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**Report by responsible accounting officer**

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

**30 September 2021**

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 30/09/21 indicates that Council's projected financial position at 30/6/22 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**

**date: 9-11-2021**

Martin Hiscox  
Responsible accounting officer

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2021

## Income &amp; expenses - Council Consolidated

(\$000's)	Original budget 2021/22	Approved Changes		Revised budget 2021/22	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	8,371	-	-	8,371	(4)		8,367	8,253
User charges and fees	3,429	-	-	3,429	6		3,435	698
Other revenues	509	29	-	538	348		886	404
Grants and contributions - operating	6,966	(2,625)	224	4,565	35		4,600	1,066
Grants and contributions - capital	7,199	5,647	-	12,846	(220)		12,626	(196)
Interest and investment revenue	214	-	-	214	-		214	(8)
Net gain from disposal of assets	91	-	-	91	-		91	23
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Rental income	228	-	-	228	3		231	40
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>27,007</b>	<b>3,051</b>	<b>224</b>	<b>30,282</b>	<b>168</b>		<b>30,450</b>	<b>10,280</b>
<b>Expenses</b>								
Employee benefits and on-costs	8,278	23	-	8,301	31		8,332	1,965
Borrowing costs	9	-	-	9	-		9	2
Materials and services	5,025	245	73	5,343	14		5,357	1,829
Depreciation and amortisation	5,704	-	-	5,704	-		5,704	1,426
Impairment of receivables	6	-	-	6	-		6	2
Legal costs	35	-	-	35	20		55	20
Consultants	154	22	6	182	-		182	9
Other expenses	326	-	-	326	-		326	118
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>19,537</b>	<b>290</b>	<b>79</b>	<b>19,906</b>	<b>65</b>		<b>19,971</b>	<b>5,371</b>
<b>Net operating result from continuing operations</b>	<b>7,470</b>	<b>2,761</b>	<b>145</b>	<b>10,376</b>	<b>103</b>		<b>10,479</b>	<b>4,909</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>7,470</b>	<b>2,761</b>	<b>145</b>	<b>10,376</b>	<b>103</b>		<b>10,479</b>	<b>4,909</b>
<b>Net Operating Result before Capital Items</b>	<b>271</b>	<b>(2,886)</b>	<b>145</b>	<b>(2,470)</b>	<b>323</b>		<b>(2,147)</b>	<b>5,105</b>

## Narrandera Shire Council

### Consolidated Income Statement

for the period ending 30 September 2021

	Original Budget	Sep Revised Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	8,371	8,367	8,253
User charges and fees	3,429	3,435	698
Other revenues	509	886	404
Grants and contributions provided for operating purposes	6,966	4,600	1,066
Grants and contributions provided for capital purposes	7,199	12,626	(196)
Interest and investment revenue	214	214	(8)
Rental income	228	231	40
Net gain from the disposal of assets	91	91	23
<b>Total income from continuing operations</b>	<b>27,007</b>	<b>30,450</b>	<b>10,280</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	8,278	8,332	1,965
Materials and services	5,214	5,594	1,858
Borrowing costs	9	9	2
Depreciation and amortisation	5,704	5,704	1,426
Impairment of receivables	6	6	2
Other expenses	326	326	118
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>19,537</b>	<b>19,971</b>	<b>5,371</b>
<b>Operating result from continuing operations</b>	<b>7,470</b>	<b>10,479</b>	<b>4,909</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>7,470</b>	<b>10,479</b>	<b>4,909</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>271</b>	<b>(2,147)</b>	<b>5,105</b>

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2021

## Income &amp; expenses - General Fund

(\$000's)	Original budget 2021/22	Approved Changes		Revised budget 2021/22	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	6,119	-	-	6,119	(8)		6,111	6,040
User charges and fees	1,803	-	-	1,803	6		1,809	678
Other revenues	509	29	-	538	348		886	404
Grants and contributions - operating	6,966	(2,625)	224	4,565	35		4,600	1,066
Grants and contributions - capital	5,516	5,466	-	10,982	(333)		10,649	(172)
Interest and investment revenue	139	-	-	139	-		139	(4)
Net gain from disposal of assets	91	-	-	91	-		91	23
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Rental income	228	-	-	228	3		231	40
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>21,371</b>	<b>2,870</b>	<b>224</b>	<b>24,465</b>	<b>51</b>		<b>24,516</b>	<b>8,075</b>
<b>Expenses</b>								
Employee benefits and on-costs	7,641	23	-	7,664	14		7,678	1,797
Borrowing costs	9	-	-	9	-		9	2
Materials and services	3,071	245	73	3,389	(29)		3,360	1,359
Depreciation and amortisation	4,868	-	-	4,868	-		4,868	1,217
Impairment of receivables	6	-	-	6	-		6	2
Legal costs	35	-	-	35	20		55	20
Consultants	154	22	6	182	-		182	9
Other expenses	326	-	-	326	-		326	118
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>16,110</b>	<b>290</b>	<b>79</b>	<b>16,479</b>	<b>5</b>		<b>16,484</b>	<b>4,524</b>
<b>Net operating result from continuing operations</b>	<b>5,261</b>	<b>2,580</b>	<b>145</b>	<b>7,986</b>	<b>46</b>		<b>8,032</b>	<b>3,551</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>5,261</b>	<b>2,580</b>	<b>145</b>	<b>7,986</b>	<b>46</b>		<b>8,032</b>	<b>3,551</b>
<b>Net Operating Result before Capital Items</b>	<b>(255)</b>	<b>(2,886)</b>	<b>145</b>	<b>(2,996)</b>	<b>379</b>		<b>(2,617)</b>	<b>3,723</b>

## Narrandera Shire Council

### General Fund Income Statement

for the period ending 30 September 2021

	Original Budget	Sep Revised Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	6,119	6,111	6,040
User charges and fees	1,803	1,809	678
Other revenues	509	886	404
Grants and contributions provided for operating purposes	6,966	4,600	1,066
Grants and contributions provided for capital purposes	5,516	10,649	(172)
Interest and investment revenue	139	139	(4)
Rental Income	228	231	40
Net gain from the disposal of assets	91	91	23
<b>Total income from continuing operations</b>	<b>21,371</b>	<b>24,516</b>	<b>8,075</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,641	7,678	1,797
Materials and services	3,260	3,597	1,388
Borrowing costs	9	9	2
Depreciation and amortisation	4,868	4,868	1,217
Impairment of receivables	6	6	2
Other expenses	326	326	118
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>16,110</b>	<b>16,484</b>	<b>4,524</b>
<b>Operating result from continuing operations</b>	<b>5,261</b>	<b>8,032</b>	<b>3,551</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>5,261</b>	<b>8,032</b>	<b>3,551</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(255)</b>	<b>(2,617)</b>	<b>3,723</b>

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2021

## Income &amp; expenses - Water Fund

(\$000's)	Original budget 2021/22	Approved Changes		Revised budget 2021/22	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	794	-	-	794	2		796	772
User charges and fees	1,464	-	-	1,464	-		1,464	9
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	10	98	-	108	113		221	16
Interest and investment revenue	65	-	-	65	-		65	(6)
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>2,333</b>	<b>98</b>	<b>-</b>	<b>2,431</b>	<b>115</b>		<b>2,546</b>	<b>791</b>
<b>Expenses</b>								
Employee benefits and on-costs	342	-	-	342	(3)		339	83
Borrowing costs	-	-	-	-	-		-	-
Materials and services	1,261	-	-	1,261	33		1,294	317
Depreciation and amortisation	521	-	-	521	-		521	130
Impairment of receivables	-	-	-	-	-		-	-
Legal costs	-	-	-	-	-		-	-
Consultants	-	-	-	-	-		-	-
Other expenses	-	-	-	-	-		-	-
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>2,124</b>	<b>-</b>	<b>-</b>	<b>2,124</b>	<b>30</b>		<b>2,154</b>	<b>530</b>
<b>Net operating result from continuing operations</b>	<b>209</b>	<b>98</b>	<b>-</b>	<b>307</b>	<b>85</b>		<b>392</b>	<b>261</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>209</b>	<b>98</b>	<b>-</b>	<b>307</b>	<b>85</b>		<b>392</b>	<b>261</b>
<b>Net Operating Result before Capital Items</b>	<b>199</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>(28)</b>		<b>171</b>	<b>245</b>

## Narrandera Shire Council

### Water Fund Income Statement

for the period ending 30 September 2021

	Original Budget	Sep Revised Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	794	796	772
User charges and fees	1,464	1,464	9
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	10	221	16
Interest and investment revenue	65	65	(6)
Rental income	-	-	-
Net gain from the disposal of assets	-	-	-
<b>Total income from continuing operations</b>	<b>2,333</b>	<b>2,546</b>	<b>791</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	342	339	83
Materials and services	1,261	1,294	317
Borrowing costs	-	-	-
Depreciation and amortisation	521	521	130
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>2,124</b>	<b>2,154</b>	<b>530</b>
<b>Operating result from continuing operations</b>	<b>209</b>	<b>392</b>	<b>261</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>209</b>	<b>392</b>	<b>261</b>
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>199</b>	<b>171</b>	<b>245</b>

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2021

## Income &amp; expenses - Sewer Fund

(\$000's)	Original budget 2021/22	Approved Changes		Revised budget 2021/22	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	1,458	-	-	1,458	2		1,460	1,441
User charges and fees	162	-	-	162	-		162	11
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	1,673	83	-	1,756	-		1,756	(40)
Interest and investment revenue	10	-	-	10	-		10	2
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>3,303</b>	<b>83</b>	<b>-</b>	<b>3,386</b>	<b>2</b>		<b>3,388</b>	<b>1,414</b>
<b>Expenses</b>								
Employee benefits and on-costs	295	-	-	295	20		315	85
Borrowing costs	-	-	-	-	-		-	-
Materials and services	693	-	-	693	10		703	153
Depreciation and amortisation	315	-	-	315	-		315	79
Impairment of receivables	-	-	-	-	-		-	-
Legal costs	-	-	-	-	-		-	-
Consultants	-	-	-	-	-		-	-
Other expenses	-	-	-	-	-		-	-
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>1,303</b>	<b>-</b>	<b>-</b>	<b>1,303</b>	<b>30</b>		<b>1,333</b>	<b>317</b>
<b>Net operating result from continuing operations</b>	<b>2,000</b>	<b>83</b>	<b>-</b>	<b>2,083</b>	<b>(28)</b>		<b>2,055</b>	<b>1,097</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>2,000</b>	<b>83</b>	<b>-</b>	<b>2,083</b>	<b>(28)</b>		<b>2,055</b>	<b>1,097</b>
<b>Net Operating Result before Capital Items</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>327</b>	<b>(28)</b>		<b>299</b>	<b>1,137</b>

## Narrandera Shire Council

### Sewer Fund Income Statement

for the period ending 30 September 2021

	Original Budget	Sep Revised Budget	Actual YTD
<b>Income from continuing operations</b>			
Rates and annual charges	1,458	1,460	1,441
User charges and fees	162	162	11
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	1,673	1,756	(40)
Interest and investment revenue	10	10	2
Rental income	-	-	-
Net gain from the disposal of assets	-	-	-
<b>Total income from continuing operations</b>	<b>3,303</b>	<b>3,388</b>	<b>1,414</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	295	315	85
Materials and services	693	703	153
Borrowing costs	-	-	-
Depreciation and amortisation	315	315	79
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
<b>Total expenses from continuing operations</b>	<b>1,303</b>	<b>1,333</b>	<b>317</b>
<b>Operating result from continuing operations</b>	<b>2,000</b>	<b>2,055</b>	<b>1,097</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>2,000</b>	<b>2,055</b>	<b>1,097</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>327</b>	<b>299</b>	<b>1,137</b>

## Capital budget review statement

Budget review for the quarter ended 30 September 2021

## Capital budget - Council Consolidated

(\$000's)	Original budget 2021/22	Approved changes		Revised budget 2021/22	Variations for this Sep Qtr		Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs						
<b>Capital expenditure</b>									
New assets									
- Plant & Equipment	10	-	-	10	-	-		10	-
- Land & Buildings	100	4,104	-	4,204	21	-		4,225	417
- Office Equipment	25	54	-	79	-	-		79	23
- Other Structures	1,966	1,012	-	2,978	-	-		2,978	159
- Roads Bridges & Footpaths	336	98	-	434	121	-		555	39
- Recreational	2,082	421	-	2,503	-	-		2,503	72
- Drainage	60	11	-	71	-	-		71	4
- Water	420	284	-	704	248	-		952	27
- Sewer	2,315	268	-	2,583	-	-		2,583	44
- Pool	60	-	-	60	-	-		60	-
Renewal assets (replacement)									
- Plant & Equipment	1,493	-	-	1,493	-	-		1,493	49
- Land & Buildings	166	1,024	-	1,190	(6)	-		1,184	929
- Roads, Bridges, Footpaths	4,145	1,340	-	5,485	(454)	-		5,031	544
- Office Equipment	143	18	-	161	23	-		184	13
- Other Structures	175	695	-	870	69	-		939	306
- Library Books	31	4	-	35	-	-		35	3
- Recreational	95	5	-	100	-	-		100	-
- Drainage	28	-	-	28	-	-		28	-
- Water	715	404	753	1,872	-	-		1,872	361
- Sewer	490	8	-	498	-	-		498	142
- Pool	136	-	-	136	-	-		136	37
Loan repayments (principal)	52	-	-	52	-	-		52	13
<b>Total capital expenditure</b>	<b>15,043</b>	<b>9,750</b>	<b>753</b>	<b>25,546</b>	<b>22</b>			<b>25,568</b>	<b>3,182</b>
<b>Capital funding</b>									
Rates & other untied funding	3,187	460	-	3,647	86	-		3,733	483
Capital grants & contributions	6,711	7,257	-	13,968	(220)	-		13,748	1,667
Reserves:									
- External restrictions/reserves	1,915	1,075	753	3,743	135	-		3,878	548
- Internal restrictions/reserves	2,675	935	-	3,610	21	-		3,631	484
New loans	555	23	-	578	-	-		578	-
Receipts from sale of assets									
- Plant & equipment	-	-	-	-	-	-		-	-
- Land & buildings	-	-	-	-	-	-		-	-
<b>Total capital funding</b>	<b>15,043</b>	<b>9,750</b>	<b>753</b>	<b>25,546</b>	<b>22</b>			<b>25,568</b>	<b>3,182</b>
<b>Net capital funding - surplus/(deficit)</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 30 September 2021

## Cash &amp; investments - Council Consolidated

(\$000's)	Balance 30-Jun-21	Original budget 2021/22	Approved changes		Revised budget 2021/22	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
			Carry forwards	Other than by QBRS					
<b>Externally restricted</b> <sup>(1)</sup>									
Developer Contributions	183	391	-	-	574	-		574	178
Specific Purpose Unexpended Grants	2,658	84	(1,816)	-	926	3		929	2,377
Water Supplies	7,667	(470)	(590)	(753)	5,854	(163)		5,691	7,787
Sewerage Service	835	65	(193)	-	707	(28)		679	1,781
Domestic Waste Management	1,276	94	(150)	-	1,220	-		1,220	1,952
Stormwater Management	566	(16)	(11)	-	539	-		539	618
Crown Lands	263	62	(155)	-	170	-		170	256
Unspent Internal Loans	-	-	-	-	-	-		-	-
<b>Total externally restricted</b>	<b>13,448</b>	<b>210</b>	<b>(2,915)</b>	<b>(753)</b>	<b>9,990</b>	<b>(188)</b>		<b>9,802</b>	<b>14,949</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
Replacement - Plant & Vehicles	1,564	(365)	-	-	1,199	(21)		1,178	1,351
Carried Over Works	510	-	(510)	-	-	-		-	413
Information Technology Replacement	376	89	(46)	151	570	-		570	588
Cemetery Perpetual	372	(20)	-	-	352	-		352	372
Other	172	(122)	-	-	50	-		50	172
Council Committees	56	-	-	-	56	-		56	56
Property Development	200	-	(175)	-	25	-		25	195
Organisational Service Assets & Projects	5,639	(847)	(714)	-	4,078	278		4,356	5,560
Quarry Rehabilitation	4	15	-	-	19	-		19	9
Financial Assistance Grant	2,629	-	(2,629)	-	-	-		-	-
Bonds, Retentions & Trusts	242	-	-	-	242	-		242	242
<b>Total internally restricted</b>	<b>12,994</b>	<b>(1,250)</b>	<b>(4,074)</b>	<b>151</b>	<b>7,821</b>	<b>257</b>		<b>8,078</b>	<b>10,188</b>
(2) Funds that Council has earmarked for a specific purpose									
<b>Unrestricted</b> (ie. available after the above Restrict	254	-	-	-	254	-		254	254
<b>Total Cash &amp; investments</b>	<b>26,696</b>	<b>(1,040)</b>	<b>(6,989)</b>	<b>(602)</b>	<b>18,065</b>	<b>69</b>		<b>18,134</b>	<b>25,391</b>

**Cash & investments budget review statement**

**Comment on cash & investments position**

Not applicable

**Investments**

Investments have been invested in accordance with Council's Investment Policy.

**Cash**

The Cash at Bank figure included in the Cash & Investment Statement totals \$25,391,119

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.  
The date of completion of this bank reconciliation is 30/09/21

**Reconciliation status**

The YTD cash & investment figure reconciles to the actual balances held as follows:

**\$ 000's**

Cash at bank (as per bank statements)		157
Investments on hand		25,202
less: unrepresented cheques	(Timing Difference)	1
add: undeposited funds	(Timing Difference)	33
less: identified deposits (not yet accounted in ledger)	(Require Actioning)	-
add: identified outflows (not yet accounted in ledger)	(Require Actioning)	-
less: unidentified deposits (not yet actioned)	(Require Investigation)	-
add: unidentified outflows (not yet actioned)	(Require Investigation)	-
<b>Reconciled cash at bank &amp; investments</b>		<b>25,391</b>
<b>Balance as per QBRS review statement:</b>		<b>25,391</b>
Difference:		-

**Contracts budget review statement**

Budget review for the quarter ended 30 September 2021

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

<b>Contractor</b>	<b>Contract detail &amp; purpose</b>	<b>Contract value (GST inc.)</b>	<b>Start date</b>	<b>Duration of contract</b>	<b>Budgeted (Y/N)</b>	<b>Notes</b>
Narrandera Security Services	Council facilities - security and patrol services	184,764	01/09/21	3 years	Y	
Peopleworks Cleaning Services	Council buildings and public toilets - cleaning	392,320	01/09/21	3 years	Y	
Eskapold Logistics Pty Ltd	Lake Talbot Water Park - lease for management	1,680,000	01/09/21	5 years	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	34,999	Y
Legal Fees	19,504	N

**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 includes:

**Details**

**Legal Fees**

Debt Recovery Legal Fees	\$	-
General Legal Expenses	\$	19,504.00
Lease & License Agreements	\$	-
Other Legal Expenses	\$	-

**Consultancies**

Local Government NSW	GM Performance Review	\$	3,000.00
John Stuart & Associates	Finance Consultant	\$	10,147.00
Noel Thomson Architecture P/L	Heritage Advisor Services	\$	1,400.00
National Audits Group	Internal Audit	\$	8,360.00

**CASH - RESERVE BALANCES 30-JUNE-2022**

CLASS OF RESERVE	Balance 30 Jun 2021	Budget Movement 21/22	Other	Carry over	Sept	Net Transfer 21/22	Balance 30 Jun 2022	Grant Commitments	22/23 Budget Movement	Balance 30 Jun 2023	23/24 Budget Movement	Balance 30 Jun 2024
<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>Plant &amp; Vehicle Replacement</b>												
Plant & Vehicle Replacement	\$ 1,563,767.68	-\$ 364,875.00			-\$ 21,000.00	-\$ 385,875.00	\$ 1,177,892.68		\$ 53,732.00	\$ 1,231,624.68	\$ 199,144.00	\$ 1,430,768.68
<b>Information Technology Replacement</b>												
Office Furniture & Equipment	\$ 56,746.00	-\$ 56,746.00				-\$ 56,746.00	\$ -			\$ -		\$ -
Street Camera Replacement	\$ 1,000.00	-\$ 1,000.00				-\$ 1,000.00	\$ -			\$ -		\$ -
Computer Replacement	\$ 319,103.04	\$ 146,471.00	\$ 150,544.00	-\$ 45,803.64		\$ 251,211.36	\$ 570,314.40		-\$ 250,000.00	\$ 320,314.40		\$ 320,314.40
<b>Carry Over Works</b>												
Carry Over Operating Program	\$ 50,623.81			-\$ 50,623.81		-\$ 50,623.81	\$ -			\$ -		\$ -
Carry Over Capital Program	\$ 459,524.43			-\$ 459,524.43		-\$ 459,524.43	\$ -			\$ -		\$ -
<b>Organisational service assets and projects</b>												
Contribution Narrandera Sportsground clubrooms	\$ 263,000.00			-\$ 263,000.00		-\$ 263,000.00	\$ -			\$ -		\$ -
Public Art & Festive Tree Maintenance	\$ 20,000.00	\$ 20,000.00				\$ 20,000.00	\$ 40,000.00		\$ 20,000.00	\$ 60,000.00	\$ 20,000.00	\$ 80,000.00
Infrastructure Replacement & Renewal	\$ 1,984,327.22	-\$ 575,000.00		-\$ 162,017.39	\$ 278,166.00	-\$ 458,851.39	\$ 1,525,475.83	-\$ 650,000.00	-\$ 140,000.00	\$ 735,475.83	-\$ 15,000.00	\$ 720,475.83
Narrandera Business Centre Master Plan	\$ 2,005,287.03					\$ -	\$ 2,005,287.03			\$ 2,005,287.03		\$ 2,005,287.03
Delivery of Aged strategies	\$ 368,896.45	-\$ 136,000.00		-\$ 52,000.00		-\$ 188,000.00	\$ 180,896.45			\$ 180,896.45		\$ 180,896.45
Shire Property Renewal & Cyclical Maintenance	\$ 737,710.00	-\$ 134,187.00				-\$ 134,187.00	\$ 603,523.00		-\$ 96,412.00	\$ 507,111.00		\$ 507,111.00
Visitor Centre Building Replacement	\$ 237,379.00			-\$ 237,379.00		-\$ 237,379.00	\$ -			\$ -		\$ -
Narrandera Park Landscape	\$ 21,804.00	-\$ 21,804.00				-\$ 21,804.00	\$ -			\$ -		\$ -
<b>Other Internal Reserves</b>												
Promotion, Marketing & Events	\$ 49,378.00					\$ -	\$ 49,378.00			\$ 49,378.00		\$ 49,378.00
Election & Integrated Planning Exp	\$ 122,500.00	-\$ 122,500.00				-\$ 122,500.00	\$ -			\$ -		\$ -
<b>Financial Assistance Grant</b>												
Financial Assistance Grant	\$ 2,629,336.00			-\$ 2,629,336.00		-\$ 2,629,336.00	\$ -			\$ -		\$ -
<b>Council Committees</b>												
355 Committee - Barellan Museum	\$ 3,616.87					\$ -	\$ 3,616.87			\$ 3,616.87		\$ 3,616.87
355 Committee - Koala Committee	\$ 17,667.21					\$ -	\$ 17,667.21			\$ 17,667.21		\$ 17,667.21
355 Committee - Railway Station Commitment	\$ 9,074.38					\$ -	\$ 9,074.38			\$ 9,074.38		\$ 9,074.38
355 Committee - Parkside Museum	\$ 3,133.00					\$ -	\$ 3,133.00			\$ 3,133.00		\$ 3,133.00
355 Committee - Barellan Hall	\$ 21,252.69					\$ -	\$ 21,252.69			\$ 21,252.69		\$ 21,252.69
355 Committee -Grong Grong Community Hall	\$ 1,023.65					\$ -	\$ 1,023.65			\$ 1,023.65		\$ 1,023.65
Domestic Violence Committee	\$ 186.90					\$ -	\$ 186.90			\$ 186.90		\$ 186.90
<b>Cemetery Perpetual</b>												
N'dra Cemetery - Perpetual mtnce all	\$ 372,143.28	-\$ 20,000.00				-\$ 20,000.00	\$ 352,143.28			\$ 352,143.28		\$ 352,143.28
<b>Property Development</b>												
Property Development (Red Hill)	\$ 200,169.00			-\$ 175,000.00		-\$ 175,000.00	\$ 25,169.00			\$ 25,169.00		\$ 25,169.00
<b>Quarry Rehabilitation</b>												
Quarry Rehabilitation	\$ 4,002.45	\$ 15,000.00				\$ 15,000.00	\$ 19,002.45		\$ 15,000.00	\$ 34,002.45	\$ 15,000.00	\$ 49,002.45
<b>Domestic Waste Management</b>												
Narrandera Waste Depot	\$ 469,805.82	\$ 180,658.00		-\$ 149,963.91		\$ 30,694.09	\$ 500,499.91		\$ 183,589.00	\$ 684,088.91	\$ 186,623.00	\$ 870,711.91
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	-\$ 87,000.00				-\$ 87,000.00	\$ 33,278.00			\$ 33,278.00		\$ 33,278.00

**CASH - RESERVE BALANCES 30-JUNE-2022**

CLASS OF RESERVE	Balance 30 Jun 2021	Budget Movement 21/22	Other	Carry over	Sept	Net Transfer 21/22	Balance 30 Jun 2022	Grant Commitments	22/23 Budget Movement	Balance 30 Jun 2023	23/24 Budget Movement	Balance 30 Jun 2024
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	\$ 263,346.20	\$ 61,760.00	-\$	154,861.00	-\$ 83.00	-\$ 93,184.00	\$ 170,162.20		\$ 81,515.00	\$ 251,677.20	\$ 81,266.00	\$ 332,943.20
<b>Stormwater</b>												
Narrandera Stormwater Reserve	\$ 558,407.90	-\$ 24,475.00	-\$	10,936.99	-\$ 450.00	-\$ 35,861.99	\$ 522,545.91		\$ 63,525.00	\$ 586,070.91	\$ 63,525.00	\$ 649,595.91
Barellan Stormwater Reserve	\$ 8,071.64	\$ 8,850.00				\$ 8,850.00	\$ 16,921.64		\$ 8,850.00	\$ 25,771.64	\$ 8,850.00	\$ 34,621.64
<b>Unspent Internal Loans</b>												
<b>Developer Contributions</b>												
Section 7.11	\$ 183,499.30	\$ 391,000.00				\$ 391,000.00	\$ 574,499.30		\$ 315,000.00	\$ 889,499.30	\$ 65,000.00	\$ 954,499.30
<b>Bonds, Retentions &amp; Trusts</b>												
Kaniva Quarry	\$ 30,000.00					\$ -	\$ 30,000.00			\$ 30,000.00		\$ 30,000.00
Tourist Trust	\$ 32,402.36					\$ -	\$ 32,402.36			\$ 32,402.36		\$ 32,402.36
Arts Centre Trust	\$ 53,153.58					\$ -	\$ 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	\$ 114,619.41					\$ -	\$ 114,619.41			\$ 114,619.41		\$ 114,619.41
Funds held in Trust	\$ 3,181.06					\$ -	\$ 3,181.06			\$ 3,181.06		\$ 3,181.06
Brln Pool Retention	\$ 3,491.50					\$ -	\$ 3,491.50			\$ 3,491.50		\$ 3,491.50
<b>External Restrictions (Note 6 order)</b>												
<b>Water Fund</b>												
Asset Replacement	\$ 6,751,937.68	-\$ 479,699.00	-\$ 753,000.00	\$ -	-\$ 163,082.00	-\$ 1,395,781.00	\$ 5,356,156.68		-\$ 2,360,812.00	\$ 2,995,344.68	-\$ 2,217,509.00	\$ 777,835.68
Carry Over Works	\$ 589,858.74	\$ -	\$ -	-\$ 589,858.74	\$ -	-\$ 589,858.74	\$ -			\$ -		\$ -
Retention - Pine Hill Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		\$ -
Section 64	\$ 325,542.37	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 335,542.37		\$ 10,000.00	\$ 345,542.37	\$ 10,000.00	\$ 355,542.37
<b>Sewer Fund</b>												
Asset Replacement	\$ 563,567.63	\$ 57,241.00	\$ -	\$ -	-\$ 27,588.00	\$ 29,653.00	\$ 593,220.63		\$ 188,750.00	\$ 781,970.63	\$ 214,147.00	\$ 996,117.63
Carry Over Works	\$ 193,574.29	\$ -	\$ -	-\$ 193,574.29	\$ -	-\$ 193,574.29	-\$ 0.00			-\$ 0.00		-\$ 0.00
Section 64	\$ 77,771.90	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 85,771.90		\$ 8,000.00	\$ 93,771.90	\$ 8,000.00	\$ 101,771.90
<b>General Fund - External Restrictions</b>												
Specific Purpose Unexpended Grants (from separate sheet)	\$ 949,024.31	\$ 84,398.00	\$ -	-\$ 107,635.09	\$ 2,615.00	-\$ 20,622.09	\$ 928,402.22		\$ 49,843.00	\$ 978,245.22	\$ 55,503.00	\$ 1,033,748.22
Other Contributions	\$ 111,145.00	\$ -	\$ -	-\$ 111,145.00	\$ -	-\$ 111,145.00	\$ -			\$ -		\$ -
Unspent grant & contributions Liability	\$ 1,596,961.10	\$ -	\$ -	-\$ 1,596,961.10	\$ -	-\$ 1,596,961.10	\$ -			\$ -		\$ -
Developer Contributions	\$ 183,499.30	\$ 391,000.00	\$ -	\$ -	\$ -	\$ 391,000.00	\$ 574,499.30		\$ 315,000.00	\$ 889,499.30	\$ 65,000.00	\$ 954,499.30
Domestic Waste Management	\$ 1,275,707.82	\$ 93,658.00	\$ -	-\$ 149,963.91	\$ -	-\$ 56,305.91	\$ 1,219,401.91		\$ 183,589.00	\$ 1,402,990.91	\$ 186,623.00	\$ 1,589,613.91
Stormwater	\$ 566,479.54	-\$ 15,625.00	\$ -	-\$ 10,936.99	-\$ 450.00	-\$ 27,011.99	\$ 539,467.55		\$ 72,375.00	\$ 611,842.55	\$ 72,375.00	\$ 684,217.55
Crown Reserves	\$ 263,346.20	\$ 61,760.00	\$ -	-\$ 154,861.00	-\$ 83.00	-\$ 93,184.00	\$ 170,162.20		\$ 81,515.00	\$ 251,677.20	\$ 81,266.00	\$ 332,943.20
<b>Total External Restrictions</b>	<b>\$ 13,448,415.88</b>	<b>\$ 210,733.00</b>	<b>-\$ 753,000.00</b>	<b>-\$ 2,914,936.12</b>	<b>-\$ 188,588.00</b>	<b>-\$ 3,645,791.12</b>	<b>\$ 9,802,624.76</b>	<b>\$ -</b>	<b>-\$ 1,451,740.00</b>	<b>\$ 8,350,884.76</b>	<b>-\$ 1,524,595.00</b>	<b>\$ 6,826,289.76</b>
<b>Internal Restrictions (Note 6 order)</b>												
Plant & vehicle replacement	\$ 1,563,767.68	-\$ 364,875.00	\$ -	\$ -	-\$ 21,000.00	-\$ 385,875.00	\$ 1,177,892.68		\$ 53,732.00	\$ 1,231,624.68	\$ 199,144.00	\$ 1,430,768.68
Employee Leave Entitlements	\$ 1,229,888.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229,888.00		\$ -	\$ 1,229,888.00	\$ -	\$ 1,229,888.00
Carry over works	\$ 510,148.24	\$ -	\$ -	-\$ 510,148.24	\$ -	-\$ 510,148.24	\$ -		\$ -	\$ -	\$ -	\$ -
Other Internal	\$ 171,878.00	-\$ 122,500.00	\$ -	\$ -	\$ -	-\$ 122,500.00	\$ 49,378.00		\$ -	\$ 49,378.00	\$ -	\$ 49,378.00
Cemetery Perpetual	\$ 372,143.28	-\$ 20,000.00	\$ -	\$ -	\$ -	-\$ 20,000.00	\$ 352,143.28		\$ -	\$ 352,143.28	\$ -	\$ 352,143.28
Council Committees	\$ 55,954.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,954.70		\$ -	\$ 55,954.70	\$ -	\$ 55,954.70
Information Technology Replacement	\$ 376,849.04	\$ 88,725.00	\$ 150,544.00	-\$ 45,803.64	\$ -	\$ 193,465.36	\$ 570,314.40		-\$ 250,000.00	\$ 320,314.40	\$ -	\$ 320,314.40
Property Development	\$ 200,169.00	\$ -	\$ -	-\$ 175,000.00	\$ -	-\$ 175,000.00	\$ 25,169.00		\$ -	\$ 25,169.00	\$ -	\$ 25,169.00
Infrastructure Replacement & Renewal	\$ 5,638,403.70	-\$ 846,991.00	\$ -	-\$ 714,396.39	\$ 278,166.00	-\$ 1,283,221.39	\$ 4,355,182.31		-\$ 216,412.00	\$ 4,138,770.31	\$ 5,000.00	\$ 4,143,770.31
Quarry Rehabilitation	\$ 4,002.45	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 19,002.45		\$ 15,000.00	\$ 34,002.45	\$ 15,000.00	\$ 49,002.45
Financial Assistance Grant	\$ 2,629,336.00	\$ -	\$ -	-\$ 2,629,336.00	\$ -	-\$ 2,629,336.00	\$ -		\$ -	\$ -	\$ -	\$ -
Bonds, Retentions & Trusts	\$ 241,626.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,626.06		\$ -	\$ 241,626.06	\$ -	\$ 241,626.06
<b>Total Internal Restrictions</b>	<b>\$ 12,994,166.15</b>	<b>-\$ 1,250,641.00</b>	<b>\$ 150,544.00</b>	<b>-\$ 4,074,684.27</b>	<b>\$ 257,166.00</b>	<b>-\$ 4,917,615.27</b>	<b>\$ 8,076,550.88</b>	<b>\$ -</b>	<b>-\$ 397,680.00</b>	<b>\$ 7,678,870.88</b>	<b>\$ 219,144.00</b>	<b>\$ 7,898,014.88</b>
<b>Total Restrictions</b>	<b>\$ 26,442,582.03</b>	<b>-\$ 1,039,908.00</b>	<b>-\$ 602,456.00</b>	<b>-\$ 6,989,620.39</b>	<b>\$ 68,578.00</b>	<b>-\$ 8,563,406.39</b>	<b>\$ 17,879,175.64</b>	<b>\$ -</b>	<b>-\$ 1,849,420.00</b>	<b>\$ 16,029,755.64</b>	<b>-\$ 1,305,451.00</b>	<b>\$ 14,724,304.64</b>