	-250.00
19/12/2019	Capital Transport Services	Courier charges 04/12/19 - 12/12/19	-27.50
19/12/2019	City of Stirling	Rent & GST Oct & Nov 2019	-12,847.67
19/12/2019	Coterra Environment	Environmental consulting services	-2,791.80
19/12/2019	Creative Design and Planning	Monthly Retainer (Nov 2019) & School Site Subdivision	-11,275.00
19/12/2019	Dog's Refuge Home (WA) Inc	Adopt-a-Dog Day Donation	-400.00
19/12/2019	EventPro Perth	Adopt-a-Dog Day - Staff & equipment hire	-3,105.30
19/12/2019	Freedom Fairies	Adopt-a-Dog Day - Face painters	-902.00
19/12/2019	Imagesource	Printing services	-959.20
19/12/2019	Intermission Media	Adopt-a-Dog Day - Videography	-850.00
19/12/2019	LD Total	Landscaping	-43,731.79
19/12/2019	McLeods Barristers and Solicitors	Withdrawal of Caveat - Lot 169	-457.96
19/12/2019	Moore Stephens	Accounting services	-3,696.00
19/12/2019	Neverfail	Bottled water x 2	-28.25
19/12/2019	New Living Cleaning	Cleaning of Central Sales Office (prior to sale)	-360.00
19/12/2019	Picnic Tables Hire	Adopt-a-Dog Day - picnic table & umbrella hire	-962.50
19/12/2019	Plan E	Landscape architecture	-5,511.00
19/12/2019	R J Vincent and Co	Civil works	-9,134.95
19/12/2019	Rti Services	Cisco Smartnet for Server UCS (Quote ID: MG19292 - Option 1)	-548.01

19/12/2019	Replants	Installation of 30 x grass trees	-4,950.00
19/12/2019	Social Garden	Solar Saver Campaign digital advertising (Oct - Nov 2019)	-6,600.00
19/12/2019	Spectur Ltd	Security cameras (December 2019)	-176.00
19/12/2019	Stantons International	Probity advisory services (Landscape Maintenance Tender)	-801.35
19/12/2019	Stephen Heath Photography	Adopt-a-Dog Day Photography	-360.00
19/12/2019	Town of Victoria Park	GST owing November 2019	-1,458.00
19/12/2019	Wanneroo Slashing Contractors	Firebreak maintenance	-1,996.50
19/12/2019	Alinta Energy	SO2 gas charges (04/09/19 - 02/12/19)	-25.90
19/12/2019	Synergy	Sales Office x 2 & POS x 5	-2,844.28
19/12/2019	Rochelle Zaknich Communications C	Communications consulting services	-616.00
19/12/2019	Synergy	Stage 4 POS power charges (09/08/19 - 15/12/19)	-1,073.71
19/12/2019	City of Wanneroo	Foreshore Access Road Application Fee	-3,360.22
19/12/2019	Australian Super	Superannuation for period 05/12/19 - 18/12/19	-699.00
19/12/2019	National Australia Bank	Superannuation for period 05/12/19 - 18/12/19	-1,141.77
20/12/2019	City of Wanneroo	GST owing November 2019	-2,916.68
<b>TOTAL</b>			<b><u><u>-437,385.98</u></u></b>

**Tamala Park Regional Council  
Summary Payment List  
November 2019**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
7/11/2019	Employee costs	Wages for period 24/10/19 - 06/11/19	-14,272.82
7/11/2019	Australian Super	Superannuation for period 24/10/19 - 06/11/19	-1,042.38
7/11/2019	National Australia Bank	Superannuation for period 24/10/19 - 06/11/19	-1,141.77
7/11/2019	Capital Transport Services	Courier charges (23/10/19)	-14.30
7/11/2019	City of Stirling	IT charges (July - September 2019)	-1,485.00
7/11/2019	Creative Design and Planning	Monthly Retainer (September 2019)	-10,890.00
7/11/2019	Docushred	Security Bin	-51.70
7/11/2019	hyd20 Hydrology	Western Cell UWMP update	-1,870.00
7/11/2019	Irdi Legal	Withdrawal of Caveat - Lot 173	-776.18
7/11/2019	Joshi, J. & Bhardwaj, B.	Solar Panel Rebate - Lot 870	-2,000.00
7/11/2019	Kevin Smith Cleaning	TPRC office cleaning (October 2019)	-132.00
7/11/2019	LD Total	Landscaping	-116,134.59
7/11/2019	Marketforce	Statutory advertising	-1,262.96
7/11/2019	McLeods Barristers and Solicitors	Powers of Attorney (24/09/19 - 23/10/19)	-1,159.45
7/11/2019	Moore Stephens	Preparation of BAS (September 2019)	-550.00
7/11/2019	Neverfail	Bottled water x 3	-41.75
7/11/2019	New Living Cleaning	Sales Office Cleaning (October 2019)	-281.54
7/11/2019	O'Sullivan, Simon	Reimbursement of parking & mobile phone charges	-78.65
7/11/2019	Plan E	Monthly Retainer (September 2019)	-7,315.00
7/11/2019	R J Vincent and Co	Stage 26 Civil Works (Cert 7)	-66,949.80
7/11/2019	Repeat Plastics (WA)	BCA signage x 10	-6,094.00
7/11/2019	San Miguel, J & A	WELS Rebate - Lot 2106	-1,000.00
7/11/2019	Spectur Ltd	Security cameras (October 2019)	-176.00
12/11/2019	Westpac Bank	Payment of credit card charges (CEO & EA) - October 2019	-2,569.94
13/11/2019	Australian Taxation Office	BAS for quarter July - September 2019	-10,972.00
21/11/2019	Employee costs	Wages for period 07/11/19 - 20/11/19	-11,661.00
21/11/2019	Australian Super	Superannuation for period 07/11/19 - 20/11/19	-687.79
21/11/2019	National Australia Bank	Superannuation for period 07/11/19 - 20/11/19	-1,141.77
21/11/2019	Australian Taxation Office	IAS (October 2019)	-22,042.00
21/11/2019	Anderson, Claire	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Caddy, Karen	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Chester, John	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	City of Stirling	TPRC office rent (December 2019)	-3,276.04
21/11/2019	Cole, Emma	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Cossill and Webley	Stage 26 Civil Works (October 2019)	-2,873.75
21/11/2019	Coterra Environment	FMP Amendment (October 2019)	-490.60
21/11/2019	ELO Digital Office	Annual Software Fee for period 01/01/20 - 31/12/20	-2,161.50
21/11/2019	Fenn, Samantha	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Ferrante, Joe	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Hammond, Andrew	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Italiano, Giovanni	Chairman allowance 20 July 2019 - 19 October 2019	-8,886.50
21/11/2019	Jones, Nige	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	LD Total	Landscape rebates x 2	-9,535.71
21/11/2019	LGIS Property	Property insurance adjustment 2018/19 (addition of Beach Sales	-3,502.30
21/11/2019	Moore Stephens	Financial Management Review	-6,050.00
21/11/2019	NBN Co Limited	Stage 26 NBN Connection	-8,100.00
21/11/2019	Neverfail	Bottled water x 2	-28.25
21/11/2019	New Living Cleaning	Cleaning of Beach Sales Office x 2 (November 2019)	-281.54
21/11/2019	Sandri, Bianca	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Signs and Lines	Stage 26A directional signs - removal and storage (July 2019)	-1,096.43
21/11/2019	Stantons International	Probity advisory services (Built Form Tender)	-238.70
21/11/2019	Timmermanis, Andres	Elected member attendance fee 20 July 2019 - 19 October 2019	-2,613.75
21/11/2019	Tranen Revegetation Systems	BCA seed propagation and weed control	-10,458.71
21/11/2019	Treby, Brett	Deputy Chairman allowance 20 July 2019 - 19 October 2019	-3,855.25
21/11/2019	WALGA	Addition of Website Accessibility Controls module	-600.00
21/11/2019	City of Wanneroo	GST owing September 2019	-23,210.56
27/11/2019	Dept of Water & Environmental Reg	Foreshore Access Road & Carpark - Clearing Permit Fee	-2,600.00
27/11/2019	Transperth	SmartRider Reload (CEO)	-30.00
<b>TOTAL</b>			<b>-397,207.73</b>

# Appendix 8.4

29 January 2020

Mr Tony Arias  
Chief Executive Officer  
Tamala Park Regional Council  
PO Box 655  
INNALOO WA 6918

Dear Tony

### **Catalina Financial Report for December 2019**

Please find attached the Catalina Financial Report for December 2019. This report has been prepared on a cash basis and compares actual income and expenditure to the June 2019 approved budget for the period 1 December 2019 to 31 December 2019.

Residential settlement revenue for the financial year to 31 December 2019 is \$3.6m which is \$1.1m behind the approved 'June 2019' budget.

Sales for FYE2020 are \$441k favourable to budget as a result of 2 extra residential lot sales for the year, partially offset by a lower average selling price per lot due to lot mix.

Overall FYE2020 expenditure is \$8.9m under budget per the approved 'June 2019' budget, with \$1.5m spent against a budget of \$10.4m. The main areas of variances are summarised below:

- Land Acquisitions is \$5.1m under budget due to the WAPC not yet requiring payment for the land acquisition.
- Lot Production is \$930k under budget, noting the following variances:
  - Stage 26 \$844k under budget due to timing of invoice payments and savings on construction;
  - \$86k combined minor variances.
- Landscaping is \$1,465k under budget, noting the following variances:
  - Stage 10 BCA \$122k under budget due to timing of works and invoice payments;
  - Stage 25 Greenlink \$164k under budget due to timing of invoice payments;
  - Preliminary Landscape Consultancy \$111k under budget due to timing of works;
  - Northern BCA \$101k under budget due to timing of works and invoice payments;
  - Stage 11 phase 2 \$400k under budget due to timing of works and invoice payments;
  - Stage 12/13 Greenlink Bore \$111k under budget as works yet to commence;
  - \$456k combined other variances.
- Infrastructure Spend is \$1,180k under budget, noting the following variances:

- Catalina Beach Dual Use Path \$1,065k under budget as works yet to commence;
- \$115k combined minor variances.
  
- Infrastructure Refunds \$1.3m under budget as we are yet to receive the refund for the Waste Water Pump Station.
  
- Indirect Consultants \$196k under budget due to timing of invoice payments.
  
- Special Sites & Fixed Assets \$42k under budget due to timing of invoice payments.
  
- P&L expenditure is \$1,198k under budget, noting the following variances:
  - Marketing \$124k under budget due to timing of invoice payments and commencement of new initiatives;
  - Community Development \$72k under budget due to timing of seasonal events;
  - Central Cell Sales Office Carpark Makegood \$57k under budget due to timing of invoice payments;
  - Rates & Taxes \$206k under budget as full allowance not yet required;
  - Maintenance \$127k under budget due to timing of invoice payments;
  - Contingency \$490k not required;
  - \$122k Combined minor variances for other Overheads.

Please refer to the attached Cashflow Analysis for a more detailed analysis of actual to budget variances. Should you have any queries on this report, please do not hesitate to contact me.

Yours faithfully



**Ross Carmichael**  
General Manager - Finance



Catalina Actual vs Budget Analysis

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
<b>REVENUE</b>													
Settlements	Settlement revenue	402,000	1,024,776	(622,776)	3,621,000	4,687,393	(1,066,393)	8,593,874	(4,972,874)	240,719,500	241,376,250	(656,750)	11 settlements YTD ex GST Margin scheme. GST Margin as detailed in Burgess Rawson valuations
Margin GST	Margin GST	(4,604)	(13,636)	9,032	(33,721)	(63,636)	29,916	(118,182)	84,461	(3,545,285)	(3,584,798)	39,513	
Direct Selling Costs		(41,177)	(46,978)	5,801	(191,712)	(236,782)	45,070	(416,314)	224,602	(10,980,139)	(10,997,745)	17,606	Includes Commission and Management Fees
Interest Income		0	0	0	0	0	0	0	0	85,114	85,001	113	
Forfeited Deposits		0	0	0	0	0	0	0	0	22,727	22,727	0	Penalty interest income on settlements
Other Income	Special sites revenue	437,474	0	437,474	437,474	436,364	1,110	436,364	1,110	3,728,195	3,727,085	1,110	
Rebate Allowance		(30,199)	(128,773)	98,574	(113,630)	(802,080)	688,450	(1,216,887)	1,103,257	(5,841,922)	(7,161,371)	1,319,448	Construction Recycling, Fencing, Landscape, Shared Bore, Solar, and Display Builder Rebates
		<b>763,493</b>	<b>835,389</b>	<b>(71,895)</b>	<b>3,719,411</b>	<b>4,021,259</b>	<b>(301,848)</b>	<b>7,278,856</b>	<b>(3,559,445)</b>	<b>224,188,190</b>	<b>223,467,149</b>	<b>721,041</b>	
<b>LOT PRODUCTION</b>													
Earthworks Stages 1-4, 6	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,122,407	2,122,407	0	
	Direct Consultants	0	0	0	0	0	0	0	0	157,827	157,827	0	
<b>Total Earthworks Stages 1-4, 6</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,280,234</b>	<b>2,280,234</b>	<b>(0)</b>	
Earthworks Stages 5 & 7	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,368,798	2,368,798	0	
	Direct Consultants	0	0	0	0	0	0	0	0	121,827	121,827	0	
<b>Total Earthworks Stages 5 &amp; 7</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,490,625</b>	<b>2,490,625</b>	<b>0</b>	
Earthworks Stage 8	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,265,418	1,265,418	0	
	Direct Consultants	0	0	0	0	0	0	0	0	63,366	63,366	0	
<b>Total Earthworks Stage 8</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,328,784</b>	<b>1,328,784</b>	<b>0</b>	
Earthworks Stages 9-11	Siteworks / Earthworks	0	0	0	0	0	0	0	0	4,066,094	4,066,094	0	
	Direct Consultants	0	0	0	0	0	0	0	0	99,325	99,325	0	
<b>Total Earthworks Stages 9-11</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,165,419</b>	<b>4,165,419</b>	<b>0</b>	
Earthworks Stages 12-13	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,139,937	1,139,937	0	
	Direct Consultants	0	0	0	0	0	0	0	0	108,025	108,025	0	
<b>Total Earthworks Stage 12-13</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,247,962</b>	<b>1,247,962</b>	<b>0</b>	
Earthworks Stages 14-18	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,738,744	1,738,744	0	
	Direct Consultants	0	0	0	0	0	0	0	0	250,660	250,660	0	
<b>Total Earthworks Stage 14-18</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,989,404</b>	<b>1,989,404</b>	<b>0</b>	
Earthworks Stage 20-24	Direct Consultants	0	0	0	0	0	0	0	0	27,113	27,113	0	
<b>Total Earthworks Stage 20-24</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,113</b>	<b>27,113</b>	<b>0</b>	
Earthworks Stages 25-27	Siteworks / Earthworks	0	0	0	0	0	0	0	0	3,603,087	3,603,087	(0)	
	Direct Consultants	0	0	0	0	0	0	0	0	186,216	192,859	6,643	
<b>Total Earthworks Stage 25-27</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,789,303</b>	<b>3,795,945</b>	<b>6,643</b>	
Stage 1	Siteworks / Earthworks	0	0	0	0	0	0	0	0	3,208,532	3,208,532	0	
	Authorities Fees	0	0	0	0	0	0	0	0	158,201	158,201	(0)	
	Direct Consultants	0	0	0	0	0	0	0	0	214,916	214,916	0	
<b>Total Stage 1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,581,649</b>	<b>3,581,649</b>	<b>(0)</b>	
Stage 2	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,691,287	2,691,287	0	
	Authorities Fees	0	0	0	0	0	0	0	0	210,292	210,292	0	
	Direct Consultants	0	0	0	0	0	0	0	0	164,171	166,571	2,400	
<b>Total Stage 2</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,065,749</b>	<b>3,068,150</b>	<b>2,400</b>	
Stage3	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,010,933	2,010,933	0	
	Authorities Fees	0	0	0	0	0	0	0	0	284,155	284,155	(0)	
	Direct Consultants	0	0	0	0	0	0	0	0	187,648	187,648	0	
<b>Total Stage 3</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,482,736</b>	<b>2,482,736</b>	<b>(0)</b>	
Stage 4	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,298,741	2,298,741	0	
	Authorities Fees	0	0	0	0	0	0	0	0	284,471	284,471	0	
	Direct Consultants	0	0	0	0	0	0	0	0	219,983	219,983	0	
<b>Total Stage 4</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,803,195</b>	<b>2,803,195</b>	<b>0</b>	
Stage 5	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,796,102	2,796,102	(0)	
	Authorities Fees	0	0	0	0	0	0	0	0	392,082	392,082	0	
	Direct Consultants	0	0	0	0	0	0	0	0	388,371	388,371	0	
<b>Total Stage 5</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,576,555</b>	<b>3,576,555</b>	<b>(0)</b>	
Stage 6A	Siteworks / Earthworks	0	0	0	0	0	0	0	0	297,465	297,465	0	
	Authorities Fees	0	0	0	0	0	0	0	0	50,207	50,207	0	
	Direct Consultants	0	0	0	0	0	0	0	0	39,033	39,033	0	
<b>Total Stage 6A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,705</b>	<b>386,705</b>	<b>0</b>	
Stage 6B	Siteworks / Earthworks	0	0	0	0	0	0	0	0	708,104	708,104	0	
	Authorities Fees	0	0	0	0	0	0	0	0	202,417	202,417	0	
	Direct Consultants	0	0	0	0	0	0	0	0	121,160	121,650	490	
<b>Total Stage 6B</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,031,681</b>	<b>1,032,171</b>	<b>490</b>	
Stage 6C	Siteworks / Earthworks	0	0	0	0	0	0	0	0	484,386	484,386	0	
	Authorities Fees	0	0	0	0	0	0	0	0	90,611	90,611	0	

Catalina Actual vs Budget Analysis

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
	Direct Consultants	0	0	0	0	0	0	0	0	52,015	52,015	0	
<b>Total Stage 6C</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>627,012</b>	<b>627,012</b>	<b>0</b>	
Stage 7	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,257,683	2,257,684	1	
	Authorities Fees	0	0	0	0	0	0	0	0	425,907	425,907	0	
	Direct Consultants	0	0	0	0	0	0	0	0	290,878	290,878	(0)	
<b>Total Stage 7</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,974,468</b>	<b>2,974,469</b>	<b>1</b>	
Stage 8	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,494,187	2,494,187	0	
	Authorities Fees	0	0	0	0	0	0	0	0	314,992	314,992	0	
	Direct Consultants	0	0	0	0	0	0	0	0	251,105	251,105	0	
<b>Total Stage 8</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,060,284</b>	<b>3,060,284</b>	<b>0</b>	
Stage 9	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,418,198	2,418,198	0	
	Authorities Fees	0	0	0	0	0	0	0	0	406,804	406,804	0	
	Direct Consultants	0	0	0	0	0	0	0	0	236,848	236,848	0	
<b>Total Stage 9</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,061,850</b>	<b>3,061,850</b>	<b>0</b>	
Stage 10	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,229,760	1,229,760	0	
	Authorities Fees	0	0	0	0	0	0	0	0	160,060	160,060	0	
	Direct Consultants	0	0	0	0	0	0	0	0	141,355	141,355	0	
<b>Total Stage 10</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,531,175</b>	<b>1,531,175</b>	<b>0</b>	
Stage 11	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,778,422	2,778,422	(0)	
	Authorities Fees	0	0	0	0	0	0	0	0	463,449	463,449	0	
	Direct Consultants	0	0	0	0	0	0	0	0	336,976	336,976	0	
<b>Total Stage 11</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,578,848</b>	<b>3,578,848</b>	<b>(0)</b>	
Stage 12	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,077,002	2,077,002	0	
	Authorities Fees	0	0	0	0	0	0	0	0	258,204	258,204	0	
	Direct Consultants	0	0	0	0	0	0	0	0	247,233	247,768	535	
<b>Total Stage 12</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,582,440</b>	<b>2,582,975</b>	<b>535</b>	
Stage 13A	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,932,316	1,932,316	0	
	Authorities Fees	0	0	0	0	0	0	0	0	264,752	264,752	0	
	Direct Consultants	0	0	0	0	0	0	0	0	172,787	174,267	1,480	
<b>Total Stage 13A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,369,855</b>	<b>2,371,336</b>	<b>1,480</b>	
Stage 13B	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,115,792	2,115,792	0	
	Authorities Fees	0	0	0	0	0	0	0	0	195,434	195,434	0	
	Direct Consultants	0	0	0	0	0	0	0	0	241,636	242,101	465	
<b>Total Stage 13B</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,552,862</b>	<b>2,553,327</b>	<b>465</b>	
Stage 14A	Siteworks / Earthworks	0	0	0	0	0	0	0	0	2,221,820	2,221,820	0	
	Authorities Fees	0	0	0	0	0	0	0	0	467,540	467,540	0	
	Direct Consultants	0	0	0	0	0	0	0	0	301,549	344,079	42,530	
<b>Total Stage 14A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,990,908</b>	<b>3,033,438</b>	<b>42,530</b>	
Stage 14B	Siteworks / Earthworks	0	0	0	0	0	0	0	0	482,855	500,850	17,995	
	Authorities Fees	0	0	0	0	0	0	0	0	110,991	110,991	0	
	Direct Consultants	0	0	0	0	0	0	0	0	17,639	17,739	100	
<b>Total Stage 14B</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>611,485</b>	<b>629,580</b>	<b>18,095</b>	
Stage 15	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,999,681	1,999,681	0	
	Authorities Fees	0	0	0	0	0	0	0	0	357,841	357,841	0	
	Direct Consultants	0	0	0	0	0	0	0	0	263,241	267,061	3,820	
<b>Total Stage 15</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,620,763</b>	<b>2,624,583</b>	<b>3,820</b>	
Stage 16A	Authorities Fees	0	0	0	0	0	0	0	0	9,844	9,844	0	
	Direct Consultants	0	0	0	0	0	0	0	0	17,605	17,605	0	
<b>Total Stage 16A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,449</b>	<b>27,449</b>	<b>0</b>	
Stage 16B	Direct Consultants	0	0	0	0	0	0	0	0	26,000	26,000	0	
<b>Total Stage 16B</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>0</b>	
Stage 17A	Siteworks / Earthworks	0	0	0	0	0	0	0	0	732,033	732,033	0	
	Authorities Fees	0	0	0	0	0	0	0	0	161,279	161,279	0	
	Direct Consultants	0	0	0	0	0	0	0	0	110,250	115,250	5,000	
<b>Total Stage 17A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,003,563</b>	<b>1,008,563</b>	<b>5,000</b>	
Stage 17B	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,273,015	1,642,087	369,072	
	Authorities Fees	0	0	0	0	0	0	0	0	194,411	195,384	973	
	Direct Consultants	0	51	51	0	5,969	5,969	5,969	5,969	180,869	192,600	11,731	
<b>Total Stage 17B</b>		<b>0</b>	<b>51</b>	<b>51</b>	<b>0</b>	<b>5,969</b>	<b>5,969</b>	<b>5,969</b>	<b>5,969</b>	<b>1,648,295</b>	<b>2,030,071</b>	<b>381,776</b>	
Stage 18A	Siteworks / Earthworks	0	0	0	0	0	0	0	0	871,358	871,358	0	
	Authorities Fees	0	0	0	0	0	0	0	0	216,537	216,537	0	
	Direct Consultants	0	0	0	0	0	0	0	0	125,664	131,200	5,536	
<b>Total Stage 18A</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,213,559</b>	<b>1,219,095</b>	<b>5,536</b>	
Stage 18B	Siteworks / Earthworks	0	0	0	0	0	0	0	0	1,486,381	2,411,579	925,198	Stage 18C costs doubled up in budget
	Authorities Fees	0	0	0	0	0	0	0	0	267,438	270,948	3,510	
	Direct Consultants	0	0	0	0	0	0	0	0	191,390	364,990	173,600	

Catalina Actual vs Budget Analysis

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
<b>Total Stage 18B</b>		0	0	0	0	0	0	0	0	1,945,209	3,047,517	1,102,308	
Stage 18C	Siteworks / Earthworks	0	0	0	0	0	0	305,300	305,300	0	0	0	
	Direct Consultants	0	15,933	15,933	0	79,667	79,667	143,400	143,400	0	79,667	79,667	
<b>Total Stage 18B</b>		0	15,933	15,933	0	79,667	79,667	448,700	448,700	0	79,667	79,667	
Stage 25	Siteworks / Earthworks	0	0	0	0	0	0	0	0	5,523,981	5,579,231	55,250	
	Authorities Fees	0	0	0	0	0	0	0	0	212,929	212,929	0	
	Direct Consultants	0	0	0	0	0	0	0	0	280,279	297,991	17,713	
<b>Total Stage 25</b>		0	0	0	0	0	0	0	0	6,017,188	6,090,151	72,963	
Stage 26	Siteworks / Earthworks	8,991	0	(8,991)	594,137	1,401,273	807,135	1,401,273	807,135	1,140,133	1,199,122	58,989	
	Authorities Fees	0	0	0	3,235	38,454	35,219	38,454	35,219	239,777	490,560	250,783	
	Direct Consultants	276	0	(276)	34,227	36,054	1,826	36,054	1,826	138,596	162,500	23,904	
<b>Total Stage 26</b>		9,267	0	(9,267)	631,600	1,475,780	844,180	1,475,780	844,180	1,518,507	1,852,182	333,675	
Various Stages	Clearance Bonds	0	0	0	0	0	0	50,000	50,000	247,245	442,625	195,380	
<b>TOTAL LOT PRODUCTION</b>		9,267	15,985	6,718	631,600	1,561,416	929,815	1,980,449	1,348,849	76,456,078	78,708,840	2,252,763	Within budget
<b>LANDSCAPING</b>													
Stage 7 Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	169,816	169,816	0	Within total FY20 Landscaping budget
Stage 7 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	7,193	7,193	0	
Stage 8 Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	412,952	412,952	0	
Stage 8 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	30,857	30,857	0	
Stage 9 Landscaping Aviator Blvd Greenlink	Landscape Construction	0	0	0	0	0	0	0	0	104,134	104,134	0	
Stage 9 Landscaping Aviator Blvd Greenlink	Landscape Consulting	0	0	0	0	0	0	0	0	11,489	11,489	0	
Stage 10 POS (10.1)	Landscape Construction	0	0	0	0	0	0	0	0	198,747	198,747	0	
Stage 10 POS (10.1)	Landscape Consulting	0	0	0	0	0	0	0	0	14,417	14,417	0	
Stage 11 Landscape Consultancy	Landscape Construction	0	0	0	759	0	(759)	0	(759)	1,332,634	1,331,874	(760)	
Stage 11 Landscape Consultancy	Landscape Consulting	1,140	0	(1,140)	6,270	0	(6,270)	0	(6,270)	153,809	163,675	9,866	
Stage 12 Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	236,650	242,601	5,950	
Stage 12 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	27,377	27,377	0	
Stage 13 Landscaping	Landscape Construction	0	0	0	0	5,607	5,607	5,607	5,607	789,993	800,085	10,092	
Stage 13 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	61,433	61,433	0	
Stage 14A Landscaping	Landscape Construction	0	0	0	9,014	0	(9,014)	0	(9,014)	551,718	663,360	111,642	
Stage 14A Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	12,013	8,430	(3,583)	
Stage 14B Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	213,926	216,701	2,775	
Stage 14B Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	15,457	15,457	0	
Stage 15 Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	114,948	115,933	985	
Stage 15 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	18,838	18,838	0	
Stage 16A Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	11,303	11,303	0	
Stage 17 Landscaping	Landscape Construction	135,547	0	(135,547)	199,956	252,885	52,929	252,885	52,929	199,956	505,769	305,813	
Stage 17 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	2,720	2,932	212	
Stage 18 Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	265,611	267,780	2,169	
Stage 18 Landscaping	Landscape Consulting	0	0	0	0	0	0	0	0	46,251	46,001	(250)	
Stage 8 Landscaping Verge Landscaping Lot 475	Landscape Construction	0	0	0	0	0	0	0	0	1,001	1,001	0	
Stage 8 Landscaping Street Trees / Streetscapes	Landscape Construction	0	0	0	0	0	0	0	0	63,552	63,552	0	
Stage 8 Landscaping Street Trees / Streetscapes	Landscape Consulting	0	0	0	0	0	0	0	0	2,587	2,587	0	
Stage 10 Biodiversity Conservation Area	Landscape Construction	0	0	0	2,829	125,311	122,482	125,311	122,482	228,092	375,636	147,544	
Stage 10 Biodiversity Conservation Area	Landscape Consulting	0	0	0	0	0	0	0	0	28,012	28,012	0	
Stage 9 Biodiversity Conservation Area	Landscape Construction	0	0	0	0	0	0	0	0	40,000	40,000	0	
Stage 9 Biodiversity Conservation Area	Landscape Consulting	0	0	0	0	0	0	0	0	3,120	3,120	0	
Stage 10 Biodiversity Conservation Area	Landscape Construction	0	0	0	0	0	0	0	0	116,647	116,647	0	
Stage 10 Biodiversity Conservation Area	Landscape Consulting	0	0	0	0	0	0	0	0	7,918	7,918	0	
Seed Collection	Landscape Construction	0	4,625	4,625	0	27,750	27,750	27,750	27,750	7,250	35,000	27,750	
Stage 8 Medium Density Lot Verges	Landscape Construction	0	0	0	0	0	0	0	0	19,598	19,598	0	
Stage 8 Medium Density Lot Verges	Landscape Consulting	0	0	0	0	0	0	0	0	1,346	1,346	0	
Stage 9 Medium Density Lot Verges	Landscape Construction	0	0	0	0	0	0	0	0	95,700	95,700	0	
Stage 9 Medium Density Lot Verges	Landscape Consulting	0	0	0	0	0	0	0	0	5,500	5,500	0	
School Oval	Landscape Construction	0	0	0	0	0	0	0	0	44,219	44,219	0	
Marmion Ave Eastern Verge Upgrade	Landscape Construction	0	0	0	0	0	0	0	0	269,451	292,707	23,256	
Marmion Ave Eastern Verge Upgrade	Landscape Consulting	0	0	0	0	0	0	0	0	19,688	19,688	(0)	
Western Cell Long Beach Prom Entry Statement	Landscape Consulting	0	0	0	0	0	0	0	0	19,164	19,164	0	
Western Cell Long Beach Prom Greenlink	Landscape Consulting	0	0	0	0	0	0	0	0	11,880	11,880	(0)	
Western Cell Marmion Ave Verge	Landscape Consulting	0	0	0	0	0	0	0	0	19,196	19,196	0	
Western Cell POS	Landscape Consulting	0	0	0	0	0	0	0	0	83,145	83,145	0	
Western Cell POS2	Landscape Consulting	0	0	0	0	0	0	0	0	64,091	87,253	23,162	
West Cell Bore, Pump, Electrics & Iron Filtration	Landscape Construction	0	0	0	5,916	0	(5,916)	0	(5,916)	118,324	150,000	31,676	
West Cell Bore, Pump, Electrics & Iron Filtration	Landscape Consulting	0	0	0	0	0	0	0	0	9,466	9,466	0	
Western Cell Long Beach Prom Medians	Landscape Consulting	0	0	0	0	0	0	0	0	19,357	19,357	(0)	
Catalina Beach Foreshore Reserve Interface	Landscape Construction	0	0	0	0	0	0	300,000	300,000	0	0	0	

Catalina Actual vs Budget Analysis

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
Catalina Beach Greenlink Stage 25	Landscape Construction	0	0	0	112,124	276,419	164,295	276,419	164,295	3,924,780	4,295,473	370,693	
Catalina Beach Greenlink Stage 25	Landscape Consulting	0	0	0	0	0	0	0	0	118,249	163,658	45,409	
Preliminary Landscaping Consultancy	Landscape Consulting	18,173	11,971	(6,202)	53,995	165,456	111,461	254,156	200,161	219,803	353,886	134,083	
Northern Biodiversity Conservation Area	Landscape Construction	1,921	0	(1,921)	16,968	118,080	101,112	118,080	101,112	347,447	448,559	101,112	
Northern Biodiversity Conservation Area	Landscape Consulting	0	0	0	0	0	0	0	0	19,093	29,843	10,750	
Neerabup Road Verge Treatment - West	Landscape Construction	0	0	0	0	0	0	0	0	795,713	795,713	0	
Neerabup Road Verge Treatment - West	Landscape Consulting	0	0	0	0	0	0	0	0	47,056	47,056	0	
Neerabup Road Verge Treatment - East	Landscape Construction	0	0	0	0	0	0	0	0	180,487	180,487	0	
Neerabup Road Verge Treatment - East	Landscape Consulting	0	0	0	0	0	0	0	0	23,134	23,134	0	
Neerabup Entry Statement	Landscape Construction	0	0	0	0	0	0	0	0	87,605	87,605	0	
Neerabup Entry Statement	Landscape Consulting	0	0	0	0	0	0	0	0	1,927	1,927	0	
Public Open Space 1	Landscape Construction	0	0	0	0	0	0	0	0	369,509	369,509	0	
Public Open Space 1	Landscape Consulting	0	0	0	0	0	0	0	0	46,158	46,158	0	
Public Open Space - Lot 8009	Landscape Construction	0	0	0	0	0	0	0	0	166,728	170,896	4,168	
Public Open Space - Lot 8009	Landscape Consulting	0	0	0	0	0	0	0	0	11,504	11,504	0	
Sales Centre Landscaping	Landscape Construction	0	0	0	0	0	0	0	0	1,700	1,700	0	
Streetscape To Stage 1	Landscape Construction	0	0	0	0	0	0	0	0	251,365	275,067	23,702	
Public Open Space - Lot 8007	Landscape Construction	0	0	0	0	0	0	0	0	1,083,262	1,083,262	0	
Public Open Space - Lot 8007	Landscape Consulting	0	0	0	0	0	0	0	0	76,262	76,262	0	
Irrigation System	Landscape Construction	0	0	0	0	0	0	0	0	76,010	76,010	0	
Irrigation System	Landscape Consulting	0	0	0	0	0	0	0	0	4,801	4,801	0	
Public Art	Landscape Construction	0	8,333	8,333	0	50,000	50,000	100,000	100,000	155,801	237,513	81,712	
Public Art	Landscape Consulting	0	0	0	0	0	0	0	0	13,105	18,350	5,245	
Streetscapes Stg 2 Consultancy	Landscape Construction	0	0	0	0	0	0	0	0	164,882	164,882	0	
Streetscapes Stg 2 Consultancy	Landscape Consulting	0	0	0	0	0	0	0	0	11,980	11,980	0	
Streetscape To Stage 3	Landscape Construction	0	0	0	0	0	0	0	0	40,537	40,537	0	
Aviator Blvd Greenlink (5.2)	Landscape Consulting	0	0	0	0	0	0	0	0	6,072	6,072	0	
Neerabup Road Verge Treatment Stg4	Landscape Construction	0	0	0	0	0	0	0	0	206,713	206,713	0	
Neerabup Road Verge Treatment Stg4	Landscape Consulting	0	0	0	0	0	0	0	0	12,759	12,759	0	
Neerabup Road Verge Treatment Stg5	Landscape Construction	0	0	0	0	0	0	0	0	157,346	157,346	0	
Neerabup Road Verge Treatment Stg5	Landscape Consulting	0	0	0	0	0	0	0	0	14,093	14,093	0	
Public Open Space Stage 6	Landscape Construction	0	0	0	0	0	0	0	0	145,252	157,412	12,160	
Public Open Space Stage 6	Landscape Consulting	0	0	0	0	0	0	0	0	6,768	6,768	0	
Sales Centre Landscaping Stg 2	Landscape Construction	0	0	0	0	0	0	0	0	6,798	6,798	(0)	
Sales Centre Landscaping Stg 2	Landscape Consulting	0	0	0	0	0	0	0	0	7,527	7,527	0	
Public Access Way 2.1	Landscape Construction	0	0	0	0	0	0	0	0	150,700	150,700	0	
Public Access Way 2.1	Landscape Consulting	0	0	0	0	0	0	0	0	11,232	11,232	0	
Aviator Blvd Entry Stmt	Landscape Construction	0	0	0	0	0	0	0	0	511,858	512,449	591	
Aviator Blvd Entry Stmt	Landscape Consulting	0	0	0	0	0	0	0	0	27,897	38,637	10,740	
Roundabout	Landscape Construction	0	0	0	0	0	0	0	0	7,162	7,162	0	
Roundabout	Landscape Consulting	0	0	0	0	0	0	0	0	1,035	1,035	0	
Fauna Relocation	Landscape Construction	0	0	0	0	5,556	5,556	5,556	5,556	37,080	47,080	10,000	
Western Cell Entry Statement & Greenlink	Landscape Construction	0	0	0	0	0	0	0	0	59,051	59,051	0	
Stage 11 Landscape Phase 2	Landscape Construction	0	66,667	66,667	0	400,000	400,000	800,000	800,000	0	400,000	400,000	
Catalina Grove Initial Scoping Works	Landscape Consulting	0	0	0	0	1,066	1,066	1,066	1,066	16,803	20,000	3,197	
Catalina Central Landscape Upgrade	Landscape Construction	263	0	(263)	263	80,558	80,294	80,558	80,294	821,012	954,764	133,752	
Catalina Central Landscape Upgrade	Landscape Consulting	0	0	0	0	0	0	0	0	63,128	61,465	(1,663)	
Stage 12/13 Greenlink New Bore	Landscape Construction	0	0	0	0	111,111	111,111	111,111	111,111	70,354	200,000	129,646	
Marmion Ave Shrub Planting	Landscape Construction	3,047	13,333	10,286	3,047	80,000	76,953	120,000	116,953	3,047	80,000	76,953	
Catalina Beach Display Village Verge Landscaping	Landscape Construction	0	0	0	4,158	10,372	6,214	10,372	6,214	53,415	70,000	16,585	
Bore 6	Landscape Construction	0	0	0	0	0	0	0	0	30,906	0	(30,906)	
Catalina Beach Stage 26 Landscaping	Landscape Construction	0	10,000	10,000	0	20,000	20,000	40,000	40,000	0	20,000	20,000	
Aviator Blvd Roundabouts Upgrade	Landscape Construction	0	5,000	5,000	0	30,000	30,000	60,000	60,000	0	30,000	30,000	
Neerabup Rd Median - Roulettes to Marmion	Landscape Construction	0	11,750	11,750	0	70,500	70,500	117,500	117,500	0	94,000	94,000	
Early Stock Procurement	Landscape Consulting	0	8,333	8,333	0	50,000	50,000	100,000	100,000	0	50,000	50,000	
<b>TOTAL LANDSCAPING</b>		<b>160,091</b>	<b>140,012</b>	<b>(20,078)</b>	<b>415,300</b>	<b>1,880,668</b>	<b>1,465,368</b>	<b>2,906,368</b>	<b>2,491,068</b>	<b>16,969,451</b>	<b>19,399,680</b>	<b>2,430,229</b>	Within budget
<b>INDIRECT CONSULTANTS</b>													
Planning - indirect	Planning	27,213	18,729	(8,484)	66,813	112,375	45,562	224,750	157,937	2,326,885	2,382,242	55,357	Within total FY20 Consultants budget
	Architect	0	1,240	1,240	0	7,439	7,439	14,878	14,878	15,100	28,498	13,398	
	Environmental	6,038	4,040	(1,998)	8,556	24,243	15,687	48,486	39,930	330,230	358,394	28,164	
	Geotechnical	0	185	185	0	447	447	1,607	1,607	12,300	13,692	1,392	
	Title - Survey & Legal fees	0	2,500	2,500	0	15,000	15,000	30,000	30,000	153,160	178,160	25,000	
	Engineering fees	0	8,574	8,574	9,720	51,444	41,724	102,889	93,168	204,095	264,081	59,986	
	Traffic planning	0	93	93	0	224	224	804	804	84,181	84,877	696	
	Landscaping consultancy	0	0	0	0	0	0	0	0	1,000	0	(1,000)	
	Miscellaneous Consultants	0	4,167	4,167	1,430	25,000	23,570	50,000	48,570	5,512	45,587	40,075	

Catalina Actual vs Budget Analysis

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
	Planning - fire & safety	0	0	0	0	5,000	5,000	5,000	5,000	150	25,150	25,000	Within budget
	Planning - Hydrology	2,152	3,750	1,598	3,852	22,500	18,648	45,000	41,148	118,599	151,347	32,748	
	Planning - Sustainability	0	3,000	3,000	0	18,000	18,000	36,000	36,000	26,805	50,805	24,000	
	Acoustic & Noise Consult	0	833	833	0	5,000	5,000	8,333	8,333	0	16,667	16,667	
	Tree Mapping	0	0	0	0	0	0	7,500	7,500	1,616	20,306	18,690	
	<b>TOTAL INDIRECT CONSULTANTS</b>	<b>35,403</b>	<b>47,111</b>	<b>11,708</b>	<b>90,371</b>	<b>286,672</b>	<b>196,301</b>	<b>575,247</b>	<b>484,875</b>	<b>3,279,633</b>	<b>3,619,807</b>	<b>340,174</b>	
	<b>INFRASTRUCTURE</b>												Within total FY20 Infrastructure budget
	Marmion relocation services	0	0	0	0	0	0	0	0	450,680	450,680	0	
	Marmion relocation services	0	0	0	0	0	0	0	0	48,750	48,750	0	
	Neerabup Road Key Largo Intersection	0	0	0	0	0	0	0	0	974,127	974,127	0	
	Neerabup Road Key Largo Intersection Eng	0	0	0	0	0	0	0	0	54,024	54,024	0	
	Neerabup Rd Maroochydore Way Intersection	0	0	0	0	0	0	0	0	1,498,274	1,480,279	(17,995)	
	Neerabup Rd Maroochydore Way Intersection	0	0	0	0	0	0	0	0	97,321	97,321	0	
	Connolly Drive Green Link Intersection	0	0	0	0	0	0	350,000	350,000	9,400	780	(8,620)	
	Connolly Drive Green Link Intersection	0	0	0	0	0	0	22,750	22,750	99,619	99,619	0	
	Neerabup Road Green Link Underpass	0	0	0	0	51,533	51,533	51,533	51,533	2,296,934	2,400,000	103,066	
	EPBC Offset - foraging	0	0	0	0	0	0	0	0	490,000	490,000	0	
	Gravity Sewer	0	0	0	0	0	0	0	0	1,518,761	1,518,761	0	
	Gravity Sewer Engineering	0	0	0	0	0	0	0	0	100,778	100,778	0	
	Marmion Avenue Green Link Intersection	0	0	0	0	0	0	0	0	3,041,955	3,041,955	0	
	Marmion Avenue Green Link Intersection Eng	0	0	0	0	0	0	0	0	151,585	151,585	0	
	Asbestos and rubbish removal - Gen Allowance	0	2,917	2,917	195	17,500	17,305	35,001	34,806	24,809	63,554	38,745	
	West Beach Access	3,360	0	(3,360)	5,960	0	(5,960)	644,000	638,040	5,960	0	(5,960)	
	West Beach Access	0	6,977	6,977	0	41,860	41,860	83,720	83,720	0	41,860	41,860	
	UXO - Search Western Cell Phase 2	0	0	0	0	0	0	0	0	14,500	14,500	0	
	UXO - Search Western Cell Phase 2	0	0	0	0	0	0	0	0	1,625	1,625	0	
	Aviator Blvd Extension St 25 to Long Beach Prom incl services extensions (exc Beach Access Tr	0	0	0	0	0	0	389,250	389,250	1,500	1,500	0	
	Aviator Blvd Extension St 25 to Long Beach Prom incl services extensions (exc Beach Access Tr	0	1,751	1,751	0	10,504	10,504	21,008	21,008	29,692	40,196	10,504	
	Housing Auth Dist Plan Scheme 2	0	0	0	0	0	0	0	0	162,919	162,919	0	
	Raise existing bore on Connolly Drive	0	0	0	0	0	0	0	0	2,004	2,004	2,004	
	Catalina Beach North/South Dual Use Path	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	
	Catalina Beach North/South Dual Use Path	0	65,000	65,000	0	65,000	65,000	65,000	65,000	0	65,000	65,000	
	Waste Water Pump Station (West)	0	0	0	0	0	0	0	0	1,797,746	1,853,120	55,374	
	Rubbish removal - General Allowance	0	0	0	0	0	0	0	0	17,314	14,717	(2,597)	
	<b>INFRASTRUCTURE</b>	<b>3,360</b>	<b>1,076,644</b>	<b>1,073,284</b>	<b>6,155</b>	<b>1,186,397</b>	<b>1,180,242</b>	<b>2,662,261</b>	<b>2,656,106</b>	<b>12,888,272</b>	<b>14,169,653</b>	<b>1,281,380</b>	Within budget
	<b>INFRASTRUCTURE REFUNDS</b>												
	Neerabup Road Reimbursement	0	0	0	0	0	0	0	0	(432,548)	(432,548)	0	
	Waste Water Pump Station (West)	0	(1,253,120)	(1,253,120)	0	(1,253,120)	(1,253,120)	(1,253,120)	(1,253,120)	0	(1,253,120)	(1,253,120)	
	<b>INFRASTRUCTURE REFUNDS</b>	<b>0</b>	<b>(1,253,120)</b>	<b>(1,253,120)</b>	<b>0</b>	<b>(1,253,120)</b>	<b>(1,253,120)</b>	<b>(1,253,120)</b>	<b>(1,253,120)</b>	<b>(432,548)</b>	<b>(1,685,668)</b>	<b>(1,253,120)</b>	
	<b>TOTAL INFRASTRUCTURE</b>	<b>3,360</b>	<b>(176,476)</b>	<b>(179,836)</b>	<b>6,155</b>	<b>(66,723)</b>	<b>(72,878)</b>	<b>1,409,141</b>	<b>1,402,986</b>	<b>12,455,724</b>	<b>12,483,985</b>	<b>28,260</b>	Within budget
	<b>SPECIAL SITES &amp; FIXED ASSETS</b>												
	Lot 1 Group Housing Site Construction	0	0	0	0	0	0	0	0	172,782	172,782	0	
	Removal of temp sales office	0	0	0	0	0	0	0	0	8,636	8,636	0	
	Sales Office Building	0	0	0	0	0	0	0	0	573,050	573,981	932	
	Sales Office Retrofit	767	0	(767)	10,886	10,000	(886)	10,000	(886)	11,186	30,000	18,814	
	Sales Office Carparks	0	0	0	0	0	0	0	0	98,087	98,087	0	
	Temp Sales office services	0	0	0	0	0	0	0	0	3,812	3,812	0	
	Sales Office Construction Western	0	0	0	0	38,492	38,492	38,492	38,492	624,762	750,000	125,238	
	Sales office carparks Western	0	0	0	2,761	0	(2,761)	0	(2,761)	237,239	234,478	(2,761)	
	Security Cameras	0	1,250	1,250	0	7,500	7,500	12,500	12,500	19,560	29,560	10,000	
	<b>TOTAL SPECIAL SITES &amp; FIXED ASSETS</b>	<b>767</b>	<b>1,250</b>	<b>483</b>	<b>13,647</b>	<b>55,992</b>	<b>42,346</b>	<b>60,992</b>	<b>47,346</b>	<b>1,749,114</b>	<b>1,901,337</b>	<b>152,223</b>	Within budget
	<b>TOTAL CONSTRUCTION</b>	<b>208,887</b>	<b>27,882</b>	<b>(181,005)</b>	<b>1,157,073</b>	<b>3,718,025</b>	<b>2,560,952</b>	<b>6,932,197</b>	<b>5,775,124</b>	<b>110,909,999</b>	<b>116,113,648</b>	<b>5,203,649</b>	Within budget
	<b>LAND</b>	<b>0</b>	<b>5,103,000</b>	<b>5,103,000</b>	<b>0</b>	<b>5,103,000</b>	<b>5,103,000</b>	<b>5,103,000</b>	<b>5,103,000</b>	<b>0</b>	<b>5,103,000</b>	<b>5,103,000</b>	
	<b>PROFIT &amp; LOSS EXPENDITURE</b>												
	<b>Sales &amp; Marketing</b>												
	Brand Development	683	4,303	3,619	9,555	25,816	16,261	51,633	42,078	215,390	291,710	76,319	
	Sales Office & Builder Rel.	0	4,016	4,016	0	24,095	24,095	48,190	48,190	110,761	146,800	36,038	
	Brochures	0	1,801	1,801	58	10,808	10,751	21,617	21,559	139,893	181,644	41,751	
	Advertising	12,650	6,770	(5,881)	33,954	40,618	6,663	81,235	47,281	801,760	868,075	66,315	
	Signage	2,377	8,491	6,113	6,882	50,944	44,062	101,888	95,006	407,363	472,025	64,662	
	Website	0	1,377	1,377	0	8,261	8,261	16,522	16,522	9,891	48,777	38,886	
	Promotions	0	2,180	2,180	0	13,080	13,080	26,160	26,160	19,550	101,983	82,433	
	Public Relations	560	229	(331)	560	1,378	818	2,755	2,195	7,124	18,216	11,093	
	<b>Total Sales and Marketing</b>	<b>16,271</b>	<b>29,167</b>	<b>12,896</b>	<b>51,009</b>	<b>175,001</b>	<b>123,992</b>	<b>350,001</b>	<b>298,992</b>	<b>1,711,732</b>	<b>2,129,230</b>	<b>417,497</b>	Within budget
	<b>Total Community Development</b>	<b>12,858</b>	<b>16,042</b>	<b>3,184</b>	<b>24,087</b>	<b>96,250</b>	<b>72,163</b>	<b>192,500</b>	<b>168,413</b>	<b>394,703</b>	<b>580,309</b>	<b>185,606</b>	Within budget
	<b>Administration</b>	<b>1,209</b>	<b>0</b>	<b>(1,209)</b>	<b>4,504</b>	<b>20,000</b>	<b>15,496</b>	<b>20,000</b>	<b>15,496</b>	<b>229,470</b>	<b>240,177</b>	<b>10,707</b>	

**Catalina Actual vs Budget Analysis**

Tamala Park Cashflow FY2020		Actual MTD Vs Budget Dec 2019			Year to date Vs Budget to Dec 2019			Full Year		Project to date Vs Budget to Dec 2019			Bud Comparison: Jun 19 Approved
Job Description	Account Description	Actual 1 month to Dec 2019	Budget 1 month to Dec 2019	Variance	YTD to Dec 2019	YTD budget	Variance	Budget 2020	YTD Act vs Full Year Budget Variance	PTD to Dec 2019	PTD budget	Variance	Comments regarding variance
	Cleaning	282	1,000	718	3,238	6,000	2,762	12,000	8,762	34,622	39,007	4,384	
	Computer Costs	0	500	500	0	3,001	3,001	6,001	6,001	0	5,460	5,460	
	Couriers	0	300	300	0	1,801	1,801	3,601	3,601	1,338	12,136	10,798	
	Electricity & Gas	3,587	1,000	(2,587)	6,944	6,000	(944)	12,000	5,056	102,382	97,848	(4,534)	
	Insurance	0	500	500	3,184	3,001	(183)	6,001	2,817	3,184	5,001	1,817	
	Legal fees	942	4,167	3,225	11,830	25,000	13,170	50,000	38,170	194,444	224,290	29,846	
	Licenses & Fees	0	500	500	0	3,001	3,001	6,001	6,001	470	6,283	5,813	
	Postage, Print & Stationery	0	500	500	0	3,001	3,001	6,001	6,001	2,244	33,992	31,749	
	Rent - Sales Office & Cprk	0	6,667	6,667	0	40,000	40,000	66,667	66,667	467,350	531,129	63,779	
	Sundry Office Expenses	0	1,500	1,500	0	9,000	9,000	18,000	18,000	1,076	22,200	21,123	
	Training	0	2,083	2,083	0	12,500	12,500	25,000	25,000	0	20,833	20,833	
	Valuations	0	3,333	3,333	17,500	20,000	2,500	40,000	22,500	164,563	179,846	15,283	
	Rates & Taxes	407	0	(407)	83,866	290,160	206,294	290,160	206,294	558,884	1,034,057	475,174	
	Maintenance	33,553	44,167	10,614	141,288	268,745	127,457	533,745	392,457	1,658,095	1,791,541	133,446	
	Maint- Carpark Makegood	0	0	0	0	57,304	57,304	57,304	57,304	53,798	171,913	118,115	
	Security	1,150	3,000	1,850	2,110	18,000	15,890	36,000	33,890	28,637	54,107	25,471	
<b>Total Administration</b>		<b>41,129</b>	<b>69,217</b>	<b>28,087</b>	<b>274,462</b>	<b>786,513</b>	<b>512,051</b>	<b>1,188,480</b>	<b>914,018</b>	<b>3,500,557</b>	<b>4,469,821</b>	<b>969,264</b>	Within budget
<b>Finance</b>	Contingency	0	262,265	262,265	3,745	493,752	490,007	685,621	681,876	2,111,839	700,292	(1,411,547)	Actual Contingency spend applied to cost types above.
	Contingency Offset Transfer	0	0	0	(3,745)	(3,745)	0	(3,745)	0	(2,111,839)	0	2,111,839	
<b>Total Finance</b>		<b>0</b>	<b>262,265</b>	<b>262,265</b>	<b>0</b>	<b>490,007</b>	<b>490,007</b>	<b>681,876</b>	<b>681,876</b>	<b>0</b>	<b>700,292</b>	<b>700,292</b>	
<b>Total P&amp;L Expenditure</b>		<b>70,258</b>	<b>376,690</b>	<b>306,433</b>	<b>349,558</b>	<b>1,547,771</b>	<b>1,198,213</b>	<b>2,412,857</b>	<b>2,063,299</b>	<b>5,606,992</b>	<b>7,879,652</b>	<b>2,272,660</b>	
<b>Grand Expense Total</b>		<b>279,145</b>	<b>5,507,573</b>	<b>5,228,427</b>	<b>1,506,631</b>	<b>10,368,797</b>	<b>8,862,165</b>	<b>14,448,054</b>	<b>12,941,423</b>	<b>116,516,992</b>	<b>129,096,300</b>	<b>12,579,308</b>	Within budget

**Contingency Summary**

YTD Budget	493,752
Contingency Transferred (Actual & Budget)	<u>(3,745)</u>
Contingency not yet used	<u>490,007</u>

List of Contingency items transferred year to date

Period	Job Description	Amount
Aug-19	Landscape Maintenance	2,523
Sep-19	Landscape Maintenance	1,223
		<u>3,745</u>

Note: Actual Contingency spend in prior years is reported against the job that the spend relates to.

**CATALINA**  
**FINANCE REPORT**  
**DECEMBER 2019**

**1.0 Management Accounts**

**1.1 KEY STATISTICS**

**1.1.1 RESIDENTIAL LOTS & DISTRIBUTIONS**

	<u>Lots Produced (titles)</u>		<u>Sales</u>		<u>Settlements</u>		<u>Distributions</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Prior Years	966	966	927	925	914	913	75,000,000	75,000,000
Jul-2019	-	-	4	2	1	2	-	-
Aug-2019	-	-	2	2	1	4	-	-
Sep-2019	38	38	3	2	-	1	-	-
<b>Sep Qtr</b>	<b>38</b>	<b>38</b>	<b>9</b>	<b>6</b>	<b>2</b>	<b>7</b>	<b>-</b>	<b>-</b>
Oct-2019	-	-	3	2	3	2	-	-
Nov-2019	-	-	2	2	5	2	-	-
Dec-2019	-	-	2	2	1	3	-	-
<b>Dec Qtr</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>6</b>	<b>9</b>	<b>7</b>	<b>-</b>	<b>-</b>
Jan-2020	-	-	-	2	-	2	-	-
Feb-2020	-	-	-	3	-	2	-	-
Mar-2020	-	-	-	2	-	1	-	-
<b>Mar Qtr</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>
Apr-2020	-	-	-	3	-	3	-	-
May-2020	-	-	-	5	-	1	-	-
Jun-2020	-	-	-	4	-	3	-	3,000,000
<b>Jun Qtr</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>3,000,000</b>
<b>PTD</b>	<b>1,004</b>	<b>1,004</b>	<b>943</b>	<b>937</b>	<b>925</b>	<b>927</b>	<b>75,000,000</b>	<b>75,000,000</b>
<b>Full 2019/20 Year</b>	<b>38</b>	<b>38</b>	<b>16</b>	<b>31</b>	<b>11</b>	<b>26</b>	<b>-</b>	<b>3,000,000</b>
<b>2020/21</b>		<b>35</b>		<b>47</b>		<b>37</b>		<b>3,000,000</b>
<b>2021/22</b>		<b>97</b>		<b>64</b>		<b>65</b>		<b>8,000,000</b>

- There were 2 sales and 1 residential settlement for December.

**1.2 Sales & Settlements**

	<u>MTH Act</u>	<u>MTH Bgt</u>	<u>YTD Act</u>	<u>YTD Bgt</u>	<u>PTD Act</u>	<u>PTD Bgt</u>
<b>Residential</b>						
- Sales #	1	2	14	12	942	937
- Sales \$	390,000	659,629	4,425,000	3,984,334	245,980,500	244,612,060
- Sales \$/lot	390,000	329,815	316,071	332,028	261,126	261,059
- Settlements #	1	3	11	14	925	927
- Settlements \$	402,000	1,024,776	3,621,000	4,687,392	240,719,500	241,376,249
- Settlements \$/lot	402,000	341,592	329,182	334,814	260,237	260,384
<b>Special Sites</b>						
- Sales #	1	-	1	1	4	4
- Sales \$	477,000	-	477,000	480,000	3,772,000	3,775,000
- Sales \$/lot	477,000	-	477,000	480,000	943,000	943,750
- Settlements #	1	-	1	1	4	4
- Settlements \$	477,000	-	477,000	480,000	3,772,000	3,775,000
- Settlements \$/lot	477,000	-	477,000	480,000	943,000	943,750
<b>Lots Under Contract</b>						
- Unsettled sales #	17			2	Titled	
- Unsettled sales \$	5,261,000			15	1,010 incl. Spec sites	
- Unsettled sales \$/lot	309,471					

- The Central cell Sales Office settled in December for \$477k.

**CATALINA**  
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**1.3 Cashflow - MTD Actuals to budget**

	<u>MTD Act</u>	<u>MTD Bgt</u>	<u>Variance</u>
<b><u>Income</u></b>			
Settlement Revenue	402,000	1,024,776	(622,776)
Margin GST	(4,604)	(13,636)	9,032
Direct selling costs	(41,177)	(46,978)	5,801
Interest Income	-	-	-
Forfeited Deposits	-	-	-
Other Income	437,474	-	437,474
Rebate Allowance	(30,199)	(128,773)	98,574
	<u>763,493</u>	<u>835,389</u>	<u>(71,895)</u>
<b><u>Development costs</u></b>			
WAPC Land Acq.	-	5,103,000	5,103,000
Lot production	9,267	15,985	6,718
Landscaping	160,091	140,012	(20,078)
Consultants	35,403	47,111	11,708
Infrastructure	3,360	(176,476)	(179,836)
Sales office building	767	1,250	483
	<u>208,887</u>	<u>5,130,882</u>	<u>4,921,995</u>
<b><u>Overheads</u></b>			
Sales & marketing	16,271	29,167	12,896
Community Develop.	12,858	16,042	3,184
Administration	41,129	69,217	28,087
Finance/Contingency	-	262,265	262,265
	<u>70,258</u>	<u>376,690</u>	<u>306,433</u>
<b>Net Cashflow</b>	<b><u>484,348</u></b>	<b><u>(4,672,184)</u></b>	<b><u>5,156,532</u></b>

**1.4 Cashflow - YTD Actuals to budget**

	<u>YTD Act</u>	<u>YTD Bgt</u>	<u>Variance</u>
<b><u>Income</u></b>			
Settlement Revenue	3,621,000	4,687,393	(1,066,393)
Margin GST	(33,721)	(63,636)	29,916
Direct selling costs	(191,712)	(236,782)	45,070
Interest Income	-	-	-
Forfeited Deposits	-	-	-
Other Income	437,474	436,364	1,110
Rebate Allowance	(113,630)	(802,080)	688,450
	<u>3,719,411</u>	<u>4,021,259</u>	<u>(301,848)</u>
<b><u>Development costs</u></b>			
WAPC Land Acq.	-	5,103,000	5,103,000
Lot production	631,600	1,561,416	929,815
Landscaping	415,300	1,880,668	1,465,368
Consultants	90,371	286,672	196,301
Infrastructure	6,155	(66,723)	(72,878)
Sales office building	13,647	55,992	42,346
	<u>1,157,073</u>	<u>8,821,025</u>	<u>7,663,952</u>
<b><u>Overheads</u></b>			
Sales & marketing	51,009	175,001	123,992
Community Develop.	24,087	96,250	72,163
Administration	274,462	786,513	512,051
Finance/Contingency	-	490,007	490,007
	<u>349,558</u>	<u>1,547,771</u>	<u>1,198,213</u>
<b>Net Cashflow</b>	<b><u>2,212,780</u></b>	<b><u>(6,347,538)</u></b>	<b><u>8,560,318</u></b>

**1.5 Bonds**

	<u>Last Year</u>	<u>Last Month</u>	<u>This Month</u>
City of Wanneroo	247,245	247,245	247,245
	<u>247,245</u>	<u>247,245</u>	<u>247,245</u>

Bonds relate to stage 25 early clearances and a stage 26 footpath bond.



**2.0 PROFIT & LOSS**

	<u>MTH Act</u>	<u>MTH Bgt</u>	<u>Var</u>	<u>YTD Act</u>	<u>YTD Bgt</u>	<u>Var</u>	<u>PTD Act</u>	<u>PTD Bgt</u>
- Revenue \$ (Stimts)	402,000	1,024,776	(622,776)	3,621,000	4,687,392	(1,066,392)	240,719,500	241,376,248
- Revenue \$/lot	402,000	341,592		329,182	334,814		260,237	260,384
- Selling & GST \$	45,561	98,210	52,649	432,963	545,129	112,166	21,776,400	22,492,993
- Selling & GST \$/lot	45,561	32,737		39,360	38,938		23,542	24,264
- Cost of sales \$	144,378	445,385	301,007	1,311,028	1,785,152	474,124	86,083,278	86,754,571
- Cost of sales \$/lot	144,378	148,462		119,184	127,511		93,063	93,586
- Gross profit \$	212,061	481,181	(269,120)	1,877,009	2,357,111	(480,102)	132,859,822	132,128,684
- Gross profit \$/lot	212,061	160,394		170,637	168,365		143,632	142,534
- Gross profit Mgn %	52.75%	46.95%		51.84%	50.29%		55.19%	54.74%
- Special Sites \$	(23,379)	-	(23,379)	(23,379)	(295,280)	271,901	2,091,559	1,819,658
- Other income \$	-	-	-	-	-	-	255,411	255,298
- Sales & Marketing \$	24,992	55,658	30,666	69,126	344,677	275,551	2,085,066	2,803,249
- Administration \$	49,843	90,242	40,399	233,231	598,764	365,533	3,963,805	4,373,787
- Finance/Other \$	-	-	-	-	-	-	198,181	-
- Contingency \$	-	7,231	7,231	-	238,782	238,782	-	194,004
<b>- Net profit \$</b>	<b>113,846</b>	<b>328,050</b>	<b>(214,203)</b>	<b>1,551,273</b>	<b>879,608</b>	<b>671,665</b>	<b>128,959,740</b>	<b>126,832,600</b>
<b>- Net profit \$/lot</b>	<b>113,846</b>	<b>109,350</b>		<b>141,025</b>	<b>62,829</b>		<b>139,416</b>	<b>136,820</b>

- YTD Gross profit is \$480k unfavourable to budget due to 3 less settlement to date.
- YTD Overheads are \$880k below budget due to:
  - Marketing costs \$276k favourable (timing of invoice payments and new initiatives yet to commence);
  - Admin \$366k favourable (full provisional amounts for Rates & Taxes and Repairs & Maintenance, including Central Cell Carpark makegood, not yet required);
  - Unused Contingency \$239k.

**YEAR TO DATE VERSUS FULL YEAR BUDGET**

	<u>YTD Act</u>	<u>FY20 Full Year Bgt</u>	<u>Var</u>
- Revenue \$ (Stimts)	3,621,000	8,593,874	(4,972,874)
- Revenue \$/lot	329,182	330,534	
- Selling & GST \$	432,963	929,592	496,629
- Selling & GST \$/lot	39,360	35,754	
- Cost of sales \$	1,311,028	3,352,826	2,041,798
- Cost of sales \$/lot	119,184	128,955	
- Gross profit \$	1,877,009	4,311,456	(2,434,446)
- Gross profit \$/lot	170,637	165,825	
- Gross profit Mgn %	51.84%	50.17%	
- Special Sites \$	(23,379)	(295,280)	271,901
- Other income \$	-	-	-
- Sales & Marketing \$	69,126	678,626	609,500
- Administration \$	233,231	1,127,030	893,799
- Finance \$	-	-	-
- Contingency \$	-	430,736	430,736
<b>- Net profit \$</b>	<b>1,551,273</b>	<b>1,779,784</b>	<b>(228,511)</b>
<b>- Net profit \$/lot</b>	<b>141,025</b>	<b>68,453</b>	

\* Administration budget includes \$57k Carpark remediation works budgeted as capital costs in the cashflow.

**2.1 GROSS PROFIT ANALYSIS**

**Actual**

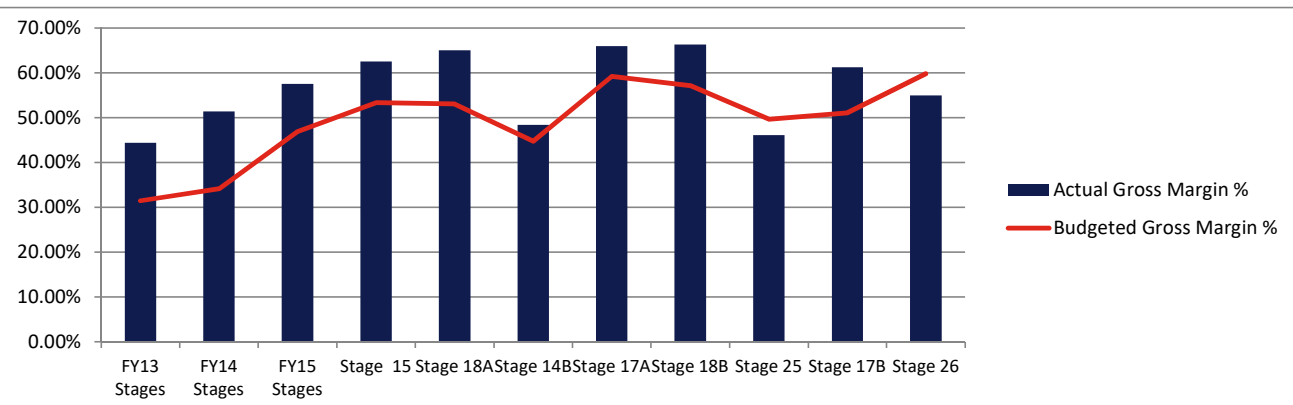
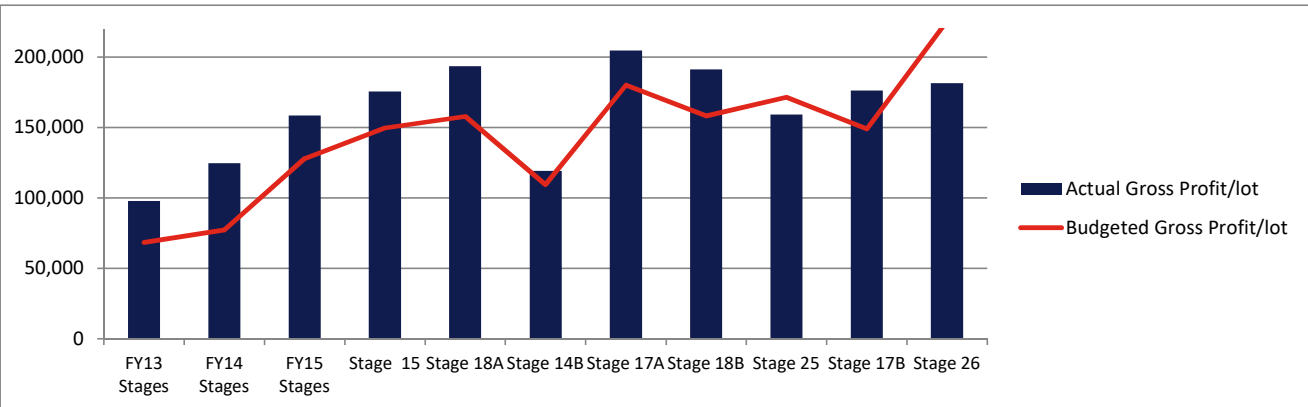
Stages	Title Issue Date	Revenue	Revenue/lot	Direct Selling & COGS (incl. GST)	Direct Costs/lot	Actual Gross Profit	Actual Gross Profit/lot	Actual Gross Margin %
Incentives Writeback				-3,542,647		3,542,647		
FY13 Stages	2012 / 2013	51,375,500	220,496	28,570,159	122,619	22,805,341	97,877	44.39%
FY14 Stages	2013 / 2014	50,325,000	243,116	24,477,309	118,248	25,847,691	124,868	51.36%
FY15 Stages	2014 / 2015	77,688,000	275,489	32,963,408	116,892	44,724,592	158,598	57.57%
Stage 15	15-Dec-15	15,444,000	280,800	5,791,567	105,301	9,652,433	175,499	62.50%
Stage 18A	27-May-16	8,626,000	297,448	3,015,429	103,980	5,610,571	193,468	65.04%
Stage 14B	28-Oct-16	2,219,000	246,556	1,144,525	127,169	1,074,475	119,386	48.42%
Stage 17A	20-Feb-17	7,135,000	310,217	2,429,862	105,646	4,705,138	204,571	65.94%
Stage 18B	13-Jun-17	6,925,000	288,542	2,334,342	97,264	4,590,658	191,277	66.29%
Stage 25	8-Aug-17	16,581,000	345,438	8,928,007	186,000	7,652,993	159,437	46.16%
Stage 17B	22-May-18	3,741,000	287,769	1,450,631	111,587	2,290,369	176,182	61.22%
Stage 26	26-Sep-19	660,000	330,000	297,086	148,543	362,914	181,457	54.99%
		<u>240,719,500</u>		<u>107,859,679</u>		<u>132,859,821</u>		

- Values for actuals are based on 'settled lots only' for the relevant stages.

**Budget**

Stages	Budget Version	Revenue	Revenue/lot	Direct Selling & COGS (incl. GST)	Direct Costs/lot	Budgeted Gross Profit	Budgeted Gross Profit/lot	Budgeted Gross Margin %
FY13 Stages	May-12	51,358,953	217,623	35,200,675	149,155	16,158,278	68,467	31.46%
FY 14 Stages	Jun-13	46,931,935	226,724	30,917,421	149,360	16,014,514	77,365	34.12%
FY 15 Stages	Aug-14	76,167,089	273,000	40,469,170	145,051	35,697,919	127,950	46.87%
Stage 15	Aug-15	15,433,000	280,600	7,203,599	130,975	8,229,401	149,625	53.32%
Stage 18A	Jun-16	8,626,000	297,448	4,048,854	139,616	4,577,146	157,833	53.06%
Stage 14B	Jun-16	2,448,087	244,809	1,352,232	135,223	1,095,855	109,585	44.76%
Stage 17A	Jun-16	9,427,756	304,121	3,845,430	124,046	5,582,326	180,075	59.21%
Stage 18B	Jun-16	8,584,690	276,925	3,677,414	118,626	4,907,276	158,299	57.16%
Stage 25	Aug-17	19,696,448	345,552	9,915,141	173,950	9,781,307	171,602	49.66%
Stage 17B	Dec-17	10,496,494	291,569	5,131,807	142,550	5,364,687	149,019	51.11%
Stage 26	Jun-19	14,347,000	377,553	5,766,060	151,738	8,580,940	225,814	59.81%
		<u>263,517,452</u>		<u>147,527,804</u>		<u>115,989,649</u>		

- Values for budget are based on 'total lots' for the relevant stages.



- Stage 26 Gross profit / lot is \$44k below budget due to lot mix of settlements to date.

# Catalina

## Finished Lots & Cost of Lots Sold calculations to 31 Dec 2019

Title date:	Completed	Completed	7-Nov-12	28-Oct-16	20-Feb-17	13-Jun-17	8-Aug-17	8-Aug-17	8-Aug-17	22-May-18	26-Sep-19	7-Nov-12	TOTAL
	Spec Sites	Resi Stages	Stage 2	Stage 14B	Stage 17A	Stage 18B	Stage 25	Stage 25 Sales Office	Stage 25 GHS Lot 2179	Stage 17B	Stage 26	Central Cell Sales Office	
<b>Direct costs</b>													
Civil Construction			3,312,998	633,835	795,104	794,550	4,918,686	83,260	253,163	968,747	1,238,569	89,540	
Sewer headwks			209,432	51,015	116,369	136,672	261,837	4,514	4,514	174,117	183,682	5,660	
Local authority fees			161,433	1,911	6,839	10,835	35,653	615	615	12,684	12,947	4,363	
Local authority scheme costs			100,077	27,000	67,500	83,700	156,600	-	-	97,200	13,620	2,705	
Survey & legal fees			37,093	13,139	25,550	29,762	54,801	945	945	35,586	34,200	1,003	
Engineering fees			205,607	18,200	85,250	97,962	159,500	2,750	12,341	100,839	104,500	5,557	
Sales Office Build Cost												330,780	
Finished Goods Adjustments	- 31,206	- 1,282,787	- 1,044,810	- 11,250	- 25,549	- 39,478	- 220,060					- 28,238	
	420,826	43,233,645	2,981,830	733,850	1,071,063	1,114,003	5,367,017	92,084	271,578	1,389,173	1,587,518	411,370	
Earthworks Allocation	260,179	11,806,198	447,375	50,570	123,078	152,616	1,077,304	18,574	66,681	166,059	672,342	12,091	
<b>Indirect Costs</b>													
Land	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	84,898	6,012,456	265,106	70,224	235,295	282,496	620,746	7,879	31,674	351,671	521,532	7,165	
Landscape	118,628	8,518,643	333,226	154,123	495,646	594,017	1,308,860	16,613	66,785	871,324	1,270,179	9,006	
<b>TOTAL COST</b>	<b>884,530</b>	<b>69,570,942</b>	<b>4,027,536</b>	<b>1,008,767</b>	<b>1,925,082</b>	<b>2,143,132</b>	<b>8,373,927</b>	<b>135,150</b>	<b>436,718</b>	<b>2,778,227</b>	<b>4,051,571</b>	<b>439,633</b>	
Lots	3	769	37	10	25	31	58	1	1	36	38	1	
<b>COST PER LOT</b>	<b>294,843</b>	<b>90,469</b>	<b>108,852</b>	<b>100,877</b>	<b>77,003</b>	<b>69,133</b>	<b>144,378</b>	<b>135,150</b>	<b>436,718</b>	<b>77,173</b>	<b>106,620</b>	<b>439,633</b>	
Lots settled	3	769	37	9	23	24	48	-	-	13	2	1	929
<b>COST OF LOTS SETTLED</b>	<b>884,530</b>	<b>69,570,942</b>	<b>4,027,536</b>	<b>907,890</b>	<b>1,771,075</b>	<b>1,659,199</b>	<b>6,930,146</b>	<b>-</b>	<b>-</b>	<b>1,003,249</b>	<b>213,241</b>	<b>439,633</b>	<b>87,407,441</b>
Stage Area (m2)	10,900	261,394	13,161	2,926	10,128	11,236	11,236	255	1,795	13,154	15,904	320	
<b>Cost per m2</b>	<b>81</b>	<b>266</b>	<b>306</b>	<b>345</b>	<b>190</b>	<b>191</b>	<b>745</b>	<b>530</b>	<b>243</b>	<b>211</b>	<b>255</b>	<b>1,374</b>	
Avg lot size	3,633	340	356	293	405	362	194	255	1,795	365	419	320	
<b>Other cash expenditure</b>													
Direct Selling & Proj Mgt Costs													22,132,679
Marketing costs													2,085,066
Administration													3,963,805
Finance													198,181
Contingency													0
<b>TOTAL COSTS</b>													<b>115,787,172</b>

PERIODIC ANALYSIS	Month	YTD	PTD	PY Jun-19
Lots settled	2	12	929	917
Cost of lots settled	584,011 *	1,750,660	87,407,440	85,656,780
Direct selling costs	106,307	493,709	22,132,679	21,638,969
Marketing costs	24,992	69,126	2,085,066	2,015,940
Administration	49,843	233,231	3,963,805	3,730,574
Finance	-	-	198,181	198,181
Contingency	-	-	-	-
<b>TOTAL COSTS</b>	<b>765,154</b>	<b>2,546,727</b>	<b>115,787,171</b>	<b>113,240,444</b>

\*Includes sales office costs sold together with lot form stage 2.

**Catalina COGS Calc**

31-Dec-19

Job	Titled Date	Direct Cost	Indirect Cost	COGS Total	Lot #	Titled	Untitled	COGS/Lot	Settled Lots	PTD COGS	Finished Goods	FG/Lot
140-01-001	17-Oct-2012	4,004,839	637,443	4,642,282	35	35	-	132,637	35	4,642,282	-	-
140-01-002	7-Nov-2012	3,429,204	598,332	4,027,537	37	37	-	108,852	37	4,027,537	-	-
140-01-003	14-Jan-2013	3,002,658	554,241	3,556,899	43	43	-	82,719	43	3,556,899	-	-
140-01-004	20-Mar-2013	3,371,482	800,585	4,172,067	47	47	-	88,767	47	4,172,067	-	-
140-01-005	20-May-2013	4,894,899	968,068	5,862,967	63	63	-	93,063	63	5,862,967	-	-
140-01-06A	18-Jan-2013	483,435	179,725	663,160	8	8	-	82,895	8	663,160	-	-
140-01-06B	19-Jan-2015	1,100,352	510,130	1,610,482	24	24	-	67,103	24	1,610,482	-	-
140-01-06C	3-Apr-2014	671,286	211,296	882,581	10	10	-	88,258	10	882,581	-	-
140-01-007	31-Oct-2013	4,146,749	938,488	5,085,238	63	63	-	80,718	63	5,085,238	-	-
140-01-008	16-Jan-2014	4,389,068	881,805	5,270,874	53	53	-	99,450	53	5,270,874	-	-
140-01-009	8-May-2014	4,640,905	814,395	5,455,300	51	51	-	106,967	51	5,455,300	-	-
140-01-010	8-May-2014	2,460,031	595,126	3,055,157	30	30	-	101,839	30	3,055,157	-	-
140-01-011	1-Oct-2014	4,797,823	1,320,873	6,118,696	64	64	-	95,605	64	6,118,696	-	-
140-01-012	3-Dec-2014	3,225,081	1,064,585	4,289,666	49	49	-	87,544	49	4,289,666	-	-
140-01-13A	30-Mar-2015	2,965,498	717,571	3,683,069	37	37	-	99,542	37	3,683,069	-	-
140-01-13B	11-May-2015	2,739,324	986,155	3,725,479	45	45	-	82,788	45	3,725,479	-	-
140-01-014	4-Jun-2015	3,619,629	1,347,229	4,966,858	63	63	-	78,839	63	4,966,858	-	-
140-01-015	15-Dec-2015	3,073,171	1,243,145	4,316,316	55	55	-	78,478	55	4,316,316	-	-
140-01-18A	27-May-2016	1,453,614	760,239	2,213,853	29	29	-	76,340	29	2,213,853	-	-
140-01-14B	28-Oct-2016	784,420	224,347	1,008,767	10	10	-	100,877	9	907,890	100,877	100,877
140-01-017	20-Feb-2017	1,194,140	730,941	1,925,081	25	25	-	77,003	23	1,771,075	154,006	77,003
140-01-18B	13-Jun-2017	1,266,620	876,513	2,143,133	31	31	-	69,133	24	1,659,199	483,933	69,133
140-02-025	8-Aug-2017	6,444,321	1,929,606	8,373,927	58	58	-	144,378	48	6,930,146	1,443,780	144,378
140-01-17B	22-May-2018	1,555,232	1,222,995	2,778,227	36	36	-	77,173	13	1,003,248	1,774,978	77,173
140-02-026	26-Sep-2019	2,259,859	1,791,711	4,051,570	38	38	-	106,620	2	213,241	3,838,329	106,620
140-70-001	7-Nov-2012	423,461	16,171	439,633	1	1	-	439,633	1	439,633	-	-
140-70-004	12-Dec-2013	20,322	41,798	62,119	1	1	-	62,119	1	62,119	-	-
140-70-005	8-Aug-2017	110,657	24,492	135,149	1	1	-	135,149	-	-	135,149	135,149
140-70-007	17-Oct-2012	222,150	87,611	309,761	1	1	-	309,761	1	309,761	-	-
140-70-008	1-Oct-2014	438,532	74,117	512,649	1	1	-	512,649	1	512,649	-	-
140-70-028	8-Aug-2017	338,259	98,459	436,718	1	1	-	436,718	-	-	436,718	436,718
<b>73,527,019</b>		<b>22,248,193</b>	<b>95,775,212</b>	<b>1,010</b>	<b>1,010</b>	<b>-</b>			<b>929</b>	<b>87,407,440</b>	<b>8,367,772</b>	

# Appendix 8.5

# Catalina Marketing Report

February 2020

## Introduction

This report provides an overview of current marketing activities at Catalina, including information on enquiries and sales generated from recent marketing campaigns.

## Current Initiatives

Brand Strategy: An online virtual tour of Catalina Estate has been developed. This will provide customers with an opportunity to explore key facilities within and around Catalina Estate, such as parks and playgrounds, the beach, Mindarie marina, Ocean Keys shops and Clarkson train station. This can be accessed from the Catalina website.

Search Engine Optimisation (SEO): Digital Meal has been engaged to run a SEO program to increase online visibility of the Catalina Project. The intent is to stimulate a greater volume of traffic to the Catalina website and allow engagement with the Project's product information on display when a customer is undertaking an internet search using terms related to land developments or the Mindarie/Clarkson areas. The program also supports lead generation activity and brand awareness initiatives and has been committed to until July 2020.

Sales Promotion Campaigns: Sales promotions with varying offers have run throughout FYE 2020 to stimulate customer enquiry and sales. Campaigns have included:

- Lots To Live For (up to \$10,000 off) July - September 2019 – completed.
- Solar Saver (\$10,000 rebate for a solar panels/battery package) October 2019 - March 2020 – in progress.
- End of Financial Year Sale (up to \$10,000 off) April – June 2020 – proposed.

These campaigns have been supported by digital channel advertising (Google, Facebook, Instagram, Snapchat), estate signage, flyers and e-communications. Additional commentary and graphs on the outcomes of these campaigns are provided below.

Content Strategy: Website content has been and will continue to be developed to provide estate-specific information through various formats (blog articles, video testimonials, how-to lists) that aims to capture customers at different strategies of the buyer journey. This provides an opportunity for customers to discover the Catalina Project, even when searching for topics that are not directly related to the estate or land purchasing (such as things to do in Mindarie/Clarkson). These articles strengthen the Catalina brand and its presence within the corridor.

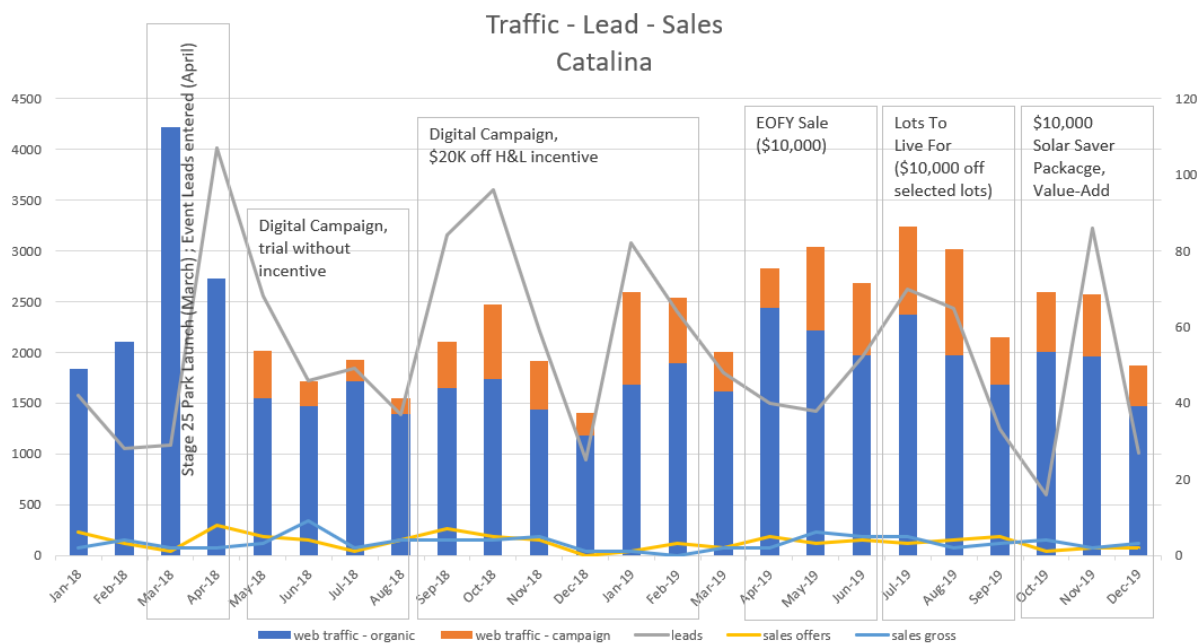
Other marketing activities being undertaken include:

- Maintenance of estate signage and banners;
- Development of a Project Profile on realestate.com.au – a six-month profile listing on one of Australia's leading real estate websites that showcases Catalina Estate and its location, amenities and features.
- Print advertisements in the West Australian promoting new stage releases;
- Engagement with Builders' Sales Representatives;
- E-communications with Satterley's customer and business databases;

Key Marketing Metrics:

The following graph demonstrates key marketing data over two years (January 2018 to December 2019). There is a consistent pattern in traffic and lead generation during each sales promotion campaign. At the beginning of each campaign, there tends to be an increase in leads (sales enquiries), that slows down toward the end of the campaign, often affected by an offer from a competing estate.

A strong correlation is observed between the sales promotional offer and the number of leads it attracts (\$20,000 off house and land resonated with the market better than the previous trial campaign without an incentive). The performance of each campaign, among other factors, depends on the number of days each campaign was live in the market. It should be noted that when a non-campaign period occurs without digital exposure, the number of leads continues to decrease for some time after the new campaign launch, then starts climbing. This is why it is advisable to maintain on-going digital activity on a continuous basis.

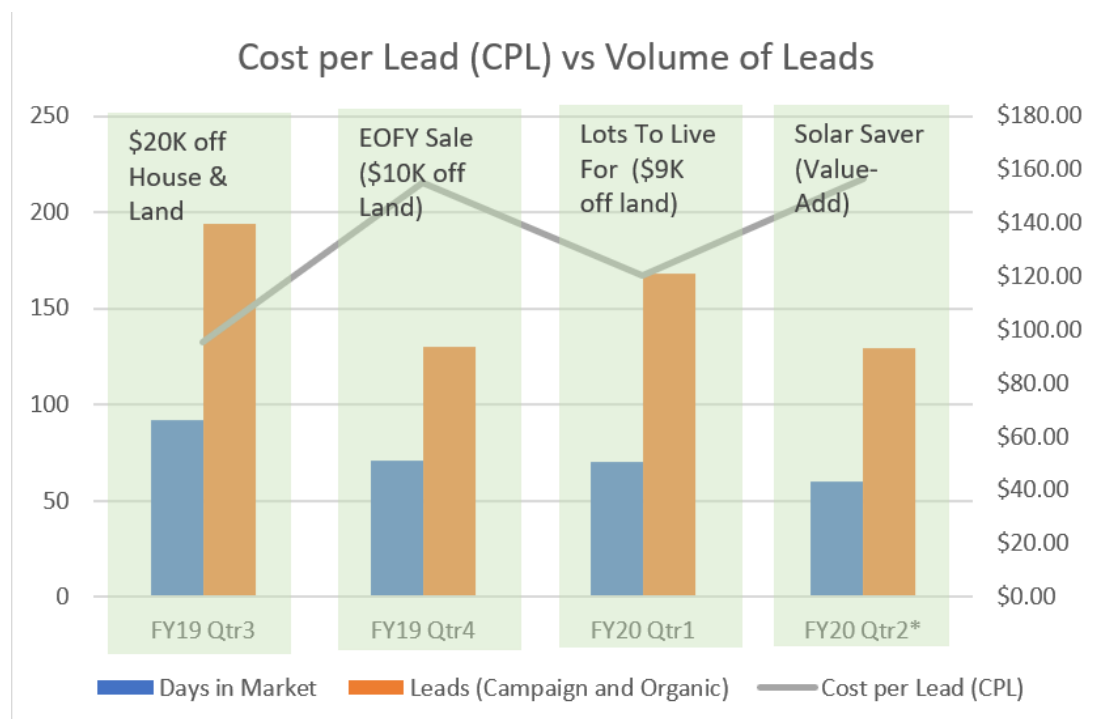


In this context, the cost per lead (CPL) is demonstrated in the graph below. It is calculated as direct marketing spend (campaign creative, media expenditure, signage) divided by the total number of leads received during the period. CPL is also subject to the number of days the offer has been in the market. Note that financial quarter 2 includes October and November 2019 figures.

The average cost per lead FYTD measures at \$132 per lead, varying from \$95 at the lower range (\$20,000 off house and land offer) and \$156 at the top (Solar Saver campaign). This confirms the earlier point regarding a strong correlation and causation between the campaign incentive and market response.

Cost per lead for individual sales promotions' performance over the past four quarters is presented below. Note that while the "\$20,000 off house and land" offer ran over the period of six months (September 2018 to February 2019, see graph above), the figures below reflect the second half of that period (December - February 2019, see table and graph below).

Cost Per Lead /Leads / Cost	FY19 Qtr3	FY19 Qtr4	FY20 Qtr1	FY20 Qtr2
<b>Campaign</b>	<b>\$20,000 off house&amp; land</b>	<b>EOFY Sale</b>	<b>Lots To Live For</b>	<b>Solar Saver</b>
Days in Market	92	71	70	60
Leads (Campaign and Organic)	194	130	168	129
Cost per Lead (CPL)	\$95.20	\$155.05	\$120.10	\$156.41
Campaign costs	\$18,469	\$20,156	\$20,177	\$20,177

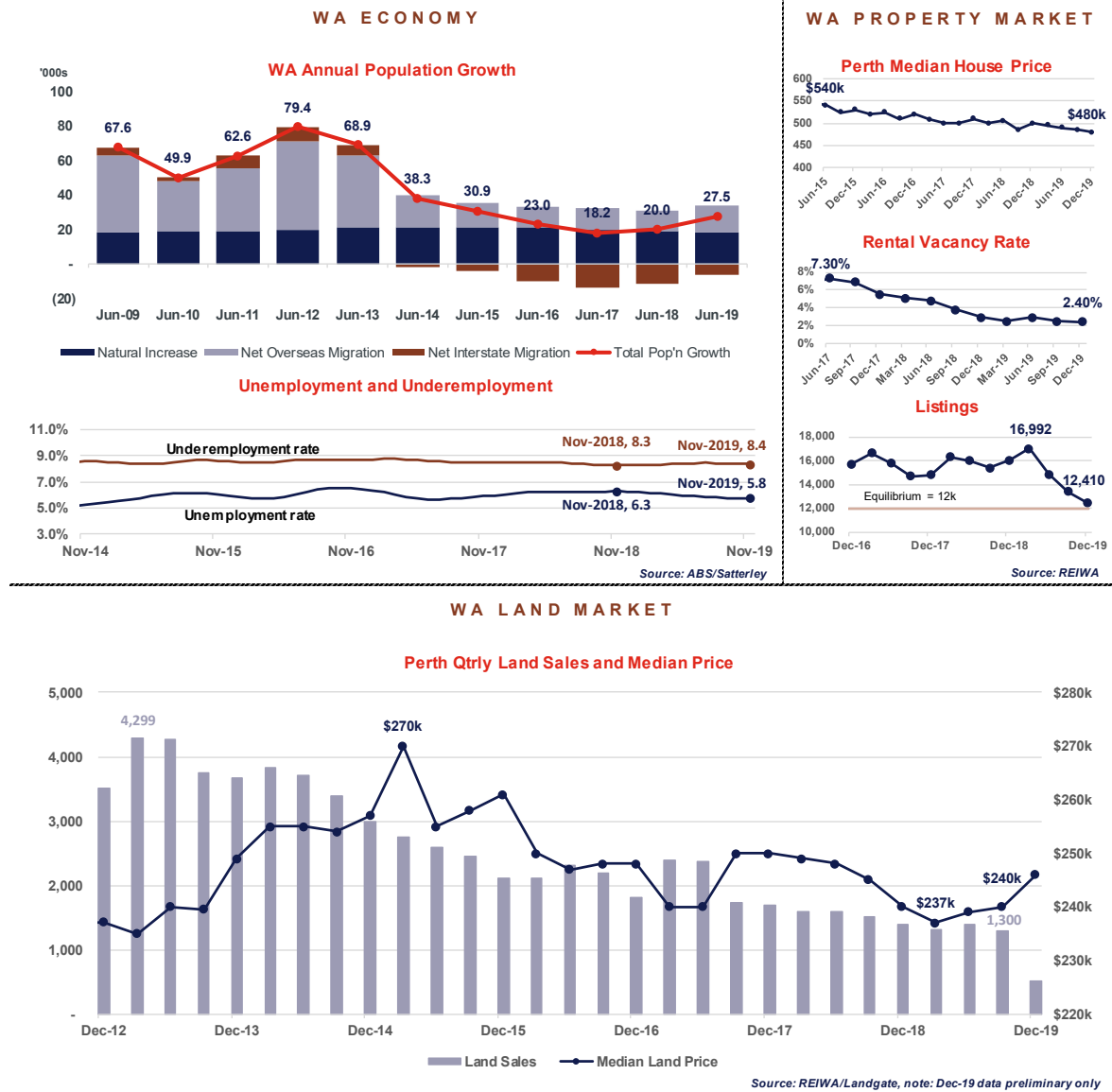


Cost per sale (CPS) is calculated as the total actual marketing exposure divided by the total number of net sales for the period (inclusive of the display village lots, if any). Therefore, this metric is calculated for the full financial year. CPS for the FYE2019 is \$4,481 and for FYTD2020 is \$2,771.



## WA MARKET OVERVIEW January 2020

### KEY STATISTICS

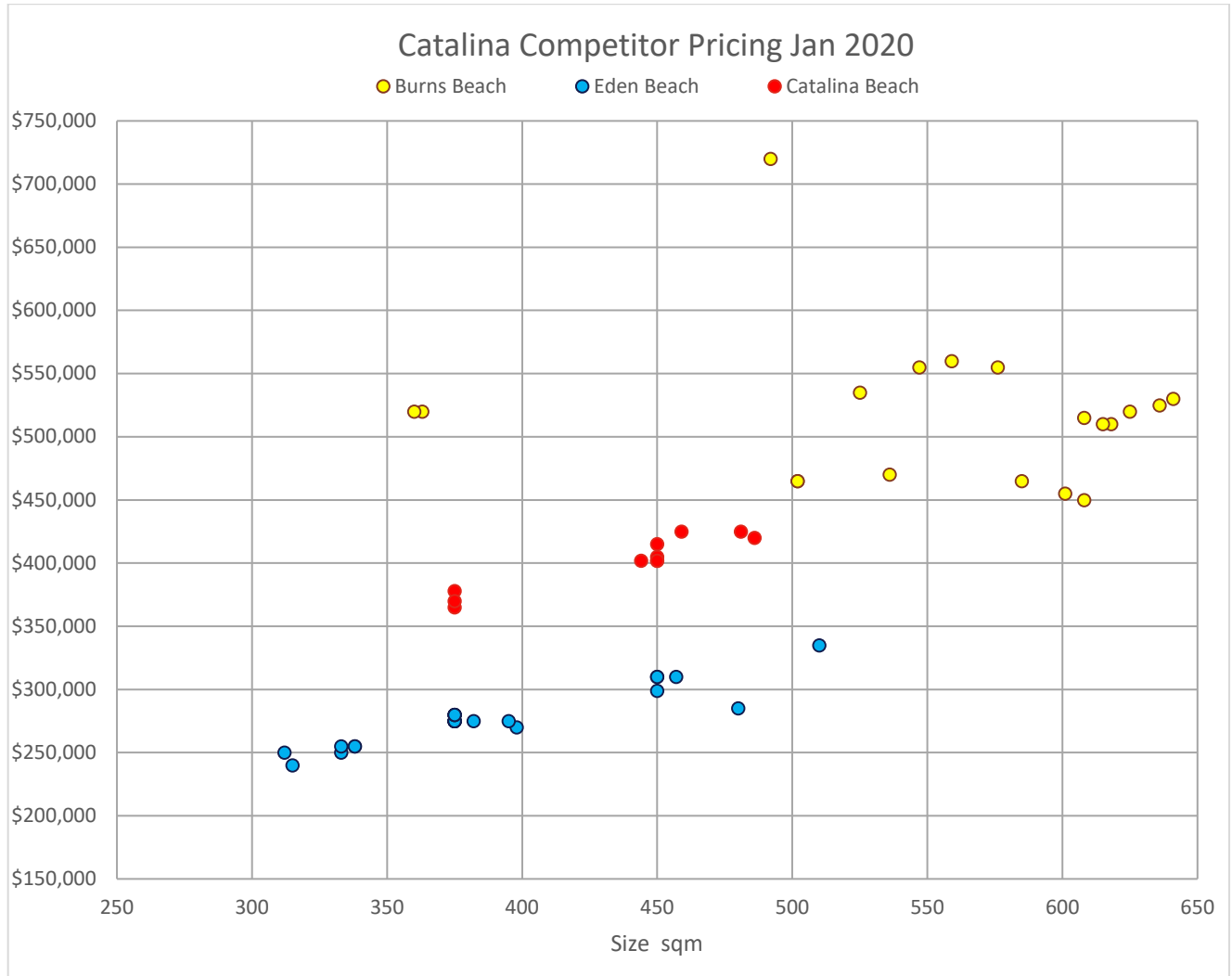


### SUMMARY

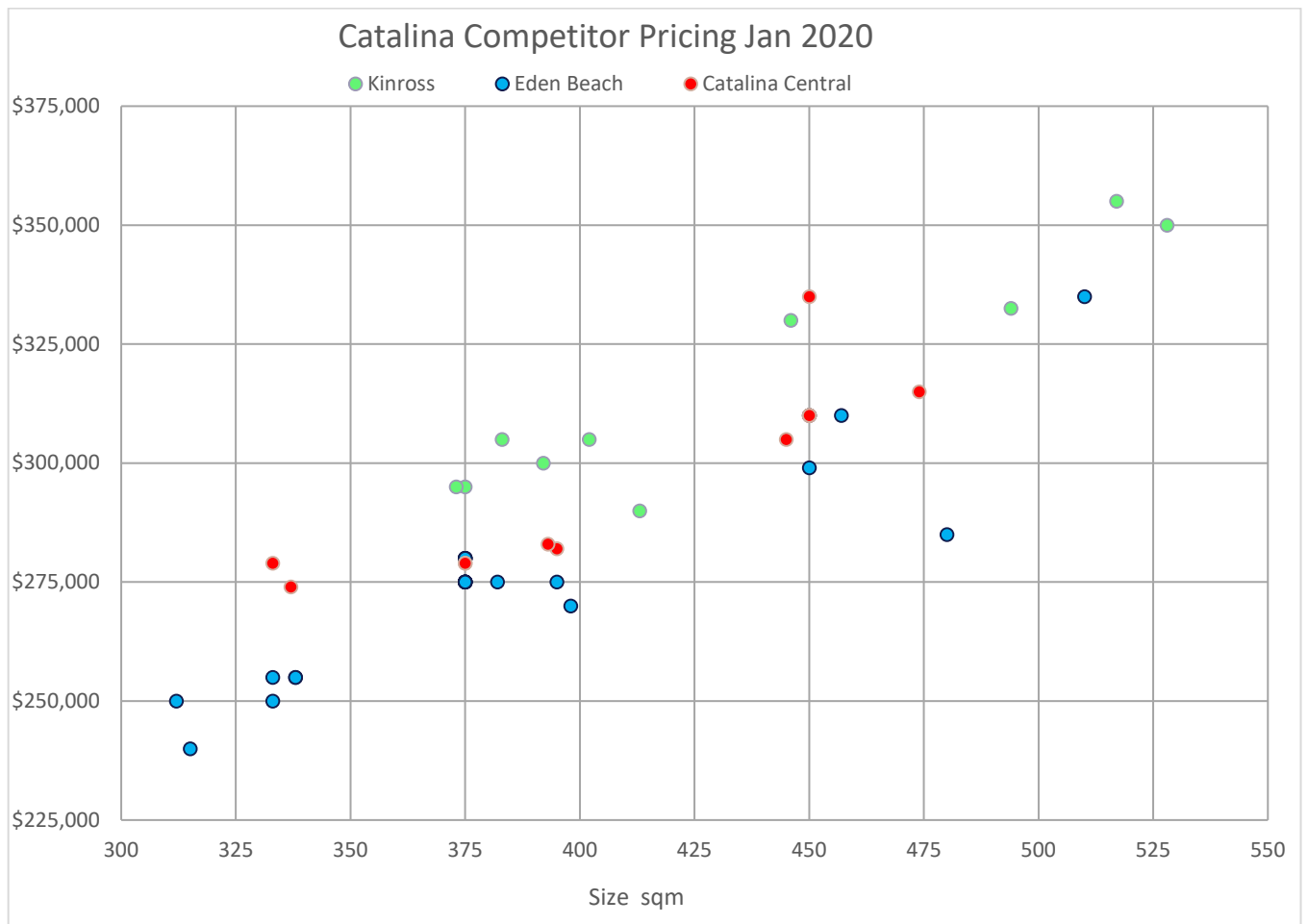
- Population growth improving with reduced net outflow of interstate migrants. 1.1% growth for the year to Jun-19.
- Improvement in trend unemployment over the prior 12 months, although underemployment remains high.
- Reserve Bank rate cuts have brought the official cash rate to 0.75%. With limited room to move, the RBA left the rate unchanged in November and December 2019. Further infrastructure spending required to help bolster the economy.
- Improving stock levels in WA, closing near the equilibrium of circa 12,000 at the end of the Dec-19 quarter, down from 16,992 in the Mar-19 quarter.

- Perth median house prices dropped 0.1% in the December 2019 quarter (Corelogic) with 18% of homes in WA and NT in negative equity (Macquarie, August 2019). This will continue to constrain second and third home buyers.
- Slight improvement in median house rents from \$360 per week to \$370 with a tightening in the vacancy rate down to 2.4%. Unit rents remained unchanged in 2019 at \$330 per week.
- The outlook for the WA land market remains unchanged; low volumes with slow improvement.

### CATALINA PRICING



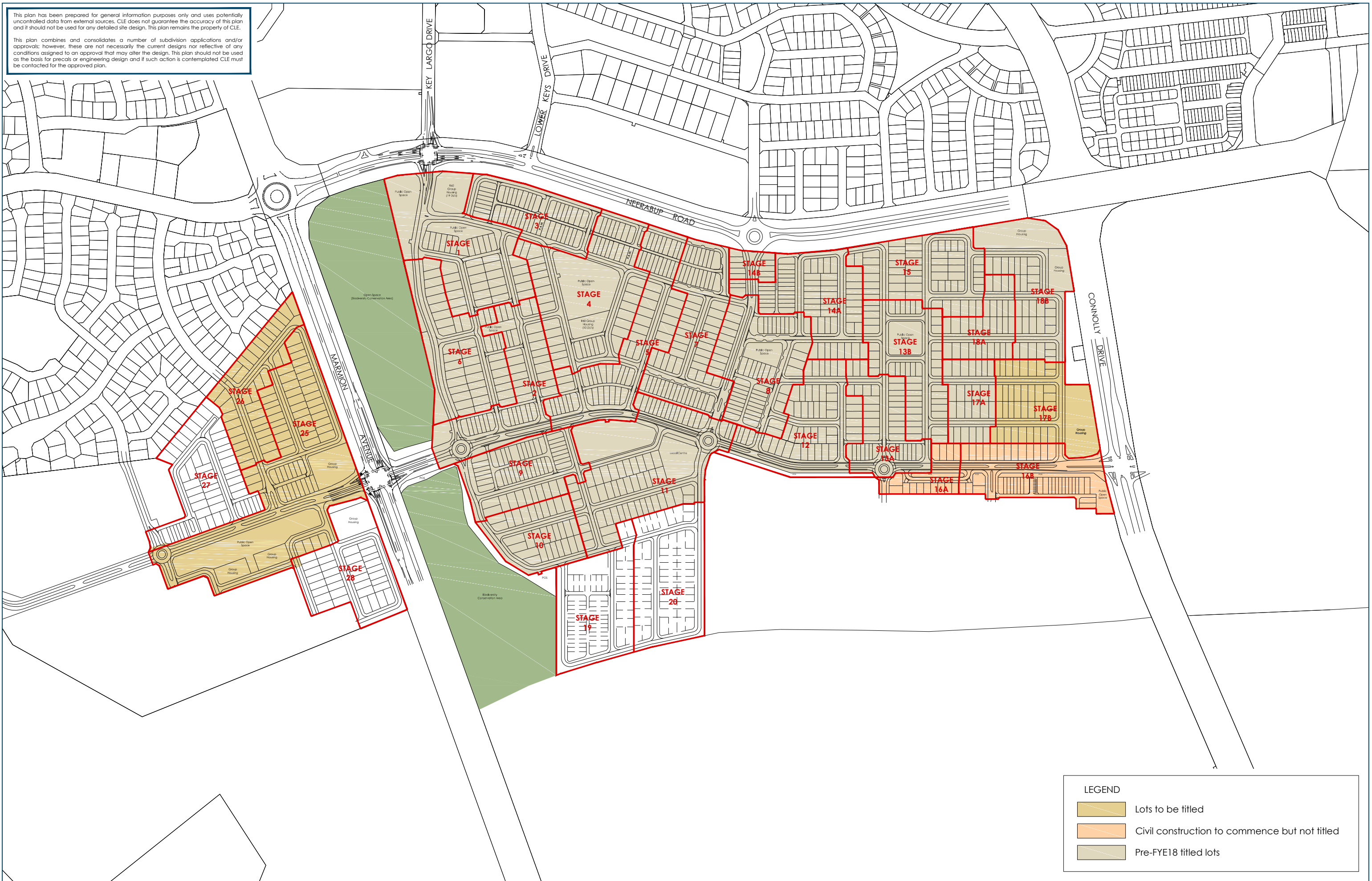
- Catalina Beach continues to be priced between Burns Beach and Eden Beach, its two closest major beach side competitors.
- Catalina Beach trades at a premium of approximately \$90,000 compared to Eden Beach for equivalent lot types.
- Burns Beach stock pricing ranges from \$465,00 but the lot sizes are typically greater than 500 sqm and consequently not comparable to Catalina Beach.



- Eden Beach provides a beach location further north at a reduced price to Catalina Central. The locational advantage of Catalina Central being located further south has been reduced over time with infrastructure, schools and amenities now stretching further north.
- Local perception is that Kinross holds a locational advantage over Catalina Central. This has allowed this competitor to price at a small premium and still achieve sales to local residents looking to build new.

This plan has been prepared for general information purposes only and uses potentially uncontrolled data from external sources. CLE does not guarantee the accuracy of this plan and it should not be used for any detailed site design. This plan remains the property of CLE.

This plan combines and consolidates a number of subdivision applications and/or approvals; however, these are not necessarily the current designs nor reflective of any conditions assigned to an approval that may alter the design. This plan should not be used as the basis for precasts or engineering design and if such action is contemplated CLE must be contacted for the approved plan.



**LEGEND**

- Lots to be filled
- Civil construction to commence but not filled
- Pre-FYE18 filled lots

# Appendix 8.6

**MEMORANDUM**

**To:** Simon O’Sullivan  
**Cc:** Carl Buckley, Lauren Vidler  
**From:** Lena Kozak  
**Date:** 28 January 2020  
**Subject:** **EOFY Sale with \$10,000 off selected lots – Sales Promotion**

---

Dear Simon,

As per the approved Annual Marketing Strategy and past performance of the EOFY campaign, the EOFY Sale promotion with \$10,000 off selected lots is recommended to be launched in April 2020. In preparation, we seek TPRC’s approval to progress with preparation of campaign assets and production and installation of the signage updates. Satterley recommends the following marketing activity to market the offer:

- Digital (Google and social media) - **\$15,000 + GST over April - June 2020**  
Allocate digital media marketing budget (as above) to promote the offer in the manner consistent with the previous periods. This consists of \$1,000 + GST update of the assets and \$14,000 media spend over April – June 2020.
- EOFY Sale logo (visual lock up) – **nil**  
We will utilise existing lock-ups developed this time last year (approximate savings of \$2,800 + GST). This retail offer logo will be used on all promotional campaign collateral and advertising elements. Promotional offer logo will have the same shape and content across all participating projects.



- Project website, EDM and flyer assets – **nil concept and artwork cost as per the item above**  
This item includes the following elements: website banner images, EDM header image, flyer artwork, cut out artwork.
- Sales Office - **allowance for print costs \$2,000 + GST**

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18 Bowman Street, South Perth WA 6151  
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ABN 38 009 054 979

Licensee: Satterley Property Group Pty Ltd. (Inc in WA). Licensed Real Estate Agent trading as Satterley Real Estate.



This provisional item includes free standing cardboard cut-outs for sales office area and display homes of participating builders within the project's display village. To comply with legal requirements, this item needs to be updated and produced to have correct information and dates.

- Marmion Ave sign patches for signs 2 and 33 to be replaced with EOFY patches – **allow \$2,377 + GST for the removal of the existing patches, production and installation** of the new promotional patches



All budget amounts are within approved and remaining FY20 marketing budget.

### **Recommendation**

Satterley recommends approving full promotional expenditure as outlined in this document. Your response prior to 20 March 2020 is greatly appreciated. Respective POs will be raised upon approval of this recommendation.

Kind regards,

Lena Kozak  
Project Manager Marketing

# Appendix 8.7



## CATALINA BEACH PRECINCT WORKSHOP – 1 FEBRUARY 2020

### WORKSHOP DISCUSSION POINTS/OUTCOMES

#### Density & Diversity

- No appetite for micro lots/apartments;
- R30-R60 density throughout precinct, deal with lot types/configuration/controls at subdivision stage.

#### Landscape Areas

- Design for wider landscape areas along dual use path and corridors to improve amenity and facilitate tree planting;
- Design to accommodate opportunities for pop-ups.

#### Road Network

- Endorsement of road network as proposed in Concept Plan.

#### Commercial Area

- Support for smaller local café facility to support cyclists/path users/locals;
- Provide flexibility in Structure Plan for potential change to residential use;
- Incorporate public toilets into design of local café facility;
- Café to be integrated into park, with associated play equipment;
- Design to support pop-ups;
- Ensure sufficient car parking area and design to support commercial node;
- Area adjacent to local café facility appropriate for terrace housing product.

#### Housing Adjoining Portofino Boulevard

- Support rear-loaded double storey housing on lots along Portofino Boulevard;
- Boulevard designed to accommodate tree verge planting and encourage pedestrian/resident street interaction (being mindful of levels and disability access);
- Mandate/incentivise double storey housing in the area to the rear of Portofino Boulevard.

#### Beach Access Path

- Provide safe cycle access and bike storage/security facilities;
- Concern about potential lack of parking at beach but recognise constraints. Provide areas for increased parking in the future.



# Catalina



## Catalina Beach: Phase 2 (Stage 29 +)

Prepared: November 2019  
Committee: November 2019  
Council: December 2019



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## 1.0 Background

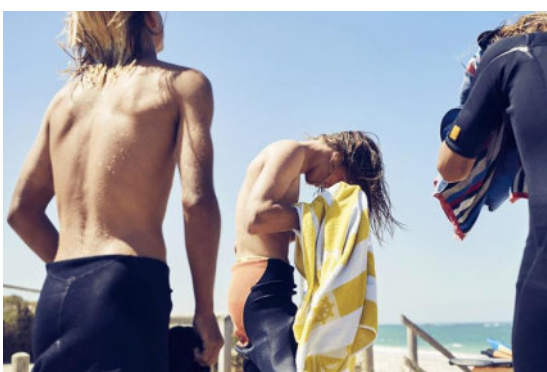
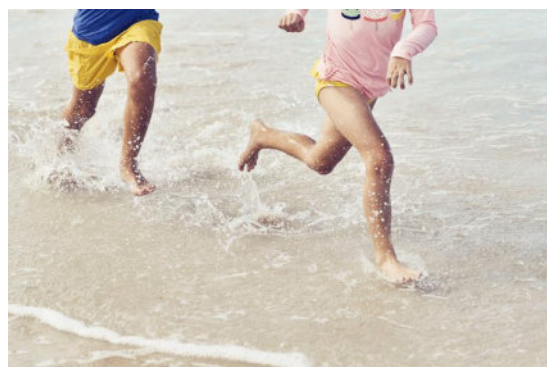
The Catalina Beach Estate represents the Tamala Park Regional Council's premium, residential estate. Given the proximity of Catalina Beach to the beach to natural amenities including Mindarie Beach and BushForever reserve and facilities including the Mindarie Marina, activity and employment centres including Ocean Keys Shopping Centre and Neerabup industrial areas and a major transport hub, being the Clarkson Train Station, the precinct is well located to leverage off its many favourable attributes.

The Tamala Park Regional Council maintain social, economic and environmental drivers as outlines in the *Strategic Community Plan*, to ensure the delivery of a successful estate not just in terms of financial gain but the legacy created through the fabric of built form, land use, culture, economic and social prosperity. Included within the Council's objectives are the requirements to:

- Provide diverse housing options that are attractive to a wide demographic and represent best practice urban design and development.
- Demonstrate high quality stewardship in environmental management and innovation in sustainability.
- Maximise return for member Councils whilst delivering environmental, social and economic objectives.
- Provide strong leadership, good governance and responsive decision making.
- Produce a quality development demonstrating the best urban design and development practice.

The Catalina Beach Estate comprises part of the Local Structure Plan area prepared for the Estate. To date, subdivision approval has been obtained for the first four stages of development within Catalina Beach (being Stages 25, 26, 27 and 28). For the purpose of budget forecasts, the former project town planning consultant prepared a subdivision concept plan. This concept did not include individual lot cadastre but street cell boundaries and was used to inform the budget.

In 2015, the Tamala Park Regional Council engaged URBIS to undertake a design review of the Catalina Beach Concept Plans. During this review, URBIS advised that the market demand for the densities proposed, in particular, the iconic development site (multi-storey apartment tower) would not yield a viable commercial return and would not be supported by the market. In the context of the URBIS review and in light of the prevailing market conditions, a review of the Catalina Beach subdivision concept has been prepared by the current project team. The concept seeks to create a premium, boutique cell within the Catalina Beach Estate creating a coastal village and providing opportunities for innovation in both planning and built form outcomes.



## 2.0 Introduction

In order to progress the extension of Portofino Promenade and the beach access road, a subdivision concept plan is required for the Catalina Beach Phase 2 (Stage 29 +) estate that provides greater certainty for future subdivision.

The former town planning consultants had prepared a number of subdivision concepts based on the approved Local Structure Plan for the Catalina Beach Estate for preliminary planning of the future extension of Portofino Promenade, beach access road and for budget purposes. In accordance with the approved Local Structure Plan, the concept plan prepared by the former town planning consultant identified a number of high density development sites including R100 sites intended for multi-storey apartment building(s) in response to the desire to create an iconic development.

In light of the prevailing market conditions and the lack of consumer demand for apartment dwellings within the North-West Corridor (including with the Mindarie Marina and prime ocean front Mindarie), the consultant team including; Creative Design and Planning / David Barr and Associates, Plan E Landscape Architects, Cossill & Webley Engineers, Hyd20 Environmental Scientists (hydrology), Coterra Environmental and MNG surveyors have considered concept design options for the Catalina Beach Phase 2 (Stage 29 +) development area with an outlook to maximise commercial returns, optimise built form outcomes, provide premium public spaces including streetscapes and parks (public open space), provide an activity centre and create a unique sense of place, a premium enclave within an already desirable beach side estate.

In this regard, the project team have considered the following:

- Tamala Park Regional Council Strategic Vision.
  - Economic
  - Environment
  - Built Environment
  - Social
- Optimising residential densities and the creation of market accepted products.
- Opportunities for an iconic development / redefining 'iconic development' to promote liveability, innovation, function and built form outcomes over scale.
- Opportunities for innovative built form outcomes (including, but not limited to, housing diversity, micro lots, GenY housing, intergenerational housing, adaptable housing, over 55's housing etc.)
- Preferred alignment of the Portofino Promenade extension and road connections to the Mindarie Marina.
- Preferred location and size of the commercial site.
- Location and area for drainage (including infiltration rates).
- Environmental conditions including existing vegetation (opportunities to retain tuarts) and topography.
- Location, size and function of the foreshore node public open space and green link including opportunities for public art.
- Design aesthetic and premium building materials pallet.
- The creation of an exclusive 'enclave' within the desirable Catalina Beach Estate with a unique character and local identity.



- Opportunities to demonstrate best practice suitability (cognisant of the Estate's six leaf EnviroDevelopment accreditation).
- Enhance and promote connectivity to the Mindarie Beach and the marketability of a coastal lifestyle.

This report provides context for the proposed changes to the subdivision concept and justification for the design currently being pursued by the project team.





### 3.0 Catalina Local Structure Plan

The Catalina Estate is subject to a Local Structure Plan that has been approved for Catalina Beach, Catalina Central and Catalina Grove. The Structure Plan guides development through the designation of zones and strategic public open space and road networks.

The Structure Plan is currently the subject of a proposed amendment associated with the revised development concept for Catalina Grove. The Structure Plan for Catalina Central and Catalina Beach is unchanged. A copy of the Structure Plan (current and proposed) is included as Annexure A. An extract of the approved Structure Plan for Catalina Beach is included inset.



The Structure Plan proposed predominantly residential development within Catalina Beach with a range of residential densities from R30 (300m<sup>2</sup> average) to R100 (100m<sup>2</sup> average). Higher residential densities (R80 to R100) have been concentrated towards the western perimeter of the Catalina Beach Estate including an 'Iconic Development Site' at the proposed junction of Portofino promenade and the beach access extension. The intention of the 'Iconic Development' was to create a high density, multiple dwelling development. However, since the inception of the Local Structure Plan, the market demand for multiple dwelling, high density living within the corridor has not transpired. In this regard, the intention of the 'iconic development site' has been reviewed.

The Structure Plan proposes strategically significant public open space (also referred to as the Foreshore Node POS). This POS is required to provide an attractive interface with the coastal reserve and serves a significant drainage function. The design review has sought to optimise the use and functionality of this space and maximise use.

A Local Centre Site has also been identified along Portofino Promenade within proximity to the beach access connection and the foreshore node POS. The Local Centre site is envisaged to have a nett leasable area of 250m<sup>2</sup> and service the convenience requirement of the local community. In order to maximise patronage of the Local Centre, the project team have considered the location of the centre as a part of the design review for Catalina Beach Phase 2 (Stages 29 +) with an outlook to locate the Local Centre adjoining the Foreshore Node POS to encourage use of private and public open spaces.



## 4.0 Catalina Beach Phase 1 (Stages 25 to 28): Approved Subdivision

The Tamala Park Regional Council currently hold subdivision approval for the first four stages of development within the Catalina Beach Estate being Stages 25 to 28. A Copy of the approved subdivision plan is attached as Annexure B. The following summarises the key features of the subdivision plan:

### 4.1 Stage 25

- Comprises 59 single residential lots (233m<sup>2</sup> to 450m<sup>2</sup>)
- Includes 15 Display Village lots fronting Marmion Avenue
- Includes the Catalina Land Sales Office (three storey home)
- Includes 2 Group Housing Sites
  - Lot 9023: 4,559m<sup>2</sup> (temporary, landscaped land sales office car park)
  - Lot 2179: 1,795m<sup>2</sup> (vacant, frontage to linear POS Phase 1)
- Includes Linear POS Phase 1
- Include Green Link and Estate Entry Signage.

### 4.2 Stage 26

- Comprises 38 single residential lots (300m<sup>2</sup> to 519m<sup>2</sup>)
- Includes vehicular / pedestrian connection to existing Mindarie (through the extension of Rio Marina Way)

### 4.3 Stage 27

- Comprises 52 single residential lots (176m<sup>2</sup> to 617m<sup>2</sup>)
- Includes 12 rear loaded cottage lots with frontages 6 to 7.5 metres (narrow lot design)

### 4.4 Stage 28

- Comprises 35 single residential lots (300m<sup>2</sup> to 450m<sup>2</sup>)
- Proposed location of second beach side Display Village (up to 19 Lots, including lots fronting Marmion Avenue)
- Two Grouped Housing Sites
  - Lot 2138: 3,769m<sup>2</sup> (fronting Marmion Avenue / Portofino Promenade)
  - Lot 2180: 1,795m<sup>2</sup> (frontage to Linear POS Phase 2)



## 5.0 Catalina Beach Phase 2 (Stage 29 +)

Catalina Beach Phase 2 (Stage 29 +) may be described as the balance of the Catalina Beach Estate currently not subject to subdivision approval as outlined above. The area subject to of this report is framed by the western, northern and southern boundaries of the parent title and the western boundary of the approved subdivision being; Bilbao Grove and Bona Vista Road. The extent of the subject area has been shaded blue ion the plan below:



The subject area is adjacent the coastal reserve and within proximity to the future beach access connections.

## 5.1 Vision

The vision for this precinct is to create an authentic local coastal node that is vibrant and accessible to the Catalina community and Mindarie Quay community.

The residential development will provide opportunities for the creation of various housing types to cater for a broad range of demographic requirements. Opportunities for innovation in the built form, including aging in place, Gen Y housing and intergenerational housing have been considered

The project team have sought to create a coastal village with a particular focus on the Green Link to create an urban scale, opportunities for socialisation and recreation.

The vision for the foreshore node POS is the creation of a destination which provides for a range of lifestyle land uses including café / restaurants, convenience retailing set within a high quality landscaped environment where residence choose to recreate.



## 5.2 Key Objectives

The following are the two underlying objectives for the redesign of Catalina Beach Phase 2 (Stage 29 +):

- **"Medium Density Family Life"** - A medium density development that is custom designed and, whilst family focussed from a public space and amenities and housing types perspective, continue to offer lifestyle opportunities for other demographics including singles, couples and people seeking to downsize.
- **"Regenerative Suburbia"** - A suburban development that actively regenerates the native landscape and ecosystems through its treatment of water, soil, vegetation and fauna".





## 6.0 Existing Design: Catalina Beach Phase 2 (Stages 29 +)

### 6.1 Catalina Beach Phase 2 (Stage 29 +) Preliminary Concept Plan

For the purpose of budget, a subdivision concept was prepared by the Project's former town planning consultant (CLE). A copy of the indicative Subdivision Concept is included as Annexure C. The subdivision concept was conceptual only, was limited street blocks and did not illustrate the proposed cadastre of the individual lots to be created.

Based on the areas and density codings allocated and total area of residential land, the projected overall yield for Catalina Beach Phase 2 (Stages 29+) is 594 dwellings under the draft subdivision concept. The draft subdivision concept proposes the following:

### 6.2 Development Yield

Under the Preliminary Concept Plan prepared by the former town planning consultant, the projected overall yield for the Catalina Beach Precinct (Stages 29+) is **577 dwellings/lots**, and based on the following development and density scenarios:

- **R80-R100 High Density Residential – approx. 317 dwellings.**

The 317 dwellings yield for the R80-R100 Residential area has been calculated based on the higher density range at R100. Pursuant to R100 Residential density provisions, the following design and built form outcomes may be confidently applied:

- Building Height – 4 Storey;
- Plot Ratio – 1.3 : 1;
- average dwelling size of 80sqm assumed based on a conservative design; and
- a stand-alone residential development module of 6 dwellings per floor and 4 storeys thus typically yielding 24 dwellings per building.

To achieve the 317 dwellings target, approximately 9.3 of the above stand-alone residential development modules would be required.

*NB. The original site had a gross site area of 2.78 hectares, for which a net developable area of 2.09 hectares has been calculated based on the assumption of minimum 0.695 hectares (25% of the gross area) for road access.*

*For later comparison with the revised concept, should the same area have been developed under a Single House scenario, this would have equated to an approximate yield of 174 Single Houses (based on an R80 – 120sqm lot average).*

- **R60 Medium Rise – approx. 39 dwellings.**

The 39 dwelling yield for the R60 Residential coding has been calculated based on the following provision of 1 designated site at 3,858sqm in area, and includes:

- Building Height – 3 Storey;
- Plot Ratio – 0.8 : 1; and
- average dwelling size of 80sqm assumed based on a conservative design.

- **R60 Single Residential lots – approx. 20 dwellings (lots).**  
The R60 Residential code yields 20 lots based on a 6m x 30m lot configuration and typology. The lots are designed with vehicular access from the adjacent rear laneway.
- **R30 Single Residential Lots – approx. 201 dwellings (lots).**  
The R30 Residential code yields 201 lots comprising traditional detached houses with lot frontages ranging from 10.5m – 17m, typically with front-loaded access, and with 1 and 2 storey design options.

## 7.0 Catalina Beach Phase 2 Redesign – Key Principles

To optimise the built form outcome for the Catalina Beach Estate – Phase 2, the project team were required to undertake a review to the existing Design. The consensus being:

- The design review of Catalina Beach Phase 2 (Stage 29 +) takes into consideration the area, configuration, location and quantum of high density, apartment sites (R80 to R100). The proposed amendment to the Given the limited uptake and success of apartments within the northern corridor, consideration has been given to a commercially responsive built form outcome. As evident is section 9.0 of this report, the demand for apartment living within the corridor, including within Mindarie, is limited. The M30 Apartments by Match with ocean frontage to Clayton’s Beach have been withdrawn from sale due to market conditions and the Sale of the Vivid Blu apartments within the Marina have been managed in a falling market with very slow sales. These apartments / proposed apartments arguable offer higher amenity (proximity to the Marina / direct ocean views and would be deemed more desirable by most consumers.
- The road network heading westward and to the Mindarie Marina did not support the creation of a ‘village’ or sense of place. When considering options in the re-design, the project team has sought to create a pedestrian oriented village environment that creates a unique place to visit. This included consideration of the road widths, treatment of medians and road verges, location and type of parking, residential densities, design of public open space and position of the commercial facilities.
- The optimal location of the local centre was considered. The project team concluded that the preferred location for the local centre site was adjoining the foreshore node public open space. This location provides opportunities to seamlessly transition public and private space and create a blurred distinction between the public and private realm. The relocation of the commercial site also created the opportunity for passive surveillance over the park and play space. Other commercial development with adjoining play spaces have proven successful and popular including the Mezz in Mount Hawthorne and Empire Village Shopping Centre in City Beach (albeit a car park divides the centre from the park).
- In considering lot typologies, the project team considered the TPRC’s objectives for innovation throughout the design.
- Creating opportunities for a high-quality urban environment through environmental and landscaping considerations. In order to optimise the character and design aesthetics, the project team have considered; road widths and design including verge and median treatments, location and size of street trees, locations and function of the public space / foreshore node POS, interface with the north-



south dual use path, integration of draining into the design of the POS, integration of public art into the POS and throughout the subdivision area, scale of development and topographical information.

- In considering the fluid nature of Western Australian Housing market, the project team have considered and delivered a design that is robust and flexible. In this regard, should market conditions change and the demand for multiple dwelling / apartments increase over the coming years, the plan is adaptable and can accommodate multiple lot typologies and configurations.

## 8.0 Catalina Beach Phase 2 (Stage 29 +): Key Changes

The proposed redesign maintains elements of higher density, however it introduces a wider variety of residential lot and dwelling typologies, including innovative lot types, as follows:

- **Exploring a case for ‘Micro Lots’ – approx. 12 dwellings/lots.**

The proposed redesign provides for 12 single-residential allotments coded Residential R80 – R100, these to be explored in lieu of multi-storey apartment options presented under the previous CLE design.

Developed under Green Title tenure, the proposed 100sqm lots may likely be developed by one developer to offer bulk and massing comparative to a Grouped or Multiple Dwelling development. These lots will complement the adjoining larger lots and offer diversity of housing for 2-bedroom homes close to public amenity.

- **Exploring a case for R60 – R100 ‘Multi-Generational’ Homes – approx. 30 dwellings over 10 lots.**

Up to 10 sites are proposed and yielding 3 dwellings each, with again this design option to be explored in lieu of multi-storey apartment options presented under the previous CLE design.

These sites have been designed to cater for a built form which is more conducive to the building scale of the surrounding Single and Terrace Houses. These dwellings will offer intergenerational living, option for live-in carers, as well as singles and couples.

- **Exploring a case for R60 Single Residential Terrace lots – approx. 83 dwellings/lots.**

Proposed within a medium precinct focussed around Portofino Boulevard, this precinct may offer specific guidelines that augment the broader estate guidelines in creating a defined sense of place and character for the Beach Precinct’s ‘Hub’. The precinct provides arrange of housing typologies addressing the ‘missing middle’ of smaller scale residential homes that provide alternative living options to those in the surrounding areas. To provide an attractive and engaging streetscape outcome, most of these lots will be designed with vehicular access from an adjacent rear laneway.

Final yields may be influenced by offering larger lots in certain locations, these perhaps comparative to R40 density requirements.



- **Continuing to offer conventional R40 Single Residential Lots – approx. 24 dwellings/lots.**  
The residential area at the north-western portion of the site is coded R40 and caters for 24 alternative housing typologies. The lots will typically average 220m<sup>2</sup> thus allowing for a single or double garage at the front of the house. The residential dwellings will be offered as either 1 or 2 storey detached houses, with mandated 2-storey suggested in more prominent locations.
- **Continuing to offer conventional R30 Single Residential Lots – approx. 262 dwellings/lots.**  
The R30 Residential areas will include conventional front-loaded detached dwellings of either 1 or 2 storeys. The mandating of 2-storey dwellings is recommended in more prominent locations to potentially establish higher quality home specifications towards the western (coastal) end of the Beach Precinct.
- **Exploring a case for Mixed Use Apartments – yields subject to further design options.**

Mixed use development on two key sites along the Portofino Boulevard ‘Main Street’ may be further explored in which ground floor commercial space may be offered and that can expand as the market shifts.

The two sites, being the main (Local Centre) commercial site, and corner site at the western-most end of Portofino Boulevard provide opportunity for apartment living if the market turns; this with opportunity for increased heights of between 3 – 5 storeys.

The initial development of the main commercial site may include a temporary café (i.e. an up-spec transportable building) until a more substantive commercial building, or mixed-use development becomes more financially viable to construct. The temporary option offering immediate amenity for existing residents.

Likewise, for the prominent western corner site, development of this site may be withheld until an up-turn in the property market and a higher density development option is viable for TPRC to build out or to on-sell to a private developer. In the interim this space may be landscaped or offered for other ‘pop-up’ land uses and activities desirable and complementary to the Catalina Beach Precinct and its future residents.

The projected overall yield for Stages 29+ is **411 lots/dwellings**. Whilst this figure equates to an estimated reduction of approximately **166 lots/dwellings**, the original yield calculations were heavily dependent on the ‘existing development scheme’ developing the various Multiple Dwellings sites (R80 – R100 area) to their full potential.

It was recognised in previous studies undertaken by Urbis that development of the R80 – R100 englobo site for high-density apartment type living was not practical or viable in the current property market. Consequently, a different approach to medium density Grouped Dwelling and Single House designs has now been pursued by the project team; this to provide a better balance between viable and commercial (sales) offerings to meet market demands, whilst also achieving density and diversity objectives sought by the TPRC.

The proposed redesign supports the strong alignment of Portofino Promenade from Marmion Avenue towards the coast as a direct delineation to the local beach destination. The streetscape character of a boulevard road is continued with proposed changes to the colour and texture of the streetscape to ‘slow the pace’ and to put a greater emphasis on the importance of a safer pedestrian and cyclist environment shared with private vehicles and buses.



The street layout is legible and directly connects to Portofino Promenade as well as towards the coastal foreshore and the beach. Multiple connections to the existing Mindarie suburb to the north provides connectivity and permeability to neighbouring facilities and infrastructures. The street alignments ensure future all dwellings can be designed with good solar orientation principles.

The street layout and the relocation of the Tamala Park West Local Centre marginally south-east of its original location enables the accommodation of wider range of housing typology to cater for a greater demographic profile and preliminary market analysis for Catalina Estate.

The two-main public open spaces are central to the Catalina Beach catchment. Both main public open spaces will provide passive recreation and gathering areas, drainage as well as for the extension of the coastal landscape into the Estate.



A copy of the Catalina Beach Phase 2 (Stage 29 +) concept plan is included as Annexure D.

## 9.0 Catalina Beach Phase 2 (Stage 29 +) Development Comparison:

### 9.1 Lot Yield Comparison

The following table summarises lot yield comparison between the draft CLE Concept Plan and the revised Catalina Beach Phase 2 (Stage 29 +) Concept Plan:

	Stage 29+										Stage 25-28			Total Net Residential Dwellings	
	R100	Grouped Housing (R60)	Dwellings Sub Total	Micro Lots	R60	R40	R30	Residential Lots Sub Total	Sub Total	Commercial	GH - R60	R40	R30		
Plot Ratio	13	0.6	-	-	-	-	-	-	-	-	0.8	239	403		
Awd Dwelling/Lot (m2)	20	90	100	160	160	403									
Existing Plan	Area Ha	2.0692	0.1613	2.2505	0	0.3782	0	7.6879	8.0761	10.5511	0.2245	1.192	0.6718	6.2922	18.707
	Dwelling Yield	339	17	356	0	20	0	201	221	577	1	118	28	156	879
Proposed Plan October 2019	Area Ha	0	0.3341	0.3341	0.117	0.9027	1.1364	7.6555	9.8116	10.3702	0.2245	1.192	0.6718	6.2922	18.526
	Dwelling Yield	0	30	30	12	46	45	205	308	338	1	118	28	156	640

### 9.2 Public Open Space Comparison

The following table summarises the differences in the provision of public open space between the CLE Draft subdivision Concept and the Catalina Beach Phase 2 (Stage 29 +) Revised Concept Plan:

#### Public Open Space Comparison

POS Area	CLE Plan no 2228-336C-02	CD+P/DBA Concept
Foreshore (Main) POS	Total 1.9799ha <i>comprising</i> : <ul style="list-style-type: none"> <li>Core POS Component – 1.8419ha</li> <li>Lot 8025 Sewer Pump – 0.138ha</li> </ul>	Total 1.8777ha <i>comprising</i> : <ul style="list-style-type: none"> <li>Core POS Component – 1.7397ha</li> <li>Lot 8025 Sewer Pump – 0.138ha</li> </ul>
Foreshore PAW	0.2901ha	0ha NB. No POS provided based on revised Regional DUP design.
Total POS (Minus Lot 8025):	2.1319ha	1.7397ha
Difference:		Less 0.3922ha

### 9.3 Commercial Land Comparison

The following table summarises the differences in the provision of Commercial Land between the CLE Draft subdivision Concept and the Catalina Beach Phase 2 (Stage 29 +) Revised Concept Plan:

#### West Tamala Park Local Centre (Commercial Site) Comparison

POS Area	CLE Plan no 2228-336C-02	CD+P/DBA Concept
Commercial Site	0.1765ha NB. Based on current LSP layout north side of Portofino Blvd.	0.2245ha NB. Relocated site south of Portofino Blvd adjacent Main Foreshore POS.
Difference:		Plus 0.048ha

## 10.0 High Density Development - Market Competition

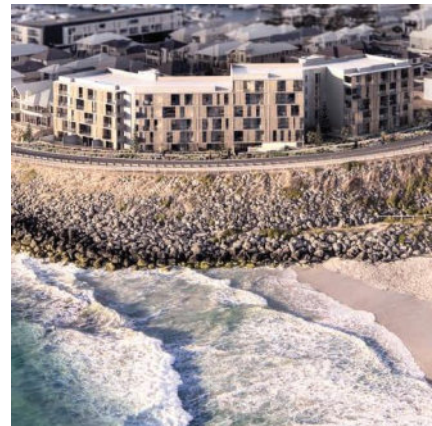
In 2015, URBIS prepared the Western Cell Integrated Urban Design report and plans. The market research undertaken by URBIS indicated that there was insufficient market depth to support the successful construction and sale of a high density multiple dwelling site within Catalina Beach in accordance with the 'Iconic Development' expectations of the Structure Plan.

SPG consider that the research of URBIS provided an accurate assessment of the market conditions. The concept plan prepared Creative Design and Planning / David Barr and Associates rationalises the R100 coded land. In lieu of large R100 group housing site, the current concept plan proposes a select number of micro-lots (R100) to achieve high density and diversity in housing stock. R60 development frames Portofino Promenade on the east / west alignment with R40 densities proposed on the north / south alignment. The proposed density mix will ensure a logical transition between medium and higher density development creating a legible and appealing urban fabric.

The following advice regarding similar high density residential developments proposed and / or constructed within the Northern Corridor and more specifically, Mindarie have been included as further justification to demonstrate poor performance for the omission of the 'Iconic Development' (R100 multiple dwelling development) reference and to realign Council's expectations to achieve a development that is iconic in terms of its quality and innovation rather than scale. SPG strongly recommends that the Council does not pursue an R100 apartment / multiple dwelling development within the Catalina Beach Estate.

### 10.1 M/30 Apartments by Match

- Future 50 unit apartment block in existing Mindarie
  - 10 single bedroom apartments
  - 20 two-bedroom apartments
  - 20 three-bedroom apartments
- \$15 million development overlooking Clayton's Beach
- Location: Alexandria View
- Five Storey development
- Expected completion initially listed as 2018 revised to 2020 before the project was withdrawn from the market by developer Match (Mindarie JV Pty Ltd).
- Development has not commenced on site.
- Prices initially forecast to be listing from \$599,000 (2016) revised to \$495,000 (2019).
- Purchase price \$11,000,000 (2015)
- Area 3,908m<sup>2</sup>. Ocean frontage / water front. Uninterrupted ocean views.
- Superior location, immediately adjacent beach (albeit unsafe swimming beach)



### 10.2 Vivid Blu

- Construction completed in January 2019

- 26 unit development
- 4 x one bedroom + study
- 12 x two bed room one-bathroom apartments
- 6 x two bed room, two-bathroom apartment
- 4 double storey (three-bedroom x two bathroom) penthouse apartments.
- Location: Tacoma Lane, Mindarie
- Three Storey Construction
- Superior Location within the Marina. Waterfront.
- All product types currently available
- Available data indicates that seven of the 24 units have sold with one apartment of each type currently on the market.
- Days on Market 985+
- Initial list price from \$599,000 (2016). Currently, offers from \$500,000 / All offers presented (2019).



### 10.3 West Hamptons Apartments - Shorehaven

- 68 apartments
- One, two and three-bedroom configurations ranging in size from 60m<sup>2</sup> to 185m<sup>2</sup>
- Starting from \$311,000
- The apartments have been withdrawn from sale by the developer due to low interest.





## 11.0 Environmental Considerations

### 11.1 Topography

The development and construction of the Catalina Beach Phase 2 (Stage 29+) is required to tie in to the existing levels of the established Mindarie to the north, the subdivision of Catalina Beach to the east (Stage 25 to 28), the north-dual use path to the west and the foreshore to the south.

The topographic constraints of the site represent several challenges to the design including containing drainage onsite and vegetation retention.

The Catalina Beach Estate is required to contain a 1:100-year storm water event on site without any discharge into the foreshore. Opportunities to discharge to the foreshore in accordance with the state planning policies were requested and considered however, the Department of Planning, Land and Heritage denied the request. In this regard, the foreshore node POS will be required to serve a large drainage function. The intention is to increase basin depths towards the western perimiter of the Estate creating a lush landscaped swale. The POS areas with greater functionality would be located adjacent the proposed commercial site. Over excavation of the foreshore node POS will be required to ensure infiltration rates achieve the permeability required to accommodate a 1:100-year storm event.

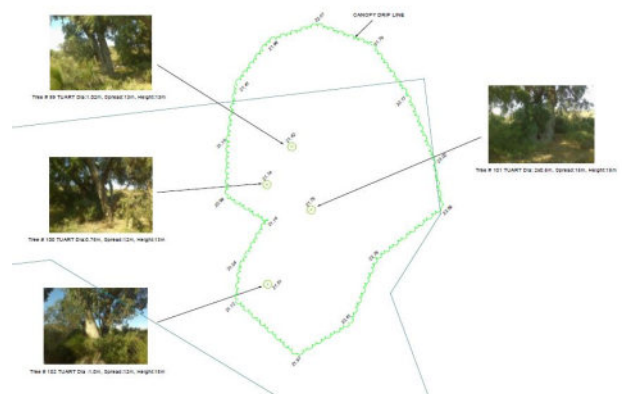
### 11.2 Vegetation - Tuarts

There is a stand of four tuart trees located near the northern boundary of the Catalina Phase 2 development area. The Tuarts although significant in size are located within a depression within the Estate. Retaining the trees is problematic due to level changes between the exiting Mindarie residence and the balance of the subdivision area.

In 2015, The Urbis report Catalina Western Cell Integrated Urban Design considered the retention of the Tuarts. In reviewing this recommendation, the TPRC wrote to Urbis advising that due to the additional costs, opportunity loss and ability to retain trees within alternative areas throughout the Estate (including the foreshore reserve and Catalina Grove) a subdivision concept that did not retain the trees would be advanced.

In addition to the above, advancement of the 'no tree retention' design option be progressed for the following key reasons:

- The broader Catalina project has already negotiated significant areas of potential developable land for conservation and tree retention purposes, this both internally to the site and some 90 hectares comprising part of the extensive coastal foreshore reserve.
- The Beach Precinct in isolation currently offers close to double its Public Open Space requirement of 5% contribution; this as per the Estate's negotiated planning solution between the Western Australian Planning Commission and the Tamala Park Regional Council, and fully endorsed by the City of Wanneroo.
- The current Public Open Space contribution for the Beach Precinct is ~3.08ha, for which only 1.596ha is required.



- The retention of tuart trees will require minimum 4,500m<sup>2</sup> additional Public Open Space within the Beach Precinct to:
  - provide sufficient space around the trees, thus clear of any retaining walls and associated construction works; and
  - provide sufficient space for stormwater provision – this by virtue of creating a low point for which stormwater drainage would now need to flow as a result of changing the broader Precinct’s drainage strategy.
- Should 4,500m<sup>2</sup> be added to the Beach Precinct, there is limited capacity for this additional space to be offset elsewhere (i.e. reducing Public Open Space in other Precincts). Given the established subdivision and Public Open Space allocations in the Central and Grove Precincts to date, and potential for larger areas of POS being required to accommodate retention of better quality trees elsewhere (as per TPRC objectives) and stormwater drainage requirements, the additional 4,500m<sup>2</sup> of additional POS required would result in a significant oversupply of Public Open Space for the broader Estate and consume land otherwise developed for residential purposes.
- In general terms, the loss of 4,500m<sup>2</sup> Nett Developable Area would equate to a loss in potential lot sales (i.e. 13 lots at average 350sqm). Whilst the project profit loss of 13 lots is a significant consideration, the retention of the subject tuart trees would also impose significant construction costs and sales losses associated with:
  - additional earth-working and retaining required for all residential cells in proximity to the POS given the significant level difference between the trees and fixed adjoining development (i.e. Mindarie Estate and established lots in the Beach Precinct);
  - minimal ‘value adding’ to lot prices for those lots fronting the Public Open Space by virtue of poor interface and its useability due to the likely significant level differences between the lots and Public Open Space; and
  - potential discounting of lot sales where additional build costs are required to manage site constraints resultant of the severe level differences caused by the tree retention.



The project funds and profits saved by not retaining the trees could be best reallocated to enhance general streetscapes and tree planting within existing or proposed Public Open Space, or to rehabilitate other strategic bush/tree retention areas identified for their conservation merit.

## 12.0 Landscape

The landscape design will articulate a premium aesthetic through the use of mature and advanced canopy trees, premium civil features including pavement treatment and street furniture, bespoke public art installations and high quality, custom play spaces.



The landscape aesthetic for the Catalina Beach Phase 2 (Stage 29 onwards) will continue to utilise a similar vegetation pallet to the approved Stages 25 to 28. Opportunities to transplant mature and advanced vegetation will be considered with an outlook to maximise greening, shading and canopy from the construction of the Portofino Promenade extension and Stage 28.

The landscape architect has proposed to continue the use of tree species including:

- Australian Native Hibiscus
- Peppermint Trees
- Coral Trees
- Norfolk Island Pines
- Rottneest Island Tea Trees and
- Coastal Sheoak



ARAUCARIA HETEROPHYLLA



ERYTHRINA INDICA



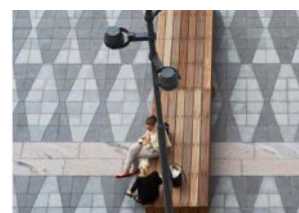
AGONIS FLEXUOSA

The current approved budget forecasts completion of the foreshore node park within FYE 2024. The development of the foreshore node park has been programmed to coincide with the construction of Stage 28.

The landscape architects have been instructed to maximise the play and interactive components within the foreshore node park. The City of Wanneroo control the amount and type of equipment within each park across the Estate and the City with an outlook to ensure that ultimately, the City of Wanneroo have the financial capacity to service and maintain public open space instated by the developer. The City mandates the maximum provision of play equipment that may be located with each public space area. The projects landscape architect shall consider all opportunities to maximise the amenity offered within the foreshore node POS in the context of the existing POS areas. In this regard, the installation of nature play elements, public art and functional structure will be considered with an outlook to enhance the aesthetic qualities and functionality of the park as far as practical.

The landscape architects have proposed the use of a premium pallet in the civil design components of the Catalina Beach Phase 2 (Stage 29 +) area. This includes the use of alternative pavement and road treatment types to enhance the unique identity of the precinct and create a high-end product.

A copy of the Landscape Concept Plan is included in Annexure E.



## 13.0 Financial Model

The following table provides a quid pro quo comparison between the draft concept plan prepared by the former town planners for the purpose of budget and the current design:

Catalina Beach Analysis - Stage 29 on					
Mapping		REVISED PLAN	MID-YEAR BUDGET REVIEW	VARIANCE	
	Residential lots (excl. group housing)	381	310	71	
	Residential saleable area	100,020 m <sup>2</sup>	102,244 m <sup>2</sup>	(2,224 m <sup>2</sup> )	
	Commercial area	2,245 m <sup>2</sup>	-	2,245 m <sup>2</sup>	
	Total saleable area	102,265 m <sup>2</sup>	102,244 m <sup>2</sup>	21 m <sup>2</sup>	
	Avg. resi lot size	263 m <sup>2</sup>	330 m <sup>2</sup>	(67 m <sup>2</sup> )	
	<b>UNESCALATED GROSS REVENUE</b>				
	Residential income	103,273,000	99,487,045	3,785,955	
	Commercial income	853,100	-	853,100	
	<b>TOTAL UNESCALATED GROSS REVENUE</b>	<b>104,126,100</b>	<b>99,487,045</b>	<b>4,639,055</b>	
	<b>DIRECT SELLING</b>	<i>per lot</i>			
	GST	4,545			
	Selling commission	2.10%	1,809,373	1,409,091	(400,282)
	Project management	2.25%	2,186,648	2,089,228	(97,420)
	Settlement fees	400	2,342,837	2,238,459	(104,379)
	Rebates	12,800	152,400	124,000	(28,400)
			4,876,800	3,968,000	(908,800)
	<b>TOTAL DIRECT SELLING COSTS</b>		<b>11,368,058</b>	<b>9,828,777</b>	<b>(1,539,281)</b>
	<b>UNESCALATED INFRASTRUCTURE COSTS</b>		3,267,420	3,267,420	-
	<b>TOTAL UNESCALATED INFRASTRUCTURE COSTS</b>		<b>3,267,420</b>	<b>3,267,420</b>	<b>-</b>
	<b>UNESCALATED CIVIL COSTS</b>	<i>per lot</i>			
	Bulk Earthworks and Civils		22,706,000	17,879,700	(4,826,300)
	Headworks		2,131,200	1,723,900	(407,300)
	Local Auth Sprvision & WC plng		117,800	93,000	(24,800)
	Western Power Fees		764,000	618,000	(146,000)
	Engineering Consultants		1,094,500	912,000	(182,500)
	Local Auth Scheme Costs		382,185	382,185	-
	Survey / Titles	1,200	457,200	372,000	(85,200)
	<b>TOTAL UNESCALATED CIVIL COSTS</b>		<b>27,652,885</b>	<b>21,980,785</b>	<b>(5,672,100)</b>
	<b>UNESCALATED LANDSCAPING COSTS</b>		7,428,168	7,428,168	-
	<b>TOTAL UNESCALATED LANDSCAPING COSTS</b>		<b>7,428,168</b>	<b>7,428,168</b>	<b>-</b>
	<b>TOTAL GROSS PROFIT</b>		<b>54,409,569</b>	<b>56,981,895</b>	<b>(2,572,326)</b>
	Notes				
	- Sales rates and holding cost implications of higher yield under new design not considered above				

As evident from the table above and based on a like for like comparison (which assumes the same / m<sup>2</sup> rate for residential land sales), there is a modest reduction in revenue of 4.7%. The reduction in revenue may be attributed to:

- Increased infrastructure costs including:
  - additional roads required to service rear loaded, cottage product (38% increase in road length)
  - retaining walls
  - modest costs to earthworks.

Despite the reduced revenue forecast in the financial model, SPG are satisfied that the revised plan results in a more commercial saleable estate. A value of \$1000/m<sup>2</sup> has been applied to residential land. This value is comparable to the square metre rate applied to stages 25 to 28. SPG consider that the land within Catalina Beach Phase 2 (Stage 29 +) is more desirable due to location and are confident that the design and landscape pallet will yield a higher result. In this regard, it is assumed that a premium between 10% and 20% may be applied to the value of the lots within the Phase 2 area. Assuming a premium of 10% is applied to the sale of residential land within the Phase 2 area, the TPRC may yield an increase in revenue of \$7,754,974.



Annexure D: Catalina Beach Phase 2 (Stage 29 +) Concept Plan  
(Proposed)





**LEGEND**

- CATALINA BEACH SITE BOUNDARY
- DEVELOPMENT BOUNDARY
- DESIGN CONTOURS
- RESIDENTIAL RD
- RESIDENTIAL RD
- RESIDENTIAL RD
- RESIDENTIAL RD
- COMMERCIAL
- PUBLIC OPEN SPACE & DRAINAGE
- SEWER PUMP STATION

**CONCEPT LAYOUT PLAN - OPTION D**

Catalina Beach West, TAMALA PARK

A Tamala Park Regional Park Project

**DRAFT**

Scale: 1:1000 @ A1  
 NORTH  
 PLUM TANGA 1-017C  
 DATE: 16/10/2018  
 PROJECT: FDS 04  
 DRAWN: P  
 CHECK: EM

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 W creativendesign.com.au





# BUILT FORM BEACH ESTATE

## ASPIRATION / OPPORTUNITIES

THE BEACH ESTATE IS UNDERPINNED BY AN ESTATE GUIDELINES THAT DEFINE A SERIES OF PRINCIPLES THAT GOVERN ALL DEVELOPMENTS WITHIN THE AREA. THE KEY PRINCIPLES SET UP THE FRAMEWORK FOR ALL ASPECTS OF THE ESTATE; PUBLIC REALM, BUILT FORM, MOVEMENT, URBAN STRUCTURE, LANDSCAPE, SUSTAINABILITY AND BUILT FORM.

## BUILT FORM CONTROLS

AT THE ESTATE SCALE, THE BUILT FORM PARAMETERS WOULD PROVIDE GUIDANCE ON CARBON FOOTPRINT, ALTERNATIVE CONSTRUCTION METHODOLOGIES, COMMUNITY ENGAGEMENT, SURVEILLANCE, MATERIAL ATTRIBUTES AND FORMAL DESIGN CONTROLS. THE INTENT OF THESE CONTROLS TO ALIGN WITH THE BEACH VISION.

NOTE: This is an uncontrolled document issued for information purposes only, unless the "checked" sections are signed and completed. This is a CAD drawing. Do not amend manually.

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B	17/10/19	CLIENT REPORT		
ISSUE	DATE	REVISION		
PROJECT	CATALINA - BEACH PRECINCT			PROJECT # A18049
CLIENT	SATTERLEY / TPRC			DWG # SK8
DWG	BUILT FORM - ESTATE			CHKD DB
			REVISION	B



PERSPECTIVES  
BIRDS EYE



FIG. 01

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B	17/10/19	CLIENT REPORT		
ISSUE	DATE	REVISION		
PROJECT	CATALINA - BEACH PRECINCT			PROJECT # A18049
CLIENT	SATTERLEY / TPRC			DWG # SK14
DWG	BIRDS EYE FIG 01			CHKD DB REVISION B

# Appendix 8.8



# **DISABILITY ACCESS and INCLUSION PLAN**

**2019 - 2024**

This Disability Access and Inclusion Plan is available in alternative formats upon request and includes in electronic format by email, in hard copy in both large and standard print and on the website at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

## Foreword

The Tamala Park Regional Council's (TPRC) Disability Access and Inclusion Plan 2019 - 2024 (DAIP) demonstrates the Council's commitment to furthering the principles and meeting the objectives of the *Disability Services Act 1993*.

It is our intention to deliver facilities, services and events that are open, available and accessible to the whole community, regardless of physical or intellectual ability, ethnicity, gender, age or any other perceived difference.

The TPRC will ensure that a Disability Access and Inclusion Implementation Plan is developed, implemented and reviewed regularly.

We are committed to achieving the seven desired outcomes of our DAIP, which are:

1. People with disability have the same opportunities as other people to access the **services** of, and any **events** organised by, the TPRC.
2. People with disability have the same opportunities as other people to access the **buildings** and other **facilities** of the TPRC.
3. People with disability receive **information** from the TPRC in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and **quality of service** from the staff and contractors of the TPRC as other people receive from the TPRC.
5. People with disability have the same opportunities as other people to make **complaints** to the TPRC.
6. People with disability have the same opportunities as other people to participate in any **public consultations** by the TPRC.
7. People with disability have the same opportunities as other people to obtain and maintain **employment** with the TPRC.

The Disability Access and Inclusion Plan 2019 - 2024 is a dynamic document which will be subject to review and improvement.

Mr Tony Arias  
Chief Executive Officer  
October 2019

## Introduction to the Tamala Park Regional Council

The Tamala Park Regional Council (TPRC) was formed in February 2006 for the specific purpose of creating an urban development on a 180-hectare portion of land (Lot 9504) located adjacent Connolly Road, Neerabup Drive and Marmion Avenue in the suburbs of Clarkson and Mindarie.

The purpose of the TPRC is to undertake the rezoning, subdivision, development, marketing and sale of the Tamala Park land.

The objectives of the TPRC are:

- 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.

The Tamala Park Project, marketed as Catalina, is an urban development in the suburbs of Clarkson and Mindarie which when complete will comprise around 2,500 lots and be home to approximately 6,000 people. It is anticipated to be developed at a rate of 150 lots per annum.

The development of Catalina is guided by the Tamala Park Local Structure Plan which was approved by the City of Wanneroo and WAPC in 2011. The Tamala Park Local Structure Plan allocates land uses, residential densities and provides the general framework under which the land will be progressively developed.

The Project was subject to a comprehensive environmental assessment and approval process and has received State and Federal environmental approvals.

Catalina will provide a range of housing types and densities to meet the emerging needs of the Perth Metropolitan Region with respect to lifestyle, accessibility and changing demography. It is intended to create a community having a sense of place, which takes advantage of prevailing natural features, a well-planned built environment and relationship with existing and future retail, business, community services and other employment opportunities in the immediate locality and wider region.

The first phase of construction and development commenced in 2011, with the first lots released for sale in March 2012. To date over 970 lots have been completed, 920 lots sold and 850 new homes constructed at Catalina. The anticipated timeframe for completion of the Catalina Project is 2034.

The 7 local government participants are joint owners of Lot 9504 in the local authority district of the City of Wanneroo. The share of ownership of the land by the participant local authorities is as follows:

<b>Council</b>	<b>Project Shareholding</b>
Town of Cambridge	One Twelfth Share
City of Joondalup	Two Twelfth Shares
City of Perth	One Twelfth Share
City of Stirling	Four Twelfth Shares
Town of Victoria Park	One Twelfth Share
City of Vincent	One Twelfth Share
City of Wanneroo	Two Twelfth Shares



## Vision, Mission and Values

### Our Vision

Our vision is “**To create a sustainable urban community offering diverse housing choice, social connectivity and employment opportunities**”.

This vision is a guiding principle and is further supported by the following Objectives:

### Our Objectives

- To provide diverse housing options that are attractive to a wide demographic and represent best practice urban design and development.
- To demonstrate high quality stewardship in environmental management and innovation in sustainability.
- To support the development of a connected, inclusive, safe and healthy community.
- To maximise return for member Councils whilst delivering environmental, social and economic objectives.
- To provide strong leadership, good governance and responsive decision making.

Underpinning this are the values of the organisation, the way we operate our business and the way we deal with our stakeholders, community and ourselves.

### Our Stakeholders

Our customer base and stakeholders include the member local governments and the general public, as well as some commercial customers and contractors who provide services to the TPRC.

Primary Stakeholders	Other Stakeholders
<ul style="list-style-type: none"> <li>• TPRC Councillors</li> <li>• TPRC Staff</li> <li>• Member Local Governments:                             <ul style="list-style-type: none"> <li>○ City of Stirling</li> <li>○ City of Wanneroo</li> <li>○ City of Joondalup</li> <li>○ City of Perth</li> <li>○ City of Vincent</li> <li>○ Town of Cambridge</li> <li>○ Town of Victoria Park</li> </ul> </li> <li>• TPRC Contractors</li> </ul>	<ul style="list-style-type: none"> <li>• Federal Government Agencies</li> <li>• Ministers and Politicians</li> <li>• State Government Agencies</li> <li>• Non-Government Agencies</li> <li>• Regional Business Groups</li> <li>• Regional Community and Reference Groups</li> <li>• Customers and Clients</li> <li>• Visitors</li> <li>• Businesses</li> <li>• Volunteers</li> <li>• Local Residents</li> </ul>

## Facilities and Services provided by the TPRC

### Facilities

Facility	Opening Hours	Services
Administration Office	8:30am – 5:00pm Monday to Friday	<ul style="list-style-type: none"> <li>• General administration support</li> <li>• Customer service and information</li> </ul>
Sales Office	12:00pm – 5:00pm Friday to Wednesday	Sales and Information Centre
Community Events	Periodically, in accordance with Annual Community Development Plan	Community engagement

### Services

- The TPRC is responsible for the rezoning, subdivision, development, marketing and sale of the Catalina land.
- The TPRC operates an administration office which provides general administration support, governance, project delivery and implementation, customer service and information.
- The TPRC, in conjunction with the Satterley Property Group, operates a land sale and information office which provides information about the Catalina Project and handles purchasers' enquiries.
- The TPRC manages and implements Catalina according to all relevant Local, State and Federal Government approvals and conditions.
- Community events are held on a regular basis in accordance with the Community Development Plan.
- The TPRC is responsible for the provision of subdivision infrastructure in accordance with the requirements and specifications of relevant Local, State and Federal Governments.



## Principles Applicable to People with Disability as Relevant to the Tamala Park Regional Council

- People with disability are individuals who have the inherent right to respect for their human worth and dignity.
- People with disability, whatever the origin, nature, type or degree of disability, have the same basic human rights as other members of society and should be enabled to exercise those basic human rights.
- People with disability have the same right as other members of society to participate in, direct and implement the decisions which affect their lives.
- People with disability have the same right as other members of society to receive services in a manner which results in the least restriction of their rights and opportunities.
- People with disability have the same right of pursuit of any grievance in relation to services as have other members of society.
- People with disability have the same right to employment as other members of society.

## Disability Anti-Discrimination Policy Statement

The TPRC is committed to furthering the principles and objectives of the *Disability Services Act 1993* (amended 2004) and meeting the seven Standards in the *Disability Services Regulations 2013*.

The TPRC will achieve the desired outcomes of the Act and meet its commitment to ensuring that all users of the authority are treated equally with opportunity to access all activities and services. It will achieve this through the following approach.

### Information and Communication

The TPRC will endeavour to:

- Provide information that is accessible to members of the community, which is appropriate to the language, format, and ability of residents;
- Advertise TPRC services and activities in a way that allows all residents, as potential consumers, to know of their existence.

### Community Relations

The TPRC will endeavour to ensure that all facilities and events organised by the TPRC are accessible to all members of the community.

### Employment

The TPRC will endeavour to ensure that employment is equally available and accessible to all members of the community.

All agents and contractors engaged by the TPRC will be advised of, and expected to embrace and abide by the TPRC's disability and anti-discrimination procedures and work together with the TPRC to participate in achieving the outcomes.

### Implementation

An Implementation Plan will be developed to target outcomes and address barriers in an appropriate and timely manner. It will be important to prioritise strategies to address the barriers that have been identified and to accurately assess the resources, both human and financial, required to overcome them. Funds for implementing the Plan will need to be found from within existing resources. Creating better access can be about doing things differently and about careful planning in the initial stages of future projects or developments. Strategies requiring significant resourcing will need to be incorporated into the TPRC's overall planning and budgeting cycle.

The TPRC will take all practicable measures to ensure that the Plan is implemented by the Council and its officers, employees, agents and contractors.

### DAIP Outcomes:

1. People with disability have the same opportunities as other people to access the **services** of, and any **events** organised by, the TPRC.
2. People with disability have the same opportunities as other people to access the **buildings** and other **facilities** of the TPRC.
3. People with disability receive **information** from the TPRC in a format that will enable them to access the information as readily as other people are able to access it.

4. People with disability receive the same level and **quality of service** from the staff and contractors of the TPRC as other people receive from the TPRC.
5. People with disability have the same opportunities as other people to **make complaints** to the TPRC.
6. People with disability have the same opportunities as other people to participate in any **public consultations** by the TPRC.
7. People with disability have the same opportunities as other people to obtain and maintain **employment** with the TPRC.

### Responsibility for implementing the DAIP

Implementation of the DAIP is the responsibility of the TPRC with the support of its contractors.

### Promotion and communication of the DAIP

The DAIP will be promoted on the TPRC's website and through an advertisement in the written media once it has been approved by the TPRC and the Department of Communities.

### Availability in alternative formats

The DAIP will be available, upon request, in electronic format, in hard copy format in both standard and large print, on request by email and on the TPRC's website ([www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au)).

### Evaluation, Review and Reporting

The TPRC will monitor and report on the DAIP and on the progress of the Implementation Plan. The Implementation Plan will be evaluated by the TPRC on a bi-annual basis to monitor, measure and review results and evaluate the effectiveness of the Plan.

As part of this evaluation process, any feedback received from people with disability via the TPRC's website, email, telephoning or contact via the TPRC Administration Offices, will be included. In seeking feedback, the TPRC will also seek to identify additional barriers that were not identified in the Draft DAIP. Council members and employees will also be requested to provide feedback on how well they believe the strategies are working and to make suggestions for improvement.

Implementation Plan items will be amended based on the feedback received, and copies of the amended Implementation Plan will be available to the community.

The DAIP will be reviewed at least every five years. The community, staff and Council members will be consulted as per the endorsed consultation strategies, as part of any evaluation.

The *Disability Services Act* requires the TPRC to report on the implementation of its DAIP in its annual report, outlining:

- progress towards the desired outcomes of its DAIP;
- progress of its agents and contractors towards meeting the outcomes;
- the strategies used to inform its agents and contractors of the DAIP.

Written contact will be made with agents and contractors about the outcomes of the DAIP and progress made in achieving the outcomes. (*Disability Services Act 1993 29B*)

## Strategies to improve access and inclusion

The following overarching strategies have been developed to address each of the seven desired outcome areas of the *Disability Services Act* from feedback gained in the consultation process. These will form the basis of the Implementation Plan.

### Outcome 1:

People with disability have the same opportunities as other people to access the **services** of, and any **events** organised by, the TPRC.

Strategy	Timeline
Ensure policies and procedures relating to access and inclusion are integrated within the practices of the organisation.	Ongoing
Monitor TPRC services to ensure equitable access and inclusion.	Ongoing
Ensure that all events, whether organised, sponsored or funded, are accessible to people with disability.	Ongoing
Ensure TPRC staff and agents and contractors are aware of the relevant requirements of the <i>Disability Services Act</i> .	Ongoing
Audit events to check the adequacy of access and inclusion to build improvement measures.	Ongoing
Indicate on promotional materials if an event is accessible for wheelchairs and mobility devices, and if special assistance is available to attendees upon request.	Ongoing
Incorporate the objectives of the DAIP into strategic planning and other relevant plans and strategies where relevant.	Ongoing
Promote DAIP to all relevant contractors and agents, by verbally advising contractors/agents during initial contract discussions, inclusion requirements in contracts as they are developed, reviewed or renewed and by providing a copy of the DAIP.	Ongoing

### Outcome 2:

People with disability have the same opportunities as other people to access the **buildings** and other **facilities** of the TPRC.

Strategy	Timeline
Ensure that all buildings and facilities meet the standards for access and any demonstrated additional need.	Ongoing
Ensure that all new or redevelopment works provide access to people with disability, where practicable.	Ongoing
Ensure the quantity and location of ACROD parking meets the needs of people with disability and relevant standards.	Ongoing
Include non-car travel consideration in planning and design.	Ongoing

**Outcome 3:**

People with disability receive **information** from the TPRC in a format that will enable them to access the information as readily as other people are able to access it.

Strategy	Timeline
Ensure that the community is aware that TPRC information is available in alternative formats upon request.	Ongoing
Improve staff awareness of accessible information needs and how to provide information in other formats.	Ongoing
Ensure that the TPRC's website meets contemporary good practice.	Ongoing
Employees and Contractors use best practice colour contrast techniques when creating all documents for inclusion of people who are colour blind.	Ongoing
Ensure that upgrades to the website are in a format suitable for people with disability and readable with screen-readers and other assistive technology.	Ongoing
Provide readily accessible information regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	Ongoing

**Outcome 4:**

People with disability receive the same **level and quality** of service from the staff and contractors of the TPRC as other people receive from the TPRC.

Strategy	Timeline
Ensure that all employees, agents and contractors, existing and new, are aware of disability and access issues and have the knowledge and skills to provide appropriate services.	Ongoing
Provide readily accessible information regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	Ongoing

**Outcome 5:**

People with disability have the same opportunities as other people to **make complaints** to the TPRC.

Strategy	Timeline
Ensure that grievance mechanisms are accessible for people with disability and are acted upon.	Ongoing
Incorporate good practice in handling complaints from people with disability into induction and disability awareness training for staff.	Ongoing
Monitor complaints and feedback received to identify areas for improving accessibility for people with disability.	Ongoing

**Outcome 6:**

People with disability have the same opportunities as other people to participate in any **public consultations** by the TPRC.

Strategy	Timeline
Ensure that people with disability are actively consulted about the DAIP and any other significant planning processes.	Ongoing
Ensure that people with disability are aware of and can access other established consultative processes.	Ongoing
Widely promote opportunities for consultation through: newspapers, website, communication to key agencies and ratepayers, newsletters.	Ongoing

**Outcome 7:**

People with disability have the same opportunities as other people to obtain and maintain **employment** with the TPRC.

Strategy	Timeline
Commit to using inclusive recruitment practices when advertising new positions.	Ongoing
Engage with key disability employment support providers.	As required
Provide support and training for management staff.	Ongoing
Ensure policies and procedures are regularly reviewed.	Ongoing
Ensure recruitment processes and practices meet the requirement for the employment of people with disability.	As required
Workplaces will be accessible and safe for existing and new staff.	Ongoing
Ensure workplace infrastructure is adequately provided to support new and ongoing employment for people with disability.	Ongoing



## **Appendix 1 – Implementation Plan**

The Implementation Plan details the tasks, timelines and responsibilities for each broad strategy to be implemented, within the period 2019–2024, to progress the strategies of the Disability Access and Inclusion Plan.

It is intended that the Implementation Plan will be updated bi-annually to progress the achievement of all the strategies over the duration of the five-year plan.



## **DISABILITY ACCESS and INCLUSION PLAN**

**2019 – 2024**

# **Implementation Plan**

This DAIP Implementation Plan is available in alternative formats upon request and includes in electronic format by email, in hard copy in both large and standard print and on the website at [www.tamalapark.wa.gov.au](http://www.tamalapark.wa.gov.au).

## Implementation Plan

The Tamala Park Regional Council's (TPRC) Disability Access and Inclusion Plan 2019 (DAIP) demonstrates the Council's commitment to furthering the principles and meeting the objectives of the *Disability Services Act 1993*.

The Implementation Plan details the task, timelines and responsibilities for each broad strategy to be implemented in 2019 - 2024 to progress the strategies of the DAIP. It is intended that the Implementation Plan will be updated bi-annually to progress the achievement of all the strategies over the duration of the five year plan.

We are committed to achieving the seven desired outcomes of our DAIP, which are:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the TPRC.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the TPRC.
3. People with disability receive information from the TPRC in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff and contractors of the TPRC as other people receive from the TPRC.
5. People with disability have the same opportunities as other people to make complaints to the TPRC.
6. People with disability have the same opportunities as other people to participate in any public consultations by the TPRC.
7. People with disability have the same opportunities as other people to obtain and maintain employment with the TPRC.

**Outcome 1:**

People with disability have the same opportunities as other people to access the **services** of, and any **events** organised by, the TPRC.

Strategy	Task	Timeline	Responsibility
Ensure policies and procedures relating to access and inclusion are integrated within the practices of the organisation.	Ensure that all relevant TPRC policies and management practices support equitable access to services by people with disability throughout the various functions of Council.	Ongoing	TPRC Administration
Monitor TPRC services to ensure equitable access and inclusion.	Conduct reviews of the accessibility of services. Rectify identified barriers and provide feedback to consumers.	Ongoing	TPRC Administration
Ensure that all events, whether organised, sponsored or funded, are accessible to people with disability.	Ensure all events are planned using the Accessible Events checklist. Ensure all staff and contractors are aware of the Accessible Events checklist.	Ongoing	TPRC Administration
Ensure TPRC staff and agents and contractors are aware of the relevant requirements of the <i>Disability Services Act</i> .	Ensure that policies and procedures regarding equitable access/service are available to all staff and contractors. Insert necessary statement into contract and Tender documents.	December 2019 and Ongoing	TPRC Administration
Audit events to check the adequacy of access and inclusion to build improvement measures.	Conduct reviews of events to assess adequacy of access and inclusion and modify practice as required.	Ongoing	TPRC Administration
Indicate on promotional materials if an event is accessible for wheelchairs and mobility devices, and if special assistance is available to attendees upon request.	Ensure all staff and contractors are aware of requirements to provide access information on promotional materials.	December 2019 and Ongoing	TPRC Administration

Tamala Park Regional Council DAIP 2019 – 2024 Implementation Plan

<p>Incorporate the objectives of the DAIP into strategic planning and other relevant plans and strategies where relevant.</p>	<p>Ensure that all relevant TPRC strategic documents incorporate the objectives of the DAIP.</p>	<p>Ongoing</p>	<p>TPRC Administration</p>
<p>Promote DAIP to all relevant contractors and agents who deliver a public service and include specific access and inclusion requirements in contracts as they are developed, reviewed or renewed.</p>	<p>Advise contractors of the need to provide access in accordance with the <i>Disability Discrimination Act</i> when undertaking works.</p> <p>Include Disability Services information in the contractors' tender documentation.</p>	<p>December 2019 and Ongoing</p>	<p>TPRC Administration</p>

**Outcome 2:**

People with disability have the same opportunities as other people to access the **buildings** and other **facilities** of the TPRC.

Strategy	Task	Timeline	Responsibility
Ensure that all buildings and facilities meet the standards for access and any demonstrated additional need.	Ensure all staff and contractors are aware of requirements to comply with relevant building and legal obligations relating to access and inclusion.	Ongoing	TPRC Administration
Ensure that all new or redevelopment works provide access to people with disability, where practicable.	Ensure all staff and contractors are aware of requirements to comply with relevant building and legal obligations relating to access and inclusion and that the requirements for access are met in all plans for construction/development.	Ongoing	TPRC Administration
Ensure the quantity and location of ACROD parking meets the needs of people with disability and relevant standards.	Undertake an audit of ACROD bays and implement a program to rectify any non-compliance.	December 2019 and Ongoing	TPRC Administration
Include non-car travel consideration in planning and design.	Ensure that all relevant TPRC policies support best practice for non- car travel design and that contractors are encouraged incorporate practice in design.	Ongoing	TPRC Administration

**Outcome 3:**

People with disability receive **information** from the TPRC in a format that will enable them to access the information as readily as other people are able to access it.

Strategy	Task	Timeline	Responsibility
Ensure that the community is aware that TPRC information is available in alternative formats upon request.	Ensure that public documents carry a notation that information is available in alternative formats, (upon request) and is referenced in TPRC website.	Ongoing	TPRC Administration
Improve staff awareness of accessible information needs and how to provide information in other formats.	Ensure that staff are aware of how to provide information in alternative formats on request. Conduct accessible information training and include as part of the induction package / orientation for new staff.	December 2019 and Ongoing	TPRC Administration
Ensure that the TPRC’s website meets contemporary good practice.	Review and upgrade TPRC website to meet necessary standards.	December 2019 and Ongoing	TPRC Administration
Employees and contractors use best practice colour contrast techniques when creating all documents for inclusion of people who are colour blind.	Review current Style Guide for documentation and promotional material and ensure it informs good practice in Accessible Information. Promote the revised Style Guide to all staff and contractors.	December 2019 and Ongoing	TPRC Administration
Ensure that upgrades to the website are in a format suitable for people with disability and readable with screen-readers and other assistive technology.	Review the website and ensure it complies with Accessibility Guidelines.	Ongoing	TPRC Administration
Provide readily accessible information regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	Include reference in TPRC website regarding accessible information on services, facilities and customer feedback. Review the website and ensure it reflects best practice on format and clear/concise language.	Ongoing	TPRC Administration

**Outcome 4:**

People with disability receive the same **level and quality** of service from the staff and contractors of the TPRC as other people receive from the TPRC.

Strategy	Task	Timeline	Responsibility
Ensure that all employees, agents and contractors, existing and new, are aware of disability and access issues and have the knowledge and skills to provide appropriate services.	<p>Make State Government Access Guidelines for Information, Services and Facilities guidelines available on the TPRC website.</p> <p>Conduct accessible information training and include as part of the induction package / orientation for staff and contractors.</p>	Ongoing	TPRC Administration
Provide readily accessible information regarding services, facilities and customer feedback in an appropriate format and using clear and concise language.	Review the website and ensure it provides readily accessible information regarding services, facilities and customer feedback in clear and concise language.	December 2019 and Ongoing	TPRC Administration



**Outcome 5:**

People with disability have the same opportunities as other people to **make complaints** to the TPRC.

Strategy	Task	Timeline	Responsibility
Ensure that grievance mechanisms are accessible for people with disability and are acted upon.	Ensure that all relevant TPRC policies and management practices support equitable grievance mechanisms.  Promote accessible complaints mechanisms, such as web-based forms.	Ongoing	TPRC Administration
Incorporate good practice in handling complaints from people with disability into induction and disability awareness training for staff.	Review the current Complaints Policy and develop a complaints mechanism to ensure that accessible processes to meet a variety of needs are implemented, supported by staff training.  Ensure all staff and contractors are aware of practice for handling complaints from people with disability.	Ongoing	TPRC Administration
Monitor complaints and feedback received to identify areas for improving accessibility for people with disability.	Review the current Complaints Policy and develop a complaints mechanism to ensure that accessible processes to meet a variety of needs are implemented, supported by staff training.	Ongoing	TPRC Administration

**Outcome 6:**

People with disability have the same opportunities as other people to participate in any **public consultations** by the TPRC.

Strategy	Task	Timeline	Responsibility
Ensure that people with disability are actively consulted about the DAIP and any other significant planning processes.	Consult people with disability in a range of different consultation mediums, e.g. focus group, interviews, surveys.  Develop a register of people to provide comment on access and inclusion issues.	Ongoing	TPRC Administration
Ensure that people with disability are aware of and can access other established consultative processes.	Ensure agendas, minutes and other public documents are available on request in alternative formats and are published on the TPRC website.	Ongoing	TPRC Administration
Widely promote opportunities for consultation through: newspapers, website, communication to key agencies and ratepayers, newsletters.	Follow the Accessible Events and Accessible Information guidelines and checklists when planning and running all consultations, including venue access, agendas, information and minutes.	Ongoing	TPRC Administration

**Outcome 7:**

People with disability have the same opportunities as other people to obtain and maintain **employment** with the TPRC.

Strategy	Task	Timeline	Responsibility
Commit to using inclusive recruitment practices when advertising new positions.	Ensure the use of a variety of methods when advertising positions, e.g.: newspapers, website, and social media and that positions advertised are made available in alternative formats upon request.  Ensure employment application forms are available in alternative formats upon request.	Ongoing	TPRC Administration
Provide support and training for management staff.	Ensure all staff are aware of their responsibilities in maintaining a workplace that actively supports the inclusion of people with a disability.	Ongoing	TPRC Administration
Ensure policies and procedures are regularly reviewed.	Ensure all TPRC employment policies/processes maximise opportunities for inclusive employment.	Ongoing	TPRC Administration
Ensure workplace infrastructure is adequately provided to support new and ongoing employment for people with disability.	Review building access, pathways, car parking areas and signage to ensure disability standards are met.	Ongoing	TPRC Administration

# Appendix 8.9

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## **Management Committee - Delegations (February 2020)**

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### **1. Background**

The *Local Government Act 1995* provides that powers and duties generally vest with the 'local government' as a corporate entity.

Delegations of authority to exercise the statutory powers of Council may be made to Committees (as detailed in sections 5.16 and 5.17 of the Act).

### **2. Management Committee Establishment**

The Council has approved the establishment of a Management Committee in accordance with section 5.8 of the Act.

### **3. Objectives of Management Committee**

The objectives of the Committee are:

- To assist Council with the implementation of the Catalina Project.
- To monitor the Catalina Project for compliance with approved Budget and Program.
- To assist in achieving Council's objectives for the Catalina Project.

### **4. Membership**

The Committee will consist of a minimum of five members.

The local government shall provide secretarial and administrative support to the Committee.

### **5. Meetings**

The Committee shall generally meet on a bi-monthly, alternative to Council meeting dates.

Additional meetings shall be convened at the discretion of the presiding person.

### **6. Powers of the Management Committee**

The Committee is a formally appointed Committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference in order to facilitate informed decision-making by Council.

The Council has delegated to the Committee, pursuant to sections 5.16 and 5.17 of the Act, the delegation of some powers and duties, as detailed in 7 below.

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## **Management Committee - Delegations (February 2020)**

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### **7. Terms of References**

The Council has adopted the following as the Terms of References of the Committee:

1. Recommending to Council the Project Annual Plan, Project Budget and Project Milestones.
2. Monitoring the approved Project Budget (including any proposed variations to the approved Project Budget).
3. Monitoring the Project's strategy, plans or concepts.
4. Monitoring the marketing and sales program for the Project.
5. Monitoring the approved Project Program (including any proposed variations to the approved Project Program).
6. Monitoring the implementation of TPRC objectives:
  - 6.1 Generally monitoring the performance of the Development Manager.
  - 6.2 Generally progressing the Project.
7. Providing regular confidential updates on progress to the Council.
8. Providing guidance and assistance to the Council in the implementation of the Catalina Project.
9. Reviewing the progress of the Catalina Project and as appropriate providing recommendations on implementation of works.
10. Monitoring and reviewing the Development Manager KPIs and reporting to Council.
11. Recommending to Council the Mid-Year Review of the Project Annual Plan, Project Budget and Project Milestones.

### **8. Reporting**

Reports, recommendations and any decisions made under Delegated Authority by the Committee shall be presented to the next ordinary meeting of the Council.

## Management Committee - Delegations (February 2020)

### 9. Delegations to Management Committee

Pursuant to Sections 5.16 and 5.17 of the of the *Local Government Act 1995*, the Council has delegated authority to the Management Committee the functions set out below:

NUMBER	DELEGATION	CONDITION(S)
<b>MANAGEMENT COMMITTEE</b>		
1	The variation of key performance indicators which will be used to measure the performance of the Development Manager	Subject to the variations being minor and consistent with TPRC Objectives and Strategies.
2	Approval of variations to the approved Project Budget.	Providing the variations are consistent with TPRC objectives, there is budget provision and do not impact on Budget Cashflow by more than 10%.
3	Approval to and modification of civil stages and costs, subject to Clause 4(a), Regional Purpose, Establishment Agreement Tamala Park Regional Council 2006.	Subject to being consistent with TPRC objectives and with the approved Annual Plan. There being budget provision and not impacting on Budget Cashflow by more than 10%.
4	Approval of sales schedules (including pricing) prior to the release of a stage of the Project, subject to Clause 4 (a), Regional Purpose, Establishment Agreement Tamala Park Regional Council 2006.	Subject to being consistent with TPRC objectives and the approved Annual Plan. Does not impact on Budget Cashflow by more than 10%.

## Management Committee - Delegations (February 2020)

<b>5</b>	The appointment of project consultants and contractors and to enter into a contract with a value less than \$3,000,000, subject to Regulation 11(1) of the <i>Local Government (Functions and General) Regulations 1996</i> and Section 3.57(1) of the <i>Local Government Act 1995</i> .	Subject to budget provision and consistent with Annual Plan.
<b>6</b>	Approval to the location of Stages of subdivision including the number of lots, lot sizes and configuration, mix and locations, subject to Clause 4(a), Regional Purpose, Establishment Agreement Tamala Park Regional Council 2006.	Subject to being consistent with TPRC objectives and with the approved Annual Plan.
<b>7</b>	Approval to the lodgement of Subdivision Applications with the Western Australian Planning Commission, subject to Clause 4(a), Regional Purpose, Establishment Agreement Tamala Park Regional Council 2006.	Providing the variations are consistent with TPRC objectives and consistent with Annual Plan.
<b>8</b>	Approval of the Annual Marketing Strategy and Program, subject to Clause 4(a), Regional Purpose, Establishment Agreement Tamala Park Regional Council 2006.	Subject to being consistent with TPRC objectives and policies.
<b>9</b>	Approval to change the sales process, from the sales procedures approved by the Council, subject to the requirements of Section 3.58 of the <i>Local Government Act 1995</i> .	Subject to being consistent with TPRC objectives and do not impact on Budget Cashflow by more than 10%.



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## **Management Committee - Delegations (February 2020)**

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This Management Committee Terms of Reference and delegations is authorised by the Chief Executive Officer on 20 February 2020.

Signature:



# Appendix 8.10

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# **STRATEGIC COMMUNITY PLAN**

## **2019 to 2029**

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## Message from the Chair

The Tamala Park Strategic Community Plan 2019 - 2029 reviews and builds on our previous Strategic Community Plan 2013 - 2023.

The updated Plan recognises that changes in the Western Australian economic landscape over the last four years, including the slowing down of economic growth and softening of the property market, represent key considerations for the Tamala Park Regional Council.

Many thanks to the Council, community, key stakeholders and senior staff from across the seven (7) local governments who play a pivotal role in input and ideas to ensure our plans are successful.

In implementing this Plan, and maintaining its relevance through regular reviews, the objectives and strategies to achieve this will be effectively delivered by working in partnership with Local Government, community, State and Federal Government and the private sector.



A handwritten signature in black ink that reads "K. Caddy".

Cr Karen Caddy  
**CHAIR**

## Introduction

Our Strategic Community Plan sets out our vision, aspirations and objectives and is our principal strategy and planning document for the Tamala Park community over the next ten (10) years. This means that it governs all of the work that we undertake, either through direct project delivery, partnership arrangements or advocacy on behalf of our community. The clear direction set by the Council ensures asset and project provision is focused to meet the requirements of our community, now and into the future.

The Strategic Community Plan is a legislative requirement to ensure that we appropriately plan for the future of our communities. When setting the direction for the community we are conscious of the financial, asset and workforce constraints that we work within. This is to ensure that what we plan for can be achieved.

As the landholding of Tamala Park Regional Council is situated within the City of Wanneroo, our Strategic Community Plan is complementary to the City of Wanneroo's overarching Strategic Community Plan.

In order to sustainably develop and meet the needs of our stakeholders we have developed an integrated approach to the planning and delivery of our project.

Integrated business planning aims to ensure that we remain sustainable. This is facilitated by understanding the external environment and what our stakeholders aspire to; setting direction within our resource capability allowing Council to make informed decisions for the delivery of our project plan.

The Integrated Planning Model (as shown below) is the approach to setting strategic direction and translating that into key elements of the Tamala Park Project. These key elements will guide how we deliver our project to the community and will be reported through our Corporate Business Plan.

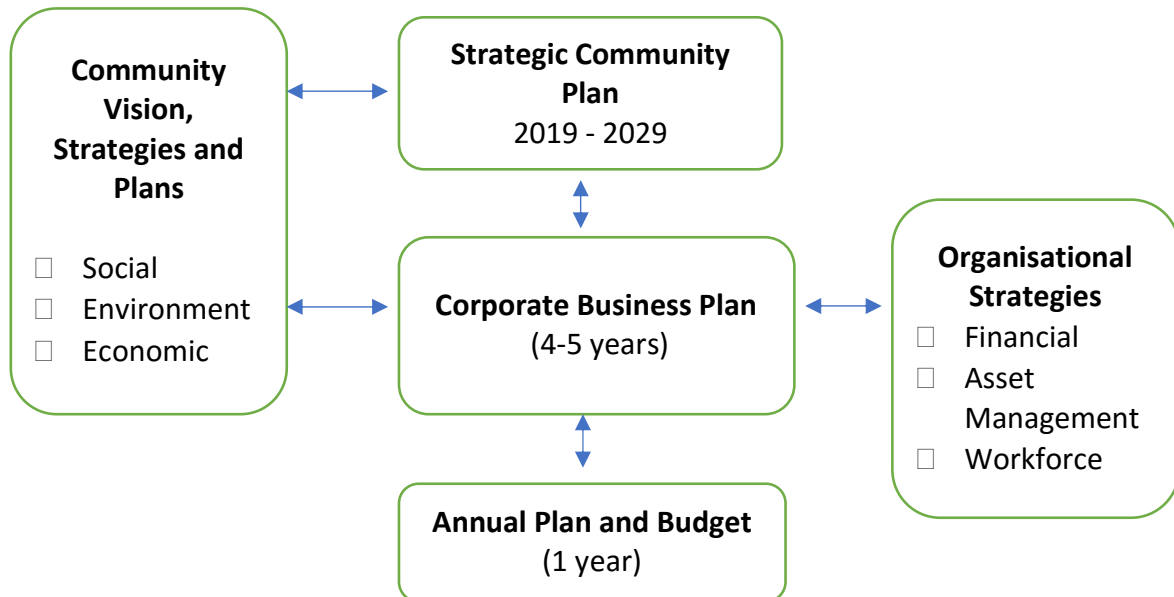
It is required that our Strategic Community Plan be reviewed every two years with a more comprehensive formal review, including community consultation, every four years. This iteration of the Plan has resulted from the four yearly formal review conducted in 2019.

*Note: For the purposes of this document "Community" is defined as the council owners on behalf of the community.*

## Our Planning Framework

### Tamala Park Regional Council

#### Integrated Planning and Reporting Model



## Who We Are

Tamala Park Regional Council (TPRC) is the corporate entity representing the interests of seven local governments in the urban development of 180 hectares of land in Perth's northern suburbs of Clarkson and Mindarie.

The Tamala Park Regional Council is the 10<sup>th</sup> Regional and 154<sup>th</sup> Local Government Council to be established in Western Australia. The Council was established by proclamation in the Government Gazette on 3 February 2006.

The Council has seven (7) local government participants. The participants are joint owners of Lot 9504, which is an area of 432 hectares situated in the local authority district of the City of Wanneroo. Part of the land is used by another Regional Council – the Mindarie Regional Council, as a refuse landfill and recycling centre.

The Tamala Park Regional Council has been established for the specific purpose of creating an urban development in the Tamala Park landholding. When the land is fully developed the TPRC will have completed its Charter and will cease to exist.

The ownership of the land by the participant local authorities is as follows:

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

The TPRC was established to undertake the rezoning, subdivision, development, marketing and sale of the Tamala Park Land.

The objectives of the TPRC are to:

- a) develop and improve the value of the Land;
- b) maximise, within prudent risk parameters, the financial return to the Participants;
- c) balance economic, social and environmental issues; and
- d) produce a quality development demonstrating the best urban design and development practice.

The Tamala Park Project, marketed as Catalina Estate, is an urban development in the suburbs of Clarkson and Mindarie within Perth's north coast corridor (approximately 34 kilometres north of Perth CBD).

It is surrounded by the established residential areas of Burns Beach, Kinross, Clarkson and Mindarie. It also adjoins the Ocean Keys retail and commercial centre and is only 2km from Mindarie Marina. As such it is surrounded by established private and public infrastructure,



services and amenities. It is well positioned to facilitate optimum community development, through the proximity of existing services, infrastructure, commercial development, and emerging employment and recreational opportunities.

The Satterley Property Group act as project managers and exclusive selling agents on the TPRC's behalf.

When complete Catalina Estate will comprise around 2,500 lots and be home to approximately 6,000 people. It is anticipated to be developed at a rate of 100 -120 lots per annum, depending on market conditions.

The Tamala Park Project will provide a range of housing types and densities to meet the emerging needs of the Perth Metropolitan Region with respect to lifestyle, accessibility and changing demography. It is intended to create a community having a sense of place, which takes advantage of prevailing natural features, a well-planned built environment and relationship with existing and future retail, business, community services and other employment opportunities in the immediate locality and wider region.

The first phase of construction and development commenced in 2011, with the first lots in Stage 1 released for sale to the market in March 2012. To date over 960 lots have been completed, 940 lots sold and 880 new homes constructed at Catalina Estate.

A range of lot types and sizes have been produced from 220m<sup>2</sup> cottage lots to 450m<sup>2</sup> traditional lots accommodating a diverse mix of housing, including 4 x 2 family homes to terraced cottage style housing. The Project provides the option for group and attached dwellings, including apartments.

The Tamala Park Local Structure Plan (LSP) was formally approved by the City of Wanneroo and the Western Australian Planning Commission (WAPC) in 2011 and is intended to provide the strategic direction for the Catalina development

The LSP will guide the development of Catalina Estate over the next 10-15 years. The land subject of the LSP is shown in the diagram below.



Key aspects of the LSP include:

- Providing for the orderly distribution of residential density and a range of housing types that address changing demographics and the needs of future populations within the north-west sector of the Perth Metropolitan Region.
- Implementation of our Sustainability Initiatives Plan, providing for sustainable environmental outcomes with respect to water use, energy efficiency, conservation and transport, while taking advantage of natural features and views.
- Providing active commercial centres and community hubs that meet the daily and weekly needs of residents and provide employment opportunities that are co-located with local recreation and community facilities.
- Providing an appropriate urban design response in recognition of adjoining public transport infrastructure.
- A high level of linkage both within and beyond the boundaries of the Tamala Park landholding to commercial centres, coastal reserves and transport nodes via cycle and pedestrian access, public transport and private vehicle.
- Addressing the forecast demand for a variety of community services and social infrastructure through infrastructure planning and liaison with the City of Wanneroo.
- Ensuring the financial sustainability of the TPRC via our Long-Term Financial Plan.

## Current Context

The review of our SCP was done in the context of a number of critical changes that have occurred over the last four years in the State's economic, social and environmental landscape. The most critical of these for the TPRC are:

- In recent years, there has been a significant slow-down in the Western Australian economy. Real GSP rose 1.9% in 2017-18, following a fall of 1.8% in 2016-17, but was below annual growth of 3.8% over the past ten years. The WA Government's 2019-20 State Budget forecasts real GSP growth of 2.0% in 2018-19 and 3.5% in 2019-20.
- During the height of the mining boom, the state's population growth rate peaked at 3.6% p.a. (in 2012), well above that of the rest of Australia. Since then Western Australia's population growth rate has slowed significantly. In the last few years there has been a very slight average annual increase in population growth each year, from 0.6% in 2016 to 0.9% in 2019. Nationally, the average annual percentage population change to March 2019 is 1.6%.
- The population of Greater Perth is projected to increase from 2.1 million in 2017 to 2.96 million in 2037. Forecast population growth is typically on the fringe of the City. The City of Wanneroo's population is expected to grow by an additional 193,700 people (120% growth) living in the City by 2036, housed in an additional 70,400 dwellings.
- There will be significant residential development within the north western sector of the City of Wanneroo in the area from Jindee to Yanchep/Two Rocks, including Tamala Park.
- Residential property prices in Perth have dropped approximately 22% since peaking in mid-2014 with prices dropping 8.7% from October 2018 to October 2019.
- Despite this, the Housing Industry Association WA has recently stated that the building industry remains optimistic. WA consumers are starting to take advantage of low bank interest rates, increased competition, faster build times and State Government stimulus for first home buyers such as the \$10,000 first homebuyers grant, stamp duty exemptions and the Keystart program.
- The provision of local community services is managed through complex funding and regulatory circumstances. These are achieved across a diversity of community service providers, including State and Federal Governments, as well as the not-for-profit and private sectors. In the future, it is anticipated that local government will be expected to play an even greater role in coordinating community service provision at the local level.
- Environmental issues remain a significant challenge for local governments. Responding to and mitigating climate change, protecting biodiversity, monitoring water quality and managing resource use, waste and recycling, continue to be important.
- There is increasing pressure on local governments to manage the growing and changing expectations of the community with respect to environmental considerations.
- There remains ongoing pressure to increase local government effectiveness and accountability including a move towards performance benchmarking and integrated planning and reporting. Cost-shifting from State and Federal Government, and an increasingly constrained funding environment will maintain pressure on the TPRC to demonstrate and realise efficiencies.

## Our Focus

The following continue to be priorities given the context in which the TPRC works.

### Diversity of Housing

A diversity of lot types and housing typologies will continue to be provided that that appeal to target markets and cater for different lifestyle choices and that can deliver affordable housing opportunities. Lot types and housing typologies will be based market research and professional advice.

The development will demonstrate innovation and quality design, sustainable built form and best practice in urban design.

Provision will be made for group and attached dwellings, including apartments, with a strong focus in the Grove Precinct.

### Environment & Sustainability

The environment and sustainability continue to be priorities. The Tamala Park Project has undergone a rigorous environmental assessment through both the State and Federal environmental processes and achieved approvals under the *Environmental Protection Act (WA)* and under the *Environment Protection Biodiversity Conservation Act (EPBC)* to implement the Tamala Park Project.

We currently implement a number of sustainability initiatives including:

- Native fauna is captured prior to earthworks and relocated to approved conservation reserves and National Parks;
- Significant specimens of Grass Trees and Zamia Palms are removed prior to earthworks and stored for replanting;
- The land on the east side of Marmion Avenue, referred to as the Biodiversity Conservation Area (BCA) is being rehabilitated as feeding habitat for the Carnaby's Black-Cockatoo;
- Seed collection is undertaken from significant flora areas within the Project area. These seeds are being stored and used for on-site re-vegetation;
- Provision of foraging species in streetscape, road reserves and local open space reserves suitable for Carnaby's Black-Cockatoo. 50% of plantings of trees and shrubs in public areas are to be primary feeding plants for Carnaby's Cockatoos;
- Acquisition and transfer to DPAW of a 500ha site for Carnaby's Cockatoo foraging and breeding habitat;
- Builders Waste Recycling Program – which involves the collection, sorting and reuse of builders' waste material. The program has a waste recovery rate of 98% (by weight) and to date over 4,300 tonnes of construction material has been recycled and reused.

In addition, the TPRC offers lot purchasers the following incentives aimed at sustainability outcomes:

- Waterwise Landscape Packages for homeowners;
- Provision of \$2,000 of cash rebate to homeowners to encourage installation of a Solar Panel system;
- Provision of Fibre Optic cable throughout the Estate;
- Waste Recycling (Housing Construction);

- Provision of \$1,000 cash rebate to homeowners to encourage installation of high rated WELS home fixtures and appliances;
- Preparation of Design Guidelines to assist with the design and construction of sustainable housing, encouraging passive solar design, passive ventilation, use of high star rated electrical and water using appliances, incorporation of shade devices.

In 2018 the Catalina Estate was awarded six leaf certification under the Urban Development Institute of Australia (UDIA) EnviroDevelopment Program. The EnviroDevelopment Program recognises excellence in sustainability of urban development projects. The six-leaf certification is the highest available under the UDIA EnviroDevelopment Program and is strong recognition of the Catalina Project's sustainability initiatives and programs.

### **Community Development and Engagement**

The TPRC is committed to meaningful Community Engagement to ensure the needs and community aspirations are understood and planned for. Our Community engagement programs have included initiatives such as:

- Meet and greet neighbours;
- Community days;
- Local park activation events;
- Natural environment appreciation;
- Health and fitness programs;
- Quarterly Catalina community newsletters;
- Resident surveys.

### **Infrastructure Provision**

A well-planned built environment with the appropriate levels of infrastructure and services in line with expectations of a modern and contemporary urban community.

The TPRC charter is limited in relation to the provision infrastructure and services, however, it will liaise and coordinate with the appropriate agencies and service providers, such as the City of Wanneroo that a timely and high levels are provided to the community.

The TPRC will ensure subdivision infrastructure such as roads, public open space and essential services provided to the community are to a high standard and provided in a timely manner.

### **Economic Development Initiatives**

We also currently implement a number of economic development initiatives including:

- Implementation of the Employment Strategy and potential job creation;
- Provision of Fibre Optic cable throughout the Estate will facilitate 'work from home' opportunities;
- The design and development of the Grove Precinct which will provide significant economic opportunities for mixed use, retail and office uses.

## Our Vision

Our vision, aspirations and objectives represent a clear direction for our Strategic Community Plan.

**“To create a sustainable urban community offering diverse housing choice, social connectivity and employment opportunities”.**

### Key Vision Principles:

The key desired outcomes underpinning our Vision are as follows.

In 10 years time, Tamala Park will have:

- A range of housing typologies and densities that meet the emerging needs of the Perth Metropolitan Region with respect to lifestyle, accessibility and changing demography;
- Demonstrates best practice urban development;
- A community with a distinct identity and sense of place, which takes advantage of prevailing natural features;
- A well-planned built environment with the appropriate levels of infrastructure and services;
- Relationship and connections with existing and future retail, business, community services and other employment opportunities in the immediate locality and wider region.

## Our Themes

The SCP has been developed within a sustainability framework to ensure the elements of the environment, social and economic contexts are considered in future planning within transparent good governance.

Our five Key Themes are:

1. Built Environment
2. Natural Environment
3. Social
4. Economic
5. Governance & Corporate Accountability



## 1. Built Environment

“Our community will enjoy quality design and infrastructure for pedestrians and cyclists, public transport and private vehicles. It will be easy to access commercial centres, coastal reserves and transport nodes, both within and adjacent to Tamala Park.”

Objective	
To provide diverse housing options that are attractive to a wide demographic and represent best practice urban design and development.	
Strategies	
1.1	Conduct thorough market research on the three Precincts to inform decisions around brand and marketing, lot sizes and housing typologies.
1.2	Provide the range of lot sizes and housing types that appeal to target markets and cater for different lifestyle choices and affordable housing opportunities.
1.3	Plan for integrated transport options, including pedestrian and cycling, connecting communities with key destinations.
1.4	Develop a built form strategy that demonstrates innovation and quality design, sustainable built form and best practice.
1.5	Explore opportunities to collaborate and partner with government and the private sector to deliver housing diversity.
Measures	
1a	Provision of a variety of lot sizes, housing product and affordability across a range of market sectors.
1b	Development is consistent with Catalina Local Structure Plan framework.
1c	Development of a brand and marketing strategy that is informed by market research.

## 2. Natural Environment

“Providing for sustainable environmental outcomes with respect to such matters as water use, energy efficiency, conservation and transport, while taking advantage of natural features and views”.

Objective	
To demonstrate high quality stewardship in environmental management and innovation in sustainability.	
Strategies	
2.1	Retain and promote the EnviroDevelopment accreditation.
2.2	Conserve and minimise impact on the local biodiversity and landform.
2.3	Foster and encourage environmental responsibility and participation within the community.
2.4	Promote environmental and sustainability principles and practices through design guidelines and incentives.
2.5	Support implementation of a Sustainability Initiatives Plan that demonstrates industry best practice.
2.6	Maintain tree canopy in the public realm and encourage retention of tree canopy on private land.
Measures	
2a	Re-accreditation of EnviroDevelopment (6 Elements).
2b	Annual EPBC compliance. No notifications of breaches or non-conformance.
2c	Protection of significant landforms and vegetation consistent with EMP and SEWPAC approval.



### 3. Social

“Addressing the forecast demand for a variety of community services and social infrastructure”.

<b>Objective</b>	
To support the development of a connected, inclusive, safe and healthy community.	
<b>Strategies</b>	
3.1	Deliver well designed, attractive community facilities and public spaces that encourage social connectivity, civic participation, health and well-being.
3.2	Ensure connectivity and accessibility in the planning and development of infrastructure, to support equity and access for all community members.
3.3	Plan for integrated transport options to connect communities with key destinations.
3.4	Deliver community events and promote activation of public open spaces.
<b>Measures</b>	
3a	Growth in local community groups and residents' association.
3b	Participation in community events.
3c	Timely and coordinated delivery of open space, pedestrian/cycle paths and access to public transport to cater for residents' needs.

#### 4. Economic

“Providing active commercial centres and community hubs that meet the daily and weekly needs of residents and provide employment opportunities that are co-located with local recreation and community facilities”.

<b>Objective</b>	
To maximise return for member Councils whilst delivering environmental, social and economic objectives.	
<b>Strategies</b>	
4.1	Prudently manage financial resources in accordance with approved Annual Budgets and Long-Term Financial Plan.
4.2	Develop and release land to the market in a way that maximises the total project value for member Councils.
4.3	Align infrastructure investment and lot release strategy to position the Project to take best advantage of market cycles.
4.4	Encourage local employment, promote business assistance and facilitate support networks.
4.5	Provide planning frameworks consistent with Local Structure Plan that will support economic development and foster local job opportunities.
4.6	Develop activity centre land that supports economic development, good design and activation.
4.7	Develop a marketing and communications strategy to ensure the highest levels of awareness of the Catalina brand, diversity of offering and quality of lifestyle.
<b>Measures</b>	
4a	Financial returns are consistent with approved Long-Term Financial Plan.
4b	Maintain 10% market share of annual lot sales in the northern corridor.
4c	Net profit per lot achieves budget expectations.

## 5. Governance & Corporate Accountability

“Creating a commitment to the future of the region”.

Objective	
To provide strong leadership, good governance and responsive decision making.	
Strategies	
5.1	Implement systems, processes and governance practices consistent with the TPRC Establishment Agreement and consistent with requirements of the <i>Local Government Act</i> .
5.2	Ensure ethical, accountable and transparent procurement processes are in place that maintain probity and fairness.
5.3	Ensure transparent, inclusive and informed decision-making, that is responsive to market conditions.
5.4	Develop and implement a Risk Management Framework that acknowledges, recognises and ensures management of risks.
5.5	Develop a culture where health and safety are fundamental aspects of day-to-day business practice and is underpinned by safety obligations within the <i>Occupational Safety and Health Act 1984 (WA)</i> .
Measures	
5a	Decisions are in accordance with the TPRC Establishment Agreement and consistent with requirements of the <i>Local Government Act</i> .
5b	Project decisions aligned with Strategic Vision.
5c	Decisions are in accordance with approved TPRC Budgets and Long-Term Financial Plan.

# Appendix 9.1

**Tamala Park Regional Council  
Budget Review Worksheet  
2019-2020**

	Year To Date		Budget		Variance	
	Actual	Budget	Annual Budget	Projected Estimates	Projected Estimates	Projected Estimates
	Jul - Dec 19	Jul - Dec 19	2019-20	To 30/06/2020	To Budget \$	To Budget %
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
I03 - GENERAL PURPOSE FUNDING						
I032 - Other GPF						
I032030 - Interest on Investment	415,535	579,691	966,153	750,000	(216,153)	-22.37%
Total I032 - Other GPF	415,535	579,691	966,153	750,000	(216,153)	-22.37%
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>415,535</b>	<b>579,691</b>	<b>966,153</b>	<b>750,000</b>	<b>(216,153)</b>	<b>-22.37%</b>
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>						
I145 - Administration						
I145012 - Income Other	0	2,000	2,050.00	0	(2,050)	-100.00%
<b>Total I145 - Administration</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,050.00</b>	<b>0</b>	<b>(2,050)</b>	<b>-100.00%</b>
<b>Total I14 - OTHER PROPERTY &amp; SERVICES</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,050.00</b>	<b>0</b>	<b>(2,050)</b>	<b>-100.00%</b>
<b>Total Operating Income</b>	<b>415,535</b>	<b>581,691</b>	<b>968,203</b>	<b>750,000</b>	<b>(218,203)</b>	<b>-22.54%</b>
<b>Expense</b>						
<b>E04 - GOVERNANCE.</b>						
E041 - Membership						
E041005 - Chairman Allowance	(9,932)	(10,696)	(21,391)	(21,391)	0	0.00%
E041010 - Deputy Chair Allowance	(2,483)	(2,674)	(5,348)	(5,348)	0	0.00%
E041018 - Attendance Fee - Councillors	(65,344)	(70,368)	(140,736)	(140,736)	0	0.00%
E041019 - Alternate Member Meeting Fee	0	(1,025)	(2,050)	0	2,050	100.00%
E041020 - Conference Exp. - Councillors	(3,459)	(5,382)	(10,763)	(10,763)	0	0.00%
E041030 - Other Costs	0	(5,382)	(10,762)	(10,762)	0	0.00%
Total E041 - Membership	(81,218)	(95,527)	(191,050)	(189,000)	2,050	1.07%
<b>Total E04 - GOVERNANCE.</b>	<b>(81,218)</b>	<b>(95,527)</b>	<b>(191,050)</b>	<b>(189,000)</b>	<b>2,050</b>	<b>1.07%</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES</b>						
<b>E14 - ADMINISTRATION</b>						
E145 - Administration						
E145005 - Salaries - Basic Costs	(259,860)	(315,972)	(631,969)	(631,969)	0	0.00%
E145007 - Salaries Occ. Superannuation	(25,609)	(30,018)	(60,037)	(60,037)	0	0.00%
E145011 - Advertising Staff Vacancies	0	(2,829)	(5,657)	(5,657)	0	0.00%
E145013 - Fringe Benefits Tax	(1,643)	(5,000)	(10,000)	(10,000)	0	0.00%
E145015 - Insurance W/comp.	(7,920)	(8,250)	(8,250)	(7,920)	330	4.00%
E145017 - Medical Exam. Costs	0	(154)	(308)	(308)	0	0.00%
E145019 - Staff Training & Dev.	0	(2,500)	(5,000)	(5,000)	0	0.00%
E145020 - Conference Exp. - CEO	(3,773)	(5,000)	(10,000)	(10,000)	0	0.00%
E145024 - Travel Expenses CEO	(27)	(2,500)	(5,000)	(5,000)	0	0.00%
E145025 - Other Accom & Property Costs	(18,144)	(22,038)	(44,075)	(44,075)	0	0.00%
E145027 - Advertising General	(835)	(2,500)	(5,000)	(5,000)	0	0.00%
E145031 - Graphics Consumables	0	(1,000)	(2,000)	(2,000)	0	0.00%
E145033 - Photocopying	(324)	(1,024)	(2,050)	(2,050)	0	0.00%
E145037 - Postage, Courier & Freight	(237)	(600)	(1,200)	(1,200)	0	0.00%
E145039 - Printing	0	(1,000)	(2,000)	(2,000)	0	0.00%
E145043 - Stationery	(255)	(1,000)	(2,000)	(2,000)	0	0.00%
E145045 - Other Admin Expenses	(1,893)	(2,500)	(5,000)	(5,000)	0	0.00%
E145047 - Office Telephones & Faxes	0	(1,000)	(2,000)	(2,000)	0	0.00%
E145049 - Mobile Phones, Pages, Radios	(295)	(1,000)	(2,000)	(2,000)	0	0.00%
E145053 - Bank Charges	(25)	(1,134)	(2,263)	(2,263)	0	0.00%
E145055 - Credit Charges	(45)	(103)	(205)	(205)	0	0.00%
E145057 - Audit Fees	670	(5,358)	(10,711)	(10,711)	0	0.00%
E145059 - Membership Fees	(1,556)	(4,039)	(8,077)	(8,077)	0	0.00%
E145061 - Legal Expenses (General)	(6,106)	(10,000)	(20,000)	(20,000)	0	0.00%
E145069 - Valuation Fees	0	(10,000)	(20,000)	(20,000)	0	0.00%
E145075 - Promotions	0	(4,002)	(8,000)	(8,000)	0	0.00%
E145077 - Business Hospitality Expenses	(245)	(5,002)	(10,000)	(10,000)	0	0.00%
E145454 - Record Management Consultancy	0	(5,002)	(10,000)	(10,000)	0	0.00%
E145079 - Consultancy - Other	0	(10,000)	(20,000)	(20,000)	0	0.00%
E145083 - Research	0	(10,000)	(20,000)	(20,000)	0	0.00%
E145087 - Computer Software Mtce	(726)	(2,500)	(5,000)	(5,000)	0	0.00%
E145088 - Accounting Management	(27,550)	(25,624)	(51,250)	(51,250)	0	0.00%
E145089 - Computer Software Purchase	(2,186)	(10,250)	(20,500)	(20,500)	0	0.00%
E145091 - Computer Sundries	(498)	(2,500)	(5,000)	(5,000)	0	0.00%
E145092 - Data Communication Links	(545)	(2,500)	(5,000)	(5,000)	0	0.00%
E145093 - Internet Provider Costs	(7,388)	(3,844)	(7,688)	(7,688)	0	0.00%
E145094 - Plant & Equip. Purchase Non-Cap	(4,914)	(1,002)	(2,000)	(2,000)	0	0.00%
E145095 - Plant & Equip. Purchase Capital	0	(2,500)	(5,000)	(5,000)	0	0.00%
E145097 - Hire of Equipment	0	(750)	(1,500)	(1,500)	0	0.00%
E145100 - Safety Clothes and Equipment	0	(502)	(1,000)	(1,000)	0	0.00%
E145101 - Consumable Stores	(339)	(515)	(1,025)	(1,025)	0	0.00%
E145102 - Motor Vehicle - CEO	(2,410)	(3,076)	(6,150)	(6,150)	0	0.00%
E145103 - Newspapers & Periodicals	0	(102)	(205)	(205)	0	0.00%
E145105 - Publications & Brochures	0	(250)	(500)	(500)	0	0.00%
E145107 - Subscriptions	0	(255)	(513)	(513)	0	0.00%
E145109 - Parking Expenses	(155)	(103)	(205)	(205)	0	0.00%
E145113 - Emergency Services	0	(4,998)	(10,000)	(10,000)	0	0.00%
E145117 - Electricity	0	(3,305)	(6,611)	(6,611)	0	0.00%
E145121 - Insurance - Public Liability	(2,250)	(2,894)	(2,894)	(2,250)	644	22.25%
E145123 - Insurance - Property (ISR)	(12,304)	(12,948)	(12,948)	(12,304)	644	4.97%
E145126 - Insurance - Personal Accident	(1,275)	(1,403)	(1,403)	(1,275)	128	9.12%
E145127 - Insurance - Other	(2,544)	(3,844)	(3,844)	(2,544)	1,300	33.82%
E145221 - Depreciation Mobile Vehicles	(6,284)	0	0	(12,528)	(12,528)	-100.00%
E145222 - Depreciation Furniture_office E	(768)	(12,790)	(25,578)	(1,536)	24,042	93.99%
E145225 - Depreciation L/Hold Improvement	(5,754)	0	0	(11,514)	(11,514)	-100.00%
<b>Total E145 - Administration</b>	<b>(405,994)</b>	<b>(568,980)</b>	<b>(1,108,616)</b>	<b>(1,105,570)</b>	<b>3,046</b>	<b>0.27%</b>
<b>E14 - OTHER PROPERTY &amp; SERVICES</b>	<b>(405,994)</b>	<b>(568,980)</b>	<b>(1,108,616)</b>	<b>(1,105,570)</b>	<b>3,046</b>	<b>0.27%</b>
<b>Total Operating Expenses</b>	<b>(487,211)</b>	<b>(664,507)</b>	<b>(1,299,666)</b>	<b>(1,294,570)</b>	<b>5,096.00</b>	<b>0.39%</b>

<b>E34 · PROPERTY DEVELOPMENT- SERVICES</b>						
E145451 · GST management	(2,520)	(7,500)	(15,000)	(15,000)	0	0.00%
E145452 · Recruitment Human Resources	0	(2,500)	(5,000)	(5,000)	0	0.00%
E145041 · Signage/Decals	0	(2,500)	(5,000)	(5,000)	0	0.00%
E145042 · Branding/Marketing	0	(5,000)	(10,000)	(10,000)	0	0.00%
E145204 · Fences/Walls	0	(1,500)	(3,000)	(3,000)	0	0.00%
E145206 · Mce Services Land	0	(2,500)	(5,000)	(5,000)	0	0.00%
E145216 · Direct Selling Expenses	(375,486)	(1,146,134)	(1,795,018)	(2,185,283)	(390,265)	-21.74%
E145218 · Sales and Marketing	(47,579)	(175,002)	(350,000)	(350,000)	0	0.00%
E145029 · Advertising Public/Statutory	(6,370)	(8,500)	(17,000)	(17,000)	0	0.00%
E145061 · Legal Expenses (General)	(14,250)	(14,999)	(30,000)	(30,000)	0	0.00%
E145086 · Probity Auditor	(1,984)	(5,000)	(10,000)	(10,000)	0	0.00%
<b>Total E34 · PROPERTY DEVELOPMENT- SERVICES</b>	<b>(448,190)</b>	<b>(1,371,135)</b>	<b>(2,245,018)</b>	<b>(2,635,283)</b>	<b>(390,265)</b>	<b>-17.38%</b>
<b>E347 · Land Development Costs</b>						
E145207 · Land & Special Sites Development	(777)	(5,216,296)	(5,221,297)	(5,199,441)	21,856	0.42%
E145208 · Consultants	(78,391)	(286,674)	(575,247)	(625,780)	(50,533)	-8.78%
E145209 · Landscape	(397,785)	(1,880,669)	(2,906,368)	(2,656,588)	249,780	8.59%
E145210 · Infrastructure	(9,513)	66,724	(1,409,141)	(1,212,518)	196,623	13.95%
E145211 · Lot Production	(657,840)	(1,561,411)	(1,930,449)	(2,035,106)	(104,657)	-5.42%
E145212 · Administration (Land Development)	(265,535)	(725,462)	(1,127,427)	(1,144,511)	(17,084)	-1.52%
E145213 · Community Development	(24,087)	(96,252)	(192,500)	(192,500)	0	0.00%
E000000 · Contingency	0	(493,753)	(685,621)	(668,259)	17,362	2.53%
E000000 · Finance	0	0	(50,000)	(301,537)	(251,537)	-503.07%
<b>Total E347 · Land Development Costs</b>	<b>(1,433,928)</b>	<b>(10,193,793)</b>	<b>(14,098,050)</b>	<b>(14,036,240)</b>	<b>61,810.00</b>	<b>0.44%</b>
<b>Total Expense</b>	<b>(2,369,329)</b>	<b>(12,229,435)</b>	<b>(17,642,734)</b>	<b>(17,966,093)</b>	<b>(323,359)</b>	<b>-1.83%</b>
<b>Net Income</b>	<b>(1,953,794)</b>	<b>(11,647,744)</b>	<b>(16,674,531)</b>	<b>(17,216,093)</b>	<b>(541,562)</b>	<b>-3.25%</b>
<b>Other Items</b>						
Contribution Refund	(25,426)	0	(154,491)	(154,491)	0	0.00%
Capital Expenditure	0	0	(15,000)	(15,000)	0	0.00%
Book Value of Assets Written Back	0	0	0	0	0	0.00%
Profit Distributions	0	0	(3,000,000)	(3,000,000)	0	0.00%
Proceed Sale of Lots	4,017,025	5,167,392	9,073,874	8,388,739	(685,135)	-7.55%
Proceed Sale of Lots - Special Sites	0	0	0	450,000	450,000	100.00%
Members Equity - GST Withheld	(286,860)	0	0	0	0	0.00%
Depreciation Written Back	12,786	12,790	25,578	25,578	0	0.00%
Opening Surplus	43,994,530	21,997,265	43,994,530	43,994,530	0	0.00%
<b>Closing Net Surplus/ Deficit</b>	<b>45,758,262</b>	<b>15,529,703</b>	<b>33,249,960</b>	<b>32,473,263</b>	<b>(776,697)</b>	<b>-2.34%</b>

-776,697

0.00



**TAMALA PARK REGIONAL COUNCIL  
BUDGET REVIEW  
2019-20**

	2019-20 ADOPTED BUDGET	2019-20 REVISED BUDGET	2019-20 YTD ACTUAL Jul - Dec 2019	VARIANCE		VARIANCE %
				FAVOURABLE	UNFAVOURABLE	
<b>REVENUE</b>	\$	\$	\$	\$	\$	%
General Purpose Funding	966,153	750,000	415,535		(216,153)	22.37%
Other Property and Services	2,050	0	0		(2,050)	100.00%
	968,203	750,000	415,535			
<b>LESS EXPENDITURE</b>						
Governance	(191,050)	(189,000)	(81,218)	2,050		1.07%
Other Property & Services	(1,108,616)	(1,105,570)	(405,994)	3,046		0.27%
	(1,299,666)	(1,294,570)	(487,212)			
Increase(Decrease)	(331,463)	(544,570)	(71,677)			
<b>ADD</b>						
Proceeds Sale of Asset	0	0	0			
Depreciation Written Back	25,578	25,578	12,788			
	25,578	25,578	12,788			
Sub Total	(305,885)	(518,992)	(58,889)			
<b>LESS CAPITAL PROGRAMME</b>						
Purchase Plant and Equipment	(15,000)	(15,000)	0			
	(15,000)	(15,000)	0			
<b>LESS MEMBERS EQUITY</b>						
<b>Development of Land for Resale</b>						
Income Sale of Lots -Subdivision	9,073,874	8,388,739	4,017,025		(685,135)	-7.55%
Income Other -Subdivision	0	450,000	0	450,000		100.00%
Development Costs - Subdivision	(16,343,068)	(16,671,523)	(1,882,118)		(328,455)	-2.01%
Members Equity - GST Withheld	0	0	(286,860)			
Contribution Refund	(154,491)	(154,491)	(25,426)			
Profit Distribution	(3,000,000)	(3,000,000)	0			
	(10,423,685)	(10,987,275)	1,822,621			
Sub Total	(10,744,570)	(11,521,267)	1,763,732			
Opening Funds	43,994,530	43,994,530	43,994,530			
	43,994,530	43,994,530	43,994,530			
Net Surplus /(Deficit)	33,249,960	32,473,263	45,758,262	455,096	(1,231,793)	

**TAMALA PARK REGIONAL COUNCIL  
SURPLUS (DEFICIT)  
BY PROGRAM**

	2019-20 ADOPTED BUDGET	2019-20 REVISED BUDGET	2019-20 YTD ACTUAL Jul - Dec 2019
	\$	\$	\$
Total of Operating and Capital Revenue and Expenditure	(10,770,148)	(11,546,845)	1,750,946
<b>ADD</b>			
Depreciation Written Back	25,578	25,578	12,786
<b>ADD</b>			
Surplus Brought Forward	43,994,530	43,994,530	43,994,530
<b>LESS</b>			
Surplus Carried Forward	(33,249,960)	(32,473,263)	(45,758,262)
Rates Levied	0	0	0

**TAMALA PARK REGIONAL COUNCIL  
CLOSING FUNDS  
BY PROGRAM**

	2019-20 ADOPTED BUDGET	2019-20 REVISED BUDGET	2019-20 YTD ACTUAL Jul - Dec 2019
	\$	\$	\$
<b>CURRENT ASSETS</b>			
Cash at Bank	30,476,273	29,699,576	45,943,605
Trade and Other Receivables	3,060,258	3,060,258	169,000
<b>Total Current Assets</b>	33,536,531	32,759,834	46,112,605
<b>LESS CURRENT LIABILITIES</b>			
Payables and Provisions	(286,571)	(286,571)	(354,343)
<b>Total Current Liabilities</b>	(286,571)	(286,571)	(354,343)
<b>NET CURRENT ASSETS</b>	33,249,960	32,473,263	45,758,262
<b>SURPLUS OF CURRENT ASSETS OVER LIABILITIES</b>	\$33,249,960	\$32,473,263	\$45,758,262

**NOTE 2** 2019-2020 Adopted Budget has not been amended since adoption.

# Appendix 9.2



## Tamala Park Regional Council - Compliance Audit Return Regional Local Government 2019

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

<b>Commercial Enterprises by Local Governments</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Tony Arias
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Tony Arias
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Tony Arias
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Tony Arias
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Tony Arias



<b>Delegation of Power / Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	Yes		Tony Arias
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	Yes		Tony Arias
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	Yes		Tony Arias
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Tony Arias
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes		Tony Arias
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Tony Arias
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Tony Arias
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Tony Arias
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	N/A	No delegations to employees during audit term.	Tony Arias
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	No delegations amended or revoked during audit term.	Tony Arias
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Tony Arias
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Tony Arias
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Tony Arias

<b>Disclosure of Interest</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	N/A	Approvals granted under s5.68	Tony Arias
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Tony Arias



No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Tony Arias
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Tony Arias
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Tony Arias
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Tony Arias
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	N/A	No new designated employees appointed during audit term.	Tony Arias
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	No	One elected member lodged their annual return after 31 August 2019.	Tony Arias
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Tony Arias
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Tony Arias
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Tony Arias
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Tony Arias
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Tony Arias
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Tony Arias
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Tony Arias





No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Tony Arias
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A		Tony Arias
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A		Tony Arias
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Tony Arias

### Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	Yes		Tony Arias
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Tony Arias

### Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Tony Arias
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No delegation issued.	Tony Arias
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Tony Arias
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes		Tony Arias



No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Tony Arias
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Tony Arias
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	N/A	No action required.	Tony Arias
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A	No matters of significance raised.	Tony Arias
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	N/A	No matters of significance raised.	Tony Arias
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Tony Arias
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Tony Arias
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Tony Arias
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Tony Arias
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Tony Arias



<b>Integrated Planning and Reporting</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Adopted 20 June 2013, currently under review and to be reported to Council in August 2020.	Tony Arias
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	Yes	Review of Corporate Business Plan underway, to be reported to Council in August 2020.	Tony Arias
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Adopted 20 June 2013.	Tony Arias
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments.  Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	Yes	Currently under review and to be reported to Council in February 2020.	Tony Arias
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Adopted 20 October 2016, currently under review and to be reported to Council in February 2020.	Tony Arias
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Adopted 6 December 2018.	Tony Arias
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Adopted February 2015. Currently under review.	Tony Arias



<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No appointment during audit term.	Tony Arias
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	N/A	No appointment during audit term.	Tony Arias
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	N/A		Tony Arias
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Tony Arias
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	N/A	No appointment or dismissal during audit term.	Tony Arias



<b>Official Conduct</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	CEO is complaints officer.	Tony Arias
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Tony Arias
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Tony Arias
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Tony Arias
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Tony Arias
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Tony Arias



<b>Optional Questions</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	To be reported to Council in February 2020.	Tony Arias
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Risk Framework & Register approved August 2019. Internal financial & legislative compliance undertaken in 2019 and to be reported to Council in February 2020.	Tony Arias
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Tony Arias
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Tony Arias

<b>Tenders for Providing Goods and Services</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Tony Arias
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A	No multiple contracts entered into during audit term.	Tony Arias
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Tony Arias
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Tony Arias





Department of  
**Local Government, Sport  
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	Yes		Tony Arias
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Tony Arias
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	Yes		Tony Arias
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Tony Arias
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Tony Arias
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Tony Arias
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A	No expressions of interest sought during audit term.	Tony Arias
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Tony Arias
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Tony Arias
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Tony Arias
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	N/A	No invitation for pre-qualified suppliers invited during audit term.	Tony Arias
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	No	No invitation for pre-qualified suppliers invited during audit term.	Tony Arias



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No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Tony Arias
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Tony Arias
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Tony Arias
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Tony Arias
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Tony Arias
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Tony Arias
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Tony Arias
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Tony Arias
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		Tony Arias
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Tony Arias



Department of  
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GOVERNMENT OF  
WESTERN AUSTRALIA

No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Tony Arias

I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Chair, Tamala Park Regional Council

\_\_\_\_\_  
Signed CEO, Tamala Park Regional Council

# Appendix 9.3

**Financial Management Review**

**Tamala Park Regional Council**

**June 2019**

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## Disclaimer

The objective of this review as outlined in greater detail in Part 1.0 of this report as presented, is to assist the Chief Executive Officer of the Tamala Park Regional Council discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*.

It has been prepared by Moore Stephens (WA) Pty Ltd for this sole purpose.

It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

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## 1.0 Executive Summary

The objective of our review as outlined in our engagement letter dated 18 June 2019 is to provide a report, based on our understanding of the Council and associated risks, to assist the CEO to report to the regional council on the appropriateness and effectiveness of the Council's financial management systems and procedures as required by local government(Financial Management) Regulation 5(2)(c).

The review covered the period 1 July 2018 to 30 June 2019.

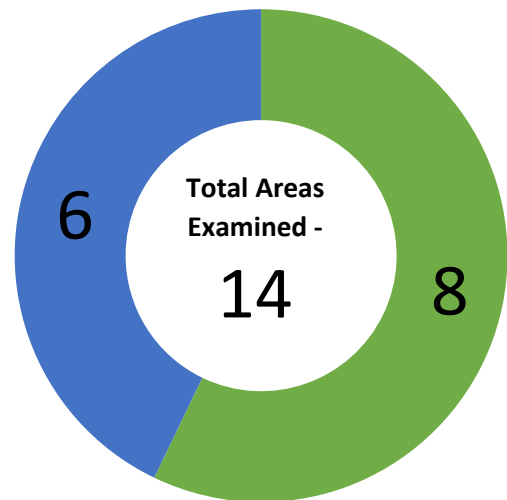
### Financial systems and processes examined

#### Areas where controls and procedures are effective and appropriate for the Council's current scope of operations

- Bank Reconciliations
- Receipts and Receivables
- Payroll
- IT Controls
- General Journals
- Minutes and Meetings
- Budget
- Storage of Documents / Record Keeping

#### Areas where matters were noted

- Purchases, Payments and Payables
- Financial Reports
- Plan for the Future
- Fixed Assets
- Registers
- Credit Card Procedures



Our review included a high-level understanding of the key financial systems that support the financial processes undertaken by the Council and the performance of review procedures designed to evaluate the appropriateness and effectiveness of the control environment of the Council's financial management system.

The procedures performed for each area in respect of the review have been included in **Appendix A**.

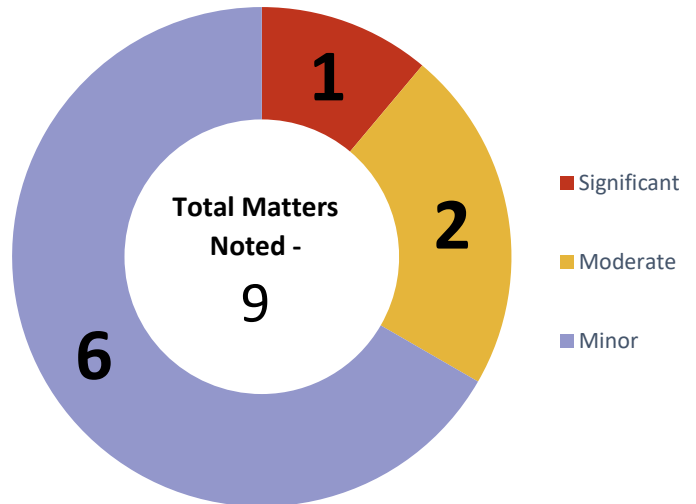
We did not necessarily examine compliance with provisions of the Act or Regulations which were not financial in nature.

The review constitutes an advisory engagement which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standard Board and, consequently no opinions or conclusions are intended to convey assurance, either expressed or implied.

## 1.0 Executive Summary (continued)

### Matters noted summarised by risk rating

*Details of the specific areas with matters noted, together with our risk ratings, recommendations and management comments can be found in part 2 commencing on page 6.*






Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.



We trust this report will assist in the ongoing review and improvement of the Council's financial management practices and procedures.

## 2.0 Matters Noted



Please Note: The rating assessment as detailed below is our assessment based on the circumstances surrounding the procedures performed. They are intended to be read in the context of our rating assessment to the organisation as a whole. They are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.

### Key for Rating Assessment:


<b>Significant</b> Issue represents a weakness which may have an adverse effect on the ability to achieve business objectives. Requires immediate management action.	
<b>Moderate</b> Issue represents a weakness which may become more serious if not addressed. Requires management action within a reasonable time period.	
<b>Minor</b> Issue represents an opportunity for improvement. Management should consider cost benefit analysis within a reasonable time period.	

Area	Rating	Matters Identified / Recommendations / Management Comments
Purchases, Payments and Payables		<p>During our testing of purchases we noted one instance where a purchase order was not raised.</p> <p><b>Recommendation:</b></p> <p>All authorised officers should be reminded of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. Payments made without orders may commit the Council to unauthorised expenditure.</p> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>The example quoted received necessary approvals but purchase order was omitted. Internal procedures have been amended to ensure purchase order requirements are adhered to.</i></p>
Purchases, Payments and Payables		<p>From our review of the Council's process of changing supplier banking details we noted that the Council's current process of changing supplier banking details is not formally documented.</p> <p><b>Recommendation:</b></p> <p>To help ensure all changes to creditor details are correct and hence all payments are bona fide and also to assist relief or now officers with verifying changes of supplier details, the required process should be documented.</p> <p><b>Management Comments:</b></p> <p><i>Current invoice approval processes require creditor banking details to be included, which are verified separately by the person authorising payment and the person processing invoices for payment.</i></p> <p><i>The internal procedure for approval is to be documented, including requirement for system audit trail report.</i></p>

## 2.0 Matters Noted (continued)



Area	Rating	Matters Identified / Recommendations / Management Comments
Financial Reports		<p>The monthly statements of financial activity for the months of July, September, November, January, March and May were not presented to the Council within 2 months after the end of the month to which the statement relates as required by Local Government (Financial Management) Regulation 34(3)(a).</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>This matter was raised in the Auditor's Report FYE 2019 and considered by Council in October 2019. The non-compliance with the requirements of Regulation 34(4) of Local Government (Financial Management) Regulations 1996 is a direct result of the Tamala Park Regional Council meeting on a bi-monthly basis, which does not allow sufficient time for the monthly statement of financial activity to be prepared and presented to Council within the 2-month period specified. This results in 6 of the 12 monthly Statements of Financial Activity not meeting the required timeframe.</i></p> <p><i>The monthly Statements of Financial Activity are prepared by the TPRC and Moore Stephens (TPRC accountants) and are available for Council's consideration within the prescribed timeframe.</i></p> <p><i>In October 2019 it was recommended that Council approve the Audit Committee meeting on a bi-monthly basis, on alternative months to Council meetings, to consider Statements of Financial Activity. Whilst this will not achieve strict compliance with the requirements under Regulation 34 (4), from an oversight and a risk management perspective it will minimize risks arising from the delay in Council's consideration of the monthly Statements of Financial Activity. This recommendation is to be considered at the next Audit Committee meeting February 2020.</i></p>
Financial Reports		<p>The annual financial report for the year ended 30 June 2018 was not submitted to the Department of Local Government, Sport and Cultural Industries within 30 days of the audit report being received as required by Local Government (Financial Management) Regulation 51(2).</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>Financial Report for FYE 2019 was submitted to DLGSCI as required by Regulations.</i></p>

## 2.0 Matters Noted (continued)

Area	Rating	Matters Identified / Recommendations / Management Comments
Plan for the Future		<p>The Council's Strategic Community Plan has not been reviewed at least every 4 years since adoption in 2013 as required by Local Government (Administration) Regulation 19C(4).</p> <p>We also noted the Council's Corporate Business Plan has not been reviewed annually since adoption in 2013 as required by Local Government (Administration) Regulation 19DA(4).</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure compliance with statutory provisions, these requirements should be correctly addressed in the future.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>The Strategic Community Plan - Summary (2019) outlining Catalina Vision, Objectives, Strategies and Measurements was approved by the Council in April 2019 to inform the review of the Strategic Community Plan 2013-2023.</i></p> <p><i>The Strategic Community Plan is being reviewed and will be presented for Council's endorsement in early 2020.</i></p>
Fixed Assets		<p>Fixed asset reconciliation is only prepared on an annual basis.</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure the fixed assets are completely and correctly posted into the general ledger, the corresponding ledger control accounts should be reconciled more regularly (quarterly or half yearly) to the fixed assets register.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>Procedures/processes to be modified as recommended for asset reconciliation on a half-yearly basis.</i></p>
Fixed Assets		<p>Depreciation of the office refurbishment was not in line with the Council's depreciation policy.</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure fixed assets are correctly depreciated, depreciation rates should be checked against the depreciation policy.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>Depreciation rates will be modified to reflect Financial Management – Significant Accounting Policies (Depreciation Rates) as recommended.</i></p>



## 2.0 Matters Noted (continued)

Area	Rating	Matters Identified / Recommendations / Management Comments
Registers		<p>From review of the Council's Financial Interest Register we noted the following in relation to individual returns (the responsibility of which rests with the individual completing them):</p> <ol style="list-style-type: none"><li>Twelve instances where annual/primary returns contained sections which were left blank;</li><li>One instance where an annual return was not lodged by 31 August as required by Section 5.76 of the Local Government Act;</li><li>One instance where a primary return was not lodged within 3 months of the start day as required by Section 5.75 of the Local Government Act; and</li></ol> <p>We also noted two instances where returns were not acknowledged as required by Section 5.77 of the Local Government Act.</p> <hr/> <p><b>Recommendation:</b></p> <p>To help ensure compliance with Departmental Circular 18-2005 and to help ensure returns submitted are not at risk of being amended, all sections should be completed. We note it is acceptable to record N/A, Nil or No Change or to rule a clear line through a N/A section whilst leaving sections blank is not recommended practice.</p> <p>Returns should also be submitted and acknowledged as required by the Local Government Act.</p> <hr/> <p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>As referenced in the Review the responsibility for completion of Returns rests with Councillors.</i></p> <p><i>Further information will be provided to Councillors in accordance with DLGSC Circular 18-2005.</i></p> <hr/>
Credit Cards		<p>Our review of the Council's controls and procedures over credit card transactions noted the following:</p> <ol style="list-style-type: none"><li>Instances where purpose/detail for credit card expenditure was not sufficiently documented as required by the Council's credit card policy;</li><li>A reconciliation between monthly credit card statements and invoices or receipts was not performed for individual credit cards as required by the Council's credit card policy;</li><li>No evidence that the CEO's credit card reconciliations or statements has been authorised by the Chairman as required by the Council's credit card policy;</li><li>Cardholder Approval and Acknowledgement forms have not been signed by current credit card holders as required by the Council's credit card policy.</li></ol> <hr/>

## 2.0 Matters Noted (continued)

Area	Rating	Matters Identified / Recommendations / Management Comments
		<p><b>Recommendation:</b></p> <p>To help ensure the usage of corporate credit cards is in line with the Council's intent for issuing credit cards, individual monthly credit card reconciliations should be prepared and endorsed by the cardholder as confirmation of the goods and/or services received and subsequently reviewed by another person to ensure purchases are in line with the Council's policy. In addition, all credit card purchases should be supported by tax invoices or receipts, which should be filed with the corresponding statement and reconciliation, with the purpose/detail of expenditure clearly documented.</p>
		<p><b>Management Comments:</b></p> <p><i>Noted.</i></p> <p><i>The approval of the CEO's credit card reconciliation was undertaken by the Audit Committee.</i></p> <p><i>The procedure/process for approval of the CEO's credit card reconciliation has been modified in accordance with the Credit Card Policy so that monthly reconciliation is submitted to the Chair of the TPRC and will also be referred to the Audit Committee.</i></p>

## Appendix A – Review Procedures

The following procedures were undertaken in our evaluation of the financial management system controls:

System	Description of Procedures Performed
Purchases, payments and payables (including purchase orders)	A sample of payment transactions was selected and tested to determine whether purchases were authorised/budgeted, and payments were supported, certified/authorised and correctly allocated. The Council's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.
Receipts and Receivables	An examination of debtor reconciliations and procedures was performed for the period under review to ensure they are up to date as well as being prepared regularly and promptly. We also checked the reconciliations were reviewed by a senior staff member independent of preparation.
Payroll	<p>Detailed testing of a sample of individual employees was selected from different pay runs and for each employee's pay the following tests were performed to help ensure:</p> <ul style="list-style-type: none"> <li>– the employee existed;</li> <li>– the correct rate of pay was used;</li> <li>– non-statutory deduction authorities are on hand;</li> <li>– time sheets were properly completed and authorised;</li> <li>– hours worked were properly authorised; and</li> <li>– allocations were reasonable and correctly posted.</li> </ul> <p>We also tested the first pay of a sample of new employees and the last pay of a sample of terminated employee. The Council's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.</p>
Bank Reconciliations	An examination of bank reconciliations and procedures was performed for the period under review to ensure they are up to date as well as being prepared regularly and promptly for all bank accounts. We also checked the bank reconciliations were reviewed by a senior staff member independent of preparation.
Minutes and Meetings	Council and Committee meeting minutes were reviewed to ensure compliance with procedures and protocols.

## Appendix A –Review Procedures (continued)

System	Description of Procedures Performed
Financial Reports	<p>A review of the City’s systems and procedures over the annual financial report and monthly financial reports was performed to determine if:</p> <ul style="list-style-type: none"><li>– Structured reporting processes are in place and being properly managed;</li><li>– Reports are properly constructed based balanced trial balances;</li><li>– Reports include all relevant and necessary details as required for proper financial/management reporting purposes;</li><li>– Monthly reports with variance analysis are presented to Council for adoption in a timely manner; and</li><li>– The annual financial report has been prepared in accordance with the Local Government Act 1995.</li></ul> <p>We also checked to ensure the annual financial report has been adopted by Council and lodged with the Department of Local Government, Sport and Cultural Industries within the statutory timeframes.</p>
Budget	<p>The Council’s budgetary system and procedures was examined to determine if:</p> <ul style="list-style-type: none"><li>– A structured process is in place and being managed properly;</li><li>– The Budget includes all relevant and necessary details and was properly adopted; and</li><li>– The Budget is subject to proper half yearly review and variances are properly dealt with.</li></ul> <p>We also checked to ensure the annual budget and the budget review documents have been lodged with the Department of Local Government, Sport and Cultural Industries within the statutory timeframe.</p>
Plan for the Future	<p>Reviewed the Strategic Community Plan and Corporate Business Plan, which together comprise the Plan for the Future, to ensure they up to date and complied with legislative requirements.</p>
Fixed assets (including depreciation, acquisition, and disposal of property)	<p>The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.</p> <p>A sample of asset additions and disposals was selected and testing performed to ensure:</p> <ul style="list-style-type: none"><li>– tax invoices existed;</li><li>– correct posting to the general ledger;</li><li>– fixed assets register was promptly updated; and</li><li>– classification of assets was correct.</li></ul> <p>In addition, a sample of assets was selected and testing performed to ensure the depreciation rates used are in line with the Council’s accounting policy.</p>

## Appendix A –Review Procedures (continued)

System	Description of Procedures Performed
Registers	<p><u>Financial Interest Register</u></p> <p>The register was examined to ensure compliance with regulatory requirements.</p> <p><u>Tender Register</u></p> <p>The Council’s tender register was examined to ensure compliance with regulatory requirements.</p> <p>We also reviewed the Council’s tender process to determine if adequate controls were in place to ensure the tendering of goods and services is being managed properly. This included walking through a sample of tenders selected for review from inception through to award of tender against the tender register, minutes and relevant supporting documentation.</p>
Storage of Documents / Record keeping and IT Controls	<p>The Council’s record keeping / storage system and IT general control environment surrounding its information systems (such as access to the computer system, regular changes to passwords and data backup) were examined to determine if adequate controls and safeguards are in place.</p>
Credit Card Procedures	<p>A review of the Council’s credit card procedures was performed to determine if adequate controls are in place.</p> <p>We selected a sample of credit card transactions from 1 July 2018 to 30 June 2019 across all credit cards to determine whether they are legitimate and usual in the context of the Council’s operations. This included:</p> <ul style="list-style-type: none"> <li>– Sighting tax invoices;</li> <li>– Ascertaining whether the transactions are for bona fide Council business, and</li> <li>– Determining whether transactions are in line with the credit card policy.</li> </ul>
General Journals	<p>The Council’s journal procedures were examined to determine if they were sufficiently reviewed / approved at each relevant staff level before and after processing.</p>

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# Appendix 9.4



# **Code of Conduct for Council Members and Staff**

**February 2020**

## **PREAMBLE**

The Code of Conduct provides Council Members and staff in Local Government with consistent guidelines for an acceptable standard of professional conduct.

The Code addresses in a concise manner the broader issue of ethnical responsibility and encourages greater transparency and accountability.

The Code is complementary to the principles adopted in the Local Government Act and Regulations which incorporates four fundamental aims to result in:

- (a) Better decision-making by local governments;
- (b) Greater community participation in the decisions and affairs of local governments;
- (c) Greater accountability of local governments; and
- (d) More efficient and effective local government.

## **LEGISLATIVE OBLIGATIONS**

This Code is not a complete statement of the obligations that Council Members and Staff must observe. Legislative obligations, such as those included in the *Local Government Act 1995* and its subsidiary legislation, must be complied with.

## **RULES OF CONDUCT**

This Code must be read with the Rules of Conduct which are made under the *Local Government (Rules of Conduct) Regulations 2007* and apply to all elected members in Western Australia.

## **RULES OF CONDUCT PRINCIPLES**

The following principles (set out in the *Local Government (Rules of Conduct) Regulations 2007*) should be used to guide Council Members and Staff in their conduct:

- (a) act with reasonable care and diligence;
- (b) act with honesty and integrity;
- (c) act lawfully;
- (d) avoid damage to the reputation of the local government;
- (e) be open and accountable to the public;
- (f) base decisions on relevant and factually correct information;
- (g) treat others with respect and fairness; and
- (h) not be impaired by mind affecting substances.

## **1. ROLES**

### **1.1 Role of Council Members**

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Council Member's public life.

The role of Council Members as set out in clause 6.7 of the Tamala Park Regional Council Establishment Agreement as follows:

*'A member of the Tamala Park Regional Council:*

- (a) Represents the interests of the ratepayers and residents of the Region [defined to mean the combined districts of the Participants];*
- (b) Facilitates communication between the community of the Region and the Tamala Park Regional Council ;*
- (c) Participates in the TPRC's decision making processes at meetings of the Tamala Park Regional Council and its committees; and*
- (d) Performs such other functions as are given to the Councillor by the Act or any other written law.'*

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Councillors and on Local Governments.

## **1.2 Role of Staff**

The role of staff is determined by the functions of the CEO as set out in S5.41 of the *Local Government Act 1995*:

*"The CEO's functions are to:*

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO."*

### 1.3 Role of Council

The Role of the Council is in accordance with S 2.7 of the *Local Government Act 1995*:

- “(1) The council —  
(a) governs the local government’s affairs; and  
(b) is responsible for the performance of the local government’s functions.  
(2) Without limiting subsection (1), the council is to —  
(a) oversee the allocation of the local government’s finances and resources; and  
(b) determine the local government’s policies.”

### 1.4 Relationships Between Council Members and Staff

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Council Members and staff have a mutual respect and co-operate with each other to achieve the Council’s corporate goals and implement the Council’s strategies. To achieve that position, Council Members need to observe their statutory obligations which include, but are not limited to, the following:

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility

## CONFLICT AND DISCLOSURE OF INTEREST

### Conflict of Interest

- (a) Council Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Council Members and staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the municipality or which may otherwise be in conflict with the Council’s functions (other than purchasing the principal place of residence).
- (d) Council Members and staff who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.
- (e) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity. An individual’s rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.

## 2. FINANCIAL INTEREST

Council Members and staff will adopt the principles of disclosure of financial interest as contained within the *Local Government Act 1995*.

### Disclosure of Interest

*Definition :*

*In this clause, and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996 - "interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.*

- (a) A person who is an employee and who has an interest in any matter to be discussed at a council or committee meeting attended by the person is required to disclose the nature of the interest -
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the meeting immediately before the matter is discussed.
- (b) A person who is an employee and who has given, or will give, advice in respect of any matter to be discussed at a council or committee meeting not attended by the person is required to disclose the nature of any interest the person has in the matter -
  - (i) in a written notice given to the CEO before the meeting; or
  - (ii) at the time the advice is given.
- (c) A requirement described under items (a) and (b) exclude an interest referred to in S 5.60 of the *Local Government Act 1995*.
- (d) A person is excused from a requirement made under items (a) or (b) to disclose the nature of an interest if -
  - (i) the person's failure to disclose occurs because the person did not know he or she had an interest in the matter; or
  - (ii) the person's failure to disclose occurs because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person discloses the nature of the interest as soon as possible after becoming aware of the discussion of a matter of that kind.
- (e) If a person who is an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of items (a) or (b), then -
  - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
  - (ii) immediately before a matter to which the disclosure relates is discussed at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present.
- (f) If -
  - (i) to comply with a requirement made under item (a), the nature of a person's interest in a matter is disclosed at a meeting; or
  - (ii) a disclosure is made as described in item (d)(ii) at a meeting; or
  - (iii) to comply with a requirement made under item (e)(ii), a notice disclosing the nature of a person's interest in a matter is brought to the attention of the persons present at a meeting,



The nature of the interest is to be recorded in the minutes of the meeting.

### **3. PERSONAL BENEFIT**

#### **3.1 Use of Confidential Information**

Council Members and staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm or detriment to any person or organisation.

#### **3.2 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

#### **3.3 Improper or Undue Influence**

Council Members and staff will not take advantage of their position to improperly influence other members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

#### **3.4 Gifts**

*Definition :*

*In this clause, and in accordance with Regulation 34B of the Local Government (Administration) Regulations 1996 -*

*“activity involving a local government discretion” means an activity -*

*(a) that cannot be undertaken without an authorisation from the local government; or*

*(b) by way of a commercial dealing with the local government;*

*“gift” has the meaning given to that term in S 5.82(4) except that it does not include -*

*(a) a gift from a relative as defined in S 5.74(1); or*

*(b) a gift that must be disclosed under Regulation 30B of the Local Government (Elections) Regulations 1997; or*

*(c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;*

*“notifiable gift”, in relation to a person who is an employee, means -*

*(a) a gift worth between \$50 and \$300; or*

*(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth between \$50 and \$300;*

*“prohibited gift”, in relation to a person who is an employee, means -*

*(a) a gift worth \$300 or more; or*

*(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth \$300 or more.*

- (a) A person who is an employee is to refrain from accepting a prohibited gift from a person who -
- (i) is undertaking or seeking to undertake an activity involving a local government discretion; or
  - (ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion.

- (b) A person who is an employee and who accepts a notifiable gift from a person who -
  - (i) is undertaking or seeking to undertake an activity involving a local government discretion; or
  - (ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion,
  - (iii) notify the CEO, in accordance with item (c) and within 10 days of accepting the gift, of the acceptance.
  
- (c) The notification of the acceptance of a notifiable gift must be in writing and include -
  - (i) the name of the person who gave the gift; and
  - (ii) the date on which the gift was accepted; and
  - (iii) a description, and the estimated value, of the gift; and
  - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
  - (v) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) –
    - (1) a description; and
    - (2) the estimated value; and
    - (3) the date of acceptance,of each other gift accepted within the 6 month period.
  
- (d) The CEO is to maintain a Register of Notifiable Gifts and record in it details of notifications given to comply with a requirement made under item (c). The Register of Notifiable Gifts is to be public and maintained on the TPRC website.
  
- (e) This clause does not apply to gifts received from a relative (as defined in S 5.74(1) of the *Local Government Act 1995*) or an electoral gift (to which other disclosure provisions apply).
  
- (f) This clause does not prevent the acceptance of a gift on behalf of the local government in the course of performing professional or ceremonial duties in circumstances where the gift is presented in whole to the CEO, entered into the Register of Notifiable Gifts and used or retained exclusively for the benefit of the local government.

#### **4. CONDUCT OF COUNCIL MEMBERS AND STAFF**

##### **4.1 Personal Behaviour**

- (a) Council Members and staff will:
  - (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
  - (ii) perform their duties impartially and in the best interests of the Tamala Park Regional Council uninfluenced by fear or favour;
  - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Tamala Park Regional Council;
  - (iv) make no allegations which are improper or derogatory (unless true and in public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment;
  - (v) always act in accordance with their obligation of fidelity to the Tamala Park Regional Council;

- (vi) act at all times when representing the Tamala Park Regional Council in a manner that will not adversely reflect on the Tamala Park Regional Council or bring the Tamala Park Regional Council into disrepute; and
  - (vii) not denigrate or cast aspersions on an employee's or Tamala Park Regional Council Member's commitment, contribution or competence.
- (b) Council Members will represent and promote the interests of the Tamala Park Regional Council, while recognising their special duty to their own constituents.

#### **4.2 Honesty and Integrity**

Council Members and staff will:

- (a) Observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) Bring to the notice of the Chairman any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- (c) Be frank and honest in their official dealing with each other.

#### **4.3 Performance of Duties**

- (a) While on duty, staff will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.
- (b) Council Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council Members will be as informed as possible about the functions of the Council, and treat all members of the community honestly and fairly.

#### **4.4 Compliance with Lawful Orders**

- (a) Council Members and staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.
- (b) Council Members and staff will give effect to the lawful policies of the Local Government, whether or not they agree with or approve of them.

#### **4.5 Administrative and Management Practices**

Council Members and staff will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

#### **4.6 Corporate Obligations**

(a) Standard of Dress

Council Members and staff are expected to comply with neat and responsible dress standard at all times. Council Members will dress in a manner appropriate to their position, in particular, when attending meetings or representing the Tamala Park Regional Council in an official capacity. Management reserves the right to adopt policies relating to corporate dress and to raise the issue of dress with individual staff.

(b) Communication and Public Relations

- (i) All aspects of communication by staff (including verbal, written or personal), involving Local Government's activities should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.
- (ii) As a representative of the community Council Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Council Members should acknowledge that:
  - as a member of the Council there is a respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
  - information of a confidential nature ought not be communicated until it is no longer treated as confidential;
  - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
  - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.
- (iii) Committee Members accept and acknowledge it is their responsibility to observe any direction the Local Government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

#### **4.7 Appointments to Committees**

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

- Clearly understand the basis of their appointment; and
- Provide regular reports on the activities of the organisation.

### **5. DEALING WITH COUNCIL PROPERTY**

#### **5.1 Use of Local Government Resources**

Council Members and staff will:

- (a) Be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) Use the Local Government resources entrusted to them effectively and economically in the course of their duties; and

- (c) Not use the Local Government's resources (including the services of Council staff) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

## **5.2 Travelling and Sustenance Expenses**

Council Members and staff will only claim or accept travelling and sustenance expenses arising out of travel related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provisions of the Local Government Act.

## **5.3 Access to Information**

- (a) Staff will ensure that Council Members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities.
- (b) Council Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

**Attachment 1**

**Code of Conduct Declaration**

I, ..... (print name)

declare that I am either an employee, elected member, consultant or contractor of or for the Tamala Park Regional Council. I acknowledge I have read the Code of Conduct, understand the content and agree to be bound by it.

Signed: .....

Position: .....

Date: .....

# Appendix 9.5





# Asset Management Plan 2019

Version 4.01

December 2019



**Asset Management for Small, Rural or Remote Communities Practice Note**

The Institute of Public Works Engineering Australia.

[www.ipwea.org.au/AM4SRRC](http://www.ipwea.org.au/AM4SRRC)

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## 1. EXECUTIVE SUMMARY

### Context

In 1981 the Towns of Cambridge, Victoria Park and Vincent, and the Cities of Perth, Joondalup, Stirling and Wanneroo acquired a 432 hectare site (Lot 9504) at Tamala Park for landfill and future urban development.

The Tamala Park Regional Council was established in February 2006 to represent the interests of the seven local government owners in the development of the 170 hectare portion of developable land of Lot 9504.

The Tamala Park Regional Council has been established for the specific purpose of creating an urban development of 170 hectares of land immediately south of Neerabup Road and the area leased to the Mindarie Regional Council. When the land is fully developed the TPRC will have completed its Charter and will cease to exist.

The ownership of the land by the participating local governments is as follows:

LOCAL GOVERNMENT	TPRC SHAREHOLDING
Town of Cambridge	One twelfth share
City of Perth	One twelfth share
Town of Victoria Park	One twelfth share
Town of Vincent	One twelfth share
City of Joondalup	Two twelfths share
City of Wanneroo	Two twelfths share
City of Stirling	Four twelfths share

This plan acts as a tool to support the ability of Council to deliver well targeted, responsive and value for money maintenance and operational services for its customers.

### The Asset Service

The Asset network comprises:

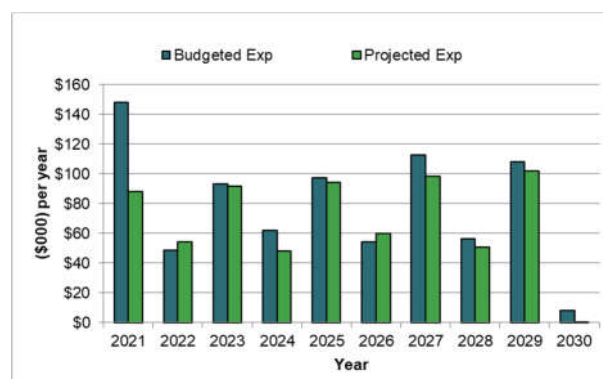
- 1 Motor Vehicle.
- 1 Item of Furniture & Equipment.
- 1 item of Leasehold Improvements.

These assets have a current replacement value of \$134,978.

### What does it Cost?

The projected cost to provide the services covered by this Asset Management Plan includes operations, maintenance, renewal and upgrade of existing assets over the 10-year planning period is \$680,000 or \$68,000 per year.

Council’s estimated available funding for this period is \$780,000 or \$78,000 per year, which is 115% of the cost to provide the service. This is a funding surplus of \$10,000 per year. Projected and budgeted expenditure are shown in the graph below.



Councils’ present funding levels are sufficient to continue to provide existing services at current levels in the medium term.

### What we will do

This core Asset Management Plan has been compiled based on the projects identified in the Annual Budget and the 2019/20 – 2029/30 Long Term Financial Plan. Based on the contents of the Long Term Financial Plan, the Council plans to provide asset services for the following:

- Operation and maintenance of Administration Office to meet service levels set by Council in annual budgets.
- Operation and maintenance of computer equipment and network infrastructure to permit the capturing, organising, sharing and using of information to enable us to meet our strategic objectives.
- Maintenance of furniture and equipment to enable staff to meet the service levels set by Council in annual budgets.
- Asset renewals include replacement of computer equipment, replacement of Administration vehicle and works vehicle.

## Managing the Risks

There are risks associated with providing the service and not being able to complete all identified activities and projects. We have identified major risks as:

- Fire
- Accident
- Fire and/or death
- Lack of maintaining inspection and maintenance systems.

We will manage these risks within available funding by:

- Maintaining adequate fire systems.
- Installation of warning signage and ensuring facilities are adequately staffed, where appropriate.
- Installation of hard wired smoke detectors.
- Establishing criteria to determine renewal and new/upgrade priorities.
- Ensure appropriate resources are allocated to maintain systems.

## The Next Steps

The actions resulting from this asset management plan are:

- Assess costs against actual.
- Prepare ranking system for renewals.
- Review maintenance practices and align with service level requirements.

## Questions you may have

### What is this plan about?

This asset management plan covers the infrastructure assets that serve the Tamala Park Regional Council needs. These assets include leasehold improvements, motor vehicles and computer equipment, that allow the Regional Council to meet the needs of its stakeholders.

### What is an Asset Management Plan?

Asset management planning is a comprehensive process to ensure delivery of services from infrastructure is provided in a financially sustainable manner.

An asset management plan details information about infrastructure assets including actions required to provide an agreed level of service in the most cost effective manner. The Plan defines the services to be provided, how the services are provided and what funds are required to provide the services.

### Is there a funding shortfall?

The Regional Councils' present funding levels are sufficient to continue to provide existing services at current levels in the medium term (10 years).

The Council will need to continue to monitor and review its future renewal requirements and ensure that funding levels are sufficient to continue to provide the services at current levels.

## 2. INTRODUCTION

### 2.1 Background

This Asset Management Plan has been developed to demonstrate responsive management of the Council’s assets (and services provided from these assets), compliance with regulatory requirements, and to communicate funding required to provide the required levels of service.

This asset management plan is to be read with Council’s Asset Management Policy, Asset Management Strategy and the following associated planning documents:

- Plan for the Future
- Long Term Financial Plan
- Annual Budget
- Risk Management Plan
- Department of Local Government, Sports and Cultural Industries Asset Management Framework and Guidelines.

The assets shown in Council’s asset register and covered by this asset management plan are shown in Table 2.1.

**Table 2.1: Assets covered by this Plan**

Asset category	Number	Replacement Value
Motor Vehicles	1	\$63,000
Furniture & Equipment	1	\$7,000
Building & Leasehold Improvements	1	\$64,978
<b>TOTAL</b>	<b>3</b>	<b>\$134,978</b>

Key stakeholders in the preparation and implementation of this Asset Management Plan can be divided into internal and external stakeholders.

**Internal stakeholders include:**

Tamala Park Regional Council	Participant (member local government) representation and administration
Chief Executive	Council representation and administration, Identification and definition of level of service requirements

**External stakeholders include:**

Local Government Insurance Services	Minimisation of risk
Town of Cambridge	Project Shareholder
City of Perth	Project Shareholder
Town of Victoria Park	Project Shareholder
Town of Vincent	Project Shareholder
City of Joondalup	Project Shareholder
City of Wanneroo	Project Shareholder
City of Stirling	Project Shareholder



## 2.2 Goals and Objectives of Asset Management

The Tamala Park Regional Council is the corporate entity representing the interest of seven local governments in the urban development of 170 hectares of land in Clarkson and Mindarie. Council has acquired assets by 'purchase' and by contract.

Council's goal in managing assets is to meet the required level of service in the most cost effective manner. The key elements of asset management are:

- Taking a life cycle approach,
- Developing cost-effective management strategies for the long term,
- Providing a defined level of service and monitoring performance,
- Understanding and meeting the demands of growth through demand management and infrastructure investment,
- Managing risks associated with asset failures,
- Sustainable use of physical resources,
- Continuous improvement in asset management practices.<sup>1</sup>

The goal of this asset management plan is to:

- Document the services/service levels to be provided and the costs of providing the service,
- Communicate the consequences for service levels and risk, where desired funding is not available, and
- Provide information to assist decision makers in trading off service levels, costs and risks to provide services in a financially sustainable manner.

## 2.3 Plan Framework

Key elements of the plan are

- Levels of service – specifies the services and levels of service to be provided by Council.
- Future demand – how this will impact on future service delivery and how this is to be met.
- Life cycle management – how the organisation will manage its existing and future assets to provide the required services
- Financial summary – what funds are required to provide the required services.
- Asset management practices
- Monitoring – how the plan will be monitored to ensure it is meeting the organisation's objectives.
- Asset management improvement plan

## 2.4 Core and Advanced Asset Management

This asset management plan is prepared as a first cut 'core' asset management plan in accordance with the International Infrastructure Management Manual<sup>2</sup> and the Asset Management Framework and Guidelines<sup>3</sup>. It is prepared to meet minimum legislative and organisational requirements for sustainable service delivery and long term financial planning and reporting. Core asset management is a 'top down' approach where analysis is applied at the 'system' or 'network' level.

---

<sup>1</sup> IPWEA, 2006, *IIMM* Sec 1.1.3, p 1.3.

<sup>2</sup> IPWEA, 2006.

<sup>3</sup> Department of Local Government (WA) 2011.

### 3. LEVELS OF SERVICE

#### 3.1 Customer Research and Expectations

Council has not carried out any formal research on stakeholder expectations, however, there is ongoing formal and informal input from representatives of the seven member local governments on levels of service. There have also been reviews of levels of service by the community at community events and forums. This ongoing review process will continue for future updates of the asset management plan.

#### 3.2 Legislative Requirements

Council has to meet many legislative requirements including Australian and State legislation and State regulations. Relevant legislation is shown in Table 3.2.

**Table 3.2: Legislative Requirements**

Legislation	Requirement
Local Government Act	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
Aboriginal Heritage Act 1972	Preservation of the community places and objects used by traditional owners.
Aboriginal Heritage Regulations 1974	Preservation of the community places and objects used by traditional owners.
WA Building Act 2011	Construction and building standards for all buildings in Australia.
Dangerous Goods Safety Act 2004	Relates to the safe storage, handling and transport of certain dangerous goods
Disability Services Act 1993	An Act for the establishment of the Disability Services Commission and the Ministerial Advisory Council on Disability, for the progress of principles applicable to people with disabilities, for the funding and provision of services to such people that meet certain objectives, for the resolution of complaints by such people and for related purposes.
Disability Services Regulations 2004	Current amendments to Disability Services Act (1993)
Dividing Fences Act 1961	Local government exemption from 50/50 contribution for dividing fences abutting public open space.
Environment Protection and Biodiversity Conservation Act 1999	Provides for the development of a Commonwealth Heritage List, which comprises natural, Indigenous and historic heritage places which are either entirely within a Commonwealth area, or outside the Australian jurisdiction and owned or leased by the Commonwealth or a Commonwealth Authority; and which the Minister is satisfied have one or more Commonwealth Heritage values.
Health Act 1911	Sets down the legislative requirements in relation to health standards for public buildings, including ablution facilities, and the handling and disposal of hazardous materials including asbestos.
Health (Public Buildings) Regulations 1992	The regulations are intended to address operational matters or those where the BCA is considered inadequate for the protection of public health or safety in and about a public building.
Heritage Act of WA 1990	Requires all local governments to compile and regularly review an inventory of local places, which are significant or may become significant heritage properties.
Land Administration Act 1997	An Act to consolidate and reform the law about Crown land and the compulsory acquisition of land generally, to repeal the Land Act 1933 and

Legislation	Requirement
	to provide for related matters.
Occupational Health and Safety Act 1984 and associated regulations	Administered in part by local governments to promote and improve standards for occupational health, safety and welfare and to coordinate administration of the laws relating to occupational safety and health for incidental and other purposes.
WA Planning and Development Act 2005	Sets specific controls over planning at a metropolitan and local level, as well as establishing more general controls over the subdivision of land.

### 3.3 Current Levels of Service

Council has defined service levels in two terms.

**Community Levels of Service** relate to the service outcomes that the community wants in terms of safety, quality, quantity, reliability, responsiveness, cost effectiveness and legislative compliance.

Community levels of service measures used in the asset management plan are:

Quality	How good is the service?
Function	Does it meet users' needs?
Safety	Is the service safe?

**Technical Levels of Service** - Supporting the community service levels are operational or technical measures of performance. These technical measures relate to the allocation of resources to service activities that the council undertakes to best achieve the desired community outcomes.

Technical service measures are linked to annual budgets covering:

- Operations – the regular activities to provide services such as opening hours, etc.
- Maintenance – the activities necessary to retain an asset as near as practicable to its original condition (e.g. building and structure repairs),
- Renewal – the activities that return the service capability of an asset up to that which it had originally (e.g. building component replacement),
- Upgrade – the activities to provide a higher level of service or a new service that did not exist previously.

Council's current service levels are detailed in Table 3.3.

**Table 3.3A: Motor Vehicle Current Service Levels**

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
<b>COMMUNITY LEVELS OF SERVICE</b>				
Quality	<ul style="list-style-type: none"> <li>▪ Plant is fit for purpose and maintained to assist end service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No. of complaints from users per annum.</li> <li>▪ No of breakdowns and incidents</li> </ul>	No incidents or complaints, with delivery on time to budget and to required standard	No incidents or complaints.
Function	<ul style="list-style-type: none"> <li>▪ Capacity to support the required maintenance operations as needed.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Fir for purpose assessments.</li> <li>▪ Adopt best trade practices.</li> </ul>	Plant maintained and operational.	Good performance

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
Safety	<ul style="list-style-type: none"> <li>Plant assets are safe and of a suitable standard to ensure trouble free use.</li> </ul>	<ul style="list-style-type: none"> <li>Regular audits and timely action taken on results.</li> </ul>	No incidents or complaints, with assets performing to required standard.	Performance at a high standard.
<b>TECHNICAL LEVELS OF SERVICE</b>				
Maintenance	<ul style="list-style-type: none"> <li>Asset fully maintained throughout the life of the asset.</li> </ul>	<ul style="list-style-type: none"> <li>Meet scheduled maintenance in accordance with manufacturer’s recommendations.</li> </ul>	100% compliant to manufacturer’s specifications and timely attention to any necessary non-scheduled repairs.	Scheduled maintenance completed in accordance with specifications. Non-scheduled repairs carried out immediately identified.
Replacement	<ul style="list-style-type: none"> <li>In accordance with fit for purpose needs and value for money considerations.</li> </ul>	<ul style="list-style-type: none"> <li>Programmed replacement within budget and time scale</li> </ul>	<ul style="list-style-type: none"> <li>Meet optimum replacement point decision making through correct data.</li> </ul>	Assessment on optimum replacement including whole of life records.
Procurement	<ul style="list-style-type: none"> <li>Fit for purpose approach within budgetary and programmed replacement.</li> </ul>	<ul style="list-style-type: none"> <li>In accordance with Council policy. Value for money with probity and accountability.</li> </ul>	<ul style="list-style-type: none"> <li>Fit for purpose with reduced emissions.</li> </ul>	Currently meets Council requirements.
Disposal	<ul style="list-style-type: none"> <li>Appropriately disposed of by tender, trade-ins in accordance with Council Policy and legislative requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Value for money and disposed in accordance with programmed disposal schedule.</li> </ul>	<ul style="list-style-type: none"> <li>Value for money consideration given to trade-ins, auctions and private sale where appropriate.</li> </ul>	Currently meets requirements.

*Table 3.3B: Computer Equipment Service levels*

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
<b>COMMUNITY LEVELS OF SERVICE</b>				
Quality	<ul style="list-style-type: none"> <li>Equipment is fit for purpose and maintained.</li> </ul>	<ul style="list-style-type: none"> <li>No. of complaints from staff per annum.</li> <li>No of breakdowns and incidents.</li> </ul>	No incidents or complaints. Delivery on time, to budget and to required standard.	No incidents or complaints.
Function	<ul style="list-style-type: none"> <li>Capacity to support the required operations as needed.</li> </ul>	<ul style="list-style-type: none"> <li>Fit for purpose assessments.</li> </ul>	Computer equipment maintained and operational	Good performance
Safety	<ul style="list-style-type: none"> <li>Provide safe, suitable computer equipment free of hazards.</li> </ul>	<ul style="list-style-type: none"> <li>No of incident reports logged.</li> </ul>	No incidents or complaints.	No incidents or complaints.

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
<b>TECHNICAL LEVELS OF SERVICE</b>				
Application Availability	<ul style="list-style-type: none"> <li>Ensure computer equipment is operating and applications are running smoothly.</li> </ul>	<ul style="list-style-type: none"> <li>Amount of up time.</li> <li>Length of time application unavailable.</li> </ul>	95% up time.	95% up time.
Problem Resolution	<ul style="list-style-type: none"> <li>Resolution of technical problems to maintain efficiency.</li> </ul>	<ul style="list-style-type: none"> <li>Time taken to resolve problem depending on priority.</li> </ul>	90% of problems resolved within priority set time frame: 1 – 24 to 48 hrs 2 – 5 business days 3 – 10 business days 4 – 20 business days	90% of problems resolved within identified time frames.
Application Upgrades	<ul style="list-style-type: none"> <li>Upgrades performed to maintain operating efficiency with minimal disruption to service.</li> </ul>	<ul style="list-style-type: none"> <li>No of upgrades performed outside business hours.</li> <li>No of service requests logged relating to upgrades.</li> </ul>	<ul style="list-style-type: none"> <li>100% upgrades performed outside business hours.</li> <li>Less than 5 service requests logged relating to upgrade</li> </ul>	<ul style="list-style-type: none"> <li>100% upgrades performed outside business hours.</li> <li>Less than 5 service requests logged relating to upgrade</li> </ul>

*Table 3.3C: Other Office Furniture & Equipment Service Levels*

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
<b>COMMUNITY LEVELS OF SERVICE</b>				
Quality	<ul style="list-style-type: none"> <li>Furniture and equipment is fit for purpose and maintained.</li> </ul>	<ul style="list-style-type: none"> <li>No. of complaints from staff per annum.</li> <li>No of breakdowns and incidents.</li> </ul>	<ul style="list-style-type: none"> <li>No incidents or complaints.</li> <li>Delivery on time, to budget and to required standard.</li> </ul>	<ul style="list-style-type: none"> <li>No incidents or complaints.</li> </ul>
Function	<ul style="list-style-type: none"> <li>Ensure that furniture and equipment meets user operational requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Fir for purpose assessments.</li> </ul>	<ul style="list-style-type: none"> <li>Office furniture and equipment maintained and operational.</li> </ul>	<ul style="list-style-type: none"> <li>Good performance</li> </ul>
<b>TECHNICAL LEVELS OF SERVICE</b>				
Maintenance	<ul style="list-style-type: none"> <li>Asset fully maintained throughout the life of the asset.</li> </ul>	<ul style="list-style-type: none"> <li>Meet scheduled maintenance in accordance with manufacturers recommendations, where required.</li> </ul>	<ul style="list-style-type: none"> <li>100% compliant to manufacturer’s specifications and timely attention to any necessary non-scheduled repairs.</li> </ul>	<ul style="list-style-type: none"> <li>Scheduled maintenance completed in accordance with specifications.</li> <li>Non-scheduled repairs carried out immediately once identified.</li> </ul>
Replacement	<ul style="list-style-type: none"> <li>In accordance with fit for purpose needs and value for money considerations.</li> </ul>	<ul style="list-style-type: none"> <li>Programmed replacement within budget and time scale.</li> </ul>	<ul style="list-style-type: none"> <li>Meet optimum replacement point decision making through correct data.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment on optimum replacement including whole of life records.</li> </ul>

Key Performance Measure	Level of Service Objective	Performance Measure Process	Desired Level of Service	Current Level of Service
Procurement	<ul style="list-style-type: none"> <li>Fit for purpose approach within budgetary and programmed replacement.</li> </ul>	<ul style="list-style-type: none"> <li>In accordance with Council policy. Value for money with probity and accountability.</li> </ul>	<ul style="list-style-type: none"> <li>Fit for purpose with reduced emissions.</li> </ul>	Currently meets Council requirements.
Disposal	<ul style="list-style-type: none"> <li>Appropriately disposed of by tender, trade-ins in accordance with Council Policy and legislative requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Value for money and disposed in accordance with programmed disposal schedule.</li> </ul>	<ul style="list-style-type: none"> <li>Value for money consideration given to trade-ins, auctions and private sale where appropriate.</li> </ul>	Currently meets requirements.

### 3.4 Desired Levels of Service

At present, indications of desired levels of service are obtained from various sources including stakeholder and customer feedback to Councillors and staff, service requests and correspondence. The levels of service will be done as part of Councils ongoing consultation process and incorporated into future revisions of this asset management plan.

## 4. FUTURE DEMAND

### 4.1 Demand Forecast

Factors affecting demand include population change, changes in demographics, seasonal factors, vehicle ownership, consumer preferences and expectations, economic factors, environmental awareness, etc.

Demand in this Plan is assumed to be mainly linked to staffing levels. The Tamala Park Regional Council has forecast an increase in staffing levels of 1 FTE. Once the Council has developed the land, its charter will have been fulfilled and it will cease to exist.

There are no State Service Delivery Plans that may affect Councils future service delivery for this Asset Class.

Demand factor trends and impacts on service delivery are summarised in Table 4.1.

**Table 4.1: Demand Factors, Projections and Impact on Services**

Demand factor	Present position	Projection	Impact on services
Fulfilment of Charter	<ul style="list-style-type: none"> <li>▪ Catalina Estate capacity of 2,500 lots, currently 943 lots sold and 925 settled.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 2030 – All 2,500 lots sold.</li> </ul>	<ul style="list-style-type: none"> <li>▪ TPRC wound up.</li> </ul>

### 4.2 Changes in Technology

It is considered that technology changes will have little effect on the delivery of services covered by this plan. Those changes related to climate change, energy consumption, water use and reuse are subject to ongoing consideration. Significant impacts resulting from technology changes will be qualified in future revisions of this Asset Management Plan.

### 4.3 Demand Management Plan

Due to the specific purpose and objectives of the Tamala Park Regional Council (TPRC), there will be no increased demand for new services, as once the land is fully developed the TPRC will have completed its charter and will cease to exist.



## 5. LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how Council plans to manage and operate the assets at the agreed levels of service (defined in Section 3) while optimising life cycle costs.

### 5.1 Background Data

#### 5.1.1 Asset condition

Condition is measured using a 1 – 5 rating system<sup>4</sup> as detailed in Table 5.1.1

**Table 5.1.1: Condition Rating Description**

Condition Rating	Description
1	Good: Asset is new or has been extensively re-modelled and modernised. 85%-100% remaining of Estimated Economic Working Life.
2	Fair-Plus: Asset has been well maintained and has possibly been refurbished. 70%-84% remaining of Estimated Economic Working Life.
3	Fair: Asset has been regularly maintained throughout. 20%-69% remaining of Estimated Economic Working Life.
4	Fair-Minus: Asset in need of overall maintenance/replacement – no obvious defects. 0%-19% remaining of Estimated Economic Working life.
5	Poor: Asset in disrepair with possible structural problems – No remaining life.

#### 5.1.2 Physical parameters

The current fixed assets covered by this asset management plan are shown in Table 5.1.2

**Table 5.1.2**

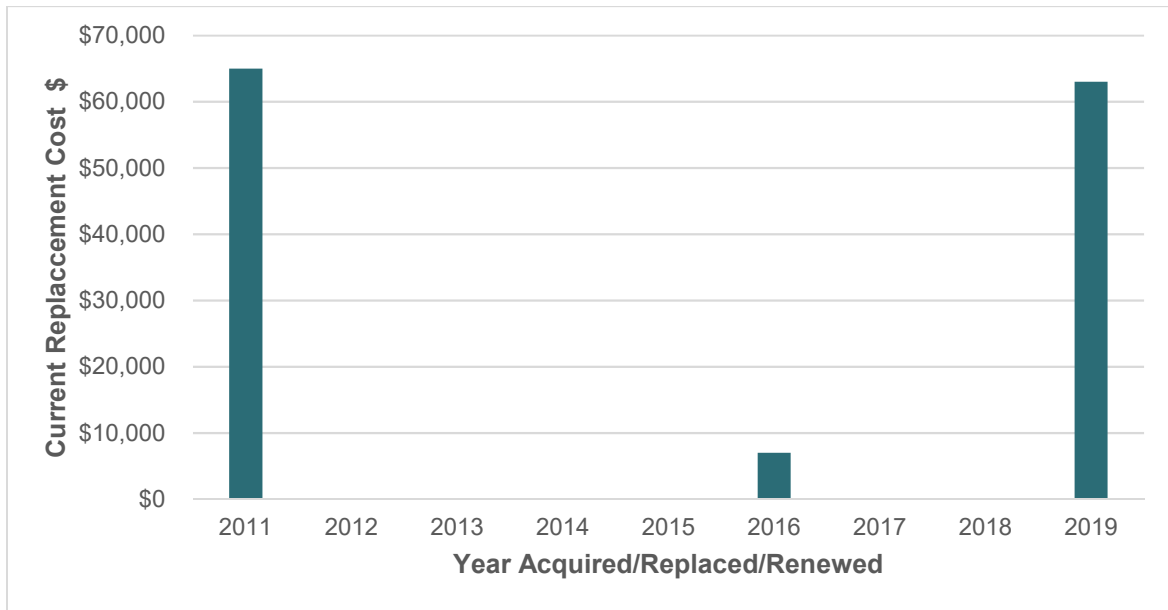
Asset Group	Number
Motor Vehicles	1
Furniture & Equipment	1
Buildings & Structures (office fit-out and refurbishment)	1
<b>TOTAL</b>	<b>3</b>

A brief description of the different assets in each asset group that make up the asset portfolio are provided in Appendix C.

<sup>4</sup> IIMM 2006, Appendix B, p B:1-3 ('cyclic' modified to 'planned', 'average' changed to 'fair')

The age profile of current fixed assets included in this Asset Management Plan is shown in Figure 2.

**Figure 2: Asset Age Profile**



**Note:** The asset age profile has been determined from the information contained within the TPRC Asset Register as the date of acquisition or renewal/replacement.

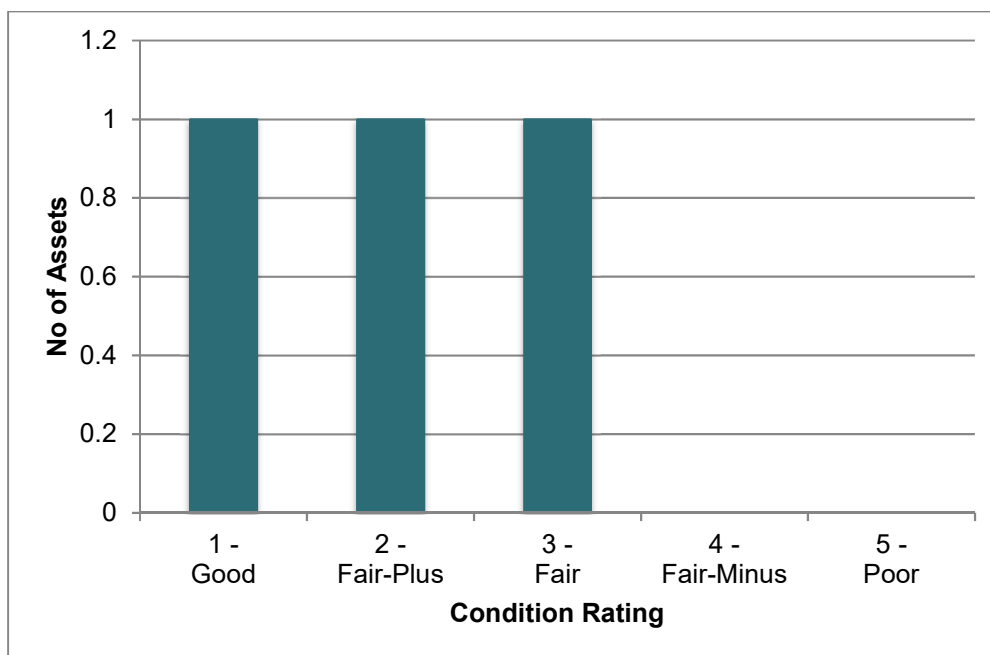
5.1.3 Asset capacity and performance

Council’s services are generally provided to meet design standards where these are available.

There are no known performance deficiencies with assets.

The condition profile of assets included within this AM Plan is shown in Figure 3.

**Figure 3: Asset Condition Profile**



#### 5.1.4 Asset valuations

The value of assets recorded in the asset register as at \$134,978 covered by this asset management plan is shown below. Assets were last revalued at 30 June 2019.

Current Replacement Cost	\$134,978
Depreciable Amount	\$123,283
Depreciated Replacement Cost	\$123,283
Annual Depreciation Expense	\$22,453

## 5.2 Risk Management Plan

An assessment of risks associated with service delivery from assets has identified critical risks that will result in loss or reduction in service from assets or a ‘financial shock’ to the organisation. The risk assessment process identifies credible risks, the likelihood of the risk event occurring, the consequences should the event occur, develops a risk rating, evaluates the risk and develops a risk treatment plan for non-acceptable risks.

Critical risks, being those assessed as ‘Very High’ - requiring immediate corrective action and ‘High’ – requiring prioritised corrective action identified in the Infrastructure Risk Management Plan are summarised in Table 5.2.

**Table 5.2: Critical Risks and Treatment Plans**

Service or Asset at Risk	What can Happen	Risk Rating (VH, H)	Risk Treatment Plan	Associated Costs
Nil				

## 5.3 Routine Maintenance Plan

Routine maintenance is the regular on-going work that is necessary to keep assets operating, including instances where portions of the asset fail and need immediate repair to make the asset operational again.

5.3.1 Maintenance plan

Maintenance includes reactive, planned and specific maintenance work activities.

Reactive maintenance is unplanned repair work carried out in response to service requests and management/supervisory directions.

Planned maintenance is repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown experience, prioritising, scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Cyclical maintenance is replacement of higher value components/sub-components of assets that is undertaken on a regular cycle, such as repainting, building roof replacement, etc. This work generally falls below the capital/maintenance threshold but may require a specific budget allocation.

Current maintenance expenditure levels are considered to be sufficient to meet required service levels. Future revision of this asset management plan will include linking required maintenance expenditures with required service levels. Assessment and prioritisation of reactive maintenance is undertaken by operational staff using experience and judgement.

5.3.2 Standards and specifications

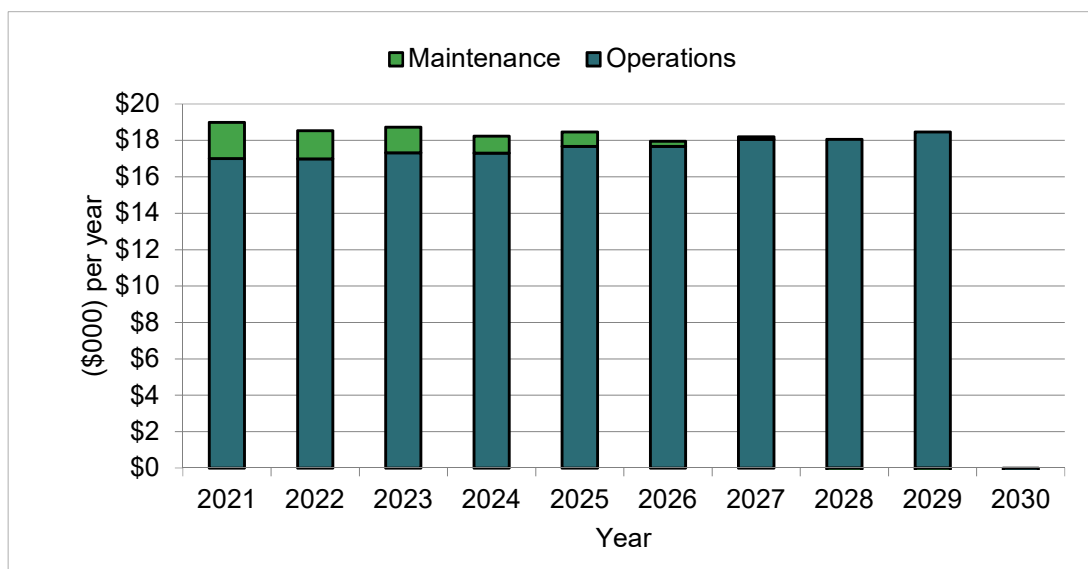
Maintenance work is carried out in accordance with the following Standards and Specifications.

- Applicable Australian Standards
- Building Code of Australia; and
- Acceptable standards of construction.

5.3.3 Summary of future operations and maintenance expenditures

Future operations and maintenance expenditure is forecast to trend in line with the value of the asset stock as shown in Figure 4. Note that all costs are shown in 2019 dollar values.

**Figure 4: Projected Operations and Maintenance Expenditure**



Deferred maintenance, i.e. works that are identified for maintenance and unable to be funded are to be included in the risk assessment process in the infrastructure risk management plan.

Maintenance is funded from the operating budget and grants where available. This is further discussed in Section 6.2.

## 5.4 Renewal/Replacement Plan

Renewal expenditure is major work that does not increase the asset’s design capacity but restores, rehabilitates, replaces or renews an existing asset to its original service potential. Work over and above restoring an asset to original service potential is upgrade/expansion or new works expenditure.

### 5.4.1 Renewal plan

Assets requiring renewal are identified from one of three methods provided in the ‘Expenditure Template’.

- Method 1 uses Asset Register data to project the renewal costs for renewal years using acquisition year and useful life, or
- Method 2 uses capital renewal expenditure projections from external condition modelling systems (such as Pavement Management Systems), or
- Method 3 uses a combination of average *network renewals* plus *defect repairs* in the *Renewal Plan* and *Defect Repair Plan* worksheets on the ‘Expenditure template’.

Method 1 was used for this asset management plan.

The Tamala Park Regional Council does not have any ranking system or criteria for renewal. It is envisaged that this feature will be a key area for development in the next revision of this Plan. It is proposed that the criteria below will be considered in this development.

**Table 5.4.1: Renewal Priority Ranking Criteria**

Criteria	Weighting
Safety and Accessibility	5%
Asset Usage	25%
Current Asset Condition	50%
Operating & Maintenance Cost	20%
<b>Total</b>	<b>100%</b>

Renewal will be undertaken using ‘low-cost’ renewal methods where practical. The aim of ‘low-cost’ renewals is to restore the service potential or future economic benefits of the asset by renewing the assets at a cost less than replacement cost. Examples of low cost renewal include minor repair of an asset rather than a major replacement (e.g. replace a section of roof sheeting as opposed to replacing all of the roofing material).

### 5.4.2 Renewal standards

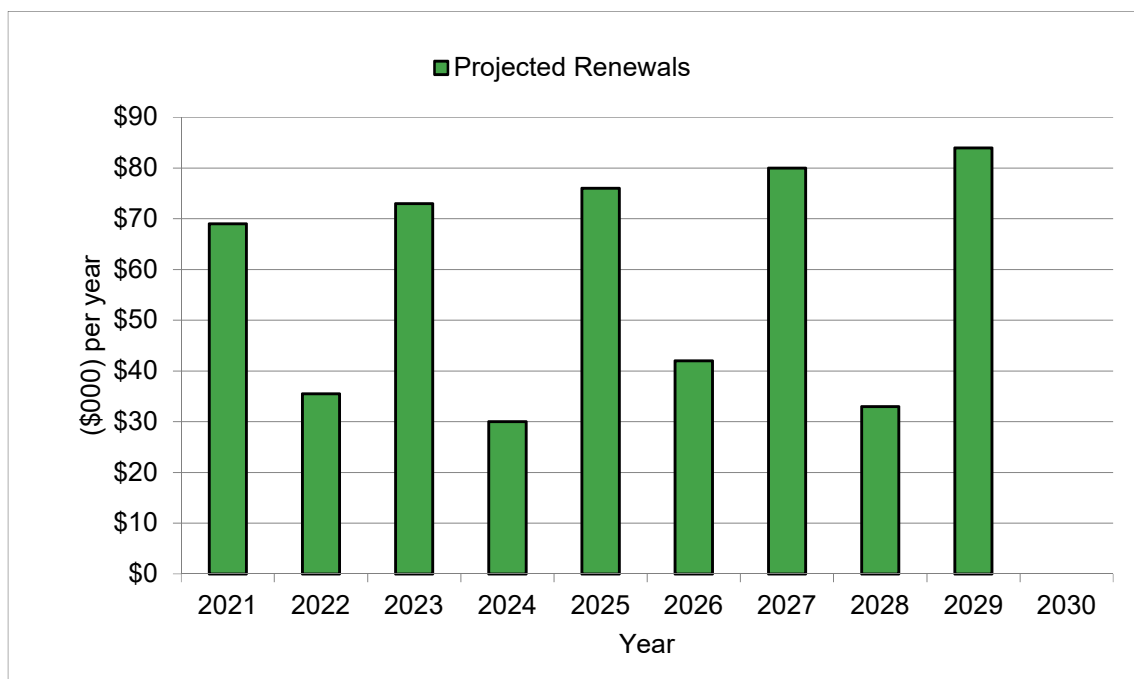
Renewal work is carried out in accordance with relevant Standards and Specifications.

### 5.4.3 Summary of projected renewal expenditure

Projected future renewal expenditures are forecast to increase over time as the asset stock ages. The costs are summarised in Figure 5. Note that all costs are shown in 2019 dollar values.

The projected capital renewal program is shown in Appendix A.

**Figure 5: Projected Capital Renewal Expenditure**



Deferred renewal, i.e. those assets identified for renewal and not scheduled for renewal in capital works programs are to be included in the risk assessment process in the risk management plan. Renewals are to be funded from capital works programs and grants where available. This is further discussed in Section 6.2.

### 5.5 Creation/Acquisition/Upgrade Plan

New works are those works that create a new asset that did not previously exist or works which upgrade or improve an existing asset beyond its existing capacity. They may result from growth, social or environmental needs. Assets may also be acquired at no cost to the Council from land development.

#### 5.5.1 Selection criteria

New assets and upgrade/expansion of existing assets are identified from various sources such as councillor or community requests, proposals identified by strategic plans or partnerships with other organisations. Candidate proposals are inspected to verify need and to develop a preliminary estimate. Verified proposals are ranked by priority and available funds and scheduled in future works programmes. The priority ranking criteria is detailed in Table 5.5.1.

**Table 5.5.1: Upgrade/New Assets Priority Ranking Criteria**

Criteria	Weighting
Commercial Rate of Return	100%
<b>Total</b>	<b>100%</b>

#### 5.5.2 Standards and specifications

Standards and specifications for new assets and for upgrade/expansion of existing assets are as follows-

Building Code of Australia	Sets out the acceptable standards and are deemed to satisfy provisions for building work both residential and commercial.
Timber Framing AS1684	Sets out design and construction of timber framing
Concrete Structures AS3600	Sets out all concrete and masonry requirements for maintenance.
Plumbing and Drainage AS3500	Sets out all requirements needed for plumbing and drainage.

### 5.5.3 Summary of projected upgrade/new assets expenditure

There are no projected upgrade/new asset expenditures.

## 5.6 Disposal Plan

Disposal includes any activity associated with disposal of a decommissioned asset including sale, demolition or relocation. Assets identified for possible decommissioning and disposal are shown in Table 5.6, together with estimated annual savings from not having to fund operations and maintenance of the assets. These assets will be further reinvestigated to determine the required levels of service and see what options are available for alternate service delivery, if any.

The TPRC facilitates the development and sale of land owned by the member local governments, therefore no sale proceeds for land have been included in this section of the Asset Management Plan.

Cash flow projections from asset disposals are detailed below.



**Table 5.6: Assets identified for Disposal**

<b>Asset</b>	<b>Reason for Disposal</b>	<b>Timing</b>	<b>Net Disposal Expenditure (Expend +ve, Revenue –ve)</b>	<b>Operations &amp; Maintenance Annual Savings</b>
CEO Vehicle	Trade-in on new model	2021	\$47,250	\$0
Works Vehicle	Trade-in on new model	2022	\$17,640	\$0
CEO Vehicle	Trade-in on new model	2023	\$49,613	\$0
Works Vehicle	Trade-in on new model	2024	\$18,522	\$0
CEO Vehicle	Trade-in on new model	2025	\$52,093	\$0
Works Vehicle	Trade-in on new model	2026	\$19,448	\$0
CEO Vehicle	Trade-in on new model	2027	\$54,698	\$0
Works Vehicle	Trade-in on new model	2028	\$20,421	\$0
CEO Vehicle	Trade-in on new model	2029	\$57,433	\$0

## 6. FINANCIAL SUMMARY

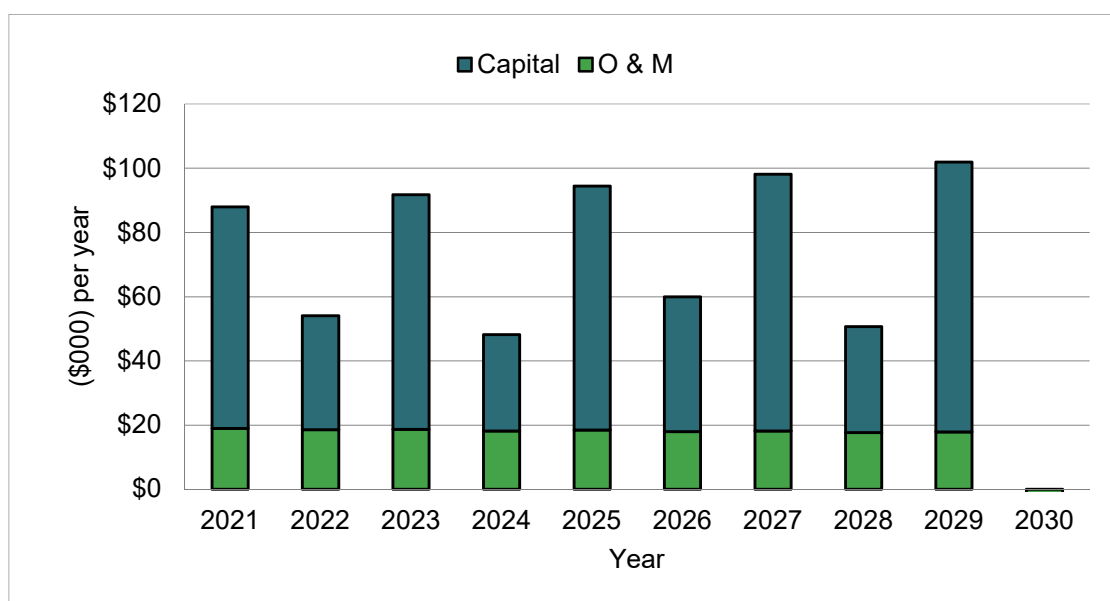
This section contains the financial requirements resulting from all the information presented in the previous sections of this asset management plan. The financial projections will be improved as further information becomes available on desired levels of service and current and projected future asset performance.

### 6.1 Financial Statements and Projections

The financial projections are shown in Figure 7 for projected operating (operations and maintenance) and capital expenditure (renewal and upgrade/expansion/new assets), net disposal expenditure and estimated budget funding.

Note that all costs are shown in 2019 dollar values.

**Figure 7: Projected Operating and Capital Expenditure**



#### 6.1.1 Financial sustainability in service delivery

There are two key indicators for financial sustainability that have been considered in the analysis of the services provided by this asset category, these being medium term projected/budgeted expenditures over 10 years of the planning period and short term projected/budgeted expenditures over 5 years of the planning period.

##### **Medium term – 10 year financial planning period**

This asset management plan identifies the projected operations, maintenance and capital renewal expenditures required to provide an agreed level of service to the community over a 10 year period. This provides input into 10 year financial and funding plans aimed at providing the required services in a sustainable manner.

These projected expenditures may be compared to budgeted expenditures in the 10 year period to identify any funding shortfall. In a core asset management plan, a gap is generally due to increasing asset renewals for ageing assets.

The projected operations, maintenance and capital renewal expenditure required over the 10 year planning period is \$68,000 per year.

Estimated (budget) operations, maintenance and capital renewal funding is \$78,000 per year giving a 10 year funding surplus of \$10,000 per year and a 10 year sustainability indicator of 1.15. This indicates that Council has 115% of the projected expenditures needed to provide the services documented in the asset management plan.

**Short Term – 5 year financial planning period**

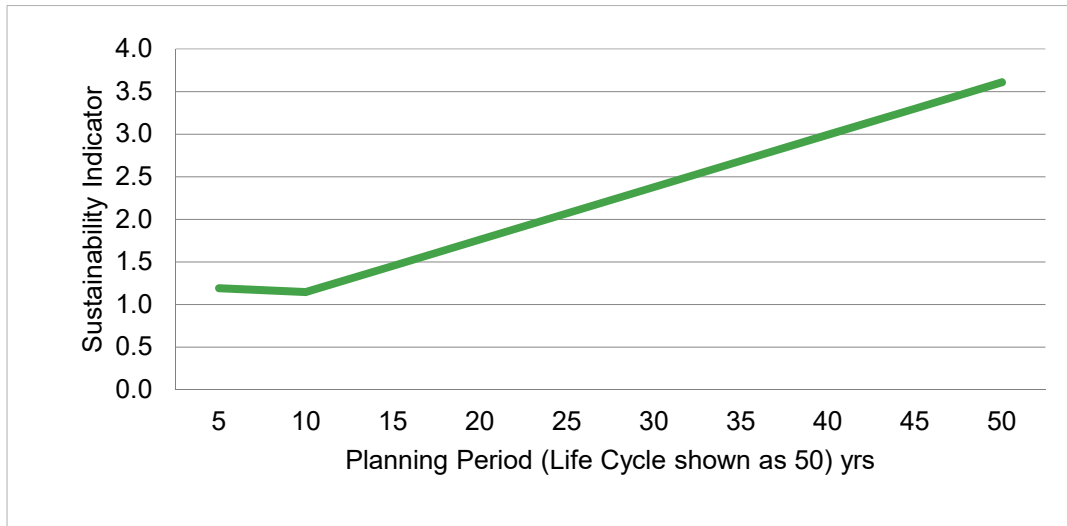
The projected operations, maintenance and capital renewal expenditure required over the first 5 years of the planning period is \$75,000 per year.

Estimated (budget) operations, maintenance and capital renewal funding is \$90,000 per year giving a 5 year funding surplus of \$15,000. This is 119% of projected expenditures giving a 5 year sustainability indicator of 1.19.

**Financial Sustainability Indicators**

Figure 8 shows the financial sustainability indicators over the 10 year planning period and for the long term life cycle.

**Figure 8: Financial Sustainability Indicators**



Providing services from infrastructure in a sustainable manner requires the matching and managing of service levels, risks, projected expenditures and funding to achieve a financial sustainability indicator of 1.0 for the first years of the asset management plan and ideally over the 10 year life of the AM Plan. This first cut core Asset Management Plan has been prepared based on the long term financial planning the TPRC currently has in place.

Figure 8 shows the projected asset renewals in the 10 year planning period from Appendix B. The projected asset renewals are compared to budgeted renewal expenditure in the capital works program and capital renewal expenditure in year 1 of the planning period in Figure 9.

**Figure 9: Projected and Budgeted Renewal Expenditure**

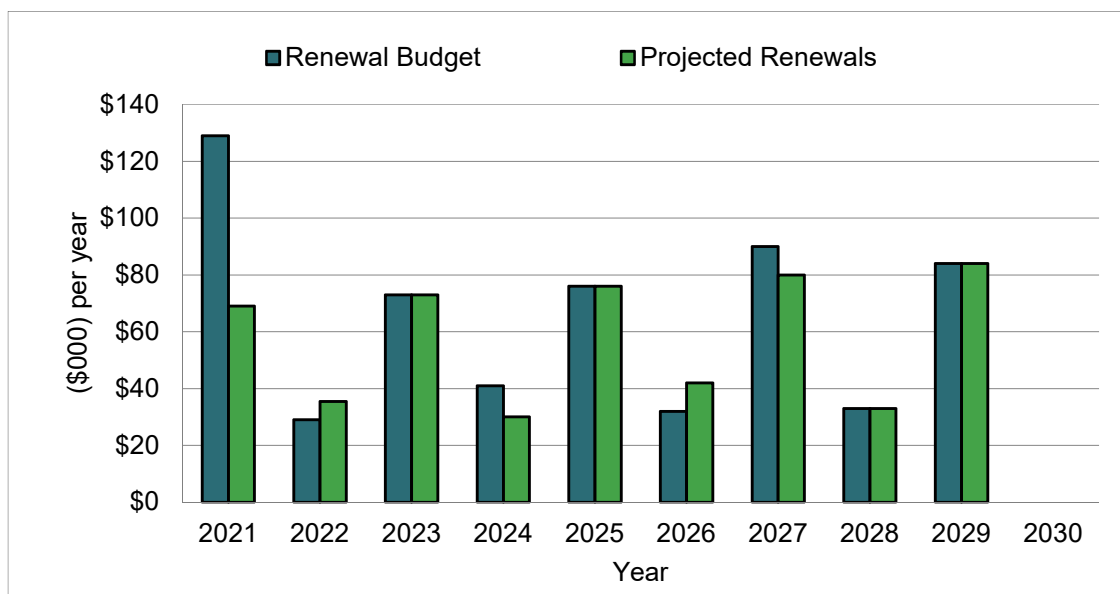


Table 6.1.1 shows any shortfall between projected and planned renewals

**Table 6.1.1: Projected and Budgeted Renewals and Expenditure Shortfall**

Year	Projected Renewals (AMP) (\$000)	Planned Renewal (LTFP) (\$000)	Renewal Funding Shortfall (\$000) (-ve Gap, +ve Surplus)	Cumulative Shortfall (\$000) (-ve Gap, +ve Surplus)
2021	\$69	\$129	\$60	\$60
2022	\$36	\$29	-\$7	\$54
2023	\$73	\$73	\$0	\$54
2024	\$30	\$41	\$11	\$65
2025	\$76	\$76	\$0	\$65
2026	\$42	\$32	-\$10	\$55
2027	\$80	\$90	\$10	\$65
2028	\$33	\$33	\$0	\$65
2029	\$84	\$84	\$0	\$65
2030	\$0	\$0	\$0	\$0

*Note: A negative shortfall indicates a funding gap, a positive shortfall indicates a surplus for that year.*

A gap between projected asset renewals, planned asset renewals and funding indicates that further work is required to manage required service levels and funding to eliminate any funding gap. The modelling undertaken in this Asset Management Plan shows that the Tamala Park Regional Council has no funding gap over the forecast 10 year period.

In the above table the 2021 financial year shows a substantial variance between projected asset renewals and planned asset renewals of \$60,000. The planned renewals of \$129,000 is based on the current adopted Long Term Financial Plan, which forecasts \$50,000 in renewal expenditure on the Tamala Park Regional Council office refurbishment. This item will be subject to review during the 2021 budget adoption process.

#### 6.1.2 Expenditure projections for long term financial plan

Table 6.1.2 shows the projected expenditures for the 10 year long term financial plan. Expenditure projections are in current (non-inflated) values. Disposals are shown as net expenditures (revenues are negative).

**Table 6.1.2: Expenditure Projections for Long Term Financial Plan (\$000)**

Year	Operations (\$000)	Maintenance (\$000)	Projected Capital Renewal (\$000)	Capital Upgrade/ New (\$000)	Disposals (\$000)
2021	\$17	\$2	\$69	\$0	\$47
2022	\$17	\$2	\$36	\$0	\$18
2023	\$17	\$1	\$73	\$0	\$50
2024	\$17	\$1	\$30	\$0	\$18
2025	\$18	\$1	\$76	\$0	\$52
2026	\$18	\$0	\$42	\$0	\$19
2027	\$18	\$0	\$80	\$0	\$55
2028	\$18	\$0	\$33	\$0	\$20
2029	\$18	\$1	\$84	\$0	\$57
2030	\$0	\$0	\$0	\$0	\$0

Note: All projected expenditures are in 2019 values

## 6.2 Funding Strategy

Projected expenditure identified in Section 6.1 is to be funded from the Council's operating and capital budgets. The funding strategy is detailed in the TPRC Long Term Financial Plan.

Achieving the financial strategy will require the Council to -

- Match renewals to funding streams from TPRC cashflows; and
- Continue the use of cash backed reserves.

### 6.2.2 Sustainability of service

There are three key performance indicators for financial sustainability as recommended in the Department of Local Government and Communities (DLGC) Asset Management National Framework and Guidelines that have been considered in the analysis of the assets financial data.

The aim of the Framework is to enhance the sustainable management of local government assets by encouraging 'whole of life' and 'whole of organisation' approaches and the effective identification and management of risks associated with the use of the assets.

#### Asset Consumption Ratio

This ratio shows the written down current value of Tamala Park Regional Council's depreciable assets relative to their 'as new' value in up to date prices. It is calculated by dividing the written down value by the current replacement cost from the corporate operational asset register in 2019. These figures are shown in table below.

Asset Class	Asset Consumption Ratio
Assets Depreciated Replacement Cost	\$123,283
Assets Current Replacement Cost	\$146,068
<b>All Assets</b>	<b>84.4%</b>

The target ratio should be between 50% and 75%. A ratio of less than 50% indicates a rapid deterioration of the asset base, whilst a ratio greater than 75% may indicate an over investment in the asset base. The 84.4% ratio above indicates that a **Basic** standard has been attained.

Integrated Planning and Reporting Advisory Standard KPI targets are outlined below.

**Standard is not met** if ratio data cannot be identified or ratio is less than 50%.

**Basic** standard is met if ratio data can be identified and ratio is 50% or greater.

**Advanced** standard is met if this ratio is between 60% and 75%.

#### Asset Sustainability Ratio

This ratio indicates whether assets are being replaced or renewed at the same rate that the overall asset stock is wearing out.

It is calculated by dividing the annual capital expenditure spent on replacement and renewals by the annual depreciation expense. If capital expenditure on renewing or replacing assets is at least equal to depreciation on average over time, then the value of the existing stock will be maintained. If capital expenditure on existing assets is less than depreciation, then underspending on renewal or replacement of assets will occur and this is likely to result in additional maintenance costs for assets that have exceeded their useful life that may exceed the cost of renewal or replacement.

Asset Class	2018-19 Asset Sustainability Ratio
Asset Capital Renewals 2018/19	\$22,185
Annual Depreciation	\$10,564
<b>All Assets</b>	<b>210.01%</b>

The target ratio should be between 90% - 110%. The 210.01% ratio above indicates that a **Basic** standard has been attained.

Integrated Planning and Reporting Advisory Standard KPI targets are outlined below.

**Standard is not met** if ratio data cannot be identified or ratio is less than 90%.

**Basic** standard is met if ratio data can be calculated and ratio is 90% or greater.

**Advanced** standard is met if this ratio is between 90% and 110%

#### Asset Renewal Funding Ratio

This is an indicator as to the ability of Tamala Park Regional Council to fund the projected asset renewals and replacements in the future and therefore continue to provide existing levels of service, without additional operating income or reductions in operating expenses, or an increase in net financial liabilities above that currently projected.

It is calculated by dividing the 'Net Present Value'<sup>5</sup> of the Long Term Financial Plan allocations for building renewals by the 'Net Present Value' of the Asset Management Plan projected capital expenditure on renewals over the same 10 year period, 2019 to 2030.

Asset Class	Current Values	Asset Renewal Funding Ratio NPV
Asset NPV 10 Year Planned Renewals funded in LTFP	\$587,664	\$574,258
Asset NPV 10 Year Projected Renewals in required Asset Management Plan	\$524,664	\$511,721
<b>All Assets</b>		<b>112.2%</b>

The target ratio should be between 95% and 105%. A ratio of between 50% and 75% indicates that adequate provision is not being made for the future renewal and replacement of assets. The 112.2% ratio calculated above indicates that a **basic** standard has been attained.

Integrated Planning and Reporting Advisory Standard KPI targets are outlined below.

**Standard is not** met if ratio data cannot be identified or ratio is less than 75%

**Basic** standard is met if ratio data can be identified and ratio is between 75% and 95%.

**Advanced** standard is met if this ratio is between 95% and 105%, and the ASR falls within the range 90% to 110%, and ACR falls within the range of 50% to 75%.

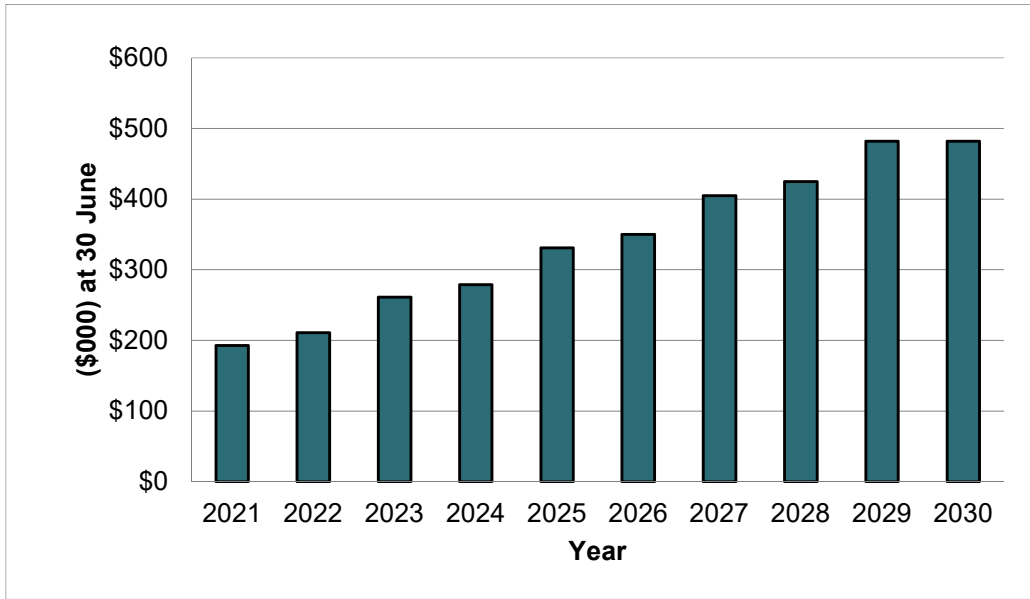
### 6.3 Valuation Forecasts

Asset values are forecast to remain relatively constant as assets are replaced with no new asset acquisitions envisaged by Council. Figure 10 shows the projected replacement cost asset values over the planning period in 2019 dollar values.

*Figure 10: Projected Asset Values*

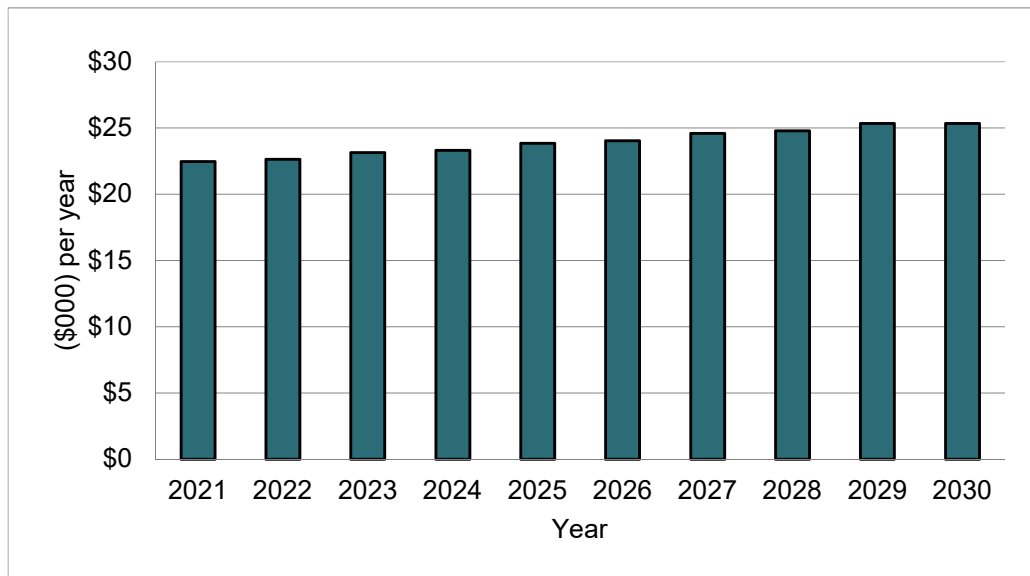
<sup>5</sup> The NPV discount rate of 0.49% was derived using a discount rate of 3% and an inflation rate of 2.5%.





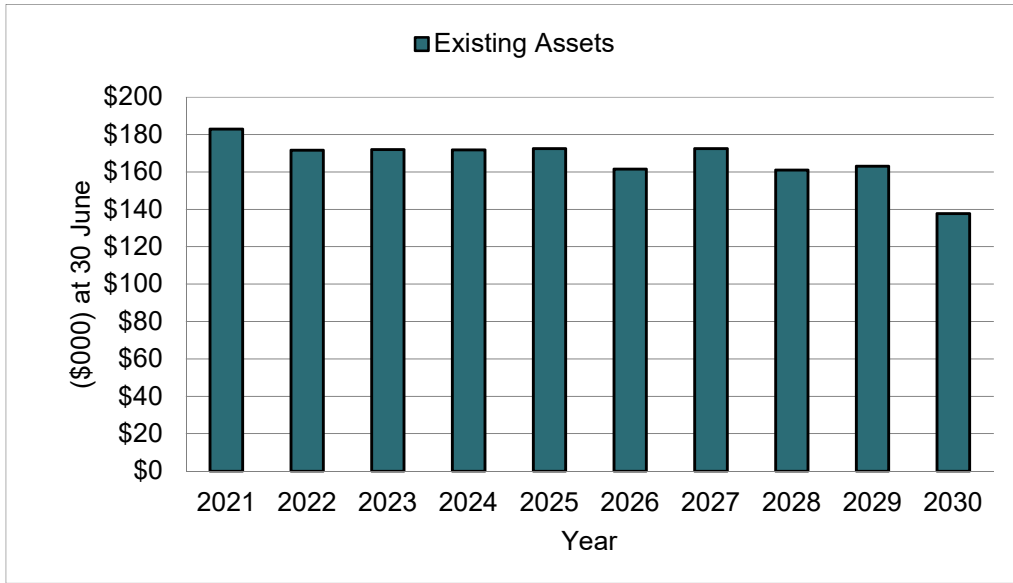
Depreciation expense values are forecast in line with asset values as shown in Figure 11.

**Figure 11: Projected Depreciation Expense**



The depreciated replacement cost (current replacement cost less accumulated depreciation) reports the remaining service potential of the assets. It will vary over the forecast period depending on the rates of addition of new assets, disposal of old assets and consumption and renewal of existing assets. Forecast of the assets’ depreciated replacement cost is shown in Figure 12, which highlights consumption of existing assets at a lower rate than their renewal or upgrade. The effect of contributed and new assets on the depreciated replacement cost is shown in the light colour bar.

**Figure 12: Projected Depreciated Replacement Cost**



**6.4 Key Assumptions made in Financial Forecasts**

This section details the key assumptions made in presenting the information contained in this asset management plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expense and carrying amount estimates. It is presented to enable readers to gain an understanding of the levels of confidence in the data behind the financial forecasts.

Key assumptions made in this asset management plan are:

- All assets will remain in Council ownership throughout the planning period.
- Maintenance costs are largely based on historical expenditure and assumes no significant increases in service requirements.
- Asset replacement values were determined in June 2019.

**7. ASSET MANAGEMENT PRACTICES**

**7.1 Accounting/Financial Systems**

**7.1.1 Accounting and financial systems**

The Tamala Park Regional Council uses QuickBooks for its financial management system and uses Excel spreadsheets for asset accounting purposes.

### 7.1.2 Accountabilities for financial systems

Accountabilities and responsibilities are divided between the Finance Officer and the finance consultant.

### 7.1.3 Accounting standards and regulations

As well as complying with Australian Accounting Standards, the Tamala Park Regional Council must comply with the Western Australia Local Government Act 1995 and the Local Government (Finance) Regulations 1996. Accounting Standard AASB116 – “Property, Plant and Equipment” is the significant regulatory requirement relevant to accounting for assets.

### 7.1.4 Capital/maintenance threshold

The Tamala Park Regional Council capitalisation threshold, as listed in its Significant Accounting Policies, specifies a limit of \$500 for expenditure that is expensed in the current year. Expenditure over \$500 on an asset is classed as capital expenditure and capitalised against the asset.

### 7.1.5 Required changes to accounting financial systems arising from this Plan

No changes to the accounting financial system have been identified.

## 7.2 Asset Management Systems

### 7.2.1 Asset management system

The Asset Management system is a combination of the spreadsheet asset register and current operating procedures.

### 7.2.2 Asset registers

The Tamala Park Regional Council maintains a detailed Asset Register for all asset classes in an Excel spreadsheet.

### 7.2.3 Linkage from asset management to financial system

The linkage from the financial system to the asset register is manual, with officers inputting data into both the QuickBooks financial system and then into the Excel Asset Register.

### 7.2.4 Accountabilities for asset management system and data

Accountabilities and responsibilities are divided between the Chief Executive Officer, Finance Officer and the Project Coordinator. The CEO and Project Coordinator provide information on the relevant assets and allocates costs associated with payroll and purchasing systems. The Finance Officer create the records within the Asset Register and posts expenditure direct to the Asset Register.

### 7.2.5 Required changes to asset management system arising from this AM Plan

No changes have been identified to the asset management system, but subsequent revisions of this Asset Management Plan may identify further improvements to existing systems.

## 7.3 Information Flow Requirements and Processes

The key information flows *into* this asset management plan are:

- Council strategic and operational plans,
- Network assets information,
- The unit rates for categories of work/materials,
- Current levels of service, expenditures, service deficiencies and service risks,
- Projections of various factors affecting future demand for services and new assets acquired by Council,
- Future capital works programs,

- Financial asset values.

The key information flows *from* this asset management plan are:

- The projected Works Program and trends,
- The resulting budget and long term financial plan expenditure projections.
- Financial sustainability indicators.

These will impact the Long Term Financial Plan, Strategic Longer-Term Plan, annual budget and departmental business plans and budgets.

#### **7.4 Standards and Guidelines**

Standards, guidelines and policy documents referenced in this asset management plan are:

- Tamala Park Regional Council Asset Capitalisation Threshold contained in its Significant Accounting Policies.
- Tamala Park Regional Council Asset Management Policy.
- Tamala Park Regional Council Asset Management Strategy.
- Department of Local Government (WA) Asset Management Framework and Guidelines.

## 8. PLAN IMPROVEMENT AND MONITORING

### 8.1 Performance Measures

The effectiveness of the asset management plan can be measured and evaluated in the following ways:

- The degree to which the required cashflows identified in this asset management plan are incorporated into the organisation's long term financial plan and Community/Strategic Planning processes and documents,
- The degree to which 1-5 year detailed works programs, budgets, business plans and organisational structures take into account the 'global' works program trends provided by the asset management plan;

### 8.2 Improvement Plan

The asset management improvement plan generated from this asset management plan is shown in Table 8.2.

**Table 8.2: Improvement Plan**

Task No	Task	Responsibility	Resources Required	Timeline
1	Assess the year 1 of Plan against actual costs	CEO	Internal	June 2020
2	Prepare and prioritise a long term plan and ranking systems for renewal & upgrade/new expenditure.	CEO	Internal	June 2020
3	Review planned asset renewals for 2021 financial year	CEO	Internal	June 2020
4	Develop and review detailed risk analysis and planning for critical assets.	CEO	Internal	June 2020

### 8.3 Monitoring and Review Procedures

This asset management plan will be reviewed during annual budget preparation and amended to recognise any material changes in service levels and/or resources available to provide those services as a result of the budget decision process.

The Plan has a life of 2 years and a major revision is to be done within six months of its expiry.

## REFERENCES

Tamala Park Regional Council Long Term Financial Plan 2019 to 2030

Tamala Park Regional Council 2019/2020 Annual Budget.

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DLG, 2011, *Asset Management Framework and Guidelines*, Department of Local Government, Western Australia, <http://integratedplanning.dlg.wa.gov.au/DeliverAssetManagement.aspx>

## APPENDICES

- Appendix A      Projected 10 year Capital Renewal Works Program
  
- Appendix B      Planned Upgrade/Exp/New 10 year Capital Works Program
  
- Appendix C      List of Assets
  
- Appendix D      Abbreviations
  
- Appendix E      Glossary



**Appendix A Projected 10 Year Capital Renewal Works Program**

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
CEO Motor Vehicle Replacement	2021	\$69,300	2
		<b>\$69,300</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
Works Vehicle	2022	\$28,941	2
EDRMS Server	2022	\$7,000	4
		<b>\$35,941</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
CEO Motor Vehicle Replacement	2023	\$72,765	2
		<b>\$72,765</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
Works Vehicle	2024	\$30,388	2
		<b>\$30,388</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
CEO Motor Vehicle Replacement	2025	\$76,403	2
		<b>\$76,403</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
Works Vehicle	2026	\$31,907	2
EDRMS Server	2026	\$10,000	4
		<b>\$41,907</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
CEO Motor Vehicle Replacement	2027	\$80,223	2
		<b>\$80,223</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
Works Vehicle	2028	\$33,502	2
		<b>\$33,502</b>	

Asset ID	Planned Renewal Year	Renewal Cost \$	Useful Life (Years)
CEO Motor Vehicle Replacement	2029	\$84,235	2
		<b>\$84,235</b>	

**Appendix B Planned 10 Year Upgrade/Expansion/New Capital Works Program**

## Appendix C List of Assets

This Asset Management Plan has been prepared based on the following assets:

Motor Vehicles –

- One Audi Sedan with a condition rating of Fair-Plus.

Furniture & Equipment -

- EDRMS Server located at Unit 2, 369 Scarborough Beach Road, Innaloo with a condition rating of Fair.

Leasehold Improvements -

- One office fit-out for Unit 2, 369 Scarborough Beach Road, Innaloo with a condition rating of Good.

## Appendix D Abbreviations

<b>AAAC</b>	Average annual asset consumption
<b>AMP</b>	Asset management plan
<b>ARI</b>	Average recurrence interval
<b>BOD</b>	Biochemical (biological) oxygen demand
<b>CRC</b>	Current replacement cost
<b>CWMS</b>	Community wastewater management systems
<b>DA</b>	Depreciable amount
<b>EF</b>	Earthworks/formation
<b>IRMP</b>	Infrastructure risk management plan
<b>LCC</b>	Life Cycle cost
<b>LCE</b>	Life cycle expenditure
<b>MMS</b>	Maintenance management system
<b>PCI</b>	Pavement condition index
<b>RV</b>	Residual value
<b>SS</b>	Suspended solids
<b>vph</b>	Vehicles per hour

## Appendix E Glossary

### Annual service cost (ASC)

- 1) Reporting actual cost  
The annual (accrual) cost of providing a service including operations, maintenance, depreciation, finance/opportunity and disposal costs less revenue.
- 2) For investment analysis and budgeting  
An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operations, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

### Asset

A resource controlled by an entity as a result of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a sub-class of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

### Asset class

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

### Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

### Asset management (AM)

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner.

### Average annual asset consumption (AAAC)\*

The amount of an organisation's asset base consumed during a reporting period (generally a year). This may be calculated by dividing the depreciable amount by the useful life (or total future economic benefits/service potential) and totalled for each and every asset OR by dividing the carrying amount (depreciated replacement cost) by the remaining useful life (or remaining future economic benefits/service potential) and totalled for each and every asset in an asset category or class.

### Borrowings

A borrowing or loan is a contractual obligation of the borrowing entity to deliver cash or another financial asset to the lending entity over a specified period of time or at a specified point in time, to cover both the initial capital provided and the cost of the interest incurred for providing this capital. A borrowing or loan provides the means for the borrowing entity to finance outlays (typically physical assets) when it has insufficient funds of its own to do so, and for the lending entity to make a financial return, normally in the form of interest revenue, on the funding provided.

### Capital expenditure

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### Capital expenditure - expansion

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operations and maintenance costs, because it increases the organisation's asset base, but may be associated with additional revenue from the new user group, e.g. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

### Capital expenditure - new

Expenditure which creates a new asset providing a new service/output that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operations and maintenance expenditure.

### Capital expenditure - renewal

Expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue, but may reduce future operations and maintenance expenditure if completed at the optimum time, e.g. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

**Capital expenditure - upgrade**

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operations and maintenance expenditure in the future because of the increase in the organisation's asset base, e.g. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility.

**Capital funding**

Funding to pay for capital expenditure.

**Capital grants**

Monies received generally tied to the specific projects for which they are granted, which are often upgrade and/or expansion or new investment proposals.

**Capital investment expenditure**

See capital expenditure definition

**Capitalisation threshold**

The value of expenditure on non-current assets above which the expenditure is recognised as capital expenditure and below which the expenditure is charged as an expense in the year of acquisition.

**Carrying amount**

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

**Class of assets**

See asset class definition

**Component**

Specific parts of an asset having independent physical or functional identity and having specific attributes such as different life expectancy, maintenance regimes, risk or criticality.

**Cost of an asset**

The amount of cash or cash equivalents paid, or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, including any costs necessary to place the asset into service. This includes one-off design and project management costs.

**Current replacement cost (CRC)**

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

**Depreciable amount**

The cost of an asset, or other amount substituted for its cost, less its residual value.

**Depreciated replacement cost (DRC)**

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

**Depreciation / amortisation**

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

**Economic life**

See useful life definition.

**Expenditure**

The spending of money on goods and services. Expenditure includes recurrent and capital.

**Fair value**

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arm's length transaction.

**Funding gap**

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

**Heritage asset**

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

**Impairment Loss**

The amount by which the carrying amount of an asset exceeds its recoverable amount.

**Infrastructure assets**

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, e.g. roads, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and are often have no separate market value.

**Investment property**

Property held to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production or supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business.

**Key performance indicator**

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

**Level of service**

The defined service quality for a particular service/activity against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental impact, acceptability and cost.

**Life Cycle Cost**

1. **Total LCC** The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal costs.
2. **Average LCC** The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises annual operations, maintenance and asset consumption expense, represented by depreciation expense. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

**Life Cycle Expenditure**

The Life Cycle Expenditure (LCE) is the actual or planned annual operations, maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to average Life Cycle Cost to give an initial indicator of life cycle sustainability.

**Loans / borrowings**

See borrowings.

**Maintenance**

All actions necessary for retaining an asset as near as practicable to its original condition, including regular ongoing day-to-day work necessary to keep assets operating, e.g. road patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

- **Planned maintenance**  
Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.
- **Reactive maintenance**  
Unplanned repair work that is carried out in response to service requests and management/supervisory directions.
- **Significant maintenance**  
Maintenance work to repair components or replace sub-components that needs to be identified as a specific maintenance item in the maintenance budget.
- **Unplanned maintenance**  
Corrective work required in the short-term to restore an asset to working condition, so it can continue to deliver the required service or to maintain its level of security and integrity.



**Maintenance and renewal gap**

Difference between estimated budgets and projected required expenditures for maintenance and renewal of assets to achieve/maintain specified service levels, totalled over a defined time (e.g. 5, 10 and 15 years).

**Maintenance and renewal sustainability index**

Ratio of estimated budget to projected expenditure for maintenance and renewal of assets over a defined time (e.g. 5, 10 and 15 years).

**Maintenance expenditure**

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

**Materiality**

The notion of materiality guides the margin of error acceptable, the degree of precision required, and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

**Modern equivalent asset**

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and, improvements and efficiencies in production and installation techniques

**Net present value (NPV)**

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from e.g. the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

**Non-revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, e.g. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

**Operations expenditure**

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes, e.g. power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

**Operating expense**

The gross outflow of economic benefits, being cash and non-cash items, during the period arising in the course of ordinary activities of an entity when those outflows result in decreases in equity, other than decreases relating to distributions to equity participants.

**Pavement management system**

A systematic process for measuring and predicting the condition of road pavements and wearing surfaces over time and recommending corrective actions.

**PMS Score**

A measure of condition of a road segment determined from a Pavement Management System.

**Rate of annual asset consumption**

A measure of average annual consumption of assets (AAAC) expressed as a percentage of the depreciable amount (AAAC/DA). Depreciation may be used for AAAC.

**Rate of annual asset renewal**

A measure of the rate at which assets are being renewed per annum expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

**Rate of annual asset upgrade**

A measure of the rate at which assets are being upgraded and expanded per annum expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

**Recoverable amount**

The higher of an asset's fair value, less costs to sell and its value in use.

**Recurrent expenditure**

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

**Recurrent funding**

Funding to pay for recurrent expenditure.

**Rehabilitation**

See capital renewal expenditure definition above.

**Remaining useful life**

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

**Renewal**

See capital renewal expenditure definition above.

**Residual value**

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

**Revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, e.g. public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

**Risk management**

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

**Section or segment**

A self-contained part or piece of an infrastructure asset.

**Service potential**

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

**Service potential remaining**

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that is still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

**Strategic Longer-Term Plan**

A plan covering the term of office of councillors (4 years minimum) reflecting the needs of the community for the foreseeable future. It brings together the detailed requirements in the council's longer-term plans such as the asset management plan and the long-term financial plan. The plan is prepared in consultation with the community and details where the council is at that point in time, where it wants to go, how it is going to get there, mechanisms for monitoring the achievement of the outcomes and how the plan will be resourced.

**Specific Maintenance**

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, cycle, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

**Sub-component**

Smaller individual parts that make up a component part.

**Useful life**

Either:

- (a) the period over which an asset is expected to be available for use by an entity, or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the council.

**Value in Use**

The present value of future cash flows expected to be derived from an asset or cash generating unit. It is deemed to be depreciated replacement cost (DRC) for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate net cash inflows, where the entity would, if deprived of the asset, replace its remaining future economic benefits.

Source: IPWEA, 2009, Glossary

# Appendix 10.1

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# Appendix 10.3

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# Appendix 10.4

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# Appendix 10.5

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# Appendix 10.7

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