

I N D E X

Chief Executive Officer's Report

17 OCTOBER 2005

ITEMS ON REPORT

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ATTACHMENTS

SEPTEMBER 2005 MONTHLY FINANCIAL REPORT

CITY OF ARMADALE

Chief Executive Officer's Report

**Mayor and Councillors
City of Armadale**

Following is my Report for the period
ended 13 October 2005

1. MONTHLY STATEMENT OF FINANCIAL ACTIVITY – SEPTEMBER 2005

WARD : ALL
FILE REF : FIN/1
DATE : 13th October 2005
REF : AFM / NC
RESPONSIBLE : EDCorpS and EMBS
MANAGER

In Brief:-

This Report presents the City's Monthly Financial Report for the 3 months ended 30th September 2005.

The Report recommendation is to receive the Financial Report and refer it to the November 2005 City Strategy Committee Meeting for review noting that there are no material budget variations at this time.

Tabled Items

Nil

Strategic Implications

Developing our Organisation:

- Improve the environment for effective governance;
- Improve the overall financial viability of Council.

Legislation Implications

Local Government Act 1995 – Part 6 – Division 3 – Reporting on Activities and Finance
Local Government (Financial Management) Regulations – Part 4 – Financial Reports

Council Policy/Local Law Implications

Nil

Budget/Financial Implications

The Statement of Financial Activity as presented refers and explains.

Consultation

Nil at this time

BACKGROUND

This Report is presented to Council via the CEO's Report pursuant to Council's September 2005 resolution, namely:

That Council approve the following practice for presenting future Monthly Financial Reports to Council, i.e.

Monthly Financial Reports be presented to the second Council meeting of each month via the CEO's Report and that part of the Report Recommendation be to refer the Monthly Financial Report as presented, to the next City Strategy Committee for review and analysis.

COMMENT

Presented at Attachment A-1 to this Report is the Monthly Statement of Financial Activity for the period ended 30th September 2005.

The Statement of Financial Activity identifies (14) instances of budget variance based on applying the recently resolved indicators of material variance, ie. where for the period being reported, (i) budget to actual **revenues** vary by (+) or (-) \$50,000 and budget to actual **expenditures** vary by (+) or (-) \$100,000. Details of all variances are provided in the attached financial report.

Closer examination of the reported budget variances reveals that in all instances bar one, the variances are primarily attributable to inaccurate period budget data rather than actual budget difficulties. The one exception relates to building licence revenues which are forecast to exceed the annual budget – the annual budget is \$226,000 whereas the actuals to date equal \$192,000. As reported to the October 2005 City Strategy Committee meeting, the period budget data is currently in the process of being refined, a task which is likely to take a further 1-2 months to complete.

RECOMMEND

That Council, receive and refer to the November 2005 meeting of the City Strategy Committee, the Statement of Financial Activity for the (3) months ended 30th September 2005 as presented at Attachment A-1 to this Report, noting that the budget variances identified in the attached Financial Report, are not occasioned by actual budget difficulties but rather inaccuracies in the period budget data which is the subject of on-going refinement.

2. *COUNCILLORS' INFORMATION BULLETIN – ISSUE NO. 20/2005*

WARD All
FILE REF: CIB
DATE 12 October 2005
REF SDS
RESPONSIBLE CEO
MANAGER

In Brief:

- Councillors' Information Bulletin – Councillors are advised to take note of the information submitted in Issue No.20/2005 to be received by Council.

Strategic Implications

Corporate Services

- 2.1 Identify and implement mechanisms to improve communication and achieve common understanding of corporate issues and objectives.

COMMENT

The following general information and memorandums were circulated in Issue No. 20 on 13 October 2005.

Correspondence & Papers

- **Correspondence**
Strikers Tee Ball & Softball Club Inc. – 29 September 2005
- **WA Local Government News**
Issue No.38.05 – 30 September 2005
Issue No.39.05 – 7 October 2005
- **ALGA News**
30 September 2005
7 October 2005
- **Media Releases**

Information from Human Resources

- Employee Movements

Information from Technical Services

- **Outstanding Matters**
Report on Outstanding Matters – Technical Services Committee
- **Monthly / Quarterly Departmental Reports**
Technical Services Directorate Works Programme
- **Minutes from Occasional Advisory Committees**
Bungendore Park Management Committee -24th August 2005
- **General Information**
Recycling at Work
Small & Medium Enterprise Research Centre Edith Cowan University – Adult Learning Human Resource Skills for Small Business Managers
Core Consultative Committee on Waste (3c)

Information from Community Services

- **Outstanding Matters**
Report on Outstanding Matters – Community Services Committee
- **Monthly Officer Reports**
Library & Heritage Services General Monthly Report – September 2005
Manager Ranger & Emergency Services Monthly Report – September 2005
- **Minutes from Occasional Advisory Committees**
Aquatic Facilities Needs Assessment & Feasibility SRG – 9 August 2005
Community Safety & Advisory Committee – 27 July 2005
Disability Advisory Committee – 2 August 2005
Seniors' Interest Advisory Committee – 10 August 2005

RECOMMEND

That Council acknowledge receipt of Issue No 20/2005 of the Information Bulletin.



R S TAME
CHIEF EXECUTIVE OFFICER



City of Armadale
September 2005 Monthly Financial Report

City of Armadale

August 2005 Monthly Financial Report

August 2005 Monthly Financial Report

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City of Armadale

Statement of Financial Activity

City of Armadale
 Statement of Financial Activity
 For the period 1 July 2005 to 30 September 2005

Particulars	Notes / Tables	30 September	30 September	2005-2006	Material Variance Indicator
		2005 Actual \$	2005 YTD Budget \$	Revised Budget \$	
Opening Balance (Net Current Assets July 1 B/Fwd)		7,146,459	7,146,459	7,146,459	
Plus Operating Revenue					
General Purpose Funding		790,275	793,599	3,060,863	
Governance		375	51	200	
Law, Order and Public Safety		111,379	106,494	425,919	
Health		47,169	24,345	97,367	
Education and Welfare	2	9,142	130,566	142,865	Review
Community Amenities	2	3,370,913	2,531,719	4,440,273	Review
Recreation and Culture	2	23,971	542,785	1,029,563	Review
Transport	2	565,116	127,505	4,314,439	Review
Economic Services	2	279,708	110,874	316,518	Review
Other Property and Services	2	85,407	150,042	181,754	Review
Total Operating Revenue		5,283,455	4,517,980	14,009,761	
Plus Non-Operating Revenue					
Proceeds from Disposal of Assets	2	359,259	479,000	884,700	Review
New Loan Borrowings		0	0	1,020,000	
Transfers from Reserve Accounts		0	0	1,318,175	
Total Non-Operating Revenue		359,259	479,000	3,222,875	
Total Revenue Available (Less Rates)		12,789,173	12,143,439	24,379,095	
Less Operating Expense					
General Purpose Funding		(143,090)	(154,889)	(461,291)	
Governance		(201,250)	(232,270)	(792,148)	
Law, Order and Public Safety		(169,398)	(242,961)	(977,696)	
Health		(122,857)	(139,361)	(529,379)	
Education and Welfare		(183,352)	(240,373)	(948,223)	
Community Amenities	2	(1,185,800)	(1,303,315)	(5,173,969)	Review
Recreation and Culture	2	(2,240,841)	(2,681,633)	(10,338,910)	Review
Transport		(1,649,158)	(1,626,684)	(6,461,688)	
Economic Services		(125,503)	(207,944)	(603,093)	
Other Property and Services	2	(1,285,931)	(1,990,065)	(6,928,466)	Review
(Profit) / Loss on Asset Disposal Written Back		0	(45,363)	(181,523)	
Depreciation on Assets Written Back		2,038,836	2,018,352	8,073,767	
Total Operating Expense		(5,268,344)	(6,846,506)	(25,322,619)	
Less Non-Operating Expense					
Land and Buildings		(51,007)	(95,159)	(283,269)	
Furniture and Equipment		0	(14,580)	(24,580)	
Plant and Machinery	2	(414,812)	(598,957)	(2,274,706)	Review
Infrastructure - Roads	2	(2,229,218)	(869,800)	(11,337,843)	Review
Infrastructure - Drainage	2	(42,708)	(521,400)	(1,163,400)	Review
Infrastructure - Pathways		22,138	0	(717,345)	
Infrastructure - Parks	2	(278)	(1,066,000)	(1,066,000)	Review
Repayment of Loans (Principal)		(205,594)	(204,959)	(409,917)	
Transfers to Reserves		0	0	(1,753,300)	
Total Non-Operating Expense		(2,921,479)	(3,370,855)	(19,030,360)	
Total Expenses		(8,189,823)	(10,217,361)	(44,352,979)	
Closing Balance for Period (Net Current Assets)		23,734,743	20,975,884	(770,767)	
Amount Raised From Rates		(19,135,393)	(19,049,806)	(19,203,117)	

Notes to the Statement of Financial Activity

1 Statement of Objective

In order to discharge its financial responsibilities to the community, the City has developed a set of operational and financial objectives. The objectives have been established both on an overall basis, reflected by the City's Vision Statement, and for each of its broad activities / programmes.

Our Vision

Our vision is for the City of Armadale to be:

- Strong in opportunity
- Clean, green and prosperous
- A strategic regional centre
- A place combining city living with a beautiful bushland setting
- A place where change is welcomed
- A great place to raise children and grow old with dignity

Council operations, as disclosed in this report, encompass the following service oriented activities / programmes:

General Purpose Funding

This programme includes rates, statutory grants from the Western Australian Local Government Grants Commission and interest on investments from Municipal and Reserve Funds.

Governance

This programme includes the administration and operation of facilities and services to the elected members of Council. It also includes civic receptions, citizenship ceremonies, research, development and preparation of policy documents, strategic planning, annual budgets, annual financial reports, audit fees and the annual report.

Law, Order and Public Safety

This programme includes the administration and operation of volunteer fire services and the state emergency services, together with animal control and community safety.

Health

This programme includes services such as immunisation, health administration, inspections, pest control, noise control and health clinics.

Education and Welfare

This programme includes pre-schools, senior citizen centres, disability services and other community development activities such as seniors, youth and indigenous services.

City of Armadale

Notes to the Statement of Financial Activity (continued)

1 Statement of Objective (continued)

Community Amenities

This programme includes town planning and regional development services, protection of the environment, refuse collection and disposal, provision of public toilets, bus shelters and street furniture.

Recreation and Culture

This is the provision of public buildings, libraries, aquatic centres, community events, cultural activities, museums, indoor and outdoor sporting complexes, parks and gardens, and playgrounds.

Transport

This programme includes the maintenance and construction of roads, drains, pathways, crossovers and traffic calming devices, plus street lighting and cleaning, road signs and parking areas.

Economic Services

This programme covers building control, private swimming pool inspections, tourism and economic development.

Other Property and Services

This programme includes public works oncosts and the purchase and maintenance of engineering plant and equipment.

2 Material Variances Explanation

For the purposes of reporting the material variances, the following indicators, as resolved, have been applied:

Revenues – Material variances will be identified where, for the period being reported, the actual varies to budget by an amount of (+) or (-) \$50,000 and in these instances an explanatory comment will be provided.

Expenses – Material variances will be identified where, for the period being reported, the actual varies to budget by an amount of (+) or (-) \$100,000 and in these instances an explanatory comment will be provided.

Before commenting on each of the specific material variances identified for review, an aspect to note common to each variance is that the predominant cause is inaccurate period budget data (i.e. the material variances reported are not of a nature reflecting budget problems / difficulties but rather they are indicative of inaccurate period budgets). The task and process of refining the period budget data is likely to take a further 1 to 2 months to complete.

August 2005 Monthly Financial Report

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Revenue

1 Education and Welfare

- Period actual is **less than budget by \$121,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Grant – Volunteer Resource Centre	(8,750)	(17,500)	(8,750)	(17,500)
Grant – Indigenous Support	0	(100,000)	0	(100,000)

2 Community Amenities

- Period actual is **greater than budget by \$839,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Sanitation – Collection Service Charges	(3,159,586)	(2,217,229)	(3,159,586)	(3,192,230)
Sanitation – Sales – Salvage Materials	(7,903)	(89,376)	(7,903)	(357,500)

3 Recreation and Culture

- Period actual is **less than budget by \$519,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Pool Fees – Programmed Activities	0	(6,849)	0	(27,041)
Pool Fees – Aquatic Centre Admission	0	(41,073)	0	(164,302)
Pool Fees – School Usage	(1,023)	(21,042)	(1,023)	(84,168)
Pool Sales – Kiosk	0	(20,007)	0	(80,032)
Lease – Aquatic Facilities	0	(8,947)	0	(8,947)
Grant – Rushton Park Tennis	0	(213,000)	0	(213,000)
Subsidy – Rushton Park Tennis	0	(27,000)	0	(27,000)
Grant – Vandalism Programme	0	(20,000)	0	(20,000)
Contributions – POS Rushton Park	(2,400)	(100,000)	(2,400)	(100,000)
Parks – Sales – Mulch	0	(10,000)	0	(10,000)

City of Armadale

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Revenue (continued)

4 Transport

- Period actual is **greater than budget by \$438,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Grant – Grants Commission Road Fund	(186,997)	0	(186,997)	(685,000)
Grant – Local Government Road Fund	(261,020)	0	(261,020)	(1,580,000)

5 Economic Services

- Period actual is **greater than budget by \$169,000**, reason being greater than anticipated level of building licence activity as shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Licences - Building	(191,635)	(56,502)	(191,365)	(226,008)

6 Other Property and Services

- Period actual is **less than budget by \$65,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Lease – Former Administration Building	(26,036)	(110,840)	(26,036)	(110,840)
Rebate – Local Government Advertising	(10,480)	(2,709)	(10,480)	(10,841)
Lease – Mobile Phone Site (Depot)	(14,039)	(28,633)	(14,039)	(28,633)

7 Proceeds from Disposal of Assets

- Period actual is **less than budget by \$120,000**, reason being that a lesser number of plant items have been replaced at this time than was originally anticipated. It is to be noted that there is a commensurate under expense on plant and machinery purchases for the same reason.

August 2005 Monthly Financial Report

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Expense

1 Community Amenities

- Period actual is **less than budget by \$118,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Waste Services – Brookdale Site	261,237	371,505	261,237	1,486,000
Waste Services – Verge Collection	68,882	122,625	129,583	490,500

2 Recreation and Culture

- Period actual is **less than budget by \$441,000**, reason being inaccurate period budget data
- The variance is primarily attributable to the line items shown in the following table:

Account Description	Period		Annual	
	Actual	Budget	Actual	Budget
Aquatic Services	62,624	209,105	62,624	689,582
Library Services	346,831	475,890	346,831	1,721,333
Parks – Verge Maintenance	27,913	112,188	27,913	448,800

3 Other Property and Services

- Period actual is **less than budget by \$704,000**, reason being inaccurate period budget data

4 Plant and Machinery

- Period actual is **less than budget by \$184,000**, reason being as explained above under the heading *Proceeds from Disposal of Assets*

5 Infrastructure - Roads

- Period actual is **greater than budget by \$1,359,000**, reason being the earlier than anticipated pay out to Main Roads WA for the Corfield Street road project

City of Armadale

Notes to the Statement of Financial Activity (continued)

2 Material Variance Explanation (continued)

Expense (continued)

6 Infrastructure - Drainage

- Period actual is **less than budget by \$479,000**, reason being inaccurate period budget data

7 Infrastructure - Parks

- Period actual is **less than budget by \$1,066,000**, reason being inaccurate period budget data

August 2005 Monthly Financial Report

Net Current Asset Position

City of Armadale
 Net Current Asset Position
 For the period 1 July 2005 to 30 September 2005

	Notes / Tables	30 September 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
Current Assets				
Cash - Unrestricted	1	13,915,898	81,340	7,516,902
Cash - Restricted (Provisions)	2	759,756	760,960	760,960
Cash - Restricted (Sundry Deposits and Bonds)	3	1,468,966	2,099,230	2,099,230
Cash - Reserves	4	4,042,943	4,478,068	4,042,943
Receivables and Accruals	5	13,477,457	959,673	2,559,764
Inventories	6	90,210	88,994	88,994
		33,755,230	8,468,265	17,068,793
Less Current Liabilities				
Creditors and Accruals	7	(2,899,215)	(1,900,770)	(2,919,201)
Sundry Deposits and Bonds	8	(1,468,966)	(2,099,230)	(2,099,230)
Interest Bearing Liabilities	9	(419,172)	(409,917)	(194,050)
Provisions	10	(1,813,815)	(1,595,421)	(1,695,421)
		(6,601,168)	(6,005,338)	(6,907,902)
Net Current Asset Position (Without Validation)		27,154,062	2,462,927	10,160,891
Additions				
Interest Bearing Liabilities - Budgeted		419,172	409,917	194,050
Sundry Deposits and Bonds - Cash Backed		1,468,966	2,099,230	2,099,230
Provisions - Budgeted		205,656	834,457	834,461
Provisions - Cash Backed		759,756	760,960	760,960
Subtractions				
Cash - Reserves		(4,042,943)	(4,478,068)	(4,042,943)
Cash - Restricted (Provisions) - Cash Backed		(760,960)	(760,960)	(760,960)
Cash - Restricted (Sundry Deposits and Bonds) - Cash Backed		(1,468,966)	(2,099,230)	(2,099,230)
Net Current Asset Position		23,734,743	(770,767)	7,146,459

City of Armadale

Notes to the Net Current Asset Position

City of Armadale
 Notes / Tables to the Net Current Asset Position
 For the period 1 July 2005 to 30 September 2005

	Notes / Tables	30 September 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
1 Cash - Unrestricted				
Cash on Hand		6,565	6,340	6,315
Municipal Account		1,565,996	75,000	5,680,587
Dishonoured Cheques		(3,626)	0	0
Municipal Cash In Investments		12,346,963	0	1,730,000
		13,915,898	81,340	7,416,902
2 Cash - Restricted (Provisions)				
Annual Leave		405,408	405,408	405,408
Sick Leave		45,000	45,000	45,000
Long Service Leave		310,552	310,552	310,552
Pay Equalisation		(1,204)	0	0
		759,756	760,960	760,960
3 Cash - Restricted (Sundry Deposits and Bonds)				
Contractor Deposits		892,919	810,437	810,437
Other Deposits		2,505	2,505	2,505
General Deposits		164,517	163,167	163,167
Nomination Deposits		0	0	0
Hall Deposits		45,817	47,016	47,016
Library Deposits		936	936	936
Cash in Lieu		0	15,380	15,380
POS Strategy North		0	71,008	71,008
Kerb Deposits		368,044	353,244	353,244
Verge Improvements		0	21,773	21,773
Drainage Works Contributions		3,211	89,746	89,746
Rezoning Open Spaces		0	3,131	3,131
Cash in Lieu of Open Space		0	435,563	435,563
Engineering Deposits		(8,983)	85,324	85,324
		1,468,966	2,099,230	2,099,230
4 Cash - Reserves				
Reserve Account		27,000	4,478,068	3,823,419
Reserve Cash in Investments		4,015,943	0	219,523
		4,042,943	4,478,068	4,042,942

August 2005 Monthly Financial Report

Notes to the Net Current Asset Position (continued)

City of Armadale
 Notes / Tables to the Net Current Asset Position
 For the period 1 July 2005 to 30 September 2005

	Notes / Tables	30 September 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
5	Receivables and Accruals			
	Deposits and Prepayments	12,991	300,000	429,043
	Debtors - Rates	9,502,585	0	(117,064)
	Debtors - Pensioner Deferred	0	0	0
	Debtors - Sanitation (Rates)	692,904	30,000	36,147
	Debtors - Swimming Pool Inspection Levy	10,780	500	517
	Debtors - Instalment Fees and Charges	112,145	3,000	3,418
	Debtors - ESL	539,750	25,000	27,319
	Debtors - ESL Interest	(319)	0	0
	Debtors - ESL Claimed	0	0	0
	Debtors - General	1,166,470	529,673	2,106,942
	Debtors - Employees	1,202	2,000	2,646
	Debtors - Libraries	13,279	7,000	7,640
	Debtors - Rangers	88,167	82,000	82,413
	Loans - Clubs and Institutions	0	0	1,036
	Debtors - Fire	8,462	9,000	9,249
	Debtors - Animals	69,360	66,000	66,581
	Debtors - Parking	18,548	18,000	18,213
	Debtors - Litter	7,093	7,000	7,943
	Debtors - Off Road Vehicles	198	500	98
	Doubtful Debts	(122,378)	(120,000)	(122,378)
	GST Paid by Council	(2,456)	0	1
	Rebate Granted - ESL	142,647	0	0
	Pensioner Rebates	1,216,029	0	0
		13,477,457	959,673	2,559,764
6	Inventories			
	Stock on Hand	90,210	88,994	88,994
		90,210	88,994	88,994
7	Creditors and Accruals			
	Trade Creditors	(874,497)	(1,104,770)	(2,097,763)
	Cheque Writing Control	40,848	0	(4,177)
	Cheque Reversal	(100)	0	0
	Uninvoiced Control - Creditors	(26,079)	0	0
	GST Paid by Council	124,312	100,000	114,151
	Uninvoiced Control - GST	2,285	0	0
	Expenses - Accruals	44,690	(370,000)	(371,070)
	Salaries and Wages - Accruals	0	(470,000)	(474,965)
	Loan Interest - Accruals	(11,282)	(11,000)	(11,221)
	General Revenue in Advance	1,811	(35,000)	(38,914)
	Emergency Services Levy - Raised	(5,796,160)	(579,000)	(3,480,272)
	Emergency Services Levy - Interest	(4,506)	(10,000)	(4,224)
	Emergency Services Levy - Remitted	3,637,144	579,000	3,445,770
	Payroll - RDOs	(37,681)	0	3,484
		(2,899,215)	(1,900,770)	(2,919,201)

City of Armadale

Notes to the Net Current Asset Position (continued)

City of Armadale
 Notes / Tables to the Net Current Asset Position
 For the period 1 July 2005 to 30 September 2005

	Notes / Tables	30 September 2005 YTD Actual \$	2005-2006 Revised Budget \$	Brought Forward 1 July \$
8 Sundry Deposits and Bonds				
Contractor Deposits		(892,919)	(810,437)	(810,437)
Other Deposits		(2,505)	(2,505)	(2,505)
General Deposits		(164,517)	(163,167)	(163,167)
Nomination Deposits		0	0	0
Hall Deposits		(45,817)	(47,016)	(47,016)
Library Deposits		(936)	(936)	(936)
Cash in Lieu		0	(15,380)	(15,380)
POS Strategy North		0	(71,008)	(71,008)
Kerb Deposits		(368,044)	(353,244)	(353,244)
Verge Improvements		0	(21,773)	(21,773)
Drainage Works Contributions		(3,211)	(89,746)	(89,746)
Rezoning Open Spaces		0	(3,131)	(3,131)
Cash in Lieu of Open Space		0	(435,563)	(435,563)
Engineering Deposits		8,983	(85,324)	(85,324)
		(1,468,966)	(2,099,230)	(2,099,230)
9 Interest Bearing Liabilities				
Loan 268 - Pries Park Pavilion		(7,966)	(7,500)	(7,429)
Loan 271 - Recreation Centre		(25,858)	(25,000)	(24,404)
Loan 276 - Gwynne Park Extension		(9,854)	(9,500)	(9,290)
Loan 279 - Old Administration Upgrade		0	0	(45,652)
Loan 280 - Forrestdale Land		(99,949)	(16,400)	(12,288)
Loan 281 - Golf Course Plan		(130,000)	(130,000)	0
Loan 282 - Corporate System		(100,791)	(95,000)	(94,987)
Loan 283 - ARA Works (1)		0	(13,000)	0
Loan 284 - Rushton Park Redevelopment		0	(16,750)	0
Loan 285 - Temporary Administration		(37,104)	(80,050)	0
Loan 286 - Kelmscott Library Relocation		(7,650)	(6,967)	0
Loan 287 - Civil Works		0	(9,750)	0
		(419,172)	(409,917)	(194,050)
10 Provisions				
Annual Leave		(961,152)	(900,907)	(900,907)
Sick Leave		(100,000)	(100,000)	(100,000)
Long Service Leave		(753,867)	(594,514)	(694,514)
Pay Equalisation		1,204	0	0
		(1,813,815)	(1,595,421)	(1,695,421)