

<b>Table of Contents</b>	<b>page</b>
<b>1.</b> Responsible Accounting Officer's Statement	<b>2</b>
<b>2.</b> Income & Expenses Budget Review Statement's	
- Consolidated	<b>3-4</b>
- General Fund	<b>5-6</b>
- Water Fund	<b>7-8</b>
- Sewer Fund	<b>9-10</b>
<b>3.</b> Capital Budget Review Statement	<b>11</b>
<b>4.</b> Cash & Investments Budget Review Statement	<b>12</b>
<b>5.</b> Contracts & Other Expenses Budget Review Statement	<b>13-14</b>
<b>6.</b> Reserves Reconciliation	<b>15-16</b>

**Report by Responsible Accounting Officer**

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

**31 March 2021**

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 31/03/21 indicates that Council's projected financial position at 30/6/21 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed:**

  
\_\_\_\_\_  
**Martin Hiscox**  
Martin Hiscox  
Responsible Accounting Officer

**date:** 4-5-2021

## Income &amp; Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Income &amp; Expenses - Council Consolidated

(\$000's)	Original Budget 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
<b>Income</b>									
Rates and Annual Charges	8,040	-	-	26	-	8,066	(1)	8,065	8,260
User Charges and Fees	3,295	-	-	1	63	3,359	13	3,372	1,870
Other Revenues	550	-	-	3	66	619	(49)	570	346
Grants & Contributions - Operating	7,475	(2,424)	-	3	-	5,054	386	5,440	4,017
Grants & Contributions - Capital	13,416	2,872	-	1,220	446	17,954	(4,056)	13,898	4,772
Interest and Investment Revenues	361	-	-	-	-	361	(82)	279	125
Net gain from disposal of assets	92	-	-	-	-	92	65	157	143
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-
Rental Income	248	-	-	(17)	23	254	6	260	176
Share of Interests in Joint Ventures	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>33,477</b>	<b>448</b>	<b>-</b>	<b>1,236</b>	<b>598</b>	<b>35,759</b>	<b>(3,718)</b>	<b>32,041</b>	<b>19,709</b>
<b>Expenses</b>									
Employee Costs	8,307	81	-	109	2	8,499	(149)	8,350	5,512
Borrowing Costs	6	-	-	8	(4)	10	-	10	13
Materials & Contracts	3,837	451	-	(386)	129	4,031	370	4,401	3,216
Depreciation	5,087	-	-	-	-	5,087	(4)	5,083	3,816
Impairment of receivables	-	-	-	-	-	-	-	-	-
Legal Costs	55	-	-	-	1	56	(12)	44	5
Consultants	-	-	-	-	-	-	-	-	-
Other Expenses	1,878	-	-	46	5	1,929	(53)	1,876	1,475
Interest & Investment Losses	-	-	-	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>19,170</b>	<b>532</b>	<b>-</b>	<b>(223)</b>	<b>133</b>	<b>19,612</b>	<b>152</b>	<b>19,764</b>	<b>14,037</b>
<b>Net Operating Result from Continuing Operation</b>	<b>14,307</b>	<b>(84)</b>	<b>-</b>	<b>1,459</b>	<b>465</b>	<b>16,147</b>	<b>(3,870)</b>	<b>12,277</b>	<b>5,672</b>
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
<b>Net Operating Result from All Operations</b>	<b>14,307</b>	<b>(84)</b>	<b>-</b>	<b>1,459</b>	<b>465</b>	<b>16,147</b>	<b>(3,870)</b>	<b>12,277</b>	<b>5,672</b>
<b>Net Operating Result before Capital Items</b>	<b>891</b>	<b>(2,956)</b>	<b>-</b>	<b>239</b>	<b>19</b>	<b>(1,807)</b>	<b>186</b>	<b>(1,621)</b>	<b>900</b>

## Narrandera Shire Council

### Consolidated Income Statement

for the period ending 31 March 2021

	Original Budget	December Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	8,040	8,066	8,260
User charges and fees	3,309	3,359	1,870
Other revenues	550	619	346
Grants and contributions provided for operating purposes	7,475	5,054	4,017
Grants and contributions provided for capital purposes	13,416	17,954	4,772
Interest and investment revenue	361	361	125
Other income	235	254	176
Net gain from the disposal of assets	92	92	143
<b>Total income from continuing operations</b>	<b>33,478</b>	<b>35,759</b>	<b>19,709</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	8,307	8,499	5,512
Materials and services	3,892	4,087	3,221
Borrowing costs	6	10	13
Depreciation and amortisation	5,087	5,087	3,815
Other expenses	1,878	1,929	1,475
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>19,170</b>	<b>19,612</b>	<b>14,036</b>
<b>Operating result from continuing operations</b>	<b>14,308</b>	<b>16,147</b>	<b>5,673</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>14,308</b>	<b>16,147</b>	<b>5,673</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>892</b>	<b>(1,807)</b>	<b>901</b>

## Income &amp; Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Income &amp; Expenses - General Fund

(\$000's)	Original Budget 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr		Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs		Mar	Qtr		
<b>Income</b>										
Rates and Annual Charges	5,928			4		5,932	(1)	5,931	6,063	
User Charges and Fees	1,674			1	63	1,738	13	1,751	1,014	
Other Revenues	550			3	66	619	(49)	570	346	
Grants & Contributions - Operating	7,432	(2,424)		3		5,011	386	5,397	3,976	
Grants & Contributions - Capital	9,268	2,743		1,220	446	13,677	(123)	13,554	4,822	
Interest and Investment Revenues	218					218	(36)	182	92	
Net gain from disposal of assets	92					92	65	157	143	
Fair value increment on investment properties						-		-		
Reversal of revaluation decrements on IPPE previously expensed						-		-		
Reversal of impairment losses on receivables						-		-		
Rental Income	248			(17)	23	254	6	260	176	
Share of Interests in Joint Ventures						-		-		
<b>Total Income from Continuing Operations</b>	<b>25,410</b>	<b>319</b>	<b>-</b>	<b>1,214</b>	<b>598</b>	<b>27,541</b>	<b>261</b>	<b>27,802</b>	<b>16,632</b>	
<b>Expenses</b>										
Employee Costs	6,653	81		109	2	6,845	(99)	6,746	4,384	
Borrowing Costs	6			8	(4)	10		10	13	
Materials & Contracts	3,348	451		(386)	129	3,542	285	3,827	2,723	
Depreciation	4,265					4,265	(4)	4,261	3,199	
Legal Costs	55				1	56	(12)	44	5	
Consultants						-		-		
Other Expenses	1,459			46	5	1,510	(18)	1,492	1,205	
Interest & Investment Losses						-		-		
Net Loss from disposal of assets						-		-		
Revaluation decrement/impairment of IPPE						-		-		
Fair value decrement on investment properties						-		-		
Share of interests in Joint Ventures						-		-		
<b>Total Expenses from Continuing Operations</b>	<b>15,786</b>	<b>532</b>	<b>-</b>	<b>(223)</b>	<b>133</b>	<b>16,228</b>	<b>152</b>	<b>16,380</b>	<b>11,529</b>	
<b>Net Operating Result from Continuing Operations</b>	<b>9,624</b>	<b>(213)</b>	<b>-</b>	<b>1,437</b>	<b>465</b>	<b>11,313</b>	<b>109</b>	<b>11,422</b>	<b>5,103</b>	
Discontinued Operations - Surplus/(Deficit)						-		-		
<b>Net Operating Result from All Operations</b>	<b>9,624</b>	<b>(213)</b>	<b>-</b>	<b>1,437</b>	<b>465</b>	<b>11,313</b>	<b>109</b>	<b>11,422</b>	<b>5,103</b>	
<b>Net Operating Result before Capital Items</b>	<b>356</b>	<b>(2,956)</b>	<b>-</b>	<b>217</b>	<b>19</b>	<b>(2,364)</b>	<b>232</b>	<b>(2,132)</b>	<b>281</b>	

## Narrandera Shire Council

### General Fund Income Statement

for the period ending 31 March 2021

	Original Budget	December Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	5,928	5,932	6,063
User charges and fees	1,688	1,738	1,014
Other revenues	550	619	346
Grants and contributions provided for operating purposes	7,432	5,011	3,976
Grants and contributions provided for capital purposes	9,268	13,677	4,822
Interest and investment revenue	218	218	92
Other income	235	254	176
Net gain from the disposal of assets	92	92	143
<b>Total income from continuing operations</b>	<b>25,411</b>	<b>27,541</b>	<b>16,632</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	6,653	6,845	4,384
Materials and services	3,403	3,598	2,728
Borrowing costs	6	10	13
Depreciation and amortisation	4,265	4,265	3,199
Other expenses	1,459	1,510	1,205
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>15,786</b>	<b>16,228</b>	<b>11,529</b>
<b>Operating result from continuing operations</b>	<b>9,625</b>	<b>11,313</b>	<b>5,103</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>9,625</b>	<b>11,313</b>	<b>5,103</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>357</b>	<b>(2,364)</b>	<b>281</b>

## Income &amp; Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Income &amp; Expenses - Water Fund

(\$000's)	Original Budget 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
<b>Income</b>									
Rates and Annual Charges	756			10	766		766	792	
User Charges and Fees	1,459				1,459		1,459	751	
Other Revenues	-				-		-	-	
Grants & Contributions - Operating	23				23		23	22	
Grants & Contributions - Capital	20	104			124		124	4	
Interest and Investment Revenues	125				125	(42)	83	28	
Net gain from disposal of assets	-				-		-	-	
Fair value increment on investment properties	-				-		-	-	
Reversal of revaluation decrements on IPPE previously expensed	-				-		-	-	
Reversal of impairment losses on receivables	-				-		-	-	
Rental Income	-				-		-	-	
Share of Interests in Joint Ventures	-				-		-	-	
<b>Total Income from Continuing Operations</b>	<b>2,383</b>	<b>104</b>	<b>-</b>	<b>10</b>	<b>2,497</b>	<b>(42)</b>	<b>2,455</b>	<b>1,597</b>	
<b>Expenses</b>									
Employee Costs	952				952	(15)	937	666	
Borrowing Costs	-				-		-	-	
Materials & Contracts	284				284	25	309	276	
Depreciation	510				510		510	383	
Impairment of receivables	-				-		-	-	
Legal Costs	-				-		-	-	
Consultants	-				-		-	-	
Other Expenses	261				261	(10)	251	193	
Interest & Investment Losses	-				-		-	-	
Net Loss from disposal of assets	-				-		-	-	
Revaluation decrement/impairment of IPPE	-				-		-	-	
Fair value decrement on investment properties	-				-		-	-	
Share of interests in Joint Ventures	-				-		-	-	
<b>Total Expenses from Continuing Operations</b>	<b>2,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,007</b>	<b>-</b>	<b>2,007</b>	<b>1,518</b>	
<b>Net Operating Result from Continuing Operation</b>	<b>376</b>	<b>104</b>	<b>-</b>	<b>10</b>	<b>490</b>	<b>(42)</b>	<b>448</b>	<b>79</b>	
Discontinued Operations - Surplus/(Deficit)	-				-		-	-	
<b>Net Operating Result from All Operations</b>	<b>376</b>	<b>104</b>	<b>-</b>	<b>10</b>	<b>490</b>	<b>(42)</b>	<b>448</b>	<b>79</b>	
<b>Net Operating Result before Capital Items</b>	<b>356</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>366</b>	<b>(42)</b>	<b>324</b>	<b>75</b>	

## Narrandera Shire Council

### Water Fund Income Statement

for the period ending 31 March 2021

	Original Budget	December Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	756	766	792
User charges and fees	1,459	1,459	751
Other revenues	-	-	-
Grants and contributions provided for operating purposes	23	23	22
Grants and contributions provided for capital purposes	20	124	4
Interest and investment revenue	125	125	28
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
<b>Total income from continuing operations</b>	<b>2,383</b>	<b>2,497</b>	<b>1,597</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	952	952	666
Materials and services	284	284	276
Borrowing costs	-	-	-
Depreciation and amortisation	510	510	383
Other expenses	261	261	193
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>2,007</b>	<b>2,007</b>	<b>1,518</b>
<b>Operating result from continuing operations</b>	<b>376</b>	<b>490</b>	<b>80</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>376</b>	<b>490</b>	<b>80</b>
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>356</b>	<b>366</b>	<b>76</b>



## Income &amp; Expenses Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Income &amp; Expenses - Sewer Fund

(\$000's)	Original Budget 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
<b>Income</b>									
Rates and Annual Charges	1,356			12		1,368		1,368	1,405
User Charges and Fees	162					162		162	105
Other Revenues						-		-	
Grants & Contributions - Operating	20					20		20	19
Grants & Contributions - Capital	4,128	25				4,153	(3,933)	220	(54)
Interest and Investment Revenues	18					18	(4)	14	5
Net gain from disposal of assets						-		-	
Fair value increment on investment properties						-		-	
Reversal of revaluation decrements on IPPE previously expensed						-		-	
Reversal of impairment losses on receivables						-		-	
Rental Income						-		-	
Share of Interests in Joint Ventures						-		-	
<b>Total Income from Continuing Operations</b>	<b>5,684</b>	<b>25</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>5,721</b>	<b>(3,937)</b>	<b>1,784</b>	<b>1,480</b>
<b>Expenses</b>									
Employee Costs	702					702	(35)	667	462
Borrowing Costs						-		-	
Materials & Contracts	205					205	60	265	217
Depreciation	312					312		312	234
Impairment of receivables						-		-	
Legal Costs						-		-	
Consultants						-		-	
Other Expenses	158					158	(25)	133	77
Interest & Investment Losses						-		-	
Net Loss from disposal of assets						-		-	
Revaluation decrement/impairment of IPPE						-		-	
Fair value decrement on investment properties						-		-	
Share of interests in Joint Ventures						-		-	
<b>Total Expenses from Continuing Operations</b>	<b>1,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,377</b>	<b>-</b>	<b>1,377</b>	<b>990</b>
<b>Net Operating Result from Continuing Operation</b>	<b>4,307</b>	<b>25</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>4,344</b>	<b>(3,937)</b>	<b>407</b>	<b>490</b>
Discontinued Operations - Surplus/(Deficit)						-		-	
<b>Net Operating Result from All Operations</b>	<b>4,307</b>	<b>25</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>4,344</b>	<b>(3,937)</b>	<b>407</b>	<b>490</b>
<b>Net Operating Result before Capital Items</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>191</b>	<b>(4)</b>	<b>187</b>	<b>544</b>

## Narrandera Shire Council

### Sewer Fund Income Statement

for the period ending 31 March 2021

	Original Budget	December Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	1,356	1,368	1,405
User charges and fees	162	162	105
Other revenues	-	-	-
Grants and contributions provided for operating purposes	20	20	19
Grants and contributions provided for capital purposes	4,128	4,153	(54)
Interest and investment revenue	18	18	5
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
<b>Total income from continuing operations</b>	<b>5,684</b>	<b>5,721</b>	<b>1,480</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	702	702	462
Materials and services	205	205	217
Borrowing costs	-	-	-
Depreciation and amortisation	312	312	234
Other expenses	158	158	77
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>1,377</b>	<b>1,377</b>	<b>990</b>
<b>Operating result from continuing operations</b>	<b>4,307</b>	<b>4,344</b>	<b>490</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>4,307</b>	<b>4,344</b>	<b>490</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>179</b>	<b>191</b>	<b>544</b>

## Capital Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Capital Budget - Council Consolidated

(\$000's)	Original Budget 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS				
<b>Capital Expenditure</b>									
New Assets									
- Plant & Equipment					-		-		
- Land & Buildings	761	745			1,505	(141)	1,364	302	
- Office Equipment	20	15			35		35	10	
- Other Structures	6	23			29	(15)	14	1	
- Roads Bridges & Footpaths	304	55			159	68	227	156	
- Recreational	400				400	(400)	-		
- Drainage		88			88	(50)	38	17	
- Water	140	308	100		548	(142)	406	88	
- Sewer	5,590	187			5,777	(5,430)	347	37	
- Pool					-		-		
- Other							-		
Renewal Assets (Replacement)									
- Plant & Equipment	1,391				1,391	20	1,411	857	
- Land & Buildings	207	3,117			3,325	(14)	3,311	1,425	
- Roads, Bridges, Footpaths	4,168	1,134			7,342	(31)	7,311	3,188	
- Office Equipment	195	20			215	(6)	209	128	
- Other Structures	1,095	8			1,103		1,103	616	
- Recreational		10			10		10		
- Drainage		30			30	(28)	2	1	
- Water	865	165			1,030	101	1,131	644	
- Sewer	375	257			632	(148)	484	118	
- Pool	3,951	1,292			4,863	(160)	4,703	4,693	
- Other	4,865	13			4,878	40	4,918	431	
Loan Repayments (Principal)	144				145	(43)	102	34	
<b>Total Capital Expenditure</b>	<b>24,477</b>	<b>7,467</b>	<b>100</b>	<b>-</b>	<b>33,505</b>	<b>(6,379)</b>	<b>27,126</b>	<b>12,746</b>	
<b>Capital Funding</b>									
Rates & Other Untied Funding	3,814				3,815	(165)	3,650	1,242	
Capital Grants & Contributions	13,235				15,005	(4,100)	10,905	7,087	
Reserves:									
- External Restrictions/Reserves	1,507	1,570	100		3,177	(381)	2,796	869	
- Internal Restrictions/Reserves	2,551	5,897			8,138	(363)	7,775	1,548	
New Loans	3,370				3,370	(1,370)	2,000	2,000	
Receipts from Sale of Assets									
- Plant & Equipment					-		-		
- Land & Buildings					-		-		
<b>Total Capital Funding</b>	<b>24,477</b>	<b>7,467</b>	<b>100</b>	<b>-</b>	<b>33,505</b>	<b>(6,379)</b>	<b>27,126</b>	<b>12,746</b>	
<b>Net Capital Funding - Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Cash &amp; Investments Budget Review Statement

Budget review for the quarter ended 31 March 2021

## Cash &amp; Investments - Council Consolidated

(\$000's)	Closing Balance 2019/20	Budgeted Transfer 2020/21	Approved Changes				Revised Budget 2020/21	Variations for this Mar Qtr	Projected Year End Result	Actual YTD figures
			Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS				
<b>Externally Restricted</b> <sup>(1)</sup>										
Developer Contributions	172		(5)			167	5	172	172	
Specific Purpose Unexpended Grants	2,572	(8)	(1,824)			781	12	793	793	
Water Supplies	7,922	(84)	(279)	(295)	11	(100)	7,175	(1)	7,174	
Sewerage Service	895	24	(419)		12		512	272	784	
Domestic Waste Management	2,584	(1,183)	(191)		3	(6)	1,207	(90)	1,117	
Stormwater Management	541	72	(118)			(1)	494	17	511	
Crown Lands	274	(156)	(16)		(10)	10	102	16	118	
Unspen Internal Loans							-		-	
<b>Total Externally Restricted</b>	<b>14,960</b>	<b>(1,335)</b>	<b>(2,852)</b>	<b>(295)</b>	<b>16</b>	<b>(56)</b>	<b>10,438</b>	<b>231</b>	<b>10,669</b>	<b>10,669</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	862	(244)					618	45	663	663
Replacement - Plant & Vehicles	1,766	(303)			5		1,468	15	1,483	1,483
Information Technology	531	(215)					316	14	330	330
Carried Over Works	1,176		(1,159)				17		17	17
Other	5,313	(460)	(948)	(50)			3,855	730	4,585	4,585
Building Maintenance & Repair	96						96		96	96
Community Activities	382	(25)					357		357	357
Property Development	175						175		175	175
Financial Assistance Grant	2,557					(2,557)	-		-	-
<b>Total Internally Restricted</b>	<b>14,088</b>	<b>(1,247)</b>	<b>(2,107)</b>	<b>(50)</b>	<b>5</b>	<b>(2,557)</b>	<b>8,132</b>	<b>804</b>	<b>8,936</b>	<b>8,936</b>
(2) Funds that Council has earmarked for a specific purpose										
<b>Unrestricted</b> (ie. available after the above Restrictic	116	-	-	-	-	-	116		116	5,470
<b>Total Cash &amp; Investments</b>	<b>29,164</b>	<b>(2,582)</b>	<b>(4,959)</b>	<b>(345)</b>	<b>21</b>	<b>(2,613)</b>	<b>18,686</b>	<b>1,035</b>	<b>19,721</b>	<b>25,075</b>

**Contracts Budget Review Statement**

Budget review for the quarter ended 31 March 2021

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

<b>Contractor</b>	<b>Contract detail &amp; purpose</b>	<b>Contract Value</b>	<b>Start Date</b>	<b>Duration of Contract</b>	<b>Budgeted (Y/N)</b>	<b>Notes</b>
PCR Building Pty Ltd	Narrandera Stadium Upgrade	189,763	30/03/21	3 months	Y	
Dezign Pty Ltd	LTTT Amenity Block & Camp Kitchen	764,860	23/04/21	6 months	Y	
Interflow Pty Ltd	Sewer Reline Program	650,000	01/07/21		Y	
Studio S2 Architects	Narrandera Destination & Discovery Hub	169,070	17/03/21		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	84,592	Y
Legal Fees	4,506	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

#### Details

##### Legal Fees

Debt Recovery Legal Fees		
General Legal Expenses		4,271
Lease & Licence Agreements Legal Exp		178
Other Legal Expenses		57

##### Consultants Fees

Kim Biggs Consulting	Museum Advisor	6,131
John Stuart Associates	Financial Consulting	29,754
Maskell & Associates	Plant Inspections	1,170
Robert Bailey	Landfill Operations Plan	7,700
National Audits Group	Internal Auditor	26,637
Riverina Agriconsultants Pty Ltd	Crown Land Plan Management	13,200

**CASH - RESERVE BALANCES 30-JUNE-2021**

CLASS OF RESERVE	Balance 30 Jun 2020	Budget Movement 20/21	Other	Carry over	Sept	Dec	March	Net Transfer 20/21	Balance 30 Jun 2021	21/22 Budget Movement	Forecast Balance 30 Jun 2022	22/23 Budget Movement	Forecast Balance 30 Jun 2023
<b>GENERAL FUND - DETAILS</b>													
<b>Employee's Leave Entitlement</b>													
Employee's Leave Entitlement	\$ 1,229,888.00							\$ -	\$ 1,229,888.00		\$ 1,229,888.00		\$ 1,229,888.00
<b>Construction of Buildings</b>													
Shire Property	\$ 618,153.00						\$ 45,370.00	\$ 45,370.00	\$ 663,523.00	-\$ 60,000.00	\$ 603,523.00	-\$ 96,412.00	\$ 507,111.00
Visitor Centre Services	\$ 243,704.00	-\$ 243,704.00						-\$ 243,704.00	\$ -		\$ -		\$ -
<b>Plant Replacement</b>													
Plant Replacement	\$ 1,766,131.40	-\$ 303,492.00			\$ 4,976.00		\$ 15,000.00	-\$ 283,516.00	\$ 1,482,615.40	-\$ 364,875.00	\$ 1,117,740.40	\$ 53,732.00	\$ 1,171,472.40
<b>Information Technology</b>													
Office Furniture & Equipment	\$ 56,746.00							\$ -	\$ 56,746.00	-\$ 56,746.00	\$ -		\$ -
Computer Replacement	\$ 474,299.40	-\$ 215,000.00					\$ 14,000.00	-\$ 201,000.00	\$ 273,299.40	\$ 56,746.00	\$ 330,045.40	-\$ 250,000.00	\$ 80,045.40
<b>Carry Over Works</b>													
Track Maintenance - Bike and Hike	\$ 17,500.00							\$ -	\$ 17,500.00		\$ 17,500.00		\$ 17,500.00
Carry Over Operating Program	\$ 60,599.50			-\$ 60,599.50				-\$ 60,599.50	-\$ 0.00		-\$ 0.00		-\$ 0.00
Carry Over Capital Program	\$ 1,098,254.25			-\$ 1,098,254.25				-\$ 1,098,254.25	-\$ 0.00		-\$ 0.00		-\$ 0.00
<b>Other Internal Reserves</b>													
Closure of Teloca Fund	\$ 263,000.00			-\$ 263,000.00				-\$ 263,000.00	\$ -		\$ -		\$ -
Street Camera Replacement	\$ 1,000.00							\$ -	\$ 1,000.00	-\$ 1,000.00	\$ -		\$ -
Election & Integrated Planning Exp	\$ 26,000.00	\$ 96,500.00						\$ 96,500.00	\$ 122,500.00	-\$ 122,500.00	\$ -		\$ -
Public Art & Festive Tree Maintenance	\$ -	\$ 20,000.00						\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00	\$ 20,000.00	\$ 60,000.00
Future Capital Works	\$ -						\$ 199,112.00	\$ 199,112.00	\$ 199,112.00	-\$ 125,000.00	\$ 74,112.00	-\$ 15,000.00	\$ 59,112.00
Major Sporting & Other Events	\$ 26,000.00							\$ -	\$ 26,000.00		\$ 26,000.00		\$ 26,000.00
Narrandera CBD Beautification	\$ 35,000.00							\$ -	\$ 35,000.00		\$ 35,000.00		\$ 35,000.00
Sale of Water Allocations	\$ 1,190,507.22	-\$ 200,000.00	-\$ 50,000.00				\$ 202,959.00	-\$ 47,041.00	\$ 1,143,466.22	-\$ 450,000.00	\$ 693,466.22	-\$ 125,000.00	\$ 568,466.22
Sale of Southern Phone Shares	\$ 785,714.00	-\$ 376,888.00						-\$ 376,888.00	\$ 408,826.00		\$ 408,826.00		\$ 408,826.00
Narrandera Business Centre Master Plan	\$ 1,970,287.03			-\$ 166,451.00			\$ 166,451.00	\$ -	\$ 1,970,287.03		\$ 1,970,287.03		\$ 1,970,287.03
Lake Talbot Pool Master Plan	\$ -						\$ 136,000.00	\$ 136,000.00	\$ 136,000.00	-\$ 136,000.00	\$ -		\$ -
Delivery of Aged strategies	\$ 666,436.88			-\$ 518,392.00				-\$ 518,392.00	\$ 148,044.88		\$ 148,044.88		\$ 148,044.88
Promotion & Marketing	\$ 12,278.00						\$ 11,100.00	\$ 11,100.00	\$ 23,378.00		\$ 23,378.00		\$ 23,378.00
Marie Bashir Master Plan Update	\$ 10,000.00							\$ -	\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
MR80/Karawatha Drive Upgrade	\$ 15,000.00							\$ -	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
Financial Assistance Grant	\$ 2,557,207.00					-\$ 2,557,207.00		-\$ 2,557,207.00	\$ -		\$ -		\$ -
355 Committee - Barellan Museum	\$ 3,453.24							\$ -	\$ 3,453.24		\$ 3,453.24		\$ 3,453.24
355 Committee - Koala Committee	\$ 17,298.06							\$ -	\$ 17,298.06		\$ 17,298.06		\$ 17,298.06
355 Committee - Railway Station Commitment	\$ 7,892.56							\$ -	\$ 7,892.56		\$ 7,892.56		\$ 7,892.56
355 Committee - Parkside Museum	\$ 3,133.00							\$ -	\$ 3,133.00		\$ 3,133.00		\$ 3,133.00
355 Committee - Barellan Hall	\$ 20,934.51							\$ -	\$ 20,934.51		\$ 20,934.51		\$ 20,934.51
355 Committee -Grong Grong Community Hall	\$ 950.92							\$ -	\$ 950.92		\$ 950.92		\$ 950.92
Domestic Violence Committee	\$ 186.90							\$ -	\$ 186.90		\$ 186.90		\$ 186.90
<b>Building Maintenance &amp; Repair</b>													
Narrandera Park Landscape	\$ 21,804.00							\$ -	\$ 21,804.00	-\$ 21,804.00	\$ -		\$ -
Building Renewal Works 18/19 Budget	\$ 74,187.00							\$ -	\$ 74,187.00	-\$ 74,187.00	\$ -		\$ -
<b>Community Activities</b>													
N'dra Cemetery - Perpetual mtnce all	\$ 347,587.82							\$ -	\$ 347,587.82	-\$ 20,000.00	\$ 327,587.82		\$ 327,587.82
N'dra Cemetery - Capital Works	\$ 24,776.00	-\$ 24,776.00						-\$ 24,776.00	\$ -		\$ -		\$ -
New Street Lights	\$ 9,724.00							\$ -	\$ 9,724.00		\$ 9,724.00		\$ 9,724.00
<b>Property Development</b>													
Property Development (Red Hill)	\$ 175,169.00							\$ -	\$ 175,169.00		\$ 175,169.00		\$ 175,169.00
<b>Quarry Rehabilitation</b>													
Quarry Rehabilitation	\$ 33,635.00							\$ -	\$ 33,635.00	\$ 15,000.00	\$ 48,635.00	\$ 15,000.00	\$ 63,635.00
<b>Domestic Waste Management</b>													
Narrandera Waste Depot	\$ 1,778,359.03	-\$ 1,182,678.00		-\$ 191,276.00	\$ 3,137.00	-\$ 6,070.00	-\$ 90,058.41	-\$ 1,466,945.41	\$ 311,413.62	\$ 180,658.00	\$ 492,071.62	\$ 183,589.00	\$ 675,660.62
Narrandera Waste Depot - Excavation	\$ 104,704.00							\$ -	\$ 104,704.00		\$ 104,704.00		\$ 104,704.00
Narrandera Waste Depot - Rehabilitation	\$ 368,644.00							\$ -	\$ 368,644.00		\$ 368,644.00		\$ 368,644.00
Barellan Waste Depot	\$ 120,278.00							\$ -	\$ 120,278.00	-\$ 87,000.00	\$ 33,278.00		\$ 33,278.00

**CASH - RESERVE BALANCES 30-JUNE-2021**

CLASS OF RESERVE	Balance 30 Jun 2020	Budget Movement 20/21	Other	Carry over	Sept	Dec	March	Net Transfer 20/21	Balance 30 Jun 2021	21/22 Budget Movement	Forecast Balance 30 Jun 2022	22/23 Budget Movement	Forecast Balance 30 Jun 2023
Barellan Waste Depot - Excavation	\$ 36,592.00							\$ -	\$ 36,592.00		\$ 36,592.00		\$ 36,592.00
Barellan Waste Depot - Rehabilitation	\$ 53,429.00							\$ -	\$ 53,429.00		\$ 53,429.00		\$ 53,429.00
Narrandera Depot Compactor Expenses	\$ 48,379.00							\$ -	\$ 48,379.00		\$ 48,379.00		\$ 48,379.00
Grong Grong Waste Depot Rehabilitation	\$ 73,876.00							\$ -	\$ 73,876.00		\$ 73,876.00		\$ 73,876.00
<b>Crown Reserves</b>													
Lake Talbot Tourist Park	\$ 274,139.61	-\$ 156,067.00		-\$ 15,524.00	-\$ 9,580.20	\$ 10,000.00	\$ 15,524.00	-\$ 155,647.20	\$ 118,492.41	\$ 61,760.00	\$ 180,252.41	\$ 81,515.00	\$ 261,767.41
<b>Stormwater</b>													
Narrandera Stormwater Reserve	\$ 540,884.35	\$ 63,150.00		-\$ 117,955.00	\$ 350.00	-\$ 1,212.00	\$ 17,233.00	-\$ 38,434.00	\$ 502,450.35	-\$ 24,475.00	\$ 477,975.35	\$ 63,525.00	\$ 541,500.35
Barellan Stormwater Reserve	\$ -	\$ 8,850.00						\$ 8,850.00	\$ 8,850.00	\$ 8,850.00	\$ 17,700.00	\$ 8,850.00	\$ 26,550.00
<b>Unspent Internal Loans</b>													
<b>Developer Contributions</b>													
Section 94A	\$ 172,359.08			-\$ 5,000.00			\$ 5,000.00	\$ -	\$ 172,359.08	\$ 391,000.00	\$ 563,359.08	\$ 315,000.00	\$ 878,359.08
<b>Bonds, Retentions &amp; Trusts</b>													
Kaniva Quarry	\$ 30,000.00							\$ -	\$ 30,000.00		\$ 30,000.00		\$ 30,000.00
Tourist Trust	\$ 32,050.56							\$ -	\$ 32,050.56		\$ 32,050.56		\$ 32,050.56
Arts Centre Trust	\$ 67,491.06						-\$ 14,337.48	-\$ 14,337.48	\$ 53,153.58		\$ 53,153.58		\$ 53,153.58
Sale of Land	\$ 4,778.15							\$ -	\$ 4,778.15		\$ 4,778.15		\$ 4,778.15
Slide Replacement Retention	\$ 85,000.35						\$ 29,619.06	\$ 29,619.06	\$ 114,619.41		\$ 114,619.41		\$ 114,619.41
BrIn Pool Retention	\$ 4,888.10						-\$ 1,396.00	-\$ 1,396.00	\$ 3,492.10		\$ 3,492.10		\$ 3,492.10
<b>External Restrictions (Note 6 order)</b>													
<b>Water Fund</b>													
Asset Replacement	\$ 7,327,622.31	-\$ 103,558.00	-\$ 294,661.75	-\$ 3,950.00	\$ 10,479.00	-\$ 100,000.00	-\$ 1,000.00	-\$ 492,690.75	\$ 6,834,931.56	-\$ 379,699.00	\$ 6,455,232.56	-\$ 2,360,812.00	\$ 4,094,420.56
Carry Over Works	\$ 274,812.00	\$ -	\$ -	-\$ 274,812.00	\$ -	\$ -	\$ -	-\$ 274,812.00	\$ -	\$ -	\$ -	\$ -	\$ -
Section 64	\$ 319,908.83	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 339,908.83	\$ 10,000.00	\$ 349,908.83	\$ 10,000.00	\$ 359,908.83
<b>Sewer Fund</b>													
Asset Replacement	\$ 398,596.78	\$ 16,052.00	\$ -	\$ -	\$ 11,873.00	\$ -	\$ 271,500.00	\$ 299,425.00	\$ 698,021.78	\$ 57,241.00	\$ 755,262.78	\$ 188,750.00	\$ 944,012.78
Carry Over Works	\$ 419,484.00	\$ -	\$ -	-\$ 419,484.00	\$ -	\$ -	\$ -	-\$ 419,484.00	\$ -	\$ -	\$ -	\$ -	\$ -
Section 64	\$ 77,384.98	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 85,384.98	\$ 8,000.00	\$ 93,384.98	\$ 8,000.00	\$ 101,384.98
<b>General Fund - External Restrictions</b>													
Specific Purpose Unexpended Grants (from separate she	\$ 948,703.41	-\$ 8,578.00	\$ -	-\$ 201,224.60	\$ -	\$ 41,000.00	\$ 12,000.00	-\$ 156,802.60	\$ 791,900.81	\$ 84,398.00	\$ 876,298.81	\$ 49,843.00	\$ 926,141.00
RMS Contributions	\$ 116,851.68	\$ -	\$ -	-\$ 116,851.68	\$ -	\$ -	\$ -	-\$ 116,851.68	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent grant & contributions Liability	\$ 1,506,046.00	\$ -	\$ -	-\$ 1,506,046.00	\$ -	\$ -	\$ -	-\$ 1,506,046.00	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Contributions	\$ 172,359.08	\$ -	\$ -	-\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 172,359.08	\$ 391,000.00	\$ 563,359.08	\$ 315,000.00	\$ 878,359.08
Domestic Waste Management	\$ 2,584,261.03	-\$ 1,182,678.00	\$ -	-\$ 191,276.00	\$ 3,137.00	-\$ 6,070.00	-\$ 90,058.41	-\$ 1,466,945.41	\$ 1,117,315.62	\$ 93,658.00	\$ 1,210,973.62	\$ 183,589.00	\$ 1,394,562.62
Stormwater	\$ 540,884.35	\$ 72,000.00	\$ -	-\$ 117,955.00	\$ 350.00	-\$ 1,212.00	\$ 17,233.00	-\$ 29,584.00	\$ 511,300.35	-\$ 15,625.00	\$ 495,675.35	\$ 72,375.00	\$ 568,050.35
Crown Reserves	\$ 274,139.61	-\$ 156,067.00	\$ -	-\$ 15,524.00	-\$ 9,580.20	\$ 10,000.00	\$ 15,524.00	-\$ 155,647.20	\$ 118,492.41	\$ 61,760.00	\$ 180,252.41	\$ 81,515.00	\$ 261,767.41
<b>Total External Restrictions</b>	<b>\$ 14,961,054.06</b>	<b>-\$ 1,334,829.00</b>	<b>-\$ 294,661.75</b>	<b>-\$ 2,852,123.28</b>	<b>\$ 16,258.80</b>	<b>-\$ 56,282.00</b>	<b>\$ 230,198.59</b>	<b>-\$ 4,291,438.64</b>	<b>\$ 10,669,615.42</b>	<b>\$ 310,733.00</b>	<b>\$ 10,980,348.42</b>	<b>-\$ 1,451,740.00</b>	<b>\$ 9,528,607.61</b>
<b>Internal Restrictions (Note 6 order)</b>													
Plant and vehicle replacement	\$ 1,766,131.40	-\$ 303,492.00	\$ -	\$ -	\$ 4,976.00	\$ -	\$ 15,000.00	-\$ 283,516.00	\$ 1,482,615.40	-\$ 364,875.00	\$ 1,117,740.40	\$ 53,732.00	\$ 1,171,472.40
Employee Leave Entitlements	\$ 1,229,888.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229,888.00	\$ -	\$ 1,229,888.00	\$ -	\$ 1,229,888.00
Carry over works	\$ 1,176,353.75	\$ -	\$ -	-\$ 1,158,853.75	\$ -	\$ -	\$ -	-\$ 1,158,853.75	\$ 17,500.00	\$ -	\$ 17,500.00	\$ -	\$ 17,500.00
Building Maintenance & Repair	\$ 95,991.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,991.00	-\$ 95,991.00	\$ -	\$ -	\$ -
Community Activities	\$ 382,087.82	-\$ 24,776.00	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 24,776.00	\$ 357,311.82	-\$ 20,000.00	\$ 337,311.82	\$ -	\$ 337,311.82
Construction of Buildings	\$ 861,857.00	-\$ 243,704.00	\$ -	\$ -	\$ -	\$ -	\$ 45,370.00	-\$ 198,334.00	\$ 663,523.00	-\$ 60,000.00	\$ 603,523.00	-\$ 96,412.00	\$ 507,111.00
Information Technology	\$ 531,045.40	-\$ 215,000.00	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	-\$ 201,000.00	\$ 330,045.40	\$ -	\$ 330,045.40	-\$ 250,000.00	\$ 80,045.40
Property Development	\$ 175,169.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,169.00	\$ -	\$ 175,169.00	\$ -	\$ 175,169.00
Other	\$ 5,030,072.32	-\$ 460,388.00	-\$ 50,000.00	-\$ 947,843.00	\$ -	\$ -	\$ 715,622.00	-\$ 742,609.00	\$ 4,287,463.32	-\$ 814,500.00	\$ 3,472,963.32	-\$ 120,000.00	\$ 3,352,963.32
Quarry	\$ 33,635.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,635.00	\$ 15,000.00	\$ 48,635.00	\$ 15,000.00	\$ 63,635.00
Recreational Facilities	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
Roads Refurbishment	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
Financial Assistance Grant	\$ 2,557,207.00	\$ -	\$ -	\$ -	\$ -	-\$ 2,557,207.00	\$ -	-\$ 2,557,207.00	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds, Retentions & Trusts	\$ 224,208.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,885.58	\$ 13,885.58	\$ 238,093.80	\$ -	\$ 238,093.80	\$ -	\$ 238,093.80
<b>Total Internal Restrictions</b>	<b>\$ 14,088,645.91</b>	<b>-\$ 1,247,360.00</b>	<b>-\$ 50,000.00</b>	<b>-\$ 2,106,696.75</b>	<b>\$ 4,976.00</b>	<b>-\$ 2,557,207.00</b>	<b>\$ 803,877.58</b>	<b>-\$ 5,152,410.17</b>	<b>\$ 8,936,235.74</b>	<b>-\$ 1,340,366.00</b>	<b>\$ 7,595,869.74</b>	<b>-\$ 397,680.00</b>	<b>\$ 7,198,189.74</b>
<b>Total Restrictions</b>	<b>\$ 29,049,699.97</b>	<b>-\$ 2,582,189.00</b>	<b>-\$ 344,661.75</b>	<b>-\$ 4,958,820.03</b>	<b>\$ 21,234.80</b>	<b>-\$ 2,613,489.00</b>	<b>\$ 1,034,076.17</b>	<b>-\$ 9,443,848.81</b>	<b>\$ 19,605,851.16</b>	<b>-\$ 1,029,633.00</b>	<b>\$ 18,576,218.16</b>	<b>-\$ 743,737.00</b>	<b>\$ 16,726,797.35</b>