

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 2023

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 31/12/23 indicates that Council's projected financial position at 30/6/24 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: 12-02-2024

Martin Hiscox
Responsible accounting officer

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Approved Changes			Revised budget 2023/24	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS	Sep QBRS					
Income									
Rates and annual charges	8,966	-	-	(27)	8,939	(3)	8,936	8,939	
User charges and fees	2,948	-	-	463	3,411	61	3,472	1,696	
Other revenues	2,083	-	-	209	2,292	174	2,466	655	
Grants and contributions - operating	7,646	(4,120)	-	720	4,246	4,121	8,367	4,878	
Grants and contributions - capital	6,609	11,441	680	1,524	20,254	(1,832)	18,422	2,855	
Interest and investment revenue	907	-	-	-	907	900	1,807	244	
Net gain from disposal of assets	92	-	-	-	92	-	92	(33)	
Other income	233	-	-	13	246	-	246	115	
Total income from continuing operations	29,484	7,321	680	2,902	40,387	3,421	43,808	19,349	
Expenses									
Employee benefits and on-costs	8,872	-	(45)	52	8,879	(34)	8,845	4,181	
Borrowing costs	60	-	-	-	60	-	60	22	
Materials and services	5,988	930	45	119	7,082	149	7,231	3,308	
Depreciation and amortisation	6,622	-	-	-	6,622	-	6,622	3,312	
Impairment of receivables	6	-	-	-	6	-	6	4	
Legal costs	98	-	-	-	98	(3)	95	9	
Consultants	155	31	63	(15)	234	-	234	109	
Other expenses	425	-	-	-	425	20	445	236	
Total expenses from continuing operations	22,226	961	63	156	23,406	132	23,538	11,181	
Net operating result from continuing operations	7,258	6,360	617	2,746	16,981	3,289	20,270	8,168	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	7,258	6,360	617	2,746	16,981	3,289	20,270	8,168	
Net Operating Result before Capital Items	649	(5,081)	(63)	1,222	(3,273)	5,121	1,848	5,313	

Narrandera Shire Council

Consolidated Income Statement

for the period ending 31 December 2023

	Original Budget	Sep Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	8,966	8,939	8,939
User charges and fees	2,948	3,411	1,696
Other revenues	2,083	2,292	655
Grants and contributions provided for operating purposes	7,646	4,246	4,878
Grants and contributions provided for capital purposes	6,609	20,254	2,855
Interest and investment revenue	907	907	244
Other income	233	246	115
Net gain from the disposal of assets	92	92	(33)
Total income from continuing operations	29,484	40,387	19,349
Expenses from continuing operations			
Employee benefits and on-costs	8,872	8,879	4,181
Materials and services	6,242	7,414	3,426
Borrowing costs	60	60	22
Depreciation and amortisation	6,622	6,622	3,312
Impairment of receivables	6	6	4
Other expenses	425	425	236
Total expenses from continuing operations	22,227	23,406	11,181
Operating result from continuing operations	7,257	16,981	8,168
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	7,257	16,981	8,168
Net operating result for the year before grants and contributions provided for capital purposes	648	(3,273)	5,313

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
INCOME STATEMENT - CONSOLIDATED

Scenario: Budget 2023-2033 - Recommended (rolled over from last

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	8,586,000	8,936,732	9,626,118	9,680,989	9,959,862	10,310,233	10,564,058	10,824,225	11,090,898	11,364,238	11,644,411	11,935,521
User Charges & Fees	3,854,000	3,473,025	3,056,779	3,910,110	4,087,193	4,188,703	4,292,750	4,399,399	4,508,714	4,620,762	4,735,611	4,854,001
Other Revenues	1,508,000	2,466,239	1,178,137	1,399,137	1,399,137	1,399,137	899,137	899,137	899,137	899,137	899,137	899,137
Grants & Contributions provided for Operating Purposes	14,187,000	8,368,268	7,741,913	7,858,066	7,983,654	8,108,494	8,235,848	8,365,766	8,498,299	8,633,500	8,771,425	8,699,108
Grants & Contributions provided for Capital Purposes	5,217,000	18,423,599	11,292,372	11,267,372	11,069,872	4,679,872	4,674,872	4,692,372	4,854,872	4,667,372	4,667,372	4,667,372
Interest & Investment Revenue	658,000	1,804,955	981,103	812,778	659,620	679,240	685,240	690,740	696,240	701,740	701,740	701,740
Other Income:												
Net Gains from the Disposal of Assets	-	91,500	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	217,000	245,289	235,700	238,772	241,921	245,146	248,451	251,838	255,307	258,862	262,505	262,505
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	34,227,000	43,809,607	34,203,622	35,258,725	35,492,758	29,702,325	29,691,856	30,214,977	30,894,967	31,237,111	31,773,701	32,110,884
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,559,000	8,843,581	9,215,632	9,534,920	9,759,698	10,004,269	10,240,780	10,490,377	10,746,214	11,008,446	11,277,343	11,559,277
Borrowing Costs	64,000	57,884	346,485	334,590	323,145	312,002	300,571	288,663	276,279	264,001	251,314	238,026
Materials & Contracts	9,007,000	7,562,318	6,532,325	6,522,171	6,655,538	7,390,583	7,632,510	7,653,099	7,807,442	8,005,631	8,188,924	8,332,147
Depreciation & Amortisation	6,297,000	6,622,098	6,737,042	6,787,954	6,831,941	7,146,926	7,210,375	7,275,022	7,340,887	7,407,997	7,456,189	7,456,189
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	7,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	507,000	444,893	437,193	447,648	458,364	469,348	480,607	492,147	503,976	516,100	528,528	541,741
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	22,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	1,000	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	24,464,000	23,536,894	23,274,797	23,633,403	24,034,806	25,329,249	25,870,963	26,205,428	26,680,918	27,208,295	27,708,419	28,133,500
Operating Result from Continuing Operations	9,763,000	20,272,713	10,928,825	11,625,321	11,457,952	4,373,076	3,820,893	4,009,549	4,214,049	4,028,815	4,065,282	3,977,384
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-											
Net Operating Result for the Year	9,763,000	20,272,713	10,928,825	11,625,321	11,457,952	4,373,076	3,820,893	4,009,549	4,214,049	4,028,815	4,065,282	3,977,384
Net Operating Result before Grants and Contributions provided for Capital Purposes	4,546,000	1,849,114	(363,547)	357,949	388,080	(306,796)	(853,979)	(682,823)	(640,823)	(638,557)	(602,090)	(689,988)

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - General Fund

(\$000's)	Original budget 2023/24	Approved Changes			Revised budget 2023/24	Variations for this Dec Qtr		Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs						
Income										
Rates and annual charges	6,519	-	-	(27)	6,492	-			6,492	6,495
User charges and fees	1,481	-	-	463	1,944	52			1,996	1,326
Other revenues	2,083	-	-	209	2,292	174			2,466	655
Grants and contributions - operating	7,646	(4,120)	-	720	4,246	4,121			8,367	4,878
Grants and contributions - capital	6,291	7,012	680	1,524	15,507	(1,861)			13,646	2,140
Interest and investment revenue	609	-	-	-	609	606			1,215	218
Net gain from disposal of assets	92	-	-	-	92	-			92	(33)
Other income	233	-	-	13	246	-			246	115
Total income from continuing operations	24,954	2,892	680	2,902	31,428	3,092			34,520	15,794
Expenses										
Employee benefits and on-costs	8,169	-	(45)	52	8,176	(31)			8,145	3,808
Borrowing costs	23	-	-	-	23	-			23	3
Materials and services	3,875	930	45	119	4,969	160			5,129	2,248
Depreciation and amortisation	5,523	-	-	-	5,523	-			5,523	2,762
Impairment of receivables	6	-	-	-	6	-			6	4
Legal costs	98	-	-	-	98	(3)			95	9
Consultants	155	31	63	(15)	234	-			234	109
Other expenses	425	-	-	-	425	20			445	236
Total expenses from continuing operations	18,274	961	63	156	19,454	146			19,600	9,179
Net operating result from continuing operations	6,680	1,931	617	2,746	11,974	2,946			14,920	6,615
Discontinued operations - surplus/(deficit)					-				-	
Net operating result from all operations	6,680	1,931	617	2,746	11,974	2,946			14,920	6,615
Net Operating Result before Capital Items	389	(5,081)	(63)	1,222	(3,533)	4,807			1,274	4,475

Narrandera Shire Council

General Fund Income Statement

for the period ending 31 December 2023

	Original Budget	Sep Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	6,519	6,492	6,495
User charges and fees	1,481	1,944	1,326
Other revenues	2,083	2,292	655
Grants and contributions provided for operating purposes	7,646	4,246	4,878
Grants and contributions provided for capital purposes	6,291	15,507	2,140
Interest and investment revenue	609	609	218
Other income	233	246	115
Net gain from the disposal of assets	92	92	(33)
Total income from continuing operations	24,954	31,428	15,794
Expenses from continuing operations			
Employee benefits and on-costs	8,169	8,176	3,808
Materials and services	4,128	5,301	2,366
Borrowing costs	23	23	3
Depreciation and amortisation	5,523	5,523	2,762
Impairment of receivables	6	6	4
Other expenses	425	425	236
Total expenses from continuing operations	18,274	19,454	9,179
Operating result from continuing operations	6,680	11,974	6,615
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	6,680	11,974	6,615
Net operating result for the year before grants and contributions provided for capital purposes	389	(3,533)	4,475

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
INCOME STATEMENT - GENERAL FUND

Scenario: 2023-2033 3.7% rates, FAG 2.5%, \$3.5m Loan Stormwater

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	6,237,000	6,492,443	6,939,922	7,108,632	7,281,560	7,458,811	7,640,495	7,826,718	8,017,599	8,213,251	8,413,794	8,624,139
User Charges & Fees	2,320,000	1,996,729	1,535,370	1,573,134	1,611,842	1,651,518	1,692,186	1,733,871	1,776,598	1,820,393	1,865,282	1,911,915
Other Revenues	1,508,000	2,466,239	1,178,137	1,399,137	1,399,137	1,399,137	899,137	899,137	899,137	899,137	899,137	899,137
Grants & Contributions provided for Operating Purposes	14,187,000	8,368,268	7,741,913	7,858,066	7,983,654	8,108,494	8,235,848	8,365,766	8,498,299	8,633,500	8,771,425	8,699,108
Grants & Contributions provided for Capital Purposes	4,806,000	13,646,995	6,470,000	445,000	247,500	232,500	227,500	245,000	407,500	220,000	220,000	220,000
Interest & Investment Revenue	436,000	1,214,680	663,290	606,780	547,960	553,140	554,140	554,640	555,140	555,640	555,640	555,640
Other Income:												
Net Gains from the Disposal of Assets	249,000	91,500	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	217,000	245,289	235,700	238,772	241,921	245,146	248,451	251,838	255,307	258,862	262,505	262,505
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	29,960,000	34,522,143	24,855,831	19,321,021	19,405,073	19,740,247	19,589,257	19,968,470	20,501,079	20,692,282	21,079,283	21,263,943
Expenses from Continuing Operations												
Employee Benefits & On-Costs	7,692,000	8,143,623	8,485,178	8,779,006	8,984,992	9,210,302	9,427,070	9,656,433	9,891,529	10,132,503	10,379,501	10,638,989
Borrowing Costs	25,000	23,038	229,602	223,889	218,287	213,486	209,254	205,029	200,642	196,685	192,662	188,391
Materials & Contracts	6,768,000	5,459,337	4,333,712	4,269,725	4,350,142	4,446,156	4,615,637	4,561,980	4,640,232	4,760,439	4,862,652	4,922,719
Depreciation & Amortisation	5,291,000	5,523,372	5,555,266	5,583,296	5,603,945	5,649,124	5,683,372	5,718,232	5,753,717	5,789,837	5,826,605	5,826,605
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	7,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	507,000	444,893	437,193	447,648	458,364	469,348	480,607	492,147	503,976	516,100	528,528	541,741
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	1,000	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	20,291,000	19,600,382	19,047,072	19,309,685	19,621,850	19,994,537	20,422,060	20,639,942	20,996,215	21,401,685	21,796,068	22,124,564
Operating Result from Continuing Operations	9,669,000	14,921,761	5,808,760	11,336	(216,776)	(254,290)	(832,803)	(671,472)	(495,136)	(709,403)	(716,785)	(860,621)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-						
Net Operating Result for the Year	9,669,000	14,921,761	5,808,760	11,336	(216,776)	(254,290)	(832,803)	(671,472)	(495,136)	(709,403)	(716,785)	(860,621)
Net Operating Result before Grants and Contributions provided for Capital Purposes	4,863,000	1,274,766	(661,240)	(433,664)	(464,276)	(486,790)	(1,060,303)	(916,472)	(902,636)	(929,403)	(936,785)	(1,080,621)

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Water Fund

(\$000's)	Original budget 2023/24	Approved Changes			Revised budget 2023/24	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs					
Income									
Rates and annual charges	887	-	-	-	887	(2)	885	885	
User charges and fees	1,289	-	-	-	1,289	1	1,290	291	
Other revenues	-	-	-	-	-	-	-	-	
Grants and contributions - operating	-	-	-	-	-	-	-	-	
Grants and contributions - capital	10	191	-	-	201	29	230	7	
Interest and investment revenue	276	-	-	-	276	206	482	16	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	-	-	
Total income from continuing operations	2,462	191	-	-	2,653	234	2,887	1,199	
Expenses									
Employee benefits and on-costs	355	-	-	-	355	(3)	352	177	
Borrowing costs	-	-	-	-	-	-	-	-	
Materials and services	1,401	-	-	-	1,401	(31)	1,370	667	
Depreciation and amortisation	691	-	-	-	691	-	691	346	
Impairment of receivables	-	-	-	-	-	-	-	-	
Legal costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other expenses	-	-	-	-	-	-	-	-	
Total expenses from continuing operations	2,447	-	-	-	2,447	(34)	2,413	1,190	
Net operating result from continuing operations	15	191	-	-	206	268	474	9	
Discontinued operations - surplus/(deficit)	-	-	-	-	-	-	-	-	
Net operating result from all operations	15	191	-	-	206	268	474	9	
Net Operating Result before Capital Items	5	-	-	-	5	239	244	2	

Narrandera Shire Council

Water Fund Income Statement

for the period ending 31 December 2023

	Original Budget	Sep Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	887	887	885
User charges and fees	1,289	1,289	291
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	10	201	7
Interest and investment revenue	276	276	16
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	2,462	2,653	1,199
Expenses from continuing operations			
Employee benefits and on-costs	355	355	177
Materials and services	1,401	1,401	667
Borrowing costs	-	-	-
Depreciation and amortisation	691	691	346
Impairment of receivables	-	-	-
Other expenses	-	-	-
Total expenses from continuing operations	2,447	2,447	1,190
Operating result from continuing operations	15	206	9
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	15	206	9
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	5	5	2

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
INCOME STATEMENT - WATER FUND

Scenario: WTP (Grant/Res) yr 1 3.7%, 2-4 7.5% (user), 5-10 2.5% (r

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	848,000	885,193	954,901	797,381	858,551	880,470	902,938	925,967	949,572	973,767	998,566	1,023,531
User Charges & Fees	1,361,000	1,290,526	1,336,928	2,147,933	2,281,631	2,338,672	2,397,139	2,457,067	2,518,494	2,581,456	2,645,993	2,712,143
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	67,000	230,335	201,103	5,826,103	5,826,103	201,103	201,103	201,103	201,103	201,103	201,103	201,103
Interest & Investment Revenue	153,000	482,246	294,911	185,819	78,901	92,985	97,800	102,800	107,800	112,800	112,800	112,800
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	2,429,000	2,888,300	2,787,843	8,957,235	9,045,186	3,513,230	3,598,980	3,686,937	3,776,969	3,869,126	3,958,462	4,049,576
Expenses from Continuing Operations												
Employee Benefits & On-Costs	528,000	352,168	368,752	381,554	390,986	400,654	410,563	420,720	431,130	441,799	452,844	464,165
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,479,000	1,370,531	1,441,954	1,476,871	1,510,431	2,095,588	2,146,813	2,199,308	2,253,104	2,308,233	2,365,889	2,425,036
Depreciation & Amortisation	651,000	691,005	704,306	717,873	731,711	958,327	976,974	995,994	1,015,395	1,035,184	1,035,184	1,035,184
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	271,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,929,000	2,413,703	2,515,011	2,576,297	2,633,129	3,454,569	3,534,351	3,616,022	3,699,629	3,785,216	3,853,917	3,924,385
Operating Result from Continuing Operations	(500,000)	474,596	272,831	6,380,938	6,412,058	58,661	64,629	70,915	77,340	83,910	104,545	125,191
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-											
Net Operating Result for the Year	(500,000)	474,596	272,831	6,380,938	6,412,058	58,661	64,629	70,915	77,340	83,910	104,545	125,191
Net Operating Result before Grants and Contributions provided for Capital Purposes	(567,000)	244,261	71,728	554,835	585,955	(142,442)	(136,474)	(130,188)	(123,763)	(117,193)	(96,558)	(75,912)

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Sewer Fund

(\$000's)	Original budget 2023/24	Approved Changes			Revised budget 2023/24	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs					
Income									
Rates and annual charges	1,560	-	-	-	1,560	(1)	1,559	1,559	
User charges and fees	178	-	-	-	178	8	186	79	
Other revenues	-	-	-	-	-	-	-	-	
Grants and contributions - operating	-	-	-	-	-	-	-	-	
Grants and contributions - capital	308	4,238	-	-	4,546	-	4,546	708	
Interest and investment revenue	22	-	-	-	22	88	110	10	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Other income	-	-	-	-	-	-	-	-	
Total income from continuing operations	2,068	4,238	-	-	6,306	95	6,401	2,356	
Expenses									
Employee benefits and on-costs	348	-	-	-	348	-	348	196	
Borrowing costs	37	-	-	-	37	-	37	19	
Materials and services	712	-	-	-	712	20	732	393	
Depreciation and amortisation	408	-	-	-	408	-	408	204	
Impairment of receivables	-	-	-	-	-	-	-	-	
Legal costs	-	-	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	
Other expenses	-	-	-	-	-	-	-	-	
Total expenses from continuing operations	1,505	-	-	-	1,505	20	1,525	812	
Net operating result from continuing operations	563	4,238	-	-	4,801	75	4,876	1,544	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	563	4,238	-	-	4,801	75	4,876	1,544	
Net Operating Result before Capital Items	255	-	-	-	255	75	330	836	

Narrandera Shire Council

Sewer Fund Income Statement

for the period ending 31 December 2023

	Original Budget	Sep Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	1,560	1,560	1,559
User charges and fees	178	178	79
Other revenues	-	-	-
Grants and contributions provided for operating purposes	-	-	-
Grants and contributions provided for capital purposes	308	4,546	708
Interest and investment revenue	22	22	10
Other income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	2,068	6,306	2,356
Expenses from continuing operations			
Employee benefits and on-costs	348	348	196
Materials and services	713	712	393
Borrowing costs	37	37	19
Depreciation and amortisation	408	408	204
Impairment of receivables	-	-	-
Other expenses	-	-	-
Total expenses from continuing operations	1,506	1,505	812
Operating result from continuing operations	562	4,801	1,544
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	562	4,801	1,544
Net operating result for the year before grants and contributions provided for capital purposes	254	255	836

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
INCOME STATEMENT - SEWER FUND

Scenario: Rec Brln Sewer (Loan \$1.8m) 3.7% 1-2, 2.5% 3-10 (rolled)

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,501,000	1,559,096	1,731,295	1,774,977	1,819,751	1,970,952	2,020,625	2,071,540	2,123,728	2,177,220	2,232,050	2,287,852
User Charges & Fees	173,000	185,771	184,481	189,043	193,720	198,513	203,425	208,461	213,623	218,913	224,336	229,944
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	344,000	4,546,269	4,621,269	4,996,269	4,996,269	4,246,269	4,246,269	4,246,269	4,246,269	4,246,269	4,246,269	4,246,269
Interest & Investment Revenue	69,000	109,850	25,200	22,100	33,700	33,300	33,300	33,300	33,300	33,300	33,300	33,300
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	2,087,000	6,400,986	6,562,246	6,982,389	7,043,439	6,449,033	6,503,619	6,559,570	6,616,919	6,675,703	6,735,955	6,797,365
Expenses from Continuing Operations												
Employee Benefits & On-Costs	339,000	347,790	361,702	374,361	383,720	393,313	403,146	413,225	423,555	434,144	444,998	456,123
Borrowing Costs	39,000	36,667	119,181	112,622	105,799	98,701	91,317	83,633	75,637	67,315	58,653	49,635
Materials & Contracts	760,000	732,451	756,659	775,575	794,965	848,839	870,060	891,811	914,106	936,959	960,383	984,393
Depreciation & Amortisation	355,000	407,721	477,470	486,784	496,285	539,475	550,030	560,795	571,776	582,976	594,400	594,400
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	1,493,000	1,524,629	1,715,012	1,749,342	1,780,769	1,880,328	1,914,552	1,949,464	1,985,074	2,021,394	2,058,434	2,084,551
Operating Result from Continuing Operations	594,000	4,876,357	4,847,234	5,233,047	5,262,671	4,568,705	4,589,067	4,610,106	4,631,845	4,654,308	4,677,522	4,712,814
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-											
Net Operating Result for the Year	594,000	4,876,357	4,847,234	5,233,047	5,262,671	4,568,705	4,589,067	4,610,106	4,631,845	4,654,308	4,677,522	4,712,814
Net Operating Result before Grants and Contributions provided for Capital Purposes	250,000	330,088	225,965	236,778	266,402	322,436	342,798	363,837	385,576	408,039	431,253	466,545

Capital budget review statement

Budget review for the quarter ended 31 December 2023

Capital budget - Council Consolidated

(\$000's)	Original budget 2023/24	Approved changes			Revised budget 2023/24	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Sep QBRs					
Capital expenditure									
New assets									
- Plant & Equipment	450	-	-	479	929	-	929	-	
- Land & Buildings	-	753	-	-	753	-	753	660	
- Office Equipment	-	9	-	-	9	-	9	-	
- Other Structures	369	4,011	25	-	4,405	(2,125)	2,280	799	
- Roads Bridges & Footpaths	1,018	30	175	-	1,223	(805)	418	359	
- Recreational	-	225	-	-	225	-	225	105	
- Drainage	-	220	-	-	220	-	220	-	
- Water	-	674	-	-	674	-	674	289	
- Sewer	3,230	5,939	-	-	9,169	-	9,169	1,698	
- Pool	-	-	-	-	-	-	-	-	
Renewal assets (replacement)									
- Plant & Equipment	1,131	-	-	-	1,131	-	1,131	829	
- Land & Buildings	334	180	325	250	1,089	139	1,228	398	
- Roads, Bridges, Footpaths	2,751	8,408	-	493	11,652	3,977	15,629	1,990	
- Office Equipment	542	53	-	-	595	-	595	20	
- Other Structures	759	2,077	155	-	2,991	43	3,034	945	
- Library Books	32	-	-	-	32	-	32	5	
- Recreational	-	70	-	337	407	(32)	375	18	
- Drainage	7,060	279	-	-	7,339	-	7,339	306	
- Water	385	400	-	-	785	64	849	233	
- Sewer	350	482	-	450	1,282	60	1,342	39	
- Pool	-	12	-	-	12	-	12	1	
Loan repayments (principal)	-	-	-	-	-	-	-	73	
Total capital expenditure	18,411	23,822	680	2,009	44,922	1,321	46,243	8,767	
Capital funding									
Rates & other untied funding	3,205	1,112	1	-	4,318	-	4,318	1,125	
Capital grants & contributions	6,506	18,863	679	1,524	27,572	2,210	29,782	5,301	
Reserves:									
- External restrictions/reserves	1,390	2,273	-	-	3,663	95	3,758	1,196	
- Internal restrictions/reserves	2,010	1,574	-	485	4,069	(984)	3,085	1,145	
New loans	5,300	-	-	-	5,300	-	5,300	-	
Receipts from sale of assets									
- Plant & equipment	-	-	-	-	-	-	-	-	
- Land & buildings	-	-	-	-	-	-	-	-	
Total capital funding	18,411	23,822	680	2,009	44,922	1,321	46,243	8,767	
Net capital funding - surplus/(deficit)	-	-	-	-	-	-	-	-	

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2023

Cash & investments - Council Consolidated

(\$000's)	Balance 30-Jun-23	Original Balance 2023/24	Approved changes			Revised Balance 2023/24	Variations Balance		Projected year end result	Actual YTD figures
			Balance forwards	Other than by QBRS	Sep QBRS		Dec	Qtr		
Externally restricted ⁽¹⁾										
Developer Contributions	836	83	(43)	-	(6)	870	-	870	847	
Specific Purpose Unexpended Grants	5,476	-	(4,761)	-	-	715	-	715	9,552	
Unspent Grants & Contributions Liability	2,660	-	-	-	-	2,660	-	2,660	1,837	
Water Supplies	6,025	354	(883)	-	-	5,496	204	5,700	5,433	
Sewerage Service	1,119	119	(732)	-	-	506	15	521	1,101	
Waste Management	1,604	(330)	(466)	-	-	808	45	853	2,108	
Stormwater Management	369	42	(129)	-	6	288	-	288	447	
Crown Lands	302	7	(20)	-	-	289	1	290	342	
Unspent Internal Loans	1,451	-	(1,451)	-	-	-	-	-	1,075	
Total externally restricted	19,842	275	(8,485)	-	-	11,632	265	11,897	22,742	
(1) Funds that must be spent for a specific purpose										
Internally restricted ⁽²⁾										
Employee Leave Entitlements	1,179	-	-	-	-	1,179	-	1,179	1,178	
Replacement - Plant & Vehicles	1,892	26	(38)	-	(277)	1,603	-	1,603	1,899	
Carried Over Works	1,198	-	(1,198)	-	-	-	-	-	804	
Information Technology Replacement	670	(250)	(26)	-	-	394	-	394	653	
Cemetery Perpetual	455	23	(20)	-	-	458	-	458	455	
Other	632	76	-	(63)	631	1,276	671	1,947	1,234	
Council Committees	60	-	-	-	-	60	-	60	60	
Property Development	762	305	(21)	-	-	1,046	-	1,046	745	
Organisational Service Assets & Projects	2,924	240	(1,468)	-	-	1,696	1,097	2,793	4,143	
Quarry Rehabilitation	16	15	-	-	-	31	-	31	5	
Financial Assistance Grant	6,119	-	(6,119)	-	-	-	-	-	-	
Reverse Cycle Vending Machine	-	3	-	-	-	3	-	3	3	
Bonds, Retentions & Trusts	185	-	-	-	-	185	-	185	187	
Total internally restricted	16,092	438	(8,890)	(63)	354	7,931	1,768	9,699	11,366	
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restr	345	-	-	-	-	345	-	-	317	
Total Cash & investments	36,279	713	(17,375)	(63)	354	19,908	2,033	21,596	34,425	

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 \$34,425,241

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 31/12/23

Reconciliation status

		Dec \$ 000's
The YTD cash & investment figure reconciles to the actual balances held as follows:		
Cash at bank (as per bank statements)		393
Investments on hand		34,032
less: unrepresented cheques	(Timing Difference)	-
add: undeposited funds	(Timing Difference)	-
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		34,425
Balance as per QBRS review statement:		34,425
Difference:		-

Contracts budget review statement

Budget review for the quarter ended 31 December 2023
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

- 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	108,420	Y
Legal Fees	9,450	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	\$	9,450.00
General Legal Expenses	\$	-
Lease & License Agreements	\$	-
Other Legal Expenses	\$	-

Consultancies

Colin Thompson	IT Consultant	\$	4,332.00
Kim Biggs Consulting	Museum Advisor	\$	11,845.00
Morrison Low	SRV Review & Investigation	\$	49,646.08
National Audits Group	Auditor	\$	12,740.00
Noel Thomson Architecture P/L	Heritage Advisor Services	\$	3,850.00
Riverina Agriconsultants Pty Ltd	Plans of Management	\$	2,000.00
Studio S2 Architects Pty Ltd	Architect Fees	\$	22,257.00
Xeros Piccolo Consulting Engineers	Bridge Designs	\$	1,750.00

BUDGETED RESERVE BALANCES

RESERVE DETAILS	Balance 30 Jun 2023	Budget Transfer 23/24	Other	Carry over	Sept	Dec	Interest	Net Transfer 23/24	Balance 30 Jun 2024	24/25 C/O	24/25 Budget Movement	Balance 30 Jun 2025
GENERAL FUND - DETAILS												
Employee's Leave Entitlement												
Employee's Leave Entitlement	\$ 1,178,228.00							\$ -	\$ 1,178,228.00			\$ 1,178,228.00
Plant & Vehicle Replacement												
Plant & Vehicle Replacement	\$ 1,891,758.95	\$ 25,896.00		-\$ 38,021.58	-\$ 277,449.00			-\$ 289,574.58	\$ 1,602,184.37		\$ 33,482.00	\$ 1,635,666.37
Information Technology Replacement												
Street Camera Replacement	\$ 1,000.00			-\$ 1,000.00				-\$ 1,000.00	\$ -			\$ -
Computer Replacement	\$ 669,343.04	-\$ 250,000.00		-\$ 25,000.00				-\$ 275,000.00	\$ 394,343.04		-\$ 380,000.00	\$ 14,343.04
Carry Over Works												
Carry Over Operating Program	\$ 85,562.52			-\$ 85,562.52				-\$ 85,562.52	\$ 0.00			\$ 0.00
Carry Over Capital Program	\$ 1,112,382.61			-\$ 1,112,382.61				-\$ 1,112,382.61	\$ 0.00			\$ 0.00
Organisational service assets and projects												
Public Art & Festive Tree Maintenance	\$ 32,082.28	\$ 20,000.00		-\$ 5,829.28				\$ 14,170.72	\$ 46,253.00		\$ 20,000.00	\$ 66,253.00
Infrastructure Replacement & Renewal	\$ 1,912,896.51	\$ 200,000.00		-\$ 1,424,537.92		\$ 1,192,325.00		-\$ 32,212.92	\$ 1,880,683.59		\$ 134,000.00	\$ 2,014,683.59
Narrandera Business Centre Master Plan	\$ 228,574.90							\$ -	\$ 228,574.90			\$ 228,574.90
Delivery of Aged strategies	\$ 213,001.61			-\$ 11,792.50				-\$ 11,792.50	\$ 201,209.11			\$ 201,209.11
Shire Property Renewal & Cyclical Maint.	\$ 449,964.00	-\$ 30,000.00				-\$ 95,481.00		-\$ 125,481.00	\$ 324,483.00			\$ 324,483.00
Visitor Centre Building Replacement	\$ 26,305.80			-\$ 26,305.80				-\$ 26,305.80	-\$ 0.00			-\$ 0.00
Renewable Energy	\$ 50,878.00	\$ 50,000.00						\$ 50,000.00	\$ 100,878.00		\$ 50,000.00	\$ 150,878.00
Narrandera Park Landscape	\$ 10,176.00							\$ -	\$ 10,176.00			\$ 10,176.00
Other Internal Reserves												
Election & Integrated Planning Exp	\$ 29,535.91							\$ -	\$ 29,535.91		-\$ 18,500.00	\$ 11,035.91
Financial Management Reserve Strategy	\$ 296,679.78		-\$ 63,277.00		\$ 631,285.00	\$ 628,925.00		\$ 1,196,933.00	\$ 1,493,612.78			\$ 1,493,612.78
Community Transport	\$ 305,923.00	\$ 76,143.00						\$ 76,143.00	\$ 382,066.00		\$ 80,653.00	\$ 462,719.00
Employee Training Programs	\$ -					\$ 42,500.00		\$ 42,500.00	\$ 42,500.00			\$ 42,500.00
Financial Assistance Grant												
Financial Assistance Grant	\$ 6,118,620.00			-\$ 6,118,620.00				-\$ 6,118,620.00	\$ -			\$ -
Council Committees												
Committee - Barellan Museum	\$ 4,156.68							\$ -	\$ 4,156.68			\$ 4,156.68
Committee - Koala Committee	\$ 18,394.16							\$ -	\$ 18,394.16			\$ 18,394.16
Committee - Railway Station	\$ 10,460.76							\$ -	\$ 10,460.76			\$ 10,460.76
355 Committee - Parkside Museum	\$ 3,717.72							\$ -	\$ 3,717.72			\$ 3,717.72
Committee - Barellan Hall	\$ 21,877.24							\$ -	\$ 21,877.24			\$ 21,877.24
Committee - Grong Grong Community Hall	\$ 1,472.75							\$ -	\$ 1,472.75			\$ 1,472.75
Committee - Domestic Violence	\$ 186.90							\$ -	\$ 186.90			\$ 186.90
Cemetery Perpetual												
N'dra Cemetery - Perpetual mtnce all	\$ 454,762.88	\$ 23,472.00		-\$ 20,000.00				\$ 3,472.00	\$ 458,234.88		\$ 23,472.00	\$ 481,706.88
Property Development												
Property Development (Red Hill)	\$ 762,159.66	\$ 305,000.00		-\$ 21,414.49				\$ 283,585.51	\$ 1,045,745.17		-\$ 100,000.00	\$ 945,745.17
Quarry Rehabilitation												
Quarry Rehabilitation	\$ 16,521.72	\$ 15,000.00						\$ 15,000.00	\$ 31,521.72		\$ 15,000.00	\$ 46,521.72
Reverse Cycle Vending Machine												
Reverse Cycle Vending Machine	\$ 498.83	\$ 3,280.00						\$ 3,280.00	\$ 3,778.83		\$ 3,220.00	\$ 6,998.83
Waste Management												
Narrandera Waste Depot	\$ 799,222.93	-\$ 330,123.00		-\$ 379,317.20		\$ 45,225.00		-\$ 664,215.20	\$ 135,007.73		-\$ 16,912.00	\$ 118,095.73
Narrandera Waste Depot - Excavation	\$ 104,704.00							\$ -	\$ 104,704.00			\$ 104,704.00
Narrandera Waste Depot - Rehabilitation	\$ 368,644.00							\$ -	\$ 368,644.00			\$ 368,644.00
Barellan Waste Depot	\$ 119,586.39			-\$ 86,308.39				-\$ 86,308.39	\$ 33,278.00			\$ 33,278.00
Barellan Waste Depot - Excavation	\$ 36,592.00							\$ -	\$ 36,592.00			\$ 36,592.00
Barellan Waste Depot - Rehabilitation	\$ 53,429.00							\$ -	\$ 53,429.00			\$ 53,429.00
Narrandera Depot Compactor Expenses	\$ 48,379.00							\$ -	\$ 48,379.00			\$ 48,379.00
Grong Grong Waste Depot Rehabilitation	\$ 73,876.00							\$ -	\$ 73,876.00			\$ 73,876.00

BUDGETED RESERVE BALANCES

RESERVE DETAILS	Balance 30 Jun 2023	Budget Transfer 23/24	Other	Carry over	Sept	Dec	Interest	Net Transfer 23/24	Balance 30 Jun 2024	24/25 C/O	24/25 Budget Movement	Balance 30 Jun 2025
Crown Reserves												
Lake Talbot Tourist Park	\$ 301,961.56	\$ 6,462.00		-\$ 20,000.00		\$ 667.00		-\$ 12,871.00	\$ 289,090.56		\$ 80,828.00	\$ 369,918.56
Stormwater												
Narrandera Stormwater Reserve	\$ 352,251.00	\$ 33,275.00		-\$ 129,500.22	\$ 6,350.00			-\$ 89,875.22	\$ 262,375.78		-\$ 30,000.00	\$ 232,375.78
Barellan Stormwater Reserve	\$ 16,535.11	\$ 8,850.00			-\$ 25.00			\$ 8,825.00	\$ 25,360.11			\$ 25,360.11
Developer Contributions												
Section 7.11 (94)	\$ 57,485.78							\$ -	\$ 57,485.78			\$ 57,485.78
Section 7.12 (94A)	\$ 209,806.37			-\$ 43,597.96				-\$ 43,597.96	\$ 166,208.41			\$ 166,208.41
Section 7.4 - Youth activities	\$ 205,740.00				-\$ 5,740.00			-\$ 5,740.00	\$ 200,000.00			\$ 200,000.00
Section 7.4	\$ 51,389.51	\$ 65,000.00						\$ 65,000.00	\$ 116,389.51		\$ 65,000.00	\$ 181,389.51
Bonds, Retentions & Trusts												
Kaniva Quarry	\$ 30,000.00							\$ -	\$ 30,000.00			\$ 30,000.00
Arts Centre Trust	\$ 53,323.12							\$ -	\$ 53,323.12			\$ 53,323.12
Sale of Land	\$ 101,428.43							\$ -	\$ 101,428.43			\$ 101,428.43
External Restrictions (Note 6 order)												
Water Fund												
Asset Replacement	\$ 5,121,208.61	\$ 354,147.00	\$ -	\$ -	\$ -	\$ 204,068.00		\$ 558,215.00	\$ 5,679,423.61		\$ 83,852.00	\$ 5,763,275.61
Carry Over Works	\$ 882,973.29	\$ -	\$ -	-\$ 882,973.29	\$ -	\$ -		-\$ 882,973.29	-\$ 0.00		\$ -	-\$ 0.00
Retention - Pine Hill Construction	\$ 20,701.90	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 20,701.90		\$ -	\$ 20,701.90
Section 64	\$ 219,176.63	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -		\$ 10,000.00	\$ 229,176.63		\$ 10,000.00	\$ 239,176.63
Sewer Fund												
Asset Replacement	\$ 387,456.41	\$ 119,044.00	\$ -	\$ -	\$ -	\$ 15,309.00		\$ 134,353.00	\$ 521,809.41		-\$ 101,535.00	\$ 420,274.41
Carry Over Works	\$ 731,820.51	\$ -	\$ -	-\$ 731,820.51	\$ -	\$ -		-\$ 731,820.51	-\$ 0.00		\$ -	-\$ 0.00
Unspent Loan	\$ 1,451,451.67	\$ -	\$ -	-\$ 1,451,451.67	\$ -	\$ -		-\$ 1,451,451.67	\$ -		\$ -	\$ -
Section 64	\$ 92,157.97	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -		\$ 8,000.00	\$ 100,157.97		\$ 8,000.00	\$ 108,157.97
General Fund - External Restrictions												
Specific Purpose Unexpended Grants	\$ 5,372,929.52	\$ -	\$ -	-\$ 4,760,732.00	\$ -	\$ -		-\$ 4,760,732.00	\$ 612,197.52	\$ -	\$ -	\$ 612,197.52
Other Contributions	\$ 103,248.64	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 103,248.64	\$ -	\$ -	\$ 103,248.64
Unspent grant & contributions Liability	\$ 2,660,165.59	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 2,660,165.59	\$ -	\$ -	\$ 2,660,165.59
Developer Contributions	\$ 524,421.66	\$ 65,000.00	\$ -	-\$ 43,597.96	-\$ 5,740.00	\$ -		\$ 15,662.04	\$ 540,083.70	\$ -	\$ 65,000.00	\$ 605,083.70
Waste Management	\$ 1,604,433.32	-\$ 330,123.00	\$ -	-\$ 465,625.59	\$ -	\$ 45,225.00		-\$ 750,523.59	\$ 853,909.73	\$ -	-\$ 16,912.00	\$ 836,997.73
Stormwater	\$ 368,786.11	\$ 42,125.00	\$ -	-\$ 129,500.22	\$ 6,325.00	\$ -		-\$ 81,050.22	\$ 287,735.89	\$ -	-\$ 30,000.00	\$ 257,735.89
Crown Reserves	\$ 301,961.56	\$ 6,462.00	\$ -	-\$ 20,000.00	\$ -	\$ 667.00		-\$ 12,871.00	\$ 289,090.56	\$ -	\$ 80,828.00	\$ 369,918.56
Total External Restrictions	\$ 19,842,893.39	\$ 274,655.00	\$ -	-\$ 8,485,701.24	\$ 585.00	\$ 265,269.00		-\$ 7,945,192.24	\$ 11,897,701.15	\$ -	\$ 99,233.00	\$ 11,996,934.15
Internal Restrictions (Note 6 order)												
Plant & vehicle replacement	\$ 1,891,758.95	\$ 25,896.00	\$ -	-\$ 38,021.58	-\$ 277,449.00	\$ -		-\$ 289,574.58	\$ 1,602,184.37	\$ -	\$ 33,482.00	\$ 1,635,666.37
Employee Leave Entitlements	\$ 1,178,228.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,178,228.00	\$ -	\$ -	\$ 1,178,228.00
Carry over works	\$ 1,197,945.14	\$ -	\$ -	-\$ 1,197,945.13	\$ -	\$ -		-\$ 1,197,945.13	\$ 0.01	\$ -	\$ -	\$ 0.01
Other Internal	\$ 632,138.69	\$ 76,143.00	-\$ 63,277.00	\$ -	\$ 631,285.00	\$ 671,425.00		\$ 1,315,576.00	\$ 1,947,714.69	\$ -	\$ 62,153.00	\$ 2,009,867.69
Cemetery Perpetual	\$ 454,762.88	\$ 23,472.00	\$ -	-\$ 20,000.00	\$ -	\$ -		\$ 3,472.00	\$ 458,234.88	\$ -	\$ 23,472.00	\$ 481,706.88
Council Committees	\$ 60,266.21	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 60,266.21	\$ -	\$ -	\$ 60,266.21
Information Technology Replacement	\$ 670,343.04	-\$ 250,000.00	\$ -	-\$ 26,000.00	\$ -	\$ -		-\$ 276,000.00	\$ 394,343.04	\$ -	-\$ 380,000.00	\$ 14,343.04
Property Development	\$ 762,159.66	\$ 305,000.00	\$ -	-\$ 21,414.49	\$ -	\$ -		\$ 283,585.51	\$ 1,045,745.17	\$ -	-\$ 100,000.00	\$ 945,745.17
Organisational service assets and projects	\$ 2,923,879.10	\$ 240,000.00	\$ -	-\$ 1,468,465.50	\$ -	\$ 1,096,844.00		-\$ 131,621.50	\$ 2,792,257.60	\$ -	\$ 204,000.00	\$ 2,996,257.60
Quarry Rehabilitation	\$ 16,521.72	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -		\$ 15,000.00	\$ 31,521.72	\$ -	\$ 15,000.00	\$ 46,521.72
Financial Assistance Grant	\$ 6,118,620.00	\$ -	\$ -	-\$ 6,118,620.00	\$ -	\$ -		-\$ 6,118,620.00	\$ -	\$ -	\$ -	\$ -
Reverse Cycle Vending Machine	\$ 498.83	\$ 3,280.00	\$ -	\$ -	\$ -	\$ -		\$ 3,280.00	\$ 3,778.83	\$ -	\$ 3,220.00	\$ 6,998.83
Bonds, Retentions & Trusts	\$ 184,751.55	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 184,751.55	\$ -	\$ -	\$ 184,751.55
Total Internal Restrictions	\$ 16,091,873.77	\$ 438,791.00	-\$ 63,277.00	-\$ 8,890,466.70	\$ 353,836.00	\$ 1,768,269.00	\$ -	-\$ 6,392,847.70	\$ 9,699,026.07	\$ -	-\$ 138,673.00	\$ 9,560,353.07
Total Restrictions	\$ 35,934,767.15	\$ 713,446.00	-\$ 63,277.00	-\$ 17,376,167.94	\$ 354,421.00	\$ 2,033,538.00	\$ -	-\$ 14,338,039.94	\$ 21,596,727.21	\$ -	-\$ 39,440.00	\$ 21,557,287.21