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Narrandera Shire Council

**Quarterly Budget Review Statement**  
for the period 01/10/19 to 31/12/19

**Report by Responsible Accounting Officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

**31 December 2019**

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 31/12/19 indicates that Council's projected financial position at 30/6/20 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:

  
\_\_\_\_\_

date: 28/1/2020

Martin Hiscox  
Responsible Accounting Officer

**Income & Expenses Budget Review Statement**

Budget review for the quarter ended 31 December 2019

**Income & Expenses - Council Consolidated**

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Income</b>									
Rates and Annual Charges	7,715	-	-	(6)	7,709	4	7,713	7,932	
User Charges and Fees	3,346	-	-	(33)	3,313	(58)	3,255	1,188	
Interest and Investment Revenues	633	-	-	-	633	(192)	441	115	
Other Revenues	659	-	-	-	659	888	1,547	623	
Grants & Contributions - Operating	6,941	(1,960)	-	134	5,115	3	5,118	2,729	
Grants & Contributions - Capital	2,660	1,987	48	405	5,100	1,573	6,673	(141)	
Net gain from disposal of assets	92	-	-	-	92	786	878	810	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Income from Continuing Operations</b>	<b>22,046</b>	<b>27</b>	<b>48</b>	<b>500</b>	<b>22,621</b>	<b>3,004</b>	<b>25,625</b>	<b>13,256</b>	
<b>Expenses</b>									
Employee Costs	7,542	-	-	(23)	7,519	(13)	7,506	3,723	
Borrowing Costs	7	16	-	-	23	-	23	4	
Materials & Contracts	4,114	997	22	70	5,203	65	5,268	2,352	
Depreciation	4,917	-	-	-	4,917	-	4,917	2,459	
Legal Costs	54	-	-	2	56	-	56	11	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	1,783	-	-	43	1,826	21	1,847	1,137	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Expenses from Continuing Operations</b>	<b>18,417</b>	<b>1,013</b>	<b>22</b>	<b>92</b>	<b>19,544</b>	<b>73</b>	<b>19,617</b>	<b>9,686</b>	
<b>Net Operating Result from Continuing Operation</b>	<b>3,629</b>	<b>(986)</b>	<b>26</b>	<b>408</b>	<b>3,077</b>	<b>2,931</b>	<b>6,008</b>	<b>3,570</b>	
Discontinued Operations - Surplus/(Deficit)					-		-		
<b>Net Operating Result from All Operations</b>	<b>3,629</b>	<b>(986)</b>	<b>26</b>	<b>408</b>	<b>3,077</b>	<b>2,931</b>	<b>6,008</b>	<b>3,570</b>	
<b>Net Operating Result before Capital Items</b>	<b>969</b>	<b>(2,973)</b>	<b>(22)</b>	<b>3</b>	<b>(2,023)</b>	<b>1,358</b>	<b>(665)</b>	<b>3,711</b>	

### Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 December 2019

#### Income & Expenses - General Fund

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Income</b>									
Rates and Annual Charges	5,748	-	-	(6)	5,742	4	5,746	5,882	
User Charges and Fees	1,849	-	-	(33)	1,816	(58)	1,758	694	
Interest and Investment Revenues	414	-	-	-	414	(132)	282	97	
Other Revenues	659	-	-	-	659	888	1,547	621	
Grants & Contributions - Operating	6,898	(1,960)	-	134	5,072	3	5,075	2,687	
Grants & Contributions - Capital	1,132	1,987	-	405	3,524	1,573	5,097	(141)	
Net gain from disposal of assets	92	-	-	-	92	786	878	810	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Income from Continuing Operations</b>	<b>16,792</b>	<b>27</b>	<b>-</b>	<b>500</b>	<b>17,319</b>	<b>3,064</b>	<b>20,383</b>	<b>10,650</b>	
<b>Expenses</b>									
Employee Costs	6,242	-	-	(27)	6,215	(13)	6,202	3,118	
Borrowing Costs	7	16	-	-	23	-	23	4	
Materials & Contracts	3,627	997	22	74	4,720	(10)	4,710	1,977	
Depreciation	4,098	-	-	-	4,098	-	4,098	2,049	
Legal Costs	54	-	-	2	56	-	56	11	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	1,423	-	-	43	1,466	21	1,487	961	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Expenses from Continuing Operations</b>	<b>15,451</b>	<b>1,013</b>	<b>22</b>	<b>92</b>	<b>16,578</b>	<b>(2)</b>	<b>16,576</b>	<b>8,120</b>	
<b>Net Operating Result from Continuing Operator</b>	<b>1,341</b>	<b>(986)</b>	<b>(22)</b>	<b>408</b>	<b>741</b>	<b>3,066</b>	<b>3,807</b>	<b>2,530</b>	
Discontinued Operations - Surplus/(Deficit)					-		-		
<b>Net Operating Result from All Operations</b>	<b>1,341</b>	<b>(986)</b>	<b>(22)</b>	<b>408</b>	<b>741</b>	<b>3,066</b>	<b>3,807</b>	<b>2,530</b>	
<b>Net Operating Result before Capital Items</b>	<b>209</b>	<b>(2,973)</b>	<b>(22)</b>	<b>3</b>	<b>(2,783)</b>	<b>1,493</b>	<b>(1,290)</b>	<b>2,671</b>	

### Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 December 2019

#### Income & Expenses - Water Fund

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Income</b>									
Rates and Annual Charges	728	-	-	-	728	-	728	751	
User Charges and Fees	1,339	-	-	-	1,339	-	1,339	460	
Interest and Investment Revenues	204	-	-	-	204	(60)	144	10	
Other Revenues	-	-	-	-	-	-	-	-	
Grants & Contributions - Operating	23	-	-	-	23	-	23	22	
Grants & Contributions - Capital	770	-	-	-	770	-	770	-	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Income from Continuing Operations</b>	<b>3,064</b>	-	-	-	<b>3,064</b>	<b>(60)</b>	<b>3,004</b>	<b>1,243</b>	
<b>Expenses</b>									
Employee Costs	795	-	-	7	802	-	802	365	
Borrowing Costs	-	-	-	-	-	-	-	-	
Materials & Contracts	253	-	-	(7)	246	75	321	235	
Depreciation	511	-	-	-	511	-	511	256	
Legal Costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	255	-	-	-	255	-	255	66	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Expenses from Continuing Operations</b>	<b>1,814</b>	-	-	-	<b>1,814</b>	<b>75</b>	<b>1,889</b>	<b>922</b>	
<b>Net Operating Result from Continuing Operator</b>	<b>1,250</b>	-	-	-	<b>1,250</b>	<b>(135)</b>	<b>1,115</b>	<b>321</b>	
Discontinued Operations - Surplus/(Deficit)					-		-		
<b>Net Operating Result from All Operations</b>	<b>1,250</b>	-	-	-	<b>1,250</b>	<b>(135)</b>	<b>1,115</b>	<b>321</b>	
<b>Net Operating Result before Capital Items</b>	<b>480</b>	-	-	-	<b>480</b>	<b>(135)</b>	<b>345</b>	<b>321</b>	

### Income & Expenses Budget Review Statement

Budget review for the quarter ended 31 December 2019

#### Income & Expenses - Sewer Fund

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Income</b>									
Rates and Annual Charges	1,239	-	-	-	1,239	-	1,239	1,299	
User Charges and Fees	158	-	-	-	158	-	158	34	
Interest and Investment Revenues	15	-	-	-	15	-	15	8	
Other Revenues	-	-	-	-	-	-	-	2	
Grants & Contributions - Operating	20	-	-	-	20	-	20	20	
Grants & Contributions - Capital	758	-	48	-	806	-	806	-	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Income from Continuing Operations</b>	<b>2,190</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>2,238</b>	<b>-</b>	<b>2,238</b>	<b>1,363</b>	
<b>Expenses</b>									
Employee Costs	505	-	-	(3)	502	-	502	240	
Borrowing Costs	-	-	-	-	-	-	-	-	
Materials & Contracts	234	-	-	3	237	-	237	140	
Depreciation	308	-	-	-	308	-	308	154	
Legal Costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other Expenses	105	-	-	-	105	-	105	110	
Interest & Investment Losses	-	-	-	-	-	-	-	-	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	
<b>Total Expenses from Continuing Operations</b>	<b>1,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,152</b>	<b>-</b>	<b>1,152</b>	<b>644</b>	
<b>Net Operating Result from Continuing Operator</b>	<b>1,038</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>1,086</b>	<b>-</b>	<b>1,086</b>	<b>719</b>	
Discontinued Operations - Surplus/(Deficit)					-		-		
<b>Net Operating Result from All Operations</b>	<b>1,038</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>1,086</b>	<b>-</b>	<b>1,086</b>	<b>719</b>	
<b>Net Operating Result before Capital Items</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280</b>	<b>-</b>	<b>280</b>	<b>719</b>	

Consolidated Income Statement  
for the period ending 31 December 2019

	Original Budget	Sept Revised Budget	Actual YTD
<b>Income from Continuing Operations</b>			
<b>Revenue:</b>			
Rates and Annual Charges	7,715	7,709	7,932
User Charges and Fees	3,346	3,313	1,188
Interest and Investment Revenues	633	633	115
Other Revenues	659	659	623
Grants & Contributions provided for Operating Purposes	6,941	5,115	2,729
Grants & Contributions provided for Capital Purposes	2,660	5,100	(141)
<b>Other Income:</b>			
Net gains from the disposal of assets	92	92	810
Net Share of interests in Joint Ventures & Associated Entities using the Equity Method	-	-	-
<b>Total Income from Continuing Operations</b>	<b>22,046</b>	<b>22,621</b>	<b>13,256</b>
<b>Expenses from Continuing Operations</b>			
Employee Benefits & On-Costs	7,542	7,519	3,723
Borrowing Costs	7	23	4
Materials & Contracts	4,114	5,203	2,352
Depreciation & Amortisation	4,917	4,917	2,459
Legal Costs	54	56	11
Other Expenses	1,783	1,826	1,137
Interest & Investment Losses	-	-	-
Net Losses from the Disposal of Assets	-	-	-
Net Share of interests in Joint Ventures & Associated	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>18,417</b>	<b>19,544</b>	<b>9,686</b>
<b>Operating Result from Continuing Operations</b>	<b>3,629</b>	<b>3,077</b>	<b>3,571</b>
<b>Discontinued Operations</b>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
<b>Net Operating Result for the Year</b>	<b>3,629</b>	<b>3,077</b>	<b>3,571</b>
Net Operating Result attributable to Council	3,629	3,077	3,571
Net Operating Result attributable to Minority Interests	-	-	-
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>969</b>	<b>(2,023)</b>	<b>3,712</b>

General Fund Income Statement  
for the period ending 31 December 2019

	Original Budget	Sept Revised Budget	Actual YTD
<b>Income from Continuing Operations</b>			
<b>Revenue:</b>			
Rates and Annual Charges	5,748	5,742	5,882
User Charges and Fees	1,849	1,816	694
Interest and Investment Revenues	414	414	97
Other Revenues	659	659	621
Grants & Contributions provided for Operating Purposes	6,898	5,072	2,687
Grants & Contributions provided for Capital Purposes	1,132	3,524	(141)
<b>Other Income:</b>			
Net gains from the disposal of assets	92	92	810
Net Share of interests in Joint Ventures & Associated Entities using the Equity Method	-	-	-
<b>Total Income from Continuing Operations</b>	<b>16,792</b>	<b>17,319</b>	<b>10,650</b>
<b>Expenses from Continuing Operations</b>			
Employee Benefits & On-Costs	6,242	6,215	3,118
Borrowing Costs	7	23	4
Materials & Contracts	3,627	4,720	1,977
Depreciation & Amortisation	4,098	4,098	2,049
Legal Costs	54	56	11
Other Expenses	1,423	1,466	961
Interest & Investment Losses	-	-	-
Net Losses from the Disposal of Assets	-	-	-
Net Share of interests in Joint Ventures & Associated	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>15,451</b>	<b>16,578</b>	<b>8,120</b>
<b>Operating Result from Continuing Operations</b>	<b>1,341</b>	<b>741</b>	<b>2,530</b>
<b>Discontinued Operations</b>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
<b>Net Operating Result for the Year</b>	<b>1,341</b>	<b>741</b>	<b>2,530</b>
Net Operating Result attributable to Council	1,341	741	2,530
Net Operating Result attributable to Minority Interests	-	-	-
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>209</b>	<b>(2,783)</b>	<b>2,671</b>

Water Fund Income Statement  
for the period ending 31 December 2019

	Original Budget	Sept Revised Budget	Actual YTD
<b>Income from Continuing Operations</b>			
<b>Revenue:</b>			
Rates and Annual Charges	728	728	751
User Charges and Fees	1,339	1,339	460
Interest and Investment Revenues	204	204	10
Other Revenues	-	-	-
Grants & Contributions provided for Operating Purposes	23	23	22
Grants & Contributions provided for Capital Purposes	770	770	-
<b>Other Income:</b>			
Net gains from the disposal of assets	-	-	-
Net Share of interests in Joint Ventures & Associated Entities using the Equity Method	-	-	-
<b>Total Income from Continuing Operations</b>	<b>3,064</b>	<b>3,064</b>	<b>1,243</b>
<b>Expenses from Continuing Operations</b>			
Employee Benefits & On-Costs	795	802	365
Borrowing Costs	-	-	-
Materials & Contracts	253	246	235
Depreciation & Amortisation	511	511	256
Legal Costs	-	-	-
Other Expenses	255	255	66
Interest & Investment Losses	-	-	-
Net Losses from the Disposal of Assets	-	-	-
Net Share of interests in Joint Ventures & Associated	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,814</b>	<b>1,814</b>	<b>922</b>
<b>Operating Result from Continuing Operations</b>	<b>1,250</b>	<b>1,250</b>	<b>322</b>
<b>Discontinued Operations</b>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
<b>Net Operating Result for the Year</b>	<b>1,250</b>	<b>1,250</b>	<b>322</b>
Net Operating Result attributable to Council	1,250	1,250	322
Net Operating Result attributable to Minority Interests	-	-	-
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>480</b>	<b>480</b>	<b>322</b>

Sewer Fund Income Statement  
for the period ending 31 December 2019

	Original Budget	Sept Revised Budget	Actual YTD
<b>Income from Continuing Operations</b>			
<b>Revenue:</b>			
Rates and Annual Charges	1,239	1,239	1,299
User Charges and Fees	158	158	34
Interest and Investment Revenues	15	15	8
Other Revenues	-	-	2
Grants & Contributions provided for Operating Purposes	20	20	20
Grants & Contributions provided for Capital Purposes	758	806	-
<b>Other Income:</b>			
Net gains from the disposal of assets	-	-	-
Net Share of interests in Joint Ventures & Associated Entities using the Equity Method	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,190</b>	<b>2,238</b>	<b>1,363</b>
<b>Expenses from Continuing Operations</b>			
Employee Benefits & On-Costs	505	502	240
Borrowing Costs	-	-	-
Materials & Contracts	234	237	140
Depreciation & Amortisation	308	308	154
Legal Costs	-	-	-
Other Expenses	105	105	110
Interest & Investment Losses	-	-	-
Net Losses from the Disposal of Assets	-	-	-
Net Share of interests in Joint Ventures & Associated	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,152</b>	<b>1,152</b>	<b>644</b>
<b>Operating Result from Continuing Operations</b>	<b>1,038</b>	<b>1,086</b>	<b>719</b>
<b>Discontinued Operations</b>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
<b>Net Operating Result for the Year</b>	<b>1,038</b>	<b>1,086</b>	<b>719</b>
Net Operating Result attributable to Council	1,038	1,086	719
Net Operating Result attributable to Minority Interests	-	-	-
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>280</b>	<b>280</b>	<b>719</b>

**Capital Budget Review Statement**

Budget review for the quarter ended 31 December 2019

**Capital Budget - Council Consolidated**

(\$000's)	Original Budget 2019/20	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Capital Expenditure</b>									
New Assets									
- Plant & Equipment	1,468	-	-	16	1,484	-	1,484	717	
- Land & Buildings	76	224	-	(34)	266	(2)	264	146	
- Office Equipment	30	17	-	-	47	(17)	30	-	
- Other Structures	565	362	-	113	1,040	-	1,040	290	
- Roads, Bridges, Footpaths	269	596	-	(45)	820	-	820	369	
- Recreational	-	155	-	-	155	-	155	-	
- Drainage	104	4	-	-	108	-	108	18	
- Water	1,125	281	-	8	1,414	-	1,414	62	
- Sewer	1,000	163	-	-	1,163	-	1,163	20	
- Pool	-	46	-	-	46	-	46	9	
- Other	-	-	-	-	-	-	-	-	
Renewal Assets (Replacement)									
- Plant & Equipment	-	-	-	-	-	-	-	-	
- Land & Buildings	205	34	-	-	239	-	239	23	
- Office Equipment	195	150	-	-	345	17	362	56	
- Other Structures	658	78	-	-	736	1,888	2,624	90	
- Roads, Bridges, Footpaths	4,276	1,737	-	(1,668)	4,345	(19)	4,326	879	
- Recreational	15	-	-	-	15	-	15	-	
- Water	350	261	-	(8)	603	-	603	398	
- Sewer	400	16	-	-	416	-	416	29	
- Drainage	-	42	-	-	42	-	42	4	
- Library	30	-	-	-	30	-	30	6	
- Pool	2,058	1,603	-	-	3,661	-	3,661	1,664	
- Other	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure</b>	<b>12,824</b>	<b>5,769</b>	<b>-</b>	<b>(1,618)</b>	<b>16,975</b>	<b>1,867</b>	<b>18,842</b>	<b>4,780</b>	

**Capital Funding**

Rates & Other Untied Funding	2,603	690	-	(34)	3,259	1,887	5,146	504
Capital Grants & Contributions	3,162	2,731	-	(45)	5,848	-	5,848	1,144
Reserves:								
- External Resrtictions/Reserves	2,113	893	-	113	3,119	(20)	3,099	666
- Internal Restrictions/Reserves	4,696	1,455	-	(1,652)	4,499	-	4,499	2,466
New Loans	250	-	-	-	250	-	250	-
Receipts from Sale of Assets								
- Plant & Equipment	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	<b>12,824</b>	<b>5,769</b>	<b>-</b>	<b>(1,618)</b>	<b>16,975</b>	<b>1,867</b>	<b>18,842</b>	<b>4,780</b>
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>12,824</b>	<b>5,769</b>	<b>-</b>		<b>16,975</b>	<b>1,867</b>	<b>18,842</b>	<b>-</b>

## Quarterly Budget Review Statement

for the period 01/10/19 to 31/12/19

Narrandera Shire Council

### Cash & Investments Budget Review Statement

Budget review for the quarter ended 31 December 2019

#### Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2019/20	Budgeted Transfer	Approved Changes			Revised Budget 2019/20	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
			Carry Forwards	Other than by QBRS	Sep QBRS					
<b>Externally Restricted</b> <sup>(1)</sup>										
Developer Contributions	169	12	(42)	-	-	139	-	139	139	
Specific Purpose Unexpended Grants	1,117	-	(495)	-	-	622	-	622	622	
Water Supplies	7,666	316	(542)	-	-	7,440	(135)	7,305	7,305	
Sewerage Service	554	196	(179)	(16)	-	555	-	555	555	
Domestic Waste Management	2,736	(277)	(66)	-	(113)	2,280	(47)	2,233	2,233	
Stormwater Management	511	(75)	(45)	-	(14)	377	-	377	377	
Crown Lands	232	25	(30)	-	-	227	20	247	247	
Unspent Internal Loan	-	-	-	-	-	-	-	-	-	
<b>Total Externally Restricted</b>	<b>12,985</b>	<b>197</b>	<b>(1,399)</b>	<b>(16)</b>	<b>(127)</b>	<b>11,640</b>	<b>(162)</b>	<b>11,478</b>	<b>11,478</b>	
(1) Funds that must be spent for a specific purpose										
<b>Internally Restricted</b> <sup>(2)</sup>										
Employee Leave Entitlements	1,230	-	-	-	-	1,230	-	1,230	1,230	
Construction of Buildings	377	-	-	-	-	377	-	377	377	
Replacement - Plant & Vehicles	342	(169)	-	1,250	-	1,423	-	1,423	1,423	
Office Equipment	514	(78)	(30)	-	-	406	-	406	406	
Carried Over Works	729	-	(699)	-	-	30	-	30	30	
Other	5,425	(3,146)	(1,398)	-	1,668	2,549	1,356	3,905	3,910	
Building Maintenance & Repair	156	-	(50)	-	-	106	-	106	106	
Community Activities	366	-	-	-	-	366	-	366	366	
Property Development	141	-	(8)	-	-	133	-	133	133	
Financial Assistance Grant	2,507	-	(2,507)	-	-	-	-	-	-	
<b>Total Internally Restricted</b>	<b>11,787</b>	<b>(3,393)</b>	<b>(4,692)</b>	<b>1,250</b>	<b>1,668</b>	<b>6,620</b>	<b>1,356</b>	<b>7,976</b>	<b>7,981</b>	
(2) Funds that Council has earmarked for a specific purpose										
<b>Unrestricted</b> (ie. available after the above Restrictic	155	-	-	16	-	171	-	171	5,469	
<b>Total Cash &amp; Investments</b>	<b>24,927</b>	<b>(3,196)</b>	<b>(6,091)</b>	<b>1,250</b>	<b>1,541</b>	<b>18,431</b>	<b>1,194</b>	<b>19,625</b>	<b>24,928</b>	

**Contracts Budget Review Statement**

Budget review for the quarter ended 31 December 2019

**Part A - Contracts Listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
Electoral Commission NSW	2020 Council Election	57,430	19/11/19	31/03/2023	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

**Consultancy & Legal Expenses Budget Review Statement**

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	17,580	Y
Legal Fees	10,879	Y

**Definition of a consultant:**

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

**Comments**

Expenditure included in the above YTD figure but not budgeted includes:

**Details**

Legal Fees			
	Debt Recovery Legal Fees		\$0
	General Legal Expenses		\$3,055
	Lease & Licence Agreements Legal Exp		\$0
	Other Legal Expenses		\$7,824
Consultant Fees			
	Kim Biggs Consulting	Museum Advisor	\$8,928
	Fitzgerald & Associates	Audit Fees	\$476
	John Stuart Associates	Accounting	\$726
	EDM Group	Town Planning	\$4,333
	Maskell & Associates	Plant Inspections	\$1,137
	TJ Hinchcliffe & Associates Pty Lt	Land Title Consolidation	\$1,980

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**CASH - RESERVE BALANCES 30-JUNE-2020**

CLASS OF RESERVE	Balance 30 Jun 2019	Budgeted Movement 19/20	Other	Carry over	Sept	Dec	Interest	Net Transfer	Balance 30 Jun 2020
<b>External Restrictions (Note 6 order)</b>									
<b>Water Fund</b>									
Asset Replacement	\$ 6,816,617.42	\$ 296,056.00	\$ -	\$ -	\$ -	\$ 134,700.00		\$ 161,356.00	\$ 6,977,973.42
Carry Over Works	\$ 542,298.00	\$ -	\$ -	\$ 542,298.00	\$ -	\$ -		\$ 542,298.00	\$ -
Section 64	\$ 306,833.26	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,264.28	\$ 20,000.00	\$ 333,097.54
<b>Sewer Fund</b>									
Asset Replacement	\$ 307,556.50	\$ 187,849.00	\$ 16,000.00	\$ -	\$ -	\$ -		\$ 171,849.00	\$ 479,405.50
Carry Over Works	\$ 178,698.00	\$ -	\$ -	\$ 178,698.00	\$ -	\$ -		\$ 178,698.00	\$ -
Section 64	\$ 67,889.18	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,454.52	\$ 8,000.00	\$ 77,343.70
<b>General Fund - External Restrictions</b>									
Specific Purpose Unexpended Grants (from separate sheet)	\$ 1,014,442.74	\$ -	\$ -	\$ 392,149.00	\$ -	\$ -		\$ 392,149.00	\$ 622,293.74
RMS Contributions	\$ 101,050.00	\$ -	\$ -	\$ 101,050.00	\$ -	\$ -		\$ 101,050.00	\$ -
Other Contributions	\$ 1,950.00	\$ -	\$ -	\$ 1,950.00	\$ -	\$ -		\$ 1,950.00	\$ -
Developer Contributions	\$ 168,698.46	\$ 11,500.00	\$ -	\$ 42,000.00	\$ -	\$ -	\$ 2,648.80	\$ 30,500.00	\$ 140,847.26
Unspent Internal Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Domestic Waste Management	\$ 2,736,099.05	\$ 276,580.00	\$ -	\$ 66,146.00	\$ 112,563.40	\$ 47,460.72		\$ 502,750.12	\$ 2,233,348.93
Stormwater	\$ 511,372.44	\$ 74,764.00	\$ -	\$ 45,392.00	\$ 14,500.00	\$ -		\$ 134,656.00	\$ 376,716.44
Crown Reserves	\$ 231,797.61	\$ 24,650.00	\$ -	\$ 29,880.00	\$ -	\$ 20,000.00		\$ 14,770.00	\$ 246,567.61
<b>Total External Restrictions</b>	<b>\$ 12,985,302.66</b>	<b>\$ 196,711.00</b>	<b>\$ 16,000.00</b>	<b>\$ 1,399,563.00</b>	<b>\$ 127,063.40</b>	<b>\$ 162,160.72</b>		<b>\$ 1,508,076.12</b>	<b>\$ 11,487,594.14</b>
<b>Internal Restrictions (Note 6 order)</b>									
Plant and vehicle replacement	\$ 342,589.40	\$ 169,407.00	\$ 1,250,000.00	\$ -	\$ -	\$ -		\$ 1,080,593.00	\$ 1,423,182.40
Employee Leave Entitlements	\$ 1,229,888.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,229,888.00
Carry over works	\$ 728,751.00	\$ -	\$ -	\$ 698,973.00	\$ -	\$ -		\$ 698,973.00	\$ 29,778.00
Building Maintenance & Repair	\$ 155,570.00	\$ -	\$ -	\$ 50,363.00	\$ -	\$ -		\$ 50,363.00	\$ 105,207.00
Community Activities	\$ 365,707.50	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 365,707.50
Construction of Buildings	\$ 376,621.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 376,621.00
Office Equipment	\$ 513,788.40	\$ 77,500.00	\$ -	\$ 30,243.00	\$ -	\$ -		\$ 107,743.00	\$ 406,045.40
Property Development	\$ 140,603.00	\$ -	\$ -	\$ 8,360.00	\$ -	\$ -		\$ 8,360.00	\$ 132,243.00
Other	\$ 5,238,874.32	\$ 3,146,109.00	\$ -	\$ 1,397,485.00	\$ 1,668,109.00	\$ 1,356,714.00		\$ 1,518,771.00	\$ 3,720,103.32
Insurance Claims	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Quarry	\$ 18,992.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 18,992.00
Recreational Facilities	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 10,000.00
Roads Refurbishment	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 15,000.00
Financial Assistance Grant	\$ 2,507,426.00	\$ -	\$ -	\$ 2,507,426.00	\$ -	\$ -		\$ 2,507,426.00	\$ -
Bonds, Retentions & Trusts	\$ 142,613.86	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 142,613.86
<b>Total Internal Restrictions</b>	<b>\$11,786,424.48</b>	<b>\$ 3,393,016.00</b>	<b>\$ 1,250,000.00</b>	<b>\$ 4,692,850.00</b>	<b>\$ 1,668,109.00</b>	<b>\$ 1,356,714.00</b>	<b>\$ -</b>	<b>\$ 3,811,043.00</b>	<b>\$ 7,975,381.48</b>
<b>Total Restrictions</b>	<b>\$ 24,771,727.14</b>	<b>\$ 3,196,305.00</b>	<b>\$ 1,234,000.00</b>	<b>\$ 6,092,413.00</b>	<b>\$ 1,541,045.60</b>	<b>\$ 1,194,553.28</b>	<b>\$ -</b>	<b>\$ 5,319,119.12</b>	<b>\$ 19,462,975.62</b>