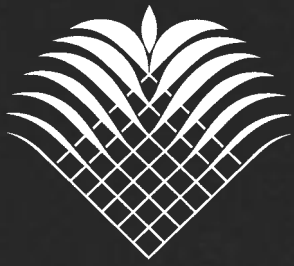


City of Joondalup

ANNUAL REPORT 2004 - 2005



City of
Joondalup



The symbol of the City of Joondalup combines imagery of both the man made (the grid structure) and natural environments (the leaf pattern) and represents the balance between the two. The floral shapes are derived from local flora on Lake Joondalup and the two combined are symbolic of the planned City.



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THE CITY OF JOONDALUP

The City of Joondalup, situated approximately 26 kilometres north of Perth, is the second largest local government authority in Western Australia.

Named after Lake Joondalup (which translates as 'place of the glistening' or 'long white hair') has a total area of 96.55 sq. km. Stretching from Burns Beach and Kinross in the north to Marmion, Duncraig and Warwick in the south, Joondalup is home to over 156,000 residents from diverse backgrounds.

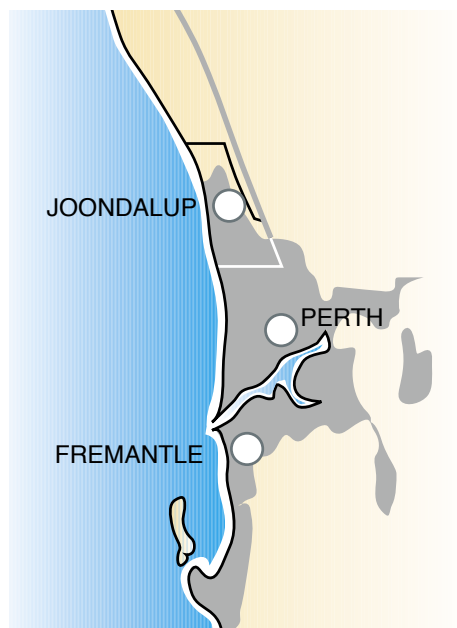
The City of Joondalup comprises 16 kilometres of coastline, 490.92 hectares of reticulated parks, 115.76 hectares of dry parks, 203.86 hectares of bushland and 239 hectares of foreshore reserves. Within its boundaries, Joondalup has a host of leisure, lifestyle and learning facilities with a fast-growing small business community, both in the City Centre and surrounding suburbs, and is fast becoming WA's second major CBD and the heart of the north.

History

The City of Joondalup is made up of a wealth of cultural history and has its origins in the 1830s when explorer John Butler led the first recorded excursion into the area (now the general site of Wanneroo) searching for lost cattle.

Joondalup is part of Mooro country and the southwest of Western Australia inhabited by the Nyoongar people. Yellagonga was chief elder of the inhabitants of Mooro country and his people lived along the coast and among wetland areas surrounding Joondalup and Wanneroo.

In 1998 the split of Wanneroo and Joondalup into two separate councils saw the new City of Joondalup formed. In 1999 the first local government elections for City of Joondalup were held.



Neil Hawkins Park, Joondalup



FACTS AT A GLANCE

Distance from Perth: 26km

Area: 96.8 sq km

Length of coastline: 17.416 km

Estimated population: 156,964

Area of public open space

- Reticulated and dry parks: 591.89 hectares
- Conservation/bushland: 175.27 hectares

Number of rateable properties: 57,479

Net budgeted rate revenue: \$45.8 million

Total budget expenditure: \$114.0 million

Sister City: Jinan, Shandong Province, People's Republic of China

CHAIRMAN'S MESSAGE



SETTING THE CITY BACK ON COURSE

This Annual Report 2004-05 marks 18 months at the helm for myself and my fellow Commissioners of the City of Joondalup and it is pleasing to report to the community that we have achieved our major objectives.

I believe we have restored the community's confidence in the City of Joondalup.

Certainly with our appointment of Chief Executive Officer Garry Hunt, a seasoned and respected local government executive, the community has every reason to look with confidence to the future.

We were pleased to appoint Mr Hunt, former CEO at the Cities of Perth and Melville, in January and the Commissioners have been extremely impressed with his performance to date.

The City is now proceeding on a stable course. The \$10 million upgrade of Craigie Leisure Centre is almost complete, our high-calibre staff are winning major awards and the CEO is setting out to further improve relations with the community.

We thank Director of Planning and Community Development Clayton Higham who capably acted in the role for the first six months of the financial year.

The Inquiry into the former CEO has completed its hearings and after its Report is tabled in Parliament, the Minister for Local Government will set a date for new elections.

Perhaps the final responsibility of the Commissioners before returning the City to the care of an elected Council has been to correct the financial situation, which has been of concern to us for some time.

The City of Joondalup has a bright future as a regional capital – but it is clear to the Commissioners that for some years, the City has been living beyond its means.

As well, the City is reaching its population potential although the rate base is not growing at the pace when it included Wanneroo -- and was among the fastest growing regions in Australia.

As Commissioners, we have made responsible budgetary decisions to consolidate -- and placed the City on a firm financial foundation.

Now, the City can focus on the future needs of its residents.

As Commissioners, we have been very keenly aware of our obligation to leave the City in the best shape possible so all residents can share in its solid future.

We have all enjoyed our tenure at the City of Joondalup. While challenging, it has been very rewarding and we thank the community for their support.

A handwritten signature in black ink, appearing to read 'John Paterson', written in a cursive style.

John Paterson
Chairman
City of Joondalup

CHIEF EXECUTIVE OFFICER'S MESSAGE



As my term of office with the City commenced in late January 2005, my primary focus in this inaugural message will largely relate to activities of the past six months.

It is important to recognise that prior to my employment, the Acting CEO was Clayton Higham, whose substantive role is Director Planning and Community Development. He undertook the Acting CEO role during a time of high turmoil and carried out the task with considerable commitment and endeavour during a period in which a major focus for the organisation and the Council was preparation and involvement with the Inquiry into the City of Joondalup. The Inquiry is a chapter in the history of the City that needs to be reflected upon and learned from, with action taken expeditiously to mitigate the potential risk of recurrence of such matters ever again.

My first impressions of the City are that despite the impacts of the Inquiry, the Commissioners, acting as the Council, and the staff employed by the City have worked diligently and tirelessly to ensure that service delivery meets the designated objectives and outcomes that are determined in the Strategic Plan and Action Plans of the Council.

As part of the focus of the CEO role during the first six months, priority has been given to the Inquiry into the City of Joondalup and determining those matters that, as a consequence of the potential findings, are likely to have impact on the long-term operations of the City. In addition to the review of organisational performance, there have been considerable efforts placed upon the need to evaluate matters which relate to good Governance. This has involved reviews of Standing Orders, organisational structure, public participation and policy development.

Despite the pressures referred to, the majority of projects and programs have been delivered on time and within budget.

It is pleasing from both a personal and professional point of view to note the strong support that has been received by the Commissioners in addressing these issues and in attempting to place the City on a sound footing for the future as it grapples with the challenges facing service delivery to an ever growing community.

Major achievements by the Council in more recent times relate to development of a Policy Committee, commitment to the creation of a Strategic Financial Management Committee and an agreement to develop a 20 year Strategic Financial Plan.

These significant decisions of the Council are a clear indication of their endeavours, together with the Executive Management Team and staff, to place the City in a position to be able to meet the needs of the community in the future and to comply with the highest of governance standards.

I would like to particularly thank the Commissioners, Executive and staff of the City for the support and assistance that I have received and to formally acknowledge the contributions made by the stakeholders, residents and key community groups in their interactions with the City.

I look forward to working together with you all to give the City of Joondalup the solid future I know it can achieve.

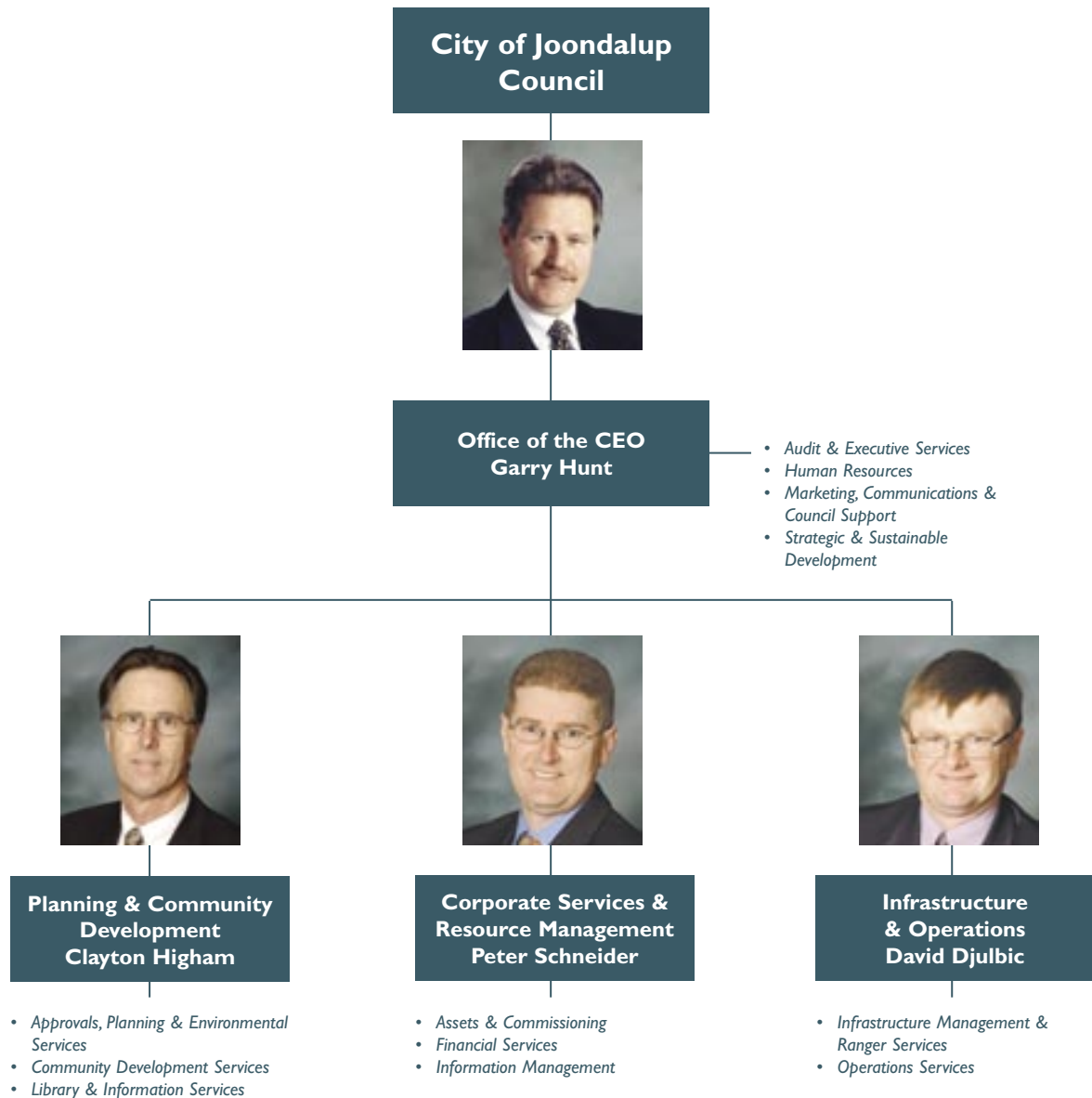
A handwritten signature in black ink that reads "Garry Hunt".

Garry Hunt
Chief Executive Officer

CITY OF JOONDALUP ORGANISATIONAL STRUCTURE



From left to right: Commissioner Anne Fox, Deputy Chairman of Commissioners Peter Clough, Chairman of Commissioners John Paterson, Commissioner Michael Anderson and Commissioner Steve Smith



THE CITY'S STRATEGIC PLAN 2003-2008

The Strategic Plan 2003-2008 has been developed following considerable input from stakeholders, elected members and staff at the City of Joondalup.

Our Vision

To be 'a sustainable City and community that are recognised as innovative, unique and diverse'.

Our Mission

To plan, develop and enhance a range of community lifestyles to meet community expectations.

Our Corporate Values

Vibrancy

- We will work with stakeholders to create a vibrant City Centre and community
- We will be dynamic and flexible

Innovation

- We will provide innovative programs and services
- We will have a strong team spirit to generate positive ideas
- We will develop a culture of innovation and excellence

Responsiveness

- We will respond to changing community needs
- We will promote a sense of community spirit and ownership

Respect

- We will acknowledge community and individual opinions
- We will respect community and individual contributions

Trust

- We will have an environment of openness and transparency
- We will make information accessible

Safety

- We will work towards the development of a safe and secure environment
- We will develop partnerships

OUR KEY FOCUS AREAS

The City's Strategic Plan 2003-2008 addresses the four Key Focus Areas.

Community Wellbeing

The City is contributing to a positive future for the community by providing a safe environment that meets the changing expectations of the community. The City will continue to develop as a cultural centre for the region and will provide access to lifelong learning opportunities to all members of the community.

Caring For The Environment

The City of Joondalup is recognised as a leader in environmental sustainability, and continues to promote and enjoy a lifestyle which encourages social and economic sustainability.

City Development

To ensure a sustainable community, the City provides and maintains our built environment. The City will work in conjunction with associations to plan efficient transport means. Tourism is also seen as an important economic development for the community.

Organisational Development

The City will maintain good leadership by ensuring all staff are informed, there are clear lines of communication and the participation of staff at all levels in decision-making processes.

The City recognises the importance of leadership and the development of organisational capabilities in achieving its objectives.

The 2004-05 Annual Report outlines the City's achievements according to the four key focus areas:

- **Community Wellbeing**
- **Caring for the Environment**
- **City Development**
- **Organisational Development**

PERFORMANCE MEASURES

The City of Joondalup uses various key tools to measure and monitor performance throughout the year and these results are utilised to improve services and facilities. Throughout the year the City tracks identifiable statistics such as service usage, customer satisfaction and mystery shopper surveys to monitor and improve service delivery to residents.

Customer Satisfaction levels (external)

The Customer Satisfaction Monitor survey is conducted annually to determine:-

- Overall satisfaction with the City of Joondalup;
- Perceived importance and satisfaction of services and facilities;
- The City's benchmark against other Local Governments in Western Australia.

The survey involved a telephone questionnaire to a representative sample of 500 residents in the City of Joondalup. The sampling size and precision means that the City can be 95% confident that the results are within +1- 4.4% accurate if a census had been conducted of all households in the City of Joondalup.

The annual customer service monitor is an excellent tool for establishing residents' perceptions and satisfaction with the City, which coupled with benchmarking data continues to highlight levels of community satisfaction with services and facilities and 'hot issues' for future planning. It also provides useful information for certain sectors of the organisation to undertake further investigation where services need improvement.

Customer Satisfaction Results 2004-05

- The City of Joondalup has an overall satisfaction rating of 75%, up from the 2003-04 results of 73%.
- The City of Joondalup has set the benchmark with the highest satisfaction ratings for the following areas;
 - Libraries and Information Services
 - Road maintenance
 - Footpaths and Cycleways
 - Community buildings, halls and toilets
 - Conservation and Environmental Management
- The City of Joondalup is also performing above the industry average in the following areas;
 - Leisure and Recreation Services
 - Animal Control
 - Graffiti, vandalism and anti-social behaviour
 - Youth Services and Activities
 - Parking Control
 - Planning and Building Approvals
 - Pest control

Mystery Shopper Surveys

The Mystery Shopper surveys are an external method of measuring how well we provide our services, as opposed to which services we provide. The surveys are conducted on an ongoing basis with each business unit surveyed monthly by telephone, in person or in writing. Survey measures are linked to the standards set within the City of Joondalup's Customer Service Charter.

Mystery Shopper Results 2004-05

Mystery Shopper survey results have remained consistently high with an organisational average of 94%.



Administration Building, Joondalup

CUSTOMER SATISFACTION RESULTS

| Service (In order of highest to lowest satisfaction levels) | 2005 | 2004 | 2003 | Service Area |
|--|------------|------------|------------|--|
| Overall satisfaction with Council | 75% | 73% | 79% | All Service Areas |
| Weekly rubbish collection | 96% | 96% | 96% | Infrastructure Management Services |
| Libraries & information services** | 95% | 97% | 97% | Library & Information Services |
| Immunisation clinics | 94% | 92% | 98% | Health & Environmental Services |
| Food & pollution control | 91% | 91% | 88% | Health & Environmental Services |
| Community halls** | 91% | 93% | 93% | Recreation Services |
| Fire prevention | 90% | 94% | 90% | Ranger Services |
| Australian citizenship | 89% | 93% | 91% | Marketing Services |
| Transport for the aged | 88% | 96% | 88% | Community Development Services |
| Outdoor recreation facilities | 88% | 86% | 90% | Operations Services |
| Community education activities | 86% | 90% | 93% | Library & Information Services |
| Maintaining roads** | 86% | 89% | 91% | Operations Services |
| Leisure & recreation centres* | 85% | 87% | 88% | Leisure Services |
| Parks, gardens & open spaces | 85% | 83% | 85% | Operations Services |
| Cultural & community events | 83% | 86% | 90% | Cultural Development |
| Conservation & environmental management** | 82% | 88% | 87% | Strategic & Sustainability Development |
| Footpaths & cycleways** | 82% | 83% | 83% | Operations Services |
| Verge-side bulk rubbish collection | 81% | 87% | 86% | Infrastructure Management Services |
| Abandoned & off-road vehicles | 81% | 89% | 76% | Ranger Services |
| Animal control* | 80% | 83% | 82% | Ranger Services |
| Pest Control* | 78% | 86% | 79% | Health & Environmental Services |
| Youth services & activities* | 77% | 79% | 72% | Community Development Services |
| Family liaison services | 76% | 85% | 76% | Community Development Services |
| Graffiti, vandalism & antisocial behaviour* | 73% | 82% | 84% | City Watch Services |
| Accessibility of information about Council services & facilities | 73% | 77% | 72% | Marketing Services |
| Planning & building approvals* | 70% | 75% | 78% | Planning & Building Approvals |
| Parking control* | 68% | 78% | 71% | Ranger Services |
| Recycling | 67% | 77% | 76% | Infrastructure Management Services |
| Mobile security patrols | 65% | 79% | 75% | Infrastructure Management Services |
| Financial counselling | 55% | 75% | 75% | Community Development Services |

* The City is performing above the industry average

** The City is setting the benchmark (Benchmarks are calculated from surveys completed by participating local governments in the Perth Metropolitan area over the last 12 months)

COMMUNITY WELLBEING



Burns Beach

Objectives:

- To develop, provide and promote a diverse range of lifelong learning opportunities
- To meet the cultural needs and values of the community
- To continue to provide services that meet the changing needs of a diverse and growing community
- To work with the community to enhance safety and security in a healthy environment

Performance

| Activity | 2004/05 | 2003/04 | 2002/03 | Service Area |
|--|-------------|-------------|--------------|--|
| Immunisations (no. of people)* | 7,939 | 11,395 | 8414 | Health & Environmental Services |
| Immunisation (satisfaction levels) | 94% | 92% | 98% | Health & Environmental Services |
| Food shop inspections | 1,923 | 1700 | 1227 | Health & Environmental Services |
| Food complaints | 97 | 200 | 127 | Health & Environmental Services |
| Reported incidence of noise | 359 | 406 | 328 | Health & Environmental Services |
| Youth Services (satisfaction levels) | 77% | 79% | 72% | Community Development Services |
| Leisure Services (satisfaction levels) | 85% | 87% | 88% | Leisure Services |
| City Watch Services | | | | Infrastructure Management Services |
| - Security Patrols (satisfaction levels) | 65% | 79% | 74% | Infrastructure Management Services |
| - Kms travelled | 792,895 | 824,859 | 839,807 | Infrastructure Management Services |
| - Average kms per day | 2,439 | 2160 | 2300 | Infrastructure Management Services |
| - Total Hours | 46,422 | 54,108 | 53,694 | Infrastructure Management Services |
| - Average response time for security referral | 6.0 minutes | 6.7 minutes | 6.75 minutes | City Watch Services |
| Ranger Services | | | | Ranger Services |
| - Total requests for assistance | 6,330 | 6,910 | N/a | Ranger Services |
| - Animal control (satisfaction levels) | 80% | 83% | 82% | Ranger Services |
| Library Services | | | | Library & Information Services |
| - Customer Satisfaction Levels | 95% | 97% | 97% | Library & Information Services |
| - Memberships | 85,938 | 87,670 | 84,589 | Library & Information Services |
| - Loans (Including renewals) | 1,252,270 | N/a | 1,460,406 | Library & Information Services |
| - General enquiries | 56,883 | 72,852 | 66,854 | Library & Information Services |
| - Total transactions** | 2,774,777 | 2,743,740 | 2,685,950 | Library & Information Services |
| Australian citizenship | 89% | 93% | 91% | Marketing Services |
| Transport for the aged | 88% | 96% | 88% | Community Development Services |
| Community education activities | 86% | 90% | 93% | Library & Information Services |
| Pest control | 78% | 86% | 79% | Health & Environmental Services |
| Cultural & community events | 83% | 86% | 90% | Cultural Development Services |
| Provision of social opportunities (perception levels)*** | 86% | | | Strategic & Sustainability Development |
| Family liaison services | 76% | 85% | 76% | Community Development Services |
| Financial counselling | 55% | 75% | 75% | Community Development Services |
| Food & pollution control | 91% | 91% | 88% | Health & Environmental Services |

*Number of residents using immunisation service has dropped to sustainable levels due to cessation of the Meningo-Coccal Vaccination Program.

**Library Services – total transactions equals loans + reservations + holding items + other services.

***Data collected for the first time in 2004-05

COMMUNITY WELLBEING

KEY FOCUS AREA:

The City of Joondalup is contributing to a positive future for all community members and stakeholders by providing a safe environment that meets the changing expectations of the community. The City will continue to develop as a cultural centre for the region and will provide access to lifelong learning opportunities to all members of the community.

Library and Information Services

The City operates four libraries - at Joondalup, Duncraig, Whitford and Woodvale. In 2004-05 the focus has been on recognising that libraries are community hubs to which residents go for a variety of services, and to develop opportunities to suit that demand.

Lifelong Learning

The City of Joondalup Library Services play an important role in fostering lifelong learning in the community. In 2004-05 the libraries have continued to develop the life long learning aspects of the library. These include:

- School Connections, which involves liaising with schools and offering programs, resources and special events designed to engage school students across the City.
- Adults and Seniors Programs, which encourage adults to participate in information sessions, training, games afternoons and book clubs.
- Children and Youth Programs, which enhance learning opportunities in a wide variety of formats and environments incorporating fun with learning.

Programs and Events

Throughout the year, a range of programs and events have been staged. These included school holiday programs, story time sessions, seniors' circle and games afternoons, adult discovery sessions and book clubs, internet training, inter-generational programs, youth and careers advice workshops, TEE study and the popular 'Books on Wheels' program.

Highly successful in 2004-05 was the introduction of sessions aimed at baby and parent interaction and 'Finding My Place' classes, aimed at high school students.

Community Information

The online Community Information Database and Community Information Hotline service offers residents easy access to community information. Council information displays are to be found at all library branches to keep residents informed.

Reference and Local Studies

The libraries continue to add to its online collection of databases for public use and developing specialised collections including TEE and hospitality studies resources.

Local Studies continue to develop resources to enhance the City's collection and in 2005 celebrated the completion and release of the Joondalup Mooro Boodjar brochure outlining significant aspects of indigenous culture within the region.



Joondalup Library

Revitalisation of Libraries

Recognising the importance of libraries to the community, an upgrade to Joondalup and Duncraig Libraries was completed to create new children and youth areas. This also included updating the internal signage and layout of stock within the libraries.

Highlights for 2004-05 include:

- The number of music CDs, DVDs, new release books and foreign language resources were increased to meet rising demand.
- The Service Level Agreement with the City of Wanneroo continued and resulted in over 12,000 transactions for the Wanneroo Library network.
- The number of events offered by the library service increased by 154% with the number of participants increasing by 151%.
- The number of school students accessing programs through School Connections increased by 360%.

CULTURAL DEVELOPMENT

This year the City delivered a number of projects to improve and raise awareness of cultural identity and to build a sense of shared community in the City.

Highlights for 2004-05 include:

NAIDOC 2004

In July 2004 the City of Joondalup hosted a series of inaugural celebrations to celebrate a greater understanding of indigenous culture and heritage as part of NAIDOC (National Aboriginal Islander Day Observance Committee) week.

A major highlight of the 2004 NAIDOC celebrations was a free concert held at Arena Joondalup where Bob Randall entertained over 500 people with songs and stories of the stolen generation together with other support acts.

The other major highlight included an official flag-raising ceremony where invited guests watched Aboriginal elder Cedric Jacobs raise the Australian flag and City of Joondalup Chairman of Commissioners, John Paterson, raise the Aboriginal flag outside the Council building.

2004 Invitation Art Award

Held in September 2004 at Lakeside Joondalup Shopping City, the Invitation Art Award featured 50 of Western Australia's leading artists. The winning artwork, 'A Separate Fiction' by Paul Hinchcliffe has taken its place in the City's Art Collection.

2005 Joondalup Community Art Exhibition

In June of 2005 Joondalup Community Art Exhibition displayed the works of 98 local artists at Lakeside Joondalup Shopping City. The exhibition attracted over 5,000 visitors with many works being sold during the two week exhibition.

The category winners were:

- Overall winner and winner of Works on Canvas/Board Daevid Anderson
- Works on Paper Val Brooks
- 3-D Artworks Karen Thompson
- Prints Trevor Bly
- Student Award Candice Tuffin
- Popular Choice Award Amber Williams

blend(er) gallery - Joondalup Community Art Gallery

The City of Joondalup continues to develop its partnership with the Joondalup Community Arts Association to jointly run the community art venue, blend(er) gallery. In 2004-05 the blend(er) gallery, located in the Central Business District, presented a broad range of workshops, exhibitions and events by local and national artists.

Twenty two exhibitions were held at the gallery over the year including exhibitions by local artists, community groups, members of the Joondalup Community Arts Association and three nationally touring exhibitions.



Art Collection

The Joondalup Art Collection continued to support Western Australian art and provide the local community with access to high quality visual art.

Five new artworks were purchased for the collection and are displayed in the City of Joondalup Civic Centre and also the library. School and public tours of the collection were conducted throughout the year.

2004 Joondalup Eisteddfod

From August to September 2004, the City hosted the annual classical music Eisteddfod. The competition has been recognised for providing valuable performing experience to up-and-coming young talent in the region. The Eisteddfod attracted over 600 entries and involved nearly 2,000 participants.

COMMUNITY ASSISTANCE

Community Development

The City of Joondalup consults widely with individuals, community groups and Government organisations to develop best practice community programs within the region.

In 2004-05 the City of Joondalup supported:

- a variety of community groups in their provision of quality of services to the community
- various Community Development networks such as the Joondalup and Districts Domestic Violence Group
- a review of Child Health Centres.

Financial Counselling

The City continues to provide a free and confidential financial counselling service to assist community members that may be experiencing financial hardship. The City's Financial Counsellor is able to assist with advocacy, negotiation, budgeting, debt recovery, support and community education.

Community Funding Program

Since 1999, the City has allocated more than \$585,000 to 285 not-for-profit community groups. In 2004-05, 67 applications were received and \$97,537 was distributed to 42 organisations:

| Community Fund | No of Groups | Total Received |
|----------------------------------|--------------|----------------|
| Community Services Fund | 12 | \$19,180 |
| Culture & Arts Development | 6 | \$11,167 |
| Sport and Recreation Development | 17 | \$24,164 |
| Sustainable Development | 7 | \$43,026 |

YOUTH SERVICES

This year, a number of services were delivered targeting youth participation in the community. Highlights for 2005-05 include:

Extreme Youth Festival

The Extreme Youth Festival held on 21 November 2004 provided free entertainment for young people in Joondalup. Festival events included live music, skateboard and BMX competitions, a hip-hop tent and 'Wow Way Out West Outdoor Cinema'.

Mural Arts Program

The Mural Arts Program engages young people in the community while being a highly effective method to combat graffiti within the City of Joondalup.

During 2004-05, the program has seen the completion of murals painted on eight bus shelters, two underpasses and an outstanding mural on Grand Boulevard that was created for the annual Joondalup Festival. In addition, the program offers a series of monthly writers evenings where young artists can hone their skills and talent.



2005 Extreme Youth Festival



Mural, Grand Boulevard, Joondalup

Music Program

The music program is continually being developed to meet the current needs of young people. It aims to develop young people's skills, improve their self-esteem and broaden their recreational opportunities.

The program currently provides free weekly Hip Hop workshops where young people can learn to break-dance, funk-dance, Dee-Jay and produce their own music. Another component of the Music Program is the annual City of Joondalup Battle of the Bands. This is a competition for developing local bands and provides them with an opportunity to play to a live audience.

Youth Outreach Program

The Youth Outreach Program offers information, advocacy, support and referral to young people in areas of 'public space' within the City. During the financial year, the Youth Outreach Workers made 1,662 youth contacts and addressed 5,658 issues. The most common issues addressed during this period were anti-social behaviour, recreation, alcohol and other drugs, employment, education and health issues.

Youth Advisory Council

The Youth Advisory Council provides perspective on issues of importance to young people within the Joondalup region. Its members have been involved in a number of projects including the publication and distribution of 'The Scene' magazine. The Youth Advisory Council also instigated a project called, 'Poetry in Motion' in which posters depicting poetry written by young people were displayed on trains throughout the metropolitan area.

Youth Financial Counselling Service

The Youth Financial Counselling Service was developed to provide consumer and financial education to young people. In 2004-05, the service diversified to include a program for the development of a Youth Notebook 'My Money, My Life', which provides practical consumer and financial information to assist young people overcome the pitfalls of the modern world.

Anchors and Warwick Youth Services

The Anchors and Warwick Youth Services provide a drop-in service, a young women's program, Hip Hop workshops and an integrated school holiday program for youths in the local region. During 2004-05, the service provided activities for 942 youths aged between 12-18 years of age and assisted 42 young people with special needs.

Seniors' Interests

The Seniors' Interests Advisory Committee provides advice to Council on issues relating to older people across the community. The Committee met on a monthly basis and was involved in the following activities:

- Live Life Festival – A Regional Seniors' Event;
- Events which promote positive ageing such as 'Living Now: A Seminar for Seniors'; and
- The Seniors' Plan 2004-08.

Community Transport Program

In 2004-05 the Community Transport Program was extended to offer transport to enable seniors to attend the Sunday Serenades concerts. During 2004-05, 156 people were assisted with transport on a weekly, fortnightly or monthly basis.

RECREATION AND LEISURE SERVICES

The City manages parks and community facilities and provides support for recreation groups in the community.

| Parks and Facilities | Number | User Groups |
|---|--------|------------------------|
| Active Parks (sporting grounds, ovals) | 58 | 77 Sporting clubs |
| Passive Parks (public spaces) | 287 | Visitors and residents |
| Community Facilities (clubrooms, halls and community centres) | 27 | 165 Community groups |

Some of the programs and services offered in 2004-05 include:

- Community Sport and Recreation Facility Fund (CSRFF) which provided financial assistance for sport and recreation infrastructure works, including \$3,575 to Edgewater Woodvale Junior Football Club and \$710,000 to the Arena Community Sport and Recreation Association;
- Junior & Disabled Sporting Donations in which the City provided \$16,000 to junior and disabled athletes to assist with travel expenses incurred when competing outside the Perth metropolitan area;
- Club Development Seminars where seven were held on various issues facing community organisations; and
- Be Active Together Walking Program where the City worked with local groups and businesses to promote daily walks.

Leisure Centres

The City of Joondalup leisure centres include Craigie, Heathridge, Duncraig and Warwick. The Craigie, Heathridge and Duncraig Centres are operated by the City of Joondalup, with the Warwick Centre being operated on the City's behalf by the Churches of Christ Sport and Recreation Association. The Centres provide health and fitness services, lifestyle and sporting programs.

Highlights for 2004-05 include:-

- Maintaining a customer base and consistent operations during the \$10.3 million redevelopment of Craigie Leisure Centre;
- Maintaining a membership base of 1,247 current members at Craigie whilst operating in temporary facilities during the redevelopment;
- Attracting over 500,000 visitations to the Centres;
- Winning the Western Australian Heart Foundation Physical Activity Project and State and Local Government awards for the Centres' GOLD Fitness program; and
- Increasing enrolments in the Growing Old, Living Dangerously (GOLD) adventure program from 749 to 1,571 enrolments.

During the 12-month period, the leisure centre operations have focused on developing a single-business approach to the delivery of consistent services and programs across the three centres. One of the key achievements has been the successful implementation of corporate customer service officer inductions and rosters. This initiative has shown improved consistency and delivery of customer service.

The 2005-06 year will focus on the launch of the new facilities and programs at Craigie, the launch of a new brand for the leisure centres and the development of further initiatives to improve the level of service provided to residents.



Craigie Leisure Centre

Ranger Services

The City's Rangers enforce a wide range of legislation aimed at supporting and achieving the quality of lifestyle sought by residents. Dog control and management has taken up approximately 60% of ranger resources during the year. School parking, abandoned vehicle removal, illegal signs and fire prevention are other areas where rangers have been kept busy.

As in previous years, rangers have continued to deliver a number of valuable community-based initiatives. These have included educational programs such as the successful Junior Rangers, Delta Dog Safe and Healthy Hounds Programs.

Foreshore patrols were also continued during the summer season. These patrols help reduce inconvenience to the public from illegal parking, off-road vehicles and wandering dogs on the City's beach reserves.

The rangers work in partnership with the local Police and City Watch Service to provide a safer environment for residents and businesses within the Joondalup region.

Safer Communities

The City is committed to making the Joondalup region a safer place to live. The Safer Community Program consists of:-

- City Watch security patrols;
- Graffiti control;
- Urban Design; and
- Partnerships (Police, Neighbourhood Watch, Constable Care, Safety House).

With continual support from local Police and members of the public, a strategic approach to the prevention of anti-social behaviour is being achieved. With an average response time of six minutes, City Watch Officers attended 6,330 incidents last year, ranging from social disturbances through to graffiti, vandalism and damage to council facilities. City Watch have also reported a staggering 7,614 maintenance matters within the community during their patrols and travelled over 792,895 kilometres throughout the year.

Lifeguard Service

The City engaged Surf Life Saving Western Australia (SLSWA) to provide midweek lifeguard services at Sorrento, Mullaloo and Hillarys Marina Beaches during 2004-05. SLSWA delivered a total of 2,230 patrol hours to Joondalup beaches during the summer season. Lifeguards performed 370 minor first aid treatments and four rescues during the season.

HEALTH AND ENVIRONMENTAL SERVICES

The City of Joondalup is committed to the promotion, protection and maintenance of the health of residents and visitors.

Environmental Health practice in Joondalup covers the assessment, correction and prevention of environmental health factors and includes:-

- The management of the physical environment, i.e. food safety, air quality, noise control, water safety, waste management, safe accommodation and public event supervision;
- The management of biological hazards, i.e. vector-borne disease control, microbiological control (including immunisation, blood-borne disease control, Legionella);
- The management of chemical hazards, i.e. health risk assessments, the management of contaminated sites, pesticide safety and pollution control; and
- Environmental Health Regulation, i.e. enforcement of legislation, surveillance, monitoring and investigation of complaints.

Highlights for 2004-05 include:-

- The City of Joondalup was one of three cities whose residents were able to apply for a \$600 rebate to upgrade from wood heaters to gas. This program ran from June 2004 – March 2005 and saw 160 residents take up the option;
- Research into the management of Acid Sulphate Soils (ASS) for developments within the City of Joondalup;
- Over 1,923 health risk assessments were carried out on food premises, public buildings, skin penetrators (including body piercers and tattooists), beauty therapists, public pools, hairdressers and caravan parks within the City of Joondalup;
- The City received over 800 requests for action in regard to Environmental Health issues. 44% of these requests related to complaints of noise pollution, 18% to food safety and 9% to air pollution; and
- The centralisation of Immunisation Clinics and the introduction of a booking system to reduce waiting times saw a big increase in utilisation of the service offered by the City this year, with many clinics being booked out many weeks in advance.

CARING FOR THE ENVIRONMENT



Sorrento Beach Re-development

Objectives:

- To plan and manage our natural resources to ensure environmental sustainability
- To manage waste effectively and efficiently in alignment with environmentally sustainable principles

Performance

| Activity | 2004/05 | 2003/04 | 2002/03 | Service Area |
|---|--------------|--------------|--------------|--|
| Conservation & environmental management (satisfaction levels) | 82% | 88% | 87% | Infrastructure Management Services & Operations Services |
| Abandoned & off-road vehicles | 81% | 89% | 76% | Ranger Services |
| Fire prevention | 90% | 94% | 90% | Ranger Services |
| Level of waste minimisation and diversion of waste from landfill | 18% | 16% | 19% | Infrastructure Management Services |
| Recycling (satisfaction levels) | 67% | 77% | 76% | Infrastructure Management Services |
| Bulk rubbish collection (satisfaction levels) | 81% | 87% | 86% | Infrastructure Management Services |
| Weekly rubbish collection (satisfaction levels) | 96% | 96% | 96% | Infrastructure Management Services |
| Park creation & maintenance (satisfaction levels) | 85% | 83% | 85% | Operations Services |
| Park user satisfaction (0-10). Achieved consistently above Perth regional average | 8.1 (7.5) | 8.0 (7.8) | 8.3 (7.9) | Operations Services |

Awards Received

In 2004-05 the City of Joondalup was recognised for important work undertaken to care for the environment.

Winner: WA Environment Award 2004, Department of Environment
Category 5 - Bush, Land and Waterways

This award recognises the City's strategies to balance the pressures of urban expansion whilst protecting the natural environment.

Finalist: United Nations Association of Australia
World Environment Day Awards 2005

Finalist: Banksia Environment Awards 2005
Environmental Leadership in Protecting Bush, Land and Waterways

CARING FOR THE ENVIRONMENT

KEY FOCUS AREA:

The City of Joondalup is recognised as a leader in environmental sustainability and continues to promote and enjoy a lifestyle, which engenders social and economic sustainability.

SUSTAINABLE DEVELOPMENT

The City's approach toward developing growth is based on harnessing the environmental, social and economic sustainability of our community. This is being fostered by Council leadership, education and local participation.

Cities for Climate Protection Program

The City continued to oversee and manage the Cities for Climate Protection Program (CCP). A key outcome during the year was the achievement of Milestone 4 of the program, which resulted in the City reducing greenhouse gas emissions by 5% of the target of 20% to be achieved by 2010. The City was awarded Milestone 4 in April 2005.

Highlights for 2004-05 include:-

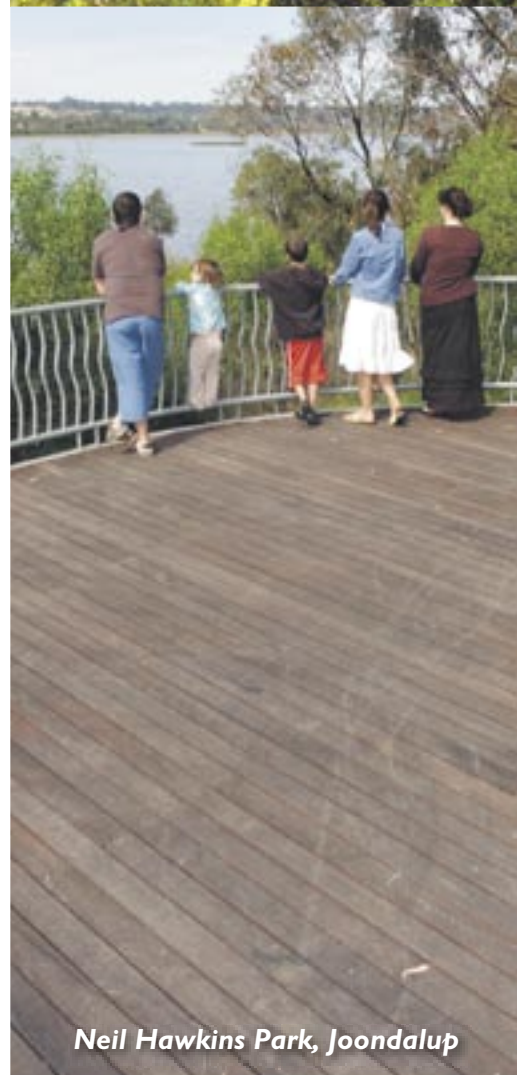
- The City entered into an agreement with the Department of Environment to commence Green Transport Planning. A Green Transport Plan is one for City staff designed to reduce car trips and improve and promote the use of alternative travel options in order to reduce greenhouse gas emissions;
- Implementing the EcoHouse program which consists of free energy audits being provided to 120 residents in the region. The Eco-House audits were aimed at helping residents reduce both energy use in the home and greenhouse gas emissions;
- Hosting three energy efficient workshops during the year aimed at achieving home comfort with passive solar design tips for buying, building and renovating homes; and
- Producing the quarterly newsletter, the Greenhouse Gazette. This publication is designed to increase the awareness of the CCP program to residents and provide information on ways to reduce energy consumption and to save money on power bills.

Sustainability Advisory Committee

The City in conjunction with its Sustainability Advisory Committee developed a strategic 5-year plan aligned to the City's Strategic Plan 2003-08. This plan outlines strategies for furthering the sustainability practices at the City.

Sustainable Gardening

The City hosted two 'Great Gardens' workshops which focussed on helping participants in creating a water efficient garden, minimising fertiliser use, composting, safe and effective weed control and encouraging wildlife into the urban landscape. Over 200 people attended two workshops presented by the Landcare Solutions organisation with feedback being very positive.



Neil Hawkins Park, Joondalup

Environment Centre Feasibility Study

The City took a lead role in a regional joint project with the Department of Conservation and Land Management (CALM) and the City of Wanneroo in undertaking a Feasibility Study for an Environment Centre in the Yellagonga Regional Park. The City received a grant from the State Government and a community information forum was held in December 2004 to launch the project. The study is scheduled for completion by June 2006.

Cork Recycling Initiative

The City set up a cork recycling station in partnership with the Girl Guides Association. To date the City has collected just under 48 bags full of corks through this recycling initiative. Cork is a limited resource that is being depleted at a significant rate. It takes a cork oak tree a total of 45 years to grow to maturity ready to be harvested for its cork and currently only 5-8% of all cork is being recycled.

Wangara Environmental Survey

A survey of premises in the Wangara Light Industrial Area was conducted during March-May 2005 as part of a joint initiative between the Cities of Joondalup, Wanneroo and the North Metro Catchment Group (NMCG). The survey assessed the operations of the local automotive industry to determine the risk of adverse environmental impact on neighboring Yellagonga Regional Park. It provided information for operators on meeting minimum legal requirements and best practice environmental management specific to the motor trades industry.

Waste Management

The City disposed of approximately 69,000 tonnes of waste to landfill comprising of 60,000 tonnes of domestic waste and 9,000 tonnes of bulk collection. Recycling and greenwaste diverted approximately 9,630 tonnes from landfill providing a diversion rate of approximately 14%.

Preliminary studies were completed on the waste service in order to provide the necessary information for the review of the City's Waste Management Strategy.

Kerbside Recycling Service

The City's kerbside recycling service collected 6,344 tonnes and recovered 3,786 tonnes. The contamination rate was higher this year because of the demise of the glass recycling plant in WA and loss of stock due to a fire.

Resource Recovery Project

The City's focus on reducing waste disposed of as landfill has continued with significant progress of the Mandarie Regional Council's Resource Recovery project.

The next phase for the project is in the tender selection which will be completed in early 2006.



Mullaloo Beach



Whitfords Nodes, Hillarys

CITY DEVELOPMENT



Joondalup Drive

Objectives:

- To develop and maintain the City of Joondalup's assets and built environment
- To develop and promote the City of Joondalup as a tourist attraction
- To continue to meet changing demographic needs
- To provide integrated transport to meet regional and local needs
- To provide and maintain sustainable economic development

Performance

| Activity | 2004/05 | 2003/04 | 2002/03 | Service Area |
|--|---------|---------|---------|---|
| Maintenance & creation of roadways (Satisfaction levels) | 86% | 89% | 91% | Infrastructure Management/Operations Services |
| Planning & building approvals (satisfaction levels) | 70% | 75% | 78% | Approvals & Planning Services |
| Community centres & public hall facilities | 91% | 93% | 92% | Operations Services |
| Outdoor recreation facilities | 88% | 86% | 90% | Recreation Services |
| New small businesses statistics in the area* | 58% | 88 | 143 | Strategic & Sustainability Development |
| New clients* | 331 | 426 | 286 | Strategic & Sustainability Development |
| New full-time jobs* | 88 | 176 | 245 | Strategic & Sustainability Development |
| New part-time jobs* | 43 | 53 | 138 | Strategic & Sustainability Development |
| Graffiti control (satisfaction levels) | 73% | 82% | 84% | Operations Services |
| Total graffiti reports | 4070 | 1127 | 1375 | Infrastructure Management/Operations Services |
| No. of graffiti tags | 1105 | 2899 | 3768 | Infrastructure Management/Operations Services |
| Footpaths & cycleways (Satisfaction levels) | 82% | 83% | 83% | Operations Services |

* Source: Joondalup Business Association (JBA)
(Small business defined as <100 employees)

CITY DEVELOPMENT

KEY FOCUS AREA:

To ensure a sustainable community, the city will provide and maintain a managed built environment. The City will work in conjunction with associations to plan efficient transport means. Tourism also will be seen as an important part of economic development for the community.

PROJECT DEVELOPMENT – COUNCIL PROJECTS

A review of Council projects was completed to reflect funding allocations adopted in the 2004-05 budget. The current City of Joondalup Council projects are as follows:-

- Redevelopment of Craigie Leisure Centre
- Sorrento Beach Development
- Ocean Reef Development
- Works Depot
- Cultural Facility
- Secondary Waste Treatment Facility
- Mullaloo Beach Development
- Currambine Community Centre

Redevelopment of Craigie Leisure Centre

Building works commenced in October 2004 and have progressed in accordance with the agreed program and is on budget. Stage one of the construction work, being the reception, administration and crèche areas were handed over to the City on program on 15 June 2005.

The key features of the redevelopment include:

- Eight-lane 25 metre pool
- Warm water leisure pool
- Spa lounge (including spa, sauna and steam rooms)
- Large crèche with outdoor courtyard
- Café with wet and dry dining areas
- State of the art gymnasium facilities
- Centrally located reception and pro-shop

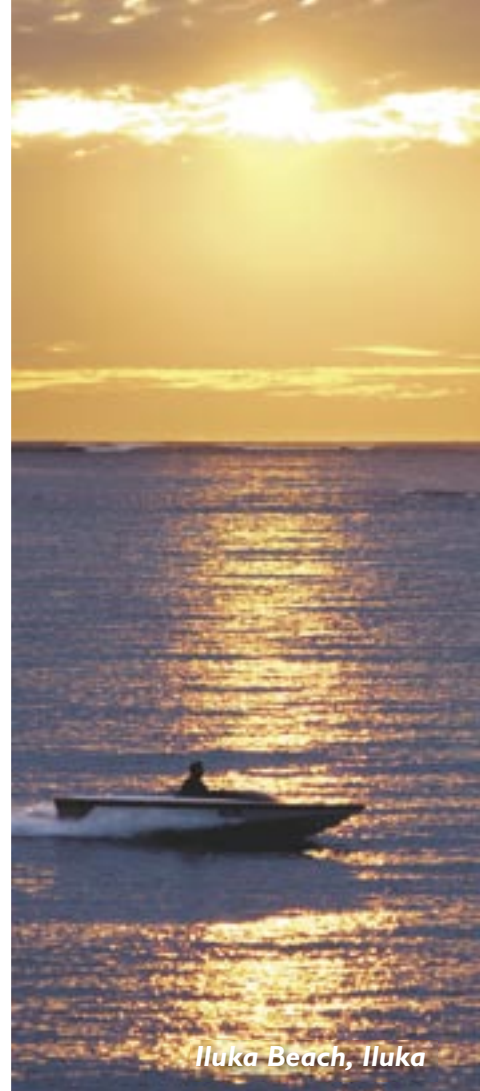
Construction work is programmed for completion by October 2005.

Sorrento Beach Development

Stage One of the Sorrento Beach Development was completed in early 2005 and opened to the public on Australia Day, 26 January 2005.

Stage One works included earthworks, foreshore retaining walls, wooden boardwalk, concrete footpaths, beach access, grass and reticulation at a cost of \$1.9 million.

Stage Two of the project will commence in October 2005 and be completed early in 2006 at a cost of \$1.8 million. This stage includes the construction of an additional car park, grass and reticulation, pathway lighting, shade shelters and barbecues throughout the development.



Iluka Beach, Iluka



Sorrento Beach, Sorrento

Ocean Reef Development

The Ocean Reef Marina Redevelopment site is located on the coast at Ocean Reef and comprises approximately 46 hectares in total area. The site currently consists of a boat launching facility, parking for vehicles and boat trailers, reserves, freehold land and the sea sports and rescue club.

This project focuses on identifying a concept design and structure plan for Ocean Reef Marina to meet the lifestyle needs of the region, promote economic development and protect the environment in a sustainable way. Essentially, this will broadly identify what should be included in the development such as boat pens, recreation areas, natural bushland, restaurants and shops. Physical development of the site will be a future project after Council has agreed the best way for development to move forward.

The State Government announced that it would contribute \$700,000 to the development of the structure plan. Preliminary work in relation to the project program and budget for the structure plan process have been completed. A risk management report has been drafted and consultant briefs are being finalised for the calling of tenders in November 2005.

Five-Year Capital Works Program

As part of this program, the City has undertaken various road and traffic management projects to improve the safety and functionality of the road network.

Major projects in 2004-05 include:-

- Construction of the Joondalup Drive dual carriageway to Burns Beach Road;
- Installation of traffic signals at Trappers Drive/Ocean Reef Road and Warwick/Davallia Roads; and
- Resurfacing of local and distributor roads as part of the Road Preservation Program.

Traffic Management

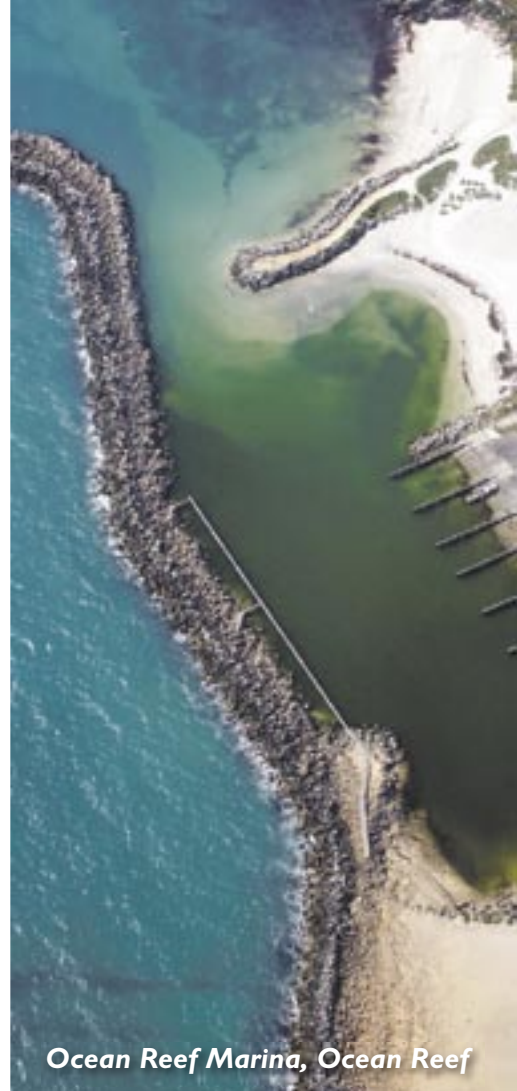
The City has undertaken projects to improve safety in areas of high risk, including the installation of treatments at notable black spot junctions. General streetscape and traffic improvements have also been undertaken around the City.

Drainage Works

Drainage improvements were undertaken at Bahama Close, Oceanside Promenade, Fenton Way, Collier Pass and Winton Road.

Parks Improvement Works

The City has installed reticulation at Parin, George Sears and Glenbank Parks, completed the development of Lake Valley Park and the construction of a dual use path along the Mullaloo foreshore.



Ocean Reef Marina, Ocean Reef



Ocean Reef Marina, Ocean Reef

Asset Management

The City undertakes all asset maintenance associated with parks and landscaping, engineering construction, maintenance and building maintenance and cleaning.

The City's commitment to enhance standards of infrastructure is acknowledged within the City Centre and the use of Specified Area Rating in selected locations.

The City continues to work on provision of irrigation to four areas of public open space identified as priority parks for development within the Dry Park Development program.

Provision of quality recreational facilities such as parks, cycle ways, play equipment and foreshores all enhance community wellbeing.

In 2004-05 the City of Joondalup ranked 1st in a park user satisfaction survey of ten Local West Australian Authorities.

As part of the City's ongoing commitment to asset management, the following occurred in 2004-05:-

Fleet Management

- Replaced eight petrol utilities with dedicated Liquefied Petroleum Gas vehicles;
- Replaced light and heavy fleet vehicles with a total approximate value of \$1,700,000;
- Replaced mobile plant items with a total approximate value of \$900,000; and
- Introduced two 8 tonne tippers fitted with automatic transmissions for ease of driving and lower maintenance costs.

Property Management

- Generated rental revenue of approximately \$257,000;
- Management of approximately 100 properties in 22 suburbs. These properties include vacant freehold land, reception centre, sporting clubrooms, pre-schools and child care centres;
- Successfully completed a 12-month trial for the Joondalup Reception Centre, located within the Civic Centre, in Boas Avenue Joondalup prior to tendering for a five-year lease of the venue. The reception centre caters for a wide range of functions from birthdays through to corporate presentations and training sessions; and
- Disposal of land yielding approximately \$270,000 which will be used to fund community facilities in the suburb of Kingsley.

CULTURAL DEVELOPMENT

The City's Cultural Development Program continues to engage people from all backgrounds and promote the City of Joondalup as a premier tourist destination. The diverse program embraces all art forms and offers residents and visitors the opportunity to enjoy a full cultural program within the local community.

Major events supported by the City of Joondalup during the past year include:



Neil Hawkins Park, Joondalup



2005 Joondalup Festival 'Carnaval'

Summer Event Program

The City of Joondalup 'Summer Event Program' ran from November 2004 to March 2005 and provided four free concerts in the Joondalup central business district and parks throughout the City.

The 2004-05 program was enjoyed by an estimated 40,000 people and featured an array of local and national performing artists. Highlights of the program included Mary G, acclaimed Melbourne contemporary outfit 'The Bird' and the Western Australian Symphony Orchestra in a spectacular Valentines Day Concert at the Joondalup Resort that attracted more than 7,000 people. In addition to these major concerts the city also ran a very popular series of smaller concerts at the weekly night markets.

Night Markets

The Joondalup night markets are a well recognized cultural event in Perth's northern suburbs and were held every Friday night during the summer season. The markets attracted 1000 to 4000 people each market night, totaling nearly 30,000 people in the 2004-05 season. Stall numbers have grown progressively over the years with an average of 56 stalls per night markets excluding the festival.

The markets provide a program of free family entertainment in a safe environment incorporating live entertainment, dynamic displays, daring demonstrations and a myriad of quality market stalls every Friday night through to the Joondalup Festival in March.

The markets have a very positive impact on local business and provide a major attraction as both a tourist and cultural attraction. The night markets also provide significant social benefits as they meet a strong community demand and recognised need to develop a 'cultural' nightlife in Joondalup.

Little Feet Festival

The Little Feet Festival was held in Mawson Park, Hillarys on 23 January 2005. The event is an annual free festival for children under 12 years of age. The program consisted of performances, workshops, activities, crafts and rides. Approximately 6,000 people attended this year and enjoyed a thrilling day of activities to challenge, stimulate and excite children.

Joondalup Festival 'Carnaval'

The 'Summer Event Program' culminates in the Joondalup Festival held in March each year. The Joondalup Festival increased community participation this year through an open invitation for Cultural and Community groups to embrace this year's festival theme. An estimated 7,000 people were actively involved in the event over a three-month period.

The Festival presented an excellent program of contemporary music, street theatre, displays, rides food and market stalls. Highlights of the festival included the Asthma Foundation's 'Freeway Bike Hike', the giant festival mural on Grand Boulevard, the annual parade and the appearance of internationally acclaimed Cuban jazz band, 'Cubanismo'.

Arts Development Scheme

The Arts Development Scheme sets up partnerships with professional performing arts companies to assist with audience development in the region. In 2004-05 the scheme initiated projects with three professional performing arts companies, Buzz Dance Theatre, Barking Gecko Theatre Company, Spare Parts Puppet Theatre, STEPS Youth Dance Company and WAM – WA Music Industry. These varied groups received a total of \$15 088.60.

TOURISM DEVELOPMENT PLAN

The City facilitated the development of a new vision for developing tourism potential with an eco-tourism focus. The City consulted widely with community, which resulted in the creation of the Tourism Development Plan. The City will now work in partnership with businesses, tourism operators, the Sunset Coast and neighbouring local governments in the development of a sustainable tourism industry for the benefit of the North Metropolitan Region.

PLANNING AND BUILDING DEVELOPMENT

Application Assessments

The City dealt with many major development applications during 2004-05. A total of 985 development applications with a total estimated cost of \$209 million were determined over the financial year.

There is considerable demand for service in the Town Planning area and coupled with labour shortages industry wide this is a ongoing issue. Despite that, the Council has at times set the benchmark for local government services in planning approvals, and is currently independently rated as one of the industry leaders in this area of growth.

One of the major development applications Council has commenced considering towards the end of the financial period is the proposed extensions to Lakeside Joondalup Shopping City. The owners of the shopping centre are seeking to virtually double the size of the centre. This application will be dealt with by Council towards the end of 2005, following a public submission period.

The City has also managed the approvals process for the continued growth of the educational campuses in the City Centre, amongst its highlights.

Building Approvals

During the financial year 4,110 Building Applications were determined with a total estimated value of \$223 Million. The City's building approval turnaround times are amongst the industries best with 91% of applications determined within 14 days.

Currently the City has more than 17,500 private swimming pools that require inspection once every 4 years. Of these pools, more than 10,000 will require an upgrade in security in accordance with the state government mandate to improve private swimming pool security by the end of 2006.

In addition 48 demolition licences were issued, 30 strata title applications were processed and 259 unauthorised structures were investigated and processed in an appropriate manner.

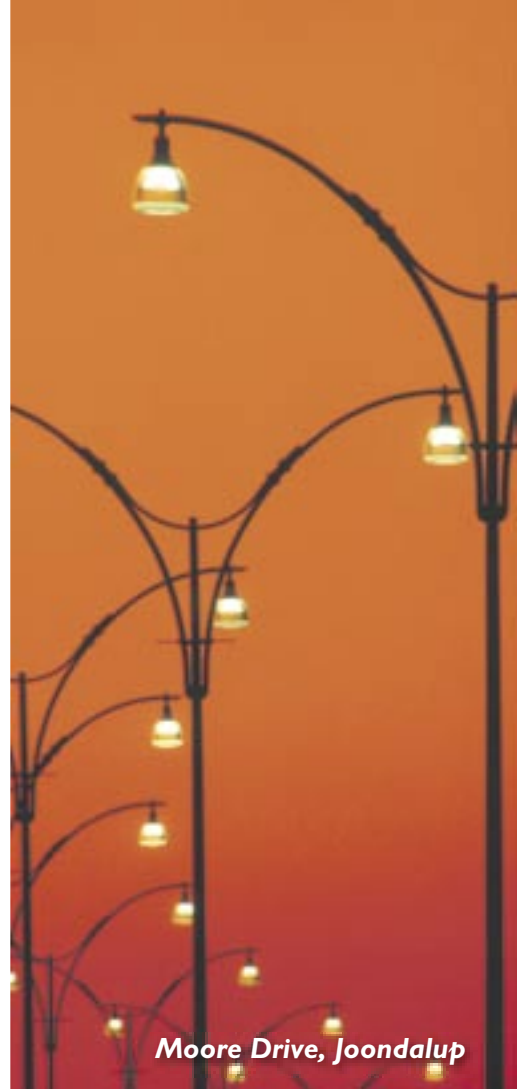
Urban Design

Urban design guides the future of Joondalup by influencing the development of subdivisions and new suburbs. Urban design offers advice to residents and develops solutions to urban design and planning issues. The City also offers advocacy and advice to the Western Australian Planning Commission for the assessment of subdivision applications.

During the year, the City has:-

- Continued its rolling review program for planning policy matters;
- Provided information and advice to Council on major policy initiatives from the Western Australian Planning Commission;
- Reviewed and initiated modifications to existing structure plans, ensuring they provide the desired urban design outcomes;
- Contributed to the development of a new structure plan and Foreshore Management Plan for Burns Beach to positively contribute to the quality of our new communities; and
- Increased the focus on the landscaping aspect of development proposals to improve the quality of these developments and the streetscape.

A review of the Joondalup City Centre Master Plan was commenced and is continuing with the rolling review of the City's Town Planning policies.



ECONOMIC DEVELOPMENT

Contracts and Purchasing

The City has developed a new suite of draft documents and associated procedures for the calling and evaluation of Tenders and Quotations. These new documents and procedures will be implemented progressively during 2005-06 and stakeholders will be trained in their use.

Contracts statistics for 2004-05:

| | |
|--------------------------------|----|
| Tenders Advertised | 46 |
| Contract Extensions | 28 |
| Contract Variations | 10 |
| Quotations Sought | 13 |
| Expressions of Interest Sought | 2 |

Economic Partnerships

The City undertook many initiatives such as the Business Opportunities Expo and Supa Shop Training for small business in partnership with stakeholders such as Edith Cowan University, North West Business Enterprise Centre, the Joondalup Business Association and the Joondalup Business Centre (formerly called the Business Incubator). The City also provided funding to support the North West Business Enterprise centre and continued pursuing close ties with regional stakeholders to support economic growth.

Home Based Business

The City brokered a partnership with ECU and the City of Wanneroo to deliver a Home Based Business Mentoring And Evaluation Project. The mentoring program was highly successful and a great opportunity for home based business operators in Joondalup. The joint project will continue into 2005-06 to provide follow-up mentoring program to other home based businesses.

Economic Research Projects

The City researched and developed an economic profile to meet demand for comprehensive data about the City of Joondalup. The Economic Profile has been published and is available for community and business to assist them in understanding the macro economic environment of Joondalup.

The City collaborated with Edith Cowan University in undertaking a number of key research projects. The projects resulted in providing extensive research findings on benchmarking and developing a best practice approach to managing incubators, better understanding how to develop the CBD and identifying the current state of the health and well-being industry sector. The City will use these research documents to assist in its Strategic Planning processes.



West Coast TAFE, Joondalup



Whitfords City Shopping Centre

ORGANISATIONAL DEVELOPMENT



City of Joondalup Administration Building

Objectives:

- To manage the business in a responsible and accountable manner
- To provide quality services with the best use of resources
- To ensure the City responds to and communicates with the community
- To develop community pride and identity
- To manage our workforce as a strategic business resource

Performance

| Activity | 2004/05 | 2003/04 | 2002/03 | Service Area |
|--|---------|---------|---------|--|
| External customer service (mystery shopper average across the organisation) | 94% | 93% | 91% | Customer Service |
| Internal customer service (internal customer satisfaction staff survey) | 69% | 72% | 72% | Customer Service |
| Community participation in decision making (satisfaction levels) | 73% | 78% | 70% | Council Support Services & Strategic & Sustainable Development |
| Accessibility of information about Council services & facilities (satisfaction levels) | 73% | 77% | 72% | Marketing Services |

Awards Received

Winner: Local Government Managers of Australia Challenge

The Local Government Managers of Australia Challenge (LGMA) is one of the most significant events held within the local government industry where a team of employees are required, over a full day period, to deal with a wide range of scenarios relevant to local government.

Competing against 120 councils from all states and New Zealand, the six-member Joondalup team was announced as the winner of the LGMA Australasian final in Canberra in May 2005.

ORGANISATIONAL DEVELOPMENT

KEY FOCUS AREA:

The City of Joondalup will maintain good leadership by ensuring staff are well informed, there are clear lines of communication and the participation of staff at all levels in decision-making processes.

The City recognises the importance of leadership and the development of organisational capabilities in achieving its objectives.

Organisational Policy and Planning

The City developed and implemented a Corporate Reporting Framework, which was endorsed by Council in 2004. The City has provided regular quarterly reports against the progress of the City's key projects, programs and services contained within the Annual Plan 2004-05 to Council.

Additionally, through the introduction of the Key Performance Indicators against the Strategic Plan, the City is applying a 'triple-bottom-line' approach to the measurement of progress against the Strategic Plan 2003-2008.

A new Policy Review Committee of Council has been formed that will oversee the development of Council policies through the endorsed Policy Framework.

Financial Services

In 2004-05 a review and refinement of all customer-focused processes (internal and external) was undertaken with improvements being reflected in Customer Survey results.

Improvement of Direct Debit payment options were completed and a new payment method (BillExpress) was introduced for ratepayers from 1 July 2005.

Key outcomes for 2004-05 include:-

- Implementation of new direct debit for credit cards;
- Introduction of Westpac Banking System completed;
- Exemplary rate collection for 2004-05 of 98.4%;
- A new payment method called BillExpress has been introduced for ratepayers to pay their 2005-06 rates, with more payment outlets, including newsagents etc;
- In preparation for the 2005-06 Rates, the City's webpage has been updated and will include a 'Frequently-Asked-Questions' section for ratepayers. Also included will be a separate section of Frequently-Asked-Questions solely for pensioners;
- Completed triennial re-valuation of all 57,747 rateable properties, to take effect from 1 July 2005, within Joondalup;
- Extension of payment of Creditors by Electronic Funds Transfer; and
- Election to remit ESL by option B. Use of this payment option is estimated to increase interest earned by the City by \$75,000 for 2004-05. This was at no cost to the ratepayers and allowed the City to supplement its existing income base.

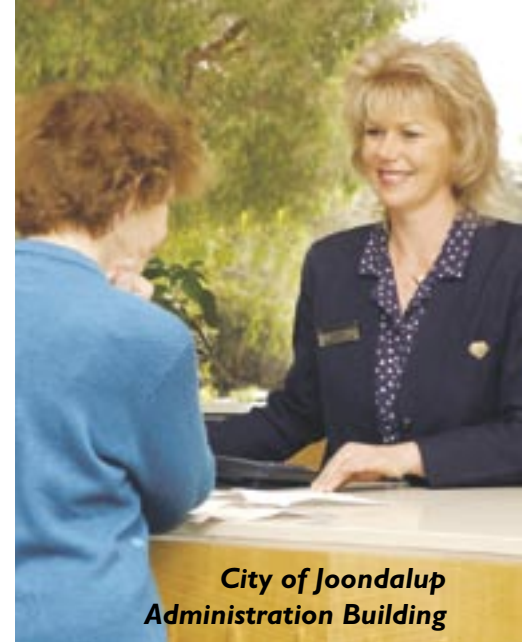
The City continues to actively work with other local governments to share knowledge and to achieve industry improvements through the Proclaim working group, WA Rates Officers Association and Finance Managers Group. The City undertook tenders for its annual audits and for the provision of banking facilities.

Customer Service and Information Centres

The City of Joondalup provides two customer service centres for residents. One is located at the administration building and the other is located within Whitford City Shopping centre. Friendly customer service staff are available to assist with information on all services, payment of rates, dog licences and any other council queries.

The City of Joondalup has been monitoring the level of customer service provided to external customers since 1999 using 'Mystery Shopper Surveys'. Results for 2004-05 have remained consistently high with an organisational average of 94%.

In 2004 the City recognized the important customer service role our libraries play and worked to better utilize these existing information channels. In conjunction with the two customer service centres, residents can also go to their local library to locate information on services and upcoming events.



**City of Joondalup
Administration Building**

Public Participation

In 2004-05 the City developed a framework for Public Participation and Community Capacity Building. The strategy will provide City staff with a process and tools to undertake effective community engagement and participation. The City undertook a number of Pilot Participation Projects including the inclusion of Ocean Reef Road, which proved to be highly successful.

Marketing

The City of Joondalup continues to market, promote and sponsor regional events.

In 2004-05 the City produced a variety of informative, high quality publications for distribution to the community, such as:-

- Council News;
- Budget News;
- What's On;
- Community and Business Directory;
- Leisure Guide;
- Youth Notebook; and
- Annual Report.

The City also provided new residents with information packs and responded to requests for information on a daily basis.

The City of Joondalup continues to provide the community with an interactive source of information via its website located at www.joondalup.wa.gov.au. The website provides information on council, services, business, lifestyle and tourism.

The City works closely with many of its stakeholders, ensuring the success of regional events that add value to the Joondalup community, both economically and socially. The City also strives to ensure it marks its place on the map as a premier cultural event destination. In 2004-05 the Joondalup Festival, Summer Events, Little Feet Festival and the Extreme Youth Festival continued to form an integral part of the regional activities plan as well as contributing to the profile of Joondalup.

The 2004-05 Civic Function calendar continued to include a number of annual community appreciation events, welcome functions for visiting delegations, annual cultural events and Council meetings. The City also hosted 23 Australian Citizenship ceremonies in 2004-05 and swore in 1,539 new citizens in the Civic Chamber. Our in-house catering department continues to provide a high level of service to all civic functions and Council related meetings and events.

Strategic Corporate Marketing Plan

The City developed a Strategic Corporate Marketing Plan in 2004 to ensure it is communicating consistent messages to the community in a coordinated and effective manner. The Marketing Plan continues to develop avenues for promotion of local facilities, services, tourist attractions and businesses. Key outcomes for 2004-05 include:-

- A City of Joondalup Style Guide was implemented to ensure consistent use of brand, sub-brands, logos and key messages;
- A sponsorship review was conducted and guidelines implemented to standardise the approach to sponsorship across the organisation;
- Providing sponsorship for key regional events, and
- Coordinated and facilitated the Regional Marketing Group to build partnerships with stakeholders and maximize promotional opportunities.

GOVERNANCE

The Council meets every third Tuesday evening as part of a rolling three week business cycle. Council Support assists with the preparation of agendas and minutes for Council meetings as well as advising on governance issues.

Internal Audit

The internal audit function has continued to identify opportunities for improvement in processes to achieve greater organisational efficiencies. An Internal Audit Plan is in place to guide the City's audit objectives.

Information Management

During the year a number of projects were completed to improve the City's information technology (IT) infrastructure and the delivery of information technology services to the organisation.

Key outcomes for 2004-05 include:-

- Development of a new draft five year Information Technology Plan;
- Implementation of a new public website;
- An upgrade of IT facilities for Craigie Leisure Centre;
- Implementation of a new data storage facility;
- Hardware upgrade for the financial system; and
- Detailed planning for a new HR/Payroll system.



City of Joondalup Council Chamber

Human Resources

The City continues to strive towards an Employer of Choice status. The Employer of Choice project is a new approach to people management for the City of Joondalup. The project consists of four major sub-projects; Performance Management, Reward and Recognition, Training and Development and Leadership and Management.

In September 2004 the City initiated workplace giving, 'Casual Fridays'. This enabled staff to dress casually one day a week and donate to a registered charity via their fortnightly pay. The total amount donated to charities over the period was \$5353.50.

The City of Joondalup was recently awarded a certificate of appreciation from Princess Margaret Hospital for charitable efforts.

There was a substantial decrease in the number of workers compensation claims forwarded to the Scheme for the 2004-05 financial year. Only 5 lost time injuries were recorded for the period for approved claims. This has resulted in lower workers compensation costs for the City. The decrease in the number of claims is due to the constant vigilance of staff and supervisors who recognise the need to create and maintain a safe working environment.

The Occupational Health and Safety Committee maintains a strong presence in terms of guiding the City in its safety regime. Voluntary skin checks and health assessments were also offered to staff as well as flu injections.

The City maintains a stable industrial climate in terms of industrial disputes with no applications being lodged in the Commission over the 2004-05 reporting period for unfair dismissals.

Training and Development

The City of Joondalup has taken significant steps towards the way in which training and development opportunities are recognized and provided to staff. The Corporate Training and Development Plan continues to maintain an avenue for staff to access courses offered as a result of the development plans.

The development plan included the WELL (Workplace English Literacy Language) program that increased the computer and written literacy competencies for operational field staff.



Kingsley Park, Kingsley



*City of Joondalup
Administration Building*

PRINCIPAL ACTIVITIES PLAN 2004-2005

Overview of 2004-05 Activities

In accordance with the requirements of the Local Government Act 1995, the City of Joondalup has produced a Principal Activities Plan (PAP) each year detailing the major activities, estimated costs and funding sources for those activities. Additionally, the City has also been required to provide an assessment of the City's performance in relation to each principal activity, commenced or continued, during the financial year within the Annual Report.

Council formally adopted the 2004-05 PAP on 19 August 2004. In relation to specific major and new capital works identified as principal activities for the 2004-05 financial year, the following progress is reported:

| Principal Activity | Progress during 2004/05 | Performance |
|---------------------------------|--|--|
| Currambine Community Centre | <p>The City had its ownership of the Currambine Community Centre site confirmed in 2004.</p> <p>The withdrawal of previously committed funding by the State Government for a community facility at Currambine has meant that there have been no further project developments.</p> | Works associated with the project have not been undertaken due to withdrawal of funding for development of the site. |
| Ocean Reef Marina Redevelopment | Following a contribution of \$700,000 by the State Government for the site, preliminary work in relation to the project program and budget for the structure plan process has been completed. | Works completed within scheduled timeframes and within overall budget |
| Joondalup Works Depot | <p>The business plan for the purchase of the depot site was advertised and Council considered submissions in December 2004.</p> <p>Council had agreed to proceed with the acquisition of the site for up to \$2.8M. However following LandCorp's advice that their valuation of the site is \$4.2M, Council will further consider options for the depot.</p> | Works completed within scheduled timeframes and within overall budget |
| Cultural Facilities | The contract of sale for the purchase of Cultural Facilities site has been executed and the deposit paid. Settlement on purchase of the site and the execution of the deed are likely to be completed by October 2005. | Works completed within scheduled timeframes and within overall budget |
| Craigie Leisure Centre | Stage One of the construction work being the reception, administration and crèche areas were handed over to the City on 15 June 2005. Construction work at the Centre is programmed for completion by 30 September 2005. | Works completed within scheduled timeframes and within overall budget |
| Sorrento Beach Development | <p>Stage One of the project was completed and opened to the public on Australia Day 26 January 2005.</p> <p>Stage One works included earthworks; foreshore retaining walls, wooden boardwalk, concrete footpaths, beach access, grass and reticulation at a cost of \$1.9 M.</p> | Works completed within scheduled timeframes and within overall budget |

| Principal Activity | Progress during 2004/05 | Performance |
|----------------------------|---|---|
| Mullaloo Beach Development | <p>A dual use path has been constructed through Tom Simpson Park as part of the Mullaloo Beach Foreshore Development.</p> <p>The City will upgrade lighting of the dual use path and car parks within the Park, at an estimated cost of \$130,000 as part of the 2005/06 Capital Works Program.</p> | Works completed within scheduled timeframes and within overall budget |

During 2004-05, the City identified the following principal activities relating to the provision of services:

| Principal Activity | Progress during 2004/05 | Performance |
|--|---|--|
| Approvals, Planning and Environmental Services | Details on pages 27-28 of the Annual Report | No significant variations from business plan and budget objectives |
| Library and Information Services | Details on pages 12-13 of the Annual Report | No significant variations from business plan and budget objectives |
| Community Development Services | Details on pages 13-16 of the Annual Report | No significant variations from business plan and budget objectives |
| Infrastructure Management, Rangers and City Watch Services | Details on pages 17 & 25 of the Annual Report | No significant variations from business plan and budget objectives |
| Environmental Waste Management Services | Details on pages 20-21 of the Annual Report | No significant variations from business plan and budget objectives |
| Operations Services | Details on page 21 of the Annual Report | No significant variations from business plan and budget objectives |

Note: In 2003 the State Department of Local Government and Regional Development undertook a major review of the Local Government Act 1995 and associated regulations. The Local Government Amendment Act 2004, which was proclaimed on 31 March 2005, removed the current detailed requirements for principal activity planning. The changes will apply in respect of each financial year after the financial year ending 30 June 2006 and will be fully detailed within the Regulations, once completed.

Notwithstanding these changes, the City will continue to report on performance in relation to major projects within the Annual Report each year.

Overview of 2005-06 Activities

The Strategic Financial Plan 2005-06 – 2008-09 identifies the major activities that Council plans to undertake over the next four years.

The major activities in 2005-06 are:-

- Approvals, Planning and Environmental Services;
- Library and Information Services;
- Community Development Services;
- Infrastructure Management and Ranger Services;
- Environmental Waste Management Services; and
- Operations Services.

The major new and capital works identified for 2005-06 are:-

- \$3.6m has been allocated for road preservation and resurfacing including full re-kerbing of resurfaced roads.
- \$545,000 has been allocated for the extension and upgrade of footpaths and bicycle networks.
- \$485,000 has been allocated for foreshore development and natural areas management in multiple suburbs throughout the City. The priorities for this program have been developed with the Conservation Advisory Council.
- \$2.57m has been allocated for local traffic management in Warwick, Sorrento, Heathridge, Greenwood, and Marmion.
- \$1.8m has been allocated for the maintenance and upgrading of community facilities including a new toilet facility in the Joondalup CBND and upgrades to the Duncraig, Whitfords, Woodvale, and Joondalup Libraries.
- \$3.25m has been allocated to complete stage I of the redevelopment of the Craigie Leisure Centre that includes refurbishment of the existing facilities.
- \$750,000 has been allocated for the completion of forward landscaping works for the Cultural Facility following the completion of the TAFE Hospitality Training Centre.
- \$6.54m has been allocated for the Joondalup Works Depot. The concept plan for the proposed Works Depot will be reviewed and detailed design works will commence once the City has formally purchased a site.
- \$950,000 has been allocated for the Ocean Reef Harbour Development. In 2005-06 the City will focus on development of a concept design and structure plan for the Ocean Reef Boat Harbour. The structure plan will broadly identify what should be part of the development.
- \$1.8m has been allocated for the Stage 2 works of the Sorrento Beach Development which includes completion of grass and reticulation areas, car park extension, refurbishment of the existing toilet block and installation of shelters, lighting and barbecues.
- District Planning Scheme No. 2 is scheduled for major review.
- The Strategic Plan 2003-08 is scheduled for major review.

National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements collectively known as the National Competition Policy. Local government is affected mainly where it operates significant business activities, which compete with or could compete with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The City is required to comply with certain policies contained within the National Policy statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

Competitive Neutrality

In respect of business activities where 'user pays' income is greater than \$200,000 in any year, the City is required to perform a 'Public Benefit Test'.

There are three areas of activity that the City has identified in this category. Of these areas of activity, tests were conducted in 2004-05 and the results of conducting these tests are as follows;

- Craigie, Duncraig and Heathridge Leisure Centres.

The public benefit tests for these activities revealed that competitive advantages and disadvantages existed in each of these Leisure Centres and it was beneficial to the local community to continue the operational subsidies to enable the services to be maintained in the future.

Access and Inclusion Plan 2004 - 2008

While Western Australia is at the forefront throughout the world in providing access for people with disabilities, the City of Joondalup believes it is essential to forge ahead in establishing universally accessible environments. Accordingly, the City developed an Access and Inclusion Plan in 2003 and has achieved many milestones since its inception. Through this corporate document the City has stated its commitment to making Council facilities and services 'accessible and inclusive'.

During the past twelve months the City has achieved a number of milestones pertaining to the Plan. Achievements include the following:-

- The Access and Inclusion Plan has been promoted internally and to the community, with a link created on the City's website.
- An audit that identifies access issues has been completed on all facilities under the management of the City.
- There are guidelines for producing materials in alternative formats to meet the needs of those in the community with differing levels of ability.
- The needs of particular audiences are considered when producing written materials for the City.
- A ramp entry to the spa in the Craigie Leisure Centre has been installed in the refurbishment of the aquatic facility. This ramp will create a dignity of access for those with special needs who wish to participate in water activities at the centre.
- Those who hold a disability pension card will be eligible for the newly introduced 25% reduction of fees for all programs offered by the Craigie Leisure Centre.
- The City's Community Development Officer has developed sound networks with groups in the community that advocate on behalf of people with special needs.
- The directory for Seniors' and People with Disabilities has been reviewed in preparation for reprinting.

Due to funding constraints the following task identified in the Access and Inclusion Plan was not achieved:-

- Development of an information package and support service to local businesses that promotes opportunities for attracting customers with needs for access and inclusion.

In order to overcome this lack of available funds a working party has been established to progress the issue from an alternative perspective. The working party has been created from various Local Government Disability Networks.

Strategies for the Action Plan remain ongoing and are reported within the organisation and to the community on a regular basis.

Members of the community can access a copy of The Access and Inclusion Plan 2004-08 on the City's website www.joondalup.wa.gov.au or by phoning 9400 4315 and leaving a mailing address.

Record Keeping

The State Records Commission approved the City's Record Keeping Plan on 30 August 2004. During 2004-05 the improvements made to the City's record keeping system included:-

- Electronic capture of incoming building licence applications;
- Availability of system administration features via the Record Management System Web interface; and
- Upgrade of Record Management System Web Interface components.

Currently a Document Management System Requirements Study is occurring, with the outcome providing a strategic direction for document management at the City.

The City's recordkeeping training program is delivered in two forums, being part of the Corporate Induction Program that provides an overview of record keeping responsibilities and the requirements of the State Records Act 2000, together with hands on training sessions on the usage of the electronic record keeping system. Attendees at both forums are required to evaluate the sessions, in which suggestions for improvements have and will continue to be incorporated.

Payments to Employees

Regulation 19B of the Local Government (Administration) Regulation 1996 requires the City of Joondalup Annual Report to contain the following:-

- The number of employees of the City of Joondalup entitled to an annual salary of \$100,000 or more; and
- The number of those employees with an annual salary entitlement that falls within cash bands of \$10,000 over \$100,000.

| \$ | \$ | Number of Employees |
|---------|---------|---------------------|
| 100,000 | 109,999 | 2 |
| 110,000 | 119,999 | 0 |
| 120,000 | 129,999 | 7 |
| 130,000 | 139,999 | 1 |
| 140,000 | 149,999 | 1 |
| 150,000 | 159,999 | 1 |
| 160,000 | 169,999 | 2 |
| 170,000 | 179,999 | 0 |
| 180,000 | 189,999 | 0 |
| 190,000 | 199,999 | 1 |
| 200,000 | 209,999 | 0 |
| 210,000 | 219,999 | 0 |
| 220,000 | 229,999 | 0 |
| 230,000 | 239,999 | 1 |
| Total | | 16 |

The above table is based on what an employee is entitled to receive over the twelve (12) month period of the Annual Report and includes:-

- annual cash component;
- statutory 9% superannuation;
- salary sacrificing; and
- allowance for motor vehicle.

ABRIDGED FINANCIAL STATEMENTS



ABRIDGED FINANCIAL STATEMENTS

Deloitte.

Independent audit report to the Ratepayers of City of Joondalup

Scope

We have audited the attached financial report of the City of Joondalup for the financial year ended 30 June 2005 comprising of the Statement of Financial Performance, Statement of Position, Statement of Changes in Equity and Statement of Cash Flows and Notes thereto in order to express an opinion on it to the ratepayers of the council. The council is responsible for the concise financial report.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report of the City of Joondalup for the year ended 30 June 2005. Our audit report on the full financial report was signed on 7 October 2005, and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standard AASB 1039 "Concise Financial Reports".

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the concise financial report of the City of Joondalup complies with Accounting Standard AASB 1039 "Concise Financial Reports".

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Leanne Karamfiles
Partner
Chartered Accountants
Perth, 7 October 2005

Deloitte Touche Tohmatsu
A.B.N. 74 490 121 060

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STATEMENT BY THE CEO

CONCISE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2005

These Financial Statements and specific disclosures have been derived from the City of Joondalup's Financial Report.

The concise Financial Report cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the City of Joondalup as the Financial Report.

Further financial information can be obtained from the Financial Report which is available, free of charge, on request to the City of Joondalup.

Statement by Chief Executive Officer

In my opinion:

- a) the attached financial statements and notes thereto comply with Accounting Standard AASB 1039 Concise Financial Reports; and
- b) the attached financial statements and notes thereto have been derived from the full financial report of the City.



GARRY HUNT
CHIEF EXECUTIVE OFFICER

7th October 2005

CITY OF JOONDALUP
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005
(BY PROGRAMME)

| REVENUES | Actual 2005 | Adopted Budget 2005 | Actual 2004 |
|--|------------------------|------------------------------------|------------------------|
| | \$ | \$ | \$ |
| General Purpose Funding | 53,561,611 | 55,723,451 | 50,012,425 |
| Governance | 9,527 | - | 608 |
| Law, Order, Public Safety | 481,298 | 554,372 | 453,112 |
| Health | 353,203 | 263,010 | 380,347 |
| Education and Welfare | 294,744 | 273,529 | 307,780 |
| Community Amenities | 8,287,505 | 8,015,928 | 8,310,398 |
| Recreation and Culture | 2,861,015 | 2,993,086 | 3,846,339 |
| Transport | 4,759,357 | 7,924,550 | 8,164,300 |
| Economic Services | 1,095,303 | 1,183,221 | 984,867 |
| Other Property and Services | 397,049 | 375,999 | 280,732 |
| Total Operating Revenues | 72,100,612 | 77,307,146 | 72,740,908 |
| EXPENSES | | | |
| General Purpose Funding | 741,083 | 1,148,628 | 632,978 |
| Governance | 6,988,364 | 8,022,118 | 7,713,358 |
| Law, Order, Public Safety | 2,979,397 | 3,338,611 | 3,044,357 |
| Health | 1,417,823 | 1,467,220 | 1,367,796 |
| Education and Welfare | 1,415,509 | 1,556,110 | 1,622,196 |
| Community Amenities | 9,553,237 | 9,621,952 | 9,001,534 |
| Recreation and Culture | 22,830,732 | 23,390,425 | 21,238,330 |
| Transport | 16,597,175 | 17,576,900 | 16,410,344 |
| Economic Services | 1,277,314 | 1,393,579 | 1,280,503 |
| Other Property and Services | 5,546,913 | 5,018,426 | 5,419,810 |
| Total Operating Expenses | 69,347,547 | 72,533,969 | 67,731,206 |
| CHANGES IN NET ASSETS FROM OPERATIONS | 2,753,065 | 4,773,177 | 5,009,702 |

CITY OF JOONDALUP
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2005

| | Actual 2005 \$ | Actual 2004 \$ |
|--------------------------------------|----------------------|----------------------|
| CURRENT ASSETS | | |
| Cash Assets | 40,572,513 | 36,671,745 |
| Receivables | 2,225,017 | 2,455,803 |
| Inventories | - | 226 |
| TOTAL CURRENT ASSETS | 42,797,530 | 39,127,774 |
| CURRENT LIABILITIES | | |
| Payables | 6,727,829 | 5,424,446 |
| Provisions | 5,525,855 | 4,572,257 |
| Interest Bearing Liabilities | 228,493 | - |
| TOTAL CURRENT LIABILITIES | 12,482,177 | 9,996,703 |
| NET CURRENT ASSETS | 30,315,353 | 29,131,071 |
| NON CURRENT ASSETS | | |
| Receivables | 1,389,092 | 1,355,195 |
| Property, Plant & Equipment | 497,896,471 | 493,509,301 |
| TOTAL NON CURRENT ASSETS | 499,285,563 | 494,864,496 |
| NON CURRENT LIABILITIES | | |
| Interest Bearing Liabilities | 2,771,507 | - |
| Provisions | 788,843 | 708,067 |
| TOTAL NON CURRENT LIABILITIES | 3,560,350 | 708,067 |
| NET NON CURRENT ASSETS | 495,725,213 | 494,156,429 |
| NET ASSETS | 526,040,566 | 523,287,500 |
| EQUITY | | |
| Accumulated Surplus | 503,979,812 | 500,255,711 |
| Reserves | 22,060,754 | 23,031,789 |
| TOTAL EQUITY | 526,040,566 | 523,287,500 |

CITY OF JOONDALUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2005

| | Actual 2005 \$ | Actual 2004 \$ |
|---|------------------------|------------------------|
| RESERVES - CASH BACKED | | |
| Balance at Beginning of Financial Year | 23,031,789 | 17,435,555 |
| Net amount transferred (from)/to Accumulated Surplus | (971,035) | 5,596,234 |
| | <hr/> | <hr/> |
| Balance at End of Financial Year | 22,060,754 | 23,031,789 |
| | <hr/> | <hr/> |
| ACCUMULATED SURPLUS | | |
| Balance at Beginning of Financial Year | 500,255,711 | 500,842,243 |
| Change in Net Assets Resulting from Operations | 2,753,065 | 5,009,702 |
| Net transfers from/(to) Reserves | 971,036 | (5,596,234) |
| | <hr/> | <hr/> |
| Balance at End of Financial Year | 503,979,812 | 500,255,711 |
| | <hr/> | <hr/> |
| TOTAL EQUITY | 526,040,566 | 523,287,500 |
| | <hr/> | <hr/> |

CITY OF JOONDALUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005

| | Actual 2005 Inflows (Outflows) \$ | Adopted Budget 2005 Inflows (Outflows) \$ | Actual 2004 Inflows (Outflows) \$ |
|--|---|---|---|
| Cash Flows from Operating Activities | | | |
| Receipts: | | | |
| Rates – General | 46,415,018 | 46,371,207 | 43,188,034 |
| Rates – Specified Area Rate Iluka | 98,511 | 76,638 | 148,273 |
| Government Grants & Subsidies | 5,773,406 | 2,935,714 | 6,552,047 |
| Contributions, Reimbursements, Donations | 3,088,135 | 4,839,070 | 3,459,395 |
| Fees & Charges | 12,657,223 | 12,185,741 | 11,751,037 |
| Interest Earnings | 2,917,089 | 2,414,000 | 2,390,622 |
| Revenue from Other Councils | 159,438 | 106,000 | 123,497 |
| Total Receipts | <u>71,108,820</u> | <u>68,928,370</u> | <u>67,612,905</u> |
| Payments: | | | |
| Employee Costs | (26,179,635) | (27,992,748) | (26,822,011) |
| Materials, Contracts, Suppliers | (22,917,154) | (24,051,398) | (21,097,857) |
| Utilities (gas, electricity, water) | (2,815,963) | (2,995,576) | (2,830,133) |
| Interest Expense | - | (93,000) | - |
| Insurance Expenses | (909,534) | (922,540) | (909,599) |
| Other Expenses | (34,517) | (44,000) | (21,086) |
| Total Payments | <u>(52,856,803)</u> | <u>(56,099,262)</u> | <u>(51,680,686)</u> |
| Net Cash Provided by Operating Activities | 18,252,017 | 12,829,108 | 15,932,219 |
| Cash Flows from Investing Activities | | | |
| Receipts: | | | |
| Proceeds from Sale of Assets | 626,534 | 1,354,200 | 743,580 |
| Total Receipts: | <u>626,534</u> | <u>1,354,200</u> | <u>743,580</u> |
| Payments: | | | |
| Purchase of Land | - | (3,390,000) | - |
| Purchase of Artworks | (47,432) | (50,000) | (23,613) |
| Purchase of Furniture and Equipment | (484,946) | (839,687) | (475,257) |
| Purchase of Vehicles and Plant | (1,600,584) | (3,811,000) | (1,241,785) |
| Construction of Infrastructure Assets | (17,524,367) | (29,915,922) | (10,082,508) |
| Total Payments | <u>(19,657,329)</u> | <u>(38,006,609)</u> | <u>(11,823,163)</u> |
| Net Cash (used in) Investing Activities | (19,030,795) | (36,652,409) | (11,079,583) |
| Cashflows from Financing Activities | | | |
| Proceeds from Borrowings | 3,000,000 | 3,000,000 | - |
| Repayment of Borrowings | - | (75,000) | - |
| Government Grants & Subsidies | 1,679,546 | 4,236,462 | - |
| Net Cash (used in) or from Financing Activities | 4,679,546 | 7,161,462 | - |
| Net Increase (Decrease) in Cash Held | 3,900,768 | (16,661,839) | 4,852,636 |
| Cash at Beginning of the Financial Year | 36,671,745 | 36,671,566 | 31,819,109 |
| Cash at the End of the Financial Year | <u>40,572,513</u> | <u>20,009,727</u> | <u>36,671,745</u> |

NOTES

[illegible]



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CITY OF JOONDALUP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

CITY OF JOONDALUP
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

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Auditors Report

CITY OF JOONDALUP

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Joondalup being the annual financial report and supporting notes and other information for the financial year ended 30 June 2005 are in my opinion properly drawn up to present fairly the financial position of the City of Joondalup at 30 June 2005 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards (except to the extent that these have been varied in the Statement of Accounting Policies required by Australian Accounting Standard AAS 6 "Accounting Policies" and the accompanying notes to the annual financial report) and comply with the provisions of the Local Government Act 1995 and the regulations under the Act.

Signed on the th day of October 2005

Chief Executive Officer
Garry Hunt

CITY OF JOONDALUP
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005
(BY PROGRAMME)

| REVENUES | Note | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|--|-----------|----------------------|---------------------------------|----------------------|
| General Purpose Funding | | 53,561,611 | 55,723,451 | 50,012,425 |
| Governance | | 9,527 | - | 608 |
| Law, Order, Public Safety | | 481,298 | 554,372 | 453,112 |
| Health | | 353,203 | 263,010 | 380,347 |
| Education and Welfare | | 294,744 | 273,529 | 307,780 |
| Community Amenities | | 8,287,505 | 8,015,928 | 8,310,398 |
| Recreation and Culture | | 2,861,015 | 2,993,086 | 3,846,339 |
| Transport | | 4,759,357 | 7,924,550 | 8,164,300 |
| Economic Services | | 1,095,303 | 1,183,221 | 984,867 |
| Other Property and Services | | 397,049 | 375,999 | 280,732 |
| Total Operating Revenues | 2b | 72,100,612 | 77,307,146 | 72,740,908 |
| EXPENSES | | | | |
| General Purpose Funding | | 741,083 | 1,148,628 | 632,978 |
| Governance | | 6,988,364 | 8,022,118 | 7,713,358 |
| Law, Order, Public Safety | | 2,979,397 | 3,338,611 | 3,044,357 |
| Health | | 1,417,823 | 1,467,220 | 1,367,796 |
| Education and Welfare | | 1,415,509 | 1,556,110 | 1,622,196 |
| Community Amenities | | 9,553,237 | 9,621,952 | 9,001,534 |
| Recreation and Culture | | 22,830,732 | 23,390,425 | 21,238,330 |
| Transport | | 16,597,175 | 17,576,900 | 16,410,344 |
| Economic Services | | 1,277,314 | 1,393,579 | 1,280,503 |
| Other Property and Services | | 5,546,913 | 5,018,426 | 5,419,810 |
| Total Operating Expenses | 2b | 69,347,547 | 72,533,969 | 67,731,206 |
| CHANGES IN NET ASSETS FROM OPERATIONS | 2b | 2,753,065 | 4,773,177 | 5,009,702 |

Notes to the Financial Statements are included on pages 10 to 43.

CITY OF JOONDALUP
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2005

| | Note | Actual 2005 \$ | Actual 2004 \$ |
|--------------------------------------|------|----------------------|----------------------|
| CURRENT ASSETS | | | |
| Cash Assets | 14 | 40,572,513 | 36,671,745 |
| Receivables | 6 | 2,225,017 | 2,455,803 |
| Inventories | 7 | - | 226 |
| TOTAL CURRENT ASSETS | | 42,797,530 | 39,127,774 |
| CURRENT LIABILITIES | | | |
| Payables | 9 | 6,727,829 | 5,424,446 |
| Provisions | 9 | 5,525,855 | 4,572,257 |
| Interest Bearing Liabilities | 27 | 228,493 | - |
| TOTAL CURRENT LIABILITIES | | 12,482,177 | 9,996,703 |
| NET CURRENT ASSETS | | 30,315,353 | 29,131,071 |
| NON CURRENT ASSETS | | | |
| Receivables | 6 | 1,389,092 | 1,355,195 |
| Property, Plant & Equipment | 8 | 497,896,471 | 493,509,301 |
| TOTAL NON CURRENT ASSETS | | 499,285,563 | 494,864,496 |
| NON CURRENT LIABILITIES | | | |
| Interest Bearing Liabilities | 27 | 2,771,507 | - |
| Provisions | 9 | 788,843 | 708,067 |
| TOTAL NON CURRENT LIABILITIES | | 3,560,350 | 708,067 |
| NET NON CURRENT ASSETS | | 495,725,213 | 494,156,429 |
| NET ASSETS | | 526,040,566 | 523,287,500 |
| EQUITY | | | |
| Accumulated Surplus | | 503,979,812 | 500,255,711 |
| Reserves | 10 | 22,060,754 | 23,031,789 |
| TOTAL EQUITY | | 526,040,566 | 523,287,500 |

Notes to the Financial Statements are included on pages 10 to 43.

CITY OF JOONDALUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2005

| | Note | Actual 2005 \$ | Actual 2004 \$ |
|--|-----------|----------------------|----------------------|
| RESERVES - CASH BACKED | | | |
| Balance at Beginning of Financial Year | | 23,031,789 | 17,435,555 |
| Net amount transferred (from)/ to Accumulated Surplus | | (971,035) | 5,596,234 |
| | | <hr/> | <hr/> |
| Balance at End of Financial Year | 10 | 22,060,754 | 23,031,789 |
| | | <hr/> | <hr/> |
| ACCUMULATED SURPLUS | | | |
| Balance at Beginning of Financial Year | | 500,255,711 | 500,842,243 |
| Change in Net Assets Resulting from Operations | 2b | 2,753,065 | 5,009,702 |
| Net transfers from/(to) Reserves | | 971,036 | (5,596,234) |
| | | <hr/> | <hr/> |
| Balance at End of Financial Year | | 503,979,812 | 500,255,711 |
| | | <hr/> | <hr/> |
| TOTAL EQUITY | | 526,040,566 | 523,287,500 |
| | | <hr/> | <hr/> |

Notes to the Financial Statements are included on pages 10 to 43.

CITY OF JOONDALUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005

| | Note | Actual 2005 Inflows (Outflows) \$ | Adopted Budget 2005 Inflows (Outflows) \$ | Actual 2004 Inflows (Outflows) \$ |
|--|-----------|---|---|---|
| Cash Flows from Operating Activities | | | | |
| Receipts: | | | | |
| Rates – General | | 46,415,018 | 46,371,207 | 43,188,034 |
| Rates – Specified Area Rate Iluka | | 98,511 | 76,638 | 148,273 |
| Government Grants & Subsidies | | 5,773,406 | 2,935,714 | 6,552,047 |
| Contributions, Reimbursements, Donations | | 3,088,135 | 4,839,070 | 3,459,395 |
| Fees & Charges | | 12,657,223 | 12,185,741 | 11,751,037 |
| Interest Earnings | | 2,917,089 | 2,414,000 | 2,390,622 |
| Revenue from Other Councils | | 159,438 | 106,000 | 123,497 |
| Total Receipts | | 71,108,820 | 68,928,370 | 67,612,905 |
| Payments: | | | | |
| Employee Costs | | (26,179,635) | (27,992,748) | (26,822,011) |
| Materials, Contracts, Suppliers | | (22,917,154) | (24,051,398) | (21,097,857) |
| Utilities (gas, electricity, water) | | (2,815,963) | (2,995,576) | (2,830,133) |
| Interest Expense | | - | (93,000) | - |
| Insurance Expenses | | (909,534) | (922,540) | (909,599) |
| Other Expenses | | (34,517) | (44,000) | (21,086) |
| Total Payments | | (52,856,803) | (56,099,262) | (51,680,686) |
| Net Cash Provided by Operating Activities | 16 | 18,252,017 | 12,829,108 | 15,932,219 |
| Cash Flows from Investing Activities | | | | |
| Receipts: | | | | |
| Proceeds from Sale of Assets | | 626,534 | 1,354,200 | 743,580 |
| Total Receipts: | | 626,534 | 1,354,200 | 743,580 |
| Payments: | | | | |
| Purchase of Land | | - | (3,390,000) | - |
| Purchase of Artworks | | (47,432) | (50,000) | (23,613) |
| Purchase of Furniture and Equipment | | (484,946) | (839,687) | (475,257) |
| Purchase of Vehicles and Plant | | (1,600,584) | (3,811,000) | (1,241,785) |
| Construction of Infrastructure Assets | | (17,524,367) | (29,915,922) | (10,082,508) |
| Total Payments | | (19,657,329) | (38,006,609) | (11,823,163) |
| Net Cash (used in) Investing Activities | | (19,030,795) | (36,652,409) | (11,079,583) |
| Cashflows from Financing Activities | | | | |
| Proceeds from Borrowings | 28 | 3,000,000 | 3,000,000 | - |
| Repayment of Borrowings | | - | (75,000) | - |
| Government Grants & Subsidies | | 1,679,546 | 4,236,462 | - |
| Net Cash (used in) or from Financing Activities | | 4,679,546 | 7,161,462 | - |
| Net Increase (Decrease) in Cash Held | | 3,900,768 | (16,661,839) | 4,852,636 |
| Cash at Beginning of the Financial Year | | 36,671,745 | 36,671,566 | 31,819,109 |
| Cash at the End of the Financial Year | 14 | 40,572,513 | 20,009,727 | 36,671,745 |

Notes to the Financial Statements are included on pages 10 to 43.

CITY OF JOONDALUP
STATEMENT OF GENERAL PURPOSE FUNDING

| GENERAL PURPOSE FUNDING | ACTUAL 2004/2005 | BUDGET 2004/2005 | BUDGET VALUATIONS |
|---|-----------------------------|-----------------------------|------------------------------|
| | \$ | \$ | \$ |
| <u>General Rates</u> | | | |
| GRV Rate in \$ - 6.9420 | 41,709,032 | 41,723,053 | 594,286,175 |
| UV Rate in \$ - 6.9420 | 161,161 | 169,805 | 30,941,194 |
| <u>Minimum Payment</u> | | | |
| GRV Assessments (Comm/Ind) | 44,942 | 44,344 | 521,138 |
| GRV Assessments (Residential) | 4,354,388 | 4,363,064 | 56,968,331 |
| <u>Interim Rates</u> | | | |
| GRV | 208,292 | 300,000 | |
| UV | | | |
| General Rates Levied | 46,477,815 | 46,600,266 | 682,716,838 |
| Less Discount Allowed (Note 3a) | (619,296) | (800,000) | |
| Total General Rates Levied | 45,858,519 | 45,800,266 | |
| Plus- Late Payment Interest (Note 3c) | 309,560 | 297,720 | |
| Plus- Administration Fees (Note 3b) | 380,946 | 341,404 | |
| Total Rates Revenue | 46,549,025 | 46,439,390 | |
| General Purpose Grant | | | |
| General (Untied) Grant | 4,042,538 | 4,020,060 | |
| Other General Purpose Income | | | |
| Pensioners' Deferred Rates | 52,958 | 50,000 | |
| Contributions | - | 2,800,000 | |
| Interest on Investments | 2,917,089 | 2,414,000 | |
| Total General Purpose Income Shown on Statement of Financial Performance | 53,561,610 | 55,723,450 | |
| | | | |

Notes to the Financial Statements are included on pages 10 to 43.

**CITY OF JOONDALUP
STATEMENT OF RATING INFORMATION**

| | GENERAL RATES | | | |
|--|----------------|------------------|------------|------------|
| | Rateable Value | No of Properties | Rate in \$ | Rate Yield |
| General Rate - Gross Rental Value (GRV) | \$ | | c | \$ |
| Residential | 476,705,927 | 47,063 | 7.0207 | 33,468,093 |
| Commercial Improved | 108,308,844 | 887 | 7.0207 | 7,604,039 |
| Commercial Not Improved | 422,721 | 23 | 7.0207 | 29,678 |
| Industrial | 8,649,024 | 350 | 7.0207 | 607,222 |
| Sub-Total GRV | 594,086,516 | 48,323 | | 41,709,032 |
| General Rate - Unimproved Value (UV) | | | | |
| Residential | 672,923 | 4 | 0.5488 | 3,693 |
| Rural | 28,693,194 | 8 | 0.5488 | 157,468 |
| Total UV | 29,366,117 | 12 | | 161,161 |
| Interim Rates | | | | 208,292 |
| | | | | 42,078,485 |
| Discount Allowed (Note 3a) | | | | |
| TOTAL RATES LEVIED | | | | |
| Interest on Outstanding Rates (Note 3c) | | | | |
| Instalment Administration Charge (Note 3b) | | | | |
| TOTAL RATES REVENUE | | | | |

| MINIMUM PAYMENTS | | | | |
|------------------|------------------|-----------------|------------|-------------------|
| Rateable Value | No of Properties | Minimum Payment | Rate Yield | TOTAL |
| \$ | | \$ | \$ | \$ |
| 56,968,331 | 9,052 | 482 | 4,354,388 | 37,822,481 |
| 394,900 | 71 | 482 | 34,222 | 7,638,261 |
| 36,000 | 6 | 482 | 3,490 | 33,168 |
| 90,238 | 15 | 482 | 7,230 | 614,452 |
| 57,489,469 | 9,144 | | 4,399,330 | 46,108,362 |
| | | | | 3,693 |
| | | | | 157,468 |
| | | | | 161,161 |
| | | | | 208,292 |
| | | | | 46,477,815 |
| | | | | (619,296) |
| | | | | 45,858,519 |
| | | | | 309,560 |
| | | | | 380,946 |
| | | | | 46,549,025 |

Notes to the Financial Statements are included on pages 10 to 43.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of these financial statements are:

(a) Basis of Accounting

These general purpose financial statements have been drawn up in accordance with the accounting concepts, standards and disclosure requirements of the Australian accounting bodies, the Local Government Act 1995 Part 6 and the Local Government (Financial Management) Regulations 1996. They have been prepared on the accrual basis under the convention of historical cost accounting and include the requirements of Australian Accounting Standard AAS27.

(b) The Local Government Reporting Entity

The financial statements forming part of this report have been prepared on the basis of a single consolidated fund (Municipal Fund). Monies held in Council's Trust Fund have been excluded from the consolidated financial statements, but a separate statement of those monies appears at Note 12 to these financial statements.

(c) Depreciation

Property, Plant and Equipment (Excluding Infrastructure Assets)

Property, plant and equipment, excluding infrastructure assets are carried at cost. Items of property, plant and equipment, including buildings but excluding freehold land and artworks, are depreciated over their estimated useful lives on a straight-line basis. Depreciation has been charged to the Statement of Financial Performance.

Depreciation Rates:

| | | | |
|--------------------|-------|-----------------------------------|-------|
| Freehold Land | Nil | Artworks | Nil |
| Light Vehicles | 7.5% | Buildings | 2.5% |
| Heavy Vehicles | 10.5% | Mobile Plant | 12.5% |
| Computer Equipment | 33.4% | Furniture & Office Equipment | 10.0% |
| Other Equipment | 10.0% | Computer Software (Over \$10,000) | 20.0% |

Infrastructure Assets

Reserves and Engineering infrastructure assets acquired prior to 30 June 1997 were brought to account as a non current asset at their estimated depreciated replacement cost at that time, additions subsequent to 30 June 1997 are recorded at cost. Infrastructure Assets acquired by the City from contributions by developers are recorded as additions to assets and the income recorded in the Statement of Financial Performance.

Infrastructure Assets acquired and constructed during the year are depreciated over their estimated useful lives on a straight-line basis from the commencement of the following financial year. Depreciation has been charged to the Statement of Financial Performance.

Engineering Infrastructure Assets (reserves, roads, footpaths, drainage and other engineering assets) are depreciated over their estimated useful lives on a straight-line basis and are only depreciated from the commencement of the following financial year.

In accordance with Regulation 16 of the Local Government (Financial Management) Regulations 1996, land under roads has not been recognised as an asset in the statement of financial position.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation Rates:

Parks and Reserves -

| | |
|----------------------|---------------|
| Playground Equipment | 10.0% |
| Sports Facilities | 10.0% - 20.0% |
| Picnic Facilities | 10.0% |
| Park Benches | 8.0% |
| Fencing | 5.0% - 10.0% |
| Reticulation | 13.0% - 20.0% |
| Park Structures | 5.0% - 10.0% |
| Pathways | 5.0% - 10.0% |
| Lighting | 13.0% |
| Oval Development | Nil |

Engineering -

| | |
|------------------------------|--------------|
| Roads/Traffic Management | 2.0% - 5.0% |
| Drainage | 1.25% |
| Car Parking | 2.5% |
| Public Access Ways | 2.5% - 4.0% |
| Footpaths/Bicycle Facilities | 2.0% - 4.0% |
| Robertson Road Cycleway | 2.5% - 16.0% |
| Beach Access Ways | 2.5% - 10.0% |
| Hardcourt Surfaces | 2.5% - 20.0% |
| Bus Shelters | 2.0% |
| Underpasses/Bridges | 1.0% - 10.0% |
| Joondalup City Lighting | 2.0% - 16.0% |
| Ocean Reef Boat Harbour | 2.0% - 4.0% |

Certain infrastructure assets listed above include various components with each component depreciated separately.

(d) Rates

The rating and reporting periods coincide. All rates levied for the year are recognised as revenues. All outstanding rates are fully collectable and therefore no provision has been made for doubtful debts. In accordance with the Rates and Charges (Rebates and Deferrals) Act 1992, the City offers eligible pensioners and seniors the option to defer the payment of rates or to obtain a rebate from the Western Australian State Government.

(e) Grants, Donations and Other Contributions

All grants, donations and other contributions have been recognised as revenues when the City obtains control over the assets comprising the contribution. Expenditure of those monies has been made or in the case of unexpended monies at balance date will be made in the manner specified under the conditions upon which the City received those monies.

(f) Cash Assets

Cash Assets includes cash on hand, deposits held at call with financial institutions, and other managed trust units that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

(g) Investments

Investments in managed unit trusts are marked to market and reported at their fair value as at the reporting date. Investment in short term deposits are valued at cost. Interest revenues are recorded as they accrue.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Employee Entitlements

Provision is made for benefits accruing to employees in respect of annual leave and long service leave when it is probable that settlement will be required, and are capable of being measured reliably.

When some or all of the economic benefit required to settle a provision is expected to be recovered from another Local Government it is recorded in receivables at time of settlement.

Provisions made in respect of wages and salaries, annual leave and long service leave expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Provisions made in respect of long service leave which is not expected to be settled within 12 months is measured at the present value of the estimated future cash outflows to be made by the City in respect of services provided by employees up to the reporting date.

(i) Superannuation Fund

The City makes a statutory contribution to the Local Government Superannuation Plan on behalf of its employees. The expense relating to those contributions has been included in the Statement of Financial Performance.

(j) Land Held for Resale

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

Revenue arising from the sale of property (if applicable) is recognised in the Statement of Financial Performance at the time of signing a binding contract of sale.

(k) Works in Progress

Major buildings, reserves and infrastructure assets which have not been completed at 30 June have been recorded as works in progress.

(l) Crown Land

In accordance with the provisions of AAS27 Crown land set aside as a public road reserve or other public thoroughfare or under the control of a local government under Section 3.53 of the Local Government Act 1995 or vested Crown land under the control of a local government by virtue of the operation of the Land Act or the Town Planning and Development Act has not been brought to account as an asset of the City. Improvements or structures placed upon such land have been accounted for as assets of the City.

(m) Accounts Payable

Trade Payables and other accounts payable are recognised when the City becomes obliged to make future payments resulting from the purchase of goods and services.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Receivables

Trade Receivables and other receivables are recorded at amounts due less any allowance for doubtful debts.

(o) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- 1 where the amount of GST incurred is not recoverable from the Australian Taxation Office. It is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- 2 for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of current assets and current liabilities.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating flows.

(p) Acquisition of Assets

Assets acquired during the year are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition plus costs incidental to the acquisition.

In the event that settlement of all or part of the cash consideration given in the acquisition of an asset is deferred, the fair value of the purchase consideration is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

(q) Inventories

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

(q) Revaluation of Non Current Assets

The Australian Accounting Standard 38 Revaluation of Non-Current Assets was introduced for reporting periods commencing on or after 1 July 2000. This Accounting Standard requires the City to elect the method of valuing classes of non current assets for the year ending 30 June 2001 and onwards. The City has elected to continue to value its non current assets on a cost basis.

(s) Rounding off of Figures

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

(t) International Financial Reporting Standards

The Australian Accounting Standards Board (AASB) is adopting the Australian Equivalent to International Financial Reporting Standards (A-IFRS) for application to reporting periods beginning on or after 1 January 2005 (effective for the 30 June 2006 financial report). This requires the production of at least one year of comparative information under Australian equivalents to IFRS. The City is assessing the significance of these changes with its auditor and preparing for their implementation.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(u) International Financial Reporting Standards (continued)

The City has received preliminary advice that the differences in accounting policies which will arise on adoption of A-IFRS are not likely to be significant.

The above advice should not be regarded as definitive as not all standards have been analysed at this time, and some decisions have not yet been made where choices of accounting policies are available. For these reasons it is not possible at this time to reliably estimate the impact of the transition to A-IFRS on the City's financial position and reported results.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

2. OPERATING REVENUES AND EXPENSES

| | Note | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|---|-----------|----------------------|---------------------------------|----------------------|
| (a) The change in net assets resulting from operations was arrived at after charging/(crediting) the following items: | | | | |
| Depreciation: | 1c | | | |
| Buildings | | 1,699,211 | 1,663,416 | 1,658,356 |
| Furniture/Office Computer Equipment | | 503,247 | 556,200 | 540,518 |
| Plant and Vehicles | | 754,801 | 704,400 | 719,563 |
| Other Equipment | | 64,345 | 74,460 | 72,028 |
| Infrastructure Assets – Reserves | | 2,010,252 | 2,200,000 | 1,920,132 |
| Infrastructure Assets – Engineering | | 9,857,460 | 9,670,000 | 9,583,782 |
| | | 14,889,316 | 14,868,476 | 14,494,379 |
| (b) Operating Expenses and Revenues Classified According to Nature and Type: | | | | |
| Operating Revenues | | | | |
| Rates – General | | 45,858,520 | 45,800,266 | 42,560,469 |
| Rates - Specified Area | | 85,409 | 83,071 | 156,015 |
| Government Grants and Subsidies | 4b | 7,317,930 | 7,235,995 | 7,077,265 |
| Contributions, Reimbursements & Donations | | 2,418,508 | 8,589,070 | 7,821,592 |
| Profit on Asset Disposals | | 382,003 | 68,123 | 46,538 |
| Fees and Charges | 4a | 12,961,715 | 13,010,621 | 12,550,948 |
| Interest Earnings | | 2,917,089 | 2,414,000 | 2,390,622 |
| Other Revenue | | 159,438 | 106,000 | 137,459 |
| | | 72,100,612 | 77,307,146 | 72,740,908 |
| Operating Expenses | | | | |
| Employee Costs | | 27,212,259 | 28,230,363 | 27,096,035 |
| Materials, Contracts and Suppliers | | 23,328,407 | 24,940,791 | 22,260,245 |
| Utilities (gas, electricity, water etc) | | 2,815,963 | 2,995,576 | 2,830,133 |
| Depreciation on Non - Current Assets | 2a | 14,889,316 | 14,868,476 | 14,494,379 |
| Loss on Asset Disposals | | 136,311 | 313,779 | 119,729 |
| Interest Expense | | 21,240 | 218,444 | - |
| Insurance Expense | | 909,534 | 922,540 | 909,599 |
| Other (FESA Contribution) | | 34,517 | 44,000 | 21,086 |
| | | 69,347,547 | 72,533,969 | 67,731,206 |
| Changes in Net Assets Resulting from Operations | | 2,753,065 | 4,773,177 | 5,009,702 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

2. OPERATING REVENUES AND EXPENSES (continued)

(c) Individually Significant Items

Contributions to Infrastructure Assets from developers was less than anticipated and has been included in note 8 Property, Plant and Equipment, with the revenue included in the Statement of Financial Performance under contributions, reimbursements and donations as follows: -

| Note | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|--------------------------------|----------------------|---------------------------------|----------------------|
| Buildings | - | - | 539,760 |
| Parks and Reserves | - | 50,000 | 416,000 |
| Roads, Drainage, Footpaths etc | 1,679,895 | 3,700,000 | 3,406,437 |
| | 1,679,895 | 3,750,000 | 4,362,197 |

(d) Conditions over Grants and Contributions

| | Actual 2005 \$ | Actual 2004 \$ |
|--|----------------------|----------------------|
| Grants and contributions which were recognised as revenues during the year and which were obtained on the condition that they be expended on the acquisition of current and non current assets but have yet to be applied in that manner at the reporting date were: | | |
| Conservation and Land Management | 35,000 | - |
| Independent Living | 8,960 | - |
| Healthways – Extreme Youth Festival | 5,000 | 5,000 |
| Childrens Book Week | - | 1,200 |
| LotteryWest – Youth Advisory | - | 4,686 |
| WALGA – Local Activity Grants | - | 7,500 |
| Department of Planning & Infrastructure - Wood Burners | 6,600 | 60,000 |
| Mission Australia – Work for the Dole | - | 1,043 |
| Department of Indigeneous Affairs | - | 5,000 |
| Department of Planning & Infrastructure – Perth Bicycle Networks | - | 25,000 |
| | 55,560 | 109,429 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

3. RATES AND SERVICE CHARGES - PAYMENT OPTIONS

(a) Rates Discount and Incentive Scheme

Council, in accordance with the provisions of Section 6.46 of the Local Government Act 1995, offered the following discount and early payment incentives for the payment of rates and charges:-

- Full payment of all current and arrears of rates (including specified area rates), Emergency Services Levy, domestic refuse charge and private swimming pool inspection fees inclusive of GST within 28 days of the issue date on the annual rate notice:
 - a 2.5% discount on 2004/2005 general rates only; and
 - eligibility to enter the early payment incentive draw which included a range of prizes sponsored by a number of organisations and thus at no cost to the City.
 - a pool of prize winners was chosen by a computerised random selection process, the authentication of which has been authenticated by the Council's auditor. The prize winners pool was invited to attend a prize draw function during which the prizes were allocated in a secondary draw process.

These statements reflect that \$619,296 was allowed for discounts for the early payment of rates.

(b) Rates Payment Options

The City, in accordance with the provisions of Section 6.45 of the Local Government Act 1995, offered the following payment options for the payment of rates (including specified area rates), Emergency Services Levy, domestic refuse charges, private swimming pool inspection fees and property surveillance & security charge inclusive of GST:

- **One Instalment**

Payment in full within 28 days of the issue date of the annual rate notice and eligibility for a 2.5% discount on current general rates only and eligibility to enter the rates incentive scheme for prizes.

Payment in full within 35 days of the issue date of the annual rate notice.

- **Two Instalments**

The first instalment of 50% of the total current rates (including specified area rates), domestic refuse charge, private swimming pool inspection fee inclusive of GST, instalment charge, plus the total outstanding arrears payable within 35 days of date of issue of the annual rate notice.

The second instalment of 50% of the total current rates (including specified area rates), Emergency Services Levy, domestic refuse charge, private swimming pool inspection fee inclusive of GST, instalment charge, payable 63 days after due date of first rate instalment.

- **Four Instalments**

The first instalment of 25% of the total current rates (including specified area rates), Emergency Services Levy, domestic refuse charge, private swimming pool inspection fee inclusive of GST, instalment charge plus the outstanding arrears payable within 35 days of the issue of the annual rate notice.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

3. RATES AND SERVICE CHARGES - PAYMENT OPTIONS (Continued)

(b) Rates Payment Options (continued)

The second, third and fourth instalment, each of 25% of the total current rates (including specified area rates), Emergency Services Levy, domestic refuse charge, private swimming pool inspection fee inclusive of GST, instalment charge payable as follows:

- **2nd instalment – 63 days after due date of 1st instalment**
- **3rd instalment – 63 days after due date of 2nd instalment**
- **4th instalment – 63 days after due date of 3rd instalment**

Instalment Charges and Calculation of Interest

The instalment options were subject to an administration fee of \$7.00 for each instalment two, three and four, together with an interest charge at 5.5% per annum, calculated on a simple interest basis on: -

- **Two Instalments:**

50% of the total current general rate (including specified area rates), Emergency Services Levy, domestic refuse charge and private swimming pool inspection fees inclusive of GST calculated 35 days from the issue date of the annual rate notice to 63 days after the due date of the first instalment;

- **Four Instalments:**

An administration fee of \$7.00 for each instalment two, three and four, together with and interest charge at 5.5% per annum, calculated on a simple interest basis on:

- 75% of the total current general rate (including specified area rates), Emergency Services Levy, domestic refuse charge, and private swimming pool inspection fees inclusive of GST calculated 35 days from issue date of the annual rate notice to 63 days after the due date of the first instalment.
- 50% of the total current general rate (including specified area rate), Emergency Services Levy, domestic refuse charge and private swimming pool inspection fees inclusive of GST calculated from the due date of second instalment to the due date of the third instalment; and
- 25% of the total current general rate (including specified area rate), Emergency Services Levy, domestic refuse charge and private swimming pool inspection fees inclusive of GST calculated from the due date of third instalment to the due date of the fourth instalment.

- **Special Payment Arrangements**

Special monthly or fortnightly payment arrangements were made with the City for those ratepayers who were unable to pay in full or according to the instalment plans offered. An administration fee of \$24.00 per assessment was charged on all payment arrangements and penalty interest of 11.00% pa was applied to the outstanding balance until the account was paid in full.

These statements reflect that \$380,946 was generated from instalment costs charged on outstanding rates.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

3. RATES AND SERVICE CHARGES - PAYMENT OPTIONS (continued)

(c) Late Payment Interest

The Council, in accordance with the provisions of Section 6.13 and Section 6.51 of the Local Government Act 1995, imposed interest on all current and arrears general rates (including specified area rate), current and arrears domestic refuse charges, current and arrears private swimming pool inspection fees (inclusive of GST) and arrears property surveillance & security charge at a rate of 11.00% per annum, calculated on a simple interest basis on arrears amounts that remain unpaid and current amounts that remain unpaid 35 days from the issue date of the original rate notice, or the due date of the instalment and continues until the instalment is paid. Excluded are deferred rates, instalment amounts not due under the four-payment option, registered pensioner portions and current government pensioner rebate amounts. Such interest was charged once per month on the outstanding balance on the day of calculation for the number of days as previously detailed.

These statements reflect an amount of \$309,560 generated from interest charged on outstanding rates.

(d) Emergency Services Levy Interest Charged

In accordance with the provisions of section 36S of the Fire and Emergency Services Legislation (Emergency Services Levy) Amendment Act 2002, IMPOSES interest on all current and arrears amounts of emergency services levy at a rate of 11.00% per annum, calculated on a simple interest basis on amounts of which remain unpaid after 35 days from the issue date of the original rate notice, or the due date of the instalment and continues until the instalment is paid. Excluded are instalment current amounts not yet due under the two or four-payment option, registered pensioner and current government pensioner rebate amounts. Such interest to be charged once per month on the outstanding balance on the day of calculation for the number of days.

(e) Emergency Services Remittance Option B

The City elected to remit the 2004/05 Emergency Services Levy to Fire and Emergency Services Legislation under Option B. Under Option B the City acquired the 2004/05 ESL when the 2004/05 rates were levied. The City remitted the 2004/05 ESL to FESA in quarterly payments – September 2004 (30%), December 2004 (30%), March 2005 (30%) and June 2005 (10%). The City invests the Emergency Services Levy receipts as part of its municipal funds investments. The 2004/05 ESL levies received and the 2004/05 ESL liability to FESA are reflected in the City's Statement of Financial Position and the cashflow impacts are included in the Statement of Cash Flows.

(f) Domestic Refuse Charges

The Council, BY AN ABSOLUTE MAJORITY in accordance with Division 5 of Part IV of the Health Act 1911 (as amended) imposed the following domestic refuse charges for the 2004/2005 financial year:

- \$128.00 per existing unit serviced; and
- Additional bin collection service \$140.80 (inclusive of GST)
- Collection from within the property boundary:
Additional cost \$44.20 (inclusive of GST).
- New service \$128.00 plus cost of bin and bin delivery \$40.60 (inclusive of GST).
- Optional recycling cart \$84.70 (inclusive of GST).
- Optional recycling cart – sort and collect recycling cart \$35.20 (inclusive of GST).

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

3. RATES AND SERVICE CHARGES - PAYMENT OPTIONS (continued)

(g) Private Swimming Pool Inspection Fees

The Council, in accordance with the provisions of Section 245A (8) of the Local Government (Miscellaneous Provisions) Act 1960 imposed for the 2004/2005 financial year, a Private Swimming Pool Inspection Fee of \$13.75 (inclusive of GST) on those properties owning a private swimming pool.

(h) Prescribed Services – Specified Area Rating Iluka

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 imposed for the 2004/2005 financial year, a specified area rate for the area of Iluka for maintaining enhanced landscaping services.

A rate in the dollar of 0.408235¢ was charged on the Gross Rental Value on each property with a total rateable value which levied income of \$63,583.

(i) Prescribed Services – Specified Area Rating Woodvale Waters

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 imposed for the 2004/2005 financial year, a specified area rate for the area of Woodvale Waters for maintaining enhanced landscaping services.

A rate in the dollar of 1.3234¢ was charged on the Gross Rental Value on each property with a total rateable value which levied income of \$21,786.

(j) Prescribed Services – Specified Area Rating Harbour Rise

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 did not impose for the 2004/2005 financial year, a specified area rate for the area of Harbour Rise but utilised the amount retained in the Specified Area Rate Reserve – Harbour Rise as at 30 June 2004 for the purposes of maintaining enhanced landscaping services.

(k) Write Off Rates and Charges

The total value of rates and charges from previous years written off during the year was \$4,334.

(l) Schedule of Valuations and Rate Revenue

The schedule of valuations and rate revenue is shown on the “2004/2005 Statement of Rating Information”.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

4 (a). FEES AND CHARGES INFORMATION

The City did not impose a service charge as defined under the Local Government Act 1995.

The total revenue from fees and charges by programme as required under regulation 41 of the Local Government (Financial Management) Regulations 1996 are shown below.

| By Programme | Note | Actual | Budget |
|-----------------------------|-----------|-------------------|-------------------|
| | | 2005 \$ | 2005 \$ |
| General Purpose Funding | | 690,506 | 639,124 |
| Governance | | 9,249 | - |
| Law Order and Public Safety | | 395,104 | 407,156 |
| Health | | 273,236 | 253,153 |
| Education and Welfare | | 51,786 | 53,771 |
| Community Amenities | | 8,003,700 | 7,814,603 |
| Recreation and Culture | | 2,181,492 | 2,421,978 |
| Transport | | 174,487 | 210,726 |
| Economic Services | | 1,094,231 | 1,156,805 |
| Other Property and Services | | 87,924 | 53,305 |
| | | <hr/> | <hr/> |
| | 2b | 12,961,715 | 13,010,621 |
| | | <hr/> <hr/> | <hr/> <hr/> |

4 (b). GOVERNMENT GRANTS INFORMATION

The total revenue from government grants by programme as required under Australian Accounting Standard AAS27 paragraph 86(b) are shown below.

| By Programme | Note | Actual | Budget |
|-----------------------------|-----------|------------------|------------------|
| | | 2005 \$ | 2005 \$ |
| General Purpose Funding | | 4,095,497 | 4,070,060 |
| Law Order and Public Safety | | 58,391 | 80,000 |
| Health | | 39,077 | - |
| Education and Welfare | | 208,230 | 203,488 |
| Community Amenities | | 141,472 | 70,000 |
| Recreation and Culture | | 109,549 | 116,651 |
| Transport | | 2,617,824 | 2,695,796 |
| Economic Services | | 153 | - |
| Other Property and Services | | 47,737 | - |
| | | <hr/> | <hr/> |
| | 2b | 7,317,930 | 7,235,995 |
| | | <hr/> <hr/> | <hr/> <hr/> |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

5. INVESTMENTS

| | Actual 2005 \$ | Actual 2004 \$ |
|--|----------------------|----------------------|
| Restricted | 22,116,314 | 23,141,218 |
| Unrestricted | 18,456,199 | 13,530,527 |
| | <hr/> | <hr/> |
| (Refer: Note 14) | 40,572,513 | 36,671,745 |
| | <hr/> <hr/> | <hr/> <hr/> |
| Investments comprise short term deposits and managed unit trusts held with financial institutions. | | |
| The following restrictions have been imposed by regulations or other externally imposed requirements: - (Note 10 provides detailed information on Reserves). | | |
| Asset Replacement Reserve | 7,388,412 | 7,233,986 |
| Cash in Lieu of Parking Reserve | 357,381 | 357,381 |
| Cash in Lieu of Public Open Space Reserve | 1,158,044 | 1,066,539 |
| Community Facilities Reserve | 344,000 | 344,000 |
| Domestic Cart - Refuse Collection Reserve | 1,495,701 | 1,272,227 |
| Heavy Vehicles Replacement Reserve | 738,916 | 843,935 |
| Hodges Drive Drainage Reserve | 158,759 | 196,309 |
| Joondalup City Centre Public Parking Reserve | 237,222 | 229,122 |
| Leisure Centres Capital Improvements Reserve | 3,960,208 | 7,416,195 |
| Library Literacy Program Reserve | 17,601 | 7,605 |
| Light Vehicles Replacement Reserve | 548,229 | 468,385 |
| Ocean Reef Boat Launching Facility Reserve | 155,991 | 55,991 |
| Performing Arts Facility Reserve | 1,748,709 | 1,688,971 |
| Plant Replacement Reserve | 999,794 | 991,582 |
| Rates Revaluation Reserve | 130,000 | 65,000 |
| Section 20A Land Reserve | 31,792 | 31,792 |
| Specified Area Rating Harbour Rise Reserve | 13,051 | 57,833 |
| Special Area Rating Iluka Reserve | 113,479 | 131,578 |
| Sorrento Beach Foreshore Enhancement Reserve | 828,295 | - |
| Strategic Asset Management Reserve | 1,192,594 | - |
| Town Planning Scheme 10 Reserve | 430,076 | 560,858 |
| Wanneroo Bicentennial Trust Reserve | 12,500 | 12,500 |
| | <hr/> | <hr/> |
| Sub-Total Reserves | 22,060,754 | 23,031,789 |
| | <hr/> | <hr/> |
| Unspent Government Grants and Contributions | 55,560 | 109,429 |
| | <hr/> | <hr/> |
| | 22,116,314 | 23,141,218 |
| | <hr/> <hr/> | <hr/> <hr/> |

Expenditure of funds held in Reserves is under the direction of Council. Expenditure of unspent Government Grants and Contributions can only be spent for the purpose intended.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

6. RECEIVABLES

| | Actual 2005 \$ | Actual 2004 \$ |
|--|------------------------------|------------------------------|
| Current | | |
| Rates Receivables Outstanding | 561,821 | 479,443 |
| ESL Receivable Outstanding | 31,419 | - |
| Trade Receivables | 663,475 | 1,162,042 |
| Allowance for Doubtful Debts | (31,424) | (31,599) |
| Prepaid Expenses | 225,392 | 207,042 |
| Accrued Income | 76,900 | 124,468 |
| Goods & Services Tax (GST) Receivable | 697,434 | 514,407 |
| | <hr/> 2,225,017 <hr/> | <hr/> 2,455,803 <hr/> |
| Non-Current | | |
| Rates Receivable Outstanding - Pensioners Deferred | 976,172 | 940,676 |
| ESL Receivable Outstanding – Pensioners Deferred | 33,766 | 12,364 |
| Deferred Receivable – Local Government House | 29,616 | 20,367 |
| Capital Investment - Mindarie Regional Council | 274,288 | 274,288 |
| Capital Advance - City of Wanneroo | 75,250 | 107,500 |
| | <hr/> 1,389,092 <hr/> | <hr/> 1,355,195 <hr/> |

Deferred Receivable - Local Government House - the City holds five units valued at \$5,923.24 each. These units are revalued every three years with the next revaluation due in 2007/2008.

Capital Investment – Mindarie Regional Council – represents the City’s contributions made as follows:

| | |
|------|-----------|
| 1988 | \$ 5,000 |
| 1989 | \$ 25,000 |
| 1990 | \$116,500 |
| 1991 | \$ 54,583 |
| 1992 | \$ 73,205 |

to assist with the initial operations of the waste treatment facilities. Repayment deferred until agreed to by all constituent Councils.

Capital Advance to the City of Wanneroo – represents an advance for the upgrade of the Materials Recovery Facility at Wangara in joint participation between the Cities of Wanneroo, Swan and Joondalup. The amount is to be repaid to the City of Joondalup over five years.

7. INVENTORIES

| | Actual 2005 \$ | Actual 2004 \$ |
|-----------|----------------------|------------------------|
| Materials | <hr/> - | <hr/> 226 <hr/> |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

8. PROPERTY, PLANT AND EQUIPMENT

| Fixed Assets At Cost | Freehold Land at Cost | Buildings at Cost | Artworks, Furniture and Computer Equipment at Cost | Other Equipment at Cost | Mobile Plant and Vehicles at Cost | TOTAL |
|---|--------------------------------------|------------------------------|---|--|--|--------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Gross Carrying Amount</i> | | | | | | |
| Balance at 30 June 2004 | 3,027,048 | 68,062,579 | 6,740,419 | 1,375,969 | 7,890,847 | 87,096,862 |
| Transfers and Adjustments | - | 713,171 | 62,628 | 2,932 | 794 | 779,525 |
| Additions | - | - | 388,289 | 57,124 | 1,581,134 | 2,026,547 |
| Disposals | - | (47,079) | (55,776) | - | (1,025,057) | (1,127,912) |
| Balance at 30 June 2005 | 3,027,048 | 68,728,671 | 7,135,560 | 1,436,025 | 8,447,718 | 88,775,022 |
| <i>Accumulated Depreciation/Amortisation</i> | | | | | | |
| Balance at 30 June 2004 | - | (16,422,269) | (5,168,127) | (1,088,206) | (2,301,441) | (24,980,043) |
| Additions | - | (1,699,211) | (503,247) | (64,345) | (754,801) | (3,021,604) |
| Disposals | - | 21,513 | 55,776 | - | 455,616 | 532,905 |
| Balance at 30 June 2005 | - | (18,099,967) | (5,615,598) | (1,152,551) | (2,600,626) | (27,468,742) |
| Net Book Value | 3,027,048 | 50,628,704 | 1,519,962 | 283,474 | 5,847,092 | 61,306,280 |
| As at 30 June 2004 | 3,027,048 | 51,355,170 | 1,857,432 | 287,763 | 5,589,405 | 62,116,818 |
| As at 30 June 2005 | 3,027,048 | 50,628,704 | 1,519,962 | 283,474 | 5,847,092 | 61,306,280 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

8. PROPERTY, PLANT AND EQUIPMENT (continued)

| Infrastructure Assets | Reserves | Roads | Footpaths | Drainage | Other Infrastructure | TOTAL |
|---|-------------------|--------------------|-------------------|--------------------|-------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Gross Carrying Amount</i> | | | | | | |
| Balance at 30 June 2004 | | | | | | |
| Deemed Cost Pre - 1997 | 16,971,546 | 184,422,507 | 8,170,671 | 125,616,531 | 21,313,677 | 356,494,932 |
| Cost Post - 1997 | 17,816,465 | 88,300,172 | 5,488,038 | 19,621,460 | 6,909,979 | 138,136,114 |
| Additions | 1,194,690 | 3,516,771 | 714,447 | 736,155 | 226,684 | 6,388,747 |
| Disposals | (48,398) | - | - | - | - | (48,398) |
| Balance at 30 June 2005 | 35,934,303 | 276,239,450 | 14,373,156 | 145,974,146 | 28,450,340 | 500,971,395 |
| <i>Accumulated Depreciation/Amortisation</i> | | | | | | |
| Balance at 30 June 2004 | (9,792,316) | (37,828,366) | (2,154,850) | (14,661,890) | (4,836,319) | (69,273,741) |
| Additions | (2,010,252) | (6,526,195) | (418,824) | (2,199,412) | (713,029) | (11,867,712) |
| Disposals | 48,398 | - | - | - | - | 48,398 |
| Balance at 30 June 2005 | (11,754,170) | (44,354,561) | (2,573,674) | (16,861,302) | (5,549,348) | (81,093,055) |
| Net Book Value | 24,180,133 | 231,884,889 | 11,799,482 | 129,112,844 | 22,900,992 | 419,878,340 |
| As at 30 June 2004 | 25,040,256 | 234,894,313 | 11,503,859 | 130,576,101 | 23,342,776 | 425,357,305 |
| As at 30 June 2005 | 24,180,133 | 231,884,889 | 11,799,482 | 129,112,844 | 22,900,992 | 419,878,340 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

8. PROPERTY, PLANT AND EQUIPMENT (continued)

| Fixed Assets | Computer | | | | | |
|--------------------------------|------------------|-----------------|------------------|--|--|------------------|
| Work In Progress | Equipment | Vehicles | Buildings | | | TOTAL |
| | \$ | \$ | \$ | | | \$ |
| Balance at 30 June 2004 | - | - | 1,176,867 | | | 1,176,867 |
| Balance at 30 June 2005 | 9,924 | 75,245 | 6,919,780 | | | 7,004,949 |

| Infrastructure Assets | | | | | Other | |
|--------------------------------|------------------|------------------|------------------|-----------------|-----------------------|------------------|
| Work In Progress | Reserves | Roads | Footpaths | Drainage | Infrastructure | TOTAL |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 30 June 2004 | 955,523 | 3,332,950 | 189,521 | 110,852 | 269,465 | 4,858,311 |
| Balance at 30 June 2005 | 2,775,960 | 6,550,793 | 81,001 | 175,883 | 123,265 | 9,706,902 |

| | Actual 2005 \$ | Actual 2004 \$ |
|--|-------------------------------|-------------------------------|
| Net Book Value of Property, Plant and Equipment | 497,896,471 | 493,509,301 |

9. PAYABLES AND PROVISIONS

| | Actual 2005 \$ | Actual 2004 \$ |
|--|-------------------------------|-------------------------------|
| Payables | | |
| Current | | |
| Trade Payables | 3,408,182 | 2,873,855 |
| Sundry Payables | 1,598,998 | 1,346,563 |
| Accrued Expenses | 1,425,559 | 1,141,887 |
| Income in Advance | 220,430 | - |
| Goods & Services Tax (GST) Payable | 74,660 | 62,141 |
| | 6,727,829 | 5,424,446 |
| Provisions | | |
| Current | | |
| Provision for Annual Leave | 2,177,694 | 2,061,767 |
| Provision for Long Service Leave | 2,455,220 | 1,900,393 |
| Provision for Workers Compensation Premium | 892,618 | 610,097 |
| Provision for Purchased Leave | 323 | - |
| | 5,525,855 | 4,572,257 |
| Non Current | | |
| Provision for Long Service Leave | 788,843 | 708,067 |

Non current long service leave relates to employees with less than seven years service as per AAS 30.

Note: Number of Employees (FTE) at end of financial year (2005) 463 (2004) 437

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|--|--------------------------|-------------------------------------|--------------------------|
| (a) Asset Replacement Reserve | | | |
| Opening Balance | 7,233,986 | 7,233,986 | 7,163,348 |
| Transfer from Accumulated Surplus | - | - | 1,361,769 |
| Transfer from Domestic Cart Replacement Reserve | 200,000 | 3,000,000 | |
| Transfer to Accumulated Surplus | (45,574) | (5,352,000) | (1,291,131) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 7,388,412 | 4,881,986 | 7,233,986 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve required only when approved developments are identified. | | | |
| (b) Cash in Lieu of Parking Reserve | | | |
| Opening Balance | 357,381 | 357,381 | 363,874 |
| Transfer From Accumulated Surplus | - | - | 17,000 |
| Transfer to Accumulated Surplus | - | - | (23,493) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 357,381 | 357,381 | 357,381 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve required only when approved developments are identified. | | | |
| (c) Cash in Lieu of Public Open Space Reserve | | | |
| Opening Balance | 1,066,539 | 1,066,539 | 832,339 |
| Transfer From Accumulated Surplus | 91,505 | - | 239,717 |
| Transfer to Accumulated Surplus | - | - | (5,517) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 1,158,044 | 1,066,539 | 1,066,539 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve required only when approved developments are identified. | | | |
| (d) Community Facilities Reserve | | | |
| Opening Balance | 344,000 | 344,000 | - |
| Transfer From Accumulated Surplus | - | - | 844,000 |
| Transfer to Accumulated Surplus | - | (115,000) | (500,000) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 344,000 | 229,000 | 344,000 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve required only when approved developments are identified. | | | |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES (continued)

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|--|----------------------|---------------------------------|----------------------|
| (e) Domestic Cart – Refuse Collection Reserve | | | |
| Opening Balance | 1,272,228 | 1,272,227 | 2,724,138 |
| Transfer From Accumulated Surplus | 423,473 | 312,963 | 722,964 |
| Transfer to Accumulated Surplus | - | - | (2,174,875) |
| Transfer to Asset Replacement Reserve | (200,000) | (200,000) | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 1,495,701 | 1,385,190 | 1,272,227 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditure from this Reserve is ongoing. | | | |
| (f) Heavy Vehicles Replacement Reserve | | | |
| Opening Balance | 843,935 | 843,935 | 710,481 |
| Transfer from Accumulated Surplus | 169,575 | 172,122 | 167,558 |
| Transfer to Accumulated Surplus | (274,594) | (480,000) | (34,104) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 738,916 | 536,057 | 843,935 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditure from this Reserve is ongoing and relates to the heavy vehicle replacement programme. | | | |
| (g) Hodges Drive Drainage Reserve | | | |
| Opening Balance | 196,309 | 196,309 | 187,309 |
| Transfer from Accumulated Surplus | (37,550) | - | 9,000 |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 158,759 | 196,309 | 196,309 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditure from this Reserve is only when required. | | | |
| (h) Joondalup City Centre Parking Reserve | | | |
| Opening Balance | 229,122 | 229,122 | 52,022 |
| Transfer from Accumulated Surplus | 8,100 | - | 177,100 |
| Transfer to Accumulated Surplus | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 237,222 | 229,122 | 229,122 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Expenditure from this Reserve is only when required. | | | |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES (continued)

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|---|----------------------|---------------------------------|----------------------|
| (i) Joondalup Normalisation Agreement Reserve | | | |
| Opening Balance | - | - | - |
| Transfer from Accumulated Surplus | - | 2,800,000 | 1,900,000 |
| Transfer to Accumulated Surplus | - | - | (1,900,000) |
| Transfer to Asset Replacement Reserve | | (2,800,000) | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Transactions from this Reserve will occur on receipt of Normalisation funds. | | | |
| (j) Leisure Centres Capital Replacement Reserve | | | |
| Opening Balance | 7,416,195 | 7,416,195 | 14,445 |
| Transfer from Accumulated Surplus | 2,200,000 | 2,200,000 | 7,401,750 |
| Transfers to Accumulated Surplus | (5,655,987) | (9,403,297) | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 3,960,208 | 212,898 | 7,416,195 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve is required only when works on the Craigie Leisure Centre project are undertaken. | | | |
| (k) Library Literacy Program Reserve | | | |
| Opening Balance | 7,605 | 7,605 | 1,162 |
| Transfer from Accumulated Surplus | 9,996 | - | 6,443 |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 17,601 | 7,605 | 7,605 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve is required only when this project is undertaken. | | | |
| (l) Light Vehicles Replacement Reserve | | | |
| Opening Balance | 468,385 | 468,385 | 638,684 |
| Transfer from Accumulated Surplus | 456,863 | 506,310 | 443,069 |
| Transfer to Accumulated Surplus | (377,019) | (948,500) | (613,368) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 548,229 | 26,195 | 468,385 |
| | <hr/> | <hr/> | <hr/> |
| Expenditure from this Reserve is ongoing and relates to the light vehicle replacement programme. | | | |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES (continued)

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|---|--------------------------|-------------------------------------|--------------------------|
| (m) Mullaloo Beach Foreshore Enhancement Reserve | | | |
| Opening Balance | - | - | - |
| Transfer from Accumulated Surplus | 267,748 | 264,748 | - |
| Transfer to Accumulated Surplus | (267,748) | (264,748) | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | - | - | - |
| <hr/> | | | |
| Expenditure from this Reserve is required only when approved developments are identified. | | | |
| (n) Ocean Reef Boat Launching Facility Reserve | | | |
| Opening Balance | 55,991 | 55,991 | 53,491 |
| Transfer from Accumulated Surplus | 100,000 | 100,000 | 2,500 |
| Transfer to Accumulated Surplus | - | (100,000) | - |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 155,991 | 55,991 | 55,991 |
| <hr/> | | | |
| Expenditure from this Reserve is required only when approved developments are identified. | | | |
| (o) Performing Arts Facility Reserve | | | |
| Opening Balance | 1,688,971 | 1,688,971 | 3,135,459 |
| Transfer from Accumulated Surplus | 122,294 | 122,294 | 1,953,512 |
| Transfer to Accumulated Surplus | (62,556) | (1,811,000) | (3,400,000) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 1,748,709 | 265 | 1,688,971 |
| <hr/> | | | |
| Expenditure from this Reserve is required only when this project is undertaken. | | | |
| (p) Plant Replacement Reserve | | | |
| Opening Balance | 991,582 | 991,582 | 708,378 |
| Transfer from Accumulated Surplus | 375,688 | 390,486 | 423,149 |
| Transfer to Accumulated Surplus | (367,476) | (1,028,300) | (139,945) |
| | <hr/> | <hr/> | <hr/> |
| Closing Balance | 999,794 | 353,768 | 991,582 |
| <hr/> | | | |
| Expenditure from this Reserve is ongoing and relates to the plant replacement programme. | | | |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES (continued)

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|---|----------------------|---------------------------------|----------------------|
| (q) Rate Revaluation Reserve | | | |
| Opening Balance | 65,000 | 65,000 | - |
| Transfer From Accumulated Surplus | 65,000 | 65,000 | 65,000 |
| Transfer to Accumulated Surplus | - | - | - |
| Closing Balance | 130,000 | 130,000 | 65,000 |
| Expenditure from this Reserve is required triennially to Fund revaluation expenses. | | | |
| (r) Section 20A Land Reserve | | | |
| Opening Balance | 31,792 | 31,792 | 30,292 |
| Transfer from Accumulated Surplus | - | - | 1,500 |
| Transfer to Accumulated Surplus | - | - | - |
| Closing Balance | 31,792 | 31,792 | 31,792 |
| Expenditure from this reserve is required only when approved developments are identified. | | | |
| (s) Sorrento Beach Foreshore Enhancement Reserve | | | |
| Opening Balance | - | - | - |
| Transfer from Accumulated Surplus | 2,247,864 | 2,247,864 | - |
| Transfer to Accumulated Surplus | (1,419,569) | (2,247,864) | - |
| Closing Balance | 828,295 | - | - |
| Expenditure from this Reserve is required only when approved developments are identified. | | | |
| (t) Specified Area Rating – Harbour Rise Reserve | | | |
| Opening Balance | 57,833 | 57,833 | 28,336 |
| Transfer from Accumulated Surplus | 13,051 | - | 57,833 |
| Transfer to Accumulated Surplus | (57,833) | (46,319) | (28,336) |
| Closing Balance | 13,051 | 11,514 | 57,833 |
| Funds to be transferred to operating revenue on 1st July 2005. | | | |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

10. RESERVES (continued)

| | Actual 2005 | Adopted Budget 2005 | Actual 2004 |
|---|-------------------|---------------------------|-------------------|
| | \$ | \$ | \$ |
| (u) Specified Area Rating - Iluka Reserve | | | |
| Opening Balance | 131,578 | 131,578 | 5,330 |
| Transfer from Accumulated Surplus | 113,479 | - | 141,400 |
| Transfer to Accumulated Surplus | (131,578) | (131,578) | (15,152) |
| Closing Balance | 113,479 | - | 131,578 |
| Funds to be transferred to operating revenue on 1st July 2005. | | | |
| (v) Strategic Asset Management Reserve | | | |
| Opening Balance | - | - | - |
| Transfer from Accumulated Surplus | 1,192,594 | 1,192,594 | - |
| Closing Balance | 1,192,594 | 1,192,594 | - |
| (w) Town Planning Scheme No 10 (Revoked) | | | |
| Opening Balance | 560,857 | 560,858 | 773,966 |
| Transfer from Accumulated Surplus | - | - | 26,000 |
| Transfer to Accumulated Surplus | (130,781) | (190,000) | (239,109) |
| Closing Balance | 430,076 | 370,858 | 560,857 |
| Expenditure from this reserve is required only when approved developments are identified. | | | |
| (x) Wanneroo Bicentennial Trust Reserve | | | |
| Opening Balance | 12,500 | 12,500 | 12,500 |
| Transfer from Accumulated Surplus | - | - | - |
| Transfer to Accumulated Surplus | - | - | - |
| Closing Balance | 12,500 | 12,500 | 12,500 |
| Grand Total of Reserves | | | |
| Opening Balance | 23,031,790 | 23,031,790 | 17,435,555 |
| Transfer from Accumulated Surplus | 7,857,229 | 10,374,380 | 15,961,265 |
| Transfer to Accumulated Surplus | (8,828,265) | (22,118,606) | (10,365,030) |
| Transfer to Another Reserve | 200,000 | 3,000,000 | - |
| Transfer from Another Reserve | (200,000) | (3,000,000) | - |
| Closing Balance | 22,060,754 | 11,287,564 | 23,031,790 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

11. SUPERANNUATION

The City of Joondalup makes superannuation contributions in respect of its employees to the Western Australian Local Government Superannuation Plan (WALGSP) established in respect of all Local Governments in the WA. Contributions made include Superannuation Guarantee Levy of 9% and employer contributions as per Council policy.

The financial statements of the WALGSP for the year ended 30 June 2004 were not qualified by its auditors. The assets of the WALGSP were sufficient to meet its liabilities at that date. The City of Joondalup does not have any liability for outstanding superannuation benefits associated with the WALGSP.

The amount of superannuation contributions paid by the City of Joondalup during the reporting period: -
Actual \$3,083,612 Budget \$3,160,448 (Actual 2003/2004 \$3,062,468 Budget 2003/2004 \$2,913,859).

12. TRUST FUNDS

| | Opening Balance 1/7/2004 \$ | Receipts \$ | Payments \$ | Closing Balance 30/6/2005 \$ |
|---|--------------------------------------|----------------|----------------|---------------------------------------|
| Funds over which the Local Government has no control and which are not included in the financial statements are as follows: - | | | | |
| Unclaimed Monies | 29,457 | 3,041 | - | 32,498 |
| Unclaimed Wages | 1,485 | - | - | 1,485 |
| | 30,942 | 3,041 | - | 33,983 |

13. TOWN PLANNING AND LAND DEVELOPMENT SCHEME - MINDARIE

In June 1978 Lot 17 Marmion Avenue, Mindarie, a 432 hectare property situated approximately 2 kilometres north of Burns Beach and 30 kilometres north of the Perth City Centre was purchased jointly by the former City of Wanneroo, the former City of Perth and the City of Stirling as tenants in common in equal shares to provide for a future sanitary disposal site.

Subsequently, the Mindarie Regional Council was established by the three Councils and in 1990 leased approximately 251 hectares for this purpose. The lease provides for an initial term of 21 years, with an option for renewal for a further 21 years.

On 1 July 1998 the former City of Wanneroo's one third share was split equally between the City of Joondalup and the City of Wanneroo, in accordance with the Joondalup and Wanneroo Order 1998, the assets and liabilities were allocated by determination of the Joint Commissioners.

It is envisaged that the southern portion of Lot 17 encompassing the leased area will eventually be used for regional open space/recreational purposes. The north and western portions have been identified as future urban development with the potential for subdivision and resale.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

14. RECONCILIATION OF CASH

For the purposes of the statement of cash flows, the City of Joondalup considers cash to include cash on hand and cash held in banks and investments. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

| | Actual 2005 \$ | Actual 2004 \$ |
|-------------------------------------|----------------------|----------------------|
| Cash Assets | | |
| Cash on Hand | 6,584 | 6,034 |
| Investments | 40,191,073 | 36,143,108 |
| Cash at Bank | 374,856 | 522,603 |
| | 40,572,513 | 36,671,745 |
| Interest Bearing Liabilities | | |
| Bank Overdraft | - | - |
| Net Cash Balance | 40,572,513 | 36,671,745 |

Cash and investments is restricted by regulations or other externally imposed requirements \$22,116,314 (refer Note 5) and the net balance of \$18,456,199 is required to fund unpaid creditors, provisions and to fund carried forward works as at the end of year.

15. GAIN (LOSS) ON DISPOSAL OF ASSETS BY CLASS

| | Actual Net Book Value | Budget Net Book Value | Actual Sale Price | Budget Sale Price | Actual Gain (Loss) on Disposal | Budget Gain (Loss) on Disposal |
|--|-----------------------------|-----------------------------|----------------------|----------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Land | - | - | 274,545 | - | 274,545 | - |
| Buildings | 25,566 | - | - | - | (25,566) | - |
| Furniture and Office Equipment | - | - | - | - | - | - |
| Computer Equipment | - | - | 1,219 | - | 1,219 | - |
| Mobile Plant | 45,096 | 285,485 | 77,748 | 172,700 | 32,652 | (112,785) |
| Other Equipment | - | - | - | - | - | - |
| Vehicles | 524,345 | 1,314,371 | 487,186 | 1,181,500 | (37,159) | (132,871) |
| Gain (Loss) on Disposal of Assets | 595,007 | 1,599,856 | 840,698 | 1,354,200 | 245,691 | (245,656) |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

16. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS FOR THE YEAR ENDED 30 JUNE 2005

| | Actual 2005 \$ | Actual 2004 \$ |
|---|----------------------|----------------------|
| Change in Net Assets Resulting from Operations | 2,753,065 | 5,009,702 |
| <u>Add Back</u> | | |
| Depreciation | 14,889,316 | 14,494,379 |
| Decrease in Receivables | 384,770 | 44,928 |
| Increase in Payables | 786,762 | 966,793 |
| Increase in Income in Advance | 220,430 | - |
| Increase in Accrued Expenses | 283,672 | 117,400 |
| Decrease in Stock in Hand | 226 | 1,180 |
| Decrease in Accrued Income | 47,568 | - |
| Decrease in Doubtful Debts | 175 | - |
| Decrease in Prepayments | - | 109,271 |
| Increase in Provisions | 1,034,374 | 274,024 |
| Loss on Sale of Assets (net) | - | 73,191 |
| | 17,647,293 | 16,081,166 |
| Sub Total | 20,400,358 | 21,090,868 |
| <u>Deduct</u> | | |
| Contribution of Assets | 1,679,895 | 4,362,197 |
| Increase in Prepayments | 18,350 | - |
| Profit on Sale of Assets | 245,691 | - |
| Increase in Doubtful Debts | - | 5,566 |
| Increase in Deferred Debtors | 33,897 | - |
| Increase in Accrued Income | - | 289,932 |
| Decrease in Bond Payables | - | 438,698 |
| Increase in Accrued GST | 170,508 | 62,256 |
| | 2,148,341 | 5,158,649 |
| Net Cash Provided By Operating Activities | 18,252,017 | 15,932,219 |

17. CREDIT STANDBY FACILITIES

| | Actual 2005 \$ | Actual 2004 \$ |
|---|----------------------|----------------------|
| Bank Overdraft Limit | 500,000 | 500,000 |
| Bank Overdraft at Reporting Date | - | - |
| Total Amount Unused/(Exceeding Offset Limit) | 500,000 | 500,000 |

The City did not utilise the bank overdraft facility at 30th June 2005. The Bank Overdraft at reporting date reflects the position as shown in the City's books of account. As part of Council's investment strategy the actual bank balance is monitored daily and is seldom permitted to go into overdraft.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

18. COMMITMENTS FOR MAJOR EXPENDITURE

| | Actual 2005 \$ | Actual 2004 \$ |
|---|----------------------|----------------------|
| At the reporting date, the City had entered into contracts for the following major expenditure: | | |
| Buildings Works | 514,472 | 105,207 |
| Engineering Works | 3,123,066 | 18,200 |
| Parks Works | 259,600 | 715,374 |
| | <hr/> | <hr/> |
| | 3,897,138 | 838,781 |
| | <hr/> | <hr/> |

These expenditures are due for payment:

| | | |
|-------------------------|------------------|----------------|
| Not later than One Year | 3,897,138 | 838,781 |
| | <hr/> | <hr/> |
| | 3,897,138 | 838,781 |
| | <hr/> | <hr/> |

It is anticipated that all committed works at the end of the financial year will be completed in the next financial year.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

19. OTHER EXPENSES

| | Actual 2005 \$ | Adopted Budget 2005 \$ | Actual 2004 \$ |
|---|----------------------|---------------------------------|----------------------|
| (a) Elected Members Expenses | | | |
| Members Costs are paid monthly in arrears: | | | |
| Elected Members Allowances | - | 33,500 | 69,521 |
| Elected Members Conferences/Training | - | 27,500 | 27,523 |
| Elected Members Presentation Items | - | - | 485 |
| Elected Members Travel, Child Care and | - | 33,150 | 31,128 |
| Other Specified Expenses | - | 94,150 | 128,657 |
| Elected Members Allowances comprise of – Mayoral and Deputy Mayoral Allowances, Members Meeting Fees and Telecommunications Allowance. | | | |
| (b) Commissioners Expenses | | | |
| Commissioners Costs are paid monthly in arrears: | | | |
| Commissioners Allowances | 215,440 | 182,500 | 124,520 |
| Commissioners Travel, Child Care and | 21,518 | - | 13,035 |
| Other Specified Expenses | 236,958 | 182,500 | 137,555 |
| Commissioners Allowances comprise – Chairman and Deputy Chairman Allowances Commissioners Allowances. Fees paid were approved by the Minister for Local Government and Regional Development | | | |
| It was assumed when preparing the 2004/05 budget that the Elected Members would return to coincide with the local government elections held on the 7 May 2005. | | | |
| (c) Auditors Expenses | | | |
| Annual Audit Fee – Deloitte Touche Tohmatsu | 29,500 | 29,500 | 31,000 |
| Other Audit Fees | 22,360 | 20,000 | 78,071 |
| | 51,860 | 40,500 | 109,071 |

Note – Increase in audit fees relates to additional fees for internal audit procedures and auditing government grant acquittals as required by both State and Federal Government authorities.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

20. GENERAL PURPOSE FUNDING

| | Actual 2005 | Adopted Budget 2005 | Actual 2004 |
|--------------------------------------|-------------------|---------------------------|-------------------|
| | \$ | \$ | \$ |
| Rates General | 45,858,520 | 45,800,267 | 42,560,469 |
| Fees and Charges on Rates | 690,506 | 639,124 | 582,637 |
| Grants Commission - GP Grants | 4,042,538 | 4,020,060 | 3,921,990 |
| Interest on Deferred Pensioner Rates | 52,958 | 50,000 | 46,435 |
| Interest on Investments | 2,917,089 | 2,414,000 | 2,390,622 |
| Other Miscellaneous Reimbursements | - | - | 510,272 |
| Contributions | - | 2,800,000 | - |
| | 53,561,611 | 55,723,451 | 50,012,425 |

Note: Contribution from Landcorp – Joondalup Normalisation Agreement.

21. MAJOR LAND TRANSACTIONS

During the 2004/2005 financial year the City did not purchase any land but disposed of lot 5, 10 Poimena Mews Kingsley for \$274,545.45 (net after settlement and advertising costs).

22. PRESCRIBED SERVICES - SPECIFIED AREA RATE – ILUKA

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 imposed for the 2004/2005 financial year, a specified area rate for the suburb of Iluka.

During the 2004/2005 financial year the income and expenditure was as follows;

| | |
|--|-------------------------|
| Balance 1 st July 2005 | \$131,578 |
| 2004/05 Rate income | \$63,583 |
| Expenditure for the area of Iluka | <u>(\$81,682)</u> |
| Surplus Transferred to Reserve as at 30 June 2005 | <u>\$113,479</u> |

23. PRESCRIBED SERVICES - SPECIFIED AREA RATE – WOODVALE WATERS

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 imposed for the 2004/2005 financial year, a specified area rate for the area of Woodvale Waters.

During the 2004/2005 financial year the income and expenditure was as follows;

| | |
|---|--------------------------|
| Balance 1 st July 2005 | \$0 |
| 2004/05 Rate income | \$21,786 |
| Expenditure for the area of Woodvale Waters | <u>(\$39,471)</u> |
| Council Contribution | <u>(\$17,685)</u> |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

24. PRESCRIBED SERVICES – SPECIFIED AREA RATE – HARBOUR RISE

The Council, BY AN ABSOLUTE MAJORITY in accordance with the provisions of Section 6.32 and 6.37 of the Local Government Act 1995 did not impose for the 2004/2005 financial year, a specified area rate for the area of Harbour Rise Hillarys.

During the 2004/2005 financial year the income and expenditure was as follows;

| | |
|--|-------------------------|
| Balance 1 st July 2005 | \$57,833 |
| Income Received in Arrears | \$3,525 |
| Expenditure for Area of Harbour Rise Hillarys | (\$ 48,307) |
| Surplus Transferred to Reserve at 30 June 2005 | <u><u>\$ 13,051</u></u> |

25. FINANCIAL INSTRUMENTS

(a) Significant Accounting Policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 1 to the accounts.

(b) Interest Rate Risk

The following table details the City's exposure to interest rate risks as at the reporting date.

| | Average Interest Rate % | Variable Interest Rate \$ | Fixed Interest Rate Maturity | | | Non- Interest Bearing \$ | Total \$ |
|------------------------------|----------------------------------|------------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------------|-------------------|
| | | | Less than 1 Year \$ | 1 to 5 Years \$ | More than 5 Years \$ | | |
| 2004/2005 | | | | | | | |
| Financial Assets | | | | | | | |
| Cash | | | | | | 381,440 | 381,440 |
| Receivables | | | | | | 2,256,441 | 2,256,441 |
| Investments | | | | | | | |
| ANZ Cash Plus Fund | 5.85 | 8,417,899 | | | | | 8,417,899 |
| CFS Wsale Prem Cash | 5.16 | 2,033,476 | | | | | 2,033,476 |
| Deutsche Cash Plus | 6.16 | 8,866,788 | | | | | 8,866,788 |
| Macquarie Diversified | 5.74 | 9,000,426 | | | | | 9,000,426 |
| Macquarie Income Plus | 5.74 | 3,019,284 | | | | | 3,019,284 |
| Perennial Cash | 5.70 | 8,253,200 | | | | | 8,253,200 |
| 11AM | 5.40 | 600,000 | | | | | 600,000 |
| Total | | 40,191,073 | | | | 2,637,881 | 42,828,954 |
| Financial Liabilities | | | | | | | |
| Trade payables | | | 228,493 | 1,142,465 | 1,629,042 | 6,706,589 | 9,706,589 |
| Bank overdraft | 5.79 | | | | | - | - |
| Employee entitlements | | | | | | 6,314,698 | 6,314,698 |
| Total | | | 228,493 | 1,142,465 | 1,629,042 | 13,021,287 | 16,021,287 |

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

| | | | Fixed Interest Rate Maturity | | | | |
|------------------------------|----------------------------------|------------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------------|-------------------|
| | Average Interest Rate % | Variable Interest Rate \$ | Less than 1 Year \$ | 1 to 5 Years \$ | More than 5 Years \$ | Non- Interest Bearing \$ | Total \$ |
| 2003/2004 | | | | | | | |
| Financial Assets | | | | | | | |
| Cash | | | | | | 528,637 | 528,637 |
| Receivables | | | | | | 2,487,402 | 2,487,402 |
| Investments | | | | | | | |
| CFS Wsale Prem Cash | 5.03 | 2,516,529 | | | | | 2,516,529 |
| ANZ Cash Plus Fund | 5.69 | 8,094,144 | | | | | 8,094,144 |
| CFS Wsale Prem Cash | 5.01 | 80,001 | | | | | 80,001 |
| Deutsche Cash Plus | 5.03 | 6,669,734 | | | | | 6,669,734 |
| Macquarie Diversified | 5.50 | 10,306,916 | | | | | 10,306,916 |
| Perennial Cash | 5.89 | 8,103,513 | | | | | 8,103,513 |
| 11AM | 5.29 | 372,271 | | | | | 372,271 |
| Total Assets | | 36,143,108 | | | | 3,016,039 | 39,159,147 |
| Financial Liabilities | | | | | | | |
| Trade payables | | | | | | 5,411,163 | 5,411,163 |
| Bank overdraft | 7.65 | | | | | - | - |
| Employee entitlements | | | | | | 5,280,323 | 5,280,323 |
| Total Liabilities | | | | | | 10,691,486 | 10,691,486 |

25. FINANCIAL INSTRUMENTS (continued)

(c) Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the council. The council has adopted the policy of only dealing with creditworthy counterparties and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults. The Council measures credit risk on a fair value basis.

The council does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics.

(d) Net Fair Value

The carrying amount of financial assets and financial liabilities recorded in the financial statements represents their respective net fair values, determined in accordance with the accounting policies disclosed in note 1 to the accounts.

CITY OF JOONDALUP
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

26. JOONDALUP NORMALISATION AGREEMENT

During 2004, the City of Joondalup and the Western Australia Land Authority (LandCorp) entered into a Memorandum of Agreement to complete the normalisation of the City of Joondalup. The Memorandum of Agreement (MOA) recognises the historical evolution and contemporary position of Joondalup in terms of the Western Australia Land Authority Act 1992 (as amended) and the "Joondalup Centre Plan – Completion 2001 Modification". The process of "normalisation" is a transitional process through which the strategic regional centre would become operationally and perceptually transformed from a development project to an established centre.

The Memorandum Of Agreement (MOA) required LandCorp to make a contribution of \$5.24m to the City of Joondalup for works previously completed by the City and to be carried out by the City in the future.

The terms of settlement are not specified in the agreement however the City received \$1.9m in June 2004 and brought this revenue to account in 2003/04. The City expects to receive land to the value of \$2.8m during 2005/06 as further settlement and this will be recognised as revenue during 2005/06. The final payment of \$540,000 is conditional on LandCorp receiving vacant possession of land currently leased by LandCorp to the City which is due to expire in December 2007.

27. INTEREST BEARING LIABILITIES

| | Actual 2005 \$ | Actual 2004 \$ |
|-------------------------------------|----------------------|----------------------|
| Interest Bearing Liabilities | | |
| Current | | |
| Borrowings Short Term | 228,493 | - |
| | 228,493 | - |
| Non Current | | |
| Borrowings Long Term | 2,771,507 | - |
| | 2,771,507 | - |

28. BORROWINGS

| Loan | Balance 1/7/04 | Loans Raised | Budget Interest & Charges | Actual Interest & Charges | Budget Principal Repayments | Actual Principal Repayments | Budget Principal 30/6/05 | Actual Principal 30/6/05 |
|------------------------------|-------------------|-----------------|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| Craigie Leisure Centre | - | 3,000,000 | 93,000 | 21,240 | 75,000 | - | 2,925,000 | 3,000,000 |

Loans Raised in The Financial Year

Loan 1- Craigie Leisure Centre
Lender- WA Treasury Corporation
10 Year Loan @ 5.79%
Amount Borrowed \$3,000,000
Amount Expended \$3,000,000

CITY OF JOONDALUP
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29. SUBSEQUENT EVENTS

The City of Joondalup has a number of charitable organisation ratepayers whose properties are occupied on a “lease for life” arrangement. The City of Joondalup assessed the properties as not meeting the requirements for rate exemption.

Anglican Homes Inc, who is the owner of one of the properties, sought legal advice from Jackson McDonald who then advised that Anglican Homes Inc wished to have the matter referred to the Land Valuation Tribunal. Anglican Homes appealed on the same issue to the Land Tribunal in relation to properties located in the City of Stirling.

At the end of August 2005, Anglican Homes Inc won the case against the City of Stirling. The tribunal ruled that not-for-profit aged care homes should retain their rates-exempt status.

The City is awaiting further instructions from its Solicitors but potentially the City may be required to either refund or remove rates raised on up to 3 properties to the amount of \$144,253.

ADDITIONAL DISCLOSURES FOR LOCAL GOVERNMENT

PERFORMANCE MEASUREMENTS

| | 2000/2001 | 2001/2002 | 2002/2003 | 2003/2004 | 2004/2005 |
|--|------------------|------------------|------------------|------------------|------------------|
| a) Current Ratio | 1.73 | 1.76 | 1.69 | 1.60 | 1.66 |
| b) Debt Ratio | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 |
| c) Debt Service Ratio | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d) Rate Coverage Ratio | 0.56 | 0.61 | 0.57 | 0.58 | 0.63 |
| e) Outstanding Rates | 0.06 | 0.05 | 0.04 | 0.03 | 0.03 |
| f) Gross Debt to Economically Realisable Assets Ratio | | | | | 0.01 |
| g) Gross Debt to Revenue Ratio | | | | | 0.04 |
| h) Untied Cash to Unpaid Trade Creditors Ratio | | | | | 5.42 |

Formulae for calculation of ratios:

(a) Current Ratio

$$\frac{\text{Current Assets minus Restricted Assets}}{\text{Current Liabilities minus Liabilities Associated with Restricted Assets}}$$

(b) Debt Ratio

$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

(c) Debt Service Ratio

$$\frac{\text{Debt Service Costs}}{\text{Available Operating Revenue}}$$

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(d) **Rate Coverage Ratio**

Net Rate Revenue
Operating Revenue

(e) **Outstanding Rates**

Rates Outstanding
Rates Collectable

(f) **Gross Debt to Economically Realisable Assets Ratio**

Gross Debt
Economically Realisable Assets

(g) **Gross Debt to Revenue Ratio**

Gross Debt
Total Revenue

(h) **Untied Cash to Unpaid Trade Creditors Ratio**

Untied Cash
Unpaid Trade Creditors