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**Report by responsible accounting officer**

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

**30 September 2022**

It is my opinion that the Quarterly Budget Review Statement for Narrandera Shire Council for the quarter ended 30/09/22 indicates that Council's projected financial position at 30/6/23 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed:**

  
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**Martin Hiscox**

Martin Hiscox  
Responsible accounting officer

**date:** 26-10-2022

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2022

## Income &amp; expenses - Council Consolidated

(\$000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	8,597	-	-	8,597	(14)		8,583	8,483
User charges and fees	3,213	-	-	3,213	492		3,705	304
Other revenues	721	-	-	721	11		732	330
Grants and contributions - operating	7,643	(4,125)	410	3,928	203		4,131	1,139
Grants and contributions - capital	7,739	8,973	-	16,712	611		17,323	(897)
Interest and investment revenue	228	-	-	228	-		228	(56)
Net gain from disposal of assets	92	-	-	92	-		92	216
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	225	-	-	225	-		225	53
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>28,458</b>	<b>4,848</b>	<b>410</b>	<b>33,716</b>	<b>1,303</b>		<b>35,019</b>	<b>9,572</b>
<b>Expenses</b>								
Employee benefits and on-costs	8,450	-	-	8,450	27		8,477	1,932
Borrowing costs	47	-	-	47	-		47	12
Materials and services	5,563	252	-	5,815	421		6,236	1,781
Depreciation and amortisation	6,117	-	-	6,117	-		6,117	1,529
Impairment of receivables	6	-	-	6	-		6	3
Legal costs	46	-	-	46	-		46	-
Consultants	123	21	-	144	(3)		141	9
Other expenses	404	92	-	496	-		496	126
Interest & investment losses	-	-	-	-	-		-	-
Net Loss from disposal of assets	-	-	-	-	-		-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-		-	-
Fair value decrement on investment properties	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total expenses from continuing operations</b>	<b>20,756</b>	<b>365</b>	<b>-</b>	<b>21,121</b>	<b>445</b>		<b>21,566</b>	<b>5,392</b>
<b>Net operating result from continuing operations</b>	<b>7,702</b>	<b>4,483</b>	<b>410</b>	<b>12,595</b>	<b>858</b>		<b>13,453</b>	<b>4,180</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>7,702</b>	<b>4,483</b>	<b>410</b>	<b>12,595</b>	<b>858</b>		<b>13,453</b>	<b>4,180</b>
<b>Net Operating Result before Capital Items</b>	<b>(37)</b>	<b>(4,490)</b>	<b>410</b>	<b>(4,117)</b>	<b>247</b>		<b>(3,870)</b>	<b>5,077</b>

## Narrandera Shire Council

### Consolidated Income Statement

for the period ending 30 September 2022

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	8,597	8,483
User charges and fees	3,213	304
Other revenues	721	330
Grants and contributions provided for operating purposes	7,643	1,139
Grants and contributions provided for capital purposes	7,739	(897)
Interest and investment revenue	228	(56)
Rental income	225	53
Net gain from the disposal of assets	92	216
<b>Total income from continuing operations</b>	<b>28,458</b>	<b>9,572</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	8,450	1,932
Materials and services	5,732	1,790
Borrowing costs	47	12
Depreciation and amortisation	6,117	1,529
Impairment of receivables	6	3
Other expenses	404	126
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>20,756</b>	<b>5,392</b>
<b>Operating result from continuing operations</b>	<b>7,702</b>	<b>4,180</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>7,702</b>	<b>4,180</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(37)</b>	<b>5,077</b>

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2022

## Income &amp; expenses - General Fund

(\$000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	6,254	-	-	6,254	(14)		6,240	6,176
User charges and fees	1,615	-	-	1,615	492		2,107	296
Other revenues	721	-	-	721	11		732	330
Grants and contributions - operating	7,643	(4,125)	410	3,928	203		4,131	1,139
Grants and contributions - capital	4,671	6,846	-	11,517	601		12,118	(897)
Interest and investment revenue	136	-	-	136	-		136	(36)
Net gain from disposal of assets	92	-	-	92	-		92	216
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	225	-	-	225	-		225	53
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>21,357</b>	<b>2,721</b>	<b>410</b>	<b>24,488</b>	<b>1,293</b>		<b>25,781</b>	<b>7,277</b>
<b>Expenses</b>								
Employee benefits and on-costs	7,769	-	-	7,769	27		7,796	1,769
Borrowing costs	8	-	-	8	-		8	2
Materials and services	3,584	252	-	3,836	429		4,265	1,627
Depreciation and amortisation	5,097	-	-	5,097	-		5,097	1,274
Impairment of receivables	6	-	-	6	-		6	3
Legal costs	46	-	-	46	-		46	-
Consultants	123	21	-	144	(3)		141	9
Other expenses	404	92	-	496	-		496	126
Interest & investment losses	-	-	-	-	-		-	-
Net Loss from disposal of assets	-	-	-	-	-		-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-		-	-
Fair value decrement on investment properties	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total expenses from continuing operations</b>	<b>17,037</b>	<b>365</b>	<b>-</b>	<b>17,402</b>	<b>453</b>		<b>17,855</b>	<b>4,810</b>
<b>Net operating result from continuing operations</b>	<b>4,320</b>	<b>2,356</b>	<b>410</b>	<b>7,086</b>	<b>840</b>		<b>7,926</b>	<b>2,467</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>4,320</b>	<b>2,356</b>	<b>410</b>	<b>7,086</b>	<b>840</b>		<b>7,926</b>	<b>2,467</b>
<b>Net Operating Result before Capital Items</b>	<b>(351)</b>	<b>(4,490)</b>	<b>410</b>	<b>(4,431)</b>	<b>239</b>		<b>(4,192)</b>	<b>3,364</b>

## Narrandera Shire Council

### General Fund Income Statement

for the period ending 30 September 2022

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	6,254	6,176
User charges and fees	1,615	296
Other revenues	721	330
Grants and contributions provided for operating purposes	7,643	1,139
Grants and contributions provided for capital purposes	4,671	(897)
Interest and investment revenue	136	(36)
Rental Income	225	53
Net gain from the disposal of assets	92	216
<b>Total income from continuing operations</b>	<b>21,357</b>	<b>7,277</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	7,769	1,769
Materials and services	3,753	1,636
Borrowing costs	8	2
Depreciation and amortisation	5,097	1,274
Impairment of receivables	6	3
Other expenses	404	126
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>17,037</b>	<b>4,810</b>
<b>Operating result from continuing operations</b>	<b>4,320</b>	<b>2,467</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>4,320</b>	<b>2,467</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(351)</b>	<b>3,364</b>

## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2022

## Income &amp; expenses - Water Fund

(\$000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	846	-	-	846	-		846	825
User charges and fees	1,421	-	-	1,421	-		1,421	5
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	10	348	-	358	10		368	18
Interest and investment revenue	76	-	-	76	-		76	(17)
Net gain from disposal of assets	-	-	-	-	-		-	-
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>2,353</b>	<b>348</b>	<b>-</b>	<b>2,701</b>	<b>10</b>		<b>2,711</b>	<b>831</b>
<b>Expenses</b>								
Employee benefits and on-costs	343	-	-	343	-		343	90
Borrowing costs	-	-	-	-	-		-	-
Materials and services	1,264	-	-	1,264	(2)		1,262	82
Depreciation and amortisation	667	-	-	667	-		667	167
Impairment of receivables	-	-	-	-	-		-	-
Legal costs	-	-	-	-	-		-	-
Consultants	-	-	-	-	-		-	-
Other expenses	-	-	-	-	-		-	-
Interest & investment losses	-	-	-	-	-		-	-
Net Loss from disposal of assets	-	-	-	-	-		-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-		-	-
Fair value decrement on investment properties	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total expenses from continuing operations</b>	<b>2,274</b>	<b>-</b>	<b>-</b>	<b>2,274</b>	<b>(2)</b>		<b>2,272</b>	<b>339</b>
<b>Net operating result from continuing operations</b>	<b>79</b>	<b>348</b>	<b>-</b>	<b>427</b>	<b>12</b>		<b>439</b>	<b>492</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>79</b>	<b>348</b>	<b>-</b>	<b>427</b>	<b>12</b>		<b>439</b>	<b>492</b>
<b>Net Operating Result before Capital Items</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>69</b>	<b>2</b>		<b>71</b>	<b>474</b>

## Narrandera Shire Council

### Water Fund Income Statement

for the period ending 30 September 2022

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	846	825
User charges and fees	1,421	5
Other revenues	-	-
Grants and contributions provided for operating purposes	-	-
Grants and contributions provided for capital purposes	10	18
Interest and investment revenue	76	(17)
Rental income	-	-
Net gain from the disposal of assets	-	-
<b>Total income from continuing operations</b>	<b>2,353</b>	<b>831</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	343	90
Materials and services	1,264	82
Borrowing costs	-	-
Depreciation and amortisation	667	167
Impairment of receivables	-	-
Other expenses	-	-
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>2,274</b>	<b>339</b>
<b>Operating result from continuing operations</b>	<b>79</b>	<b>492</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>79</b>	<b>492</b>
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>69</b>	<b>474</b>



## Income &amp; expenses budget review statement

Budget review for the quarter ended 30 September 2022

## Income &amp; expenses - Sewer Fund

(\$000's)	Original budget 2022/23	Approved Changes		Revised budget 2022/23	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Income</b>								
Rates and annual charges	1,497	-	-	1,497	-		1,497	1,482
User charges and fees	177	-	-	177	-		177	3
Other revenues	-	-	-	-	-		-	-
Grants and contributions - operating	-	-	-	-	-		-	-
Grants and contributions - capital	3,058	1,779	-	4,837	-		4,837	(18)
Interest and investment revenue	16	-	-	16	-		16	(3)
Net gain from disposal of assets	-	-	-	-	-		-	-
Fair value increment on investment properties	-	-	-	-	-		-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-		-	-
Reversal of impairment losses on receivables	-	-	-	-	-		-	-
Other income	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total income from continuing operations</b>	<b>4,748</b>	<b>1,779</b>	<b>-</b>	<b>6,527</b>	<b>-</b>		<b>6,527</b>	<b>1,464</b>
<b>Expenses</b>								
Employee benefits and on-costs	338	-	-	338	-		338	73
Borrowing costs	39	-	-	39	-		39	10
Materials and services	715	-	-	715	(6)		709	72
Depreciation and amortisation	353	-	-	353	-		353	88
Impairment of receivables	-	-	-	-	-		-	-
Legal costs	-	-	-	-	-		-	-
Consultants	-	-	-	-	-		-	-
Other expenses	-	-	-	-	-		-	-
Interest & investment losses	-	-	-	-	-		-	-
Net Loss from disposal of assets	-	-	-	-	-		-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-		-	-
Fair value decrement on investment properties	-	-	-	-	-		-	-
Share of interests in joint ventures	-	-	-	-	-		-	-
<b>Total expenses from continuing operations</b>	<b>1,445</b>	<b>-</b>	<b>-</b>	<b>1,445</b>	<b>(6)</b>		<b>1,439</b>	<b>243</b>
<b>Net operating result from continuing operations</b>	<b>3,303</b>	<b>1,779</b>	<b>-</b>	<b>5,082</b>	<b>6</b>		<b>5,088</b>	<b>1,221</b>
Discontinued operations - surplus/(deficit)				-			-	
<b>Net operating result from all operations</b>	<b>3,303</b>	<b>1,779</b>	<b>-</b>	<b>5,082</b>	<b>6</b>		<b>5,088</b>	<b>1,221</b>
<b>Net Operating Result before Capital Items</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>6</b>		<b>251</b>	<b>1,239</b>

## Narrandera Shire Council

### Sewer Fund Income Statement

for the period ending 30 September 2022

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	1,497	1,482
User charges and fees	177	3
Other revenues	-	-
Grants and contributions provided for operating purposes	-	-
Grants and contributions provided for capital purposes	3,058	(18)
Interest and investment revenue	16	(3)
Rental income	-	-
Net gain from the disposal of assets	-	-
<b>Total income from continuing operations</b>	<b>4,748</b>	<b>1,464</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	338	73
Materials and services	715	72
Borrowing costs	39	10
Depreciation and amortisation	353	88
Impairment of receivables	-	-
Other expenses	-	-
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>1,445</b>	<b>243</b>
<b>Operating result from continuing operations</b>	<b>3,303</b>	<b>1,221</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>3,303</b>	<b>1,221</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>245</b>	<b>1,239</b>

## Capital budget review statement

Budget review for the quarter ended 30 September 2022

## Capital budget - Council Consolidated

(\$000's)	Original budget 2022/23	Approved changes		Revised budget 2022/23	Variations for this Sep Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs					
<b>Capital expenditure</b>								
New assets								
- Plant & Equipment	1,329	-	-	1,329	-		1,329	39
- Land & Buildings	145	2,446	-	2,591	-		2,591	333
- Office Equipment	59	15	-	74	-		74	-
- Other Structures	686	4,130	-	4,816	370		5,186	188
- Roads Bridges & Footpaths	142	19	420	581	20		601	283
- Recreational	2,044	98	-	2,142	-		2,142	10
- Drainage	-	33	-	33	-		33	-
- Water	-	962	-	962	20		982	19
- Sewer	3,050	3,731	-	6,781	-		6,781	62
- Pool	-	29	-	29	-		29	14
Renewal assets (replacement)								
- Land & Buildings	196	316	65	577	-		577	114
- Roads, Bridges, Footpaths	2,574	2,921	-	5,495	(40)		5,455	562
- Office Equipment	544	80	-	624	-		624	28
- Other Structures	251	1,894	-	2,145	-		2,145	87
- Library Books	31	-	-	31	-		31	-
- Recreational	18	309	-	327	-		327	13
- Drainage	4,100	-	-	4,100	250		4,350	-
- Water	385	444	-	829	-		829	133
- Sewer	350	140	-	490	-		490	-
- Pool	9	82	-	91	-		91	12
Loan repayments (principal)	143	-	-	143	-		143	57
<b>Total capital expenditure</b>	<b>16,056</b>	<b>17,649</b>	<b>485</b>	<b>34,190</b>	<b>620</b>		<b>34,810</b>	<b>1,954</b>
<b>Capital funding</b>								
Rates & other untied funding	3,130	882	-	4,012	-		4,012	697
Capital grants & contributions	7,386	11,029	-	18,415	600		19,015	335
Reserves:								
- External restrictions/reserves	826	3,680	-	4,506	20		4,526	84
- Internal restrictions/reserves	2,714	2,058	485	5,257	-		5,257	781
New loans	2,000	-	-	2,000	-		2,000	57
Receipts from sale of assets								
- Plant & equipment	-	-	-	-	-		-	-
- Land & buildings	-	-	-	-	-		-	-
<b>Total capital funding</b>	<b>16,056</b>	<b>17,649</b>	<b>485</b>	<b>34,190</b>	<b>620</b>		<b>34,810</b>	<b>1,954</b>
<b>Net capital funding - surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>

## Cash &amp; investments budget review statement

Budget review for the quarter ended 30 September 2022

## Cash &amp; investments - Council Consolidated

(\$000's)	Original Balance 30-Jun-22	Approved changes Balance 2022/23	Approved changes		Revised Balance 2022/23	Variations Balance Sep Qtr	Notes	Projected year end result	Actual YTD figures
			Balance forwards	Balance by QBRs					
<b>Externally restricted <sup>(1)</sup></b>									
Developer Contributions	717	261	-	-	978	-		978	789
Specific Purpose Unexpended Grants	3,316	76	(2,403)	-	989	374		1,363	3,608
Water Supplies	6,192	398	(1,058)	-	5,532	(8)		5,524	6,268
Sewerage Service	796	164	(529)	-	431	6		437	2,735
Domestic Waste Management	1,430	(136)	(222)	-	1,072	-		1,072	1,972
Stormwater Management	500	(98)	(139)	-	263	2		265	574
Crown Lands	214	84	(170)	-	128	(1)		127	237
Unspent Internal Loans	1,562	-	(1,562)	-	-	-		-	-
<b>Total externally restricted</b>	<b>14,727</b>	<b>749</b>	<b>(6,083)</b>	<b>-</b>	<b>9,393</b>	<b>373</b>		<b>9,766</b>	<b>16,183</b>
(1) Funds that must be spent for a specific purpose									
<b>Internally restricted <sup>(2)</sup></b>									
Employee Leave Entitlements	1,288	-	-	-	1,288	-		1,288	1,288
Replacement - Plant & Vehicles	1,468	(182)	-	-	1,286	-		1,286	1,471
Carried Over Works	901	-	(901)	-	-	-		-	738
Information Technology Replacement	590	(341)	(9)	-	240	-		240	654
Cemetery Perpetual	403	4	-	-	407	-		407	404
Other	29	-	-	410	439	-		439	439
Council Committees	57	-	-	-	57	-		57	57
Property Development	244	-	-	(420)	(176)	200		24	436
Organisational Service Assets & Projects	5,076	(79)	(2,048)	(65)	2,884	(110)		2,774	5,523
Quarry Rehabilitation	35	15	-	-	50	-		50	34
Financial Assistance Grant	4,125	-	(4,125)	-	-	-		-	-
Bonds, Retentions & Trusts	156	-	-	-	156	-		156	156
<b>Total internally restricted</b>	<b>14,372</b>	<b>(583)</b>	<b>(7,083)</b>	<b>(75)</b>	<b>6,631</b>	<b>90</b>		<b>6,721</b>	<b>11,200</b>
(2) Funds that Council has earmarked for a specific purpose									
<b>Unrestricted (ie. available after the above Restrictic</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>-</b>			<b>1</b>
<b>Total Cash &amp; investments</b>	<b>29,242</b>	<b>166</b>	<b>(13,166)</b>	<b>(75)</b>	<b>16,167</b>	<b>463</b>		<b>16,487</b>	<b>27,384</b>

## Cash & investments budget review statement

### Comment on cash & investments position

Not applicable

### Investments

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

### Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$27,735,437

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.

The date of completion of this bank reconciliation is 30/09/22

### Reconciliation status

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

**\$ 000's**

Cash at bank (as per bank statements)		1,502
Investments on hand		25,825
less: unrepresented cheques	(Timing Difference)	(1)
add: undeposited funds	(Timing Difference)	56
less: identified deposits (not yet accounted in ledger)	(Require Actioning)	-
add: identified outflows (not yet accounted in ledger)	(Require Actioning)	-
less: unidentified deposits (not yet actioned)	(Require Investigation)	-
add: unidentified outflows (not yet actioned)	(Require Investigation)	-
<b>Reconciled cash at bank &amp; investments</b>		<b>27,384</b>
<b>Balance as per QBRs review statement:</b>		<b>27,384</b>
Difference:		-

**Contracts budget review statement**

Budget review for the quarter ended 30 September 2022

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

Contractor	Contract detail & purpose	Contract value (GST inc.)	Start date	Duration of contract	Budgeted (Y/N)	Notes
Todd Murry	Upgrade of toilets at Barellan Hall	87,695	08/07/22	5months	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 &amp; legal expenses overview

<b>Expense</b>	<b>YTD expenditure (actual dollars)</b>	<b>Budgeted (Y/N)</b>
Consultancies	9,433	Y
Legal Fees	27,937	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		\$	4,725.00
General Legal Expenses		\$	-
Lease & License Agreements		\$	269.00
Other Legal Expenses	Sale of Land Expenses and Debt recovery	\$	22,943.00

**Consultancies**

Noel Thomson Architecture P/L	Heritage Advisor Services	\$	2,750.00
Kim Biggs Consulting	Museum Advisor	\$	6,682.75

# BUDGETED RESERVE BALANCES

RESERVE DETAILS	Balance 30 Jun 2022	Budget Transfer 22/23	Other	Carry over	Sept	Interest	Net Transfer 22/23	Balance 30 Jun 2023	23/24 C/O	23/24 Budget Movement	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
<b>GENERAL FUND - DETAILS</b>													
<b>Employee's Leave Entitlement</b>													
Employee's Leave Entitlement	\$ 1,287,888.00						\$ -	\$ 1,287,888.00			\$ 1,287,888.00		\$ 1,287,888.00
<b>Plant &amp; Vehicle Replacement</b>													
Plant & Vehicle Replacement	\$ 1,467,614.39	-\$ 182,577.00					-\$ 182,577.00	\$ 1,285,037.39		\$ 63,272.00	\$ 1,348,309.39	\$ 73,228.00	\$ 1,421,537.39
<b>Information Technology Replacement</b>													
Street Camera Replacement	\$ 1,000.00	-\$ 1,000.00					-\$ 1,000.00	\$ -			\$ -		\$ -
Computer Replacement	\$ 589,104.04	-\$ 340,000.00		-\$ 8,976.00			-\$ 348,976.00	\$ 240,128.04		-\$ 230,000.00	\$ 10,128.04		\$ 10,128.04
<b>Carry Over Works</b>													
Carry Over Operating Program	\$ 18,818.56			-\$ 18,818.56			-\$ 18,818.56	\$ - 0.00			-\$ 0.00		-\$ 0.00
Carry Over Capital Program	\$ 882,071.89			-\$ 882,071.89			-\$ 882,071.89	\$ 0.00			\$ 0.00		\$ 0.00
<b>Organisational service assets and projects</b>													
Public Art & Festive Tree Maintenance	\$ 20,000.00	\$ 5,800.00					\$ 5,800.00	\$ 25,800.00		\$ 20,000.00	\$ 45,800.00	\$ 20,000.00	\$ 65,800.00
Infrastructure Replacement & Renewal	\$ 1,923,722.61	-\$ 38,060.00		-\$ 1,527,842.54	-\$ 110,000.00		-\$ 1,675,902.54	\$ 247,820.07		\$ 185,000.00	\$ 432,820.07	-\$ 25,000.00	\$ 407,820.07
Narrandera Business Centre Master Plan	\$ 2,005,287.03			-\$ 205,274.00			-\$ 205,274.00	\$ 1,800,013.03			\$ 1,800,013.03		\$ 1,800,013.03
Delivery of Aged strategies	\$ 298,872.73			-\$ 100,959.62			-\$ 100,959.62	\$ 197,913.11			\$ 197,913.11		\$ 197,913.11
Shire Property Renewal & Cyclical Maintenance	\$ 632,364.00	-\$ 96,412.00	-\$ 65,000.00	-\$ 28,841.00			-\$ 190,253.00	\$ 442,111.00		-\$ 30,000.00	\$ 412,111.00		\$ 412,111.00
Visitor Centre Building Replacement	\$ 174,957.00			-\$ 174,957.00			-\$ 174,957.00	\$ -			\$ -		\$ -
Renewable Energy	\$ -	\$ 50,000.00					\$ 50,000.00	\$ 50,000.00		\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	\$ 150,000.00
Narrandera Park Landscape	\$ 20,681.08			-\$ 10,681.08			-\$ 10,681.08	\$ 10,000.00			\$ 10,000.00		\$ 10,000.00
<b>Other Internal Reserves</b>													
Election & Integrated Planning Exp	\$ 29,026.91						\$ -	\$ 29,026.91			\$ 29,026.91		\$ 29,026.91
Financial Management Reserve Strategy			\$ 410,078.00				\$ 410,078.00	\$ 410,078.00			\$ 410,078.00		\$ 410,078.00
<b>Financial Assistance Grant</b>													
Financial Assistance Grant	\$ 4,124,547.00			-\$ 4,124,547.00			-\$ 4,124,547.00	\$ -			\$ -		\$ -
<b>Council Committees</b>													
Committee - Barellan Museum	\$ 3,865.78						\$ -	\$ 3,865.78			\$ 3,865.78		\$ 3,865.78
Committee - Koala Committee	\$ 18,208.46						\$ -	\$ 18,208.46			\$ 18,208.46		\$ 18,208.46
Committee - Railway Station	\$ 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
Committee - Barellan Hall	\$ 21,479.96						\$ -	\$ 21,479.96			\$ 21,479.96		\$ 21,479.96
Committee - Grong Grong Community Hall	\$ 1,041.83						\$ -	\$ 1,041.83			\$ 1,041.83		\$ 1,041.83
Committee - Domestic Violence	\$ 186.90						\$ -	\$ 186.90			\$ 186.90		\$ 186.90
<b>Cemetery Perpetual</b>													
N'dra Cemetery - Perpetual mtnce all	\$ 403,633.32	\$ 3,472.00					\$ 3,472.00	\$ 407,105.32		\$ 23,472.00	\$ 430,577.32	\$ 23,472.00	\$ 454,049.32
<b>Property Development</b>													
Property Development (Red Hill)	\$ 243,774.04		-\$ 420,000.00		\$ 200,000.00		-\$ 220,000.00	\$ 23,774.04			\$ 23,774.04		\$ 23,774.04
<b>Quarry Rehabilitation</b>													
Quarry Rehabilitation	\$ 35,452.03	\$ 15,000.00					\$ 15,000.00	\$ 50,452.03		\$ 15,000.00	\$ 65,452.03	\$ 15,000.00	\$ 80,452.03
<b>Domestic Waste Management</b>													
Narrandera Waste Depot	\$ 624,484.46	-\$ 135,875.00		-\$ 134,803.91			-\$ 270,678.91	\$ 353,805.55		-\$ 258,126.00	\$ 95,679.55	\$ 143,020.00	\$ 238,699.55
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
<b>Crown Reserves</b>													
Lake Talbot Tourist Park	\$ 213,699.54	\$ 84,023.00		-\$ 170,000.00	-\$ 1,448.00		-\$ 87,425.00	\$ 126,274.54		\$ 83,885.00	\$ 210,159.54	\$ 83,743.00	\$ 293,902.54
<b>Stormwater</b>													
Narrandera Stormwater Reserve	\$ 483,521.24	-\$ 81,475.00		-\$ 139,464.85	\$ 2,296.00		-\$ 218,643.85	\$ 264,877.39			\$ 264,877.39		\$ 264,877.39
Barellan Stormwater Reserve	\$ 16,535.11	-\$ 16,150.00					-\$ 16,150.00	\$ 385.11			\$ 385.11		\$ 385.11
<b>Unspent Internal Loans</b>													
<b>Developer Contributions</b>													
Section 7.11 (94)	\$ 55,881.97						\$ -	\$ 55,881.97			\$ 55,881.97		\$ 55,881.97
Section 7.12 (94A)	\$ 160,760.58	-\$ 53,866.00					-\$ 53,866.00	\$ 106,894.58			\$ 106,894.58		\$ 106,894.58
Section 7.4	\$ 250,662.50	\$ 315,000.00					\$ 315,000.00	\$ 565,662.50		\$ 65,000.00	\$ 630,662.50	\$ 65,000.00	\$ 695,662.50
<b>Bonds, Retentions &amp; Trusts</b>													
Kaniva Quarry	\$ 30,000.00						\$ -	\$ 30,000.00			\$ 30,000.00		\$ 30,000.00
Tourist Trust	\$ 32,499.57						\$ -	\$ 32,499.57			\$ 32,499.57		\$ 32,499.57
Arts Centre Trust	\$ 53,323.12						\$ -	\$ 53,323.12			\$ 53,323.12		\$ 53,323.12



### BUDGETED RESERVE BALANCES

RESERVE DETAILS	Balance 30 Jun 2022	Budget Transfer 22/23	Other	Carry over	Sept	Interest	Net Transfer 22/23	Balance 30 Jun 2023	23/24 C/O	23/24 Budget Movement	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
Sale of Land	\$ 40,153.27						\$ -	\$ 40,153.27			\$ 40,153.27		\$ 40,153.27
<b>External Restrictions (Note 6 order)</b>													
<b>Water Fund</b>													
Asset Replacement	\$ 5,113,050.50	\$ 387,532.00	\$ -	\$ -	-\$ 17,924.00		\$ 369,608.00	\$ 5,482,658.50		\$ 443,520.00	\$ 5,926,178.50	\$ 194,335.00	\$ 6,120,513.50
Carry Over Works	\$ 1,058,025.05	\$ -	\$ -	-\$ 1,058,025.05	\$ -		-\$ 1,058,025.05	-\$ 0.00		\$ -	-\$ 0.00	\$ -	-\$ 0.00
Retention - Pine Hill Construction	\$ 20,701.90	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 20,701.90		\$ -	\$ 20,701.90	\$ -	\$ 20,701.90
Section 64	\$ 171,136.27	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00		\$ 20,000.00	\$ 191,136.27		\$ 10,000.00	\$ 201,136.27	\$ 10,000.00	\$ 211,136.27
<b>Sewer Fund</b>													
Asset Replacement	\$ 267,105.08	\$ 156,245.00	\$ -	\$ -	\$ 6,074.00		\$ 162,319.00	\$ 429,424.08		\$ 158,600.00	\$ 588,024.08	-\$ 4,587.00	\$ 583,437.08
Carry Over Works	\$ 529,074.01	\$ -	\$ -	-\$ 529,074.01	\$ -		-\$ 529,074.01	-\$ 0.00		\$ -	-\$ 0.00	\$ -	-\$ 0.00
Unspent Loan	\$ 1,562,232.61	\$ -	\$ -	-\$ 1,562,232.61	\$ -		-\$ 1,562,232.61	\$ -		\$ -	\$ -	\$ -	\$ -
Section 64	\$ 78,184.09	\$ 8,000.00	\$ -	\$ -	\$ -		\$ 8,000.00	\$ 86,184.09		\$ 8,000.00	\$ 94,184.09	\$ 8,000.00	\$ 102,184.09
<b>General Fund - External Restrictions</b>													
Specific Purpose Unexpended Grants (from separate sheet)	\$ 1,150,146.28	\$ 76,356.00	\$ -	-\$ 236,410.98	\$ -		-\$ 160,054.98	\$ 990,091.30	\$ -	\$ 80,018.00	\$ 1,070,109.30	\$ 83,800.00	\$ 1,153,909.30
Other Contributions	\$ 109,581.36	\$ -	\$ -	-\$ 109,581.36	\$ -		-\$ 109,581.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent grant & contributions Liability	\$ 2,056,566.00	\$ -	\$ -	-\$ 2,056,566.00	\$ 374,239.00		-\$ 1,682,327.00	\$ 374,239.00	\$ -	\$ -	\$ 374,239.00	\$ -	\$ 374,239.00
Developer Contributions	\$ 467,305.05	\$ 261,134.00	\$ -	\$ -	\$ -	\$ -	\$ 261,134.00	\$ 728,439.05	\$ -	\$ 65,000.00	\$ 793,439.05	\$ 65,000.00	\$ 858,439.05
Domestic Waste Management	\$ 1,430,386.46	-\$ 135,875.00	\$ -	-\$ 221,803.91	\$ -		-\$ 357,678.91	\$ 1,072,707.55	\$ -	-\$ 258,126.00	\$ 814,581.55	\$ 143,020.00	\$ 957,601.55
Stormwater	\$ 500,056.35	-\$ 97,625.00	\$ -	-\$ 139,464.85	\$ 2,296.00		-\$ 234,793.85	\$ 265,262.50	\$ -	\$ -	\$ 265,262.50	\$ -	\$ 265,262.50
Crown Reserves	\$ 213,699.54	\$ 84,023.00	\$ -	-\$ 170,000.00	-\$ 1,448.00		-\$ 87,425.00	\$ 126,274.54	\$ -	\$ 83,885.00	\$ 210,159.54	\$ 83,743.00	\$ 293,902.54
<b>Total External Restrictions</b>	<b>\$ 14,727,250.55</b>	<b>\$ 749,790.00</b>	<b>\$ -</b>	<b>-\$ 6,083,158.77</b>	<b>\$ 373,237.00</b>		<b>-\$ 4,960,131.77</b>	<b>\$ 9,767,118.78</b>	<b>\$ -</b>	<b>\$ 590,897.00</b>	<b>\$ 10,358,015.78</b>	<b>\$ 583,311.00</b>	<b>\$ 10,941,326.78</b>
<b>Internal Restrictions (Note 6 order)</b>													
Plant & vehicle replacement	\$ 1,467,614.39	-\$ 182,577.00	\$ -	\$ -	\$ -		-\$ 182,577.00	\$ 1,285,037.39	\$ -	\$ 63,272.00	\$ 1,348,309.39	\$ 73,228.00	\$ 1,421,537.39
Employee Leave Entitlements	\$ 1,287,888.00	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,287,888.00	\$ -	\$ -	\$ 1,287,888.00	\$ -	\$ 1,287,888.00
Carry over works	\$ 900,890.45	\$ -	\$ -	-\$ 900,890.45	\$ -		-\$ 900,890.45	\$ 0.00	\$ -	\$ -	\$ 0.00	\$ -	\$ 0.00
Other Internal	\$ 29,026.91	\$ -	\$ 410,078.00	\$ -	\$ -		\$ 410,078.00	\$ 439,104.91	\$ -	\$ -	\$ 439,104.91	\$ -	\$ 439,104.91
Cemetery Perpetual	\$ 403,633.32	\$ 3,472.00	\$ -	\$ -	\$ -		\$ 3,472.00	\$ 407,105.32	\$ -	\$ 23,472.00	\$ 430,577.32	\$ 23,472.00	\$ 454,049.32
Council Committees	\$ 56,990.31	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 56,990.31	\$ -	\$ -	\$ 56,990.31	\$ -	\$ 56,990.31
Information Technology Replacement	\$ 590,104.04	-\$ 341,000.00	\$ -	-\$ 8,976.00	\$ -		-\$ 349,976.00	\$ 240,128.04	\$ -	-\$ 230,000.00	\$ 10,128.04	\$ -	\$ 10,128.04
Property Development	\$ 243,774.04	\$ -	\$ 420,000.00	\$ -	\$ 200,000.00		-\$ 220,000.00	\$ 23,774.04	\$ -	\$ -	\$ 23,774.04	\$ -	\$ 23,774.04
Organisational service assets and projects	\$ 5,075,884.45	-\$ 78,672.00	\$ 65,000.00	-\$ 2,048,555.24	-\$ 110,000.00		-\$ 2,302,227.24	\$ 2,773,657.21	\$ -	\$ 225,000.00	\$ 2,998,657.21	\$ 45,000.00	\$ 3,043,657.21
Quarry Rehabilitation	\$ 35,452.03	\$ 15,000.00	\$ -	\$ -	\$ -		\$ 15,000.00	\$ 50,452.03	\$ -	\$ 15,000.00	\$ 65,452.03	\$ 15,000.00	\$ 80,452.03
Financial Assistance Grant	\$ 4,124,547.00	\$ -	\$ -	-\$ 4,124,547.00	\$ -		-\$ 4,124,547.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds, Retentions & Trusts	\$ 155,975.96	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 155,975.96	\$ -	\$ -	\$ 155,975.96	\$ -	\$ 155,975.96
<b>Total Internal Restrictions</b>	<b>\$ 14,371,780.90</b>	<b>-\$ 583,777.00</b>	<b>-\$ 74,922.00</b>	<b>-\$ 7,082,968.69</b>	<b>\$ 90,000.00</b>	<b>\$ -</b>	<b>-\$ 7,651,667.69</b>	<b>\$ 6,720,113.21</b>	<b>\$ -</b>	<b>\$ 96,744.00</b>	<b>\$ 6,816,857.21</b>	<b>\$ 156,700.00</b>	<b>\$ 6,973,557.21</b>
<b>Total Restrictions</b>	<b>\$ 29,099,031.45</b>	<b>\$ 166,013.00</b>	<b>-\$ 74,922.00</b>	<b>-\$ 13,166,127.46</b>	<b>\$ 463,237.00</b>	<b>\$ -</b>	<b>-\$ 12,611,799.46</b>	<b>\$ 16,487,231.99</b>	<b>\$ -</b>	<b>\$ 687,641.00</b>	<b>\$ 17,174,872.99</b>	<b>\$ 740,011.00</b>	<b>\$ 17,914,883.99</b>