



LATE ITEMS

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Item 6 Visitor Information Centre and Roxy Complex Report

FILE REFERENCE 21/27166

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.5 Provide responsible internal governance - GM - internal

AUTHOR Organisational and Community Services Director

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

That the report be received.

TABLED ITEMS Nil

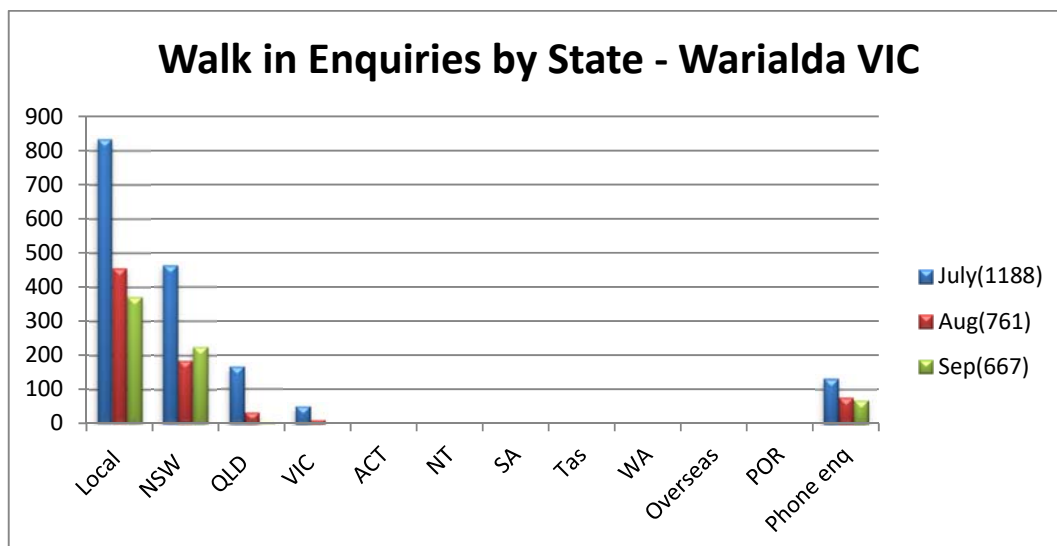
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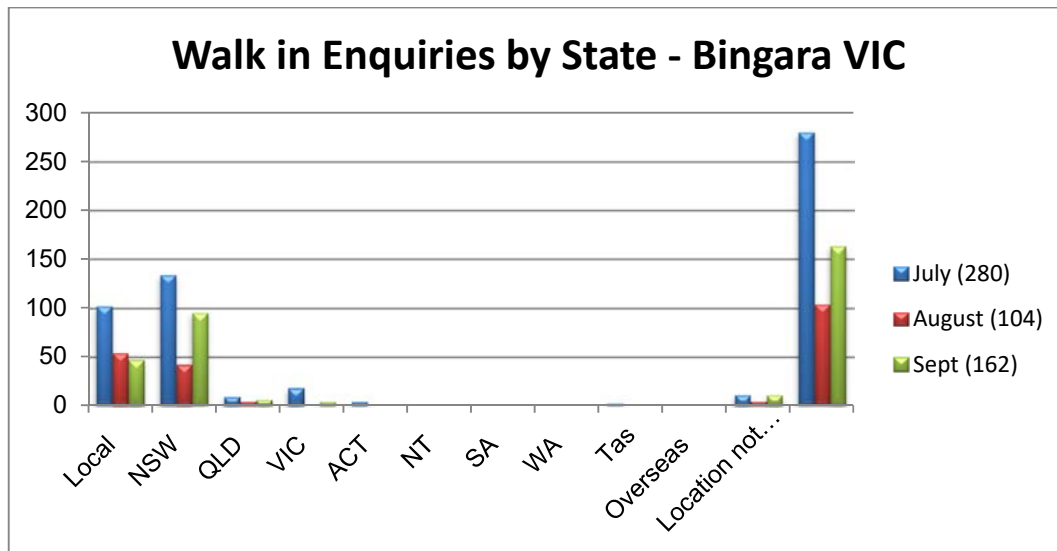
VISITOR INFORMATION CENTRES

The Visitor information centres in Bingara and Warialda took a hit over the last three months almost certainly due to the COVID-19 lockdown. Local enquiries followed the similar downward trend of tourists from outside the LGA.

However, whilst local enquiries continued to slump in September there was an increase of visitors who identified as NSW residents travelling.

This gives a positive outlook for tourism over the coming months and into the new year. The VIC managers have both reported busier days, and we look forward to seeing the reverse of the trends presented here.



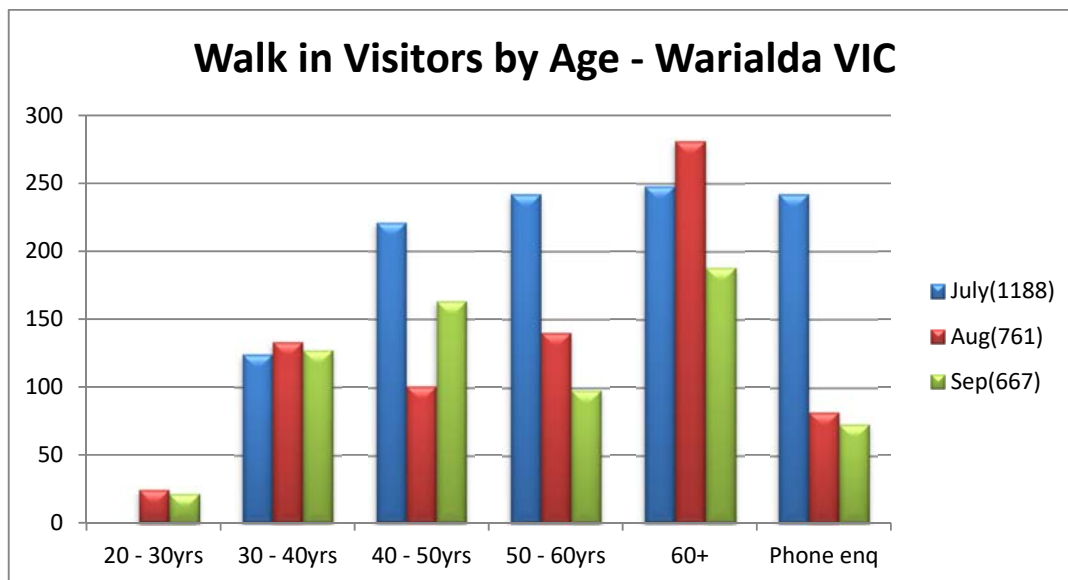
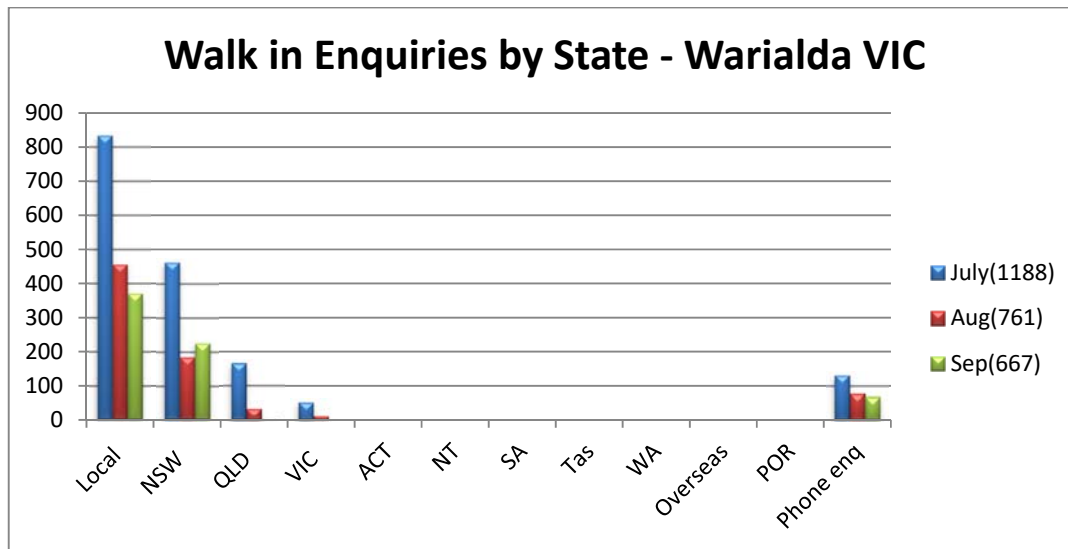


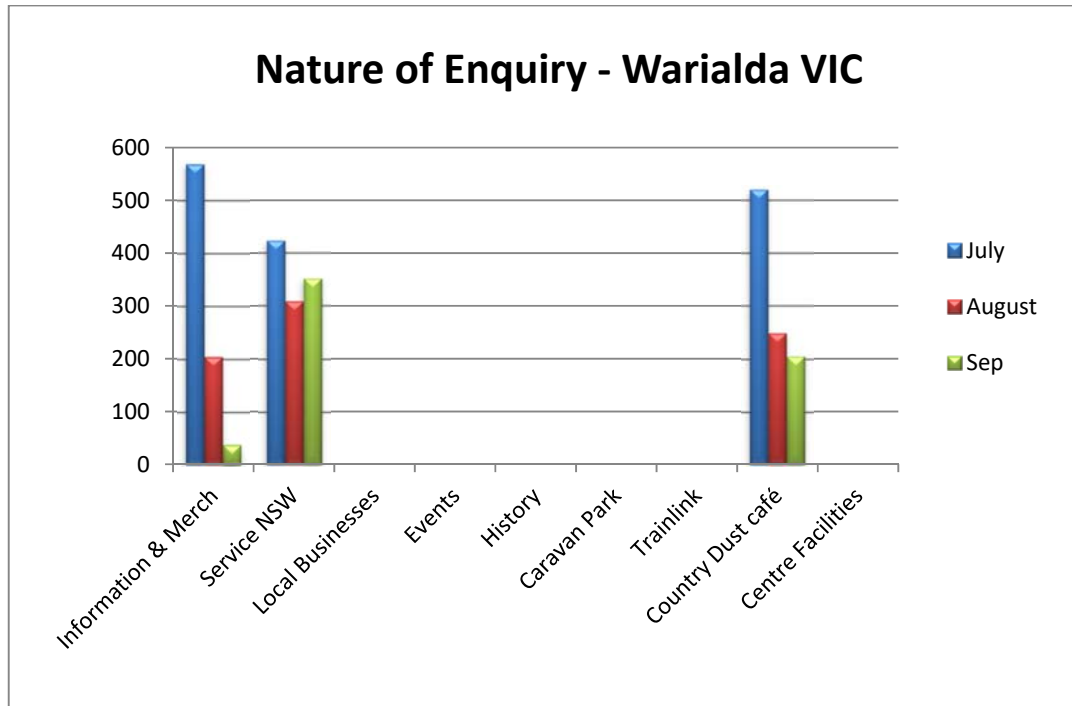
Warialda Visitor Information Centre (VIC)

July 2021	August 2021	September 2021
Opening Hours 157.5	Opening Hours 109.5	Opening Hours 157.5
Volunteering Hours 19	Volunteering Hours 8	Volunteering Hours 12

Income:	\$July	\$August	\$September
Centre Hire	60.00	0	0
Merchandise sales	1013.01	1133.00	1051.99
Total Monthly Income	1073.01	1133.00	1051.99

Visitors at Warialda VIC	July	August	September
Visitors	308	185	38
RMS	340	261	351
Cafe	421	243	205
Phone Visitor /Service NSW enquires	119	72	73
Total	1188	761	761





The falloff in enquiries for information & merchandise, and café patronage likely due to lockdown restrictions.

Bingara Visitor Information Centre (VIC)

July 2021	August 2021	September 2021
Opening Hours 174.5	Opening Hours 77	Opening Hours 175
Volunteer Hours 31.5	Volunteer Hours 12	Volunteer Hours 32

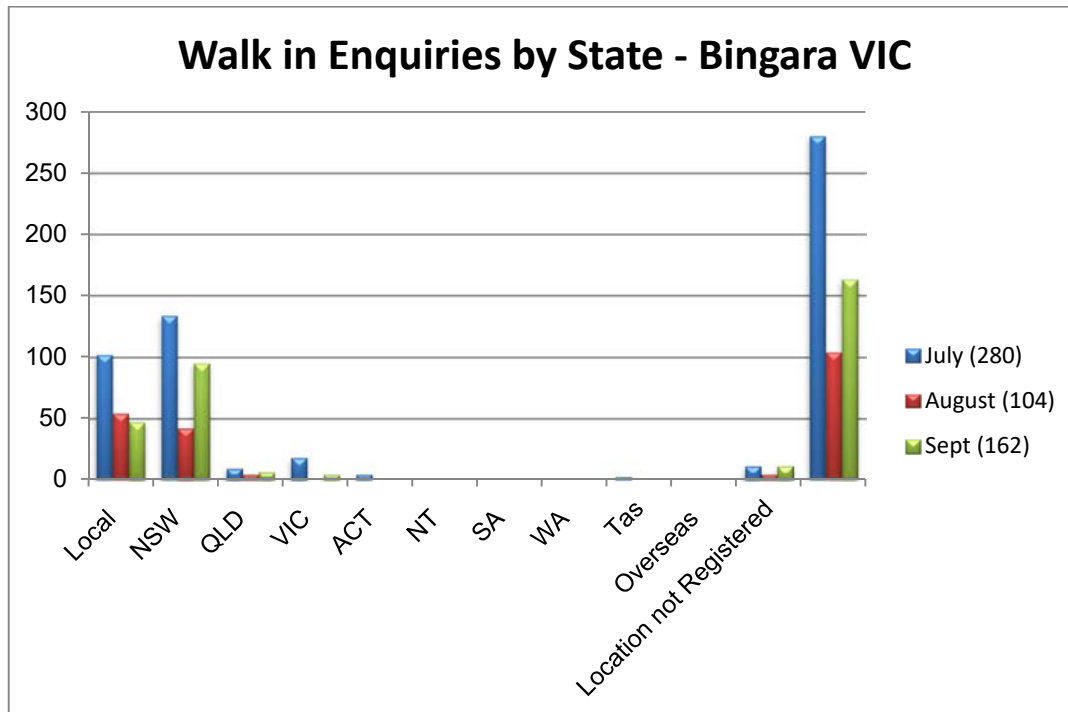
Income	July	August	September
Products on Consignment	81.00	3.00	9.00
Merchandise	588.50	326.40	397.00
Subtotal	669.50	329.40	406.00
Less payments to consignees	56.70	2.10	6.30
Total Merchandise sales	612.80	327.30	399.70
VIC Commission received on Event bookings undertaken on behalf of Community Groups – sub total			
Total Monthly Income Bingara VIC	612.50	327.30	399.70

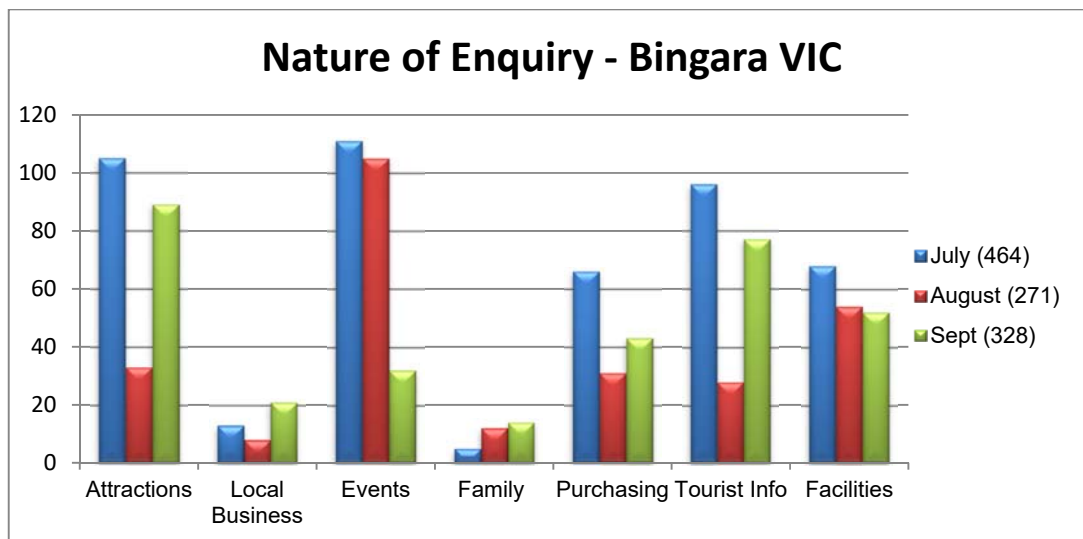
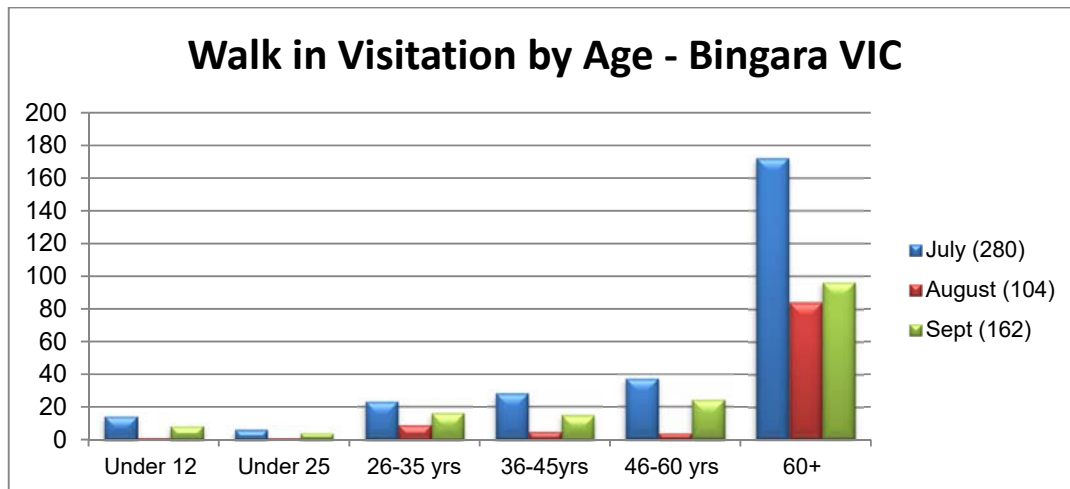
Roxy Tour Income	00.00	00.00	00.00
Visitors at Bingara VIC	280	104	163

Covid-19 Lockdowns in various areas has impacted the number of visitors the Gwydir Shire.

The price of gold must have risen the VIC sold 5 Gold pens in one day.

A Visitor wished have his views passed on to Council – he was very complimentary about the town, camping, Orange Tree Memorial, his words where *“the Shire should be congratulated on the presentation of the town, looking after RV travellers with the free camps – that Orange Memorial is just something amazing”*





THE ROXY COMPLEX

Roxy Function Centre

The complex was very quiet over the last quarter as the COVID-19 lockdown postponed or cancelled our touring events, and then our local ones.

There will be a staggered return to normalcy over the next two months while the state completes its reopening roadmap. From December (2021) it should be back to business without any significant restrictions.

About the same time, Heritage NSW is launching an exemptions reform of non-notifiable exceptions. This will remove any application requirement to Heritage NSW for some minor works to locally listed archaeology or where archaeology does not exist. This is very positive for the future Conservation Management Plan of the facility as it will create a clear distinction between heritage impact procedures for original and non-original fabric and artifacts.

Also positive is the collaboration with the Northwest Theatre Company (NWTC) for operation of the Roxy theatre space. This opportunity provides the theatre with an experienced technical crew for supporting buy-in productions.

Roxy Café

The O'Donnell family have moved to Bingara from Canberra and are going to be leasing the café from the Council. They are very keen and plan to provide short-order and a la carte menus, as well as coffee and sweets, and catering. They also have experience in hospitality training which may see the Trade Training Kitchen up and running again shortly.

The lease is being finalised pending redesign of the front counter which is unsatisfactory for long-term café operations. In the meantime, the O'Donnell's have been advised to work on what they can, setting up and catering.

As such, there is no specific reopening date just yet. However, we hope to confirm a design quote from Faircloth and Reynolds (they designed the café, living classroom, and trade training kitchens) before the end of the month, and for the remodelling to be done swiftly, all at once.

OFFICER RECOMMENDATION

THAT the report be received

ATTACHMENTS

There are no attachments for this report.

Item 7 Certification of the 2020-2021 Financial Statements**FILE REFERENCE** 21/27452**DELIVERY PROGRAM****GOAL:** 5. Organisational Management**OUTCOME:** 5.1 CORPORATE MANAGEMENT**STRATEGY:** 5.1.1 Financial management and accountability systems - CFO - internal**AUTHOR** Manager, Finance**STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/ SUMMARY RECOMMENDATION****STAFF DISCLOSURE OF INTEREST** Nil**IN BRIEF/ SUMMARY RECOMMENDATION**

The purpose of this report is to comply with statutory requirements in relation to the General Purpose and Special Purpose Financial Reports for the year ended 30 June 2021 for Gwydir Shire Council.

The General Purpose and Special Purpose Financial Reports for Gwydir Shire Council for the year ended 30 June 2021 have been prepared and are awaiting Audit during November. It is not believed there will be any material changes to the Reports attached.

When the audit is completed, the NSW Audit Office will issue a client service report which will be presented along with the audited financial reports to the Audit Risk and Improvement Committee for review.

The audited financial statements and independent auditors report will be presented to Council and the public at a Council meeting to be held in accordance with Section 419 (1) of the *Local Government Act 1993*.

Section 413(2)(c) requires a Statement, signed by the General Manager, Responsible Accounting Officer, Mayor and one Councillor, in the form approved by the Council as to its opinion on the General Purpose Financial Reports, Special Purpose Financial Reports and any such General Schedules. It should be noted that the Statement reflects an opinion only and is not legally binding.

Staff Certification

The General Manager, Mr. Max Eastcott, and the Responsible Accounting Officer, Mrs. Helen Thomas, certify that to the best of their knowledge, the General Purpose and Special Purpose Financial Reports have been prepared in accordance with all statutory requirements and believe the reports present fairly the financial position of Gwydir Shire Council at 30 June 2020.

OFFICER RECOMMENDATION

THAT the report be received

FURTHER that in relation to the report “Certification of the 2020/2021 Annual Financial Reports” for the period ending 30 June 2021, Council:

- (i) **Resolve to present the Audited General Purpose and Special Purpose Financial Reports, together with the Auditors Reports at a Public Meeting to be held as part of Council’s Meeting on 23 November 2020, in accordance with Section 419 (1) of the *Local Government Act, 1993*;**
- (ii) **Record as an opinion of the Council pursuant to Section 413 (2c) of the *Local Government Act 1993 (NSW)* (as amended), that the General Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2021:**

 - (a) **have been prepared in accordance with:**

 - **the *Local Government Act 1993* (as amended) and Regulations made thereafter**
 - **the Australian Accounting Standards and professional pronouncements; and**
 - **the Local Government Code of Accounting Practice and Financial Reporting;**
 - (b) **the General Purpose Financial Report presents fairly the Council’s operating result and financial position for the year;**
 - (c) **the General Purpose Financial Report accords with the Council’s accounting and other records; and**
 - (d) **the signatories are not aware of anything that would make the General Purpose Financial Report false or misleading in any way.**
- (iii) **Record as an opinion of the Council pursuant to the Local Government Code of Accounting Practice and Financial Reporting, that the Special Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2021:**

 - (a) **have been prepared in accordance with:**

 - **the NSW Government Policy Statement “Application of National Competition Policy to Local Government”**
 - **the Division of Local Government Guidelines “Pricing & Costing for Council Businesses: A Guide to Competitive Neutrality”**
 - **the Local Government Code of Accounting Practice and Financial Reporting; and**
 - (b) **the Special Purpose Financial Reports present fairly the operating result and financial position for each of the Council’s declared Business Activities for the year**
 - (c) **the Special Purpose Financial Reports accord with the Council’s accounting and other records and**

(d) the signatories are not aware of anything that would make the Special Purpose Financial Reports false or misleading in any way.

FURTHER that the reports be authorised for issue

FURTHER that the reports be referred to Council's auditors for audit.

THAT the report be received

ATTACHMENTS

AT- General Purpose Financial Statements for Year Ended 30 June 2021

AT- Special Purpose Financial Statements for Year Ended 30 June 2021

Gwydir Shire Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	7,115	3,936
Investments	C1-2	8,532	7,631
Receivables	C1-4	1,424	2,549
Inventories	C1-5	776	798
Contract assets and contract cost assets	C1-6	921	921
Other		-	39
Total current assets		18,768	15,874
Non-current assets			
Infrastructure, property, plant and equipment	C1-8	398,534	412,087
Total non-current assets		398,534	412,087
Total assets		417,302	427,961
LIABILITIES			
Current liabilities			
Payables	C3-1	1,979	3,645
Contract liabilities	C3-2	-	1,571
Borrowings	C3-3	127	1,180
Employee benefit provisions	C3-4	2,853	2,853
Total current liabilities		4,959	9,249
Non-current liabilities			
Borrowings	C3-3	7,085	7,085
Employee benefit provisions	C3-4	108	106
Provisions	C3-5	3,798	3,798
Total non-current liabilities		10,991	10,989
Total liabilities		15,950	20,238
Net assets		401,352	407,723
EQUITY			
Accumulated surplus	C4-1	271,734	278,105
IPPE revaluation reserve	C4-1	129,618	129,618
Council equity interest		401,352	407,723
Total equity		401,352	407,723

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Gwydir Shire Council
Statement of Changes in Equity
for the year ended 30 June 2021

	as at 30/06/21			as at 30/06/20		
	Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July	278,105	129,618	407,723	277,731	127,681	405,412
Changes due to AASB 1058 and AASB 15 adoption	-	-	-	(713)	-	(713)
Net operating result for the year	(6,371)	-	(6,371)	1,087	-	1,087
Restated net operating result for the period	(6,371)	-	(6,371)	1,087	-	1,087
Other comprehensive income						
Gain (loss) on revaluation of infrastructure, property, plant and equipment	-	-	-	-	1,937	1,937
Other comprehensive income						
Total comprehensive income	(6,371)	-	(6,371)	1,087	1,937	3,024
Closing balance at 30 June	271,734	129,618	401,352	278,105	129,618	407,723

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Gwydir Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	778	724
User charges	787	950
Fees	1	7
Interest	8	11
Other income	5	9
Total income from continuing operations	1,579	1,701
Expenses from continuing operations		
Employee benefits and on-costs	391	428
Borrowing costs	90	128
Materials and services	807	659
Depreciation, amortisation and impairment	380	401
Loss on sale of assets	33	8
Total expenses from continuing operations	1,701	1,624
Surplus (deficit) from continuing operations before capital amounts	(122)	77
Grants and contributions provided for capital purposes	64	–
Surplus (deficit) from continuing operations after capital amounts	(58)	77
Surplus (deficit) from all operations before tax	(58)	77
Less: corporate taxation equivalent [based on result before capital]	–	(21)
Surplus (deficit) after tax	(58)	56
Plus accumulated surplus	12,825	12,748
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	21
Closing accumulated surplus	12,767	12,825
Return on capital %	(0.2)%	1.2%
Subsidy from Council	278	–
Calculation of dividend payable:		
Surplus (deficit) after tax	(58)	56
Less: capital grants and contributions (excluding developer contributions)	(64)	–
Surplus for dividend calculation purposes	–	56
Potential dividend calculated from surplus	–	28

Gwydir Shire Council

Income Statement of sewerage business activity
for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	656	656
User charges	57	61
Fees	-	1
Interest	22	36
Other income	2	1
Total income from continuing operations	737	755
Expenses from continuing operations		
Employee benefits and on-costs	333	326
Materials and services	660	288
Depreciation, amortisation and impairment	187	190
Total expenses from continuing operations	1,180	804
Surplus (deficit) from continuing operations before capital amounts	(443)	(49)
Grants and contributions provided for capital purposes	92	-
Surplus (deficit) from continuing operations after capital amounts	(351)	(49)
Surplus (deficit) from all operations before tax	(351)	(49)
Surplus (deficit) after tax	(351)	(49)
Plus accumulated surplus	8,517	8,566
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	8,166	8,517
Return on capital %	(7.8)%	(0.8)%
Subsidy from Council	528	100
Calculation of dividend payable:		
Surplus (deficit) after tax	(351)	(49)
Less: capital grants and contributions (excluding developer contributions)	(92)	-
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Gwydir Shire Council

Income Statement of Waste business activity
for the year ended 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
Income from continuing operations		
Access charges	1,410	1,453
Interest	26	43
Other income	66	144
Total income from continuing operations	1,502	1,640
Expenses from continuing operations		
Employee benefits and on-costs	372	427
Borrowing costs	4	5
Materials and services	723	783
Depreciation, amortisation and impairment	20	575
Other expenses	-	13
Total expenses from continuing operations	1,119	1,803
Surplus (deficit) from continuing operations before capital amounts	383	(163)
Surplus (deficit) from continuing operations after capital amounts	383	(163)
Surplus (deficit) from all operations before tax	383	(163)
Less: corporate taxation equivalent [based on result before capital]	(100)	-
Surplus (deficit) after tax	283	(163)
Plus accumulated surplus	2,717	2,880
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	100	-
Closing accumulated surplus	3,100	2,717
Return on capital %	11.1%	(4.5)%
Subsidy from Council	-	189

Gwydir Shire Council

Income Statement of Naroo aged care
for the year ended 30 June 2021

\$ '000	2021 Category 1	2020 Category 1
Income from continuing operations		
Rentals	3,027	2,690
Interest	3	11
Total income from continuing operations	3,030	2,701
Expenses from continuing operations		
Employee benefits and on-costs	2,191	2,071
Borrowing costs	115	145
Materials and services	559	488
Depreciation, amortisation and impairment	119	116
Other expenses	121	-
Total expenses from continuing operations	3,105	2,820
Surplus (deficit) from continuing operations before capital amounts	(75)	(119)
Grants and contributions provided for capital purposes	328	88
Surplus (deficit) from continuing operations after capital amounts	253	(31)
Surplus (deficit) from all operations before tax	253	(31)
Surplus (deficit) after tax	253	(31)
Plus accumulated surplus	(502)	(471)
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	(249)	(502)
Return on capital %	0.0%	0.4%
Subsidy from Council	-	37

Gwydir Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	861	270
Investments	–	500
Receivables	250	207
Inventories	17	21
Total current assets	1,128	998
Non-current assets		
Infrastructure, property, plant and equipment	16,488	16,870
Total non-current assets	16,488	16,870
Total assets	17,616	17,868
LIABILITIES		
Current liabilities		
Payables	49	68
Borrowings	19	194
Total current liabilities	68	262
Non-current liabilities		
Borrowings	1,424	1,425
Total non-current liabilities	1,424	1,425
Total liabilities	1,492	1,687
Net assets	16,124	16,181
EQUITY		
Accumulated surplus	12,767	12,825
Revaluation reserves	3,357	3,356
Total equity	16,124	16,181

Gwydir Shire Council

Statement of Financial Position of sewerage business activity
as at 30 June 2021

<i>\$ '000</i>	<i>2021</i>	<i>2020</i>
ASSETS		
Current assets		
Cash and cash equivalents	2,880	1,035
Investments	–	2,100
Receivables	83	60
Inventories	2	1
Total current assets	2,965	3,196
Non-current assets		
Infrastructure, property, plant and equipment	5,679	5,798
Total non-current assets	5,679	5,798
Total assets	8,644	8,994
Net assets	8,644	8,994
EQUITY		
Accumulated surplus	8,166	8,517
Revaluation reserves	478	477
Total equity	8,644	8,994

Gwydir Shire Council

Statement of Financial Position of Waste business activity

as at 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
ASSETS		
Current assets		
Cash and cash equivalents	3,520	1,074
Investments	-	2,100
Receivables	145	97
Total current assets	3,665	3,271
Non-current assets		
Infrastructure, property, plant and equipment	3,472	3,492
Total non-current assets	3,472	3,492
Total assets	7,137	6,763
LIABILITIES		
Current liabilities		
Borrowings	-	9
Total current liabilities	-	9
Non-current liabilities		
Borrowings	40	40
Employee benefit provisions	3,347	3,347
Total non-current liabilities	3,387	3,387
Total liabilities	3,387	3,396
Net assets	3,750	3,367
EQUITY		
Accumulated surplus	3,100	2,717
Revaluation reserves	650	650
Total equity	3,750	3,367

Gwydir Shire Council

Income Statement of Naroo aged care
for the year ended 30 June 2021

\$ '000	2021 Category 1	2020 Category 1
Income from continuing operations		
Rentals	3,027	2,690
Interest	3	11
Total income from continuing operations	3,030	2,701
Expenses from continuing operations		
Employee benefits and on-costs	2,191	2,071
Borrowing costs	115	145
Materials and services	559	488
Depreciation, amortisation and impairment	119	116
Other expenses	121	-
Total expenses from continuing operations	3,105	2,820
Surplus (deficit) from continuing operations before capital amounts	(75)	(119)
Grants and contributions provided for capital purposes	328	88
Surplus (deficit) from continuing operations after capital amounts	253	(31)
Surplus (deficit) from all operations before tax	253	(31)
Surplus (deficit) after tax	253	(31)
Plus accumulated surplus	(502)	(471)
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	(249)	(502)
Return on capital %	0.5%	0.4%
Subsidy from Council	73	37

Regulation 2005:

203 Budget review statements and revision of estimates

- (1) Not later than 2 months after the end of each quarter, the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the management plan that the council has adopted for the relevant year, a revised estimate of the income and expenditure for that year.
- (2) A budget review statement must include or be accompanied by:
 - (a) a report as to whether or not the responsible accounting officer
believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and
 - (b) if that position is unsatisfactory, recommendations for remedial action.
- (3) A budget review statement must also include any information required by the Code to be included in such a statement.

FINANCIAL IMPLICATIONS

Council must work towards tight controls to achieve the budgeted end of year result.

STRATEGIC IMPLICATIONS

Sustainability has largely been addressed as a result of the Special Rate Variation being approved. Further work is required to ensure bottom line budget and cash results are achieved.

OFFICER RECOMMENDATION

**THAT the September Quarter Budget Review Statement be noted.
FURTHER that the September Quarter budget adjustments be approved.**

ATTACHMENTS

AT- Quarterly Review

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21

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Gwydir Shire Council

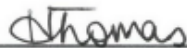
Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21**Report by Responsible Accounting Officer**

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

30 September 2021

It is my opinion that the Quarterly Budget Review Statement for Gwydir Shire Council for the quarter ended 30/09/21 indicates that Council's projected financial position at 30/6/22 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:



date:

26/10/21

Helen Thomas
Responsible Accounting Officer

Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21

Gwydir Shire Council

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2021

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2021/22	Approved Changes			Revised Budget 2021/22	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than QBRs	by QBRs					
Income									
Rates and Annual Charges	(11,152,969)			2,000	(11,150,969)		(11,150,969)	(1,194,904)	
User Charges and Fees	(2,400,401)			13,521	(2,386,880)		(2,386,880)	(1,092,742)	
Interest and Investment Revenues	(72,000)				(72,000)		(72,000)	(6,395)	
Other Revenues	(847,780)			(9,176)	(856,956)		(856,956)	(397,679)	
Grants & Contributions - Operating	(13,207,302)			(258,792)	(13,466,094)		(13,466,094)	(3,789,399)	
Grants & Contributions - Capital	(18,903,451)			(3,310,057)	(22,213,508)		(22,213,508)	(369,314)	
Net gain from disposal of assets	-			-	-		-	-	
Total Income from Continuing Operations	(46,583,903)			(3,562,504)	(50,146,407)		(50,146,407)	(6,850,433)	
Expenses									
Employee Costs	13,153,222			35,076	13,188,298		13,188,298	3,914,433	
Borrowing Costs	419,774				419,774		419,774	64,740	
Materials & Contracts	30,035,258			3,910,813	33,946,071		33,946,071	2,675,833	
Depreciation	7,812,073				7,812,073		7,812,073	1,953,018	
Legal Costs	6,000				6,000		6,000	3,231	
Consultants	425,000				425,000		425,000	50,552	
Other Expenses	2,761,118			63,937	2,825,055		2,825,055	1,421,297	
Net Loss from disposal of assets	-			-	-		-	-	
Total Expenses from Continuing Operations	54,512,445			4,009,826	58,522,271		58,522,271	10,083,104	
Net Operating Result from Continuing Operatio	8,028,542			447,322	8,475,864		8,475,864	3,232,671	
Discontinued Operations - Surplus/(Deficit)	-			-	-		-	-	
Net Operating Result from All Operations	8,028,542			447,322	8,475,864		8,475,864	3,232,671	
Net Operating Result before Capital Items	26,931,993			3,757,379	30,689,372		30,689,372	3,601,985	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
Capital Works	Increase in both Income and Expenditure with project planning. Includes COVID Stimulus funded projects, Interpretive Centre, Grant funded works

Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21

Gwydir Shire Council

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2021

Capital Budget - Council Consolidated

	Original Budget 2021/22	Approved Changes				Revised Budget 2021/22	Variations for this Sep Qtr	Notes	Projected Year End Result
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
(\$000's)									
Capital Expenditure									
New Assets									
- Plant & Equipment									
- Land & Buildings									
- Other									
Renewal Assets (Replacement)									
- Plant & Equipment	1,500,000					1,500,000		1,500,000	
- Land & Buildings									
- Roads, Bridges, Footpaths	20,266,410		3,910,813			24,177,223		24,177,223	
Materials									
Loan Repayments (Principal)	2,241,000					2,241,000		2,241,000	
Waste									
Water supply	330,000					330,000		330,000	
Sewerage services	2,635,000					2,635,000		2,635,000	
Total Capital Expenditure	26,972,410		3,910,813			30,883,223		30,883,223	
Capital Funding									
Rates & Other United Funding	4,853,959			600,756		5,454,715		5,454,715	
Capital Grants & Contributions	18,903,451			3,310,057		22,213,508		22,213,508	
Reserves:									
- External Restrictions/Reserves									
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment	250,000					250,000		250,000	
Waste									
Water supply	330,000					330,000		330,000	
Sewerage services	2,635,000					2,635,000		2,635,000	
Total Capital Funding	26,972,410		3,910,813			30,883,223		30,883,223	
Net Capital Funding - Surplus/(Deficit)									

Gwydir Shire Council

Quarterly Budget Review Statement

for the period 01/07/21 to 30/09/21

Capital Budget Review Statement

Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
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	Budget adjustments due to increase in capital funding for Roads
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Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21

Gwydir Shire Council

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2021

Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2021/22	Approved Changes				Revised Budget 2021/22	Variations for this Sep Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs				
Externally Restricted ⁽¹⁾									
Aged Care Bonds	782	-	-	-	782		782	782	
Developer Contributions	200	-	-	-	200		200	200	
Specific Purpose unexpended Grants	5,034	-	-	-	5,034		5,034	2,450	
Water	833	-	-	-	833		833	833	
Sewer	2,829	-	-	-	2,829		2,829	2,829	
Domestic Waste Management	1,965	-	-	-	1,965		1,965	2,221	
Contracted Liabilities	2,000	-	-	-	2,000		2,000	3,500	
Total Externally Restricted	13,643	-	-	-	13,643	-	13,643	12,815	
<i>(1) Funds that must be spent for a specific purpose</i>									
Internally Restricted ⁽²⁾									
Employee Leave Entitlement	900	-	-	-	900		900	900	
Trust Accounts	400	-	-	-	400		400	400	
Other Waste	1,291	-	-	-	1,291		1,291	1,291	
Total Internally Restricted	2,591	-	-	-	2,591	-	2,591	2,591	
<i>(2) Funds that Council has earmarked for a specific purpose</i>									
Unrestricted (ie. available after the above Restrict	421	-	-	-	421	-	421	215	
Total Cash & Investments	16,655	-	-	-	16,655	-	16,655	15,621	

Gwydir Shire Council

Contracts Budget Review Statement

Budget review for the quarter ended 30 September 2021
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose
Craddock Building Services	Bingara Showground Refurbishment
Johnstones Concrete and Quarries	Various Roadworks Materials
WesTrac Equipment	Caterpillar Grader
Colas NSW Pty Ltd	Various Roadworks Materials

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.

Quarterly Budget Review Statement
 for the period 01/07/21 to 30/09/21

Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
109,216	13/07/05	2022	Y	
531,609	01/07/21	2022	Y	
618,015	01/07/21	2022	Y	
181,368	24/08/21	2022	Y	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/21 to 30/09/21**Consultancy & Legal Expenses Budget Review Statement**

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	50,552	y
Legal Fees	3,231	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: Project Management and Governance consultants.