



# Annual Budget Business Plan

2018/19

## Report on Financial Results

As at 30 June 2019

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### Annual Business Plan Report

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# Executive Summary

This is the Report on Financial Results for the 2018/19 financial year pursuant to Regulations 7, 9 and 10 of the Local Government (Financial Management) Regulations 2011 under the Local Government Act 1999. Unless otherwise indicated, figures shown are for the 2018/19 financial year and variances reflect the comparison of the actual result to the original budget. This report should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2019.

At the third quarter update for 2018/19 Council approved to carry forward into 2019/20 capital income and expenditure, asset sales and operating items; these have been incorporated into the 2019/20 Original Budget. At the July 2019 meeting Council also approved a preliminary list of items to carry forward into 2019/20. This report provides an updated list of carried forward items to the 2019/20 financial year for all incomplete projects. Many of these capital projects were started and held in works in progress as at 30 June 2019 and some others have grant funding allocations. The Councils approved list of carried forward projects will be included as a summary item in the first Budget Update 2019/20.

More than half of the allocated 2019/20 Federal Budget 2019 grants paid early in the 2018/19 year including the Financial Assistance Grants \$718k and the Supplementary funding from the 2019/20 and 2020/21 years total of \$477k. The effect of this was an increase in actual income for 2018/19 resulting in an improvement to the operating and cash at bank financial position by \$1,195k.

The proposed Budget adjustments include a number of 'one-off' variations shown as Favourable or Unfavourable. Only larger variances are highlighted below. For further details and information on the note numbers refer to variance adjustments on pages 6 and 8-16 within this report.

## Notes 1 – 7 Operating Income

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Health Services	CWMS - Septic Tank Applications	Septic Tank Application Fees	Addition to income	(10,000)	Favourable	
Works Operating	Streetscaping - Miscellaneous	Operating Grant - Other	Transfer From - income	62,999	Unfavourable	
Environmental Services	Native Vegetation - Miscellaneous	Contributions - Other	Carried forward income	10,000	Unfavourable	to 2019/20
Executive Services	Regional Cycle Trail	Contributions - Other	Addition to income	(12,500)	Favourable	
Executive Services	Regional Cycle Trail	Contributions - Other	Carried forward income	11,650	Unfavourable	to 2019/20
Executive Services	Regional Cycle Trail	Contributions - Other	Carried forward income	12,252	Unfavourable	to 2019/20
Upper Torrens Land Management Project	Land Management Program	Contributions - Other	Carried forward income	46,678	Unfavourable	to 2019/20

## Notes 8 – 11 Operating Expenditure

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Carried forward expenditure	(23,339)	Favourable	to 2019/20
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Transfer From - expenditure	(16,120)	Favourable	
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Addition to expenditure	11,428	Unfavourable	
Waste Services	Other Waste	Contractors - Waste Disposal Services	Carried forward expenditure	(13,640)	Favourable	to 2019/20
Executive Services	Executive Services - Miscellaneous	Contractors - Other Services	Carried forward expenditure	(28,800)	Favourable	to 2019/20
Works Operating	Streetscaping - Miscellaneous	Contractors - Other Services	Transfer From - expenditure	(62,999)	Favourable	
Works Operating	Roads - Grade/resheet road shoulders	Contractors - Other Services	Transfer To - expenditure	100,021	Unfavourable	
Works Ovals and Open Space	Tanunda Recreation Park Oval	Contractors - Other Services	Transfer To - expenditure	10,000	Unfavourable	
Upper Torrens Land Management Project	Land Management Program	Contractors - Other Services	Transfer To - expenditure	16,778	Unfavourable	
Upper Torrens Land Management Project	Land Management Program	Contractors - Other Services	Carried forward expenditure	(23,339)	Favourable	to 2019/20
Barossa Visitor Centre	Barossa Visitor Centre/Library Upgrade Project	Contractors - Other Services	Carried forward expenditure	(86,970)	Favourable	to 2019/20
Information Technology	Information Technology - Administer Consultants	Consultants - Other	Carried forward expenditure	(22,157)	Favourable	to 2019/20
Environmental Services	Native Vegetation - Miscellaneous	Consultants - Other	Carried forward expenditure	(38,000)	Favourable	to 2019/20
Executive Services	Executive Services - Miscellaneous	Consultants - Other	Carried forward expenditure	(29,118)	Favourable	to 2019/20
Executive Services	Generational Investment in the Barossa (GITB)	Consultants - Other	Addition to expenditure	35,200	Unfavourable	
Executive Services	Generational Investment in the Barossa (GITB)	Consultants - Other	Carried forward expenditure	(35,400)	Favourable	to 2019/20
Executive Services	Regional Cycle Trail	Consultants - Other	Addition to expenditure	12,500	Unfavourable	
Executive Services	Regional Cycle Trail	Consultants - Other	Carried forward expenditure	(51,687)	Favourable	to 2019/20

# Executive Summary (continued)

## Notes 8 – 11 Operating Expenditure (continued)

Department	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Library Services	Library Services - Miscellaneous	Direct Purchases - Assets < \$5,000	Transfer To - expenditure	13,590	Unfavourable	
Executive Services	Executive Services - Miscellaneous	Staff Training - Seminar/Conference Fees	Transfer To - expenditure	19,200	Unfavourable	
Development Services	Strategic Projects	Contributions - Other	Carried forward expenditure	(12,500)	Favourable	to 2019/20
Community Programs and Development	Angaston Management Group	Other Miscellaneous Expenses - Reimbursements	Carried forward expenditure	(20,000)	Favourable	to 2019/20

## Note 12 Capital Expenditure on Replacement/Renewal

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Works Capital Bridges	Footbridge - Melrose Street Mount Pleasant	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Carried forward expenditure	(74,354)	Favourable	to 2019/20
Works Engineering/CWMS	CWMS Vehicle - Northern Operations	Capital Expenditure - CWMS	Capital Expenditure Equipment - Materials	Reduction to expenditure	(44,105)	Favourable	
Works Engineering/CWMS	CWMS - Penrice Gravity Mains Renewal	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(14,720)	Favourable	
Works Engineering/CWMS	CWMS - Springton Gravity Mains Renewal	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(11,320)	Favourable	
Works Engineering/CWMS	STEDS Pump Station Caravan Park Tanunda	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Transfer To - expenditure	26,040	Unfavourable	
Works Administration	Office Vehicle - Manager Health Services	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Carried forward expenditure	(33,000)	Favourable	to 2019/20
Works Administration	Office Vehicle - Mayor	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Reduction to expenditure	(35,000)	Favourable	
Works Administration	Office Vehicle - Principal Planner	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Carried forward expenditure	(25,000)	Favourable	to 2019/20
Works Capital	Playground Budget - Renew/Replace	Capital Expenditure - Natural/Screen Reserves	Capital Expenditure Equipment - Materials	Carried forward expenditure	(29,163)	Favourable	to 2019/20
Works Capital	Stockwell Recreation Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(10,000)	Favourable	
Works Capital	Tanunda Recreation Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Carried forward expenditure	(193,432)	Favourable	to 2019/20
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Transfer To - expenditure	14,265	Unfavourable	
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Transfer To - expenditure	10,419	Unfavourable	
Works Capital - Roads Sheeted	Road Pave - Keyneton Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Transfer To - expenditure	20,000	Unfavourable	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(16,316)	Favourable	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Transfer From - expenditure	(10,655)	Favourable	
Works Capital - Roads Sheeted	Road Pave - Church Street Springton	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Carried forward expenditure	(13,929)	Favourable	to 2019/20
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(20,000)	Favourable	
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Transfer From - expenditure	(10,000)	Favourable	
Works Capital - Roads Sheeted	Road Shoulder Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(130,205)	Favourable	
Works Capital - Roads Sheeted	Road Shoulder Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Rubble	Transfer To - expenditure	30,184	Unfavourable	
Works Capital - Road Seal	Road Seal - Johannes Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(40,742)	Favourable	
Works Capital - Road Seal	Road Seal - Balmoral Road Cockatoo Valley	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Transfer To - expenditure	10,000	Unfavourable	
Works Capital - Road Seal	Road Seal - Stockwell Road Stockwell	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Carried forward expenditure	(22,734)	Favourable	to 2019/20

## Note 13 Capital Income relating to Replacement/Renewal

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Works Engineering/CWMS			Equipment Sales	Reduction to income	22,053	Unfavourable	

# Executive Summary (continued)

## Note 14 Capital Expenditure on New and Upgrade

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Offices and Community Facilities	Angaston Railway Precinct Entrance	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Carried forward expenditure	(24,421)	Favourable	to 2019/20
Offices and Community Facilities	Angaston Railway Precinct Picnic Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Carried forward expenditure	(506,007)	Favourable	to 2019/20
Offices and Community Facilities	Angaston Railway Precinct Station	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Carried forward expenditure	(488,167)	Favourable	to 2019/20
Offices and Community Facilities	Angaston Railway Precinct Bike Track	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Carried forward expenditure	(66,380)	Favourable	to 2019/20
Offices and Community Facilities	Angaston Railway Precinct Play Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Carried forward expenditure	(1,351,158)	Favourable	to 2019/20
Information Technology	Finance Budgeting Software	Capital Expenditure - Computer Equipment	Capital Expenditure Equipment - Materials	Carried forward expenditure	(45,990)	Favourable	to 2019/20
Offices and Community Facilities	Electrical Upgrade/Lighting - Tanunda Recreation Park	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Carried forward expenditure	(671,107)	Favourable	to 2019/20
Offices and Community Facilities	Tanunda Recreation Park - Oval	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Carried forward expenditure	(79,558)	Favourable	to 2019/20
Offices and Community Facilities	Show Hall Upgrade - Tanunda Recreation Park	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Carried forward expenditure	(529,755)	Favourable	to 2019/20
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(86,648)	Favourable	
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Carried forward expenditure	(497,916)	Favourable	to 2019/20
Offices and Community Facilities	17/18 Big Project Implementation Costs	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Carried forward expenditure	(84,821)	Favourable	to 2019/20
Offices and Community Facilities	Lyndoch Recreation Park - The Big Project	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Carried forward expenditure	(30,767)	Favourable	to 2019/20
Offices and Community Facilities	Williamstown Queen Victoria Jubilee Park - The Big Project	Capital Expenditure - Williamstown Queen Victoria Jubilee Park	Capital Expenditure Structures - Contractors	Carried forward expenditure	(14,286)	Favourable	to 2019/20
Offices and Community Facilities	Tanunda Recreation Park - The Big Project	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Transfer To - expenditure	86,648	Unfavourable	
Offices and Community Facilities	Barossa Culture Hub - The Big Project	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Carried forward expenditure	(66,697)	Favourable	to 2019/20
Barossa Bushgardens	Bushgardens Access Paths	Capital Expenditure - Bushgardens	Capital Expenditure Structures - Contractors	Carried forward expenditure	(10,000)	Favourable	to 2019/20
Barossa Bushgardens	Bushgardens Quad Bike	Capital Expenditure - Bushgardens	Capital Expenditure Equipment - Materials	Carried forward expenditure	(12,183)	Favourable	to 2019/20
Works Capital Bridges	Bridge at Entrance to Williamstown Queen Victoria Jubilee Park	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Carried forward expenditure	(205,597)	Favourable	to 2019/20
Works Capital Footpaths	Footpath - Murray Street Eden Valley	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carried forward expenditure	(22,206)	Favourable	to 2019/20
Works Capital Footpaths	Footpath - Murray Street Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(17,525)	Favourable	
Works Capital Footpaths	Footpath - Tolley Reserve Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carried forward expenditure	(11,404)	Favourable	to 2019/20
Works Capital Footpaths	Footpath - Truro Road Moculta	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Transfer To - expenditure	13,841	Unfavourable	
Works Capital Footpaths	Footpath - Victoria Terrace Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carried forward expenditure	(76,955)	Favourable	to 2019/20
Works Capital Footpaths	Footpath - Washington Street Angaston	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Carried forward expenditure	(23,525)	Favourable	to 2019/20
Works Capital Footpaths	Angaston Primary School Pram Ramps	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Addition to expenditure	11,192	Unfavourable	
Works Capital	Playground Budget New	Capital Expenditure - Natural/Screen Reserves	Capital Expenditure Equipment - Materials	Carried forward expenditure	(24,499)	Favourable	to 2019/20
Works Operating	Nuriootpa Dog park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Addition to expenditure	62,470	Unfavourable	
Works Operating	Nuriootpa Dog park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Carried forward expenditure	(62,470)	Favourable	to 2019/20
Works Operating	Williamstown Dog Park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Addition to expenditure	55,470	Unfavourable	
Works Operating	Williamstown Dog Park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Carried forward expenditure	(55,470)	Favourable	to 2019/20
Works Capital - Road Seal	Road Seal - Charles Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(27,534)	Favourable	
Works Capital - Road Seal	Road Seal - Gilbert Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Carried forward expenditure	(12,945)	Favourable	to 2019/20
Works Capital - Road Seal	Road Seal - Graetz Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Carried forward expenditure	(13,795)	Favourable	to 2019/20
Works Capital - Road Seal	Road Seal - Macdonnell Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(38,991)	Favourable	
Works Capital - Road Seal	Road Seal - Mildred Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(37,425)	Favourable	
Works Capital - Road Seal	Road Seal - Rose Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer From - expenditure	(55,586)	Favourable	
Works Capital - Road Seal	Road Seal - William Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer To - expenditure	207,506	Unfavourable	
Works Capital - Road Seal	Road Seal - William Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Carried forward expenditure	(333,180)	Favourable	to 2019/20
Works Capital Stormwater	Newcastle Street Drainage	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Carried forward expenditure	(138,154)	Favourable	to 2019/20

# Executive Summary (continued)

## Note 14 Capital Expenditure on New and Upgrade (continued)

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Works Capital Stormwater	Road Drain - Yettie Road Williamstown	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Carried forward expenditure	(36,761)	Favourable	to 2019/20
Works Capital Stormwater	Calton Road to Hameister Court Drainage Kalbeeba	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Carried forward expenditure	(368,907)	Favourable	to 2019/20
Works Capital	Mount Pleasant Main Street Upgrade	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Carried forward expenditure	(126,232)	Favourable	to 2019/20
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Carried forward expenditure	(174,401)	Favourable	to 2019/20
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Transfer To - expenditure	62,999	Unfavourable	
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Carried forward expenditure	(80,000)	Favourable	to 2019/20

## Note 15 Capital Income relating to New and Upgrade

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Works Ovals and Open Space		Tanunda Rec Park Oval widening/landscaping	Capital Contributions - Other	Reduction to income	98,000	Unfavourable	
Works Ovals and Open Space		Angaston Railway Precinct Open Space Project	Capital Grant - Other	Carried forward income	1,003,094	Unfavourable	to 2019/20
Works Ovals and Open Space		Nuriootpa Dog Park	Capital Grant - Other	Addition to income	(50,000)	Favourable	
Works Ovals and Open Space		Nuriootpa Dog Park	Capital Grant - Other	Carried forward income	50,000	Unfavourable	to 2019/20
Works Ovals and Open Space		Williamstown Dog Park	Capital Grant - Other	Addition to income	(50,000)	Favourable	
Works Ovals and Open Space		Williamstown Dog Park	Capital Grant - Other	Carried forward income	50,000	Unfavourable	to 2019/20
Works Operating		Footpaths/Kerbing - Repair/Maintenance	Capital Grant - Other	Addition to income	(11,192)	Favourable	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Transfer From - income	17,001	Unfavourable	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Transfer To - income	(62,999)	Favourable	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Carried forward income	80,000	Unfavourable	to 2019/20

## Note 16 Asset Sales Adjustments

Department	Asset	Description	Income/Expenditure Account	Type of Adjustment	2018/19 Adjustment Quarter 4	Favourable/ Unfavourable	Carry Forward
Offices and Community Facilities		Tanunda Recreation Park	Loss on Disposal - Buildings	Reduction to expenditure	(13,058)	Favourable	
Offices and Community Facilities		Tanunda Recreation Park	Loss on Disposal - Infrastructure	Reduction to expenditure	(15,795)	Favourable	

# Executive Summary (continued)

## 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 2018/19 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 therefore is not included in the budget review. The following list is a summary of these types of projects:

- ❖ A review of the Council’s Asset condition, useful and remaining lives to more accurately reflect the actual service needs and consumption of the assets will continue. It is expected that Council’s understanding and management of this important function could potentially improve the operating result in the Long term Financial Plan (LTFP). The net effect of the depreciation charge for 2018/19 as compared to the 2019/20 budget will be included during this year’s budget review(s) and the next annual review of the LTFP.
- ❖ Council approved the commencement of “The Big Project” (TBP) The Council report approving the masterplan(s) required a review of the LTFP to ensure financial sustainability together with financial modelling for the TBP. This budget report contains amounts to be carried forward which adds to the 2019/20 capital expenditure for TBP. As required in Council’s Prudential Management Policy and the appropriate level of due diligence there is a full assessment underway for all of The Big Project(s). During 2018/19 TBP expenditure on project scoping, designs, planning, costing and some works as approved by Council was as follows:
  - Tanunda Recreation Park – Show Hall, Oval and Lighting \$82k
  - Barossa Culture Hub \$105k
  - Angaston Railway Precinct was successful in receiving grant funding support of over \$1m for this significant project during 2017/18, in 2018/19 \$0.4m was spent. The remaining capital expenditure and matching grant funding received will be carried forward into 2019/20.
  - Other sites \$435k
- ❖ 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. During 2019/20 a review of the service charges and rating methodology will be checked for an appropriate charge vs service provision in line with legislative and ESCOSA requirements.
- ❖ Due to available cash from the 2017/18 financial year results, Council discussed and resolved at the September 2018 meetings to purchase land adjacent to the Nuriootpa Centennial Park Authority site for \$720k. The property at 20 Prider Street, Nuriootpa was then acquired for future sporting requirements.
- ❖ The new waste, recycling and green organic services contract has revised the service charges and levels affecting the forward years service costs and service charges. These calculations formed part of the budgets for both the 2018/19 and 2019/20 financial years and the annual review of the LTFP. During 2019/20 the service numbers and disposal rates, including the full effect of the increased State Waste Levy, will be reassessed for the 2020/21 budget estimates. Any surpluses and/or deficits for the operating results for each of the three waste service streams are transferred to/from three individual “Waste” Reserves.
- ❖ Due to the Council’s accelerated transport asset programs as part of the State Local Government Infrastructure Partnership (SLGIP) funding projects in 2017/18 and 2018/19 there was a net cost to Council of \$4.7m. This large expense required loan funding of \$1.75m and was received in 2018/19 as a ten year loan with a fixed interest rate of 3.6%.

# Key Performance Indicators

		Original Budget 30 June 2019	Actuals as at 30 June 2019	Revised Budget March Update 30 June 2019
<b>Operating Surplus / (Deficit) (\$'000)</b>		<b>82</b>	<b>1,843</b>	<b>29</b>
Target	To achieve an operating breakeven position, or better, over any five year period.			
Notes	<i>Operating Surplus increased as a result of various unexpected income including Financial Assistance Grant \$717k and Supplementary Funding \$474k for future years but paid in June 2019 and numerous increases in income including interest income \$106k and decreases to expenditure, including contractors costs \$169k together with budget carry forward (for approval) expenditure net \$467k. Refer variance report.</i>			
<b>Operating Surplus Ratio – per year</b>		<b>0.2%</b>	<b>4.74%</b>	<b>0.08%</b>
Target	To achieve an operating surplus ratio of between -2% to 10.			
Notes	<i>The ratio is better than expected and within the target range. This indicator is showing a sustainable operating surplus position well within Councils target range, for 2018/19 operating revenue was \$38,852k. See comments on the previous KPI and variance reporting for further explanation.</i>			
<b>Net Financial Liabilities (\$'000)</b>		<b>14,308</b>	<b>3,833</b>	<b>12,894</b>
Target	Council's level of net financial liabilities is no greater than its annual operating revenue and not less than zero.			
Notes	<i>Refer to comments from Operating Surplus indicator above along with a decrease to liabilities, additional cash holdings brought forward from the previous year, savings from budget projections and \$7.7m Capital and Operating expenditure not spent carried forward to next year</i>			
<b>Net Financial Liabilities Ratio</b>		<b>38.5%</b>	<b>10%</b>	<b>34.2%</b>
Target	Net financial liabilities ratio is greater than zero but less than 100% of total operating revenue.			
Notes	<i>This ratio has decreased; refer to the comments in the Net Financial Liabilities indicator above.</i>			
<b>Interest Cover Ratio</b>		<b>1.7%</b>	<b>1.2%</b>	<b>1.4%</b>
Target	Net interest is greater than 0% and less than 8% of operating revenue.			
Notes	<i>Minimal favourable movement on this ratio, mainly due to better than expected interest income.</i>			
<b>Asset Renewal Funding Ratio</b>		<b>424%</b>	<b>443%</b>	<b>502%</b>
Target	Capital outlays on renewing/replacing assets is greater than 80% but less than 110% of IAMPs.			
Notes	<i>The ratios shown above as at 30 June 2019 is for one year only; not averaged over 3 years. The result is much better than the adopted targets as the Infrastructure Asset Management Plan (IAMP) renewal spend for 18/19 was \$972k whereas the actual spend was \$4,309k. The IAMPs are due to be reviewed in 2020, it is expected that this will improve the data and therefore this indicator accuracy and application. Note: there are substantial new and renewal capital projects approved and proposed as carry forward to next year, \$6.7m (refer to the relevant comments in this report).</i>			

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
<b>Operating Adjustments</b>							
<b>Rates</b>				<b>Note 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Health Services	Food Inspection and Compliance	Inspection Fees	Additional food inspections carried out	Addition to income	(1,500)		(1,500)
Health Services	CWMS - Septic Tank Applications	Septic Tank Application Fees	Increase in application numbers	Addition to income	(10,000)		(10,000)
Health Services	Food Inspection and Compliance	Food Auditing Fees	Decreased number of food audits carried out	Reduction to income	600		600
<b>Statutory Charges</b>				<b>Note 2</b>	<b>(10,900)</b>	<b>0</b>	<b>(10,900)</b>
<b>User Charges</b>				<b>Note 3</b>	<b>0</b>	<b>0</b>	<b>0</b>
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - HACC Programs	Social Support - increase income - grant funds for Home Assist - Department of Human Services	Addition to income	(495)		(495)
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - HACC Programs	Social Support - Home Assist Grant - unspent funds to be carried forward from 2018/19 Department of Human Services	Carried forward income	6,107		6,107
NRM Education	Project Officer	Operating Grant - CWM Boards	Natural Resource Management Education grant funding carried forward to 2019/20	Carried forward income	6,638		6,638
Works Operating	Streetscaping - Miscellaneous	Operating Grant - Other	Transfer Angaston Urban Design Framework Implementation grant funds to capital	Transfer From - income	62,999		62,999
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - Other	Social Support - Home Assist increase income - grant funds (Department of Health)	Addition to income	(2,538)		(2,538)
Community Services - Home Assist	Home Assist Scheme - Administration	Operating Grant - Other	Social Support - Home Assist Grant - unspent indexation grant funds and growth grant funds to be carried forward to 2019/20 (Department of Health)	Carried forward income	7,126		7,126
Library Services	Library Services - Miscellaneous	Operating Grant-Library Books (Renew) and Databases	Carry forward unspent library materials grant to 2019/20	Carried forward income	4,994		4,994
<b>Grants, Subsidies and Contribution:</b>				<b>Note 4</b>	<b>84,831</b>	<b>0</b>	<b>84,831</b>
<b>Investment Income</b>				<b>Note 5</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reimbursements</b>				<b>Note 6</b>	<b>0</b>	<b>0</b>	<b>0</b>
Executive Services	Executive Services - Miscellaneous	Other Income - Miscellaneous	Additional reimbursement from Rural Development Association Barossa	Addition to income	(200)		(200)
Environmental Services	Native Vegetation - Miscellaneous	Contributions - Other	Natural Resource Management contribution to project - Grant Agreement	Carried forward income	10,000		10,000
Executive Services	Regional Cycle Trail	Contributions - Other	Onkaparinga joined initiative - recognising new revenue	Addition to income	(12,500)		(12,500)
Executive Services	Regional Cycle Trail	Contributions - Other	Regional Cycle Path - consultancy contribution income carried forward to 2019/20	Carried forward income	5,542		5,542
Executive Services	Regional Cycle Trail	Contributions - Other	Regional Cycle Path - consultancy contribution income carried forward to 2019/20	Carried forward income	11,650		11,650
Executive Services	Regional Cycle Trail	Contributions - Other	Regional Cycle Path - consultancy contribution income carried forward to 2019/20	Carried forward income	12,252		12,252
Executive Services	Regional Cycle Trail	Contributions - Other	Contribution to Adelaide Wine Capital Cycle Trail-City of Onkaparinga contribution	Carried forward income	7,439		7,439
Upper Torrens Land Management Project	Land Management Program	Contributions - Other	Upper Torrens Land Management Plan - Project Officer contribution income carried forward to 2019/20	Carried forward income	46,678		46,678
Upper Torrens Land Management Project	NRM Native Grass Trials	Contributions - Other	Upper Torrens Land Management Plan - Native Grass - trials contribution income carried forward to 2019/20	Carried forward income	4,064		4,064
<b>Other Income</b>				<b>Note 7</b>	<b>84,925</b>	<b>0</b>	<b>84,925</b>
Upper Torrens Land Management Project	Land Management Program	Salaries - Travel allowance	Budget reallocations within project	Transfer From - expenditure	(100)		(100)
Financial Services	Administer Asset Registers	Salaries - Works Admin Staff	Budget reallocation from consulting to salaries to cover data verification costs	Transfer To - expenditure	1,600		1,600
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Expenditure for Upper Torrens Land Management Plan - Project Officer carried forward to 2019/20	Carried forward expenditure	(23,339)		(23,339)
Regulatory Services	By-Laws and Local Government Act Administration	Salaries - Environmental Services staff	Transfer within cost centre	Transfer From - expenditure	(1,000)		(1,000)
Regulatory Services	Dog and Cat Management	Salaries - Environmental Services staff	Budget reallocation	Transfer From - expenditure	(4,000)		(4,000)
NRM Education	Project Officer	Salaries - Environmental Services staff	Natural Resource Management Education grant funded expenditure carried forward to 19/20	Carried forward expenditure	(2,346)		(2,346)
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Transfer Expenditure for Upper Torrens Land Management Plan - Project Officer	Transfer From - expenditure	(16,120)		(16,120)
Upper Torrens Land Management Project	Land Management Program	Salaries - Environmental Services staff	Expenditure for Upper Torrens Land Management Plan - Project Officer	Addition to expenditure	11,428		11,428
<b>Employee Costs</b>				<b>Note 8</b>	<b>(33,877)</b>	<b>0</b>	<b>(33,877)</b>
Regulatory Services	By-Laws and LG Act Administration	Contractors - Pest Control Services	Increased service provision - Little Corella Management	Transfer To - expenditure	5,000		5,000



Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
Waste Services	Other Waste	Contractors - Waste Disposal Services	Completion of the Soft Plastics Pilot Program (Start delayed)	Carried forward expenditure	(13,640)		(13,640)
Health Services	Health Assessment and Advice	Contractors - Relief Staff	Budget reallocation for unforeseen costs cln lab assessment	Transfer From - expenditure	(1,000)		(1,000)
Upper Torrens Land Management Project	Land Management Program	Contractors - Plant/Machinery Servicing	Budget reallocations within project	Transfer To - expenditure	209		209
Library Services	Library LINK Project	Contractors - Other Services	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(2,750)		(2,750)
Health Services	Health Administration	Contractors - Other Services	Transfer for cln lab assessment and Facet5 analysis	Transfer To - expenditure	3,870		3,870
Executive Services	Executive Services - Miscellaneous	Contractors - Other Services	Transfer for support of change program and economic development plan	Carried forward expenditure	(28,800)		(28,800)
Works Operating	Streetscaping - Miscellaneous	Contractors - Other Services	Transfer Angaston Urban Design Framework Implementation to capital	Transfer From - expenditure	(62,999)		(62,999)
Works Operating	Footpath - Repair	Contractors - Other Services	Budget reallocated to operating to align with actuals transferred from capital	Transfer To - expenditure	6,494		6,494
Works Operating	Roads - Grade/resheet road shoulders	Contractors - Other Services	Budget reallocated to operating to align with actuals transferred from capital	Transfer To - expenditure	100,021		100,021
Social Support	Disability Access	Contractors - Other Services	Project accessibility Changing Places concept plans carried forward to 2019/20	Carried forward expenditure	(5,970)	5,970	0
Works Ovals and Open Space	Tanunda Recreation Park Oval	Contractors - Other Services	Budget reallocation for urgent turf works to improve turf health and repair patches of bare turf	Transfer To - expenditure	10,000		10,000
Upper Torrens Land Management Project	Land Management Program	Contractors - Other Services	Transfer Expenditure for Upper Torrens Land Management Plan - Project Officer	Transfer To - expenditure	16,778		16,778
Upper Torrens Land Management Project	Land Management Program	Contractors - Other Services	Expenditure for Upper Torrens Land Management Plan - Project Officer	Addition to expenditure	4,691		4,691
Upper Torrens Land Management Project	Land Management Program	Contractors - Other Services	Expenditure for Upper Torrens Land Management Plan - Project Officer carried forward to 2019/20	Carried forward expenditure	(23,339)		(23,339)
Upper Torrens Land Management Project	NRM Native Grass Trials	Contractors - Other Services	Expenditure for Upper Torrens Land Management Plan - Native Grass - expenditure carried forward to 2019/20	Carried forward expenditure	(4,064)		(4,064)
Barossa Visitor Centre	Barossa Visitor Centre/Library Upgrade Project	Contractors - Other Services	Barossa Visitor Centre Upgrade expenditure carry forward to 2019/20	Carried forward expenditure	(86,970)		(86,970)
Barossa Visitor Centre	Barossa Visitor Centre/Library Upgrade Project	Contractors - Other Services	Barossa Visitor Centre capital expenditure budget transferred to operating	Transfer To - expenditure	6,054		6,054
Barossa Visitor Centre	Barossa Visitor Centre/Library Upgrade Project	Contractors - Other Services	Barossa Visitor Centre upgrade operating expenditure carried forward to 2019/20	Carried forward expenditure	(6,054)		(6,054)
Youth Services	Youth Mental Health	Contractors - Other Services	Budget reallocation	Transfer To - expenditure	1,000		1,000
Executive Services	Generational Investment in the Barossa (GITB)	Consultants - Strategic Planning	The Big Project planning work in progress - carry over	Carried forward expenditure	(8,480)		(8,480)
Works Administration	Works - Asset Management Plan	Consultants - Asset Management Plans	Budget reallocation from consulting to salaries to cover data verification costs	Transfer From - expenditure	(1,600)		(1,600)
Organisational Development	Human Resources - Miscellaneous	Consultants - Other	Transfer consultants budget to staff recognition budget line	Transfer From - expenditure	(400)		(400)
Information Technology	Information Technology - Administer Consultants	Consultants - Other	Change Program Funds	Carried forward expenditure	(22,157)		(22,157)
Offices and Community Facilities	Tanunda Recreation Park	Consultants - Other	Tanunda Recreation Park incorporation fees carried forward from 2018/19	Carried forward expenditure	(1,545)	1,545	0
Environmental Services	Native Vegetation - Miscellaneous	Consultants - Other	Contractor engaged - project completion by October 2019	Carried forward expenditure	(38,000)		(38,000)
Waste Services	Administration - Waste Services	Consultants - Other	Audit as per new waste contract deferred to 2019/20	Carried forward expenditure	(5,000)		(5,000)
Development Services	Compliance, Monitoring and Enforcement	Consultants - Other	Specialist consultant/advice not required in 2018/19	Reduction to expenditure	(5,000)		(5,000)
Executive Services	Executive Services - Miscellaneous	Consultants - Other	Transfer for support of change program and economic development plan	Carried forward expenditure	(29,118)		(29,118)
Organisational Development	Customer Survey - Conduct	Consultants - Other	Transfer to support change program - customer reboot program	Carried forward expenditure	(9,500)		(9,500)
Executive Services	Generational Investment in the Barossa (GITB)	Consultants - Other	Additional expenditure for Initiate Smart City advisory services	Addition to expenditure	35,200		35,200
Executive Services	Generational Investment in the Barossa (GITB)	Consultants - Other	Carry forward Smart Cities budget and balance of remaining budget for The Big Project planning work in progress	Carried forward expenditure	(35,400)		(35,400)
Executive Services	Regional Cycle Trail	Consultants - Other	Regional cycle trail initiative - adjust to increase expenses from the new Onkaparinga revenue	Addition to expenditure	12,500		12,500
Executive Services	Regional Cycle Trail	Consultants - Other	Regional cycle trail initiative - carry forward funds for planning	Carried forward expenditure	(51,687)		(51,687)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
Offices and Community Facilities	Asbestos Checks - Buildings	Asbestos Checks/Maintenance Contractors	Transfer to accommodate asbestos removal at multiple sites	Transfer From - expenditure	(6,750)		(6,750)
Offices and Community Facilities	Angas Recreation Park	Asbestos Checks/Maintenance Contractors	Transferred from asbestos check budget	Transfer To - expenditure	3,250		3,250
Offices and Community Facilities	Angaston Railway Land Maintenance	Asbestos Checks/Maintenance Contractors	Transferred from asbestos check budget	Transfer To - expenditure	3,500		3,500
Library Services	Heritage and Community Information	Software - Annual Licence Fees	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(1,000)		(1,000)
Library Services	Library LINK Project	Hardware - Editure Maintenance Agreement	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(2,990)		(2,990)
Library Services	Library Services - Miscellaneous	Direct Purchases - Assets < \$5,000	Tanunda Library Refit Furniture budget reallocation	Transfer To - expenditure	13,590		13,590
Sec 41 Committees - Gallery	Barossa Gallery - Shop	Direct Purchases - Assets < \$5,000	Budget reallocation for Cookbook stock	Transfer To - expenditure	6,850		6,850
Library Services	Library Promotion	Direct Purchases - Signs	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(1,000)		(1,000)
NRM Education	NRM Education Program	Direct Purchases - Vehicle/Machine Parts	Natural Resource Management Education grant funded expenditure carried forward to 19/20	Carried forward expenditure	(1,600)		(1,600)
Library Services	Library Services - Miscellaneous	Direct Purchases - Other	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(500)		(500)
Community Programs and Development	Community Programs and Development	Direct Purchases - Other	Williamstown Youth Activity Space and Greening - Colonist Corner - carried forward to 2019/20	Carried forward expenditure	(1,000)	1,000	0
Organisational Development	Service Recognition Awards	Direct Purchases - Other	Transfer from Consultants Other for Staff Recognition	Transfer To - expenditure	400		400
Health Services	Health Administration	Direct Purchases - Other	Budget reallocation for unforeseen costs clan lab assessment	Transfer From - expenditure	(470)		(470)
Health Services	Pest Control	Direct Purchases - Other	Budget reallocation for Facet5 analysis	Transfer From - expenditure	(500)		(500)
Publicity and Public Relations	Promote Council	Direct Purchases - Other	Reallocation for customer charter training	Transfer From - expenditure	(3,000)		(3,000)
NRM Education	NRM Education Program	Direct Purchases - Other	Natural Resource Management Education grant funded expenditure carried forward to 19/20	Carried forward expenditure	(1,700)		(1,700)
Youth Services	Youth Mental Health	Direct Purchases - Other	Budget reallocation	Transfer From - expenditure	(1,000)		(1,000)
NRM Education	NRM Education Program	Energy Costs - Fuel and Lubricants	Natural Resource Management Education grant funded expenditure carried forward to 19/20	Carried forward expenditure	(425)		(425)
Upper Torrens Land Management Project	Land Management Program	Energy Costs - Fuel and Lubricants	Budget reallocations within project	Transfer To - expenditure	626		626
Risk Management	Maintain Insurance Policies	Excess - Motor Vehicle/Asset Insurance Claims	Reallocation for customer charter training	Transfer From - expenditure	(3,000)		(3,000)
Risk Management	Maintain Insurance Policies	Excess - Public Liability Insurance Claim	Reallocation for customer charter training	Transfer From - expenditure	(4,000)		(4,000)
Health Services	Health Administration	Advertising	Budget reallocation for unforeseen costs clan lab assessment	Transfer From - expenditure	(500)		(500)
Development Services	Assessment Panel	Advertising	Members rolled over-no need to advertise expression of interest	Reduction to expenditure	(350)		(350)
Upper Torrens Land Management Project	Land Management Program	Advertising	Budget reallocations within project	Transfer From - expenditure	(100)		(100)
Financial Services	Rating/Assessment Records - Administer	Printing	Increase in rate notices being sent by email	Transfer To - expenditure	500		500
Library Services	Heritage and Community Information	Printing	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(2,800)		(2,800)
Library Services	Library Promotion	Printing	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(950)		(950)
Health Services	Health Administration	Printing	Budget reallocation for unforeseen costs clan lab assessment	Transfer From - expenditure	(400)		(400)
Sec 41 Committees - Gallery	Barossa Gallery - Shop	Printing	Budget reallocation for Cookbook stock	Transfer From - expenditure	(6,850)		(6,850)
Risk Management	Manage OHS&W responsibilities	Staff Training - Seminar/Conference Fees	Reallocation for customer charter training	Transfer From - expenditure	(8,000)		(8,000)
Information Technology	Staff training - Information Technology Services	Staff Training - Seminar/Conference Fees	Budget reallocation	Transfer To - expenditure	800		800
Building	Building Control - Miscellaneous	Staff Training - Seminar/Conference Fees	Transfer to Planning	Transfer From - expenditure	(3,264)		(3,264)
Environmental Services	Native Vegetation - Miscellaneous	Staff Training - Seminar/Conference Fees	Contractor engaged - project completion by October 2019	Carried forward expenditure	(5,000)		(5,000)
Development Services	Planning Administration	Staff Training - Seminar/Conference Fees	Budget reallocation	Transfer To - expenditure	3,834		3,834
Executive Services	Executive Services - Miscellaneous	Staff Training - Seminar/Conference Fees	Reallocation of various budgets to offset cost of customer charter training	Transfer To - expenditure	19,200		19,200
NRM Education	NRM Education Program	Staff Training - Seminar/Conference Fees	Natural Resource Management Education grant funded expenditure carried forward to 19/20	Carried forward expenditure	(567)		(567)
Upper Torrens Land Management Project	Land Management Program	Staff Training - Seminar/Conference Fees	Budget reallocations within project	Transfer From - expenditure	(238)		(238)
Upper Torrens Land Management Project	Land Management Program	Staff Training - Seminar/Conference Fees	Transfer Expenditure for Upper Torrens Land Management Plan - Project Officer	Transfer From - expenditure	(658)		(658)
Information Technology	Staff training - Information Technology Services	Staff Training - Travel Expenses	Budget reallocation	Transfer From - expenditure	(400)		(400)
Health Services	Health Administration	Staff Training - Travel Expenses	Budget reallocation for unforeseen costs clan lab assessment	Transfer From - expenditure	(500)		(500)
Development Services	Planning Administration	Staff Training - Travel Expenses	Budget reallocation	Transfer From - expenditure	(570)		(570)
Information Technology	Staff training - Information Technology Services	Staff Training - Accommodation Expenses	Budget reallocation	Transfer From - expenditure	(400)		(400)
Health Services	Health Administration	Staff Training - Accommodation Expenses	Budget reallocation for unforeseen costs clan lab assessment	Transfer From - expenditure	(500)		(500)
Upper Torrens Land Management Project	Land Management Program	Telephone	Budget reallocations within project	Transfer To - expenditure	393		393
Financial Services	Rating/Assessment Records - Administer	Postage	Reduction in rate notice being sent by post	Transfer From - expenditure	(500)		(500)

Department	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
Upper Torrens Land Management Project	Land Management Program	Courier/Freight Charges	Budget reallocations within project	Transfer From - expenditure	(50)		(50)
Upper Torrens Land Management Project	Land Management Program	Wireless Broadband	Budget reallocations within project	Transfer From - expenditure	(140)		(140)
Development Services	Strategic Projects	Contributions - Other	Contribution to JPB Pilot Project	Carried forward expenditure	(12,500)		(12,500)
Waste Services	Administration - Waste Services	Legal Fees	No legal advice sought. Contingency for new contract	Reduction to expenditure	(3,750)		(3,750)
Environmental Services	Regional Bodies - Support	Subscriptions/Memberships	Membership not renewed	Reduction to expenditure	(2,380)		(2,380)
Library Services	Library Services - Miscellaneous	Subscriptions/Memberships	Tanunda Library Refit Furniture budget reallocation	Transfer From - expenditure	(1,600)		(1,600)
Upper Torrens Land Management Project	Land Management Program	Subscriptions/Memberships	Budget reallocations within project	Transfer From - expenditure	(600)		(600)
Community Programs and Development	Angaston Management Group	Other Miscellaneous Expenses - Reimbursements	Salters Gully masterplan carried forward from 2018/19 - \$10,000 from Angaston Management Group Reserve	Carried forward expenditure	(20,000)	10,000	(10,000)
<b>Materials, Contract and Other Expense:</b>					<b>Note 9</b>		
					<b>(291,215)</b>	<b>18,515</b>	<b>(272,700)</b>
<b>Depreciation, Amortisation and Impairmen</b>					<b>Note 10</b>	<b>0</b>	<b>0</b>
						<b>0</b>	<b>0</b>
<b>Finance Costs</b>					<b>Note 11</b>	<b>0</b>	<b>0</b>
						<b>0</b>	<b>0</b>
<b>NET TOTAL - Operating Adjustments</b>					<b>(166,236)</b>	<b>18,515</b>	<b>(147,721)</b>
Youth Services	Angaston Youth Action Group Reserve	Transfer from Reserve	Angaston Skate Park improvements from Angaston Youth Action Group Reserve carried forward to 2019/20	Reserve Transfer		9226	9,226
<b>Reserve Account Adjustments only</b>					<b>0</b>	<b>9,226</b>	<b>9,226</b>

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
<b>Capital Expenditure on Renewal and Replacement of existing assets</b>								
Library Services	Library Books	Capital Expenditure - Library books	Capital Expenditure Equipment - Materials	Library Books - Budget carried forward to 2019/20	Carried forward expenditure	(4,994)		(4,994)
Offices and Community Facilities	Miscellaneous Buildings Renewal	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Buildings - Contractors	Additional repairs required to Rex Pool Tiles	Transfer From - expenditure	(5,608)		(5,608)
Offices and Community Facilities	Miscellaneous Buildings Renewal	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Buildings - Contractors	Carry forward to 2019/20 for minor office repairs	Carried forward expenditure	(4,286)		(4,286)
Offices and Community Facilities	Nuriootpa Office/Library	Capital Expenditure - Miscellaneous properties	Capital Expenditure Buildings - Contractors	Nuriootpa office building - Budget carried forward to 2019/20	Carried forward expenditure	(6,640)		(6,640)
Administration	Swimming Pool Barossa Valley Recreation Centre	Capital Expenditure - The Rex Barossa Aquatic Fitness	Capital Expenditure Buildings - Contractors	Additional works as required to repair Rex pool tiles	Transfer To - expenditure	5,608		5,608
Works Capital Bridges	Footbridge - Melrose Street Mount Pleasant	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Footbridge Melrose Street Mount Pleasant - Budget carried forward to 2019/20	Carried forward expenditure	(74,354)		(74,354)
Works Engineering/CWMS	CWMS Vehicle - Northern Operations	Capital Expenditure - CWMS	Capital Expenditure Equipment - Materials	Motor Vehicle purchase not required in 2018/19	Reduction to expenditure	(44,105)	44,105	0
Works Engineering/CWMS	CWMS - Penrice Gravity Mains Renewal	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(14,720)	14,720	0
Works Engineering/CWMS	CWMS - Springton Gravity Mains Renewal	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(11,320)	11,320	0
Works Engineering/CWMS	STEDS Pump Station Caravan Park Tanunda	Capital Expenditure - CWMS	Capital Expenditure Structures - Contractors	Additional funds for Pump Replacement	Transfer To - expenditure	26,040		26,040
Works Capital	Works Combination Roller	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Budget reallocation to cover total cost of new Roller	Transfer To - expenditure	1,500		1,500
Works Capital	Works Road Sweeper	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Budget reallocation to cover total cost of new Roller	Transfer From - expenditure	(1,500)		(1,500)
Works Capital	Works Ute 3	Capital Expenditure - Depot Vehicles	Capital Expenditure Equipment - Materials	Budget reallocation for vehicle purchase	Transfer From - expenditure	(8,000)		(8,000)
Works Administration	Office Vehicle - Manager Health Services	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Budget reallocation for vehicle purchase	Transfer To - expenditure	8,000		8,000
Works Administration	Office Vehicle - Manager Health Services	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Carry forward - new vehicle purchase delayed until 2019/20	Carried forward expenditure	(33,000)		(33,000)
Works Administration	Office Vehicle - Mayor	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Reduce budget for purchase Motor Vehicle - not to be purchased in 2018/19	Reduction to expenditure	(35,000)		(35,000)
Works Administration	Office Vehicle - Principal Planner	Capital Expenditure - Administration Vehicles	Capital Expenditure Equipment - Materials	Carry forward - new vehicle purchase delayed until 2019/20	Carried forward expenditure	(25,000)		(25,000)
Works Capital	Playground Budget - Renew/Replace	Capital Expenditure - Natural/Screen Reserves	Capital Expenditure Equipment - Materials	Replacement/Renewal Playground budget carried forward to 2019/20	Carried forward expenditure	(29,163)		(29,163)
Works Capital	Stockwell Recreation Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Transfer to Tanunda Oval for urgent turf repair works	Transfer From - expenditure	(10,000)		(10,000)
Works Capital	Tanunda Recreation Park Oval Renewal	Capital Expenditure - Other Sporting Reserves	Capital Expenditure Structures - Contractors	Tanunda Recreation Park Oval - Budget carried forward to 2019/20	Carried forward expenditure	(193,432)		(193,432)
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer To - expenditure	1,279		1,279
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer To - expenditure	14,265		14,265
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation	Transfer To - expenditure	10,419		10,419
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer To - expenditure	1,830		1,830
Works Capital - Roads Sheeted	Road Pave - Duck Ponds Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer From - expenditure	(1,211)		(1,211)
Works Capital - Roads Sheeted	Road Pave - Keyneton Road Moculta	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer To - expenditure	20,000		20,000
Works Capital - Roads Sheeted	Road Pave - Rocky Valley Road Angaston	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer From - expenditure	(400)		(400)
Works Capital - Roads Sheeted	Road Pave - Rocky Valley Road Angaston	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(1,672)		(1,672)
Works Capital - Roads Sheeted	Road Pave - Rocky Valley Road Angaston	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation	Transfer From - expenditure	(8,222)		(8,222)
Works Capital - Roads Sheeted	Road Pave - Rocky Valley Road Angaston	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer From - expenditure	(90)		(90)
Works Capital - Roads Sheeted	Road Pave - Rocky Valley Road Angaston	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer From - expenditure	(1,880)		(1,880)
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer To - expenditure	3,360		3,360

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(16,316)		(16,316)	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation	Transfer From - expenditure	(10,655)		(10,655)	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer To - expenditure	5,742		5,742	
Works Capital - Roads Sheeted	Road Pave - Rifle Range Road Tanunda	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer To - expenditure	3,551		3,551	
Works Capital - Roads Sheeted	Road Pave - Concordia Road Concordia	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer To - expenditure	4,009		4,009	
Works Capital - Roads Sheeted	Road Pave - Concordia Road Concordia	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation	Transfer From - expenditure	(3,349)		(3,349)	
Works Capital - Roads Sheeted	Road Pave - Concordia Road Concordia	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer To - expenditure	85		85	
Works Capital - Roads Sheeted	Road Pave - Concordia Road Concordia	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer From - expenditure	(745)		(745)	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer From - expenditure	(249)		(249)	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer To - expenditure	5,251		5,251	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Budget reallocation	Transfer From - expenditure	(7,560)		(7,560)	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer From - expenditure	(324)		(324)	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer From - expenditure	(190)		(190)	
Works Capital - Roads Sheeted	Road Pave - Rosedale Scenic Road Rosedale	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Rubble	Budget reallocation	Transfer To - expenditure	3,072		3,072	
Works Capital - Roads Sheeted	Road Pave - Church Street Springton	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Road Pave Church Road Springton - Budget carried forward to 2019/20	Carried forward expenditure	(13,929)		(13,929)	
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Transfer to Keyneton Road	Transfer From - expenditure	(20,000)		(20,000)	
Works Capital - Roads Sheeted	Road Resheeting Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Materials	Transfer to Balmoral Road	Transfer From - expenditure	(10,000)		(10,000)	
Works Capital - Roads Sheeted	Road Shoulder Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(130,205)		(130,205)	
Works Capital - Roads Sheeted	Road Shoulder Budget	Capital Expenditure - Road Resheeting	Capital Expenditure Structures - Rubble	Budget reallocation	Transfer To - expenditure	30,184		30,184	
Works Capital - Road Seal	Road Seal - Johannes Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(40,742)		(40,742)	
Works Capital - Road Seal	Road Seal - Balmoral Road Cockatoo Vallev	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Additional Land acquisition	Transfer To - expenditure	10,000		10,000	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Wages (Normal)	Budget reallocation	Transfer To - expenditure	406		406	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Wages (Overtime)	Budget reallocation	Transfer To - expenditure	6,268		6,268	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(430)		(430)	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Wages (Overheads)	Budget reallocation	Transfer To - expenditure	591		591	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Plant Hire	Budget reallocation	Transfer To - expenditure	1,011		1,011	
Works Capital - Road Seal	Road Seal - Kalimna Road Nuriootpa	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Kalimna Road seal - Budget carried forward to 2019/20	Carried forward expenditure	(3,590)		(3,590)	
Works Capital - Road Seal	Road Seal - Stockwell Road Stockwell	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(7,846)		(7,846)	
Works Capital - Road Seal	Road Seal - Stockwell Road Stockwell	Capital Expenditure - Road resealing	Capital Expenditure Structures - Contractors	Stockwell Road seal - Budget carried forward to 2019/20	Carried forward expenditure	(22,734)		(22,734)	
<b>Capital Expenditure on Renewal and Replacement of Existing Assets</b>						<b>Note 12</b>	<b>(640,990)</b>	<b>70,145</b>	<b>(570,845)</b>
<b>Asset Sales adjustments/Capital Income</b>									
Works Engineering/CWMS			Equipment Sales	Reduce trade-in CWMS vehicle - to be purchased 2019/20	Reduction to income	22,053		22,053	
<b>Proceeds from Sale of Replaced Assets</b>						<b>Note 13</b>	<b>22,053</b>	<b>0</b>	<b>22,053</b>
<b>NET TOTAL - Asset Renewal/Replacement Adjustment:</b>							<b>(618,937)</b>	<b>70,145</b>	<b>(548,792)</b>
<b>Capital Expenditure on New and Upgraded assets</b>									
Barossa Visitor Centre	Barossa Visitor Centre - Interpretative Display/Video Wall	Cap Expenditure - Visitor Information Centre	Capital Expenditure Equipment - Materials	Transfer to Barossa Visitor Centre upgrade operating expenditure	Transfer From - expenditure	(6,054)		(6,054)	

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net
Barossa Visitor Centre	Barossa Visitor Centre - Interpretative Display/Video Wall	Capital Expenditure - Visitor Information Centre	Capital Expenditure Equipment - Materials	Barossa Visitor Centre Interpretative Display/Video Wall - Budget carried forward to 2019/20	Carried forward expenditure	(961)		(961)
Offices and Community Facilities	Angaston Railway Precinct Entrance	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Angaston Railway project work in progress carry over	Carried forward expenditure	(24,421)		(24,421)
Offices and Community Facilities	Angaston Railway Precinct Picnic Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Angaston Railway project work in progress carry over	Carried forward expenditure	(506,007)		(506,007)
Offices and Community Facilities	Angaston Railway Precinct Station	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Angaston Railway project work in progress carry over	Carried forward expenditure	(488,167)		(488,167)
Offices and Community Facilities	Angaston Railway Precinct Bike Track	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Angaston Railway project work in progress carry over	Carried forward expenditure	(66,380)		(66,380)
Offices and Community Facilities	Angaston Railway Precinct Play Area	Capital Expenditure - Angaston Railway Precinct	Capital Expenditure Structures - Contractors	Angaston Railway project work in progress carry over	Carried forward expenditure	(1,351,158)		(1,351,158)
Information Technology	Finance Budgeting Software	Capital Expenditure - Computer Equipment	Capital Expenditure Equipment - Materials	Long Term Financial Plan solution not started and refinement of budgeting/review to be completed	Carried forward expenditure	(45,990)		(45,990)
Offices and Community Facilities	Electrical Upgrade/Lighting - Tanunda Recreation Park	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Tanunda oval acceleration project work in progress carry forward.	Carried forward expenditure	(671,107)		(671,107)
Offices and Community Facilities	Tanunda Recreation Park - Oval	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Tanunda acceleration project works in progress - carry over	Carried forward expenditure	(79,558)		(79,558)
Offices and Community Facilities	Show Hall Upgrade - Tanunda Recreation Park	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Tanunda oval acceleration project work in progress carry forward	Carried forward expenditure	(529,755)		(529,755)
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(86,648)		(86,648)
Offices and Community Facilities	The Big Project - Buildings Phase 1 Implementation	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	The Big Project planning work in progress - carry over	Carried forward expenditure	(497,916)		(497,916)
Offices and Community Facilities	17/18 Big Project Implementation Costs	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	The Big Project planning carry over	Carried forward expenditure	(84,821)		(84,821)
Offices and Community Facilities	Lyndoch Recreation Park - The Big Project	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	The Big Project planning work in progress - carry over	Carried forward expenditure	(30,767)		(30,767)
Offices and Community Facilities	Williamstown Queen Victoria Jubilee Park - The Big Project	Capital Expenditure - Williamstown Queen Victoria Jubilee Park	Capital Expenditure Structures - Contractors	The Big Project planning work in progress - carry over	Carried forward expenditure	(14,286)		(14,286)
Offices and Community Facilities	Tanunda Recreation Park - The Big Project	Capital Expenditure - Tanunda Recreation Park	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer To - expenditure	86,648		86,648
Offices and Community Facilities	Barossa Culture Hub - The Big Project	Capital Expenditure - Miscellaneous Community properties	Capital Expenditure Structures - Contractors	The Big Project planning work in progress - carry over	Carried forward expenditure	(66,697)		(66,697)
Offices and Community Facilities	Hard Surface Netball Warmup Area - Williamstown Queen Victoria Jubilee Park	Capital Expenditure - Williamstown Queen Victoria Jubilee Park	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(3,000)		(3,000)
Barossa Bushgardens	Bushgardens Access Paths	Capital Expenditure - Bushgardens	Capital Expenditure Structures - Contractors	Carry forward to 2019/20 Access Paths not yet started	Carried forward expenditure	(10,000)		(10,000)
Barossa Bushgardens	Bushgardens Sales Area Shed	Capital Expenditure - Bushgardens	Capital Expenditure Equipment - Materials	Carry forward to 2019/20 project not yet started	Carried forward expenditure	(6,659)		(6,659)
Barossa Bushgardens	Bushgardens Quad Bike	Capital Expenditure - Bushgardens	Capital Expenditure Equipment - Materials	Barossa Bushgardens - transfer from reserve for Quad bike purchase - Friends of the Bushgardens donation	Addition to expenditure	6,273		6,273
Barossa Bushgardens	Bushgardens Quad Bike	Capital Expenditure - Bushgardens	Capital Expenditure Equipment - Materials	Quad bike not yet ordered - Carry forward to 2019/20	Carried forward expenditure	(12,183)	11,986	(197)
Nuriootpa Centennial Park	Half Basketball court - NCPA	Capital Expenditure - Nuriootpa Recreation Park	Capital Expenditure Structures - Contractors	Half Basketball Court Nuriootpa Centennial Park - Budget carried forward to 2019/20	Carried forward expenditure	(6,271)		(6,271)
Works Capital Bridges	Bridge at Entrance to Williamstown Queen Victoria Jubilee Park	Capital Expenditure - Bridges	Capital Expenditure Structures - Contractors	Bridge at entrance to Queen Victoria Jubilee Park - Budget carried forward to 2019/20	Carried forward expenditure	(205,597)		(205,597)
Works Capital Footpaths	Footpath - Barossa Street Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer To - expenditure	3,684		3,684
Works Capital Footpaths	Footpath - Langmeil Road Tanunda	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Langmeil Road Tanunda - Budget carried forward to 2019/20	Carried forward expenditure	(1,859)		(1,859)
Works Capital Footpaths	Footpath - Murray Street Eden Valley	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(6,494)		(6,494)
Works Capital Footpaths	Footpath - Murray Street Eden Valley	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Murray Street Eden Valley - Budget carried forward to 2019/20	Carried forward expenditure	(22,206)		(22,206)
Works Capital Footpaths	Footpath - Murray Street Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(17,525)		(17,525)

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net	
Works Capital Footpaths	Footpath - Murray Street Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Murray Street Nuriootpa - Budget carried forward to 2019/20	Carried forward expenditure	(2,034)		(2,034)	
Works Capital Footpaths	Footpath - Tolley Reserve Nuriootpa	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Tolley Reserve Nuriootpa - Budget carried forward to 2019/20	Carried forward expenditure	(11,404)		(11,404)	
Works Capital Footpaths	Footpath - Truro Road Moculta	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Budget reallocation within Footpath program	Transfer To - expenditure	13,841		13,841	
Works Capital Footpaths	Footpath - Victoria Terrace Williamstown	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Victoria Terrace Williamstown - Budget carried forward to 2019/20	Carried forward expenditure	(76,955)		(76,955)	
Works Capital Footpaths	Footpath - Washington Street Angaston	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Footpath Washington Street Angaston - Budget carried forward to 2019/20	Carried forward expenditure	(23,525)		(23,525)	
Works Capital Footpaths	Angaston Primary School Pram Ramps	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Angaston Primary School – Way2Go Pram Ramp project	Addition to expenditure	11,192		11,192	
Works Capital Footpaths	Angaston Primary School Pram Ramps	Capital Expenditure - Footpaths	Capital Expenditure Structures - Contractors	Angaston Primary School – Way2Go Pram Ramp project	Transfer To - expenditure	2,000		2,000	
Works Capital	Playground Budget New	Capital Expenditure - Natural/Screen Reserves	Capital Expenditure Equipment - Materials	New playground budget carried forward to 2019/20	Carried forward expenditure	(24,499)		(24,499)	
Works Operating	Fencing - Tolley Reserve Nuriootpa	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Budget reallocation for wheel stops and paving	Transfer To - expenditure	3,000		3,000	
Works Operating	Fencing - Tolley Reserve Nuriootpa	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Tolley Reserve fencing - Budget carried forward to 2019/20	Carried forward expenditure	(357)		(357)	
Works Operating	Nuriootpa Dog park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Additional expenditure for dog park	Addition to expenditure	62,470		62,470	
Works Operating	Nuriootpa Dog park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Nuriootpa Dog Park - Budget carried forward to 2019/20	Carried forward expenditure	(62,470)		(62,470)	
Works Operating	Williamstown Dog Park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Additional expenditure for dog park	Addition to expenditure	55,470		55,470	
Works Operating	Williamstown Dog Park	Capital Expenditure - Park/Gardens	Capital Expenditure Structures - Contractors	Williamstown Dog Park - Budget carried forward to 2019/20	Carried forward expenditure	(55,470)		(55,470)	
Works Capital - Road Seal	Road Seal - Charles Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(27,534)		(27,534)	
Works Capital - Road Seal	Road Seal - Gilbert Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Road seal Gilbert Terrace Springton - Budget carried forward to 2019/20	Carried forward expenditure	(12,945)		(12,945)	
Works Capital - Road Seal	Road Seal - Graetz Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Road Seal Graetz Terrace Springton - Budget carried forward to 2019/20	Carried forward expenditure	(13,795)		(13,795)	
Works Capital - Road Seal	Road Seal - Macdonnell Terrace Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(38,991)		(38,991)	
Works Capital - Road Seal	Road Seal - Mildres Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(37,425)		(37,425)	
Works Capital - Road Seal	Road Seal - Miller Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(7,228)		(7,228)	
Works Capital - Road Seal	Road Seal - Rose Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Budget reallocation	Transfer From - expenditure	(55,586)		(55,586)	
Works Capital - Road Seal	Road Seal - William Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Transfer balance of completed Springton Roads to William Street - under constructor	Transfer To - expenditure	207,506		207,506	
Works Capital - Road Seal	Road Seal - William Street Springton	Capital Expenditure - Road Seal	Capital Expenditure Structures - Contractors	Road Seal William Street Springton - Budget carried forward to 2019/20	Carried forward expenditure	(333,180)		(333,180)	
Works Capital Stormwater	Newcastle Street Drainage	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Transfer budget to Angaston Primary School Pram Ramps	Transfer From - expenditure	(2,000)		(2,000)	
Works Capital Stormwater	Newcastle Street Drainage	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Newcastle Street Drainage - Budget carried forward to 2019/20	Carried forward expenditure	(138,154)		(138,154)	
Works Capital Stormwater	Road Drain - Yettie Road Williamstown	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Road Drain - Yettie Road Williamstown - Budget carried forward to 2019/20	Carried forward expenditure	(36,761)		(36,761)	
Works Capital Stormwater	Calton Road to Hameister Court Drainage Kalbeeba	Capital Expenditure - Stormwater/Drainage	Capital Expenditure Structures - Contractors	Drainage Calton Road to Hameister Court Kalbeeba - Budget carried forward to 2019/20	Carried forward expenditure	(368,907)		(368,907)	
Works Capital	Mount Pleasant Main Street Upgrade	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Mount Pleasant Main Street Upgrade - Budget carried forward to 2019/20	Carried forward expenditure	(126,232)		(126,232)	
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Streetscaping Murray Street Angaston - Budget carried forward to 2019/20	Carried forward expenditure	(174,401)		(174,401)	
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Reallocate Angaston Urban Design Framework Project - Capital Expenditure	Transfer To - expenditure	62,999		62,999	
Works Capital	Streetscaping Murray Street Angaston	Capital Expenditure - Streetscaping	Capital Expenditure Structures - Contractors	Carry Forward Angaston Urban Design Framework Project - Capital Expenditure	Carried forward expenditure	(80,000)		(80,000)	
<b>Capital Expenditure on New and Upgraded Assets</b>						<b>Note 14</b>	<b>(6,037,257)</b>	<b>11,986</b>	<b>(6,025,271)</b>
<b>Amounts received specifically for New and Upgraded Assets/Profit and loss for asset disposal</b>									
Works Ovals and Open Space		Tanunda Rec Park Oval widening/landscaping	Capital Contributions - Other	Reduce contribution for lighting	Reduction to income	98,000		98,000	

Department	Asset	Description	Income/Expenditure Account	Reason for Budget Adjustment	Type of Adjustment	2018/19 Adjustment Quarter 4	Reserve Transfer	Net	
Works Ovals and Open Space		Angaston Railway Precinct Open Space Project	Capital Grant - Other	Angaston Railway Precinct grant funds	Carried forward income	1,003,094		1,003,094	
Works Ovals and Open Space		Nuriootpa Dog Park	Capital Grant - Other	Grant funding addition	Addition to income	(50,000)		(50,000)	
Works Ovals and Open Space		Nuriootpa Dog Park	Capital Grant - Other	Grant funding addition carry forward to 2019/20	Carried forward income	50,000		50,000	
Works Ovals and Open Space		Williamstown Dog Park	Capital Grant - Other	Grant funding addition	Addition to income	(50,000)		(50,000)	
Works Ovals and Open Space		Williamstown Dog Park	Capital Grant - Other	Grant funding addition carry forward to 2019/20	Carried forward income	50,000		50,000	
Works Operating		Footpaths/Kerbing - Repair/Maintenance	Capital Grant - Other	DPTI Way 2 Go funding - Angaston Primary School - Wav2Go Pram Ramp project	Addition to income	(11,192)		(11,192)	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Streetscaping Mount Pleasant Main Street/Murray Street Angaston	Transfer From - income	17,001		17,001	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Transfer Angaston Urban Design Framework Implementation grant funds to capital	Transfer To - income	(80,000)		(80,000)	
Works Operating		Streetscaping - Miscellaneous	Capital Grant - Other	Angaston Urban Design Framework Project-Capital grant funds carry forward to 2019/20	Carried forward income	80,000		80,000	
<b>Amounts Received Specifically for New and Upgraded Assets</b>						<b>Note 15</b>	<b>1,106,903</b>	<b>0</b>	<b>1,106,903</b>
<b>Asset Sales adjustments</b>									
Offices and Community Facilities		Tanunda Recreation Park	Loss on Disposal - Buildings	Asset disposal to be in 2019/20 when work is completed	Reduction to expenditure	(13,058)		(13,058)	
Offices and Community Facilities		Tanunda Recreation Park	Loss on Disposal - Infrastructure	Asset disposal to be in 2019/20 when work is completed	Reduction to expenditure	(15,795)		(15,795)	
<b>Asset Disposal and Fair Value Adjustments</b>						<b>Note 16</b>	<b>(28,853)</b>	<b>0</b>	<b>(28,853)</b>
<b>NET TOTAL - Asset New/Upgrade Adjustments</b>						<b>(4,959,207)</b>	<b>11,986</b>	<b>(4,947,221)</b>	
<b>NET TOTAL - Capital Adjustments</b>							<b>82,131</b>	<b>(5,496,013)</b>	
<i>Note: for reconciliation purposes the report includes Approved Carried Forwards</i>									



# Statement of Comprehensive Income

for the year ending 30 June 2019

	Budget Adjustment Notes	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 Jun 2019 (\$'000)	Variance Original Budget to Actual (\$'000)	*Full year Revised Budget in Last Update (\$'000)	Budget Adjustments Quarter 4 (\$'000)	Carried Forward to 2019/20 (\$'000)	Proposed Full Year Revised Budget (\$'000)
<b>Income</b>									
Rates	1	17	30,122	30,192	70	30,131	0	0	30,131
Statutory Charges	2	18	674	678	4	684	11	0	695
User Charges	3	19	3,078	2,957	(121)	2,998	0	0	2,998
Grants, Subsidies and Contributions	4	20	1,845	3,242	1,397	2,151	(60)	(25)	2,066
Investment Income	5	21	238	393	155	320	0	0	320
Reimbursements	6	22	215	117	(98)	196	0	0	196
Other Income	7	23	1,016	1,245	229	1,252	13	(98)	1,167
Net Gain – Joint Ventures and Associates		24	0	28	28	0			0
<b>Total Revenues</b>			<b>37,188</b>	<b>38,852</b>	<b>1,664</b>	<b>37,732</b>	<b>(36)</b>	<b>(123)</b>	<b>37,573</b>
<b>Expenses</b>									
Employee Costs	8	25	13,445	13,419	(26)	13,653	(8)	(26)	13,619
Materials, Contracts and Other Expenses	9	26	15,444	15,071	(373)	15,852	121	(412)	15,561
Depreciation, Amortisation and Impairment	10	27	7,362	7,717	355	7,362	0	0	7,362
Finance Costs	11	28	855	802	(53)	836	0	0	836
Net Loss – Joint Ventures and Associates			0	0	0	0	0	0	0
<b>Total Expenses</b>			<b>37,106</b>	<b>37,009</b>	<b>(97)</b>	<b>37,703</b>	<b>113</b>	<b>(438)</b>	<b>37,378</b>
<b>Operating Surplus / (Deficit)</b>			<b>82</b>	<b>1,843</b>	<b>1,761</b>	<b>29</b>	<b>(149)</b>	<b>315</b>	<b>195</b>
Asset Disposal and Fair Value Adjustments	16	29	(51)	(640)	(589)	(64)	29	0	(35)
Amounts Received Specifically for New or Upgraded Assets	15	30	4,721	1,526	(3,195)	1,912	76	(1,183)	805
Physical Resources Received Free of Charge		31	282	4,762	4,480	282	0	0	282
<b>Net Surplus / (Deficit)</b>			<b>5,034</b>	<b>7,491</b>	<b>2,457</b>	<b>2,159</b>	<b>(44)</b>	<b>(868)</b>	<b>1,247</b>
Share of Other Comprehensive Income - Equity Accounted Council Businesses		32	0	574	574	0	0	0	0
Changes in revaluation surplus - infrastructure, property, plant and equipment		33	0	16,426	16,426	0	0	0	0
Infrastructure, property, plant and equipment Impairment (Expense)/Recoupsments offset to Asset Revaluation Reserve		34	0	(6)	(6)	0	0	0	0
<b>Total Other Comprehensive Income</b>			<b>0</b>	<b>16,994</b>	<b>16,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Income</b>			<b>5,034</b>	<b>24,485</b>	<b>19,451</b>	<b>2,159</b>	<b>(44)</b>	<b>(868)</b>	<b>1,247</b>

\*Full Year Revised Budget is the Third Quarter Budget Update for the year, adopted by Council at the May 2019 meeting.

# Statement of Financial Position

as at 30 June 2019

	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 Jun 2019 (\$'000)	Variance Original Budget to Actual (\$'000)
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents		65	12,817	12,752
Trade and Other Receivables		3,123	2,773	(350)
Other Financial Assets		0	0	0
Inventories		116	224	108
<b>Subtotal</b>		<b>3,304</b>	<b>15,814</b>	<b>12,510</b>
Non-Current Assets Held for Sale		0	0	0
<b>Total Current Assets</b>	<b>35</b>	<b>3,304</b>	<b>15,814</b>	<b>12,510</b>
<b>Non-current Assets</b>				
Financial Assets		827	944	117
Equity Accounted Investments in Council Businesses		1,656	2,271	615
Infrastructure, Property, Plant and Equipment		368,436	377,898	9,462
Other Non-Current Assets		0	3,607	3,607
<b>Total Non-current Assets</b>	<b>36</b>	<b>370,919</b>	<b>384,720</b>	<b>13,801</b>
<b>Total Assets</b>		<b>374,223</b>	<b>400,534</b>	<b>26,311</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Trade and Other payables		2,912	4,160	1,248
Borrowings		1,821	1,923	102
Provisions		2,177	2,970	793
<b>Total Current Liabilities</b>		<b>6,910</b>	<b>9,053</b>	<b>2,143</b>
<b>Non-Current Liabilities</b>				
Borrowings		10,676	10,490	(186)
Provisions		737	824	87
<b>Total Non-current Liabilities</b>		<b>11,413</b>	<b>11,314</b>	<b>(99)</b>
<b>Total Liabilities</b>	<b>37</b>	<b>18,323</b>	<b>20,367</b>	<b>2,044</b>
<b>Net Assets</b>		<b>355,900</b>	<b>380,167</b>	<b>24,267</b>
<b>Equity</b>				
Accumulated Surplus		77,087	80,385	3,298
Asset Revaluation Reserve		269,261	288,294	19,033
Other Reserves	<b>38</b>	9,552	11,488	1,936
<b>Total Equity</b>	<b>39</b>	<b>355,900</b>	<b>380,167</b>	<b>24,267</b>

# Statement of Changes in Equity

as at 30 June 2019

	Accumulated Surplus (\$'000)	Asset Revaluation Reserve (\$'000)	Other Reserves (\$'000)	Total Equity (\$'000)
<b>Original Budget</b>				
Balance at end of previous reporting period 30 June 2018 (Original Budget 2017/18)	70,791	265,706	8,987	345,484
Restated opening balance (2017/18 Revised Budget)	72,142	260,704	9,463	342,309
Net Surplus / (Deficit) for year	5,034			5,034
Other Comprehensive Income	0	0	0	0
Gain on revaluation of infrastructure, property, plant and equipment	0	8,557	0	8,557
Transfer between reserves	(89)	0	89	0
<b>Balance at the End of Period</b>	<b>77,087</b>	<b>269,261</b>	<b>9,552</b>	<b>355,900</b>

For actual results for the Statement of Changes in Equity please refer to the General Purpose Financial Statements for the year ended 30 June 2019

# Statement of Cash Flows

as at 30 June 2019

	Variance Report Notes	Original Full Year Budget (\$'000)	Actuals as at 30 Jun 2019 (\$'000)	Variance Original Budget to Actual (\$'000)
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Operating Receipts		36,950	40,702	3,752
Investment Receipts		238	411	173
<b>Payments</b>				
Operating payments to Suppliers and Employees		(28,890)	(30,770)	(1,880)
LandFill rehabilitation expense		(200)	0	200
Finance Payments		(855)	(811)	44
<b>Net Cash Provided by (or Used in) Operating Activities</b>	<b>40</b>	<b>7,243</b>	<b>9,532</b>	<b>2,289</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts</b>				
Amounts Specifically for New or Upgraded Assets		3,345	1,147	(2,198)
Sale of Replaced Assets		346	340	(6)
Sale of Surplus Assets		389	105	(284)
Repayments of Loans by Community Groups		33	67	34
<b>Payments</b>				
Expenditure on Renewal / Replacement of Assets		(4,472)	(4,989)	(517)
Expenditure on New / Upgraded Assets		(14,977)	(7,775)	7,202
Loans made to Community Groups		0	(25)	(25)
<b>Net Cash Provided by (or Used in) Investing Activities</b>	<b>41</b>	<b>(15,336)</b>	<b>(11,130)</b>	<b>4,206</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Loans Received		1,850	1,750	(100)
Proceeds from Bonds and Deposits		0	98	98
Proceeds from Internal Borrowings		3,380	0	(3,380)
<b>Payments</b>				
Repayments of Borrowings		(1,943)	(1,947)	(4)
Repayment of Bonds and Deposits		0	(9)	(9)
Repayment of Finance Lease Liabilities		0	(5)	(5)
Repayment of Internal Borrowings		(3,380)	0	3,380
<b>Net Cash Provided by (or Used in) Financing Activities</b>	<b>42</b>	<b>(93)</b>	<b>(113)</b>	<b>(20)</b>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(8,186)</b>	<b>(1,711)</b>	<b>6,475</b>
Cash and Cash Equivalents at Beginning of Period	43	8,251	14,528	6,277
<b>Cash and Cash Equivalents at End of Period</b>	<b>44</b>	<b>65</b>	<b>12,817</b>	<b>12,752</b>

## Variance Report – Original Budget compared to Actual

### Operating Result

The Operating Income of \$38,852k compares to the budget of \$37,188k - a favourable variance of \$1,664k, with the main variations listed below – Favourable (F), Unfavourable (U) and Reductions (R), Additions (A):

Actual 2018/19 \$'000	Budget 2018/19 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
<i>Various programs have movements within income and expenditure lines as there are offsetting entries with minimal effect on the operating result. Refer to the functional report for an actual net movement per service area to the operating result.</i>				
<b>Operating Revenues</b>				
<b>Rate Revenue (17)</b>				
30,192	30,122	70	0.2%	Land Use Amendments \$31k (F); Legal collection costs \$10k (F) Green Organic Service new charge \$22k (F)
<b>Statutory Charges (18)</b>				
678	674	4	0.6%	Development Application fees reduced activity \$46k (U); Septic Tank Fees increased activity \$12k (F); Dog Registration increased \$28k (F);
<b>User Charges (19)</b>				
2,957	3,078	(121)	-3.9%	Community Transport client contributions higher than expected \$5k (F); Home Assistance increase \$14k (F); Swimming pool no income due to change in contract management process \$5k (U); Lease income less than expected \$27k (U); CWMS reuse water charges more than expected \$17k (F); CWMS quarterly drainage fee \$10k (F); Transfer Station income increased \$8k (F); Immunisation fee income increase \$12k (F); New bin services increase \$10k (F) NCPA decreased site activity \$154 (U); Caravan Parks - Talunga Park and Eden Valley increased activity at \$15k and \$11k (F) respectively; Williamstown reduced income \$59k (U)
<b>Grants, Subsidies and Contributions (20)</b>				
3,242	1,845	1397	75.7%	Regional Projects \$27k (U); Social Support \$15k (F); Home Assist \$19k (F); Natural Resource Management \$37k (U); Stormwater \$30k (F); Tourism \$19k (U); Risk Management \$27k (F); Financial Assistance Grants additional funding received 2018/19 \$173k (F); Financial Assistance Grants early payment June 2019 from 2019/20 funding \$718k (F); Federal Budget 2019 Supplementary funding paid early \$477k (F); Community Transport Additional funding \$15k (F)
<b>Investment Income (21)</b>				
393	238	155	65.1%	Greater investment holdings as capital works either not complete or not yet started resulting in increased interest income \$106k (F); Community Loans budgeted in reimbursements actuals recorded investments income \$44k (F).
<b>Reimbursements (22)</b>				
117	215	(98)	-45.6%	Natural Resource Centre reduction in resource \$31k (U); Procurement Shared Services phasing out \$44k (U); Library Staff secondment and Tech Savvy resourcing \$30k (F); Community Loans budgeted in reimbursements actuals recorded investments income \$44k (U).
<b>Other Income (23)</b>				
1,245	1,016	229	22.5%	Upper Torrens Land Management Programs increased \$20k (U); Regional Programs \$23k (F); Bushgardens \$46k (U); Stormwater \$25k (U), Visitor Information Centre \$9k (F); Recoupments Worker Compensation claims \$31k (F); Recoupments Income Protection \$96k (F); Recoupment general insurance claims \$48k (F); Insurance bonus \$46k (F); The REX utilities on-charge \$42k (U); Recreation Park additional income \$10k (F); Nuriootpa Swimming Pool reduced income \$8k (U); Sale of scrap materials \$10k (F); Nuriootpa Wombat Crossing study fee income \$21k (F); Diesel Fuel rebate \$16k (F)
<b>Equity Accounted Council Business - Joint Venture and Associates (24)</b>				
28	0	28		Share in Operating Result - Central Local Government Association \$12k (F) offset by Gawler River Floodplain Management Authority \$16k (F)
<b>38,852</b>	<b>37,188</b>	<b>1,664</b>		<b>Total Income</b>

## Variance Report – Original Budget compared to Actual (continued)

Operating Expenditure of \$37,009k compares to the original budget of \$37,106k, a favourable variance of \$97k, with the main variations listed below – Favourable (F), Unfavourable (U).

Actual 2018/19 \$'000	Budget 2018/19 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
<b>Operating Expenses</b>				
<b>Employee Costs (25)</b>				
13,419	13,445	26	0.2%	Wages: Halls not budgeted \$6k (U); NCPA over budget \$45k (U) and Works staff employment gaps \$39k (F), Salary: Gaps in employment - WHS; Building; Records (F). Procurement Shared Service program ended \$42k (F); Library Services Tech Savvy and secondment \$50k (U); Gallery addition \$17k (U); Customer Service \$10k (U); Salaries net favourable result is offset by increase in leave provision; Actual employee costs include capitalised and distributed costs \$200k (F)
<b>Materials, contracts and other expenses (26)</b>				
15,071	15,444	373	2.4%	Contractors \$169k (F) - Executive Services \$76k (F); Social Support \$26k (F); Waste Services - domestic and street bins, hard, soft plastics \$68k (F); Community Building maintenance \$102k (F); Footpaths and Kerbing \$58k (U); Bushgardens \$75k (F); Bike Path Maintenance \$13k (U); Tree/shrub maintenance \$38k (F); Works Asset plan \$150k (F); Plant and Machinery repairs \$155k (U); Road Shoulders \$239k (U); Road line marking \$17k (U); CWMS Maintenance \$39k (F); The REX \$40k (F); Recreation Parks \$58k (U) Consultants \$70k (F) - Nuriootpa Caravan Park \$32k (U); Regional Projects \$40k (F); Executive \$11k (F); Town Planning \$27k (F); ICT \$31k (F) Information technology - Annual/Purchase Licenses \$32k (F); Software support Services \$19k (F) Agency Staff \$165k (U) - Works Operating services - backfilling of vacancies/compensation absences in depot offsetting the favourable variance outlined above in wages and increased in revenue from compensation matters \$131k (U); Development Services - backfilling of vacancies funded from favourable variances in salaries \$33k (U) Fuel - usage/costs higher than expected \$54k (U) Energy costs \$22k (F) - The REX \$42k (F); NCPA \$10k (F); Recreation Parks \$19k (U); CWMS \$8k (U); Swimming pools \$10k (F) Water \$70k (U) - Caravan Parks \$9k (F); Cemeteries and Public Conveniences \$14k (U); Parks and Gardens \$32k (U); Recreation Parks \$28k (U); Transport Services \$10k (U) Road Making \$79k (F) - Materials not purchased directly (contractors provided) Road Shoulders \$47k (F), Footpaths \$15k (F), Pipe/drain/culverts \$15k (F) Insurance \$49k (F) - Income Protection \$10k (F); Buildings \$14k (F); Claims \$13k (F) Advertising and Printing \$110k (F) - Unspent - NCPA \$15k (F); Community Support \$5k (F); Gallery \$10k (F); The Big Project \$20k (F); Election expenses lower than quoted by Electoral Commission South Australia \$13k (F); Public relations \$7k (F); Waste Management \$14k (F) Training - Numerous underspends across the organisation \$54k (F) Communication costs - Unspent - Elected Members \$10k (F); Town Planning \$6k (F); Library \$5k (F); Information Technology \$14k (F); Records \$5k (F) Contributions and Donations \$19k (F) - Community groups/committees administration support/contributions \$18k (U); Procured Shared Services \$17k (U); Civic Receptions \$13k (U); Stockwell Hockey contribution \$15k (F); Town Planning \$13k (F); Sealed Roads \$29k (F) Other Miscellaneous Expenses \$86k (F) - NCPA Subscriptions and membership \$10k (F); CWMS levies \$20k (F); Community groups/committees requests \$25k (F); General Administration \$16k (F) Internal charges \$83k (F) - Plant recovery more than expected due to allocations to: Street cleaning \$74k (R), Stormwater and Drainage \$12k (R); Transport \$51k (A); Depot \$23k (A); Parks and Gardens \$23k (A); Capital works including Sealed Road Pavement \$21k (A); Internal credits (\$25k). - Wages overhead recovery more than expected due to allocations of: Tour Down Under \$12k (A), Warren Reservoir \$23 (R), Stormwater and Drainage \$100k (R), Street cleaning \$15k (R), Transport \$296 (R); Capital works including Sealed Road Pavement \$74k (A); Plant and Machinery repairs \$10k (R); Internal credits (\$360k) (R).- Actuals include capitalised and distributed costs \$200k (U)
<b>Depreciation, amortisation and impairment (27)</b>				
7,717	7,362	-355	-4.8%	Asset Revaluation and Capital movements – depreciation changes: Buildings: \$29k (F) includes NCPA \$17k (F) Infrastructure \$313k (U): includes Roads sealed, long life components previously listed as residual values and significant asset additions built and gifted \$347k (U); Roads Unsealed \$147k (U); Footpaths/Kerbing condition assessment significantly increased remaining lives, reduced depreciation and addition of newly built/gifted assets \$130k (F); Bridges \$83k (F); Stormwater and Drainage \$37k (U) Equipment: \$82k (U) – includes CWMS \$19k (U), Machinery and heavy plant \$59k (U)
<b>Finance Costs (28)</b>				
802	855	53	6.2%	Less than expected interest on NCPA cash advance loans \$22k (F) and end of year accruals on loans \$9k (F)
<b>37,009</b>	<b>37,106</b>	<b>97</b>		<b>Total Expenses</b>
<b>Operating Surplus / (Deficit)</b>				
<b>1,843</b>	<b>82</b>	<b>1,761</b>		

## Variance Report – Original Budget compared to Actual (continued)

The capital income area of \$5,648k compares to the budget of \$4,951k an unfavourable variance of \$697k, with the main variations listed below – Favourable (F), Unfavourable (U) and/or Increase (I), Decrease (D):

Actual 2018/19 \$'000	Budget 2018/19 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
<b>Capital Amounts</b>				
<b>Asset disposal and fair value adjustments (29)</b>				
(640)	(51)	(589)	1154.9%	Land sale – Schaedel Street \$52k (F); Building disposals - The REX pool components \$34k (U) and Nuriootpa air conditioners \$98k (U); Road assets replaced/disposed \$322k (U); Footpath and Kerbing \$50k (U); Oval Light Towers \$14k (U); Bridge/Footbridge \$49k (U); Stormwater/Drainage \$14k (U); Bike Path \$31k (U); Vehicles replaced during the year net loss \$22k (U); Recreation Park retaining wall \$17k (U); Caravan Park Bore \$15k (U); CWMS Infrastructure \$30k (U)
<b>Amounts specifically for new or upgraded assets (30)</b>				
1,526	4,721	(3,195)	-67.7%	Grants/contributions: Unbudgeted - Heavy Vehicle Special Purpose Program \$146k (F); Bushgardens \$10k (F); Bike Path \$50k (F); Developer Contribution - Footpaths \$53k (F); Parks and Gardens \$200k (F); Stormwater \$50k (F); CWMS \$268k (F); Main Streetscaping \$73k (F), Other Footpath \$11k and Road contributions \$9k (F). Under budget - Tanunda Recreation Park lighting \$98k (U); The Big Project \$3m (U); Angaston Railway Precinct \$1,003k (U); Angaston Land Sale contribution \$25k (U)
<b>Physical resources received free of charge (31)</b>				
4,762	282	4,480	1588.7%	Assets received – Land – Drainage \$274k and Parks and Gardens \$210k; CWMS \$119k, Stormwater \$1,229k, Roads \$1,147k, Footpaths \$443k, Kerbing \$1,045k, Other \$13k - (F)
<b>5,648</b>	<b>4,952</b>	<b>696</b>		
<b>Net Surplus / (Deficit)</b>				
<b>7,491</b>	<b>5034</b>	<b>2,457</b>		
<b>Other Comprehensive Income Analysis (shown as a decrease (D) or increase (I) from the adopted budget)</b>				
<b>Share of Other Comprehensive Income - Equity Accounted Council Businesses (32)</b>				
574	0	574		This amount reflects the revaluation of the Gawler River Floodplain Management Authority assets \$574k (I).
<b>Changes in revaluation surplus - infrastructure, property, plant and equipment (33)</b>				
16,426	0	16,426		This amount reflects the revaluation and selected condition assessments and adjustments for asset classes – Land \$8,978k (I), Buildings \$7,579 (I), Transport \$147k (D) and CWMS \$16k (I).
<b>Impairment (Expense)/Recoupments Offset to Asset Revaluation Reserve (34)</b>				
(6)	0	(6)		This amount reflects reversal of asset impairment for bridge assets \$6k (D).
<b>Total Other Comprehensive Income</b>				
<b>16,994</b>	<b>0</b>	<b>16,994</b>		
<b>Total Comprehensive Income</b>				
<b>24,485</b>	<b>5,034</b>	<b>19,451</b>		

## Statement of Financial Position Analysis

Net Assets (total assets less total liabilities) and 'Equity' have both increased by \$24.3m from the original budget; this is mainly as a result of the higher than estimated revaluation \$7.9m, additional Physical Resources Received Free of Charge \$4.8m and selected expenditure carried forward amount \$7.1m (if approved by Council). Council has already approved budget expenditure to be carried forward to the 2019/20 base budget in the Budget Update 31 March 2019 many of these carry forward items were part of the 2018/19 original budget. With the main variations listed below effect is an Increase (I), Decrease (D):

Actual 2018/19 \$'000	Budget 2018/19 \$'000	Variance Increase / (Decrease) \$'000	Comments
<b>Assets</b>			
<b>Current Assets (35)</b>			
15,814	3,304	12,510	Refer to Statement of Cash Flows for cash increase \$12,752k (I); Trade Debtors and Other Receivables reduced by \$350k (D). Inventories including trading stock increased by \$108k (I).
<b>Non-current Assets (36)</b>			
384,720	370,919	13,801	Equity Accounted Investments in Council Businesses - Gawler River Floodplain Authority asset revaluation \$0.6m (I) Asset revaluation reserve of selected classes actual increase of \$16.4m, budget was at \$8.5m a net difference of \$7.9m (I) - revaluations more than expected for Land \$7.2m (I) and Buildings \$6.8m (I), reduced by other asset classes indexed in the budget not revalued this year \$6.1m (D); Capital expenditure capitalisation \$16.5m budget \$19.5m, net \$3m (D); Capital Expenditure carried forward from 2017/18 \$3.3m and to 2019/20 \$7.2m, net \$3.9m (D); Asset disposals higher than expected \$0.3m (I); Depreciation higher than expected \$0.36m (D); Additional assets received free of charge \$4.5m (I); Budget adjustments during the 2018/19 year net decrease - \$1.7m (D); Work in progress increase in actuals from last year \$1.1m (I); Change from 2017/18 closing balance budget \$350.8m, actual \$358.9m, net \$8.1m (I)
<b>Liabilities</b>			
<b>Total Liabilities (37)</b>			
20,367	18,323	2,044	Trade and Other Payables increased by \$1.2m (I) - includes change from 2017/18 closing balance budget \$4.3m, with actuals being \$4.7m, net \$0.4m (I); Payments Received in Advance for grants and contributions - opening balance \$1.8m less funding spent \$0.7m plus additional new grants \$0.2m, closing balance \$1.3m (I) Cash Advance Debenture budgeted but not required \$100k (D) Provisions increased by \$880k (I) - including Landfill reinstatement project not completed \$416k; Employee entitlement balances increased compared to the projected 2018/19 closing budget amounts \$464k
<b>Equity</b>			
<b>Other Reserves (38)</b>			
11,488	9,552	1,936	CWMS Reserve balance increasing by \$1.2m (I) - partly for capital works not completed by year end, reduced spending operational expenditure and opening balance Reserve actual more than budget; Reserves - Other closing balance higher than expected \$0.4m Change from 2017/18 closing balance budget at \$9.5m actual \$9.9m, net \$0.4m (I)
<b>Total Council Equity (39)</b>			
380,167	355,900	24,267	Net Surplus more than budget \$2.4m (I) – additional Physical Resources Received Free of Charge \$4.5m (I), decreased Amounts Received Specifically for New or Upgraded assets \$3.2m (D), better than expected operating result \$1.7m (I) less unbudgeted assets written off/disposal costs \$0.6m (D); Asset revaluation reserve higher than original budget due to significant increases for asset revaluations \$7.9m (I) and Gawler River Floodplain Authority asset revaluation \$0.6m (I); Asset Revaluation Reserve change from 2017/18 closing balance budget \$260.7mm, actual \$271.3m, net \$10.6m (I) Change in Net Result from 2017/18 closing balance budget at \$1.5m actual \$4.3m, net \$2.8m (I)



## Statement of Cash Flows Analysis

The Statement of Cash Flows records the movement in Cash and Cash Equivalents from the last period to the end of the current Period. With the main variations listed below effect is an Increase (I), Decrease (D):

Actual 2018/19 \$'000	Budget 2018/19 \$'000	Variance Increase / (Decrease) \$'000	Comments
<b>Net cash provided by (or used in) Operating Activities (40)</b>			
9,532	7,243	2,289	Operating activities cash flow major variances were: Operational activities result actual to adopted budget a variance of \$443k (I) less transfer from Capital expenditure for works under capitalisation thresholds \$169k (D) - net \$274k (I) Federal Government early payment of Financial Assistance Grants June 2019 for 2019/20 funding \$718k, Federal Budget 2019 Supplementary funding paid early \$477k - a total of \$1,195k (I); Budget adjustments during the 2018/19 year to the operating result net - \$82k (I); Numerous changes in amounts owing listed in Net Current Assets including GST on income and expenditure (Note 11); Carry forward from last year \$165k (D), to next year at March 2019 net \$29k (I) and a further net \$438k (I) (if approved with this report); Greater investment/bank cash holdings increased interest \$173k (I); Landfill rehabilitation not spent \$200k delayed till next year (I); Interest on NCPA cash advance loans less than expected \$55k (I)
<b>Net cash provided by (or used in) Investing Activities (41)</b>			
(11,130)	(15,336)	4,206	Investing activities cash flow major variances were: Capital income reduced due to unsuccessful application - The Big Project (\$3,345k to \$1,147k) and other grant and contributions paid, net change of \$2.2m (D); Sale of surplus land assets did not occur during the year, budget \$284k carried forward to 2019/20 (D); Additional Community Group loans resulting in increased repayments \$34k (I) Budget adjustments during the 2018/19 year net decrease - \$1.7m (D); Capital expenditure underspent - net \$1m (I) Carry forwards Capital Expenditure from last year \$3.3m and to next year \$7.2m net \$3.9m (I); Additional loans for Community Groups \$25k (D)
<b>Net cash provided by (or used in) Financing Activities (42)</b>			
(113)	(93)	(20)	\$100k overdraft/loan budgeted was not required during the year due to expenditure programs not completed - refer carried forward amounts for further details (D); Proceeds from bonds and deposits \$98k (I);
<b>Cash and Cash Equivalents at beginning of period (43)</b>			
14,528	8,251	6,277	Net extra cash brought forward from 2017/18 \$6.28m less carry forward \$3.1m, grant/contributions received in advance as at 30 June 2018 \$1.8m; allocation for purchase of strategic land \$1.25m, later reduced to \$0.72m as one purchase not proceeding Net cash remaining from 2017/18 financial year \$0.66m
<b>Cash and Cash Equivalents at end of Period (44)</b>			
12,817	65	12,752	

## Variance Report – Actuals 2017/18 compared to 2018/19

The analysis of the financial results for 2017/18 as compared to 2018/19 below should be read in conjunction with the General Purpose Financial Statements for the Year Ended 30 June 2019.

### Statement of Comprehensive Income

The operating surplus of \$1,843k compares to the prior year surplus of \$2,255k, with the main operating variations between the two years being:

Actual 2018/19 \$'000	Actual 2017/18 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
<b>Operating Revenues</b>				
<b>Rate Revenue (2a)</b>				
30,192	29,413	779	2.6%	A net rate revenue increase of 2.5% on last years actuals plus growth 1.2%, Refuse Service charge decrease \$238k (U); Green Organic Service new charge \$22k (F); CWMS Service charge \$92k (F)
<b>Statutory Charges (2b)</b>				
678	675	3	0.4%	Development application income reduction \$14k (U); Dog registration income increased \$15k (F)
<b>User Charges (2c)</b>				
2,957	2,854	103	3.6%	Lease Fee reduction \$39k (U); Immunisation fees increase \$12k (F); Refuse bin new services \$154k (F) (mostly Organic \$144k); Social support charges \$19k (U); CWMS water reuse extra \$7k (F), Caravan Parks - Eden Valley increased activity at \$8k (F) and Williamstown reduced income \$43k (U)
<b>Grants, Subsidies and Contributions (2g)</b>				
3,242	3,430	(188)	-5.5%	Roads to Recovery remaining balance of funding received in 2017/18 \$589k (U); new Roads to Recovery program starts 2019/20, Financial Assistance Grants early payment June 2019 from 2019/20 funding \$718k (F) less early payment previous year \$604k (U); Federal Budget 2019 Supplementary funding paid early \$477k (F); Community Transport additional funding \$15k (F), Regional Projects \$243k (U); Social Support \$46k (F); Waste Services \$20k (U); Natural Resource Management \$25k (F); Warren Reservoir \$180k (U); Stormwater \$30k (F); Tourism \$34k (U); Risk Management \$27k (F)
<b>Investment Income (2d)</b>				
393	326	67	20.6%	Greater investment/bank cash holdings resulting in higher interest income
<b>Reimbursements (2e)</b>				
117	218	(101)	-46.3%	Natural Resource Centre reduction in resource \$33k (U); Procurement Shared Services phasing out \$64k (U); Library Staff secondment and Tech Sawy resourcing \$31k (F); Green Waste rebate ended \$29k (U)
<b>Other Income (2f)</b>				
1,245	1,267	(22)	-1.7%	Upper Torrens Land Management Programs increased \$11k (F); Regional Programs \$20k (F); Community Transport \$13k (U); ICT Traineeship \$11k (F); Bushgardens \$14k (U); Roads \$13k (U); Tourism \$15k (F), Recoupments Workers Compensation claims \$18k (U); Recoupment general insurance claims \$28k (F); Workers Compensation Rebate now included with expenditure \$206k (U); Social Support \$14k (U); Visitor Information Centre income \$8k (F); Sale of scrap materials \$10k (F); The REX utilities on-charge \$21k (U); Diesel Fuel rebate \$22k (F)
<b>Equity Accounted Council Business - Joint Venture and Associates (24)</b>				
28	13	15	115.4%	Share in Operating Result - Central Local Government Association \$5k (F) offset by Gawler River Floodplain Management Authority \$10k (F)
<b>38,852</b>	<b>38,196</b>	<b>656</b>		<b>Total Income</b>

## Variance Report – Actuals 2017/18 compared to 2018/19 (continued)

For further information on asset disposals, capital income and assets received free of charge and Other Comprehensive Income for the year, refer to Notes 29-34 within this report and Note 7 within the General Purpose Financial Statements for the year ended 30 June 2019.

Actual 2018/19 \$'000	Actual 2017/18 \$'000	Variance Favourable / (Unfavourable) \$'000	Variance Favourable/ (Unfavourable) %	Comments
<b>Operating Expenses</b>				
<b>Employee Costs (3a)</b>				
13,419	12,762	657	5.1%	Wages increase for tree maintenance \$70k (U); Parks and Gardens \$24k (U); Road closures (overtime) \$12k (U); Staff supervision \$57k (U); Leave costs/provisions and staff reallocations \$69k (U); NCPA additional cost \$80k (U), Enterprise Bargaining 2.5%; numerous staff changes and pay rate increments
<b>Materials, contracts and other expenses (3b)</b>				
15,071	14,804	267	1.8%	Contractors \$304k (U) ~ Executive Services \$5k (F); Social Support \$11k (F); Caravan Parks \$30k (U); Waste Services - domestic and street bins, hard, soft plastics \$250k (F); Footpaths and Kerbing \$37k (U); Green organic waste \$84k (U); Bushgardens \$25k (U); Office maintenance \$48k (U); Warren Reservoir \$210k (F); Bike Path maintenance \$29k (U); Angaston Railway Land maintenance \$13k (U); Works asset plan \$86k (F); Parks and Gardens \$67k (U); Plant and Machinery repairs \$89k (U); Road Shoulders \$220k (U); CWMS maintenance \$86k (U); The REX \$28k (U); Recreation Parks \$113k (U); Visitor Information Centre renovations \$121k (U) Consultants \$52k (F) ~ Nuriootpa Caravan Park \$32k (U); Community assets and facilities \$32k (U); Regional Projects \$146k (F); Executive \$26k (F); Health \$16k (U); Engineering \$68k (U); Payroll \$10k (U); Tree Shrub maintenance \$40k (F) Agency Staff \$12k (F) ~ Works Operating services \$33k (F); Development Services \$22k (U) Inventory \$30k (U) ~ Fuel usage/costs higher than expected \$24k (U) Energy costs \$69k (U) ~ The REX \$21k (F); NCPA \$15k (F); Recreation Parks \$25k (U); CWMS \$5k (U); Depot/Other \$19k (U); Swimming pools \$5k (U); Caravan Parks \$9k (U); Street Lighting \$5k (U) Water \$74k (U) ~ Swimming \$48k (F); Cemeteries and Public Conveniences \$15k (U); Parks and Gardens \$35k (U); Recreation Parks \$46k (U); Transport Services \$10k (U) Insurance - Claims \$11k (F) Advertising and Printing \$24k (F) ~ NCPA \$7k (F); Waste Management \$10k (F) Communication costs \$33k (F) ~ Reduction - Elected Members \$4k (F); Support Services \$5k (F); Regulatory Services \$4k (F); Waste Management \$4k (F) Contributions and Donations \$46k (F) ~ Community groups/committees administration support/contributions \$62k (F); Warren Reservoir \$100k (F); Procured Shared Services \$17k (U); Regional projects \$150k (F); Executive \$22k (U); Elected Member election \$105k (U); Civic Receptions \$13k (U); Gawler River Floodplain works \$20k (U); Stockwell Hockey contribution \$15k (F); Dog and Cat control \$15k (F); State Government/other party - joint works contribution \$100k (U) Other Miscellaneous Expenses \$21k (F) ~ Social Support \$12k (U); Administration Miscellaneous \$31k (F); Executive \$38k (F); Town Planning \$44k (U); Rates Legal Fees \$28k (U); Rubble raising levy \$42k (F)
<b>Depreciation, amortisation and impairment (3c)</b>				
7,717	7,503	214	2.9%	Depreciation increase was due to asset additions \$16.5m (including Physical Resources Received Free of Charge \$4.8m) and revaluation increase on Land and Buildings \$16.6m Major depreciation increases were Transport \$217k (U) - includes Sealed Roads \$132k (U), Unsealed roads \$49k (U), Footpaths and Kerbing \$51k (F);
<b>Finance Costs (3d)</b>				
802	872	(70)	-8.0%	Loan repayments - interest vs principle from opening and closing accruals
<b>37,009</b>	<b>35,941</b>	<b>1,068</b>		<b>Total Expenses</b>
<b>Operating Surplus / (Deficit)</b>				
<b>1,843</b>	<b>2,255</b>	<b>(412)</b>		<b>Operating Surplus / (Deficit)</b>

# Annual Business Plan

## Operating Result - The Barossa Council (Excludes NCPA)

### Operations

	Original Full Year Budget	Actuals as at 30 June 2019	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	35,366	37,168	35,996	(36)	(123)	35,837
Expenditure	35,320	35,181	35,906	113	(438)	35,581
Capital Amounts	4,721	5,660	1,912	105	(1,183)	834
Net Surplus (Deficit)	4,767	7,647	2,002	(44)	(868)	1,090

\*Full Year Revised Budget is the Third Quarter Budget Update for the year, adopted by Council at the May 2019 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 2018/19 Income Statement for the Authority is consolidated into Council's financial statements included in this document.

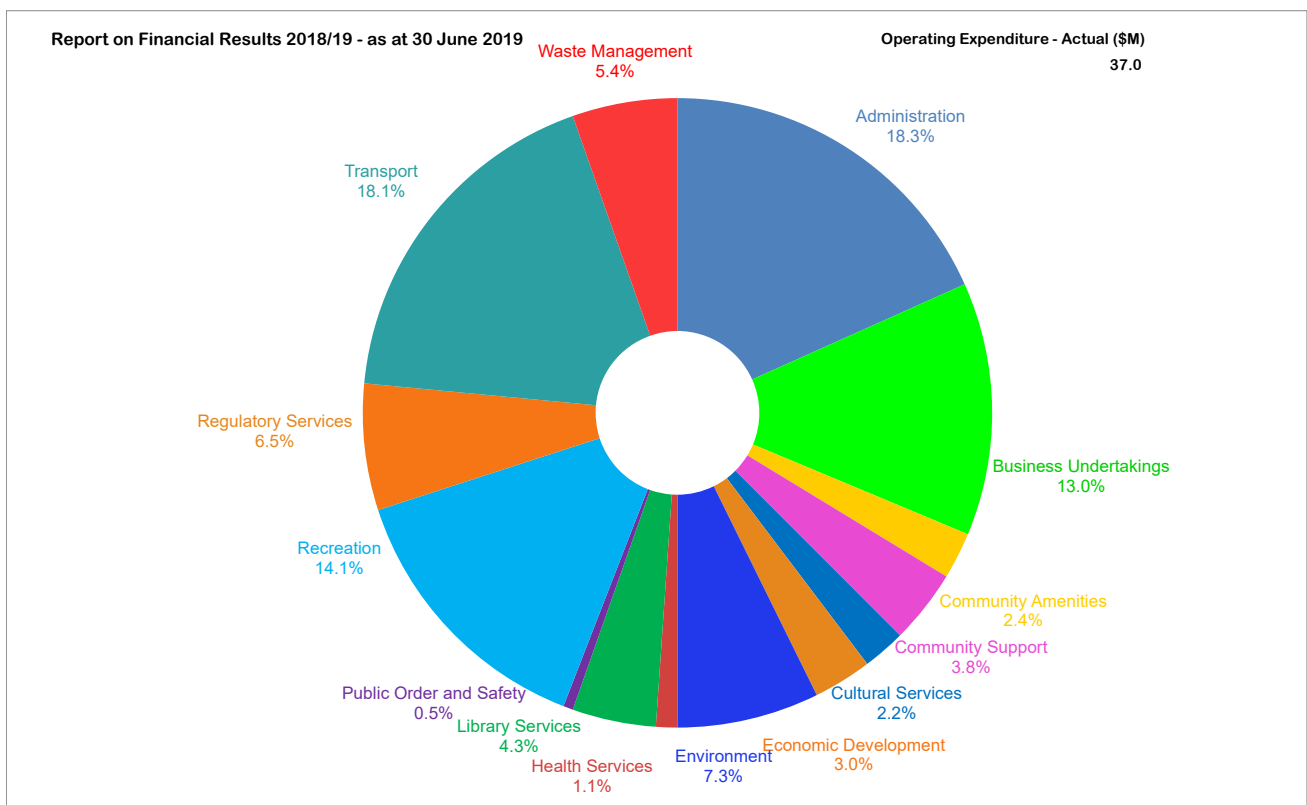
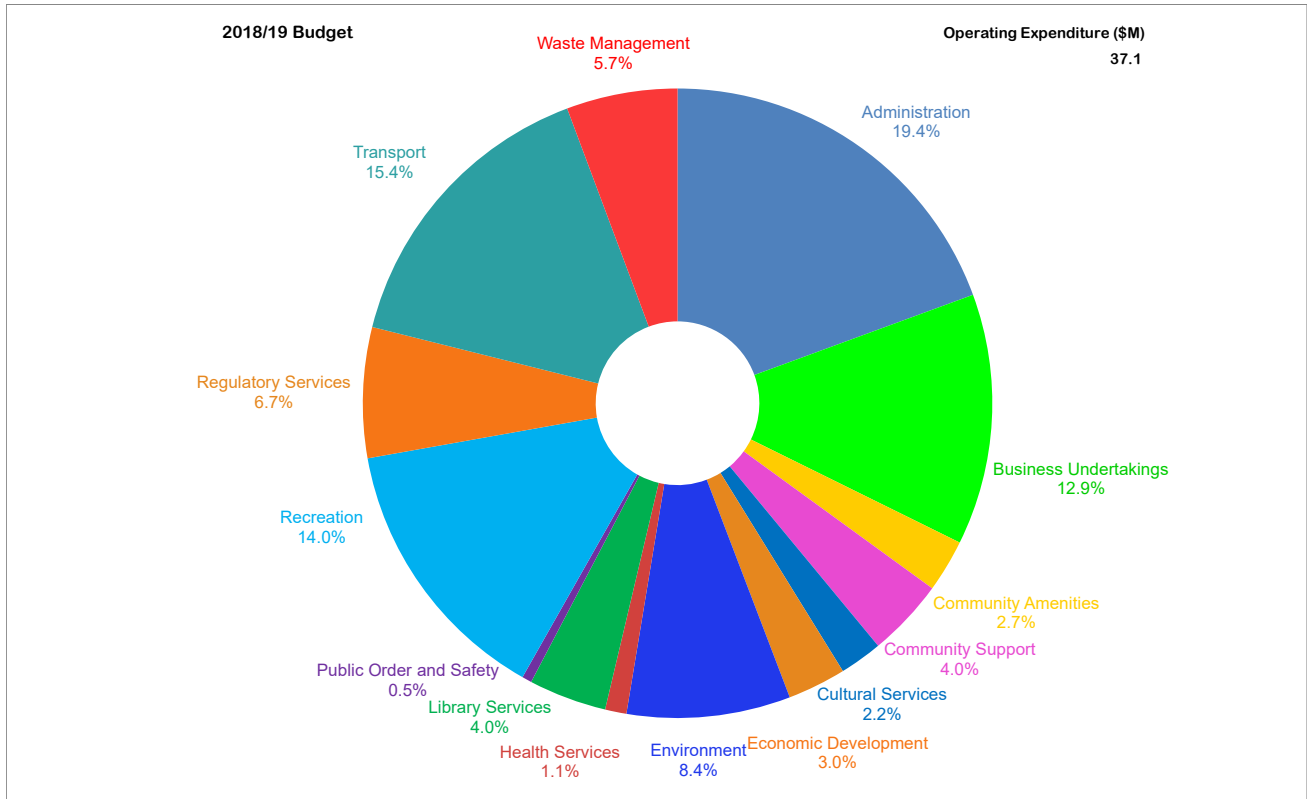
### Operations

	Original Full Year Budget	Actuals as at 30 June 2019	*Full year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carried Forward to 2019/20	Proposed Full Year Revised Budget
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Income	1,822	1,684	1,736	0	0	1,736
Expenditure	1,786	1,828	1,797	0	0	1,797
Capital Amounts	0	(12)	0	0	0	0
Net Surplus (Deficit)	36	(156)	(61)	0	0	(61)

\*Full Year Revised Budget is the Third Quarter Budget Update for the year, adopted by Council at the May 2019 meeting.

# Functional Reporting Operating Expenditure

The following graphs show Budget operating expenditure for the 2018/19 year by the following functions: Administration, Business Undertakings, Community Amenities, Community Support, Cultural Services, Economic Development, Environment, Health Services, Library Services, Public Order and Safety, Recreation, Regulatory Services, Transport, Waste Management.



## Function/Service Variance Reporting

The income and expenditure major variance analysis on the previous pages is reported in the Statement of Comprehensive Income. The following table analyses the majority of Operating Income and Expenditure by service/function and therefore shows a combined net financial result for each service area and cost to Council as compared to the budget.

Note: Certain expenditure types can be influenced by factors other than the direct service costs therefore budget and actual amounts are excluded from this information in respect of joint ventures \$28k, depreciation \$7,717k and internal allocations (\$539k).

A graphical view of all operating income and expenditure by function type at a higher level is shown on the previous page.

Function Service	Actuals as at 30 June 2019 \$	Operating Income and Expenditure by Function (excluding depreciation, internal allocations and Joint Ventures)	Original Budget \$	Variance Actuals to Original Budget Favourable/ (Unfavourable) \$	Variance %
	<b>(8,991,765)</b>	<b>Comments for Favourable (F) or Unfavourable (U) results</b>	<b>(6,988,792)</b>	<b>2,002,972</b>	<b>129%</b>
Accounting/Finance	489,740	Investment income better than expected \$66k (F); Income protection insurance recoupments \$30k (F)	582,158	92,418	84%
Administration (Not elsewhere classified)	102,319	Financial Assistance Grants early payment June 2019 from 2019/20 funding \$406k (F); Financial assistance Grants 2018/19 allocation more than expected \$80k (F); Insurance bonus more than expected \$46k (F); Executive Service/The Big Project/Change Management - consultants budget not used \$137k (F)	747,678	645,359	14%
Animal/Plant Boards	24		0	(24)	
Barossa Leisure Options Program	(8,918)	Social Support services additional income \$15k (F) and underspent \$25k (F)	34,131	43,049	-26%
Bridges	18,075		42,076	24,001	43%
Building Control	796,953	Gaps in employment/realignment with Development assessment services \$98k (F)	896,692	99,739	89%
Community Transport Scheme	(71,586)		(59,792)	11,794	120%
Car Parks	16,504		14,741	(1,763)	112%
Caravan Parks	(389,632)	NCPA caravan park - decreased revenue \$148 (U) and increased expenditure \$84k (U); NCPA Sports Centre increased expenditure \$16k (U); Talunga Park and Eden Valley increased activity net \$18k and \$11k (F) respectively; Williamstown activity net \$3k (F)	(628,681)	(239,049)	62%
Cemeteries	2,965		10,411	7,446	28%
Children & Youth Services	126,095		126,382	287	100%
Communication	173,037		195,466	22,429	89%
Community Assistance	141,480		162,526	21,046	87%
Cultural Venues	128,952		147,492	18,540	87%
Customer Service	632,374		637,043	4,669	99%
Depot/Indirect	1,381,488	Depot sale of scrap materials and other income \$31k (F), employee costs \$296k (U) less Workers Compensation/Income Protection recoupment \$96k (F); and material requirements \$58k (U); Indirect costs over budget for Protective equipment \$19k (U)	1,131,542	(249,946)	122%
Dog & Cat Control	76,902		114,262	37,360	67%
Domestic Waste	(71,325)	Additional service income \$9k (F); Savings and/or over budgeted for domestic services and street bins, hard waste and soft plastics programs \$85k (F)	22,641	93,966	-315%
Elderly Citizens Facilities	7,607		5,966	(1,641)	128%
Elected Members	676,305		687,893	11,588	98%
Emergency Services	40,405		55,070	14,665	73%
Footpaths & kerbing	197,417		226,802	29,385	87%
Green waste	(24,378)		(24,703)	(325)	99%
Heritage	37,847		41,401	3,554	91%
Home Assistance Scheme	(44,294)	Additional income user fees \$14k (F), grants \$26k (F) contributions other Councils \$11k (F) and contractor programs under budget \$12k (F)	17,942	62,236	-247%
Human Resources	216,113		186,406	(29,707)	116%
Immunisation	12,159		9,659	(2,500)	126%
Information Technology	1,036,488	Software licensing, support and communication costs under budget \$97k (F)	1,141,806	105,318	91%
Interest	758,419		767,148	8,729	99%
Land Management	10,000		6,918	(3,082)	145%
Libraries	766,881	Staff secondment reimbursement \$31k (F); Employee costs over budget secondment and education program \$53k (U); End of year leave balance provision \$46k (U)	723,206	(43,675)	106%
Management of Natural & Built Environment	31,441		31,441	0	100%
Museums and Art Galleries	269,788		271,479	1,691	99%
Natural Resource Management	108,210		127,871	19,661	85%

## Function/Service Variance Reporting (continued)

Function Service	Actuals as at 30 June 2019 \$	Operating Income and Expenditure by Function (excluding depreciation, internal allocations and Joint Ventures)	Original Budget \$	Variance Actuals to Original Budget Favourable/ (Unfavourable) \$	Variance %
Occupancy	373,826		389,050	15,223	96%
Organisational	463,918		465,377	1,459	100%
Other Aged and Disabled Services	17,501		2,231	(15,270)	784%
Other Community Services	357,754	Community Building maintenance budget not used \$102k (F); Facilities user fee revenue reduction \$17k (U); Warren reservoir monitoring resource reduced \$18k (F)	432,766	75,012	83%
Other Community Support	39,671		49,106	9,435	81%
Other Engineering Services	1,610,477	Nuriootpa wombat crossing income \$21k (F); Employee costs and end of year leave balance provision net \$72k (U); Asset management plans/data validation delayed \$181k (F)	1,686,253	75,776	96%
Other Health Services	155,855		152,440	(3,415)	102%
Other Public Order & Safety	94,266		109,845	15,579	86%
Other Transport	582,356	Roadside - Tree/shrub maintenance underspent \$78k (F)	660,572	78,216	88%
Parks & Gardens	1,025,764	Water charges over budget \$32k (U); Resourcing increased \$79k (U)	918,101	(107,663)	112%
Payroll	114,754		120,035	5,281	96%
Pest Control	3,158		9,000	5,842	35%
Plant Hire	568,191	Diesel fuel rebate more than expected \$16k (F); Plant and Machinery repairs and maintenance additional costs \$155k (U); Fuel usage/cost higher than budget \$54k (U)	372,949	(195,242)	152%
Preventive Health Services	87,645		96,661	9,016	91%
Private Works	0		1,262	1,262	0%
Property Portfolio	3,100		2,783	(317)	111%
Public Conveniences	153,231		143,983	(9,248)	106%
Rates Administration	(24,854,245)	Valuation and Land use amendments less than expected \$38k (F); Fines and interest on rates overdue more than expected \$4k (F)	(24,802,736)	51,509	100%
Records	251,875		282,555	30,680	89%
Recycling	(106,457)		(96,694)	9,763	110%
Regional Development	38,373		38,373	(0)	100%
Roads - Formed	577,843		582,344	4,501	99%
Roads - Natural Formed	165,194	Road shoulder maintenance costs allocated to operating from capital budget as spends were below thresholds net cost to operating budget \$77k (U)	77,912	(87,282)	212%
Roads - Sealed	(889,949)	Financial Assistance Grants early payment June 2019 from 2019/20 funding \$311k (F); Financial Assistance Grants 2018/19 allocation more than expected \$93k (F); Federal Budget 2019 Supplementary funding paid early \$477k (F);	(6,847)	883,102	12998%
CWMS - Administration	41,764		54,330	12,566	77%
CWMS - On-ground Works	(1,498,155)	Investment income better than expected \$37k (F); Supply of CWMS re-use water more than budget \$27k (F); Septic tank cleaning higher than expected \$25k (U); Operating costs under budget \$28k (F); State Government levies less than budget \$20k (F)	(1,394,751)	103,404	107%
Sports Facilities - Indoor	598,545		637,416	38,871	94%
Sports Facilities - Outdoor	1,016,227		993,714	(22,513)	102%
Stormwater & Drainage	193,156	Repairs and Maintenance budget not fully utilised \$72k (F)	265,605	72,449	73%
Street Cleaning	129,897		127,792	(2,105)	102%
Street Lighting	389,756		405,200	15,444	96%
Streetscaping	8,243		18,796	10,553	44%
Support to Local Businesses	16,883		18,512	1,629	91%
Swimming Centres - Outdoor	189,279	Entrance income less than expected \$12k (U); Operating costs reduced \$58k (F)	235,041	45,762	81%
Tourism	641,339		653,770	12,431	98%
Town Planning	359,589		361,179	1,590	100%
Traffic Management	80,271		99,621	19,350	81%
Transfer Stations	41,925		35,859	(6,066)	117%
Waste Disposal facility	6,827		1,720	(5,107)	397%
Water Catchment Levy	0		0	0	
WH&S	185,785		221,701	35,916	84%
Risk Management	126,947		135,309	8,363	94%

# New Initiatives - Operating

The following table lists new initiatives approved within the operating budget, these are additional or increases to existing services or programs. All capital new initiatives are showing in the Capital Works Program heading within this report.

Summary of New Initiative Projects in 2018/19 Budget									
Initiative	Original Budget			Actual costs excluding existing in-house resources			Favourable/ (Unfavourable) \$	Description	Complete Y/N
	Expenditure	Revenue	Net	Expenditure	Revenue	Net			
Team Leader - Environmental Services Waste Services	36,931		36,931	44,792		44,792	(7,861)	Funding only provided for a Waste Management Officer, not the Team Leader roles. Increase to Waste administration resources required during the year to meet customer service requests due to new organic green waste service and new contract changeover	Y
Regulatory Services - After Hours	8,000		8,000	0		0	8,000	No after hours regulatory allocations to Warren Reservoir during 2018/19 as had been anticipated	Y
Payroll - Legislative requirements	12,000		12,000	11,078		11,078	922	Single Touch Payroll - setup, implemented and live fortnightly updates are being provided to the ATO since March 2019	Y
Interim Upgrade of Lyndoch Recreation Park Oval Lights	20,000		20,000	28,713		28,713	(8,713)	Interim upgrade of Lyndoch Oval lighting pending The Big Project implementation - completed. Final payment 2019/20	Y
Retaining wall behind football clubroom - stage 1 - Williamstown QVJ Park	66,362		66,362	75,000		75,000	(8,638)	Rebuild of end of life retaining wall to rear of clubrooms - completed	Y
Hard Waste Disposal Scheme	20,000		20,000	0		0	20,000	The Hard Waste Disposal Scheme did not eventuate for 2018/19. A Hard Waste Options Paper was presented to Council for consideration of what service to provide in 2019/20. Budget carried forward	N
Soft Plastics Recycling Scheme	15,250		15,250	600		600	14,650	A Soft Plastics Recycling Pilot Scheme was implemented during 2018/19. Following the pilot a report is to be presented to Council seeking an extension to the scheme to gauge whether better recycling practices can be achieved following greater promotion	Y
Hard surface (bitumen) warmup area - Netball - Williamstown QVJ Park	15,000		15,000	27,502		27,502	(12,502)	Resurfacing of netball warm up area - completed. Gap funding contributed by CWMS as works extended to also cover CWMS requirement	Y
Improve accessibility at the Barossa Bushgardens Community Centre	10,000		10,000	0		0	10,000	Project put on hold pending the development of a 'mud map' masterplan by the Section 41 Committee, in order that the location of any disability parking does not comprise the future layout of any access treatments. Funding carried forward to 2019/20	N
Planned maintenance and tree maintenance resources	154,625		154,625	150,249		150,249	4,376	Completed and will be an ongoing program	Y
Renewable Energy Feasibility	20,000		20,000	10,054		10,054	9,946	Renewable energy feasibility report - completed and new initiative for implementation included in 2019/20 budget	Y
Urban design/plan for Williamstown and Lyndoch	0		0	0		0	0	Scheduled - 2019/20 and 2020/21 at \$30k per town	Y
Town Entrance Signage	10,000		10,000	10,000		10,000	0	Carried forward to 2019/20 - report anticipated November 2019	Y
Air Conditioning - Williamstown SM Hall main auditorium	23,400		23,400	22,390		22,390	1,010	Completed	Y
Risk Assessment Train Park Nuriootpa for fencing installation	10,000		10,000	12,000		12,000	(2,000)	Completed, with additional scope for pavement, car wheel stops	Y
<b>Totals</b>	<b>421,568</b>	<b>0</b>	<b>421,568</b>	<b>392,378</b>	<b>0</b>	<b>392,378</b>	<b>29,190</b>		



Capital Program 2018/19									
Description	2018/19 Budget	Actuals as at 30 Jun 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2019/20	Proposed Full Year Revised Budget	Variance Actual to Proposed Full year	Variance +/- 10% or \$10k or major works	Comments
<b>CORPORATE AND COMMUNITY SERVICES</b>	<b>8,003,151</b>	<b>1,478,429</b>	<b>5,985,826</b>	<b>(9,054)</b>	<b>(4,473,911)</b>	<b>1,502,861</b>	<b>(24,432)</b>		
<b>Community Services - Community Transport</b>	<b>52,000</b>	<b>52,316</b>	<b>52,316</b>	<b>0</b>	<b>0</b>	<b>52,316</b>	<b>0</b>		
Community Transport Vehicles	52,000	52,316	52,316	0	0	52,316	0		
<b>Library Services</b>	<b>68,830</b>	<b>57,259</b>	<b>68,830</b>	<b>0</b>	<b>(4,994)</b>	<b>63,836</b>	<b>(6,577)</b>		
Library Books	68,830	57,259	68,830	0	(4,994)	63,836	(6,577)	Yes	Selected purchases expensed to operating; carry forward unspent budget
<b>Barossa Regional Gallery</b>	<b>89,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Barossa Regional Gallery Air Conditioning	89,450	0	0	0	0	0	0		Deferred to be included in Barossa Regional Culture Hub project
<b>Barossa Visitor Centre</b>	<b>14,091</b>	<b>7,076</b>	<b>14,091</b>	<b>(6,054)</b>	<b>(961)</b>	<b>7,076</b>	<b>0</b>		
Barossa Visitor Centre - Interpretative Display/Video Wall	14,091	7,076	14,091	(6,054)	(961)	7,076	0	Yes	Partially Completed balance carried forward to 2019/20
<b>Offices and Community Facilities</b>	<b>7,778,780</b>	<b>1,361,778</b>	<b>5,850,589</b>	<b>(3,000)</b>	<b>(4,467,956)</b>	<b>1,379,633</b>	<b>(17,855)</b>		
Hall Chairs Angaston	0	5,777	5,777	0	0	5,777	0		
Angaston Railway Precinct - Entrance	27,231	2,810	27,231	0	(24,421)	2,810	0	Yes	Partially Completed balance carried forward to 2019/20
Angaston Railway Precinct - Picnic and Market Area	429,400	32,879	538,886	0	(506,007)	32,879	0	Yes	Partially Completed balance carried forward to 2019/20
Angaston Railway Precinct - Railway Station and Associated Works	652,494	317,954	806,121	0	(488,167)	317,954	0	Yes	Partially Completed balance carried forward to 2019/20
Angaston Railway Precinct - Railway Carriage	0	7,500	7,500	0	0	7,500	0		
Angaston Railway Precinct - Southern Bank Bike Track	97,460	32,879	99,259	0	(66,380)	32,879	0	Yes	Partially Completed balance carried forward to 2019/20
Angaston Railway Precinct - Youth and Play Area	902,415	33,119	1,384,277	0	(1,351,158)	33,119	0	Yes	Partially Completed balance carried forward to 2019/20
Building Renewal and Replacement	139,394	0	9,894	(5,608)	(4,286)	0	0	Yes	Partially Completed balance carried forward to 2019/20
Curdnatta Recreation Park - Oval Irrigation Tank	0	26,826	43,907	0	0	43,907	(17,081)	Yes	Project completed - under budget
Finance Budgeting Software	0	4,925	50,940	0	(45,990)	4,950	(25)	Yes	Commenced balance carried forward to 2019/20
Lyndoch Recreation Park Interim Upgrade Oval Lights - (Funded from Developer Reserve)	20,000	26,103	38,000	0	0	38,000	(11,897)	Yes	Project completed - under budget
Nuriootpa Office and Library Air Conditioning Renewal Program	70,000	109,833	116,473	0	(6,640)	109,833	0	Yes	Project completed - carry forward unspent budget
Talunga Tennis Courts - Reseal/Drainage	40,000	0	0	0	0	0	0		Grant application unsuccessful deferred to 2019/20 for grassroots funding application
Talunga Recreation Park Upgrade	0	7,320	0	0	0	0	7,320	Yes	Commenced balance carried forward to 2019/20
Tanunda Recreation Park - Electrical Upgrade and Lighting	647,675	13,390	684,497	0	(671,107)	13,390	0	Yes	Commenced balance carried forward to 2019/20
Tanunda Recreation Park - Oval Expansion	51,300	1,742	81,300	0	(79,558)	1,742	0	Yes	Commenced balance carried forward to 2019/20
Tanunda Recreation Park - Show Hall Upgrade	561,745	66,845	596,600	0	(529,755)	66,845	0	Yes	Commenced balance carried forward to 2019/20
The Big Project - Phase 1 Implementation - Buildings	1,946,266	6,000	610,211	(86,648)	(497,916)	25,647	(19,647)	Yes	Grant applications unsuccessful balance carried forward for future funding applications
The Big Project - Phase 1 Implementation - Recreation	2,000,000	0	0	0	0	0	0		Grant applications unsuccessful project reallocated during 2018/19 and any remaining budget deferred to 2019/20
The Big Project Implementation Costs	0	0	84,821	0	(84,821)	0	0	Yes	Grant applications unsuccessful balance carried forward for future funding applications
The Rex Swimming Pool	0	40,968	30,602	5,608	0	36,210	4,758	Yes	Additional works as required to repair Rex pool tiles
Lyndoch Recreation Park - The Big Project	0	4,233	35,000	0	(30,767)	4,233	0	Yes	Commenced balance carried forward to 2019/20
Williamstown QVJP - The Big Project	0	30,714	45,000	0	(14,286)	30,714	0	Yes	Commenced balance carried forward to 2019/20
Barossa Rugby Park - The Big Project	0	28,573	25,000	0	0	25,000	3,573	Yes	Forms part of The Big Project for this precinct
Talunga Park - The Big Project	0	52,568	49,000	0	0	49,000	3,568	Yes	Forms part of The Big Project for this precinct
Tanunda Recreation Park - The Big Project	0	121,648	35,000	86,648	0	121,648	0	Yes	Forms part of The Big Project for this precinct
Barossa Culture Hub - The Big Project	0	104,943	171,640	0	(66,697)	104,943	0	Yes	Commenced balance carried forward to 2019/20
Angas Recreation Park - The Big Project	0	39,663	37,000	0	0	37,000	2,663	Yes	Forms part of The Big Project for this precinct
Nuriootpa Centennial Park - The Big Project	0	46,843	37,000	0	0	37,000	9,843	Yes	Forms part of The Big Project for this precinct
Williamstown Pool Replacement Sand Filters and Controllers	80,000	72,156	80,000	0	0	80,000	(7,844)		
Williamstown Queen Victoria Jubilee Park Retaining Wall behind Clubroom	75,000	61,058	61,058	0	0	61,058	0		
Williamstown Queen Victoria Jubilee Netball Warm Up Area	15,000	17,752	28,942	(3,000)	0	25,942	(8,190)	Yes	Project completed - under budget
Williamstown Soldiers Memorial Hall Air Conditioning	23,400	22,390	23,400	0	0	23,400	(1,010)		
Talunga Park Toilet Facility	0	6,252	6,253	0	0	6,253	(1)		
Pool Pump Nuriootpa Pool	0	6,500	0	0	0	0	6,500	Yes	Actual costs reallocated from Operating to align with capitalisation thresholds
Shade Sail Nuriootpa Toddler Pool	0	9,615	0	0	0	0	9,615	Yes	Actual costs reallocated from Operating to align with capitalisation thresholds
<b>DEVELOPMENT AND ENVIRONMENTAL SERVICES</b>	<b>22,569</b>	<b>23,620</b>	<b>22,569</b>	<b>6,273</b>	<b>(28,842)</b>	<b>0</b>	<b>23,620</b>		
<b>Barossa Bushgardens</b>	<b>22,569</b>	<b>23,620</b>	<b>22,569</b>	<b>6,273</b>	<b>(28,842)</b>	<b>0</b>	<b>23,620</b>		
Access Paths	10,000	0	10,000	0	(10,000)	0	0	Yes	Project not yet started - carry forward unspent budget
Nursery Shed	6,659	0	6,659	0	(6,659)	0	0	Yes	Project not yet started - carry forward unspent budget
Quad Bike	5,910	0	5,910	6,273	(12,183)	0	0	Yes	Asset purchase in 2019/20 - carry forward unspent budget
Bushgardens Bike Paths	0	23,620	0	0	0	0	23,620	Yes	Actual costs reallocated from Operating to align with capitalisation thresholds

**Capital 2018/19 (Continued)**

Description	2018/19 Budget	Actuals as at 30 Jun 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2019/20	Proposed Full Year Revised Budget	Variance Actual to Proposed Full year	Variance +/- 10% or \$10k or major works	Comments
<b>NURIOTPA CENTENNIAL PARK AUTHORITY</b>	<b>240,000</b>	<b>242,533</b>	<b>255,906</b>	<b>0</b>	<b>(6,271)</b>	<b>249,635</b>	<b>(7,102)</b>		
Coulthard Reserve Irrigation Bore	0	1,494	1,493	0	0	1,493	1		
Hoffman Oval Female Change Rooms	180,000	0	0	0	0	0	0		Grant applications unsuccessful incorporated into The Big Project
Internal Roadworks	25,000	31,000	31,000	0	0	31,000	0		
Nuriootpa Oval Renovation	0	143,992	142,492	0	0	142,492	1,500		
Replacement Cleaners Van	35,000	21,687	24,568	0	0	24,568	(2,881)	Yes	Asset purchased under budget
Electric Cart	0	10,622	10,622	0	0	10,622	0		
Community Pavilion Upgrade	0	0	1,150	0	0	1,150	(1,150)	Yes	Project not going ahead
Half Basketball Court	0	7,292	16,000	0	(6,271)	9,729	(2,437)	Yes	Commenced balance carried forward to 2019/20
Prider Street Property Renovations	0	26,446	28,581	0	0	28,581	(2,135)		
<b>WORKS AND ENGINEERING</b>	<b>11,183,544</b>	<b>11,020,901</b>	<b>14,208,801</b>	<b>16,512</b>	<b>(2,182,954)</b>	<b>12,042,359</b>	<b>(1,021,458)</b>		
<b>Buildings</b>	<b>0</b>	<b>39,082</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>(918)</b>		
Depot Plant Shed Tanunda	0	39,082	40,000	0	0	40,000	(918)		
<b>Bridges</b>	<b>928,722</b>	<b>610,099</b>	<b>890,050</b>	<b>0</b>	<b>(279,951)</b>	<b>610,099</b>	<b>0</b>		
Melrose Street Footbridge Mount Pleasant	119,994	45,640	119,994	0	(74,354)	45,640	0	Yes	Commenced balance carried forward to 2019/20
Williamstown Queen Victoria Jubilee Park Bridge	808,728	564,459	770,056	0	(205,597)	564,459	0	Yes	Commenced balance carried forward to 2019/20
<b>Community Wastewater Management System (CWMS)</b>	<b>916,725</b>	<b>129,579</b>	<b>290,297</b>	<b>(44,105)</b>	<b>0</b>	<b>246,192</b>	<b>(116,613)</b>		
CWMS Vehicle Replacement - Co-ordinator	36,000	33,800	36,000	0	0	36,000	(2,200)		
CWMS Vehicle Replacement - Northern Operations	44,105	0	44,105	(44,105)	0	0	0		
CWMS Control Systems	0	28,907	30,000	0	0	30,000	(1,093)		
Mount Pleasant Gravity Mains Operation Construction of New Inspection Points (IP)	12,000	0	24,000	0	0	24,000	(24,000)	Yes	Project deferred
Mount Pleasant Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320	(11,320)	Yes	Project deferred
Mount Pleasant Waste Water Treatment Plant	0	0	23,000	0	0	23,000	(23,000)	Yes	Project deferred
Nuriootpa Gravity Mains Operation Emergency Drain Repairs	20,000	0	40,000	0	0	40,000	(40,000)	Yes	Project deferred
Nuriootpa Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320	(11,320)	Yes	Project deferred
Penrice Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	14,720	0	14,720	(14,720)	0	0	0		
Springton Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	(11,320)	0	0	0		
Tanunda Gravity Mains Operation Emergency Drain Repairs	20,000	36,782	28,000	0	0	28,000	8,782	Yes	Additional costs incurred
Tanunda Gravity Mains Operation Emergency IP and Manhole Repairs/Replacement	11,320	0	11,320	0	0	11,320	(11,320)	Yes	Project deferred
Tanunda Waste Water Treatment Plant	724,620	5,192	5,192	0	0	5,192	0		Project postponed until 2019/20
Waste Water Treatment Plant Water Quality Upgrades	0	2,250	0	0	0	0	2,250	Yes	Relates to completion of 2017/18 project
Tanunda Caravan Park Pump Station	0	22,648	0	26,040	0	26,040	(3,392)	Yes	Project completed - under budget
<b>Footpaths</b>	<b>1,538,622</b>	<b>2,002,956</b>	<b>2,193,597</b>	<b>6,698</b>	<b>(137,983)</b>	<b>2,062,312</b>	<b>(59,356)</b>		
Alf Pellegrini Drive, Tanunda	0	32,791	39,555	0	0	39,555	(6,764)	Yes	Project completed - under budget
Atze Parade Nuriootpa	17,650	14,694	17,650	0	0	17,650	(2,956)	Yes	Project completed - under budget
Baird Street Nuriootpa	0	64,824	70,150	0	0	70,150	(5,326)		
Barossa Street Nuriootpa	43,700	49,314	48,032	3,684	0	51,716	(2,402)		
Basedow Road Tanunda	0	97,786	106,988	0	0	106,988	(9,202)		
Bitter Crescent Lyndoch	0	22,273	23,444	0	0	23,444	(1,171)		
Bridge Street Tanunda	0	0	5,950	0	0	5,950	(5,950)	Yes	Actual costs reallocated to Operating - under capitalisation threshold
Edward Street Springton	72,850	92,159	92,850	0	0	92,850	(691)		
Elizabeth Street Tanunda	15,000	15,734	17,424	0	0	17,424	(1,690)		
Gilbert Street Lyndoch	0	100,882	100,636	0	0	100,636	246		
Greenock Road Nuriootpa	107,196	62,775	70,196	0	0	70,196	(7,421)	Yes	Project completed under budget
Jane Place Tanunda	0	90,158	95,527	0	0	95,527	(5,369)		
Johnson Street Williamstown	0	13,958	15,447	0	0	15,447	(1,489)		
Langmeil Road Tanunda	0	154,571	156,430	0	(1,859)	154,571	0	Yes	Commenced balance carried forward to 2019/20
Lyndoch Valley Road Lyndoch	0	50,885	53,200	0	0	53,200	(2,315)		
Maria Street Tanunda	0	94,256	99,540	0	0	99,540	(5,284)		
Melrose Street Mount Pleasant	200,504	170,099	171,232	0	0	171,232	(1,133)		
Murray Street Eden Valley	0	0	28,700	(6,494)	(22,206)	0	0	Yes	Commenced balance carried forward to 2019/20
Murray Street Nuriootpa	58,200	38,641	58,200	(17,525)	(2,034)	38,641	0	Yes	Commenced balance carried forward to 2019/20
Queen Street Williamstown	184,000	225,025	221,000	0	0	221,000	4,025		
Robert Street Lyndoch	0	0	0	0	0	0	0		
Shared Bike Path Nuriootpa	0	0	0	0	0	0	0		
Tanunda Road Nuriootpa	0	9,984	9,984	0	0	9,984	0		

**Capital 2018/19 (Continued)**

Description	2018/19 Budget	Actuals as at 30 Jun 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2019/20	Proposed Full Year Revised Budget	Variance Actual to Proposed Full year	Variance +/- 10% or \$10k or major works	Comments
<b>Footpaths (continued)</b>									
Tanunda to Gawler Bike Track Connection - Rail Corridor	253,750	0	0	0	0	0	0		Deferred until 2019/20 included with unallocated road reseal
Tolley Reserve Nuriootpa	0	42,480	53,884	0	(11,404)	42,480	0	Yes	Commenced balance carried forward to 2019/20
Truro Road Moculta	177,822	170,524	155,873	13,841	0	169,714	810		
Victoria Terrace Williamstown	326,000	232,495	309,450	0	(76,955)	232,495	0	Yes	Commenced balance carried forward to 2019/20
Washington Street Angaston	81,950	88,425	111,950	0	(23,525)	88,425	0	Yes	Commenced balance carried forward to 2019/20
Wild Street Williamstown	0	46,694	49,151	0	0	49,151	(2,457)		
North Street Angaston	0	21,529	0	0	0	0	21,529	Yes	Actual costs reallocated from Drainage Inlet Capacity Renewal
Footpath Renewal Budget	0	0	11,154	0	0	11,154	(11,154)	Yes	Unallocated footpath budget not utilised
Angaston Primary School Pram Ramps	0	0	0	13,192	0	13,192	(13,192)	Yes	Actual costs reallocated to Operating - under capitalisation threshold
<b>Motor Vehicles, Plant and Equipment</b>	<b>886,000</b>	<b>906,067</b>	<b>1,107,000</b>	<b>(35,000)</b>	<b>(58,000)</b>	<b>1,014,000</b>	<b>(107,933)</b>		
Depot - Combination Roller	75,000	98,449	97,000	1,500	0	98,500	(51)		
Depot - Minor Plant	35,000	0	15,900	0	0	15,900	(15,900)	Yes	Unallocated Minor Plant budget not utilised
Depot - Silver Series 600 Litre 3pl sprayer	0	6,578	6,578	0	0	6,578	0		
Depot - Sprayer - Fire Ranger 1000L Trailer	0	10,022	10,022	0	0	10,022	0		
Depot - Road Sweeper	375,000	321,940	353,000	(1,500)	0	351,500	(29,560)	Yes	Asset purchased under budget
Depot - Truck	0	98,809	100,000	0	0	100,000	(1,191)		
Depot - Bobcat Grader Blade Attachment	0	13,500	13,500	0	0	13,500	0		
Depot - Utes	105,000	186,981	212,350	0	0	212,350	(25,369)	Yes	Asset purchased under budget
Motor Vehicles Renewal	296,000	169,788	298,650	(35,000)	(58,000)	205,650	(35,862)	Yes	Various budget savings and other vehicle purchases deferred to 2019/20 - carry forward applicable budget
<b>Parks and Gardens</b>	<b>460,440</b>	<b>1,091,868</b>	<b>1,904,559</b>	<b>110,940</b>	<b>(365,391)</b>	<b>1,650,108</b>	<b>(558,240)</b>		
Angaston Oval Works	40,414	101,298	111,566	0	0	111,566	(10,268)	Yes	Project completed under budget
Lyndoch Oval Works	53,716	81,697	81,788	0	0	81,788	(91)		
Playground Equipment Upgrade	100,000	59,834	113,497	0	(53,662)	59,835	(1)	Yes	Partly completed balance carried forward to 2019/20
Sandy Creek Recreation Park Oval Works	0	2,445	2,445	0	0	2,445	0		
Skate Parks	0	0	4,709	0	0	4,709	(4,709)	Yes	Actual costs reallocated to Operating - under capitalisation threshold
Stockwell Recreation Park Oval Works	15,000	0	15,000	(10,000)	0	5,000	(5,000)	Yes	Forms part of The Big Project
Tanunda Recreation Park Oval Renewal Works	196,510	3,078	196,510	0	(193,432)	3,078	0	Yes	Completed required works balance carried forward
Tolley Reserve Nuriootpa Fencing	10,000	11,515	10,000	3,000	(357)	12,643	(1,128)	Yes	Commenced balance carried forward to 2019/20
Williamstown Queen Victoria Jubilee Park Oval Works	44,800	99,205	104,120	0	0	104,120	(4,915)		
Tanunda Land Adjacent Recreation Park Oval	0	712,578	720,000	0	0	720,000	(7,422)		
Strategic Land Purchase	0	0	525,000	0	0	525,000	(525,000)	Yes	Land purchase did not go ahead
Williamstown Skate Park	0	20,218	19,924	0	0	19,924	294		
Nuriootpa Dog Park	0	0	0	62,470	(62,470)	0	0	Yes	Project deferred to 2019/20
Williamstown Dog Park	0	0	0	55,470	(55,470)	0	0	Yes	Project deferred to 2019/20
<b>Road Resheeting</b>	<b>1,262,346</b>	<b>989,003</b>	<b>1,224,758</b>	<b>(110,021)</b>	<b>(13,929)</b>	<b>1,100,808</b>	<b>(111,805)</b>		
Allendale Road Kalbeeba	43,523	67,100	71,668	0	0	71,668	(4,568)		
Coppermine Road Springton	0	20,852	21,095	0	0	21,095	(243)		
Craneford Road Eden Valley	249,592	55,049	79,655	0	0	79,655	(24,606)	Yes	Project completed under budget
Duck Ponds Road Moculta	126,315	137,408	109,650	26,582	0	136,232	1,176		
Golf Course Road Mount Pleasant	0	0	0	0	0	0	0		
Gruenberg Road Moculta	46,712	0	0	0	0	0	0		
Hamiltons Road Springton	68,550	28,820	32,626	0	0	32,626	(3,806)	Yes	Project completed under budget
High Eden Road Eden Valley	21,318	0	0	0	0	0	0		
Jutland Road Springton	129,719	0	0	0	0	0	0		
Ken Hicks Road Mount Pleasant	20,841	29,802	32,119	0	0	32,119	(2,317)		
Keyneton Road Moculta	119,159	158,367	117,946	20,000	0	137,946	20,421	Yes	Additional costs incurred
Old Mill Road Nuriootpa	20,424	0	0	0	0	0	0		
Pipeline Road Nuriootpa	24,409	14,098	13,874	0	0	13,874	224		
Rocky Valley Road Angaston	82,877	35,795	48,059	(12,264)	0	35,795	0		
Wild Street Williamstown	0	20,730	21,931	0	0	21,931	(1,201)		
Rifle Range Road Tanunda	0	94,748	109,066	(14,318)	0	94,748	0		
Concordia Road Concordia	0	32,390	32,684	0	0	32,684	(294)		

**Capital 2018/19 (Continued)**

Description	2018/19 Budget	Actuals as at 30 Jun 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2019/20	Proposed Full Year Revised Budget	Variance Actual to Proposed Full year	Variance +/- 10% or \$10k or major works	Comments
<b>Road Resheeting (continued)</b>									
Fennescy Road Concordia	0	15,885	20,682	0	0	20,682	(4,797)	Yes	Project completed under budget
Rosedale Scenic Road Rosedale	0	12,357	11,587	0	0	11,587	770		
Teusner Road Concordia	0	14,853	18,525	0	0	18,525	(3,672)	Yes	Project completed under budget
Cookes Hill Road Springton	0	45,988	53,594	0	0	53,594	(7,606)	Yes	Project completed under budget
Shearers Road Eden Valley	0	25,388	26,448	0	0	26,448	(1,060)		
Hearls Road Eden Valley	0	30,277	46,145	0	0	46,145	(15,868)	Yes	Project completed under budget
Humbles Road Mount Pleasant	0	19,429	38,848	0	0	38,848	(19,419)	Yes	Project completed under budget
Church Road Springton	0	81,033	94,962	0	(13,929)	81,033	0	Yes	Commenced balance carried forward to 2019/20
Resheeting Budget	201,907	0	74,939	(30,000)	0	44,939	(44,939)	Yes	Unallocated Resheeting budget not utilised
Road Shoulders Budget	107,000	48,634	148,655	(100,021)	0	48,634	0		
<b>Road Sealing</b>	<b>2,574,862</b>	<b>2,731,862</b>	<b>3,080,973</b>	<b>0</b>	<b>(359,920)</b>	<b>2,721,053</b>	<b>10,809</b>		
Charles Street Springton	0	30,595	57,727	(27,534)	0	30,193	402		
Eckerts Street Springton	267,614	267,059	267,614	0	0	267,614	(555)		
Edwards Street Springton	0	126,325	118,997	0	0	118,997	7,328		
Gilbert Terrace Springton	290,522	277,577	290,522	0	(12,945)	277,577	0	Yes	Commenced balance carried forward to 2019/20
Graetz Terrace Springton	413,381	399,586	413,381	0	(13,795)	399,586	0	Yes	Commenced balance carried forward to 2019/20
Johannes Street Springton	149,280	108,539	149,280	(40,742)	0	108,538	1		
Lucks Road Kalbeeba	311,930	243,209	237,047	0	0	237,047	6,162		
MacDonnell Terrace Springton	0	146,178	184,925	(38,991)	0	145,934	244		
Mildres Street Springton	0	125,770	163,195	(37,425)	0	125,770	0		
Miller Street Springton	166,601	158,873	166,601	(7,228)	0	159,373	(500)		
Rose Street Springton	150,221	94,635	150,221	(55,586)	0	94,635	0		
William Street Springton	825,313	736,789	862,463	207,506	(333,180)	736,789	0	Yes	Commenced balance carried forward to 2019/20
Talunga Recreation Park - Internal Roads	0	16,727	19,000	0	0	19,000	(2,273)	Yes	Project completed under budget
<b>Road Resealing</b>	<b>1,282,623</b>	<b>1,337,014</b>	<b>1,388,031</b>	<b>10,000</b>	<b>(26,324)</b>	<b>1,371,707</b>	<b>(34,693)</b>		
Balmoral Road Cockatoo Valley	0	13,052	2,774	10,000	0	12,774	278		
Kalimna Road Nuriootpa CWMS Trench Reconstruction	203,540	435,341	431,083	7,846	(3,590)	435,339	2	Yes	Commenced balance carried forward to 2019/20
Light Pass Road Tanunda	240,000	221,630	240,000	0	0	240,000	(18,370)	Yes	Project completed under budget
Needles Road Williamstown	0	0	0	0	0	0	0		
Para Wirra Road Williamstown	195,000	172,123	175,000	0	0	175,000	(2,877)		
Stockwell Road Angaston	34,083	0	0	0	0	0	0		
Stockwell Road/Carrara Hill Intersection	440,000	300,873	331,453	(7,846)	(22,734)	300,873	0	Yes	Commenced balance carried forward to 2019/20
Tanunda to Gawler Bike Track Reseal	100,000	84,202	83,478	0	0	83,478	724		
Nuriootpa Soldiers Memorial Hall Car Park Sealing	70,000	95,099	99,243	0	0	99,243	(4,144)		
Valley Road Angaston	0	14,694	25,000	0	0	25,000	(10,306)	Yes	Project completed under budget
<b>Stormwater</b>	<b>1,253,204</b>	<b>1,015,452</b>	<b>1,603,983</b>	<b>(2,000)</b>	<b>(543,822)</b>	<b>1,058,161</b>	<b>(42,709)</b>		
Car Parking/Drainage adjacent Williamstown Primary School	66,304	64,391	66,304	0	0	66,304	(1,913)		
Drainage Inlet Capacity Upgrades	65,000	57,027	88,956	0	0	88,956	(31,929)	Yes	Project completed. Footpath work at North Street Angaston funded from this budget
Floodwall Nuriootpa	0	5,128	5,000	0	0	5,000	128		
James Sim Court Kalbeeba Drainage	0	4,055	10,785	0	0	10,785	(6,730)	Yes	Forms part of Calton Road to Hameister Court drainage project
Newcastle Street Angaston Drainage	738,900	591,468	731,622	(2,000)	(138,154)	591,468	0	Yes	Commenced balance carried forward to 2019/20
Nuriootpa Township Stormwater Management Plan	0	0	60,000	0	0	60,000	(60,000)	Yes	Actual costs reallocated to Operating - under capitalisation threshold
Springton Drainage	0	28,356	34,278	0	0	34,278	(5,922)	Yes	Project completed under budget
Yettie Road Williamstown Drainage Upgrade	173,000	182,152	218,913	0	(36,761)	182,152	0	Yes	Commenced balance carried forward to 2019/20
Calton Road to Hameister Court Drainage Kalbeeba	210,000	19,218	388,125	0	(368,907)	19,218	0	Yes	Designed balance carried forward to 2019/20
Road Drain Trial Hill Road Lyndoch	0	34,301	0	0	0	0	34,301	Yes	Actual costs reallocated from Operating to align with capitalisation thresholds
Road Drain Fulwoods Road Mount Pleasant	0	29,356	0	0	0	0	29,356	Yes	Actual costs reallocated from Operating to align with capitalisation thresholds
<b>Streetscaping</b>	<b>80,000</b>	<b>167,919</b>	<b>485,553</b>	<b>80,000</b>	<b>(397,634)</b>	<b>167,919</b>	<b>0</b>		
Mount Pleasant Main Street	80,000	167,919	294,151	0	(126,232)	167,919	0	Yes	Commenced balance carried forward to 2019/20
Murray Street Angaston	0	0	191,402	80,000	(271,402)	0	0	Yes	Commenced balance carried forward to 2019/20
<b>Grand Total (Notes 12 and 14)</b>	<b>19,449,264</b>	<b>12,765,483</b>	<b>20,473,102</b>	<b>13,731</b>	<b>(6,691,978)</b>	<b>13,794,855</b>	<b>(1,029,372)</b>		

**Grants, Contributions and Asset Sales 2018/19**

Description	2018/19 Budget	Actuals as at 30 Jun 2019	Full Year Revised Budget in Last Update	Budget Adjustments Quarter 4	Carry forward to 2019/20	Proposed Full Year Revised Budget
<b>CORPORATE AND COMMUNITY SERVICES</b>	<b>(4,894,787)</b>	<b>(550,986)</b>	<b>(2,075,393)</b>	<b>20,053</b>	<b>1,103,094</b>	<b>(952,246)</b>
Land Sales	(388,900)	(114,778)	(493,900)	0	0	(493,900)
Vehicle and Equipment Trade-in Sales						
Motor Vehicles/Plant \$324,553, Motor Vehicle \$16,500 (Carried Forward)	(341,053)	(337,352)	(378,053)	22,053	0	(356,000)
Tanunda Recreation Park - Contribution to Lighting	(98,000)	0	(98,000)	98,000	0	0
Angaston Railway Precinct Open Space Project Grant Funding (Carried Forward)	(1,055,750)	(98,856)	(1,101,950)	0	1,003,094	(98,856)
The Big Project - Phase 1 Implementation Regional Growth Fund (RGF) Grant Funding (subject to funding approval)	(3,011,084)	0	0	0	0	0
Generational Investment in The Barossa - Other Contributions	0	0	(3,490)	0	0	(3,490)
Nuriootpa Dog Park	0	0	0	(50,000)	50,000	0
Williamstown Dog Park	0	0	0	(50,000)	50,000	0
<b>DEVELOPMENT AND ENVIRONMENTAL SERVICES</b>	<b>0</b>	<b>(10,477)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Barossa Bushgardens Access Paths	0	(10,477)	0	0	0	0
<b>NURIOOTPA CENTENNIAL PARK AUTHORITY</b>	<b>(5,000)</b>	<b>(2,727)</b>	<b>(5,000)</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>
Vehicle Trade-in Sale	(5,000)	(2,727)	(5,000)	0	0	(5,000)
<b>WORKS AND ENGINEERING</b>	<b>(556,304)</b>	<b>(1,415,416)</b>	<b>(709,045)</b>	<b>(74,191)</b>	<b>80,000</b>	<b>(703,236)</b>
Newcastle Street Drainage Contribution	(25,000)	0	(25,000)	0	0	(25,000)
SLGIP Grant Funding - Footpaths (Carried Forward)	(160,000)	(160,000)	(160,000)	0	0	(160,000)
SLGIP Grant Funding - Roads (Carried Forward)	(160,000)	(160,000)	(160,000)	0	0	(160,000)
Car Parking and Drainage adjacent Williamstown Primary School Grant Funding	(31,304)	(31,304)	(31,304)	0	0	(31,304)
CWMS Developer Contributions	(180,000)	(447,839)	(180,000)	0	0	(180,000)
Streetscaping Mount Pleasant Main Street/Murray Street Angaston	0	(73,240)	(90,241)	17,001	0	(73,240)
Tanunda to Gawler Bike Track Connection - Rail Corridor	0	(50,000)	(50,000)	0	0	(50,000)
Way2Go Pedestrian Safety Funding	0	(11,192)	0	(11,192)	0	(11,192)
Heavy Vehicle Safety and Productivity Programme - Carrara Hill Road - Stockwell Road - Intersection Upgrade	0	(145,509)	0	0	0	0
Angaston Urban Design Framework	0	0	0	(80,000)	80,000	0
Sealed Roads Developer Contributions	0	(7,347)	(12,500)	0	0	(12,500)
Parks and Gardens Developer Contributions	0	(200,421)	0	0	0	0
Footpaths Developer Contributions	0	(52,819)	0	0	0	0
Stormwater Developer Contributions	0	(75,745)	0	0	0	0
<b>Grand Total (Notes 13 and 15)</b>	<b>(5,456,091)</b>	<b>(1,979,606)</b>	<b>(2,789,438)</b>	<b>(54,138)</b>	<b>1,183,094</b>	<b>(1,660,482)</b>