

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 2021:

31 December 2021

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 31/12/21 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:

24-01-2022

Martin Hiscox
Responsible accounting officer

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2021

Income & expenses - Council Consolidated

(\$000's)	Original budget 2021/22	Approved Changes			Revised budget 2021/22	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	8,371	-	-	(4)	8,367	-	8,367	8,373	
User charges and fees	3,362	-	-	6	3,368	217	3,585	1,516	
Other revenues	509	-	-	348	857	1	858	586	
Grants and contributions - operating	6,966	(2,625)	224	35	4,600	20	4,620	1,872	
Grants and contributions - capital	7,199	5,676	-	(220)	12,655	1,033	13,688	1,176	
Interest and investment revenue	214	-	-	-	214	-	214	34	
Net gain from disposal of assets	91	-	-	-	91	-	91	85	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	
Rental income	228	-	-	3	231	-	231	91	
Share of interests in joint ventures	-	-	-	-	-	-	-	-	
Total income from continuing operations	26,940	3,051	224	168	30,383	1,271	31,654	13,733	
Expenses									
Employee benefits and on-costs	8,278	23	-	31	8,332	(63)	8,269	3,830	
Borrowing costs	9	-	-	-	9	-	9	4	
Materials and services	5,098	261	74	14	5,447	345	5,792	3,075	
Depreciation and amortisation	5,704	-	-	-	5,704	-	5,704	2,853	
Impairment of receivables	6	-	-	-	6	-	6	2	
Legal costs	35	-	-	20	55	3	58	53	
Consultants	14	6	6	-	26	-	26	4	
Other expenses	326	-	-	-	326	-	326	185	
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	19,470	290	80	65	19,905	285	20,190	10,006	
Net operating result from continuing operations	7,470	2,761	144	103	10,478	986	11,464	3,727	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	7,470	2,761	144	103	10,478	986	11,464	3,727	
Net Operating Result before Capital Items	271	(2,915)	144	323	(2,177)	(47)	(2,224)	2,551	

Narrandera Shire Council

Consolidated Income Statement

for the period ending 31 December 2021

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	8,371	8,367	8,373
User charges and fees	3,362	3,585	1,516
Other revenues	509	858	586
Grants and contributions provided for operating purposes	6,966	4,620	1,872
Grants and contributions provided for capital purposes	7,199	13,688	1,176
Interest and investment revenue	214	214	34
Rental income	228	231	91
Net gain from the disposal of assets	91	91	85
Total income from continuing operations	26,940	31,654	13,733
Expenses from continuing operations			
Employee benefits and on-costs	8,278	8,269	3,830
Materials and services	5,147	5,876	3,132
Borrowing costs	9	9	4
Depreciation and amortisation	5,704	5,704	2,852
Impairment of receivables	6	6	2
Other expenses	326	326	185
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	19,470	20,190	10,005
Operating result from continuing operations	7,470	11,464	3,728
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	7,470	11,464	3,728
Net operating result for the year before grants and contributions provided for capital purposes	271	(2,224)	2,552

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - CONSOLIDATED
Scenario: Budget 2021-2031 - Recommended

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	8,154,000	8,366,540	8,583,514	8,804,965	9,034,465	9,218,076	9,405,360	9,685,372	9,882,003	10,082,565	10,282,767	10,488,424
User Charges & Fees	3,248,000	3,586,008	3,481,062	3,653,297	3,829,321	3,925,129	4,023,340	4,124,009	4,227,203	4,332,978	4,441,290	4,552,317
Other Revenues	964,000	857,580	511,163	513,713	516,315	518,969	521,676	524,436	527,252	530,124	530,124	530,124
Grants & Contributions provided for Operating Purposes	8,052,000	4,619,952	7,284,666	7,395,869	7,484,955	7,600,159	7,717,667	7,837,523	7,959,774	8,084,468	8,078,667	8,075,820
Grants & Contributions provided for Capital Purposes	8,007,000	13,687,618	9,442,500	6,030,500	543,000	780,500	738,000	238,000	238,000	238,000	238,000	238,000
Interest & Investment Revenue	278,000	213,568	278,550	361,550	370,550	375,750	384,150	388,950	392,150	395,350	395,350	395,350
Other Income:												
Net Gains from the Disposal of Assets	11,000	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	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	209,000	230,803	229,940	232,427	234,962	237,548	240,187	242,879	245,625	248,425	248,423	248,423
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	28,923,000	31,653,569	29,902,895	27,083,821	22,105,068	22,747,631	23,121,880	23,132,669	23,563,507	24,003,410	24,306,121	24,619,958
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,066,000	8,268,060	8,455,375	8,626,128	8,786,136	8,963,458	9,130,166	9,314,324	9,488,004	9,672,280	9,861,483	10,058,713
Borrowing Costs	4,000	7,525	35,271	32,763	30,212	27,617	24,977	22,293	19,562	16,785	14,015	11,863
Materials & Contracts	6,175,000	5,875,085	5,098,436	5,132,665	5,276,552	5,264,416	5,353,761	5,421,172	5,593,640	5,583,534	5,649,882	5,689,120
Depreciation & Amortisation	4,958,000	5,705,096	6,132,693	6,186,779	6,241,887	6,298,035	6,355,243	6,452,482	6,512,651	6,573,959	6,573,959	6,573,959
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	6,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	414,000	325,920	332,063	338,327	344,715	351,229	357,872	364,645	371,551	378,593	378,593	378,593
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	19,623,000	20,187,806	20,059,958	20,322,782	20,685,622	20,910,875	21,228,139	21,581,036	21,991,528	22,231,271	22,484,052	22,718,368
Operating Result from Continuing Operations	9,300,000	11,465,763	9,842,937	6,761,039	1,419,446	1,836,756	1,893,741	1,551,633	1,571,979	1,772,139	1,822,069	1,901,590
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	9,300,000	11,465,763	9,842,937	6,761,039	1,419,446	1,836,756	1,893,741	1,551,633	1,571,979	1,772,139	1,822,069	1,901,590
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,293,000	(2,221,855)	400,437	730,539	876,446	1,056,256	1,155,741	1,313,633	1,333,979	1,534,139	1,584,069	1,663,590

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2021

Income & expenses - General Fund

(\$000's)	Original budget 2021/22	Approved Changes			Revised budget 2021/22	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	6,119	-	-	(8)	6,111	-	6,111	6,118	
User charges and fees	1,736	-	-	6	1,742	217	1,959	1,022	
Other revenues	509	-	-	348	857	1	858	586	
Grants and contributions - operating	6,966	(2,625)	224	35	4,600	20	4,620	1,872	
Grants and contributions - capital	5,516	5,495	-	(333)	10,678	1,033	11,711	1,200	
Interest and investment revenue	139	-	-	-	139	-	139	20	
Net gain from disposal of assets	91	-	-	-	91	-	91	85	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	
Rental income	228	-	-	3	231	-	231	91	
Share of interests in joint ventures	-	-	-	-	-	-	-	-	
Total income from continuing operations	21,304	2,870	224	51	24,449	1,271	25,720	10,994	
Expenses									
Employee benefits and on-costs	7,641	23	-	14	7,678	(68)	7,610	3,505	
Borrowing costs	9	-	-	-	9	-	9	4	
Materials and services	3,144	261	74	(29)	3,450	350	3,800	2,123	
Depreciation and amortisation	4,868	-	-	-	4,868	-	4,868	2,434	
Impairment of receivables	6	-	-	-	6	-	6	2	
Legal costs	35	-	-	20	55	3	58	53	
Consultants	14	6	6	-	26	-	26	4	
Other expenses	326	-	-	-	326	-	326	185	
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	16,043	290	80	5	16,418	285	16,703	8,310	
Net operating result from continuing operations	5,261	2,580	144	46	8,031	986	9,017	2,684	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	5,261	2,580	144	46	8,031	986	9,017	2,684	
Net Operating Result before Capital Items	(255)	(2,915)	144	379	(2,647)	(47)	(2,694)	1,484	

Narrandera Shire Council

General Fund Income Statement

for the period ending 31 December 2021

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	6,119	6,111	6,118
User charges and fees	1,736	1,959	1,022
Other revenues	509	858	586
Grants and contributions provided for operating purposes	6,966	4,620	1,872
Grants and contributions provided for capital purposes	5,516	11,711	1,200
Interest and investment revenue	139	139	20
Rental Income	228	231	91
Net gain from the disposal of assets	91	91	85
Total income from continuing operations	21,304	25,720	10,994
Expenses from continuing operations			
Employee benefits and on-costs	7,641	7,610	3,505
Materials and services	3,193	3,884	2,180
Borrowing costs	9	9	4
Depreciation and amortisation	4,868	4,868	2,434
Impairment of receivables	6	6	2
Other expenses	326	326	185
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	16,043	16,703	8,310
Operating result from continuing operations	5,261	9,017	2,684
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	5,261	9,017	2,684
Net operating result for the year before grants and contributions provided for capital purposes	(255)	(2,694)	1,484

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - GENERAL FUND

Scenario: 2021-2031 Budget (rolled over from V12 - 20/21 as base)

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	5,991,000	6,110,622	6,242,252	6,368,352	6,496,976	6,628,166	6,761,980	6,898,473	7,037,695	7,179,700	7,321,845	7,468,283
User Charges & Fees	1,828,000	1,959,483	1,740,648	1,790,656	1,835,493	1,881,456	1,928,575	1,976,874	2,026,391	2,077,146	2,129,062	2,182,284
Other Revenues	964,000	857,580	511,163	513,713	516,315	518,969	521,676	524,436	527,252	530,124	530,124	530,124
Grants & Contributions provided for Operating Purposes	8,052,000	4,619,952	7,284,666	7,395,869	7,484,955	7,600,159	7,717,667	7,837,523	7,959,774	8,084,468	8,078,667	8,075,820
Grants & Contributions provided for Capital Purposes	7,954,000	11,711,371	784,500	387,500	275,000	262,500	220,000	220,000	220,000	220,000	220,000	220,000
Interest & Investment Revenue	175,000	138,950	193,950	278,950	278,950	278,950	278,950	278,950	278,950	278,950	278,950	278,950
Other Income:												
Net Gains from the Disposal of Assets	59,000	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	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	209,000	230,803	229,940	232,427	234,962	237,548	240,187	242,879	245,625	248,425	248,423	248,423
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	25,232,000	25,720,261	17,078,619	17,058,967	17,214,151	17,499,248	17,760,535	18,070,635	18,387,187	18,710,313	18,898,571	19,095,384
Expenses from Continuing Operations												
Employee Benefits & On-Costs	7,389,000	7,609,390	7,806,194	7,964,063	8,110,930	8,274,847	8,427,884	8,598,097	8,757,552	8,927,318	9,101,722	9,283,756
Borrowing Costs	4,000	8,640	7,664	9,717	7,996	6,240	4,448	2,883	1,844	983	165	-
Materials & Contracts	4,350,000	3,882,785	3,112,568	3,116,133	3,228,856	3,185,051	3,242,212	3,276,919	3,416,147	3,372,258	3,413,122	3,425,444
Depreciation & Amortisation	4,147,000	4,868,650	4,898,007	4,927,888	4,958,307	4,989,272	5,020,794	5,052,883	5,085,549	5,118,804	5,118,804	5,118,804
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	6,000	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
Other Expenses	414,000	325,920	332,063	338,327	344,715	351,229	357,872	364,645	371,551	378,593	378,593	378,593
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	16,310,000	16,701,505	16,162,616	16,362,248	16,656,924	16,812,759	17,059,330	17,301,547	17,638,763	17,804,076	18,018,526	18,212,717
Operating Result from Continuing Operations	8,922,000	9,018,756	916,003	696,719	557,227	686,489	701,205	769,088	748,424	906,237	880,045	882,667
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	8,922,000	9,018,756	916,003	696,719	557,227	686,489	701,205	769,088	748,424	906,237	880,045	882,667
Net Operating Result before Grants and Contributions provided for Capital Purposes	968,000	(2,692,615)	131,503	309,219	282,227	423,989	481,205	549,088	528,424	686,237	660,045	662,667

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2021

Income & expenses - Water Fund

(\$000's)	Original budget 2021/22	Approved Changes			Revised budget 2021/22	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	794	-	-	2	796	-	796	794	
User charges and fees	1,464	-	-	-	1,464	-	1,464	428	
Other revenues	-	-	-	-	-	-	-	-	
Grants and contributions - operating	-	-	-	-	-	-	-	-	
Grants and contributions - capital	10	98	-	113	221	-	221	16	
Interest and investment revenue	65	-	-	-	65	-	65	10	
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	-	-	-	-	-	-	-	-	
Total income from continuing operations	2,333	98	-	115	2,546	-	2,546	1,248	
Expenses									
Employee benefits and on-costs	342	-	-	(3)	339	5	344	168	
Borrowing costs	-	-	-	-	-	-	-	-	
Materials and services	1,261	-	-	33	1,294	(5)	1,289	639	
Depreciation and amortisation	521	-	-	-	521	-	521	261	
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	2,124	-	-	30	2,154	-	2,154	1,068	
Net operating result from continuing operations	209	98	-	85	392	-	392	180	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	209	98	-	85	392	-	392	180	
Net Operating Result before Capital Items	199	-	-	(28)	171	-	171	164	

Narrandera Shire Council

Water Fund Income Statement

for the period ending 31 December 2021

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	794	796	794
User charges and fees	1,464	1,464	428
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	10
Rental income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	2,333	2,546	1,248
Expenses from continuing operations			
Employee benefits and on-costs	342	344	168
Materials and services	1,261	1,289	639
Borrowing costs	-	-	-
Depreciation and amortisation	521	521	261
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	2,124	2,154	1,068
Operating result from continuing operations	209	392	181
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	209	392	181
Net Operating Result for the year before Grants and Contributions provided for Capital Purposes	199	171	165

Narrandera Shire Council

10 Year Financial Plan for the Years ending 30 June 2032

INCOME STATEMENT - WATER FUND

Scenario: 2021-2031 Incl. WTP with 7.5% Yrs 1-3, 2.0% Yr 4-10

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	774,000	795,806	853,688	918,568	988,363	1,009,082	1,030,215	1,051,771	1,073,758	1,096,184	1,118,107	1,140,470
User Charges & Fees	1,257,000	1,464,500	1,574,338	1,692,413	1,819,344	1,864,827	1,911,448	1,959,235	2,008,215	2,058,420	2,109,881	2,162,628
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	4,000	220,580	5,635,000	5,635,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	87,000	65,533	70,155	60,755	68,833	69,888	78,920	78,190	78,000	78,000	78,000	78,000
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	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,122,000	2,546,419	8,133,181	8,306,736	2,886,540	2,953,797	3,030,583	3,099,196	3,169,973	3,242,604	3,315,988	3,391,098
Expenses from Continuing Operations												
Employee Benefits & On-Costs	379,000	343,670	348,281	355,147	362,149	369,293	376,578	384,009	391,589	399,321	407,207	415,352
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,142,000	1,289,616	1,282,013	1,301,324	1,320,947	1,340,886	1,361,147	1,381,735	1,402,658	1,423,920	1,440,337	1,458,051
Depreciation & Amortisation	503,000	520,919	830,959	847,200	863,766	880,663	897,898	915,478	933,409	951,699	951,699	951,699
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	46,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,070,000	2,154,205	2,461,253	2,503,671	2,546,862	2,590,842	2,635,623	2,681,222	2,727,656	2,774,940	2,799,243	2,825,102
Operating Result from Continuing Operations	52,000	392,214	5,671,928	5,803,065	339,678	362,955	394,960	417,974	442,317	467,664	516,745	565,996
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	52,000	392,214	5,671,928	5,803,065	339,678	362,955	394,960	417,974	442,317	467,664	516,745	565,996
Net Operating Result before Grants and Contributions provided for Capital Purposes	48,000	171,634	36,928	168,065	329,678	352,955	384,960	407,974	432,317	457,664	506,745	555,996

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2021

Income & expenses - Sewer Fund

(\$000's)	Original budget 2021/22	Approved Changes			Revised budget 2021/22	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	1,458	-	-	2	1,460	-	1,460	1,461	
User charges and fees	162	-	-	-	162	-	162	66	
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	4	
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	-	-	-	-	-	-	-	-	
Total income from continuing operations	3,303	83	-	2	3,388	-	3,388	1,491	
Expenses									
Employee benefits and on-costs	295	-	-	20	315	-	315	157	
Borrowing costs	-	-	-	-	-	-	-	-	
Materials and services	693	-	-	10	703	-	703	313	
Depreciation and amortisation	315	-	-	-	315	-	315	158	
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	1,303	-	-	30	1,333	-	1,333	628	
Net operating result from continuing operations	2,000	83	-	(28)	2,055	-	2,055	863	
Discontinued operations - surplus/(deficit)					-		-		
Net operating result from all operations	2,000	83	-	(28)	2,055	-	2,055	863	
Net Operating Result before Capital Items	327	-	-	(28)	299	-	299	903	

Narrandera Shire Council

Sewer Fund Income Statement

for the period ending 31 December 2021

	Original Budget	Dec Revised Budget	Actual YTD
Income from continuing operations			
Rates and annual charges	1,458	1,460	1,461
User charges and fees	162	162	66
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	4
Rental income	-	-	-
Net gain from the disposal of assets	-	-	-
Total income from continuing operations	3,303	3,388	1,491
Expenses from continuing operations			
Employee benefits and on-costs	295	315	157
Materials and services	693	703	313
Borrowing costs	-	-	-
Depreciation and amortisation	315	315	158
Impairment of receivables	-	-	-
Other expenses	-	-	-
Net loss from the disposal of assets	-	-	-
Total expenses from continuing operations	1,303	1,333	628
Operating result from continuing operations	2,000	2,055	864
Operating result from discontinued operations	-	-	-
Net operating result for the year attributable to Council	2,000	2,055	864
Net operating result for the year before grants and contributions provided for capital purposes	327	299	904

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - SEWER FUND
Scenario: 2021-2031 2.5% yr 1, 2% yrs 3-10

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,389,000	1,460,112	1,487,574	1,518,045	1,549,126	1,580,828	1,613,165	1,735,128	1,770,550	1,806,681	1,842,815	1,879,671
User Charges & Fees	163,000	162,025	166,076	170,228	174,484	178,846	183,317	187,900	192,597	197,412	202,347	207,405
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	49,000	1,755,667	3,023,000	8,000	258,000	508,000	508,000	8,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	16,000	10,200	15,360	25,600	25,600	28,800	27,200	32,000	35,200	38,400	38,400	38,400
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	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,617,000	3,388,004	4,692,010	1,721,873	2,007,210	2,296,474	2,331,682	1,963,028	2,006,347	2,050,493	2,091,562	2,133,476
Expenses from Continuing Operations												
Employee Benefits & On-Costs	298,000	315,000	300,900	306,918	313,057	319,318	325,704	332,218	338,863	345,641	352,554	359,605
Borrowing Costs	-	-	28,521	26,801	25,049	23,265	21,449	19,600	17,718	15,801	13,850	11,863
Materials & Contracts	683,000	702,684	703,855	715,208	726,749	738,479	750,402	762,518	774,835	787,356	796,423	805,625
Depreciation & Amortisation	308,000	315,527	403,727	411,691	419,814	428,100	436,551	484,121	493,693	503,456	503,456	503,456
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,291,000	1,333,211	1,437,003	1,460,618	1,484,669	1,509,162	1,534,106	1,598,457	1,625,109	1,652,254	1,666,283	1,680,549
Operating Result from Continuing Operations	326,000	2,054,793	3,255,007	261,255	522,541	787,312	797,576	364,571	381,238	398,239	425,279	452,927
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	326,000	2,054,793	3,255,007	261,255	522,541	787,312	797,576	364,571	381,238	398,239	425,279	452,927
Net Operating Result before Grants and Contributions provided for Capital Purposes	277,000	299,126	232,007	253,255	264,541	279,312	289,576	356,571	373,238	390,239	417,279	444,927

Capital budget review statement

Budget review for the quarter ended 31 December 2021

Capital budget - Council Consolidated

(\$000's)	Original budget 2021/22	Approved changes			Revised budget 2021/22	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	1,503	-	-	-	1,503	-	1,503	49	
- Land & Buildings	100	4,104	-	21	4,225	-	4,225	780	
- Office Equipment	25	54	-	-	79	-	79	24	
- Other Structures	1,966	1,012	-	-	2,978	75	3,053	242	
- Roads Bridges & Footpaths	336	98	-	121	555	-	555	103	
- Recreational	2,082	421	-	-	2,503	-	2,503	72	
- Drainage	60	11	-	-	71	-	71	30	
- Water	420	284	-	248	952	-	952	156	
- Sewer	2,315	268	-	-	2,583	1,065	3,648	144	
- Pool	60	-	-	-	60	-	60	-	
Renewal assets (replacement)									
- Land & Buildings	166	1,024	-	(6)	1,184	-	1,184	988	
- Roads, Bridges, Footpaths	4,145	1,340	-	(454)	5,031	941	5,972	1,444	
- Office Equipment	143	18	-	23	184	-	184	40	
- Other Structures	175	695	-	69	939	-	939	379	
- Library Books	31	4	-	-	35	-	35	6	
- Recreational	95	5	-	-	100	-	100	-	
- Drainage	28	-	-	-	28	-	28	1	
- Water	715	404	753	-	1,872	-	1,872	1,077	
- Sewer	490	8	-	-	498	-	498	291	
- Pool	136	-	-	-	136	-	136	38	
Loan repayments (principal)	52	-	-	-	52	-	52	26	
Total capital expenditure	15,043	9,750	753	22	25,568	2,081	27,649	5,890	
Capital funding									
Rates & other untied funding	3,187	460	-	86	3,733	-	3,733	784	
Capital grants & contributions	6,711	7,257	-	(220)	13,748	1,016	14,764	2,829	
Reserves:									
- External restrictions/reserves	1,915	1,075	753	135	3,878	-	3,878	1,577	
- Internal restrictions/reserves	2,675	935	-	21	3,631	-	3,631	665	
New loans	555	23	-	-	578	1,065	1,643	35	
Receipts from sale of assets									
- Plant & equipment	-	-	-	-	-	-	-	-	
- Land & buildings	-	-	-	-	-	-	-	-	
Total capital funding	15,043	9,750	753	22	25,568	2,081	27,649	5,890	
Net capital funding - surplus/(deficit)	-	-	-	-	-	-	-	-	

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2021

Cash & investments - Council Consolidated

(\$000's)	Balance 30-Jun-21	Original budget 2021/22	Approved changes			Revised budget 2021/22	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
			Carry forwards	Other than by QBRS	Sep QBRS					
Externally restricted ⁽¹⁾										
Developer Contributions	183	391	-	-	-	574	-	574	429	
Specific Purpose Unexpended Grants	2,658	84	(1,816)	-	3	929	-	929	2,597	
Water Supplies	7,667	(370)	(590)	(753)	(163)	5,791	-	5,791	6,678	
Sewerage Service	835	65	(193)	-	(28)	679	-	679	2,353	
Domestic Waste Management	1,276	94	(150)	-	-	1,220	(30)	1,190	1,535	
Stormwater Management	566	(16)	(11)	-	-	539	-	539	561	
Crown Lands	263	62	(155)	-	-	170	(3)	167	288	
Unspent Internal Loans	-	-	-	-	-	-	-	-	-	
Total externally restricted	13,448	310	(2,915)	(753)	(188)	9,902	(33)	9,869	14,441	
(1) Funds that must be spent for a specific purpose										
Internally restricted ⁽²⁾										
Employee Leave Entitlements	1,230	-	-	-	-	1,230	-	1,230	1,230	
Replacement - Plant & Vehicles	1,564	(365)	-	-	(21)	1,178	-	1,178	2,052	
Carried Over Works	510	-	(510)	-	-	-	-	-	371	
Information Technology Replacement	376	89	(46)	151	-	570	-	570	541	
Cemetery Perpetual	372	(20)	-	-	-	352	-	352	372	
Other	172	(122)	-	-	-	50	-	50	167	
Council Committees	56	-	-	-	-	56	-	56	56	
Property Development	200	-	(175)	-	-	25	62	87	123	
Organisational Service Assets & Projects	5,639	(847)	(714)	-	278	4,356	-	4,356	5,580	
Quarry Rehabilitation	4	15	-	-	-	19	-	19	14	
Financial Assistance Grant	2,629	-	(2,629)	-	-	-	-	-	-	
Bonds, Retentions & Trusts	242	-	-	-	-	242	-	242	242	
Total internally restricted	12,994	(1,250)	(4,074)	151	257	8,078	62	8,140	10,748	
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restricti	254	-	-	-	-	254	-	254	255	
Total Cash & investments	26,696	(940)	(6,989)	(602)	69	18,234	29	18,263	25,444	

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 \$25,443,936

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 31/12/21

Reconciliation status

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

\$ 000's

Cash at bank (as per bank statements)		543
Investments on hand		24,950
less: unrepresented cheques	(Timing Difference)	49
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		25,444
Balance as per QBRS review statement:		25,444
Difference:		-

Contracts budget review statement

Budget review for the quarter ended 31 December 2021

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
PCR Building Services	Visitor Information Centre - Demolition	49,684	25/10/21	3 months	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	115,425	Y
Legal Fees	53,974	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	\$	18,807.00
General Legal Expenses	\$	35,167.00
Lease & License Agreements	\$	-
Other Legal Expenses	\$	-

Consultancies

Local Government NSW	GM Performance Review	\$	3,000.00
John Stuart & Associates	Finance Consultant	\$	13,412.00
Noel Thomson Architecture P/L	Heritage Advisor Services	\$	9,800.00
National Audits Group	Internal Audit	\$	13,195.00
Kim Biggs Consulting	Museum Advisor	\$	2,800.00
Peter Meredith	Survey and Design	\$	8,250.00
Xeros Piccolo Consulting Engineers	Design	\$	41,636.82
Mr Maskell & Associates	Plant Inspections	\$	1,074.00
TJ Hinchcliffe & Associates Pty Ltd	Surveying	\$	10,165.55

CASH - RESERVE BALANCES 31-DEC-2021

CLASS OF RESERVE	Balance 30 Jun 2021	Budget Movement 21/22	Other	Carry over	Sept	Dec	Interest	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
GENERAL FUND - DETAILS														
Employee's Leave Entitlement														
Employee's Leave Entitlement	\$ 1,229,888.00							\$ -	\$ 1,229,888.00			\$ 1,229,888.00		\$ 1,229,888.00
Plant & Vehicle Replacement														
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
Information Technology Replacement														
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	\$ 150,554.00	-\$ 45,803.64				\$ 251,221.36	\$ 570,324.40		-\$ 250,000.00	\$ 320,324.40		\$ 320,324.40
Carry Over Works														
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	\$ -			\$ -		\$ -
Organisational service assets and projects														
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	\$ -			\$ -		\$ -
Other Internal Reserves														
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	\$ -			\$ -		\$ -
Financial Assistance Grant														
Financial Assistance Grant	\$ 2,629,336.00			-\$ 2,629,336.00				-\$ 2,629,336.00	\$ -			\$ -		\$ -
Council Committees														
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
Cemetery Perpetual														
N'dra Cemetery - Perpetual mtnce all	\$ 372,143.28	-\$ 20,000.00						-\$ 20,000.00	\$ 352,143.28			\$ 352,143.28		\$ 352,143.28
Property Development														
Property Development (Red Hill)	\$ 200,169.00			-\$ 175,000.00		\$ 61,653.00		-\$ 113,347.00	\$ 86,822.00			\$ 86,822.00		\$ 86,822.00
Quarry Rehabilitation														
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
Domestic Waste Management														
Narrandera Waste Depot	\$ 469,805.82	\$ 180,658.00		-\$ 149,963.91		-\$ 29,908.00		\$ 786.09	\$ 470,591.91		\$ 183,589.00	\$ 654,180.91	\$ 186,623.00	\$ 840,803.91
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
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

CASH - RESERVE BALANCES 31-DEC-2021

CLASS OF RESERVE	Balance 30 Jun 2021	Budget Movement 21/22	Other	Carry over	Sept	Dec	Interest	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
Crown Reserves														
Lake Talbot Tourist Park	\$ 263,346.20	\$ 61,760.00		-\$ 154,861.00	-\$ 83.00	-\$ 3,050.00		-\$ 96,234.00	\$ 167,112.20		\$ 81,515.00	\$ 248,627.20	\$ 81,266.00	\$ 329,893.20
Stormwater														
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
Unspent Internal Loans														
Developer Contributions														
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
Bonds, Retentions & Trusts														
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
External Restrictions (Note 6 order)														
Water Fund														
Asset Replacement	\$ 6,751,937.68	-\$ 379,699.00	-\$ 753,000.00	\$ -	-\$ 163,082.00	\$ -		-\$ 1,295,781.00	\$ 5,456,156.68		-\$ 2,360,812.00	\$ 3,095,344.68	-\$ 2,217,509.00	\$ 877,835.68
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
Sewer Fund														
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	-\$ 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
General Fund - External Restrictions														
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	\$ -	-\$ 29,908.00		-\$ 86,213.91	\$ 1,189,493.91		\$ 183,589.00	\$ 1,373,082.91	\$ 186,623.00	\$ 1,559,705.91
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	-\$ 3,050.00		-\$ 96,234.00	\$ 167,112.20		\$ 81,515.00	\$ 248,627.20	\$ 81,266.00	\$ 329,893.20
Total External Restrictions	\$ 13,448,415.88	\$ 310,733.00	-\$ 753,000.00	-\$ 2,914,936.12	-\$ 188,588.00	-\$ 32,958.00		-\$ 3,578,749.12	\$ 9,869,666.76	\$ -	-\$ 1,451,740.00	\$ 8,417,926.76	-\$ 1,524,595.00	\$ 6,893,331.76
Internal Restrictions (Note 6 order)														
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	\$ 150,554.00	-\$ 45,803.64	\$ -	\$ -		\$ 193,475.36	\$ 570,324.40		-\$ 250,000.00	\$ 320,324.40	\$ -	\$ 320,324.40
Property Development	\$ 200,169.00	\$ -	\$ -	-\$ 175,000.00	\$ -	\$ 61,653.00		-\$ 113,347.00	\$ 86,822.00		\$ -	\$ 86,822.00	\$ -	\$ 86,822.00
Organisational service assets and projects	\$ 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
Total Internal Restrictions	\$ 12,994,166.15	-\$ 1,250,641.00	\$ 150,554.00	-\$ 4,074,684.27	\$ 257,166.00	\$ 61,653.00	\$ -	-\$ 4,855,952.27	\$ 8,138,213.88	\$ -	-\$ 397,680.00	\$ 7,740,533.88	\$ 219,144.00	\$ 7,959,677.88
Total Restrictions	\$ 26,442,582.03	-\$ 939,908.00	-\$ 602,446.00	-\$ 6,989,620.39	\$ 68,578.00	\$ 28,695.00	\$ -	-\$ 8,434,701.39	\$ 18,007,880.64	\$ -	-\$ 1,849,420.00	\$ 16,158,460.64	-\$ 1,305,451.00	\$ 14,853,009.64