

Table of contents	page
1. Responsible accounting officer's statement	2
2. Income & expenses budget review statement's	
- Consolidated	3-5
- General Fund	6-8
- Water Fund	9-11
- Sewer Fund	12-14
3. Capital budget review statement	15
4. Cash & investments budget review statement	16-17
5. Contracts & other expenses budget review statement	18-19
6. Reserve Reconciliation	20-21

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 2022

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 31/12/22 indicates that Council's projected financial position at 30/6/23 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: 23-01-2023

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2022

Income & expenses - Council Consolidated

(\$'000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS					
Income								
Rates and annual charges	8,597	-	-	8,583	6		8,589	8,597
User charges and fees	3,213	-	-	3,705	328		4,033	1,355
Other revenues	721	-	-	732	209		941	551
Grants and contributions - operating	7,643	(4,202)	410	4,054	25		4,079	2,017
Grants and contributions - capital	7,739	8,973	-	17,323	2,808		20,131	203
Interest and investment revenue	228	-	-	228	376		604	2
Net gain from disposal of assets	92	-	-	292	-		292	230
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	225	-	-	225	-		225	98
Share of interests in joint ventures	-	-	-	-	-		-	-
Total income from continuing operations	28,458	4,771	410	35,142	3,752		38,894	13,053
Expenses								
Employee benefits and on-costs	8,450	-	-	8,477	(220)		8,257	4,019
Borrowing costs	47	-	-	47	-		47	24
Materials and services	5,563	252	38	6,274	684		6,958	3,951
Depreciation and amortisation	6,117	-	-	6,117	-		6,117	3,060
Impairment of receivables	6	-	-	6	-		6	3
Legal costs	46	-	-	46	-		46	36
Consultants	123	21	-	141	(3)		141	17
Other expenses	404	-	-	404	-		404	224
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	-	-	-	-	-		-	-
Total expenses from continuing operations	20,756	273	38	21,512	464		21,976	11,334
Net operating result from continuing operations	7,702	4,498	372	13,630	3,288		16,918	1,719
Discontinued operations - surplus/(deficit)	-	-	-	-	-		-	-
Net operating result from all operations	7,702	4,498	372	13,630	3,288		16,918	1,719
Net Operating Result before Capital Items	(37)	(4,475)	372	(3,693)	480		(3,213)	1,516

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

Narrandera Shire Council
 10 Year Financial Plan for the Years ending 30 June 2033
INCOME STATEMENT - CONSOLIDATED

Scenario: Budget 2022-2032 - Recommended (rolled over from V1)

	Actuals	Current Year	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	8,362,000	8,588,754	8,856,408	9,221,286	9,255,085	9,512,135	9,841,142	10,072,922	10,310,348	10,553,561	10,802,704	11,066,623
User Charges & Fees	3,873,000	4,033,347	3,299,869	3,382,175	4,244,128	4,430,056	4,540,638	4,653,992	4,770,189	4,889,297	5,011,391	5,131,572
Other Revenues	1,357,000	919,866	721,497	442,734	442,227	443,227	443,482	443,744	444,013	444,288	444,570	444,570
Grants & Contributions provided for Operating Purposes	9,267,000	4,079,652	7,292,811	7,379,926	7,483,122	7,608,579	7,726,344	7,846,461	7,968,982	8,093,949	8,221,731	8,204,067
Grants & Contributions provided for Capital Purposes	6,824,000	20,130,870	538,000	823,000	6,670,500	6,619,250	250,500	245,500	263,000	425,500	188,000	188,000
Interest & Investment Revenue	188,000	602,250	328,710	441,290	486,450	439,225	439,226	435,225	438,925	434,425	434,925	434,925
Other Income:												
Net Gains from the Disposal of Assets	363,000	291,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	209,000	225,004	227,931	230,930	234,002	237,151	240,376	243,681	247,068	250,537	254,092	254,092
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	30,443,000	38,871,242	21,356,725	22,012,841	28,917,765	29,381,122	23,573,209	24,033,025	24,534,024	25,183,058	25,448,913	25,805,349
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,234,000	8,295,230	8,513,239	8,671,458	8,846,981	9,011,874	9,194,206	9,366,043	9,548,458	9,734,521	9,924,306	10,122,792
Borrowing Costs	39,000	45,744	142,080	137,385	132,540	127,539	122,378	117,049	111,545	105,917	100,768	95,602
Materials & Contracts	8,392,000	7,084,735	5,428,921	5,597,987	5,606,817	5,734,794	6,424,938	6,653,737	6,701,968	6,845,715	6,993,067	7,152,771
Depreciation & Amortisation	5,937,000	6,117,411	6,248,765	6,340,765	6,394,365	6,448,975	6,750,615	6,812,225	6,875,004	6,938,974	7,004,159	7,004,159
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	47,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	590,000	403,426	413,037	422,888	432,985	443,334	453,943	464,816	475,962	487,386	499,095	511,573
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	43,000	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	23,282,000	21,952,666	20,752,161	21,176,602	21,419,807	21,772,637	22,952,199	23,419,990	23,719,057	24,118,633	24,527,515	24,893,016
Operating Result from Continuing Operations	7,161,000	16,918,576	604,565	836,238	7,497,958	7,608,485	621,010	613,035	814,967	1,064,425	921,399	912,332
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	7,161,000	16,918,576	604,565	836,238	7,497,958	7,608,485	621,010	613,035	814,967	1,064,425	921,399	912,332
Net Operating Result before Grants and Contributions provided for Capital Purposes	337,000	(3,212,294)	66,565	13,238	827,458	989,235	370,510	367,535	551,967	638,925	733,399	724,332

Narrandera Shire Council

Consolidated Income Statement

for the period ending 31 December 2022

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	8,597	8,589	8,597
User charges and fees	3,213	4,033	1,355
Other revenues	721	941	551
Grants and contributions provided for operating purposes	7,643	4,079	2,017
Grants and contributions provided for capital purposes	7,739	20,131	203
Interest and investment revenue	228	604	2
Other income	225	225	98
Net gain from the disposal of assets	92	292	230
Total income from continuing operations	28,458	38,894	13,053
Expenses from continuing operations			
Employee benefits and on-costs	8,450	8,257	4,019
Materials and services	5,732	7,145	4,004
Borrowing costs	47	47	24
Depreciation and amortisation	6,117	6,117	3,059
Impairment of receivables	6	6	3
Other expenses	404	404	224
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	20,756	21,976	11,333
Operating result from continuing operations	7,702	16,918	1,721
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	7,702	16,918	1,721
Net operating result for the year before grants and contributions provided for capital purposes	(37)	(3,213)	1,518

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2022

Income & expenses - General Fund

(\$'000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS					
Income								
Rates and annual charges	6,254	-	-	6,240	6		6,246	6,248
User charges and fees	1,615	-	-	2,107	328		2,435	866
Other revenues	721	-	-	732	209		941	551
Grants and contributions - operating	7,643	(4,202)	410	4,054	25		4,079	2,017
Grants and contributions - capital	4,671	6,846	-	12,118	3,308		15,426	164
Interest and investment revenue	136	-	-	136	259		395	3
Net gain from disposal of assets	92	-	-	292	-		292	230
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	225	-	-	225	-		225	98
Share of interests in joint ventures	-	-	-	-	-		-	-
Total income from continuing operations	21,357	2,644	410	25,904	4,135		30,039	10,177
Expenses								
Employee benefits and on-costs	7,769	-	-	7,796	(249)		7,547	3,661
Borrowing costs	8	-	-	8	-		8	4
Materials and services	3,584	252	38	4,303	713		5,016	3,069
Depreciation and amortisation	5,097	-	-	5,097	-		5,097	2,549
Impairment of receivables	6	-	-	6	-		6	3
Legal costs	46	-	-	46	-		46	36
Consultants	123	21	-	141	(3)		141	17
Other expenses	404	-	-	404	-		404	224
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	-	-	-	-	-		-	-
Total expenses from continuing operations	17,037	273	38	17,801	464		18,265	9,563
Net operating result from continuing operations	4,320	2,371	372	8,103	3,671		11,774	614
Discontinued operations - surplus/(deficit)	-	-	-	-	-		-	-
Net operating result from all operations	4,320	2,371	372	8,103	3,671		11,774	614
Net Operating Result before Capital Items	(351)	(4,475)	372	(4,015)	363		(3,652)	450

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2033
INCOME STATEMENT - GENERAL FUND

Scenario: 2022-2032 2.0% rates, no increase FAG \$2m Loan Storm

	Actuals	Current Year	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	6,111,000	6,245,521	6,453,426	6,599,914	6,749,920	6,903,529	7,060,831	7,221,916	7,386,878	7,555,810	7,728,812	7,905,883
User Charges & Fees	2,611,000	2,435,095	1,661,711	1,703,113	1,745,558	1,789,071	1,833,679	1,879,409	1,926,291	1,974,352	2,023,623	2,069,109
Other Revenues	1,357,000	919,866	721,497	442,734	442,977	443,227	443,482	443,744	444,013	444,288	444,570	444,570
Grants & Contributions provided for Operating Purposes	9,267,000	4,079,652	7,292,811	7,379,926	7,483,122	7,608,579	7,726,344	7,846,461	7,968,982	8,093,949	8,221,731	8,204,067
Grants & Contributions provided for Capital Purposes	6,582,000	13,425,532	520,000	430,000	277,500	226,250	232,500	227,500	245,000	407,500	170,000	170,000
Interest & Investment Revenue	117,000	395,250	196,150	270,350	347,750	359,750	354,750	350,750	346,250	341,750	337,250	337,250
Other Income:												
Net Gains from the Disposal of Assets	381,000	291,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	209,000	225,004	227,931	230,930	234,002	237,151	240,376	243,681	247,068	250,537	254,092	254,092
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	26,635,000	30,017,420	17,165,026	17,148,468	17,382,330	17,659,057	17,983,462	18,304,962	18,655,981	19,159,687	19,271,578	19,476,471
Expenses from Continuing Operations												
Employee Benefits & On-Costs	7,405,000	7,584,240	7,817,709	7,962,117	8,123,554	8,274,078	8,441,754	8,598,643	8,765,810	8,936,320	9,110,240	9,292,445
Borrowing Costs	19,000	8,439	107,233	105,402	102,628	99,156	95,814	92,942	90,146	87,295	84,993	82,748
Materials & Contracts	6,252,000	5,143,223	3,379,734	3,476,014	3,432,865	3,507,575	3,560,581	3,718,875	3,694,848	3,764,543	3,836,003	3,916,780
Depreciation & Amortisation	5,111,000	5,097,242	5,167,667	5,198,340	5,229,565	5,261,353	5,293,715	5,326,662	5,360,204	5,394,353	5,429,120	5,429,120
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	47,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	590,000	403,426	413,037	422,888	432,985	443,334	453,943	464,816	475,962	487,386	499,095	511,573
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	43,000	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	19,467,000	18,242,690	16,891,500	17,170,860	17,327,717	17,591,620	17,851,927	18,208,058	18,393,090	18,676,016	18,965,571	19,238,786
Operating Result from Continuing Operations	7,168,000	11,774,730	273,526	(22,413)	54,613	67,437	131,535	96,904	262,891	483,670	306,006	237,686
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	7,168,000	11,774,730	273,526	(22,413)	54,613	67,437	131,535	96,904	262,891	483,670	306,006	237,686
Net Operating Result before Grants and Contributions provided for Capital Purposes	586,000	(3,650,802)	(246,474)	(452,413)	(222,887)	(158,813)	(100,965)	(130,596)	17,891	76,170	136,006	67,686

Narrandera Shire Council

General Fund Income Statement

for the period ending 31 December 2022

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	6,254	6,246	6,248
User charges and fees	1,615	2,435	866
Other revenues	721	941	551
Grants and contributions provided for operating purposes	7,643	4,079	2,017
Grants and contributions provided for capital purposes	4,671	15,426	164
Interest and investment revenue	136	395	3
Other Income	225	225	98
Net gain from the disposal of assets	92	292	230
Total income from continuing operations	21,357	30,039	10,177
Expenses from continuing operations			
Employee benefits and on-costs	7,769	7,547	3,661
Materials and services	3,753	5,203	3,122
Borrowing costs	8	8	4
Depreciation and amortisation	5,097	5,097	2,549
Impairment of receivables	6	6	3
Other expenses	404	404	224
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	17,037	18,265	9,563
Operating result from continuing operations	4,320	11,774	615
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	4,320	11,774	615
Net operating result for the year before grants and contributions provided for capital purposes	(351)	(3,652)	451

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2022

Income & expenses - Water Fund

(\$'000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS					
Income								
Rates and annual charges	846	-	-	846	-		846	848
User charges and fees	1,421	-	-	1,421	-		1,421	439
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	10	348	-	368	(250)		118	57
Interest and investment revenue	76	-	-	76	70		146	(8)
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	-	-	-	-	-		-	-
Other income	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
Total income from continuing operations	2,353	348	-	2,711	(180)		2,531	1,336
Expenses								
Employee benefits and on-costs	343	-	-	343	29		372	215
Borrowing costs	-	-	-	-	-		-	-
Materials and services	1,264	-	(2)	1,262	(29)		1,233	570
Depreciation and amortisation	667	-	-	667	-		667	334
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	-	-	-	-	-		-	-
Total expenses from continuing operations	2,274	-	(2)	2,272	-		2,272	1,119
Net operating result from continuing operations	79	348	-	439	(180)		259	217
Discontinued operations - surplus/(deficit)	-	-	-	-	-		-	-
Net operating result from all operations	79	348	-	439	(180)		259	217
Net Operating Result before Capital Items	69	-	-	71	70		141	160

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

Narrandera Shire Council
 10 Year Financial Plan for the Years ending 30 June 2033
INCOME STATEMENT - WATER FUND
 Scenario: 2022-2032 Yr 1 7% User, 2 2.5%, 3-5 7.5%, 6-10 2.5%

	Actuals	Current Year	2023/24	2024/25	2025/26	2026/27	Projected Years					2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations													
Revenue:													
Rates & Annual Charges	792,000	846,005	867,599	934,002	774,881	834,330	877,468	899,849	922,789	946,303	969,961		
User Charges & Fees	1,098,000	1,421,400	1,456,934	1,493,358	2,308,274	2,445,981	2,507,130	2,634,054	2,699,905	2,767,403	2,836,588		
Other Revenues	-	-	-	-	-	-	-	-	-	-	-		
Grants & Contributions provided for Operating Purposes	16,000	118,081	10,000	10,000	5,635,000	5,635,000	10,000	10,000	10,000	10,000	10,000		
Grants & Contributions provided for Capital Purposes	51,000	145,690	111,906	147,018	113,621	47,641	51,885	56,700	56,700	61,700	61,700		
Interest & Investment Revenue	-	-	-	-	-	-	-	-	-	-	-		
Other Income:													
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-		
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-		
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-		
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-		
Other Income	-	-	-	-	-	-	-	-	-	-	-		
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-		
Total Income from Continuing Operations	1,957,000	2,531,175	2,446,440	2,584,378	8,831,775	8,962,951	3,424,648	3,600,602	3,689,394	3,785,406	3,878,249		
Expenses from Continuing Operations													
Employee Benefits & On-Costs	452,000	372,280	350,046	356,947	363,985	371,165	378,488	393,577	401,349	409,276	417,461		
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-		
Materials & Contracts	1,348,000	1,232,854	1,294,311	1,325,608	1,357,677	1,390,538	1,972,758	2,070,384	2,121,017	2,172,906	2,227,229		
Depreciation & Amortisation	515,000	667,369	680,338	693,566	707,059	720,822	947,360	965,929	1,004,188	1,023,894	1,023,894		
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-		
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-		
Other Expenses	-	-	-	-	-	-	-	-	-	-	-		
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-		
Net Losses from the Disposal of Assets	18,000	-	-	-	-	-	-	-	-	-	-		
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-		
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-		
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-		
Total Expenses from Continuing Operations	2,333,000	2,272,503	2,324,695	2,376,121	2,428,722	2,482,525	3,298,607	3,372,861	3,526,555	3,606,075	3,668,584		
Operating Result from Continuing Operations	(376,000)	258,672	121,745	208,257	6,403,053	6,480,427	126,041	151,772	162,840	179,331	209,665		
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-		
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-		
Net Operating Result for the Year	(376,000)	258,672	121,745	208,257	6,403,053	6,480,427	126,041	151,772	162,840	179,331	209,665		
Net Operating Result before Grants and Contributions provided for Capital Purposes	(392,000)	140,591	111,745	198,257	766,053	845,427	116,041	141,772	152,840	169,331	199,665		

Narrandera Shire Council

Water Fund Income Statement

for the period ending 31 December 2022

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	846	846	848
User charges and fees	1,421	1,421	439
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	10	118	57
Interest and investment revenue	76	146	(8)
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	2,353	2,531	1,336
Expenses from continuing operations			
Employee benefits and on-costs	343	372	215
Materials and services	1,264	1,233	570
Borrowing costs	-	-	-
Depreciation and amortisation	667	667	334
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	2,274	2,272	1,119
Operating result from continuing operations	79	259	218
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	79	259	218
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	69	141	161

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2022

Income & expenses - Sewer Fund

(\$'000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS					
Income								
Rates and annual charges	1,497	-	-	1,497	-		1,497	1,501
User charges and fees	177	-	-	177	-		177	50
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	3,058	1,779	-	4,837	(250)		4,587	(18)
Interest and investment revenue	16	-	-	16	47		63	7
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	-	-	-	-	-		-	-
Other income	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
Total income from continuing operations	4,748	1,779	-	6,527	(203)		6,324	1,540
Expenses								
Employee benefits and on-costs	338	-	-	338	-		338	143
Borrowing costs	39	-	-	39	-		39	20
Materials and services	715	-	(6)	709	-		709	312
Depreciation and amortisation	353	-	-	353	-		353	177
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	-	-	-	-	-		-	-
Total expenses from continuing operations	1,445	-	(6)	1,439	-		1,439	652
Net operating result from continuing operations	3,303	1,779	-	5,088	(203)		4,885	888
Discontinued operations - surplus/(deficit)	-	-	-	-	-		-	-
Net operating result from all operations	3,303	1,779	-	5,088	(203)		4,885	888
Net Operating Result before Capital Items	245	-	-	251	47		298	906

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2033
INCOME STATEMENT - SEWER FUND
Scenario: 2022-2032 2.5% yr 1-10

	Actuals 2021/22	Current Year 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,459,000	1,497,228	1,535,382	1,687,369	1,730,284	1,774,276	1,924,679	1,973,538	2,023,622	2,074,962	2,127,589	2,180,778
User Charges & Fees	164,000	176,852	181,223	185,704	190,296	195,004	199,829	204,775	209,844	215,040	220,366	225,875
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	226,000	4,587,257	8,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000	8,000
Grants & Contributions provided for Capital Purposes	20,000	63,000	22,475	26,220	27,000	32,775	32,775	32,775	35,975	35,975	35,975	35,975
Interest & Investment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,869,000	6,324,337	1,747,081	2,282,293	2,705,581	2,760,055	2,165,283	2,219,087	2,277,441	2,333,977	2,391,930	2,450,629
Expenses from Continuing Operations												
Employee Benefits & On-Costs	377,000	338,710	345,484	352,394	359,442	366,631	373,963	381,442	389,071	396,653	404,790	412,886
Borrowing Costs	20,000	38,985	36,667	34,280	31,832	29,322	26,747	24,107	21,399	18,622	15,775	12,854
Materials & Contracts	792,000	708,658	754,875	796,365	816,274	836,681	891,598	913,888	936,736	960,154	984,158	1,008,762
Depreciation & Amortisation	311,000	352,800	400,760	448,859	457,740	466,799	509,539	519,634	529,931	540,433	551,146	551,146
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,500,000	1,439,163	1,537,787	1,631,899	1,665,289	1,699,433	1,801,848	1,839,072	1,877,137	1,916,062	1,955,868	1,985,647
Operating Result from Continuing Operations	369,000	4,885,175	209,294	650,394	1,040,292	1,060,622	363,435	380,016	400,304	417,914	436,062	464,982
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	369,000	4,885,175	209,294	650,394	1,040,292	1,060,622	363,435	380,016	400,304	417,914	436,062	464,982
Net Operating Result before Grants and Contributions provided for Capital Purposes	143,000	297,917	201,294	267,394	282,292	302,622	355,435	372,016	392,304	409,914	428,062	456,982

Narrandera Shire Council

Sewer Fund Income Statement

for the period ending 31 December 2022

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	1,497	1,497	1,501
User charges and fees	177	177	50
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	3,058	4,587	(18)
Interest and investment revenue	16	63	7
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	4,748	6,324	1,540
Expenses from continuing operations			
Employee benefits and on-costs	338	338	143
Materials and services	715	709	312
Borrowing costs	39	39	20
Depreciation and amortisation	353	353	177
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	1,445	1,439	652
Operating result from continuing operations	3,303	4,885	889
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	3,303	4,885	889
Net operating result for the year before grants and contributions provided for capital purposes	245	298	907

Narrandera Shire Council

Capital budget review statement

Budget review for the quarter ended 31 December 2022

Capital budget - Council Consolidated

(\$'000's)

Capital expenditure

	Original budget 2022/23	Approved changes Carry forwards	Other than QBRS	Sep QBRS	Revised budget 2022/23	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
New assets									
- Land & Buildings	145	2,446	-	-	2,591	49		2,640	1,368
- Office Equipment	59	15	-	-	74	-		74	2
- Other Structures	686	4,130	-	370	5,186	(99)		5,087	227
- Roads Bridges & Footpaths	142	19	420	20	601	-		601	581
- Recreational	2,044	98	-	-	2,142	(1)		2,141	22
- Drainage	-	33	-	-	33	-		33	-
- Water	-	962	-	20	982	(235)		747	45
- Sewer	3,050	3,731	-	-	6,781	(250)		6,531	292
- Pool	-	29	-	-	29	-		29	29
Renewal assets (replacement)									
- Plant & Equipment	1,329	-	-	-	1,329	54		1,383	255
- Land & Buildings	196	316	65	-	577	(1)		576	389
- Roads, Bridges, Footpaths	2,574	2,921	-	(40)	5,455	2,787		8,242	928
- Office Equipment	544	80	-	-	624	-		624	74
- Other Structures	251	1,894	-	-	2,145	282		2,427	185
- Library Books	31	-	-	-	31	-		31	5
- Recreational	18	309	-	-	327	-		327	63
- Drainage	4,100	-	-	250	4,350	-		4,350	-
- Water	385	444	-	-	829	(15)		814	191
- Sewer	350	140	-	-	490	-		490	1
- Pool	9	82	-	-	91	(9)		82	33
Loan repayments (principal)	143	-	-	-	143	-		143	72
Total capital expenditure	16,056	17,649	485	620	34,810	2,562		37,372	4,762
Capital funding									
Rates & other unutilised funding	3,130	882	-	-	4,012	16		4,028	888
Capital grants & contributions	7,386	11,029	-	600	19,015	2,778		21,793	2,619
Reserves:									
- External restrictions/reserves	826	3,680	-	20	4,526	(150)		4,376	261
- Internal restrictions/reserves	2,714	2,058	485	-	5,257	(82)		5,175	994
New loans	2,000	-	-	-	2,000	-		2,000	-
Receipts from sale of assets	-	-	-	-	-	-		-	-
- Plant & equipment	-	-	-	-	-	-		-	-
- Land & buildings	-	-	-	-	-	-		-	-
Total capital funding	16,056	17,649	485	620	34,810	2,562		37,372	4,762
Net capital funding - surplus/(deficit)	-	-	-	-	-	-		-	-

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2022
Cash & investments - Council Consolidated

(\$000's)	Balance 30-Jun-22	Original Balance 2022/23	Approved changes		Revised Balance 2022/23	Variations Balance Dec Qtr	Notes	Projected year end result	Actual YTD figures
			Balance forwards	Other than by QBRS					
Externally restricted ⁽¹⁾									
Developer Contributions	717	261	-	-	978	40	1,018	768	
Specific Purpose Unexpended Grants	3,316	76	(2,403)	-	1,363	8	1,371	4,134	
Water Supplies	6,192	398	(1,058)	(8)	5,524	70	5,594	6,173	
Sewerage Service	796	164	(529)	6	437	47	484	875	
Domestic Waste Management	1,430	(136)	(222)	-	1,072	9	1,081	1,824	
Stormwater Management	500	(98)	(139)	2	265	-	265	574	
Crown Lands	214	84	(170)	(1)	127	150	277	263	
Unspent Internal Loans	1,562	-	(1,562)	-	-	-	-	1,472	
Total externally restricted	14,727	749	(6,083)	-	9,766	324	10,090	16,083	
⁽¹⁾ Funds that must be spent for a specific purpose									
Internally restricted ⁽²⁾									
Employee Leave Entitlements	1,288	-	-	-	1,288	23	1,311	1,288	
Replacement - Plant & Vehicles	1,468	(182)	-	-	1,286	171	1,457	1,365	
Carried Over Works	901	-	(901)	-	-	-	-	760	
Information Technology Replacement	590	(341)	(9)	-	240	4	244	586	
Cemetery Perpetual	403	4	-	-	407	7	414	403	
Other	29	-	-	372	401	8	409	401	
Council Committees	57	-	-	-	57	-	57	57	
Property Development	244	-	(420)	200	24	-	24	24	
Organisational Service Assets & Projects	5,076	(79)	(2,048)	(110)	2,774	220	2,994	4,793	
Quarry Rehabilitation	35	15	-	-	50	1	51	35	
Financial Assistance Grant	4,125	-	(4,125)	-	-	-	-	-	
Bonds, Retentions & Trusts	156	-	-	-	156	(32)	124	156	
Total internally restricted	14,372	(583)	(7,083)	(113)	6,683	402	7,085	9,868	
⁽²⁾ Funds that Council has earmarked for a specific purpose									
Unrestricted (ie. available after the above Restricti	143	-	-	-	143	-	-	212	
Total Cash & investments	29,242	166	(13,166)	(113)	16,592	726	17,175	26,163	

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/22 and should be read in conjunction with the total QBRS report

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 \$26,162,709

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 31/12/22

Reconciliation status

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

		\$ 000's
Cash at bank (as per bank statements)		680
Investments on hand		25,369
less: unrepresented cheques	(Timing Difference)	1
add: undeposited funds	(Timing Difference)	115
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)	-
Reconciled cash at bank & investments		26,163
Balance as per QBRS review statement:		26,163
Difference:		-

Narrandera Shire Council

Quarterly Budget Review Statement
for the period 01/10/22 to 31/12/22

Contracts budget review statement

Budget review for the quarter ended 31 December 2022

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

Contractor	Contract detail & purpose	Contract value (GST inc.)	Start date	Duration of contract	Budgeted (Y/N)	Notes
Cleanaway	Kerbside Waste & Recycling collection service	355,782	01/08/22	4Yrs 10mnths	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	16,978	Y
Legal Fees	36,240	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 includes:

Details**Legal Fees**

Debt Recovery Legal Fees		\$	13,028.37
General Legal Expenses		\$	-
Lease & License Agreements		\$	269.00
Other Legal Expenses	Sale of Land Expenses and Debt recovery	\$	22,943.00

Consultancies

Noel Thomson Architecture P/L	Heritage Advisor Services	\$	4,450.00
Kim Biggs Consulting	Museum Advisor	\$	6,028.32
National Audits Group	Auditor	\$	6,500.00

BUDGETED RESERVE BALANCES

RESERVE DETAILS	Balance 30 Jun 2022	Budget Transfer 22/23	Other	Carry over	Sept	Dec	Net Transfer 22/23	Balance 30 Jun 2023	23/24 C/O	23/24 Budget Movement	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
External Restrictions (Note 6 order)													
Water Fund													
Asset Replacement	\$ 5,113,050.50	\$ 387,532.00	\$ -	\$ -	\$ 17,924.00	\$ 69,500.00	\$ 439,108.00	\$ 5,552,158.50		\$ 443,520.00	\$ 5,995,678.50	\$ 194,335.00	\$ 6,190,013.50
Carry Over Works	\$ 1,058,025.05	\$ -	\$ -	\$ 1,058,025.05	\$ -	\$ -	\$ 1,058,025.05	\$ 0.00		\$ -	\$ 0.00	\$ -	\$ 0.00
Retention - Pine Hill Construction Section 64	\$ 20,701.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,701.90		\$ -	\$ 20,701.90	\$ -	\$ 20,701.90
	\$ 171,136.27	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 20,000.00	\$ 191,136.27		\$ 10,000.00	\$ 201,136.27	\$ 10,000.00	\$ 211,136.27
Sewer Fund													
Asset Replacement	\$ 267,105.08	\$ 156,245.00	\$ -	\$ -	\$ 6,074.00	\$ 47,270.00	\$ 209,589.00	\$ 476,694.08		\$ 158,600.00	\$ 635,294.08	\$ 4,587.00	\$ 630,707.08
Carry Over Works	\$ 529,074.01	\$ -	\$ -	\$ 529,074.01	\$ -	\$ -	\$ 529,074.01	\$ 0.00		\$ -	\$ 0.00	\$ -	\$ 0.00
Unspent Loan	\$ 1,562,232.61	\$ -	\$ -	\$ 1,562,232.61	\$ -	\$ -	\$ 1,562,232.61	\$ -		\$ -	\$ -	\$ -	\$ -
Section 64	\$ 78,184.09	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 86,184.09		\$ 8,000.00	\$ 94,184.09	\$ 8,000.00	\$ 102,184.09
General Fund - External Restrictions													
Specific Purpose Unexpended Grants (from separate sheet)	\$ 1,150,146.28	\$ 76,356.00	\$ -	\$ 236,410.98	\$ -	\$ 8,492.00	\$ 151,562.98	\$ 998,583.30		\$ 80,018.00	\$ 1,078,601.30	\$ 83,800.00	\$ 1,162,401.30
Other Contributions	\$ 109,581.36	\$ -	\$ -	\$ 109,581.36	\$ -	\$ -	\$ 109,581.36	\$ -		\$ -	\$ -	\$ -	\$ -
Unspent grant & contributions Liability	\$ 2,056,566.00	\$ -	\$ -	\$ 2,056,566.00	\$ 374,239.00	\$ -	\$ 1,682,327.00	\$ 374,239.00		\$ -	\$ 374,239.00	\$ -	\$ 374,239.00
Developer Contributions	\$ 467,305.05	\$ 261,134.00	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 301,134.00	\$ 768,439.05		\$ 65,000.00	\$ 833,439.05	\$ 65,000.00	\$ 898,439.05
Domestic Waste Management	\$ 1,430,386.46	\$ 135,875.00	\$ -	\$ -	\$ -	\$ 8,605.00	\$ 349,073.91	\$ 1,081,312.55		\$ 258,126.00	\$ 823,186.55	\$ 143,020.00	\$ 966,206.55
Stormwater	\$ 500,056.35	\$ 97,625.00	\$ -	\$ 139,464.85	\$ 2,296.00	\$ -	\$ 234,793.85	\$ 265,262.50		\$ -	\$ 265,262.50	\$ -	\$ 265,262.50
Crown Reserves	\$ 213,699.54	\$ 84,023.00	\$ -	\$ 170,000.00	\$ 1,448.00	\$ 150,000.00	\$ 62,575.00	\$ 276,274.54		\$ -	\$ 360,159.54	\$ 83,743.00	\$ 443,902.54
Total External Restrictions	\$ 14,727,250.55	\$ 749,790.00	\$ -	\$ 6,083,158.77	\$ 373,237.00	\$ 323,867.00	\$ 4,636,264.77	\$ 10,090,985.78	\$ -	\$ 590,897.00	\$ 10,681,882.78	\$ 583,311.00	\$ 11,265,193.78
Internal Restrictions (Note 6 order)													
Plant & vehicle replacement	\$ 1,467,614.39	\$ 182,577.00	\$ -	\$ -	\$ -	\$ 171,494.00	\$ 11,083.00	\$ 1,456,531.39		\$ 63,272.00	\$ 1,519,803.39	\$ 73,228.00	\$ 1,593,031.39
Employee Leave Entitlements	\$ 1,287,888.00	\$ -	\$ -	\$ -	\$ -	\$ 22,605.00	\$ 22,605.00	\$ 1,310,493.00		\$ -	\$ 1,310,493.00	\$ -	\$ 1,310,493.00
Carry over works	\$ 900,890.45	\$ -	\$ -	\$ 900,890.45	\$ -	\$ -	\$ 900,890.45	\$ 0.00		\$ -	\$ 0.00	\$ -	\$ 0.00
Other Internal	\$ 29,026.91	\$ -	\$ 372,374.00	\$ -	\$ -	\$ 7,707.00	\$ 380,081.00	\$ 409,107.91		\$ -	\$ 409,107.91	\$ -	\$ 409,107.91
Cemetery Perpetual	\$ 403,633.32	\$ 3,472.00	\$ -	\$ -	\$ -	\$ 7,146.00	\$ 10,618.00	\$ 414,251.32		\$ -	\$ 437,723.32	\$ 23,472.00	\$ 461,195.32
Council Committees	\$ 56,990.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,990.31		\$ -	\$ 56,990.31	\$ -	\$ 56,990.31
Information Technology Replacement	\$ 590,104.04	\$ 341,000.00	\$ -	\$ 8,976.00	\$ -	\$ 4,215.00	\$ 345,761.00	\$ 244,343.04		\$ -	\$ 14,343.04	\$ -	\$ 14,343.04
Property Development	\$ 243,774.04	\$ -	\$ 420,000.00	\$ -	\$ 200,000.00	\$ 417.00	\$ 219,583.00	\$ 24,191.04		\$ -	\$ 24,191.04	\$ -	\$ 24,191.04
Organisational service assets and projects	\$ 5,075,884.45	\$ 78,672.00	\$ 65,000.00	\$ 2,048,555.24	\$ 110,000.00	\$ 220,375.00	\$ 2,081,886.24	\$ 2,994,032.21		\$ -	\$ 3,219,032.21	\$ 45,000.00	\$ 3,264,032.21
Quarry Rehabilitation	\$ 35,452.03	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 886.00	\$ 15,886.00	\$ 51,338.03		\$ -	\$ 66,338.03	\$ 15,000.00	\$ 81,338.03
Financial Assistance Grant	\$ 4,124,547.00	\$ -	\$ -	\$ 4,124,547.00	\$ -	\$ -	\$ 4,124,547.00	\$ -		\$ -	\$ -	\$ -	\$ -
Bonds, Retentions & Trusts	\$ 155,975.96	\$ -	\$ -	\$ -	\$ -	\$ 32,499.57	\$ 32,499.57	\$ 123,476.39		\$ -	\$ 123,476.39	\$ -	\$ 123,476.39
Total Internal Restrictions	\$ 14,371,780.90	\$ 583,777.00	\$ 112,626.00	\$ 7,082,968.69	\$ 90,000.00	\$ 402,345.43	\$ 7,287,026.26	\$ 7,084,754.64	\$ -	\$ 96,744.00	\$ 7,181,498.64	\$ 156,700.00	\$ 7,338,198.64
Total Restrictions	\$ 29,099,031.45	\$ 166,013.00	\$ 112,626.00	\$ 13,166,127.46	\$ 463,237.00	\$ 726,212.43	\$ 11,923,291.03	\$ 17,175,740.42	\$ -	\$ 687,641.00	\$ 17,863,381.42	\$ 740,011.00	\$ 18,603,392.42