

Budget Worksheets - Reference Notes

for the year ended 30 June 2020

Note	Particulars
Income Notes	
1	Member contributions 15 @ \$11,135 (1 per cent increase)
2	LGFA Interest - Based on Current Year forecast
3	LGA Capacity Building Grant
4	Rubble Royalties Grant - for the period Jan 2019 - Jun 2019 (last payment)
5	LGA R&D Project - Project to be applied for and is not yet confirmed
6	Intern Reimbursements for Projects P033, P032, P009 at 50 per cent (see also Adjustment 1)
7	LGA CWMS Grant - second year of \$50,000 (\$30,000 in 2018-2019) - is confirmed
8	RDA & NRM contribution of \$15,000 each towards Climate Change Officer
9	Regional Alliance Conference - Legatus Coordinating with \$5,000 from each of the other parties
10	Building Better Regions Fund - Youth into Volunteering - Reimbursement after project completed
11	Remaining payment of \$28,000 towards the N&Y Coastal Management Action Plan
12	CWMS Conference - 70 attendees @ \$110
Expense Notes	
E1	Regional Alliance Conference costs - \$5,000 from each party (Income shown at Note 9)
E2	CWMS Conference costs - venue hire and catering
E3	Project Officer - costs for remainder of contract (part in CWMS, part in Climate Change)
E4	P024 Climate Change includes Concept Plans for Sustainability Hub
E5	Regional Roads - \$75,000
E6	IT & Website - includes new computer
E7	P028 Regional Plan - Alliance Forum \$5,000 - RDAYMN, NRM and Legatus joint project
E8	P027 Community Capacity Building Projects - Youth into Volunteering and Brighter Futures projects
E9	P029 - Intern R&D Projects with Universities 2x4 month projects \$50,000 (with \$25,000 income offset)
E10	LGA R&D Project - to be confirmed
E11	Based on previous budgets & actuals
E12	Based on previous budgets & actuals
E13	Office Rental - Rent \$12,250, Fixed cost \$2,500 + percentage of services \$150 per month
E14	Based on previous budgets & actuals
E15	Mutual Liability \$6,200, Personal Accident \$800, Car \$800
E16	Includes workshops and forums to be held
E17	Presiding Member Allowance \$4,500
E18	Delegates Allowances \$1,500
E19	Assumes no increase for 2019-2020
E20	Superannuation contributions at 9.5 per cent
E21	No current entitlement, annual increase in provision
E22	LGA Workers Compensation Scheme - based on estimated wages
E23	Fringe Benefits tax on Motor Vehicle etc
E24	Provision for Professional Development activities
E25	Accommodation, Meals and Travel related costs
E26	Estimate based on changing over vehicle in 2019-2020
E27	Based on previous budgets & actuals
E28	Based on previous budgets & actuals
E29	Based on previous budgets & actuals
E30	Based on previous budgets & actuals
E31	Based on previous budgets & actuals
Capital Expenditure Notes	
CE1	Changeover of Vehicle - new price \$40,000, estimate trade in value \$5,000, WDV \$13,340, Loss on Disposal \$8,340
Reserve Movement Notes	
R1	Transfer \$144,000 from Incentive Risk Reserve to General Reserve
R2	Transfer \$132,922 from Outreach Reserve to General Reserve
R3	Transfer \$377,570 from Climate Change Reserve to Roads and Transport Reserve
R4	Reduce General Reserve by \$50,000 to be used for Project P024 Climate Change
R5	Reduce General Reserve by \$75,000 to be used for Project P022 Roads and Transport
R6	Reduce General Reserve by \$50,000 to be used for Project P027 Community Capacity Building
R7	Reduce Climate Change Reserve by \$11,693 as this is Legatus Contribution towards Project P032 Sustainability Hub
Projection (End of Year) Notes	
P1	Roads & Transport - Further \$20k expenditure this year, \$10k to reserve at year end and to be spent in 2019-2020
P2	Regional Capacity Building - VIC Project, further \$17k expenditure this year, \$30k to reserve at year end and to be spent in 2019-2020
P3	LGA R&D - Digital Maturity Project - further \$6k expenditure this year
P4	P034 N&Y Coastal management Action Plan - Project \$40k end of year expenditure, \$88k to general reserve at year end and to be spent in 2019-2020
P5	Budgeted Reserve Transfer in 2018-2019 not processed yet (other Budgeted Reserve Transfers built into 2019-2020 Budget)
Adjustment Notes	
Adj1	Change rebate for Intern John Watson (P033) from NFY to CFY and change amount from \$14,300 to \$16,000
Adj2	Change Office Rent (Corporate Function) from \$18,000 to \$10,000
Adj3	Include \$1,000 for Advertising & Promotion (Corporate Function)

Budget Worksheets - Statement of Comprehensive Income

Functions & Projects Consolidated

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
41000	Council Contributions	162,734	162,750	165,191	165,225	165,225	167,025
42000	Grants : Federal Government	-	-	-	-	-	15,000
42001	Grants : State Government	-	-	-	-	-	-
42002	Grants : LGA	329,477	345,526	347,000	394,232	394,232	185,800
42003	Grants : NRM	-	-	15,000	65,000	115,000	43,000
43000	Interest : Bank Account	-	77	-	41	60	-
43001	Interest : LGFA	10,798	13,741	12,133	13,319	15,000	15,000
44000	Reimbursement	4,500	33,648	16,000	16,164	32,164	80,600
49000	Other Income	2,000	4,545	2,500	4,206	4,206	7,700
49001	Project Management	50,000	-	-	-	25,000	-
Total Income		559,509	560,287	557,824	658,186	750,887	514,125
Expenses							
Employment Costs							
61001	Payroll : Gross	203,077	162,957	177,099	113,037	145,169	159,485
61002	Annual Leave	16,923	16,592	15,383	17,046	20,540	13,290
61003	Sick Leave	-	-	-	-	-	-
61004	Long Service Leave	1,100	189	2,000	-	7,821	4,319
61005	Public Holidays	-	-	-	3,722	5,773	-
61006	Superannuation	20,900	16,331	18,999	12,661	15,875	16,414
61007	Workers Comp Premium	5,148	2,262	4,680	1,333	1,333	4,319
61008	Other	-	-	-	-	-	-
61009	Professional Development	-	649	16,000	18,264	18,264	1,000
61010	Employee Relocation	1,239	1,239	-	-	-	-
61011	Pay in Lieu of Notice	-	5,385	-	-	-	-
61012	Redundancy	-	5,385	-	-	-	-
64001	FBT	7,537	7,464	7,537	5,119	7,500	7,700
Operational Expenses							
62001	Accounting Services	4,000	-	4,000	7,017	7,500	5,000
62002	Advertising & Promotion	-	316	-	1,650	1,850	1,000
62003	Audit Fees	1,750	2,000	2,250	2,000	2,000	2,500
62004	Bank Fees & Charges	200	-	200	-	-	200
62005	Consultants	-	105,561	75,000	77,191	120,091	190,000
62006	Contractors	178,665	56,811	100,000	86,517	121,000	188,000
62007	Legal Fees	-	-	-	-	-	-
62009	Rent/Hire of Premises/Equip	15,000	16,477	28,000	8,209	10,100	14,500
62010	Project Management	50,000	-	-	-	25,000	20,000
63001	Catering	1,000	6,209	2,500	504	900	4,500
63006	Telephone & Internet	4,000	6,870	6,000	4,000	5,000	6,000
63007	Postage & Stationery Supp	-	-	-	1,078	1,450	2,500
63012	IT & Web	6,000	3,875	6,000	1,962	3,000	6,000
69004	Insurance	8,335	7,749	8,335	7,735	7,750	7,800
69005	Members Allowances	5,764	4,270	6,000	3,225	4,500	6,000
69007	Conferences	9,000	5,318	10,000	6,027	7,500	25,000
69009	Other Expenses	4,500	1,123	2,500	215	700	5,000
Motor Vehicle							
63004	Registration	650	621	650	630	650	-
63009	Fuel - Unleaded	5,500	5,576	5,500	4,134	5,000	6,000
63011	Vehicle Maintenance	3,000	-	3,000	1,935	2,500	3,000
63013	Vehicle Cleaning	-	-	-	47	50	-
69901	Depn : Motor Vehciles	4,760	6,311	6,671	-	6,671	8,000
Travel & Accomodation							
63003	Meals (non FBT)	-	131	-	234	406	300
63010	Meals (FBT)	-	-	-	49	50	-
69001	Accommodation	-	3,994	-	768	1,150	1,200
69002	Airfares	-	499	-	-	-	-
69006	Travel : Reimbursement	9,500	2,445	2,000	425	1,000	-
69008	Taxi	-	-	-	-	-	-
69010	Parking	-	257	-	459	550	-
Total Expenses		567,548	454,865	510,303	387,193	558,643	709,027
Operating Surplus / (Deficit)		(8,039)	105,422	47,521	270,993	192,244	(194,902)
92001	Asset Disposal & Fair Value Adjustments	-	-	-	-	-	(8,340)
Net Surplus / (Deficit)		(8,039)	105,422	47,521	270,993	192,244	(203,242)
Total Comprehensive Income		(8,039)	105,422	47,521	270,993	192,244	(203,242)

Budget Worksheets - Statement of Comprehensive Income

Corporate Function

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
41000	Council Contributions	162,734	162,750	165,191	165,225	165,225	167,025 1
42002	Grants : LGA	39,777	39,777	40,000			
43000	Interest : Bank Account		77		41	60	
43001	Interest : LGFA	10,798	13,741	12,133	13,319	15,000	15,000 2
44000	Reimbursement		488		164	164	10,000 9
49000	Other Income		4,545				
49001	Project Management	50,000				25,000	
49002	Procurement Administration						
Total Income		263,309	221,378	217,324	178,748	205,449	192,025
Expenses							
Employment Costs							
61001	Payroll : Gross	203,077	151,807	138,462	104,280	132,128	143,077 E19
61002	Annual Leave	16,923	16,592	11,538	16,590	19,524	11,923 E19
61003	Sick Leave						
61004	Long Service Leave	1,100	189	750		7,636	3,875 E21
61005	Public Holidays				3,555	5,333	
61006	Superannuation	20,900	15,299	14,250	12,071	14,885	14,725 E20
61007	Workers Comp Premium	5,148	2,262	3,510	1,333	1,333	3,875 E22
61009	Professional Development		649		664	664	1,000 E24
61010	Employee Relocation	1,239	1,239				
61011	Pay in Lieu of Notice		5,385				
61012	Redundancy		5,385				
64001	FBT	7,537	7,464	7,537	5,119	7,500	7,700 E23
Operational Expenses							
62001	Accounting Services	4,000		4,000	7,017	7,500	5,000 E29
62002	Advertising & Promotion		316		1,000	1,000	1,000 Adj 3
62003	Audit Fees	1,750	2,000	2,250	2,000	2,000	2,500 E30
62004	Bank Fees & Charges	200		200			200 E31
62005	Consultants		1,531				
62006	Contractors		8,262	5,000	517	1,000	
62007	Legal Fees						
62009	Rent/Hire of Premises/Equip	15,000	16,177	18,000	8,163	10,000	10,000 E13, Adj 2
63001	Catering	1,000	5,040	2,500	181	500	2,500 E11
63006	Telephone & Internet	4,000	6,870	6,000	4,000	5,000	6,000 E14
63007	Postage & Stationery Supp				919	1,250	2,500 E12
63012	IT & Web	6,000	3,875	6,000	1,962	3,000	6,000 E6
69004	Insurance	8,335	7,749	8,335	7,735	7,750	7,800 E15
69005	Members Allowances	5,764	4,270	6,000	3,225	4,500	6,000 E17, E18
69007	Conferences	9,000	5,318	10,000	2,815	4,000	20,000 E1, E16
69009	Other Expenses	2,500	1,123	2,500	73	500	5,000 E16
Motor Vehicle							
63004	Registration	650	621	650	630	650	
63009	Fuel - Unleaded	5,500	5,576	5,500	4,134	5,000	6,000 E28
63011	Vehicle Maintenance	3,000		3,000	1,935	2,500	3,000 E27
63013	Vehicle Cleaning				47	50	
69001	Depn : Motor Vehciles	4,760	6,311	6,671		6,671	8,000 E26
Travel & Accomodation							
63003	Meals (non FBT)		131		128	300	300 E25
63010	Meals (FBT)				49	50	
69001	Accommodation		3,572		618	1,000	1,200 E25
69002	Airfares		499				
69006	Travel : Reimbursement	9,500	1,972				
69010	Parking		257		459	550	
Total Expenses		336,883	287,737	262,652	191,218	253,773	279,175
Operating Surplus / (Deficit)		(73,574)	(66,359)	(45,328)	(12,470)	(48,324)	(87,150)
92001	Asset Disposal & Fair Value Adjustments						(8,340) CE1
Net Surplus / (Deficit)		(73,574)	(66,359)	(45,328)	(12,470)	(48,324)	(95,490)
Total Comprehensive Income		(73,574)	(66,359)	(45,328)	(12,470)	(48,324)	(95,490)

Budget Worksheets - Statement of Comprehensive Income

Project - P009 - CWMS & Climate Change Co-ordinator

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42002	Grants : LGA		30,000	29,700	29,700	20,000	7
44000	Reimbursement					12,650	6
49000	Other Income		2,500	4,206	4,206	7,700	12
Total Income		-	32,500	33,906	33,906	40,350	
Expenses							
Employment Costs							
61001	Payroll : Gross		21,918	8,757	13,042	16,408	E3
61002	Annual Leave		1,827	456	1,016	1,367	E3
61003	Sick Leave						
61004	Long Service Leave		594		185	444	E3
61005	Public Holidays			167	441		
61006	Superannuation		2,256	590	990	1,689	E3
61007	Workers Comp Premium		556			444	E3
64001	FBT						
Operational Expenses							
62002	Advertising & Promotion			109	250		
62006	Contractors			23,000	25,000		
62009	Rent/Hire of Premises/Equip		10,000			4,500	E2
62010	Project Management						
63001	Catering					2,000	E2
63006	Telephone & Internet						
63007	Postage & Stationery Supp			159	200		
63012	IT & Web						
69007	Conferences			3,213	3,500		
69009	Other Expenses			142	200		
Travel & Accomodation							
63003	Meals (non FBT)						
63010	Meals (FBT)						
69001	Accommodation			150	150		
69002	Airfares						
69006	Travel : Reimbursement		2,000	425	1,000		
69008	Taxi						
69010	Parking						
Total Expenses		-	39,151	37,169	45,973	26,852	
Operating Surplus / (Deficit)		0	(6,651)	(3,263)	(12,067)	13,498	
Total Comprehensive Income		0	(6,651)	(3,263)	(12,067)	13,498	

Budget Worksheets - Statement of Comprehensive Income

Project - P022 - Roads & Transport

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42000	Grants : Federal Government						
42001	Grants : State Government						
42002	Grants : LGA						
44000	Reimbursement						
49000	Other Income						
	2,000						
Total Income	2,000	-	-	-	-	-	
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	2,500	1,136	75,000	45,100	65,000	85,000	E5, P1
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
63007	Postage & Stationery Supp						
69009	2,000						
Travel & Accomodation							
63003	Meals (non FBT)						
63010	Meals (FBT)						
69001	Accommodation						
69002	Airfares						
69006	Travel : Reimbursement						
69008	Taxi						
69010	Parking						
				106	106		
Total Expenses	4,500	1,805	75,000	45,344	65,356	85,000	
Operating Surplus / (Deficit)	(2,500)	(1,805)	(75,000)	(45,344)	(65,356)	(85,000)	
Total Comprehensive Income	(2,500)	(1,805)	(75,000)	(45,344)	(65,356)	(85,000)	

Budget Worksheets - Statement of Comprehensive Income

Project - P023 - Outreach Collaboration

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42002	Grants : LGA	50,000	50,000	20,000	25,000	25,000	
Total Income		50,000	50,000	20,000	25,000	25,000	-
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	Contractors		313	20,000			
62009	Rent/Hire of Premises/Equip						
62010	Project Management	50,000				25,000	
63001	Catering						
63007	Postage & Stationery Supp						
69009	Other Expenses						
Total Expenses		50,000	313	20,000	-	25,000	-
Operating Surplus / (Deficit)		0	49,688	0	25,000	0	0
Total Comprehensive Income		0	49,688	0	25,000	0	0

Budget Worksheets - Statement of Comprehensive Income

Project - P024 - Climate Change 2015-2017

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42000	Grants : Federal Government					15,000	8
42003	Grants : NRM		15,000	15,000	15,000	15,000	8
44000	Reimbursement		4,500	27,660			
Total Income	4,500	27,660	15,000	15,000	15,000	30,000	
Expenses							
Employment Costs							
61001	Payroll : Gross			11,151	16,719		
61002	Annual Leave				2,018		
61003	Sick Leave						
61004	Long Service Leave				656		
61005	Public Holidays						
61006	Superannuation			1,032	2,493		
61007	Workers Comp Premium				614		
64001	FBT						
Operational Expenses							
62002	Advertising & Promotion				541	600	
62005	Consultants			18,555			
62006	Contractors		67,972	47,100			50,000 E4
62009	Rent/Hire of Premises/Equip			300			
62010	Project Management						20,000 E3
63001	Catering			827	231	250	
Travel & Accomodation							
69006	Travel : Reimbursement			474			
Total Expenses	67,972	79,439	22,500	772	850	70,000	
Operating Surplus / (Deficit)	(63,472)	(51,779)	(7,500)	14,228	14,150	(40,000)	
Total Comprehensive Income	(63,472)	(51,779)	(7,500)	14,228	14,150	(40,000)	

Budget Worksheets - Statement of Comprehensive Income

Project - P028 - Regional Capacity Building

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42002	Grants : LGA	200,000	216,049	232,000	311,532	311,532	140,800 3, 4
44000	Reimbursement				16,000	16,000	17,000 10
Total Income		200,000	216,049	232,000	327,532	327,532	157,800
Expenses							
Operational Expenses							
62005	Consultants		41,506		8,000	25,000	30,000 P2
62006	Contractors	52,220		50,000			
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69007	Conferences						5,000 E7
69009	Other Expenses						
Total Expenses		52,220	41,506	50,000	8,000	25,000	35,000
Operating Surplus / (Deficit)		147,780	174,543	182,000	319,532	302,532	122,800
Total Comprehensive Income		147,780	174,543	182,000	319,532	302,532	122,800

Budget Worksheets - Statement of Comprehensive Income

Project - P029 - LGA R&D

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42002	Grants : LGA	39,700	39,700	25,000	28,000	28,000	25,000 5
44000	Reimbursement		5,500				25,000 13, E9
Total Income		39,700	45,200	25,000	28,000	28,000	50,000
Expenses							
Operational Expenses							
62005	Consultants		43,970				25,000 E10
62006	Contractors	39,700		25,000			50,000 E9, P3
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering		96				
69009	Other Expenses						
Total Expenses		39,700	44,066	25,000	-	-	75,000
Operating Surplus / (Deficit)		0	1,134	0	28,000	28,000	(25,000)
Total Comprehensive Income		0	1,134	0	28,000	28,000	(25,000)

Budget Worksheets - Statement of Comprehensive Income

Project - P030 - Emerging Leaders Program

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
44000	Reimbursement		16,000				
Total Income		<u>-</u>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses							
Employment Costs							
61009	Professional Development		16,000	17,600	17,600		
Operational Expenses							
62005	Consultants						
62006	Contractors						
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
63007	Postage & Stationery Supp						
69009	Other Expenses						
Total Expenses		<u>-</u>	<u>-</u>	<u>16,000</u>	<u>17,600</u>	<u>17,600</u>	<u>-</u>
Operating Surplus / (Deficit)		<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,600)</u>	<u>(17,600)</u>	<u>0</u>
Total Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,600)</u>	<u>(17,600)</u>	<u>0</u>

Budget Worksheets - Statement of Comprehensive Income

Project - P031 - Digital Maturity Index

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42000	Grants : Federal Government						
42001	Grants : State Government						
42002	Grants : LGA						
42003	Grants : NRM						
44000	Reimbursement						
49000	Other Income						
Total Income	-	-	-	-	-	-	
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	Contractors						
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69009	Other Expenses						
Total Expenses	-	-	-	24,091	30,091	-	
Operating Surplus / (Deficit)	0	0	0	(24,091)	(30,091)	0	
Total Comprehensive Income	0	0	0	(24,091)	(30,091)	0	

P3

Budget Worksheets - Statement of Comprehensive Income

Project - P032 - Sustainability Hub

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42000	Grants : Federal Government						
42001	Grants : State Government						
42002	Grants : LGA						
42003	Grants : NRM						
44000	Reimbursement						
49000	Other Income						
						15,950	6
Total Income	-	-	-	-	-	15,950	
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	Contractors						
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69009	Other Expenses						
				29,000	29,000		
Total Expenses	-	-	-	29,000	29,000	-	
Operating Surplus / (Deficit)	0	0	0	(29,000)	(29,000)	15,950	
Total Comprehensive Income	0	0	0	(29,000)	(29,000)	15,950	

Budget Worksheets - Statement of Comprehensive Income

Project - P033 - Coastal Strategic Priorities

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
44000	Reimbursement				16,000		- 6, Adj1
49000	Other Income						
Total Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>		<u>-</u>
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	Contractors			26,000	26,000		
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69009	Other Expenses						
Total Expenses		<u>-</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>		<u>-</u>
Operating Surplus / (Deficit)		<u>0</u>	<u>0</u>	<u>0</u>	<u>(26,000)</u>	<u>(10,000)</u>	<u>0</u>
Total Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>	<u>(26,000)</u>	<u>(10,000)</u>	<u>0</u>

Budget Worksheets - Statement of Comprehensive Income

Project - P034 - N&Y Coastal Management Action Plan

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42003	Grants : NRM			50,000	100,000	28,000	11
44000	Reimbursement						
49000	Other Income						
Total Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>100,000</u>	<u>28,000</u>
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants						
62006	Contractors			8,000	40,000	88,000	P4
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69009	Other Expenses						
Total Expenses		<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>40,000</u>	<u>88,000</u>
Operating Surplus / (Deficit)		<u>0</u>	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>60,000</u>	<u>(60,000)</u>
Total Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>60,000</u>	<u>(60,000)</u>

Budget Worksheets - Statement of Comprehensive Income

Project - P027 - Community Capacity Building

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
42002	Grants : LGA						
44000	Reimbursement						
49000	Other Income						
Total Income		-	-	-	-	-	
Expenses							
Operational Expenses							
62002	Advertising & Promotion						
62005	Consultants					50,000	E8
62006	Contractors						
62009	Rent/Hire of Premises/Equip						
62010	Project Management						
63001	Catering						
69009	Other Expenses						
Total Expenses		-	-	-	-	50,000	
Operating Surplus / (Deficit)		0	0	0	0	(50,000)	
Total Comprehensive Income		0	0	0	0	(50,000)	

Budgeted Statement of Comprehensive Income
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Income							
Council Contributions	162,734	162,750	165,191	165,225	165,225	167,025	
Grants, Subsidies and Contributions	329,477	345,526	362,000	459,232	509,232	243,800	
Investment Income	10,798	13,818	12,133	13,359	15,060	15,000	
Reimbursements	4,500	33,648	16,000	16,164	32,164	80,600	
Other Income	52,000	4,545	2,500	4,206	29,206	7,700	
Total Income	559,509	560,287	557,824	658,186	750,887	514,125	
Expenses							
Employee Costs	247,148	209,100	218,160	147,799	196,511	197,827	
Materials, Contracts & Other Expenses	315,640	239,453	285,472	239,394	355,461	503,200	
Depreciation, Amortisation & Impairment	4,760	6,311	6,671	-	6,671	8,000	
Finance Costs	-	-	-	-	-	-	
Total Expenses	567,548	454,865	510,303	387,193	558,643	709,027	
Operating Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(194,902)	
Asset Disposal & Fair Value Adjustments	-	-	-	-	-	(8,340)	
Amounts Rec. Specifically for New / Upgraded Assets	-	-	-	-	-	-	
Physical Resources Received Free of Charge	-	-	-	-	-	-	
Operating Result from Discontinued Operations	-	-	-	-	-	-	
Net Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(203,242)	
Total Comprehensive Income	(8,039)	105,422	47,521	270,993	192,244	(203,242)	

Budgeted Statement of Financial Position
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
ASSETS							
Current Assets							
Cash and Cash Equivalents	716,580	808,877	863,069	1,021,685	973,800	796,217	
Trade & Other Receivables	25,404	8,758	8,758	68,255	50,000	10,000	
Other Financial Assets							
Inventories							
Non-Current Assets Held for Sale							
Total Current Assets	741,984	817,635	871,827	1,089,940	1,023,800	806,217	
Non-Current Assets							
Financial Assets							
Equity Accounted Investments in Council Businesses							
Investment Property							
Property, Plant & Equipment	19,039	17,488	13,340	17,488	13,340	32,000	CE1, E26
Other Non-Current Assets							
Total Non-Current Assets	19,039	17,488	13,340	17,488	13,340	32,000	
Total Assets	761,023	835,123	885,167	1,107,428	1,037,140	838,217	
LIABILITIES							
Current Liabilities							
Trade & Other Payables	46,649	6,277	6,277	7,589	10,000	10,000	
Borrowings							
Provisions	5,214	7,037	7,397	7,037	5,266	5,266	
Other Current Liabilities							
Liabilities relating to Non-Current Assets Held for Sale							
Total Current Liabilities	51,863	13,314	13,674	14,626	15,266	15,266	
Non-Current Liabilities							
Trade & Other Payables							
Borrowings							
Provisions	1,272	360	2,524	360	8,181	12,501	
Liability - Equity Accounted Council Businesses							
Other Non-Current Liabilities							
Total Non-Current Liabilities	1,272	360	2,524	360	8,181	12,501	
Total Liabilities	53,135	13,674	16,198	14,987	23,447	27,767	
NET ASSETS	707,888	821,449	868,969	1,092,442	1,013,693	810,451	
EQUITY							
Accumulated Surplus	131,256	55,336	10,006	326,328	126,230	237,680	
Asset Revaluation Reserves	-	-	-	-	-	-	
Other Reserves	576,632	766,113	858,963	766,113	887,463	572,770	
Total Council Equity	707,888	821,449	868,969	1,092,442	1,013,693	810,451	

Budgeted Statement of Changes in Equity
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
ACCUMULATED SURPLUS							
Balance at end of previous reporting period	121,595	121,694	55,335	55,336	55,336	126,230	
Net Surplus / (Deficit) for year	(8,039)	105,422	47,521	270,993	192,244	(203,242)	
Transfers to Reserves (from Acc Surplus)	(147,780)	(225,364)	(107,000)	-	(128,000)	(654,492)	
Transfers from Reserves (to Acc Surplus)	165,480	53,583	14,150	-	6,650	969,185	
Balance at End of Reporting Period	131,256	55,337	10,006	326,328	126,230	237,680	
OTHER RESERVES							
General Reserve							
Opening Balance	31,093	31,093	31,093	31,093	31,093	119,093	
Transfers from Acc Surplus (to Reserves)					88,000	276,922	R1, R2, P4
Transfers to Acc Surplus (from Reserves)						(263,000)	R4, R5, R6, P4
	31,093	31,093	31,093	31,093	119,093	133,015	
P003 Regional Waste Management							
Opening Balance	16,273	16,273	16,273	16,273	16,273	16,273	
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)	(16,273)						
	-	16,273	16,273	16,273	16,273	16,273	
P022 Roads & Transport							
Opening Balance	37,892	37,892	36,087	36,087	36,087	46,087	
Transfers from Acc Surplus (to Reserves)					10,000	377,570	R3, P1
Transfers to Acc Surplus (from Reserves)	(2,500)	(1,805)				(10,000)	P1
	35,392	36,087	36,087	36,087	46,087	413,657	
P009 LGA R&D Projects							
Opening Balance	15,341	15,341	16,475	16,475	16,475	9,825	
Transfers from Acc Surplus (to Reserves)		1,134					
Transfers to Acc Surplus (from Reserves)			(6,650)		(6,650)		P5
	15,341	16,475	9,825	16,475	9,825	9,825	
P024 Climate Change 2015-2017							
Opening Balance	63,472	63,472	11,693	11,693	11,693	11,693	
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)	(63,472)	(51,779)	(7,500)			(11,693)	R7
	-	11,693	4,193	11,693	11,693	0	
P027 Reform - Incentive Risk							
Opening Balance	144,000	144,000	144,000	144,000	144,000	144,000	
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)						(144,000)	R1
	144,000	144,000	144,000	144,000	144,000	-	
P025 Outreach Phase 2							
Opening Balance	83,235	83,235	132,922	132,922	132,922	132,922	
Transfers from Acc Surplus (to Reserves)		49,687					
Transfers to Acc Surplus (from Reserves)	(83,235)					(132,922)	R2
	-	132,922	132,922	132,922	132,922	-	
P028 Regional Capacity Building							
Opening Balance	203,026	203,026	377,570	377,570	377,570	407,570	
Transfers from Acc Surplus (to Reserves)	147,780	174,543	107,000		30,000		P2
Transfers to Acc Surplus (from Reserves)						(407,570)	R3, P2
	350,806	377,570	484,570	377,570	407,570	(0)	
Balance at End of Reporting Period	576,632	766,113	858,963	766,113	887,463	572,770	
TOTAL EQUITY	707,888	821,449	868,969	1,092,442	1,013,693	810,451	

Budgeted Statement of Cash Flows

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
Cash Flows from Operating Activities							
Receipts							
Operating Receipts	548,711	563,115	545,691	585,330	694,585	539,125	
Investment Receipts	10,798	13,818	12,133	13,359	15,060	15,000	
Payments							
Operating Payments to Suppliers and Employees	(562,788)	(487,915)	(503,631)	(385,881)	(544,722)	(696,708)	
Finance Payments	-	-	-	-	-	-	
Net Cash provided by (or used in) Operating Activities	(3,279)	89,017	54,193	212,808	164,924	(142,583)	
Cash Flows from Investing Activities							
Receipts							
Amounts Received Specifically for New/Upgraded Assets							
Sale of Replaced Assets						5,000	CE1
Sale of Surplus Assets							
Payments							
Expenditure on Renewal/Replacement of Assets						(40,000)	CE1
Expenditure on New/Upgraded Assets							
Net Cash provided by (or used in) Investing Activities	-	-	-	-	-	(35,000)	
Cash Flows from Financing Activities							
Receipts							
Nil							
Payments							
Nil							
Net Cash provided by (or used in) Financing Activities	-	-	-	-	-	-	
Net Increase (Decrease) in Cash Held	(3,279)	89,017	54,193	212,808	164,924	(177,583)	
plus: Cash & Cash Equivalents at beginning of period	719,859	719,859	808,876	808,876	808,876	973,800	
Cash & Cash Equivalents at End of Reporting Period	716,580	808,876	863,069	1,021,685	973,800	796,217	

Budgeted Uniform Presentation of Finances

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes
The following is a high level summary of both operating and capital investment activities of the organisation prepared on a simplified Uniform Presentation Framework basis.							
Local Government in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.							
The arrangements ensure that all organisations provide a common 'core' of financial information, which enables meaningful comparisons of each organisation's finances.							
Income	559,509	560,287	557,824	658,186	750,887	514,125	
less Expenses	(567,548)	(454,865)	(510,303)	(387,193)	(558,643)	(709,027)	
Operating Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(194,902)	
less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Asset:	-	-	-	-	-	40,000	
less Depreciation, Amortisation and Impairment	(4,760)	(6,311)	(6,671)	-	(6,671)	(8,000)	
less Proceeds from Sale of Replaced Assets	-	-	-	-	-	(5,000)	
	(4,760)	(6,311)	(6,671)	-	(6,671)	27,000	
less Net Outlays on New & Upgraded Assets							
Capital Expenditure on New & Upgraded Assets	-	-	-	-	-	-	
less Amounts Received Specifically for New & Upgraded Assets	-	-	-	-	-	-	
less Proceeds from Sale of Surplus Assets	-	-	-	-	-	-	
	-	-	-	-	-	-	
Net Lending / (Borrowing) for Financial Year	(3,279)	111,733	54,192	270,993	198,915	(221,902)	

Budgeted Financial Indicators

for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget	
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes

These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Financial Statements.

1. Operating Surplus Ratio	(1.4%)	18.8%	8.5%	41.2%	25.6%	(37.9%)
Operating Surplus	(8,039)	105,422	47,521	270,993	192,244	(194,902)
Total Operating Revenue	559,509	560,287	557,824	658,186	750,887	514,125

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio	(123.1%)	(143.5%)	(153.4%)	(163.3%)	(133.2%)	(151.4%)
Net Financial Liabilities	(688,849)	(803,961)	(855,629)	(1,074,954)	(1,000,353)	(778,451)
Total Operating Revenue	559,509	560,287	557,824	658,186	750,887	514,125

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

3. Asset Sustainability Ratio	0.0%	0.0%	0.0%	#DIV/0!	0.0%	437.5%
Net Asset Renewals	0	0	0	0	0	35,000
Infrastructure & Asset Management Plan required expenditure	4,760	6,311	6,671	0	6,671	8,000

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

Budgeted Statement of Comprehensive Income
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget		Long Term Financial Plan									
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Income																	
Council Contributions	162,734	162,750	165,191	165,225	165,225	167,025		170,366	173,773	177,248	180,793	184,409	188,097	191,859	195,696	199,610	203,603
Grants, Subsidies and Contributions	329,477	345,526	362,000	459,232	509,232	243,800		75,000	76,500	78,030	79,591	81,182	82,806	84,462	86,151	87,874	89,632
Investment Income	10,798	13,818	12,133	13,359	15,060	15,000		11,943	11,962	12,004	12,070	11,594	11,704	11,842	12,009	11,591	11,811
Reimbursements	4,500	33,648	16,000	16,164	32,164	80,600		-	-	-	-	-	-	-	-	-	-
Other Income	52,000	4,545	2,500	4,206	29,206	7,700		-	-	-	-	-	-	-	-	-	-
Total Income	559,509	560,287	557,824	658,186	750,887	514,125		257,309	262,234	267,282	272,454	277,185	282,607	288,163	293,857	299,076	305,046
Expenses																	
Employee Costs	247,148	209,100	218,160	147,799	196,511	197,827		179,720	181,517	183,332	185,165	187,016	188,887	190,775	192,684	194,610	196,556
Materials, Contracts & Other Expenses	315,640	239,453	285,472	239,394	355,461	503,200		80,274	81,879	83,517	85,187	86,891	88,629	90,402	92,210	94,054	95,935
Depreciation, Amortisation & Impairment	4,760	6,311	6,671	-	6,671	8,000		8,000	8,000	8,000	8,659	8,659	8,659	8,659	9,373	9,373	9,373
Finance Costs	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Total Expenses	567,548	454,865	510,303	387,193	558,643	709,027		267,994	271,396	274,849	279,012	282,567	286,175	289,836	294,266	298,037	301,864
Operating Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(194,902)		(10,685)	(9,162)	(7,567)	(6,558)	(5,382)	(3,568)	(1,673)	(409)	1,039	3,181
Asset Disposal & Fair Value Adjustments	-	-	-	-	-	(8,340)		-	-	-	(2,588)	-	-	-	(2,801)	-	-
Amounts Rec. Specifically for New / Upgraded Assets	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Physical Resources Received Free of Charge	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Operating Result from Discontinued Operations	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(203,242)		(10,685)	(9,162)	(7,567)	(9,146)	(5,382)	(3,568)	(1,673)	(3,211)	1,039	3,181
Total Comprehensive Income	(8,039)	105,422	47,521	270,993	192,244	(203,242)		(10,685)	(9,162)	(7,567)	(9,146)	(5,382)	(3,568)	(1,673)	(3,211)	1,039	3,181

Budgeted Statement of Financial Position
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget		Long Term Financial Plan									
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
ASSETS																	
Current Assets																	
Cash and Cash Equivalents	716,580	808,877	863,069	1,021,685	973,800	796,217		797,446	800,237	804,662	772,911	780,261	789,466	800,607	772,759	787,409	804,244
Trade & Other Receivables	25,404	8,758	8,758	68,255	50,000	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Financial Assets																	
Inventories																	
Non-Current Assets Held for Sale																	
Total Current Assets	741,984	817,635	871,827	1,089,940	1,023,800	806,217		807,446	810,237	814,662	782,911	790,261	799,466	810,607	782,759	797,409	814,244
Non-Current Assets																	
Financial Assets																	
Equity Accounted Investments in Council Businesses																	
Investment Property																	
Property, Plant & Equipment	19,039	17,488	13,340	17,488	13,340	32,000	CE1, E26	24,000	16,000	8,000	34,638	25,978	17,319	8,659	37,493	28,120	18,747
Other Non-Current Assets																	
Total Non-Current Assets	19,039	17,488	13,340	17,488	13,340	32,000		24,000	16,000	8,000	34,638	25,978	17,319	8,659	37,493	28,120	18,747
Total Assets	761,023	835,123	885,167	1,107,428	1,037,140	838,217		831,446	826,237	822,662	817,549	816,240	816,785	819,267	820,252	825,529	832,991
LIABILITIES																	
Current Liabilities																	
Trade & Other Payables	46,649	6,277	6,277	7,589	10,000	10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Borrowings																	
Provisions	5,214	7,037	7,397	7,037	5,266	5,266		5,266	5,266	5,266	5,266	5,266	5,266	5,266	5,266	5,266	5,266
Other Current Liabilities																	
Liabilities relating to Non-Current Assets Held for Sale																	
Total Current Liabilities	51,863	13,314	13,674	14,626	15,266	15,266		15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266
Non-Current Liabilities																	
Trade & Other Payables																	
Borrowings																	
Provisions	1,272	360	2,524	360	8,181	12,501		16,415	20,367	24,360	28,392	32,465	36,578	40,733	44,929	49,167	53,447
Liability - Equity Accounted Council Businesses																	
Other Non-Current Liabilities																	
Total Non-Current Liabilities	1,272	360	2,524	360	8,181	12,501		16,415	20,367	24,360	28,392	32,465	36,578	40,733	44,929	49,167	53,447
Total Liabilities	53,135	13,674	16,198	14,987	23,447	27,767		31,681	35,633	39,626	43,658	47,731	51,844	55,999	60,195	64,433	68,713
NET ASSETS	707,888	821,449	868,969	1,092,442	1,013,693	810,451		799,765	790,603	783,036	773,890	768,509	764,941	763,268	760,057	761,096	764,277
EQUITY																	
Accumulated Surplus	131,256	55,336	10,006	326,328	126,230	237,680		253,093	243,931	236,364	227,218	221,837	218,269	216,596	213,385	214,424	217,605
Asset Revaluation Reserves	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Other Reserves	576,632	766,113	858,963	766,113	887,463	572,770		546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672
Total Council Equity	707,888	821,449	868,969	1,092,442	1,013,693	810,451		799,765	790,603	783,036	773,890	768,509	764,941	763,268	760,057	761,096	764,277

Legatus Group

Budgeted Statement of Changes in Equity
for the year ended 30 June 2020

\$	2017 / 2018		Budget	2018 / 2019		2019 / 2020 Budget		Long Term Financial Plan									
	Budget	Actual		YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
ACCUMULATED SURPLUS																	
Balance at end of previous reporting period	121,595	121,694	55,335	55,336	55,336	126,230		237,680	253,093	243,931	236,364	227,218	221,837	218,269	216,596	213,385	214,424
Net Surplus / (Deficit) for year	(8,039)	105,422	47,521	270,993	192,244	(203,242)		(10,685)	(9,162)	(7,567)	(9,146)	(5,382)	(3,568)	(1,673)	(3,211)	1,039	3,181
Transfers to Reserves (from Acc Surplus)	(147,780)	(225,364)	(107,000)	-	(128,000)	(654,492)		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves (to Acc Surplus)	165,480	53,583	14,150	-	6,650	969,185		26,098	-	-	-	-	-	-	-	-	-
Balance at End of Reporting Period	131,256	55,337	10,006	326,328	126,230	237,680		253,093	243,931	236,364	227,218	221,837	218,269	216,596	213,385	214,424	217,605
OTHER RESERVES																	
General Reserve																	
Opening Balance	31,093	31,093	31,093	31,093	31,093	119,093		133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015
Transfers from Acc Surplus (to Reserves)						88,000											
Transfers to Acc Surplus (from Reserves)						(263,000)	R1, R2, P4 R4, R5, R6, P4										
	31,093	31,093	31,093	31,093	119,093	133,015		133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015	133,015
P003 Regional Waste Management																	
Opening Balance	16,273	16,273	16,273	16,273	16,273	16,273		16,273	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)																	
Transfers to Acc Surplus (from Reserves)	(16,273)							(16,273)									
	-	16,273	16,273	16,273	16,273	16,273		-	-	-	-	-	-	-	-	-	-
P022 Roads & Transport																	
Opening Balance	37,892	37,892	36,087	36,087	36,087	46,087		413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657
Transfers from Acc Surplus (to Reserves)						10,000											
Transfers to Acc Surplus (from Reserves)	(2,500)	(1,805)				(10,000)	R3, P1 P1										
	35,392	36,087	36,087	36,087	46,087	413,657		413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657	413,657
P009 LGA R&D Projects																	
Opening Balance	15,341	15,341	16,475	16,475	16,475	9,825		9,825	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)		1,134															
Transfers to Acc Surplus (from Reserves)			(6,650)		(6,650)		P5	(9,825)									
	15,341	16,475	9,825	16,475	9,825	9,825		-	-	-	-	-	-	-	-	-	-
P024 Climate Change 2015-2017																	
Opening Balance	63,472	63,472	11,693	11,693	11,693	11,693		-	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)																	
Transfers to Acc Surplus (from Reserves)	(63,472)	(51,779)	(7,500)			(11,693)	R7										
	-	11,693	4,193	11,693	11,693	0		-	-	-	-	-	-	-	-	-	-
P027 Reform - Incentive Risk																	
Opening Balance	144,000	144,000	144,000	144,000	144,000	144,000		-	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)																	
Transfers to Acc Surplus (from Reserves)						(144,000)	R1										
	144,000	144,000	144,000	144,000	144,000	-		-	-	-	-	-	-	-	-	-	-
P025 Outreach Phase 2																	
Opening Balance	83,235	83,235	132,922	132,922	132,922	132,922		-	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)		49,687															
Transfers to Acc Surplus (from Reserves)	(83,235)					(132,922)	R2										
	-	132,922	132,922	132,922	132,922	-		-	-	-	-	-	-	-	-	-	-
P028 Regional Capacity Building																	
Opening Balance	203,026	203,026	377,570	377,570	377,570	407,570		-	-	-	-	-	-	-	-	-	-
Transfers from Acc Surplus (to Reserves)	147,780	174,543	107,000		30,000		P2										
Transfers to Acc Surplus (from Reserves)						(407,570)	R3, P2										
	350,806	377,570	484,570	377,570	407,570	(0)		-	-	-	-	-	-	-	-	-	-
Balance at End of Reporting Period	576,632	766,113	858,963	766,113	887,463	572,770		546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672	546,672
TOTAL EQUITY	707,888	821,449	868,969	1,092,442	1,013,693	810,451		799,765	790,603	783,036	773,890	768,509	764,941	763,268	760,057	761,096	764,277

Budgeted Statement of Cash Flows
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget		Long Term Financial Plan									
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Cash Flows from Operating Activities																	
Receipts																	
Operating Receipts	548,711	563,115	545,691	585,330	694,585	539,125		245,366	250,273	255,278	260,384	265,592	270,903	276,321	281,848	287,485	293,234
Investment Receipts	10,798	13,818	12,133	13,359	15,060	15,000		11,943	11,962	12,004	12,070	11,594	11,704	11,842	12,009	11,591	11,811
Payments																	
Operating Payments to Suppliers and Employees	(562,788)	(487,915)	(503,631)	(385,881)	(544,722)	(696,708)		(256,080)	(259,443)	(262,856)	(266,320)	(269,835)	(273,402)	(277,022)	(280,697)	(284,426)	(288,210)
Finance Payments	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Net Cash provided by (or used in) Operating Activities	(3,279)	89,017	54,193	212,808	164,924	(142,583)		1,229	2,791	4,426	6,134	7,350	9,205	11,141	13,160	14,650	16,835
Cash Flows from Investing Activities																	
Receipts																	
Amounts Received Specifically for New/Upgraded Assets																	
Sale of Replaced Assets						5,000	CE1	-	-	-	5,412	-	-	-	5,858	-	-
Sale of Surplus Assets																	
Payments																	
Expenditure on Renewal/Replacement of Assets						(40,000)	CE1	-	-	-	(43,297)	-	-	-	(46,866)	-	-
Expenditure on New/Upgraded Assets																	
Net Cash provided by (or used in) Investing Activities	-	-	-	-	-	(35,000)		-	-	-	(37,885)	-	-	-	(41,008)	-	-
Cash Flows from Financing Activities																	
Receipts																	
Nil																	
Payments																	
Nil																	
Net Cash provided by (or used in) Financing Activities	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease) in Cash Held	(3,279)	89,017	54,193	212,808	164,924	(177,583)		1,229	2,791	4,426	(31,751)	7,350	9,205	11,141	(27,848)	14,650	16,835
plus: Cash & Cash Equivalents at beginning of period	719,859	719,859	808,876	808,876	808,876	973,800		796,217	797,446	800,237	804,662	772,911	780,261	789,466	800,607	772,759	787,409
Cash & Cash Equivalents at End of Reporting Period	716,580	808,876	863,069	1,021,685	973,800	796,217		797,446	800,237	804,662	772,911	780,261	789,466	800,607	772,759	787,409	804,244

Budgeted Uniform Presentation of Finances

for the year ended 30 June 2020

\$	2017 / 2018		Budget	2018 / 2019		2019 / 2020 Budget		Long Term Financial Plan								
	Budget	Actual		YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029
The following is a high level summary of both operating and capital investment activities of the organisation prepared on a simplified Uniform Presentation Framework basis.																
Local Government in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.																
The arrangements ensure that all organisations provide a common 'core' of financial information, which enables meaningful comparisons of each organisation's finances.																
Income	559,509	560,287	557,824	658,186	750,887	514,125	257,309	262,234	267,282	272,454	277,185	282,607	288,163	293,857	299,076	305,046
less Expenses	(567,548)	(454,865)	(510,303)	(387,193)	(558,643)	(709,027)	(267,994)	(271,396)	(274,849)	(279,012)	(282,567)	(286,175)	(289,836)	(294,266)	(298,037)	(301,864)
Operating Surplus / (Deficit)	(8,039)	105,422	47,521	270,993	192,244	(194,902)	(10,685)	(9,162)	(7,567)	(6,558)	(5,382)	(3,568)	(1,673)	(409)	1,039	3,181
less Net Outlays on Existing Assets																
Capital Expenditure on Renewal and Replacement of Existing Asse	-	-	-	-	-	40,000	-	-	-	43,297	-	-	-	46,866	-	-
less Depreciation, Amortisation and Impairment	(4,760)	(6,311)	(6,671)	-	(6,671)	(8,000)	(8,000)	(8,000)	(8,659)	(8,659)	(8,659)	(8,659)	(9,373)	(9,373)	(9,373)	(9,373)
less Proceeds from Sale of Replaced Assets	-	-	-	-	-	(5,000)	-	-	(5,412)	-	-	-	(5,858)	-	-	-
	(4,760)	(6,311)	(6,671)	-	(6,671)	27,000	(8,000)	(8,000)	(8,000)	29,226	(8,659)	(8,659)	(8,659)	31,635	(9,373)	(9,373)
less Net Outlays on New & Upgraded Assets																
Capital Expenditure on New & Upgraded Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
less Amounts Received Specifically for New & Upgraded Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
less Proceeds from Sale of Surplus Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Lending / (Borrowing) for Financial Year	(3,279)	111,733	54,192	270,993	198,915	(221,902)	(2,685)	(1,162)	433	(35,784)	3,278	5,092	6,986	(32,044)	10,412	12,555

Budgeted Financial Indicators
for the year ended 30 June 2020

\$	2017 / 2018		2018 / 2019			2019 / 2020 Budget		Long Term Financial Plan								
	Budget	Actual	Budget	YTD Actual	FY Forecast	Draft 1	Notes	2021	2022	2023	2024	2025	2026	2027	2028	2029

These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Financial Statements.

1. Operating Surplus Ratio	(1.4%)	18.8%	8.5%	41.2%	25.6%	(37.9%)		(4.2%)	(3.5%)	(2.8%)	(2.4%)	(1.9%)	(1.3%)	(0.6%)	(0.1%)	0.3%	1.0%
Operating Surplus	(8,039)	105,422	47,521	270,993	192,244	(194,902)		(10,685)	(9,162)	(7,567)	(6,558)	(5,382)	(3,568)	(1,673)	(409)	1,039	3,181
Total Operating Revenue	559,509	560,287	557,824	658,186	750,887	514,125		257,309	262,234	267,282	272,454	277,185	282,607	288,163	293,857	299,076	305,046

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio	(123.1%)	(143.5%)	(153.4%)	(163.3%)	(133.2%)	(151.4%)		(301.5%)	(295.4%)	(290.0%)	(271.3%)	(267.9%)	(264.5%)	(261.9%)	(245.9%)	(245.1%)	(244.4%)
Net Financial Liabilities	(688,849)	(803,961)	(855,629)	(1,074,954)	(1,000,353)	(778,451)		(775,765)	(774,603)	(775,036)	(739,253)	(742,530)	(747,622)	(754,608)	(722,564)	(732,976)	(745,531)
Total Operating Revenue	559,509	560,287	557,824	658,186	750,887	514,125		257,309	262,234	267,282	272,454	277,185	282,607	288,163	293,857	299,076	305,046

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

3. Asset Sustainability Ratio	0.0%	0.0%	0.0%	#DIV/0!	0.0%	437.5%		0.0%	0.0%	0.0%	437.5%	0.0%	0.0%	0.0%	437.5%	0.0%	0.0%
Net Asset Renewals	0	0	0	0	0	35,000		0	0	0	37,885	0	0	0	41,008	0	0
Infrastructure & Asset Management Plan required expenditure	4,760	6,311	6,671	0	6,671	8,000		8,000	8,000	8,000	8,659	8,659	8,659	8,659	9,373	9,373	9,373

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.