



Annual Budget and Business Plan 2021/22

Mid-Year Budget Review

As at 31 December 2021

Budget Update Report

Executive Summary	2
Uniform Presentation of Finances	3
Key Performance Indicators	4
Summary of Operating Budget Variance Adjustments	5
Summary of Capital Budget Variance Adjustments	9
Statement of Comprehensive Income	11
Statement of Financial Position	12
Statement of Changes in Equity	13
Statement of Cash Flows	14

Annual Business Plan Report

Operating Result – The Barossa Council	15
Subsidiary Result – Nuriootpa Centennial Park Authority (NCPA)	15
Capital Works Program	16

Executive Summary

This report is a Mid-Year Budget Review as at 31 December 2021 for the 2021/22 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Act. Unless otherwise indicated figures shown are for the 2021/22 financial year and the variance report comparison is actual to original budget.

The proposed Revised Budget adjustments include a number of 'one-off' variations shown as Favourable (F) or Unfavourable (U).

Long Term Financial Plan (LTFP) - Review

Since the adoption of the Budget, Council has made decisions on projects that have material financial implications not only for the 2021/22 year (these are included within the yearly budget wherever possible) but also may affect the longer term. In some cases, not all information is available for these projects and not included in the budget review. The following list is a summary of these types of projects:

- ❖ Infrastructure expenditure on project scoping, designs and works with this budget update at \$14.4m this includes additional and carried forward expenditure with this update at \$3.1m, see more detail in this report. The updated budget includes not limited to: Bridges \$1.6m; Foot/bike paths \$1.3m; Resheeting and road shoulders – \$1m; Sealing/resealing/reconstruction – \$4.6m; Stormwater – \$1.3m; Community Wastewater Management Systems (CWMS) \$1.8m; and Streetscaping at Mount Pleasant and Angaston \$0.6m.
- ❖ Office and Community Facilities inc. The Big Project (TBP) expenditure on project scoping, designs and works with this budget update at \$14.4m this includes additional and carried forward expenditure to 22/23 \$7.9m, see more detail in this report. TBPs are included in the adopted LTFP and will be regularly monitored as/when substantial costings and actual build costs are incurred to ensure financial sustainability is checked and reported to Council. TBP actual expenditure included in this budget update:
 - Angas Recreation Park – tennis/netball courts, cricket nets, multifunctional clubrooms, second oval and landscaping - \$2.7m
 - Barossa Culture Hub – \$5.3m c/fwd to 22/23
 - Barossa Rugby - \$1.25m; \$1.25m c/fwd to 22/23
 - Curdnatta Recreation Park – tennis courts cricket nets \$134k
 - Stockwell Recreation Park – BMX track, fitness infrastructure, civil works, landscaping and trail \$371k
 - Talunga Caravan Park Facilities, including cabins \$2m
 - Old Talunga Recreation Park – upgrade and lighting \$427k
 - Tanunda Recreation Park – oval widening, junior sports field, playground and cricket nets \$2.3m
 - Williamstown Queen Victoria Jubilee Park (QVJP) – \$14k
 - Nuriootpa Centennial Park – Recreation Park – soccer pitch, infrastructure and change rooms \$2.8m; \$1.25m c/fwd to 22/23
- ❖ The Councils Community Wastewater Management Systems (CWMS) operating result and capital expenditure programs are transferred to/from a reserve held specifically for this service area. A review of the service charges and rating methodology is required to check the charge vs service provision in line with legislative and ESCOSA requirements.
- ❖ Council continues to monitor the impact of the COVID-19 pandemic on our community, organisation, services and service delivery. This will impact on Council finances but at this time is not expected to vary significantly from the long-term financial plan and financial position. Council also has a number of additional costs due to COVID-19. These include cleaning, personal protective equipment and ICT related costs. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern
- ❖ The adopted budget included loan financing of \$13.1m, this has been reduced by \$9.5m to \$3.6m due to the delay with significant projects along with additional cash brought forward from last year.

Uniform Presentation of Finances

for the year ending 30 June 2022

The following is a high level summary of both operating and capital investment activities of the Council prepared in a uniform and consistent basis. All Councils in South Australia voluntarily have agreed to summarise annual budgets and long term financial plans on the same basis. The arrangement ensures that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

		Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to next year	Proposed Full Year Revised Budget
	Budget Adjustment Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1-7	40,690	37,464	41,048	(5)	0	41,043
Less Expenses	8-11	(41,537)	(18,526)	(42,221)	111	0	(42,110)
Operating Surplus / (Deficit)		(847)	18,938	(1,173)	106	0	(1,067)
Less Net Outlays on Existing Assets							
Capital Expenditure on Renewal and Replacement of Existing Assets	12	(6,491)	(2,725)	(8,514)	(315)	186	(8,643)
add back Depreciation, Amortisation and Impairment	10	8,848	4,424	8,848	0	0	8,848
add back Proceeds from Sale of Replaced Assets	13	252	242	449	0	0	449
		2,609	1,941	783	(315)	186	654
Less Net Outlays on New and Upgraded Assets							
Capital Expenditure on New and Upgraded Assets	14	(23,881)	(4,065)	(28,375)	(418)	7,939	(20,854)
add back Amounts Received Specifically for New and Upgraded Assets	15	7,387	4,121	10,724	0	(2,913)	7,811
add back Proceeds from Sale of Surplus Assets	16	0	0	0	0	0	0
		(16,494)	56	(17,651)	(418)	5,026	(13,043)
Net Lending / (Borrowing) for Financial Year		(14,732)	20,935	(18,041)	(627)	5,212	(13,456)

Uniform Presentation of Finances

Funding Source for the movement in Net Lending / (Borrowing)	(\$'000)
Original Full year Budget Net Lending / (Borrowing)	(14,732)
Carried Forward Budget Adjustments approved at the Council meeting 24 November 2021 – Report on Financial Results Funds were held for these projects in cash and investments at 30 June 2021	(1,841)
Other Budget Adjustments - September Budget Update. Funds required for these items will decrease Councils cash and investments. This amount includes amendments approved at the Council meetings held July, August and September 2021	(1,468)
Budget Adjustments - December Mid-year Budget Review. Funds required for these items will decrease Council's cash and investments	(627)
Carried Forward Budget Adjustments to 2022/23	5,212
Proposed Full-year Revised Budget - Net Lending / (Borrowing)	(13,456)

Key Performance Indicators (KPI)

Key Performance Indicators (KPI)		Original Budget 30 June 2022	Mid-year Budget Review 31 Dec 2021
Operating Surplus / (Deficit) (\$'000)		(847)	(1,067)
Target	To achieve an operating breakeven position, or better, over any five-year period.		
Notes	Operating Surplus decreased as a result of net operating carried forwards from last year of \$215k		
Operating Surplus Ratio		(2.1%)	(2.6%)
Target	To achieve an operating surplus ratio of between -2% to 10.		
Notes	The adopted LTFP 3-year average for this ratio was 1%, this update projects an annual result of (2.6%). Using the last 2 years actuals 2020 at 3.9% and 2021 at 6.7% and this Budget update of (2.6%) the three average is 2.7%, within the adopted target range of (2%) to 10%.		
Net Financial Liabilities (\$'000)		23,116	15,254
Target	Council's level of net financial liabilities (NFL) is no greater than its annual operating revenue and not less than zero.		
Notes	An improvement (reduction) to net liabilities as a result of the better cash at bank position from last year actual result as compared to the estimates used for this year adopted budget.		
Net Financial Liabilities Ratio		56.8%	37.2%
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.		
Notes	This ratio has improved; refer to the comments in the Net Financial Liabilities indicator above.		
Asset Funding Renewal Ratio		99%	132%
Target	Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of Infrastructure Asset Management Plans (previously depreciation) over a rolling 3-year period, the ratio shown above is for the current year only.		
Notes	Expenditure on Renewal & Replacement Assets has been substantially higher than the amounts in the IAMP's for the same periods and the ratio is as follows for: 2018/19 443%, 2019/20 actual 92%, 2020/21 actual 216% and this revised forecast of 132%. The Renewal spends in the IAMP's for the last 3 years are \$972k, \$4,964k and \$2,195k respectively and for 2021/22 the IAMP renewal spend is \$4,946. This was believed to be inaccurate and so for the purposes of this KPI in the LTFP a more appropriate planned spend has been calculated at \$6,566k. The Original Budget renewal capital expenditure was \$6,491k and this Budget update is \$8,643k this includes the Carried Forwards an increase of \$2,024k. The annual budget ratio was budgeted at 99% with this update the expected renewal spend has increased to 132%. It is expected the renewal spend information will be more accurate when the four-year review of the IAMP's is undertaken during 2022.		

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Financial Services	General Rates Income	Rate Rebates - Mandatory Rebates	Mandatory rebate overprovided	Reduction to expenditure	(11,318)		(11,318)
Financial Services	General Rates Income	Rate Rebates - Discretionary Rebates	Discretionary rebate overprovided for Revaluation Initiative	Addition to income	(9,959)		(9,959)
Rates				Note 1	(21,277)	0	(21,277)
Statutory Charges				Note 2	0	0	0
Nuriootpa Centennial Park	Caravan Park - Cabin Fees	Nuriootpa Caravan Park (NCPA)	Reduction on actuals	Reduction to income	70,000		70,000
User Charges				Note 3	70,000	0	70,000
Grants, Subsidies and Contributions				Note 4	0	0	0
Financial Services	Interest Earned (LG Finance Auth.)	Administer Council investments	Greater investments held increasing income	Addition to income	(15,000)		(15,000)
Investment Income				Note 5	(15,000)	0	(15,000)
Reimbursements				Note 6	0	0	0
Library Services	Recoupments - Insurance Claims	Library Svces - Miscellaneous	Recognise recoupments received.	Addition to income	(1,080)		(1,080)
Offices and Community Facilities	Recoupments - Insurance Claims	Rec Park - Stockwell	Recognise recoupments received.	Addition to income	(1,063)		(1,063)
Works Operating	Recoupments - Insurance Claims	Public Conveniences	Recognise insurance reimbursement	Addition to income	(2,534)		(2,534)
Works Operating	Recoupments - Insurance Claims	Machine/Vehicle/Equip - Other	Recognise insurance reimbursement	Addition to income	(4,998)		(4,998)
Works Administration	Recoupments - Income Protection Insurance	Works Leave - Workers Compensation	Recognise recoupments received.	Addition to income	(17,379)		(17,379)
Works Operating	Other Income - Misc.	Machine/Vehicle/Equip - Other	Recognise additional revenue	Addition to income	(2,034)		(2,034)
Other Income				Note 7	(29,088)	0	(29,088)
Financial Services	Salaries - Finance staff	Accounts Payable	Budget reallocation	Reduction to expenditure	(1,000)		(1,000)
Financial Services	Salaries - Environmental Services staff	Accounts Payable	Temp staff assiting in Accounts Payable during resourcing gaps	Addition to expenditure	4,200		4,200
Financial Services	Salaries - Finance staff	Rating/Assessment Records - Administer	Resourcing reallocations	Reduction to expenditure	(4,997)		(4,997)
Financial Services	Salaries - Environmental Services staff	Rating/Assessment Records - Administer	Temp Staff assisting rates during employment gaps, rates generation	Addition to expenditure	20,106		20,106
Employee Costs				Note 8	18,309	0	18,309
Offices and Community Facilities	Contractors - Fire Equipment Servicing	Hall - Nuriootpa	Big Project HQ expense	Addition to expenditure	1,518		1,518
Offices and Community Facilities	Contractors - Bldg Maintenance Services	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	3,300		3,300
Offices and Community Facilities	Contractors - Bldg Maintenance Services	Community Building - Repair	Angas Rec Park upgrades for existing toilet emergency light	Transfer From - Assets Ledger	(1,780)		(1,780)
Offices and Community Facilities	Contractors - Domestic Waste Collection	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	525		525
Offices and Community Facilities	Contractors - Other Services	Hall - Nuriootpa	Big Project HQ associated establishment costs	Addition to expenditure	9,500		9,500
Offices and Community Facilities	Consultants - Other	Nuriootpa Swimming Pool	community consultation postponed	Reduction to expenditure	(135,000)		(135,000)
Offices and Community Facilities	Contractors - Tagging & Testing	Hall - Nuriootpa	Big Project HQ establishment costs	Addition to expenditure	400		400
Offices and Community Facilities	Insurance - Income Protection Insurance	Community Assets & Facilities	Insurance reduction in Acutals	Reduction to expenditure	(119)		(119)
Financial Services	Contractors - Relief Staff	Accounting/Finance - Miscellaneous	Temp Accounting resources during employment gaps	Addition to expenditure	5,851		5,851
Financial Services	Contractors - Property valuations	Rating/Assessment Records - Administer	Budget underestimated for Valuation growth	Addition to expenditure	2,767		2,767
Financial Services	Software - Purchase Licence Fee	Annual Financial Statements	Financial Statements software on-line	Addition to expenditure	100		100
Financial Services	Insurance - Income Protection Insurance	Accounts Receivable	Insurance reduction in Acutals	Reduction to expenditure	(36)		(36)
Financial Services	Insurance - Income Protection Insurance	Accounts Payable	Insurance reduction in Acutals	Reduction to expenditure	(86)		(86)
Financial Services	Insurance - Income Protection Insurance	Accounting/Finance - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(452)		(452)
Financial Services	Insurance - Income Protection Insurance	Process Payroll/Maintain Leave Records	Insurance reduction in Acutals	Reduction to expenditure	(107)		(107)
Financial Services	Insurance - Income Protection Insurance	Rating/Assessment Records - Administer	Insurance reduction in Acutals	Reduction to expenditure	(107)		(107)
Financial Services	Insurance - Income Protection Insurance	Rates - Recover Outstanding Rates	Insurance reduction in Acutals	Reduction to expenditure	(41)		(41)
Financial Services	Insurance - Income Protection Insurance	Audit Committee	Insurance reduction in Acutals	Reduction to expenditure	(16)		(16)
Financial Services	Advertising	Rating/Assessment Records - Administer	Cost increase for the 2 papers and Gazette cost	Addition to expenditure	780		780
Financial Services	Postage	Accounts Receivable	Increased allocation and follow up	Addition to expenditure	2,000		2,000
Corporate Services	Contractors - Plant/Machinery Servicing	Executive Vehicle - Mngr Organisational Ppl&Cltr	Vehicle costs estimates for Manager Org Culture and HR	Addition to expenditure	500		500
Corporate Services	Energy Costs - Fuel & Lubricants	Executive Vehicle - Mngr Organisational Ppl&Cltr	Vehicle costs estimates for Manager Org Culture and HR	Addition to expenditure	2,400		2,400
Corporate Services	Insurance - Income Protection Insurance	Manage OHS&W responsibilities	Insurance reduction in Acutals	Reduction to expenditure	(127)		(127)
Corporate Services	Insurance - Income Protection Insurance	Corporate Governance and Information Services	Insurance reduction in Acutals	Reduction to expenditure	(284)		(284)
Corporate Services	Insurance - Income Protection Insurance	Procurement Shared Services	Insurance reduction in Acutals	Reduction to expenditure	(27)		(27)
Corporate Services	Insurance - Income Protection Insurance	Corporate Governance	Insurance reduction in Acutals	Reduction to expenditure	(99)		(99)
Corporate Services	Insurance - Income Protection Insurance	Risk Management	Insurance reduction in Acutals	Reduction to expenditure	(71)		(71)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Administer Consultants	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(309)		(309)
Information Technology	Insurance - Income Protection Insurance	Info Tech - Update annual management pla	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Information Technology	Consultants - Other	Info Tech - Administer Consultants	Support Finance system upgrade costs for purchasing module	Transfer To - expenditure	1,100		1,100
Information Technology	Operating Lease Payments - Computer Eq.	Info Tech - Lease Agreements	Additional mobile tech for Development	Transfer To - expenditure	2,805		2,805
Information Technology	Software - Annual Licence Fees	Website - Maintain	Increased costs for website monitoring licences	Addition to expenditure	1,200		1,200
Information Technology	Direct Purchases - Assets < \$5,000	Info Tech - Miscellaneous	Additional items required to allow staff to work form home	Addition to expenditure	12,000		12,000

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Library Services	Insurance - Income Protection Insurance	Heritage & Community Information	Insurance reduction in Acutals	Reduction to expenditure	(14)		(14)
Library Services	Insurance - Income Protection Insurance	Lend/recover Library Equip/Material	Insurance reduction in Acutals	Reduction to expenditure	(408)		(408)
Library Services	Insurance - Income Protection Insurance	Library - Maint Local History Collection	Insurance reduction in Acutals	Reduction to expenditure	(47)		(47)
Library Services	Insurance - Income Protection Insurance	Manage Library	Insurance reduction in Acutals	Reduction to expenditure	(33)		(33)
Library Services	Insurance - Income Protection Insurance	Library Svcs - Update annual plan	Insurance reduction in Acutals	Reduction to expenditure	(33)		(33)
Library Services	Insurance - Income Protection Insurance	Library - Organise Child & Youth Service	Insurance reduction in Acutals	Reduction to expenditure	(68)		(68)
Library Services	Insurance - Income Protection Insurance	Library - Delivery of Housebound Service	Insurance reduction in Acutals	Reduction to expenditure	(8)		(8)
Library Services	Insurance - Income Protection Insurance	Library Promotion	Insurance reduction in Acutals	Reduction to expenditure	(100)		(100)
Administration	Contractors - Other Services	Admin - The Big Project	The Big Project internet HQ setup	Addition to expenditure	1,210		1,210
Administration	Direct Purchases - Other	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(1,000)		(1,000)
Administration	Direct Purchases - Other	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	1,000		1,000
Administration	Energy Costs - Fuel & Lubricants	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(3,350)		(3,350)
Administration	Energy Costs - Fuel & Lubricants	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,350		3,350
Administration	Bank Charges	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	360		360
Administration	Bank Charges	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(300)		(300)
Administration	Depreciation Expense - Equipment	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(14,910)		(14,910)
Administration	Depreciation Expense - Equipment	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	14,910		14,910
Administration	Insurance - Income Protection Insurance	Administration - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(578)		(578)
Administration	Insurance - Vehicle Insurance	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(278)		(278)
Administration	Insurance - Vehicle Insurance	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	278		278
Administration	Advertising	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Advertising	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Printing	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Printing	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Staff Training - Seminar/Conference Fees	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(3,000)		(3,000)
Administration	Staff Training - Seminar/Conference Fees	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	3,000		3,000
Administration	Staff Training - Travel Expenses	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(500)		(500)
Administration	Staff Training - Travel Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	825		825
Administration	Staff Training - Accommodation Expenses	Staff Training - Administration	Reallocation of The Big Project admin	Transfer From - expenditure	(850)		(850)
Administration	Staff Training - Accommodation Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	850		850
Administration	Postage	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	750		750
Administration	Postage	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(750)		(750)
Administration	Mobile Phone Expenses	Administration - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(1,139)		(1,139)
Administration	Mobile Phone Expenses	Admin - The Big Project	Reallocation of The Big Project admin plus \$450 additional	Transfer To - expenditure	1,589		1,589
Administration	Wireless Broadband	Administration - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(406)		(406)
Administration	Wireless Broadband	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	406		406
Administration	Vehicle Registration	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(586)		(586)
Administration	Vehicle Registration	Admin - The Big Project	Reallocation of The Big Project admin plus \$600 additional TBP	Transfer To - expenditure	1,186		1,186
Administration	Fringe Benefits Tax Expenses	Admin Vehicle - Other	Reallocation of The Big Project admin	Transfer From - expenditure	(10,598)		(10,598)
Administration	Fringe Benefits Tax Expenses	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	10,598		10,598
Administration	Legal Fees	Admin - The Big Project	Reallocation of The Big Project admin	Transfer To - expenditure	5,000		5,000
Administration	Legal Fees	General Admin - Miscellaneous	Reallocation of The Big Project admin	Transfer From - expenditure	(1,168)		(1,168)
Administration	Other Misc. Expenses - Sundry	Admin - The Big Project	The Big Project admin costs	Addition to expenditure	500		500
Administration	Entertainment Expenses	Admin - The Big Project	The Big Project admin costs	Addition to expenditure	500		500
Nuriootpa Centennial Park	Contractors - Other Services	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(33,040)		(33,040)
Nuriootpa Centennial Park	Contractors - Other Services	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(4,000)		(4,000)
Nuriootpa Centennial Park	Contractors - Other Services	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(2,400)		(2,400)
Nuriootpa Centennial Park	Contractors - Other Services	Prider Street Property (NCPA)	Align to Q2 actuals	Reduction to expenditure	(560)		(560)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,540)		(1,540)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Coulthard Reserve (NCPA)	Align to Q2 actuals	Reduction to expenditure	(120)		(120)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(280)		(280)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(40)		(40)
Nuriootpa Centennial Park	Direct Purchases - Vehicle/Machine Parts	Prider Street Property (NCPA)	Align to Q2 actuals	Reduction to expenditure	(20)		(20)
Nuriootpa Centennial Park	Direct Purchases - Stationery	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(900)		(900)
Nuriootpa Centennial Park	Direct Purchases - Stationery	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(100)		(100)
Nuriootpa Centennial Park	Direct Purchases - Other	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(5,000)		(5,000)
Nuriootpa Centennial Park	Energy Costs - Electricity	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(3,900)		(3,900)
Nuriootpa Centennial Park	Energy Costs - Electricity	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Reduction to expenditure	(100)		(100)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Nuriootpa Centennial Park	Energy Costs - Electricity	Nuriootpa Sports Centre (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,000)		(1,000)
Nuriootpa Centennial Park	Energy Costs - Gas	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(2,000)		(2,000)
Nuriootpa Centennial Park	Water - Service Rates	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Addition to expenditure	4,775		4,775
Nuriootpa Centennial Park	Water - Service Rates	Rec Park - Nuriootpa (NCPA)	Align to Q2 actuals	Addition to expenditure	2,625		2,625
Nuriootpa Centennial Park	Water - Service Rates	Prider Street Property (NCPA)	Align to Q2 actuals	Addition to expenditure	100		100
Nuriootpa Centennial Park	Advertising	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(5,000)		(5,000)
Nuriootpa Centennial Park	Telephone	Nuriootpa Caravan Park (NCPA)	Align to Q2 actuals	Reduction to expenditure	(1,000)		(1,000)
Office of the Mayor and CEO	Contractors - Other Services	Office of the Mayor and CEO	Recruitment support costs for Director Corp Svcs and Business Innovation \$4950 / (\$1100) transfer to 141-661 to support Finance system upgrade costs for purchasing module	Addition to expenditure	3,850		3,850
Office of the Mayor and CEO	Consultants - Other	Office of the Mayor and CEO	LX Smart Regions contract as approved by Council in December 2021	Addition to expenditure	75,000		75,000
Office of the Mayor and CEO	Direct Purchases - Other	Australia Day	Council approved for unspent \$ from 20/21 for use on future events	Addition to expenditure	12,500		12,500
Office of the Mayor and CEO	Direct Purchases - Other	Office of the Mayor and CEO	Transfer budget to capital for business case implementation desks and equipment purchases.	Transfer From - Assets Ledger	(10,000)		(10,000)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Office of the Mayor and CEO	Insurance reduction in Acutals	Reduction to expenditure	(330)		(330)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Council Elections	Insurance reduction in Acutals	Reduction to expenditure	(3)		(3)
Office of the Mayor and CEO	Insurance - Income Protection Insurance	Prepare Council Agenda	Insurance reduction in Acutals	Reduction to expenditure	(34)		(34)
Office of the Mayor and CEO	Donations - Sundry	Community Events	Vintage festival budget applied to 21/22 in error next year of event is 22/23	Reduction to expenditure	(5,000)		(5,000)
Development Services	Contractors - Works Contract Labour Staff	Development Assessment and Advice	Transferred to Consultants Fee, 371-878 Legal Fees and 385-878 Legal Fees	Reduction to expenditure	(32,500)		(32,500)
Development Services	Consultants - Code Amendments	Policy, Code and Strategic Projects	Transferred from Contractors to Consultants	Addition to expenditure	7,500		7,500
Development Services	Insurance - Income Protection Insurance	Compliance, Monitoring & Enforcement	Insurance reduction in Acutals	Reduction to expenditure	(202)		(202)
Development Services	Insurance - Income Protection Insurance	Policy, Code and Strategic Projects	Insurance reduction in Acutals	Reduction to expenditure	(26)		(26)
Development Services	Insurance - Income Protection Insurance	Development Assessment and Advice	Insurance reduction in Acutals	Reduction to expenditure	(757)		(757)
Development Services	Insurance - Income Protection Insurance	Support Building Fire Safety Committee	Insurance reduction in Acutals	Reduction to expenditure	(28)		(28)
Development Services	Insurance - Income Protection Insurance	Assessment Panel	Insurance reduction in Acutals	Reduction to expenditure	(52)		(52)
Development Services	Staff Training - Seminar/Conference Fees	Development Assessment and Advice	Transferred to 142/690 - Info Tech - Lease Agreements/Operating Lease Payments to cover new surface pro for building officer position	Transfer From - expenditure (negative amount)	(2,805)		(2,805)
Development Services	Contributions - Other	Development Assessment and Advice	Budget adjustment required due to PLUS contribution to the Portal being in Group A (\$59,100) annually	Addition to expenditure	41,100		41,100
Development Services	Legal Fees	Compliance, Monitoring & Enforcement	Tracking above expected budget due to several enforcement matters proceeding to Court	Addition to expenditure	15,000		15,000
Development Services	Legal Fees	Development Assessment and Advice	Transferred from 385-657 Contractors - Works Contract Labour Staff	Addition to expenditure	10,000		10,000
Organisational Development	Consultants - Other	Human Resources - Miscellaneous	Recruitment Costs offset by reduction in salary for Manager ICT	Addition to expenditure	15,000		15,000
Organisational Development	Insurance - Income Protection Insurance	Human Resources - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(187)		(187)
Organisational Development	Insurance - Income Protection Insurance	Strategic Plan Updates	Insurance reduction in Acutals	Reduction to expenditure	(29)		(29)
Organisational Development	Insurance - Income Protection Insurance	People and Culture Development	Insurance reduction in Acutals	Reduction to expenditure	(262)		(262)
Organisational Development	Advertising	Human Resources - Miscellaneous	Increase in recruitment advertising costs required due to increased recruitment activity and the implementation of the business case.	Addition to expenditure	7,750		7,750
Organisational Development	Legal Fees	Industrial Relations	Additional costs experienced in implementing organisation restructure.	Addition to expenditure	10,000		10,000
Publicity and Public Relations	Insurance - Income Protection Insurance	Public Relations Service	Insurance reduction in Acutals	Reduction to expenditure	(110)		(110)
Community Programs and Development	Insurance - Income Protection Insurance	Community Assistance Scheme	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Community Programs and Development	Insurance - Income Protection Insurance	Community Programs and Development	Insurance reduction in Acutals	Reduction to expenditure	(13)		(13)
Customer Service	Insurance - Income Protection Insurance	Customer Service Operations	Insurance reduction in Acutals	Reduction to expenditure	(482)		(482)
Community Services	Insurance - Income Protection Insurance	Collaborative Officer	Insurance reduction in Acutals	Reduction to expenditure	(63)		(63)
Community Services	Insurance - Income Protection Insurance	Administer Volunteer Resource Centre	Insurance reduction in Acutals	Reduction to expenditure	(91)		(91)
Community Services	Insurance - Income Protection Insurance	Arts Officer	Insurance reduction in Acutals	Reduction to expenditure	(53)		(53)
Barossa Visitor Centre	Insurance - Income Protection Insurance	Barossa Cycle Hub	Insurance reduction in Acutals	Reduction to expenditure	(7)		(7)
Environmental Services	Insurance - Income Protection Insurance	Environmental Management	Insurance reduction in Acutals	Reduction to expenditure	(57)		(57)
Health Services	Insurance - Income Protection Insurance	Waste Water Applications	Insurance reduction in Acutals	Reduction to expenditure	(135)		(135)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Operating Adjustments							
Health Services	Insurance - Income Protection Insurance	Legionella Control	Insurance reduction in Acutals	Reduction to expenditure	(5)		(5)
Health Services	Insurance - Income Protection Insurance	Immunisation Clinics	Insurance reduction in Acutals	Reduction to expenditure	(14)		(14)
Health Services	Insurance - Income Protection Insurance	Public Health and Wellbeing Plan	Insurance reduction in Acutals	Reduction to expenditure	(43)		(43)
Health Services	Insurance - Income Protection Insurance	Health Assessment and Advice	Insurance reduction in Acutals	Reduction to expenditure	(83)		(83)
Health Services	Insurance - Income Protection Insurance	Food Inspection and Compliance	Insurance reduction in Acutals	Reduction to expenditure	(107)		(107)
Waste Services	Insurance - Income Protection Insurance	Hard and Other Waste	Insurance reduction in Acutals	Reduction to expenditure	(12)		(12)
Waste Services	Insurance - Income Protection Insurance	Garbage - Disposal and Collection	Insurance reduction in Acutals	Reduction to expenditure	(46)		(46)
Waste Services	Insurance - Income Protection Insurance	Green Waste Collection and Disposal	Insurance reduction in Acutals	Reduction to expenditure	(27)		(27)
Waste Services	Insurance - Income Protection Insurance	Recyclables Collection and Disposal	Insurance reduction in Acutals	Reduction to expenditure	(47)		(47)
Works Administration	Insurance - Income Protection Insurance	Engineering Services - Miscellaneous	Insurance reduction in Acutals	Reduction to expenditure	(135)		(135)
Works Administration	Insurance - Income Protection Insurance	Works - Provide Clerical Support	Insurance reduction in Acutals	Reduction to expenditure	(108)		(108)
Works Administration	Insurance - Income Protection Insurance	Wks - Asset Management Plan	Insurance reduction in Acutals	Reduction to expenditure	(223)		(223)
Works Administration	Insurance - Income Protection Insurance	Engineering Support Services - Misc.	Insurance reduction in Acutals	Reduction to expenditure	(960)		(960)
Regulatory Services	Insurance - Income Protection Insurance	By-Laws & LG Act Administration	Insurance reduction in Acutals	Reduction to expenditure	(42)		(42)
Regulatory Services	Insurance - Income Protection Insurance	Fire Prevention and Control	Insurance reduction in Acutals	Reduction to expenditure	(37)		(37)
Regulatory Services	Insurance - Income Protection Insurance	Dog and Cat Management	Insurance reduction in Acutals	Reduction to expenditure	(239)		(239)
Regulatory Services	Insurance - Income Protection Insurance	Local Nuisance and Litter Control	Insurance reduction in Acutals	Reduction to expenditure	(65)		(65)
Works Operating	Insurance - Income Protection Insurance	Cemeteries	Insurance reduction in Acutals	Reduction to expenditure	(40)		(40)
Works Operating	Insurance - Income Protection Insurance	Works - Update Annual Management Plan	Insurance reduction in Acutals	Reduction to expenditure	(42)		(42)
Materials, Contract and Other Expenses				Note 9	(128,753)	0	(71,547)
Depreciation, Amortisation and Impairment				Note 10	0	0	0
Finance Costs				Note 11	0	0	0
NET TOTAL - Operating Adjustments					(105,809)	0	(48,603)
Reserve Account Adjustments only					0	0	0

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on Renewal and Replacement of existing assets								
Nuriootpa Centennial Park	Internal Roadways - NCPA Nuriootpa Centennial Park Authority	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Allocation to Ensuite sites and room divider	Transfer From - expenditure	(22,857)		(22,857)
Offices and Community Facilities	Nuriootpa Office/Library	Capital Exp-Misc properties	Capital Expenditure Bldgs - Contractors	Transfer budget to capital for business case implementation desks and equipment purchases.	Transfer To - expenditure	10,000		10,000
Offices and Community Facilities	Swimming Pool, BV Recreation Centre	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Tile replaement project approved by Council 18/1/2022	Addition to expenditure	450,000		450,000
Offices and Community Facilities	Irrigation Equipment Tanunda Recreation	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	Reallocation from the general expenditure for this project	Transfer To - expenditure	189,135		189,135
Offices and Community Facilities	The Rex Barossa Aquatic and Fitness Cent	Capital Exp-The Rex Barossa Aquatic Fitness	Capital Expenditure Bldgs - Contractors	Workkk will now be performed in 22/23	Carried forward expenditure	(186,000)		(186,000)
Works Administration	Office Vehicle-Director Development and	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(10,250)		(10,250)
Works Administration	Office Vehicle - Manager Community and C	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(7,350)		(7,350)
Works Administration	Office Vehicle - Manager Health Services	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer From - expenditure	(3,250)		(3,250)
Works Administration	Office Vehicle - Senior Manager Planning	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer From - expenditure	(9,250)		(9,250)
Works Administration	Office Vehicle - Library Pool Vehicle	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer From - expenditure	(7,750)		(7,750)
Works Administration	Office Vehicle - Contingency	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / contingency	Transfer From - expenditure	(23,750)		(23,750)
Works Capital	Tanunda Rec Park Oval Irrigation	Capital Exp-Other Sporting Reserves	Capital Expenditure Structures - Contrac	Reallocation from the general expenditure for this	Transfer From - expenditure	(189,135)		(189,135)
Works Capital - Road Seal	Reseal Budget	Capital Exp - Road resealing	Capital Expenditure Structures - Contrac	Transfer to Saleyard Road Footpath	Transfer From - expenditure	(61,000)		(61,000)
Capital Expenditure on Renewal and Replacement of Existing Assets					Note 12	128,543	0	128,543
Asset Sales adjustments/Capital Income								
Proceeds from Sale of Replaced Assets					Note 13	0	0	0
NET TOTAL - Asset Renewal/Replacement Adjustments						128,543	0	128,543

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2021/22 Adjustment Quarter	Reserve Transfer	Net
Capital Expenditure on New and Upgraded assets								
Nuriootpa Centennial Park	Nuriootpa Soccer Clubrooms	Capital Exp-Nuriootpa Recreation Park	Capital Expenditure Structures - Contrac	Building construction of Nuriootpa soccer project will be undertaken in 22/23	Carried forward expenditure	(1,250,000)		(1,250,000)
Nuriootpa Centennial Park	Ensuite Sites - Nuriootpa Centennial Park Authority	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Allocation of \$20k from Internal roadworks budget and additional amount needed for this project	Transfer To - expenditure	30,000		30,000
Nuriootpa Centennial Park	NCPA - Caravan Park Office Room Divider	Capital Exp-Nuriootpa Caravan Park	Capital Expenditure Structures - Contrac	Amount required for completion of Divider, works C/fwd from last year	Transfer To - expenditure	8,691		8,691
Offices and Community Facilities	Barossa Rugby Park - The Big Project	Capital Exp-Barossa Rugby Precinct	Capital Expenditure Structures - Contrac	Adjusting rugby timing for expected spend in 21/22	Carried forward expenditure	(1,360,500)		(1,360,500)
Offices and Community Facilities	Angas Rec Park Multi Functional Clubroom	Capital Exp-Angas Rec Park	Capital Expenditure Structures - Contrac	Transfer from 582 for existing toilet emergency light	Transfer To - expenditure	1,780		1,780
Offices and Community Facilities	Tanunda Recreation Park Playground	Capital Exp-Tanunda Rec Park	Capital Expenditure Structures - Contrac	as approved 21.12.21 Council meeting + \$6K for additional two tree removals	Addition to expenditure	279,440		279,440
Offices and Community Facilities	Nuriootpa Swimming Pool Project	Capital Exp - Nuriootpa Swimming Pool	Capital Expenditure Structures - Contrac	Project delivered under budget	Reduction to expenditure	(24,913)		(24,913)
Sec 41 Committees - Gallery	Barossa Culture Hub - The Big Project	Capital Exp-Barossa Regional Gallery	Capital Expenditure Structures - Contrac	BBRF 5 unsuccessful rolling creative industries centre forward to 22/23	Carried forward expenditure	(5,328,144)		(5,328,144)
Works Administration	Office Vehicle - Manager Development Ser	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget	Transfer To - expenditure	26,850		26,850
Works Administration	Office Vehicle - Manager TBA	Capital Exp-Admin Vehicles	Capital Expenditure Equip - Materials	Additional vehicle purchased transfer from surplus budget / Contingency	Transfer To - expenditure	34,750		34,750
Works Capital Footpaths	Footpath - Saleyard Road Mount Pleasant	Capital Exp-Footpaths	Capital Expenditure Structures - Contrac	Transfer from Reseal Unallocated	Transfer To - expenditure	61,000		61,000
Offices and Community Facilities	The Big Project - Recreation Phase 1 Imp	Capital Exp-Misc Community properties	Capital Exp - Salaries	Not yet required from Williamstown	Transfer To - expenditure	14,286		14,286
Offices and Community Facilities	Williamstown QVJP - The Big Project	Capital Exp-Williamstown QVJ Park	Capital Expenditure Structures - Contrac	Not yet required	Transfer From - expenditure	(14,286)		(14,286)
Capital Expenditure on New and Upgraded Assets					Note 14	(7,521,046)	0	(7,521,046)
Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal								
Works Ovals and Open Space	The Big Project - Phase 1 Implementation		Capital Grant - Other	BBRF 5 unsuccessful rolling creative industries centre forward to 22/23	Carried forward income	2,415,088		2,415,088
Works Ovals and Open Space	Barossa Rugby Precinct Development Tanunda		Capital Grant - Other	Rugby estimated to be 50% spent in 21/22 matching capital grant with expenditure	Carried forward income	497,500		497,500
Amounts Received Specifically for New and Upgraded Assets					Note 15	2,912,588	0	2,912,588
Asset Sales adjustments								
Asset Disposal and Fair Value Adjustments					Note 16	0	0	0
NET TOTAL - Asset New/Upgrade Adjustments						(4,608,458)	0	(4,608,458)
NET TOTAL - Capital Adjustments				Note: for reconciliation purposes the report includes Approved Carried Forwards		(4,479,915)	0	(4,479,915)

Statement of Comprehensive Income

for the year ending 30 June 2022

	Budget Adjustment Notes	Original Full Year Budget (\$'000)	Actuals as at 31 Dec (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 2 (\$'000)	Carried Forward (\$'000)	Proposed Full Year Revised Budget (\$'000)
Income							
Rates	1	33,650	33,623	33,650	21		33,671
Statutory Charges	2	741	509	741	0		741
User Charges	3	3,157	1,291	3,154	(70)		3,084
Grants, Subsidies and Contributions	4	2,212	1,576	2,540			2,540
Investment Income	5	96	62	96	15		111
Reimbursements	6	41	25	41			41
Other Income	7	793	378	826	29		855
Net Gain – Joint Ventures and Associations		0	0	0			0
Total Revenues		40,690	37,464	41,048	(5)	0	41,043
Expenses							
Employee Costs	8	14,512	6,796	14,569	18		14,587
Materials, Contracts and Other Expenses	9	17,698	7,114	18,325	(129)		18,196
Depreciation, Amortisation and Impairment	10	8,848	4,424	8,848			8,848
Finance Costs	11	479	192	479			479
Net Loss – Joint Ventures and Associations		0	0	0			0
Total Expenses		41,537	18,526	42,221	(111)	0	42,110
Operating Surplus / (Deficit)		(847)	18,938	(1,173)	106	0	(1,067)
Asset Disposal and Fair Value	16	(621)		(621)			(621)
Amounts Received Specifically for New or Upgraded Assets	15	7,387	4,121	10,724		(2,913)	7,811
Physical Resources Received Free of Charge		282		282			282
Net Surplus / (Deficit)		6,201	23,059	9,212	106	(2,913)	6,405
Changes in revaluation surplus - infrastructure, property, plant and equipment		0	0	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupments offset to Asset Revaluation Reserve		0	0	0	0	0	0
Total Other Comprehensive Income		0	0	0	0	0	0
Total Comprehensive Income		6,201	23,059	9,212	106	(2,913)	6,405

*Full Year Revised Budget is the Budget Update as at 31 September 2021, adopted by Council at the November 2021 meeting.

Statement of Financial Position

as at 30 June 2022

	Original Full Year Budget (\$'000)	Proposed Full Year Revised Budget (\$'000)
Assets		
Current Assets		
Cash and Cash Equivalents	92	99
Trade and Other Receivables	2,728	2,485
Other Financial Assets	0	0
Inventories	375	219
Subtotal	3,195	2,803
Non-Current Assets Held for Sale	0	0
Total Current Assets	3,195	2,803
Non-current Assets		
Financial Assets	1,323	1,328
Equity Accounted Investments in Council Businesses	2,299	2,286
Infrastructure, Property, Plant and Equipment	423,438	406,936
Other Non-Current Assets	0	5,503
Total Non-current Assets	427,060	416,053
Total Assets	430,255	418,856
Liabilities		
Current Liabilities		
Trade and Other payables	3,341	4,547
Borrowings	9,558	4,071
Provisions	2,422	2,383
Total Current Liabilities	15,321	11,001
Non-Current Liabilities		
Borrowings	10,774	6,834
Provisions	1,164	1,331
Total Non-current Liabilities	11,938	8,165
Total Liabilities	27,259	19,166
Net Assets	402,996	399,690
Equity		
Accumulated Surplus	97,132	97,825
Asset Revaluation Reserve	294,334	289,320
Other Reserves	11,530	12,545
Total Equity	402,996	399,690

Statement of Changes in Equity

as at 30 June 2022

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
Original Budget				
Balance at end of previous reporting period 30 June 2021 (Original Budget 2020/21)	83,250	277,475	9,982	370,707
Restated opening balance (2020/21 Revised Budget)	90,562	283,033	11,899	385,494
Net Surplus / (Deficit) for year	6,201			6,201
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	11,301	0	11,301
Transfer between reserves	(369)	0	369	0
Balance at the End of Period	96,394	294,334	12,268	402,996

For actual results for the Statement of Changes in Equity please refer to the General Purpose Financial Statements for the year ended 30 June 2021

Proposed Full Year Revised Budget				
Balance at end of previous reporting period	83,250	277,475	9,982	370,707
Restated opening balance (2020/21 Financial Statements)	90,827	278,019	13,138	381,984
Net Surplus / (Deficit) for year	6,405			6,405
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	11,301	0	11,301
Transfer between reserves	(369)	0	369	0
Balance at the End of Period	96,863	289,320	13,507	399,690

Statement of Cash Flows

as at 30 June 2022

	Original Full Year Budget	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)
Cash Flows from Operating Activities		
Receipts		
Operating Receipts	40,594	40,932
Investment Receipts	96	111
Payments		
Operating payments to Suppliers and Employees	(32,347)	(32,920)
LandFill rehabilitation expense	(362)	(362)
Finance Payments	(479)	(479)
Net Cash Provided by (or Used in) Operating Activities	7,502	7,282
Cash Flows from Investing Activities		
Receipts		
Amounts Specifically for New or Upgraded Assets	7,387	4,493
Sale of Replaced Assets	252	449
Sale of Surplus Assets	0	0
Net Purchase of Investment Securities	0	0
Repayments of Loans by Community Groups	72	72
Payments		
Expenditure on Renewal / Replacement of Assets	(6,491)	(8,643)
Expenditure on New / Upgraded Assets	(23,881)	(20,854)
Net Purchase of Investment Securities	0	0
Loans made to Community Groups	(650)	(650)
Net Cash Provided by (or Used in) Investing Activities	(23,311)	(25,133)
Cash Flows from Financing Activities		
Receipts		
Loans Received	13,100	3,600
Proceeds from Bonds and Deposits	0	0
Finance Lease Funds	0	0
Proceeds from Internal Borrowings	700	700
Payments		
Repayments of Borrowings	(1,410)	(1,410)
Repayment of Bonds and Deposits	0	0
Repayment of Lease Liabilities	(42)	(42)
Repayment of Internal Borrowings	(700)	(700)
Net Cash Provided by (or Used in) Financing Activities	11,648	2,148
Net Increase / (Decrease) in Cash Held	(4,161)	(15,703)
Cash and Cash Equivalents at Beginning of Period	4,253	15,802
Cash and Cash Equivalents at End of Period	92	99

Annual Business Plan

Operating Result - The Barossa Council (Excludes NCPA)

Operations

	Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to 2022/23	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	38,812	36,601	39,173	65	0	39,238
Expenditure	39,574	17,622	40,258	(57)	0	40,201
Capital Amounts	7,387	4,121	10,724	0	(2,913)	10,724
Net Surplus (Deficit)	6,625	23,100	9,639	122	(2,913)	9,761

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the 15 February 2022 meeting.

Associated Entities – Subsidiary

Operating Result - Nuriootpa Centennial Park Authority

Responsibilities and Services Provided: Established as a subsidiary of Council pursuant to Section 42 of the Local Government Act 1999, the Nuriootpa Centennial Park Authority manages and maintains the Nuriootpa Caravan Park and adjacent sporting and leisure facilities on behalf of Council.

The projected Income Statement for the Authority is included within Council's financial statements, contained within this document.

Operations

	Original Full Year Budget	Actuals as at 31 Dec	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carried Forward to 2022-23	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,878	863	1,875	(70)	0	1,805
Expenditure	1,963	904	1,963	(54)	0	1,909
Capital Amounts	0	0	0	0	0	0
Net Surplus (Deficit)	(85)	(41)	(88)	(16)	0	(104)

*Full Year Revised Budget is the Mid Year Budget Review for the year, adopted by Council at the 15 February 2022 meeting.

Capital Program 2021/22						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	18,822,309	3,443,798	21,683,952	895,442	(7,938,644)	14,640,750
Community Services - Community Transport	56,000	0	56,000	0	0	56,000
Community Transport Vehicles	56,000	0	56,000			56,000
Library Services	82,059	3,617	82,059	0	0	82,059
Library Books	82,059	3,617	82,059			82,059
Barossa Regional Gallery	89,450	23	89,450	0	0	89,450
Barossa Regional Gallery Air Conditioning	89,450	23	89,450			89,450
Offices and Community Facilities	18,594,800	3,440,158	21,456,443	895,442	(7,938,644)	14,413,241
The Big Project - Phase 1 Implementation - Buildings (subject to grant funding)	225,301	19,582	279,086			279,086
The Big Project - Phase 1 Implementation - Recreation (subject to grant funding)	219,334	0	373,782	14,286		388,068
Angas Rec Park Stormwater	0	1,632	0			0
Angas Recreation Park Clubrooms Canopy	0	12,510	50,000			50,000
Angas Recreation Park Tennis/Netball Courts (carried forward)	42,000	137	42,000			42,000
Angaston Railway Precinct	0	200	0			0
Various tennis/netball courts as per Court audit report July 2019 (expected 40% grants/contributions)	150,000	0	150,000			150,000
Angas Recreation Park Second Oval and Ancillary Works (carried forward)	615,740	418,893	789,733			789,733
Angas Recreation Park Multi Functional Clubrooms	1,665,745	1,365,749	1,762,701	1,780		1,764,481
Barossa Rugby Park - The Big Project (Infrastructure Projects Grant Programs)	2,721,000	25,400	2,721,000		(1,360,500)	1,360,500
Nuriootpa Soccer Clubrooms	1,588,104	5,366	1,588,104		(1,250,000)	338,104
Nuriootpa Soccer Civil Infrastructure	1,119,330	415,947	1,119,330			1,119,330
Nuriootpa Soccer Infrastructure Pitches	1,102,869	147,793	1,334,034			1,334,034
Talunga Caravan Park Facilities	2,033,216	32,978	2,095,076			2,095,076
Tanunda Recreation Park - Oval Widening	46,481	27,007	538,100			538,100
Tanunda Recreation Park Junior Sports Field (part carried forward - Infrastructure Projects Grant Programs)	971,909	18,601	971,909			971,909
Tanunda Recreation Park Playground (Open Space and Places for People Grant Funding)	609,737	57,997	609,737	279,440		889,177
Tanunda Recreation Park Cricket Nets (Infrastructure Projects Grant Programs)	155,890	1,814	155,890			155,890
Angas Recreation Park Cricket Nets and Ancillary Works	0	3,188	2,079			2,079
Barossa Culture Hub - The Big Project	5,328,144	5,917	5,328,144		(5,328,144)	0
Curdnatta Recreation Park Tennis Courts	0	974	34,000			34,000
Curdnatta Recreation Park BBQ and Cricket Nets (part externally funded)	0	70,422	100,338			100,338
Emergency Water Supply - Moculta	0	0	5,338			5,338
Emergency Water Supply - Eden Valley	0	8,597	29,680			29,680
Emergency Water Supply - Mount Pleasant	0	1,325	6,240			6,240
Finance Budgeting Software	0	0	61,103			61,103
Nuriootpa Swimming Pool	0	122,767	149,500	(24,913)		124,587
Mt. Pleasant Caravan Park - 2 Cabins (ex NCPA)	0	44,816	43,600			43,600
Mount Pleasant Show Office Upgrade	0	323	97,655			97,655
Stockwell Park BMX Track	0	114,417	118,775			118,775
Tanunda Rec Park Change/Club Rooms	0	11,742	0			0
Box Trailer 7x5 Talunga Rec Park	0	4,591	0			0
Talunga Rec Park Hybrid Power Solution	0	119	0			0
Talunga Rec Park Oval Irrigation	0	392	0			0
The Rex Solar Panels	0	23,282	0			0
Irrigation Equipment Tanunda Rec Park	0	1,990	0	189,135		189,135
Upgrade Lighting Lyndoch Rec Park	0	1,293	0			0
Lyndoch Rec Park Change/Clubrooms	0	21,284	0			0
Lyndoch Rec Park	0	3,402	4,602			4,602
Stockwell Park Fitness Infrastructure	0	65,263	106,662			106,662
Stockwell Park Civil Works/Signage/Landscaping	0	64,520	102,033			102,033
Stockwell Park Trail	0	41,578	44,000			44,000
Old Talunga Park Courts Upgrade	0	90,765	270,888			270,888
Old Talunga Park Lighting	0	23	155,725			155,725
Tanunda Recreation Park - Electrical Capacity Upgrade Retention (carried forward)	0	18	6,669			6,669
Tanunda Recreation Park - Show Hall Upgrade Retention (carried forward)	0	36,871	73,595			73,595
The Rex Disability Change Facility (subject to grant funding)	0	140,840	121,049			121,049
Williamstown Queen Victoria Jubilee Park - The Big Project	0	0	14,286	(14,286)		0
Williamstown Pool Change Rooms Roof	0	7,835	0			0
Swimming Pool, BV Recreation Centre	0	0	0	450,000		450,000
DEVELOPMENT AND ENVIRONMENTAL SERVICES	0	823	2,145	0	0	2,145
Barossa Bushgardens	0	823	2,145	0	0	2,145
Bushgardens Stormwater Recovery System	0	823	2,145			2,145
EXECUTIVE SERVICES	20,000	11,784	302,082	0	0	302,082
Office and Community Facilities	20,000	11,784	302,082	0	0	302,082
Nuriootpa Office - Solar Panels	0	0	85,396			85,396
GIS Project	0	9,000	0			0
Audio Visual System Council Chamber	0	2,784	0			0
Website Development Project	20,000	0	20,000			20,000
Continuous Improvement program	0	0	196,686			196,686

Capital Program 2021/22 (Continued)						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
NURIOOTPA CENTENNIAL PARK AUTHORITY	135,000	0	137,857	15,834	0	153,691
NCPA - Internal Roadworks	20,000	0	20,000	(20,000)		0
Cleaners Van	25,000	0	25,000			25,000
Ensuite Sites	90,000	0	90,000	30,000		120,000
NCPA - Caravan Park Office Room Divider	0	0	2,857	5,834		8,691
NCPA - Multi Use Changerooms Verandah	0	0	0			0
WORKS AND ENGINEERING	11,394,649	3,333,803	14,764,282	(179,135)	(186,000)	14,399,147
Bridges	1,133,236	225,771	1,568,016	0	0	1,568,016
Bridges Unallocated Budget	250,000	0	190,000			190,000
Smyth Road Tanunda Bridge (carried forward)	115,000	956	230,000			230,000
Mengler Hill Road Angaston Safety Guardrails	75,000	73,648	75,000			75,000
Moculta Road Bridge - Design only	693,236	0	718,016			718,016
Stockwell Bridge widening (subject to grant funding)	0	151,168	355,000			355,000
Buildings	782,893	83,403	873,437	10,000	(186,000)	697,437
Nuriootpa Office/Library - Air-conditioning renewal program and Kitchen Refurbishment	70,000	39,227	129,946	10,000		139,946
Building Renewal and Replacement	300,000	0	300,000			300,000
Nuriootpa Office - LED Lighting Replacement	63,472	3,273	63,472			63,472
Talunga Recreation Park Show Hall Drainage	65,000	2,938	65,000			65,000
The Rex Barossa Aquatic and Fitness Centre - Gas Pool Water Heaters	186,000	0	186,000		(186,000)	0
The Rex Barossa Aquatic and Fitness Centre - Pool Deck Air Conditioning	30,000	0	30,000			30,000
The Rex Barossa Aquatic and Fitness Centre - LED Lighting Replacement	42,421	0	42,421			42,421
Williamstown Caravan Park - 2 Cabins - Decking/Floor	26,000	24,230	26,000			26,000
Tanunda and Williamstown Depots Upgrade	0	13,735	30,598			30,598
Footpaths	1,245,755	228,672	1,285,755	61,000	0	1,346,755
Footpath Renewal Budget - Salaries	104,834	0	104,834			104,834
Kalimna Creek Reserve Nuriootpa	0	1,430	40,000			40,000
Barossa Trail extension to Gawler (part grant funded \$336,264 - PIRSA Regional)	800,000	100,046	800,000			800,000
Saleyard Road Mount Pleasant	140,921	7,896	140,921	61,000		201,921
Old Kapunda Road Nuriootpa	0	134	0			0
Penrice Road Nuriootpa	0	86	0			0
Barossa Trail Shared Path - renewal	200,000	110,410	200,000			200,000
Footpath Magnolia Street Tanunda	0	8,670	0			0
Motor Vehicles, Plant and Equipment	964,000	402,160	1,367,470	0	0	1,367,470
Depot - Tractor	0	74,929	85,000			85,000
Motor Vehicles Renewal (part carried forward)	329,000	208,293	647,470			647,470
Backhoe	175,000	0	175,000			175,000
Excavator	60,000	0	60,000			60,000
Articulated Wheel Dumper	40,000	0	3,200			3,200
Plant Trailer	40,000	0	40,000			40,000
4.5 Tonne Truck	100,000	0	100,000			100,000
Depot 8x5 Tip Trailer 1	0	12,121	13,350			13,350
Depot 8x5 Tip Trailer 2	0	12,121	13,350			13,350
Depot 8x5 Tip Trailer 3	0	12,121	13,350			13,350
Loader Volvo	0	8,950	0			0
Works Gardener 4.5T Truck	0	0	55,000			55,000
Motor Vehicles Renewal - including Depot Utes (part carried forward)	70,000	0	70,000			70,000
Business Case - additional vehicle requirements	100,000	63,278	64,600			64,600
Minor Plant	50,000	10,347	27,150			27,150
Parks and Gardens	298,500	94,718	389,000	(189,135)	0	199,865
Playground Equipment Renewal	93,500	131	184,000			184,000
Tanunda Recreation Park Oval Renewal	190,000	864	190,000	(189,135)		865
Play Equipment Tolley Reserve	0	92,938	0			0
Krieg Park BMX Track	15,000	784	15,000			15,000
Road Resheeting	756,385	43,851	756,385	0	0	756,385
E Lorkes Road Springton	173,910	0	173,910			173,910
Golden Gate Mines Road Flaxman Valley	115,462	0	115,462			115,462
Heggies Range Road Eden Valley	71,125	0	71,125			71,125
Hilsenitz Road Eden Valley	26,554	0	26,554			26,554
Keyneton Road Moculta	98,967	0	98,967			98,967
Mount Road Mount Crawford	119,560	0	119,560			119,560
Roberts Road Stockwell	59,380	43,159	59,380			59,380
Springton Road Williamstown	0	693	0			0
Steingarten Road Rowland Flat	75,858	0	75,858			75,858
Resheeting Budget Contingency	15,569	0	15,569			15,569
Road Resealing	3,500,840	1,579,141	4,611,715	(61,000)	0	4,550,715
Acacia Street Tanunda	48,977	52,679	48,977			48,977
Altona Road Altona	32,846	14,094	32,846			32,846
Basedow Road Tanunda (subject to grant funding)	100,100	884,135	870,100			870,100
Bushman Street Tanunda	81,500	627	81,500			81,500
College Street Tanunda	160,315	49,846	160,315			160,315
Diagonal Road Angaston	75,937	26,708	75,937			75,937
Elm Street Tanunda	32,171	22,995	32,171			32,171
Forreston Road Mount Crawford	304,475	13,335	448,518			448,518

Capital Program 2021/22 (Continued)						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
Road Resealing (cont)						
George Street Williamstown	21,733	20,522	21,733			21,733
Hermann Thumm Drive Lyndoch	0	23	0			0
Herriot Road Mount Pleasant	54,239	30,832	54,239			54,239
Humbug Scrub Road Goldfields	60,438	47	60,438			60,438
Koch Road Krondorf	17,001	20,643	17,001			17,001
Lindsay Park Road Angaston	32,017	15,997	32,017			32,017
MacDonnell Street (Basedow Road to Bushman Street) Tanunda	290,500	8,311	290,500			290,500
Margaret Street Williamstown	47,377	8,948	47,377			47,377
Miamba Road Williamstown	15,508	47	15,508			15,508
Mirooloo Road Flaxman Valley	26,232	10,426	26,232			26,232
Moculta Road Moculta	0	23	0			0
Nuraip Road Nuriootpa	90,871	62,183	90,871			90,871
Redford Street Springton	24,703	27,177	24,703			24,703
Research Road Nuriootpa	96,870	32,068	96,870			96,870
Rosedale Scenic Road Rosedale	36,020	19,121	36,020			36,020
Saleyard Road Mount Pleasant	190,504	24,305	190,504			190,504
Seven Steps Road Flaxman Valley	69,238	24,160	165,907			165,907
Short Row Angaston	61,000	1,760	61,000			61,000
South Terrace Angaston	8,200	47	8,200			8,200
Springton Road Williamstown	101,428	112,038	101,428			101,428
Staehr Street Nuriootpa	68,386	50,213	68,386			68,386
Tolley Road Nuriootpa	0	47	0			0
Trial Hill Road Altona	76,377	1,533	76,377			76,377
Road Reseal Contingency	14,363	0	60,240			60,240
Road Reseal Program Budget including Project Management Salaries	298,914	0	276,200	(61,000)		215,200
Barossa Visitor Centre Carpark Upgrade	421,100	10,356	421,100			421,100
Road Reconstruction - Stockwell Road Freight Route	430,000	8,602	430,000			430,000
Melrose Street Mount Pleasant - Road Resurfacing Contribution (Department of	111,500	0	111,500			111,500
Stockwell and Penrice Road Intersection - Black Spot Funding	0	25,294	77,000			77,000
Road Shoulders	275,597	226,425	275,597	0	0	275,597
Diagonal Road Angaston	24,723	18,148	24,723			24,723
Herriot Road Mount Pleasant	23,426	17,877	23,426			23,426
Mirooloo Road Flaxman Valley	20,626	20,337	20,626			20,626
Nuraip Road Nuriootpa	14,646	18,227	14,646			14,646
Redford Street Springton	15,116	15,636	15,116			15,116
Research Road Nuriootpa	25,187	47,907	25,187			25,187
Rosedale Scenic Road Rosedale	15,116	17,830	15,116			15,116
Springton Road Williamstown	115,673	56,328	115,673			115,673
Staehr Road Nuriootpa	21,084	14,135	21,084			21,084
Stormwater	904,343	71,227	1,252,608	0	0	1,252,608
Angas Street Springton Drainage Upgrade	0	75	3,500			3,500
Basedow Road Tanunda Drainage Upgrade	0	388	5,200			5,200
Calton Road to Hameister Court Drainage Kalbeeba (carried forward)	300,000	1,260	370,000			370,000
Centenary Avenue Nuriootpa Flood Mitigation - Design only	0	5,765	6,000			6,000
Colonist Corner Williamstown Reserve Drainage Upgrade	0	38,227	36,705			36,705
Kalimna Road Nuriootpa	0	0	30,000			30,000
Road Drain - Elizabeth Street Tanunda	210,000	14,053	320,000			320,000
Road Drain - Memorial Avenue Mt Pleasant	0	520	0			0
Road Drain - Stockwell Road Stockwell	0	47	0			0
Maria Street Tanunda Drainage Swale	300,000	8,898	370,000			370,000
Project Management Salaries	94,343	0	94,343			94,343
Maria Street Tanunda Drainage - Design only	0	1,995	10,000			10,000
Nuriootpa Township Stormwater Management Plan	0	0	6,860			6,860
Community Wastewater Management System (CWMS)	1,453,100	153,514	1,758,501	0	0	1,758,501
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	1,300,000	176	1,300,000			1,300,000
Nuriootpa Waste Water Treatment Plant - upgrades/improvements	0	2,321	0			0
CWMS Pipeline Radio Link Upgrad/Control Change (carried forward)	92,100	0	92,100			92,100
Tanunda Caravan Park Pump Station Upgrade	0	115,322	243,911			243,911
Tanunda Waste Water Treatment Plant	0	26,795	61,490			61,490
Operation Construction of New Inspection Points (IP)	6,000	2,727	6,000			6,000
Stockwell Recreation Park - CWMS Irrigation	30,000	264	30,000			30,000
Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	25,000	5,909	25,000			25,000
Streetscaping	80,000	224,921	625,798	0	0	625,798
Mount Pleasant Streetscaping	0	1,172	251,000			251,000
Murray Street Angaston Streetscaping	80,000	65,920	179,962			179,962
Town Signage Project	0	157,829.3	194,836			194,836
Grand Total (Notes 12 and 14)	30,371,958	6,790,208	36,890,318	732,141	(8,124,644)	29,497,815

Grants, Contributions and Asset Sales 2021/22						
Description	2021/22 Budget	Actuals as at 31 Dec	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 2	Carry forward to 2022/23	Proposed Full Year Revised Budget
CORPORATE AND COMMUNITY SERVICES	(6,296,270)	(2,605,397)	(7,097,488)	0	2,912,588	(4,184,900)
The Big Project - Phase 1 Implementation Grant Funding	(4,488,763)	0	(2,913,063)	0	2,415,088	(497,975)
The Big Project - Phase 1 Implementation Contributions	(310,000)	0	(310,000)	0	0	(310,000)
Angas Recreation Park Junior Oval/Recreation Landscaping Grant Funding	0	(504,240)	(504,240)	0	0	(504,240)
Angas Recreation Park Junior Oval/Recreation Landscaping Contributions	(350,000)	0	(350,000)	0	0	(350,000)
Emergency Water Supply - Drought Communities Funding	0	(11,258)	(30,000)	0	0	(30,000)
Mount Pleasant Caravan Park	0	(5,000)	0	0	0	0
Stockwell Park Projects Open Space Grant	0	(178,978)	(178,978)	0	0	(178,978)
Tanunda Recreation Park - Junior Oval and Cricket Nets (Infrastructure Projects Grant Programs)	0	(580,700)	(580,700)	0	0	(580,700)
Tanunda Recreation Park - Contribution to Lighting/other	0	0	(88,000)	0	0	(88,000)
Tanunda Recreation Park - Inclusive playground	(330,221)	(330,221)	(330,221)	0	0	(330,221)
Talunga Caravan Park - Cabins & Amenities	(817,286)	0	(817,286)	0	0	(817,286)
Barossa Rugby Precinct Development Tanunda (Infrastructure Projects Grant Programs)	0	(995,000)	(995,000)	0	497,500	(497,500)
DEVELOPMENT AND ENVIRONMENTAL SERVICES	0	0	(5,000)	0	0	(5,000)
Drought Communities Funding - Bushgardens Nursery Stormwater/Irrigation Infrastructure	0	0	(5,000)	0	0	(5,000)
NURIOOTPA CENTENNIAL PARK AUTHORITY	0	(448,396)	(965,165)	0	0	(965,165)
Nuriootpa Artificial Soccer Pitch - Local Roads and Community Infrastructure Phase 2	0	(448,396)	(965,165)	0	0	(965,165)
WORKS AND ENGINEERING	(1,342,118)	(1,309,098)	(3,105,718)	0	0	(3,105,718)
Vehicle and Equipment Trade-in Sales	(251,500)	(241,574)	(448,850)	0	0	(448,850)
Motor Vehicles/Plant	(251,500)	(241,574)	(448,850)	0	0	(448,850)
CWMS Developer Contributions	(50,000)	(40,500)	(50,000)	0	0	(50,000)
WWTP Operation Nuriootpa	0	(1,376)	0	0	0	0
Open Space Developer Contributions	(142,736)	(66,250)	(142,736)	0	0	(142,736)
Barossa Trail extension to Gawler (PIRSA Regional Growth Fund Grant Funding)	(336,264)	0	(618,818)	0	0	(618,818)
Stockwell and Penrice Road Intersection - Black Spot Funding	(215,000)	(791,920)	(965,000)	0	0	(965,000)
Contribution from LRC	0	0	(115,000)	0	0	(115,000)
Moculta Road Bridge (subject to grant funding approval)	(346,618)	(167,478)	(765,314)	0	0	(765,314)
Grand Total (Notes 13 and 15)	(7,638,388)	(4,362,891)	(11,173,371)	0	2,912,588	(8,260,783)