



# **AGENDA**

## **Late Reports**

### **Ordinary Council Meeting**

**Date: Monday, 26 May 2025**

**Time: 5.30 pm**

**Location: Cowra Council Chambers  
116 Kendal Street, Cowra**

**Paul Devery  
General Manager**

**Order Of Business**

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## 8 LATE REPORTS

### 8.1 Quarterly Budget Review Statement - Period Ending March 2025

File Number: D25/676

Author: Alan Dalton, Director - Corporate Services

### RECOMMENDATION

That the Third Quarter Budget Review for 2024-25 showing a surplus of \$3,929,000 be adopted.

### INTRODUCTION

Presentation of the Third Quarter Budget Review for the period ending 31 March 2025 showing a surplus of \$3.93 million.

### BACKGROUND

The Third Quarter Budget Review for the year ending 30 June 2025 is now presented to Council showing a surplus, demonstrating sound budget management over the period.

| Fund    | Original Estimate (\$000's) | 1 <sup>st</sup> Quarter Variation (\$000's) | 2 <sup>nd</sup> Quarter Variation (\$000's) | 3 <sup>rd</sup> Quarter Variation (\$000's) | Revised Estimate for 30/06/2025 (\$000's) |
|---------|-----------------------------|---|---|---|---|
| General | \$ 1,737<br>Surplus         | \$ 2,504<br>Improvement                     | \$ 443<br>Deterioration                     | \$ 1,340<br>Deterioration                   | \$ 2,458<br>Surplus                       |
| Waste   | \$ 222<br>Surplus           | \$ 318<br>Improvement                       | \$ 7<br>Improvement                         | \$ 495<br>Improvement                       | \$ 1,043<br>Surplus                       |
| Water   | \$ 69<br>Deficit            | \$ 1,410<br>Improvement                     | \$ 5<br>Deterioration                       | \$ 63<br>Deterioration                      | \$ 1,273<br>Surplus                       |
| Sewer   | \$ 846<br>Deficit           | \$ 20<br>Deterioration                      | \$ 14<br>Improvement                        | \$ 7<br>Improvement                         | \$ 845<br>Deficit                         |
| Total   | \$ 1,044<br>Surplus         | \$ 4,213<br>Improvement                     | \$ 426<br>Deterioration                     | \$ 901<br>Deterioration                     | \$ 3,929<br>Surplus                       |

Council is required to provide a Quarterly Budget Review Statement to the Office of Local Government and the attached submission will be lodged following Council's adoption of the third quarter review.

### ATTACHMENTS

1. Memorandum: 2024-25 Third Quarter Budget Review [↓](#)
2. Third Quarter Budget Review 2024-25 [↓](#)
3. Submission to Office of Local Government - Third Quarter Budget Review Statement 2024-2025 [↓](#)



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For Council Meeting to be held on  
**Monday 26 May 2025**

## Memorandum

To: Councillors & Manex  
From: Director – Corporate Services  
Date: 19 May 2025  
Re: **Budget 2024-25: Third Quarter Review - Quarterly Budget Review Statement**

☐ Urgent ☐ For Review ☐ Please Comment ☒ For Information ☐ Please Recycle

The Third Quarter Review for the year ending June 2025 is attached for the consideration of Councillors. This matter is listed on the agenda for the Council Meeting to be held at **5pm on Monday 26 May 2025**.

I refer councillors to the attached summary that identifies the key variations that have contributed to this revised result. If you have any further enquiries please contact the relevant Director or the General Manager before the meeting.

### Format of Budget Review

The attached budget review is produced using the same format as the Long-Term Financial Plan. Utilisation of this reporting format allows Council to view how quarterly adjustments will affect Council's externally reported Income Statement.

The critical column to be reviewed by Council in the budget review process is the \$ Variance 3rd Quarter column. If there is no recommended adjustment in this column management is indicating that the original income or expenditure estimate is still appropriate.

A figure in the Variance 3rd Quarter column indicates a recommended change (reforecast) to the budget and therefore the budget result. Wherever possible, if additional funds are required, the management philosophy is that savings are to be realised in other areas over the course of the year.

A summary of the net operating result including capital grants and contributions by fund:

| Fund    | Original Estimate (\$000's) | 1 <sup>st</sup> Quarter Variation (\$000's) | 2 <sup>nd</sup> Quarter Variation (\$000's) | 3 <sup>rd</sup> Quarter Variation (\$000's) | Revised Estimate for 30/06/2025 (\$000's) |
|---------|-----------------------------|---|---|---|---|
| General | \$ 1,737<br>Surplus         | \$ 2,504<br>Improvement                     | \$ 443<br>Deterioration                     | \$ 1,340<br>Deterioration                   | \$ 2,458<br>Surplus                       |
| Waste   | \$ 222<br>Surplus           | \$ 318<br>Improvement                       | \$ 7<br>Improvement                         | \$ 495<br>Improvement                       | \$ 1,043<br>Surplus                       |
| Water   | \$ 69<br>Deficit            | \$ 1,410<br>Improvement                     | \$ 5<br>Deterioration                       | \$ 63<br>Deterioration                      | \$ 1,273<br>Surplus                       |
| Sewer   | \$ 846<br>Deficit           | \$ 20<br>Deterioration                      | \$ 14<br>Improvement                        | \$ 7<br>Improvement                         | \$ 845<br>Deficit                         |
| Total   | \$ 1,044<br>Surplus         | \$ 4,213<br>Improvement                     | \$ 426<br>Deterioration                     | \$ 901<br>Deterioration                     | \$ 3,929<br>Surplus                       |

**DETAILED COMMENTARY**

There are a small number of variations in the First Quarter and these are detailed below with comments provided by the General Manager or relevant Director in relation to matters considered warranting further explanation:

*Please Note: Page Numbers refer to the Numbers on the attached spreadsheet (not laptop numbers)*

**Carryover Items (Page 9)**

Carryover items are identified as those figures enclosed in a rectangular box e.g. **11,880**. Carryover items generally relate to projects that are incomplete at the end of the prior financial year, and are included at the first quarter review to include the expenditure in the current year's budget. In some instances, the variation in the box will differ from the carried over amount. This occurs when an additional variation is required in the First Quarter.

**Civic Activities (Page 10)**

The budget for Councillor Communication Expenses was decreased by \$10,000 to better reflect actual expenditure.

A budget of \$12,327 has been added to cover the costs associated with induction of the elected councillors.

A budget of \$10,000 has been added to cover the cost of councillor professional development plans.

**General Managers Office (Page 12)**

The budgets for the Festival of International Understanding income and expenditure have been increased to meet the actual income received and actual expenditure incurred.

The budget for GM's Office – Wages was decreased by \$10,000, with this budget transferred to sick leave to meet the actual expenditure.

**Human Resources (Page 14)**

The budget for recruitment expenses has been increased by \$11,895 to meet actual expenditure.

**Corporate Services (Page 16)**

A budget of \$650,000 has been included for the insurance claim being processed for the 2022 flood event.

The budget for insurance expenses has been increased by \$25,350 to cover the additional excess amounts payable on claims.

**Information Technology (Page 19)**

The budget for website licensing has been decreased by \$17,973 to match the confirmed amount to be invoiced for this financial year.

**Art Gallery (Page 22)**

The budgets have been realigned between work orders to better reflect the actual expenditure to take place.

**Civic Centre (Page 23)**

The budget for ticket sales has been increased by \$20,000 to better reflect the expected income to be received.

**Community Development (Page 24)**

The budget for New Year's Eve Beach Party expenditure was decreased by \$11,322 as support was provided through a Section 356 donation this year.

**Ranger Services (Page 26)**

Animal registration income, previously held in trust, has been brought to account. After remittance to Office of Local Government, a cash improvement of \$14,000 was realised.

**Environmental Services (Page 27)**

The budget for the S94A Contributions was increased by \$23,873 to meet actual income received due to a higher number of developments.

Budgets for the Environmental Services – Operating Expense have been realigned to show legal costs separately and to meet the actual expenditure.

A budget has been added for a new expense, Application Programming Interface licence fee, which will be an ongoing expenditure item.

**Plant & Depot Operations (Page 31)**

The budget for leaseback contribution has been decreased by \$15,953 to match the expected income for the year.

The budget for plant hire income has been decreased by \$402,287 due to changes to the timing of works and utilisation of contractors.

A budget of \$20,750 for Chemical Storage Upgrades has been added to make the Council compliant with Work, Health & Safety standards.

A budget of \$380,000 for Depot Redevelopment Stage 3 has been transferred for expenditure in 2026.

**Transport for NSW Maintenance/Construction (Page 33)**

Additional income and expenditure estimates have been included to represent changes to the Transport for NSW works program.

**Roads to Recovery & Fixing Local Roads (Page 34)**

The budgets for the 2025-2029 Program have been adjusted between projects for the expected expenditure of the program.

**Cowra Street Construction (Page 36)**

The budgets for both income and expenditure for the Japanese Gardens carpark upgrade have been transferred to 2026. Grant funding needs to be secured for this project to go ahead.

**Rural Road Maintenance (Page 37)**

The budgets have been adjusted between projects to align with the current works program.

**Bushfire & Emergency Services (Page 40)**

The remaining budgets of \$347,222 for the Woodstock Station reimbursement and expenditure have been removed as the Council is no longer involved in its administration.

**Drainage (Page 43)**

An additional budget of \$120,000 has been added for Chiverton Road – repair drainage erosion, to be funded by the Roads to Recovery program.

**Biosecurity - Weeds (Page 45)**

The budget for grants has been increased by \$10,187 to match the actual grant funding to be received.

**Public Cemeteries (Page 46)**

The budgets for income and expenditure for the cemeteries & crematoria interment levy have been decreased to better reflect the actuals for 2024/2025.

The budget for war graves maintenance has been increased by \$17,150 to match the income received from the Department of Veteran Affairs.

The budget for village cemeteries – maintenance has been increased by \$10,000 to cover the actual expenditure.

**Swimming Pool (Page 48)**

The budget for the Growing Regions Program grant has been transferred to contract liabilities with recognition of income as expenditure occurs.

The budgets for the capital expenditure for the aquatic centre upgrade show a small amount for work to be carried out this year, and the remaining transferred to 2026 and 2027. Further alignment of the budgets will occur when project plans are finalised.

**Parks, Gardens & Reserves (Page 49)**

A budget of \$16,194 has been added for a Cowra Peace Precinct grant. A budget for the same amount has been added for work to be undertaken at the Yarrabilly linked pathway.

The budget for Peace Precinct has been increased by \$20,000, with funds transferred from parks and gardens operating expenses.

**Sportsfields (Page 50)**

The budget for Stronger Country Communities Round 4 has been increased by \$169,272 to reflect the remaining amount of grant funds due upon acquittal.

The budget for Col Stinson Park Amenities and Clubhouse was increased by \$117,731. This expenditure has been funded from the Cowra Services Projects Reserve.

**Caravan Park (Page 54)**

The budget for cabin income has been increased by \$30,000 to match expected income.

**Saleyards (Page 55)**

The budget for saleyard fees has been increased by \$50,000 to match the expected income.

The budget for truck wash fees has been increased by \$40,060 to match the expected income.

The budget for operating expenses – other has been increased by \$40,000 to bring it in line with actual expenditure in the previous year.

The budget of \$100,000 for income and expenditure for the cover of yard walkways have been transferred to 2026. Grant funding needs to be secured for this project to go ahead.

**Council Buildings (Page 56)**

A budget of \$177,367 for the Lowe Lane demolition has been transferred to the BARP reserve, for part funding of the solar installation and battery storage.

**Waste Collection (Page 58)**

The budget for street sweeping – wages has been decreased by \$10,000 to be transferred to cleaning Cowra CBD – wages, to match expected expenditure.

The budget for MGB replacements has been increased by \$10,729 to meet actual expenditure. This increase is funded from the domestic waste management reserve.

**Recycling (Page 60)**

The budget for weighbridge charges has been increased by \$555,616 to match actual income received and expected final quarter income.

The budget for container deposit scheme claim income has been removed as this is no longer a viable operation. The 2023-2024 income of \$5,870 was insufficient to meet the cost of lodging the claim.

The budget for MRF – Operating Expenses wages was decreased by \$89,721 and has been transferred to container deposit scheme wages.

**Container Deposit Scheme (Page 61)**

The budget for operating expenses – wages has been increased by \$90,000 to match planned expenditure.

A budget of \$120,000 has been added to cover the purchase of a glass breaker machine, to be funded by transfer from the Waste General Reserve. This plant is an essential part of the CDS processing line. The current breaker was purchased in 2018 and was planned for replacement in 2028. However, there is currently high downtime due to drive motor breakdown which is adversely affecting the ability to service the CDS contract and the yellow bin sorting.

**Water (Page 63)**

The budget for water connection fees has been increased by \$46,095 to reflect the actual income received.

The budgets for purchase of water from Central Tablelands Water and State Water have been increased to match the expected expenditure that will occur for 2025.

The budget for pumping station - operating expenses has been decreased by \$13,331 to reallocate budget to annual leave, long service leave and training for water staff.

The budget for Wyangala treatment plant has been increased by \$22,022 to fund additional performance testing as required by Department of CCEEW.

The budget for chlorine has been increased by \$12,641 to meet planned expenditure.

An increase of \$31,879 to the budget for meter replacements has been transferred from new meter installations.

An increase of \$28,388 to the budget for high lift pump at river has been transferred from the budget allocated to telemetry system replacement.

The budget of \$421,000 for Young Road water main upgrade has been moved back to 2026.

The budget of \$1,217,814 for mains replacement at Binni Creek Road East has been moved back to be undertaken in 2026.

A budget of \$20,373 for Chemical Storage Upgrade has been added to make the Council compliant with Work, Health & Safety standards.

#### **Sewer (Page 66)**

The budget for sewer sundry income has been increased by \$16,181 to meet actual income received.

The budget of \$11,304 for best practice compliance has been removed as this is no longer an expenditure item.

An increase of \$11,270 to the budget for install solar system at Cowrs STP has been transferred from the budget allocated to sludge lagoon cleanout.

A budget of \$20,373 for Chemical Storage Upgrade has been added to make the Council compliant with Work, Health & Safety standards.



| Cowra Shire Council<br>2024-2025 Financial Year<br>3rd Quarter Review |        |   |        |
|---|--------|---|--------|
| Program Name  | Page # | Program Name                              | Page # |
| Income Statements   |        | Plant & Depot Operations                  | 31     |
| Consolidated  | 2      | Plant Purchases                           | 32     |
| General   | 3      | RMS Maintenance & Construction            | 33     |
| Waste   | 4      | Roads to Recovery & Fixing Local Roads    | 34     |
| Water   | 5      | Cowra Street Maintenance                  | 35     |
| Sewerage  | 6      | Cowra Street Construction                 | 36     |
|   |        | Rural Road Maintenance                    | 37     |
| Developer Contributions   | 7      | Rural Road Construction                   | 38     |
| Reserve Balances  | 8      | Village Streets                           | 39     |
| Carryover Items   | 9      | Bushfire & Emergency Services             | 40     |
|   |        | Bridges                                   | 41     |
| General Manager's Operations  |        | Quarry Operation                          | 42     |
| Civic Activities  | 10     | Drainage                                  | 43     |
| Land Development  | 11     | Private Works                             | 44     |
| General Manager's Office  | 12     | Biosecurity - Weeds                       | 45     |
| Tourism   | 13     | Public Cemeteries                         | 46     |
| Human Resources   | 14     | Public Amenities                          | 47     |
| General Manager's Office Overheads                                    | 15     | Swimming Pool                             | 48     |
|   |        | Parks, Gardens & Reserves                 | 49     |
| Corporate Services  |        | Sportsfields                              | 50     |
| Corporate Services  | 16     | Village Parks                             | 51     |
| General Purpose Revenue   | 17     | Rural & Urban Trees                       | 52     |
| Other Revenue   | 18     | Aerodrome                                 | 53     |
| Information Technology  | 19     | Caravan Park                              | 54     |
| Risk & Governance   | 20     | Saleyards                                 | 55     |
| Library   | 21     | Council Building & Structures Maintenance | 56     |
| Art Gallery   | 22     | Infrastructure & Operations Overheads     | 57     |
| Civic Centre  | 23     |   |        |
| Community Development   | 24     | Waste                                     |        |
| Corporate Services Overheads  | 25     | Waste Collection                          | 58     |
|   |        | Waste Disposal                            | 59     |
| Environmental Services  |        | Recycling                                 | 60     |
| Ranger Services   | 26     | Container Deposit Scheme                  | 61     |
| Environmental Services  | 27     | Waste Overheads                           | 62     |
| Environmental Services Overheads                                      | 28     |   |        |
|   |        | Water                                     | 63     |
| Infrastructure & Operations   |        |   |        |
| Infrastructure & Operations - Administration                          | 29     | Sewer                                     | 66     |
| Technical Services  | 30     |   |        |

| INCOME STATEMENT   |                | CONSOLIDATED   |                              |                             |                          |                     |               |     |
|--|----------------|----------------|------------------------------|-----------------------------|--------------------------|---------------------|---------------|-----|
| \$'000   | Actual<br>2024 | Budget<br>2025 | September<br>QBR<br>Variance | December<br>QBR<br>Variance | March<br>QBR<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |
|  |                |                |                              |                             |                          |                     |               |     |
| Income from continuing operations  |                |                |                              |                             |                          |                     |               |     |
| Rates and annual charges   | 16,100         | 16,811         | 37                           | 13                          | 6                        | 16,866              | 16,086        | 95% |
| User charges and fees  | 18,967         | 13,219         | 3,630                        | 106                         | 468                      | 17,423              | 9,989         | 57% |
| Other revenue  | 2,734          | 1,685          | 238                          | 275                         | 580                      | 2,776               | 1,498         | 54% |
| Grants and contributions provided for operating purposes                           | 12,347         | 9,921          | 312                          | 74                          | 3                        | 10,310              | 2,271         | 22% |
| Grants and contributions provided for capital purposes                             | 16,376         | 2,791          | 3,735                        | 68                          | (1,742)                  | 4,852               | 1,839         | 38% |
| Interest and investment income   | 2,136          | 1,921          | 0                            | 70                          | 2                        | 1,993               | 1,568         | 79% |
| Other income   | 237            | 234            | (21)                         | (11)                        | 4                        | 206                 | 158           | 77% |
| Net gains from the disposal of assets  | 507            | 178            | 0                            | 0                           | (178)                    | 0                   | 0             |     |
|  |                |                |                              |                             |                          |                     |               |     |
| Total Income   | 69,404         | 46,759         | 7,931                        | 595                         | (858)                    | 54,428              | 33,410        |     |
|  |                |                |                              |                             |                          |                     |               |     |
| Expenses from continuing operations  |                |                |                              |                             |                          |                     |               |     |
| Employee benefits and on-costs   | 16,879         | 17,992         | 108                          | 274                         | 80                       | 18,454              | 13,254        | 72% |
| Materials and contracts  | 20,200         | 15,992         | 3,588                        | 742                         | (37)                     | 20,286              | 13,418        | 66% |
| Borrowing costs  | 895            | 828            | 1                            | 0                           | 0                        | 830                 | 556           | 67% |
| Depreciation, amortisation and impairment  | 9,201          | 9,288          | 0                            | 0                           | 0                        | 9,288               | 6,973         | 75% |
| Other expenses   | 1,507          | 1,615          | 21                           | 5                           | (0)                      | 1,641               | 1,087         | 66% |
|  |                |                |                              |                             |                          |                     |               |     |
| Total Expenses   | 48,682         | 45,715         | 3,719                        | 1,021                       | 43                       | 50,498              | 35,288        |     |
|  |                |                |                              |                             |                          |                     |               |     |
| Net Operating Result   | 20,722         | 1,044          | 4,213                        | (426)                       | (901)                    | 3,929               | (1,878)       |     |
|  |                |                |                              |                             |                          |                     |               |     |
|  |                |                |                              |                             |                          |                     |               |     |
| Net operating result before grants and contributions provided for capital purposes | 4,346          | (1,747)        | 478                          | (494)                       | 841                      | (923)               | (3,717)       |     |
|  |                |                |                              |                             |                          |                     |               |     |

| INCOME STATEMENT   |  | GENERAL        |                               |                              |                           |                     |               |      |
|--|--|----------------|-------------------------------|------------------------------|---------------------------|---------------------|---------------|------|
| \$'000   |  | Budget<br>2025 | September<br>QBRs<br>Variance | December<br>QBRs<br>Variance | March<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |      |
| Income from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Rates and annual charges   |  | 8,121          | 0                             | 11                           | 0                         | 8,131               | 8,119         | 100% |
| User charges and fees  |  | 5,447          | 3,330                         | 106                          | (130)                     | 8,753               | 4,140         | 47%  |
| Other revenue  |  | 401            | 233                           | 260                          | 645                       | 1,539               | 676           | 44%  |
| Grants and contributions provided for operating purposes                           |  | 9,903          | 227                           | 74                           | 3                         | 10,208              | 2,243         | 22%  |
| Grants and contributions provided for capital purposes                             |  | 2,688          | 2,263                         | 68                           | (1,742)                   | 3,278               | 1,613         | 49%  |
| Interest and investment income   |  | 1,777          | 0                             | 0                            | 2                         | 1,779               | 1,385         | 78%  |
| Other income   |  | 207            | (21)                          | 0                            | 4                         | 190                 | 146           | 77%  |
| Net gains from the disposal of assets  |  | 178            | 0                             | 0                            | (178)                     | 0                   | 0             |      |
| Total Income   |  | 28,723         | 6,033                         | 519                          | (1,396)                   | 33,878              | 18,323        |      |
| Expenses from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Employee benefits and on-costs   |  | 14,020         | 115                           | 281                          | 75                        | 14,491              | 10,286        | 71%  |
| Materials and contracts  |  | 5,847          | 3,392                         | 676                          | (131)                     | 9,785               | 5,894         | 60%  |
| Borrowing costs  |  | 156            | 0                             | 0                            | 0                         | 156                 | 106           | 68%  |
| Depreciation, amortisation and impairment  |  | 5,380          | 0                             | 0                            | 0                         | 5,380               | 4,039         | 75%  |
| Other expenses   |  | 1,582          | 21                            | 5                            | (0)                       | 1,608               | 1,064         | 66%  |
| Total Expenses   |  | 26,986         | 3,529                         | 962                          | (56)                      | 31,420              | 21,388        |      |
| Net Operating Result   |  | 1,737          | 2,504                         | (443)                        | (1,340)                   | 2,458               | (3,066)       |      |
| Net operating result before grants and contributions provided for capital purposes |  | (951)          | 241                           | (511)                        | 402                       | (819)               | (4,679)       |      |

| INCOME STATEMENT   |  | WASTE          |                               |                              |                           |                     |               |      |
|--|--|----------------|-------------------------------|------------------------------|---------------------------|---------------------|---------------|------|
| \$'000   |  | Budget<br>2025 | September<br>QBRs<br>Variance | December<br>QBRs<br>Variance | March<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |      |
| Income from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Rates and annual charges   |  | 3,312          | 37                            | 2                            | 6                         | 3,358               | 3,362         | 100% |
| User charges and fees  |  | 741            | 300                           | 0                            | 556                       | 1,596               | 1,175         | 74%  |
| Other revenue  |  | 1,283          | 5                             | 0                            | (65)                      | 1,223               | 808           | 66%  |
| Grants and contributions provided for operating purposes                           |  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |      |
| Grants and contributions provided for capital purposes                             |  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |      |
| Interest and investment income   |  | 28             | 0                             | 0                            | 0                         | 28                  | 26            | 93%  |
| Other income   |  | 3              | 0                             | 0                            | 0                         | 3                   | 2             | 54%  |
| Net gains from the disposal of assets  |  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |      |
| Total Income   |  | 5,367          | 342                           | 2                            | 496                       | 6,208               | 5,372         |      |
| Expenses from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Employee benefits and on-costs   |  | 2,041          | (4)                           | (37)                         | 1                         | 2,000               | 1,490         | 74%  |
| Materials and contracts  |  | 2,718          | 27                            | 32                           | 0                         | 2,777               | 2,105         | 76%  |
| Borrowing costs  |  | 27             | 1                             | 0                            | 0                         | 29                  | 21            | 73%  |
| Depreciation, amortisation and impairment  |  | 356            | 0                             | 0                            | 0                         | 356                 | 267           | 75%  |
| Other expenses   |  | 2              | 0                             | 0                            | 0                         | 2                   | 0             | 0%   |
| Total Expenses   |  | 5,145          | 24                            | (5)                          | 1                         | 5,165               | 3,883         |      |
| Net Operating Result   |  | 222            | 318                           | 7                            | 495                       | 1,043               | 1,489         |      |
| Net operating result before grants and contributions provided for capital purposes |  | 222            | 318                           | 7                            | 495                       | 1,043               | 1,489         |      |

| INCOME STATEMENT   |  | WATER          |                               |                              |                           |                     |               |      |
|--|--|----------------|-------------------------------|------------------------------|---------------------------|---------------------|---------------|------|
| \$'000   |  | Budget<br>2025 | September<br>QBRs<br>Variance | December<br>QBRs<br>Variance | March<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |      |
|  |  |                |                               |                              |                           |                     |               |      |
| Income from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Rates and annual charges   |  | 2,149          | 0                             | 0                            | 0                         | 2,149               | 1,411         | 66%  |
| User charges and fees  |  | 6,003          | 0                             | 0                            | 53                        | 6,056               | 3,760         | 62%  |
| Other revenue  |  | 0              | 0                             | 15                           | 0                         | 15                  | 15            | 100% |
| Grants and contributions provided for operating purposes                           |  | 17             | 85                            | 0                            | 0                         | 102                 | 28            | 27%  |
| Grants and contributions provided for capital purposes                             |  | 35             | 1,472                         | 0                            | 0                         | 1,506               | 226           | 15%  |
| Interest and investment income   |  | 37             | 0                             | 25                           | 0                         | 62                  | 53            | 85%  |
| Other income   |  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |      |
| Net gains from the disposal of assets  |  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |      |
| Total Income   |  | 8,242          | 1,556                         | 40                           | 53                        | 9,890               | 5,491         |      |
| Expenses from continuing operations  |  |                |                               |                              |                           |                     |               |      |
| Employee benefits and on-costs   |  | 1,338          | (5)                           | (0)                          | 5                         | 1,338               | 1,089         | 81%  |
| Materials and contracts  |  | 4,285          | 151                           | 45                           | 111                       | 4,591               | 3,060         | 67%  |
| Borrowing costs  |  | 181            | 0                             | 0                            | 0                         | 181                 | 114           | 63%  |
| Depreciation, amortisation and impairment  |  | 2,477          | 0                             | 0                            | 0                         | 2,477               | 1,859         | 75%  |
| Other expenses   |  | 30             | 0                             | 0                            | 0                         | 30                  | 23            | 78%  |
| Total Expenses   |  | 8,311          | 146                           | 44                           | 116                       | 8,617               | 6,145         |      |
| Net Operating Result   |  | (69)           | 1,410                         | (5)                          | (63)                      | 1,273               | (654)         |      |
|  |  |                |                               |                              |                           |                     |               |      |
| Net operating result before grants and contributions provided for capital purposes |  | (103)          | (62)                          | (5)                          | (63)                      | (233)               | (879)         |      |
|  |  |                |                               |                              |                           |                     |               |      |

| INCOME STATEMENT   |                | SEWER                         |                              |                           |                     |               |     |  |
|--|----------------|-------------------------------|------------------------------|---------------------------|---------------------|---------------|-----|--|
| \$'000   | Budget<br>2025 | September<br>QBRs<br>Variance | December<br>QBRs<br>Variance | March<br>QBRs<br>Variance | Revised<br>Estimate | Actual<br>YTD |     |  |
| Income from continuing operations  |                |                               |                              |                           |                     |               |     |  |
| Rates and annual charges   | 3,228          | 0                             | 0                            | 0                         | 3,228               | 3,195         | 99% |  |
| User charges and fees  | 1,028          | 0                             | 0                            | (10)                      | 1,017               | 914           | 90% |  |
| Other revenue  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |     |  |
| Grants and contributions provided for operating purposes                           | 0              | 0                             | 0                            | 0                         | 0                   | 0             |     |  |
| Grants and contributions provided for capital purposes                             | 68             | 0                             | 0                            | 0                         | 68                  | 0             | 0%  |  |
| Interest and investment income   | 79             | 0                             | 45                           | 0                         | 124                 | 104           | 84% |  |
| Other income   | 24             | 0                             | (11)                         | 0                         | 14                  | 10            | 76% |  |
| Net gains from the disposal of assets  | 0              | 0                             | 0                            | 0                         | 0                   | 0             |     |  |
| Total Income   | 4,427          | 0                             | 34                           | (10)                      | 4,452               | 4,223         |     |  |
| Expenses from continuing operations  |                |                               |                              |                           |                     |               |     |  |
| Employee benefits and on-costs   | 592            | 2                             | 30                           | 0                         | 624                 | 389           | 62% |  |
| Materials and contracts  | 3,141          | 18                            | (10)                         | (17)                      | 3,132               | 2,359         | 75% |  |
| Borrowing costs  | 464            | 0                             | 0                            | 0                         | 464                 | 316           | 68% |  |
| Depreciation, amortisation and impairment  | 1,075          | 0                             | 0                            | 0                         | 1,075               | 807           | 75% |  |
| Other expenses   | 2              | 0                             | 0                            | 0                         | 2                   | 0             | 0%  |  |
| Total Expenses   | 5,274          | 20                            | 20                           | (17)                      | 5,297               | 3,871         |     |  |
| Net Operating Result   | (846)          | (20)                          | 14                           | 7                         | (845)               | 353           |     |  |
| Net operating result before grants and contributions provided for capital purposes | (915)          | (20)                          | 14                           | 7                         | (913)               | 353           |     |  |

| DEVELOPER CONTRIBUTIONS SCHEDULE     |                               |                               |
|--------------------------------------|-------------------------------|-------------------------------|
| Description                          | Opening Balance<br>01/07/2024 | Closing Balance<br>30/06/2025 |
|                                      |                               |                               |
| <b>GENERAL FUND</b>                  |                               |                               |
| Section 94 Rural Roads               | 0                             | 0                             |
| Section 94 Urban Roads               | 0                             | 0                             |
| Section 94 Bushfire Rural - Villages | 0                             | 0                             |
| Section 94 River Park Rd Drainage    | 0                             | 0                             |
| Section 94 Public Open Space         | 0                             | 0                             |
| Section 94 Killara Rd Drainage       | 0                             | 0                             |
| Section 94 Drainage                  | 0                             | 0                             |
| Section 94 Off Street Parking        | 0                             | 0                             |
| Section 94 Community Facilities      | 0                             | 0                             |
| Rural Roads Capital Contributions    | 0                             | 0                             |
| Street Tree Capital Contributions    | 0                             | 0                             |
| S94A                                 | 177,875                       | 212,669                       |
| S94 Growth Areas                     | 0                             | 15,683                        |
| <b>TOTAL GENERAL FUND</b>            | <b>177,875</b>                | <b>228,352</b>                |
|                                      |                               |                               |
| <b>WATER FUND</b>                    |                               |                               |
| Section 64 Water                     | 0                             | 0                             |
| Headworks Water                      | 0                             | 0                             |
| <b>TOTAL WATER FUND</b>              | <b>0</b>                      | <b>0</b>                      |
|                                      |                               |                               |
| <b>SEWER FUND</b>                    |                               |                               |
| Section 64 Sewerage                  | 91,662                        | (0)                           |
| Headworks Sewer                      | 0                             | 0                             |
| <b>TOTAL SEWER FUND</b>              | <b>91,662</b>                 | <b>(0)</b>                    |
|                                      |                               |                               |
| <b>TOTAL RESERVES</b>                | <b>269,537</b>                | <b>228,352</b>                |

| RESERVES SCHEDULE                |                              |                   |                     |                                |
|----------------------------------|------------------------------|-------------------|---------------------|--------------------------------|
| Description                      | Opening Balance<br>1/07/2024 | Transferred In    | Transferred Out     | Expected Balance<br>30/06/2025 |
| <b>GENERAL FUND</b>              |                              |                   |                     |                                |
| Long Service Leave               | 960,774                      | 324,339           | (324,339)           | 960,774                        |
| Plant & Vehicle Replacement      | 1,902,589                    | 950,000           | (1,292,993)         | 1,559,596                      |
| Aquatic Centre Capital Renewal   | 1,379,020                    | 0                 | 0                   | 1,379,020                      |
| Art Gallery                      | 10,154                       | 0                 | (10,154)            | 0                              |
| Bad Debts                        | 81,689                       | 7,500             | 0                   | 89,189                         |
| Built Asset Replacement Program  | 2,540,549                    | 291,691           | (402,491)           | 2,429,750                      |
| Business Assistance              | 50,000                       | 0                 | 0                   | 50,000                         |
| Caravan Park                     | 909,093                      | 119,247           | (113,125)           | 915,215                        |
| Carry Over Works                 | 398,382                      | 0                 | (398,382)           | 0                              |
| Civic Centre                     | 19,573                       | 12,000            | 0                   | 31,573                         |
| Cowra Services Projects          | 0                            | 298,053           | (117,731)           | 180,322                        |
| Depot Redevelopment              | 14,852                       | 0                 | (14,852)            | 0                              |
| Election                         | 112,097                      | 40,000            | (142,854)           | 9,243                          |
| IT Equipment                     | 161,652                      | 50,000            | 0                   | 211,652                        |
| Lachlan River Precinct           | 140,684                      | 0                 | 0                   | 140,684                        |
| Peace Precinct                   | 8,312                        | 0                 | 0                   | 8,312                          |
| Pedestrian & Cycling Plan        | 50,000                       | 0                 | 0                   | 50,000                         |
| Quarry Rehabilitation            | 455,069                      | 57,985            | (51,443)            | 461,611                        |
| RMS Warranty                     | 250,000                      | 0                 | 0                   | 250,000                        |
| Saleyards                        | 63,794                       | 46,060            | (1,450)             | 108,404                        |
| Statecover                       | 85,787                       | 51,751            | (48,456)            | 89,081                         |
| Statewide                        | 123,423                      | 39,288            | 0                   | 162,711                        |
| Unexpended Grants                | 3,993,712                    | 0                 | (1,961,589)         | 2,032,123                      |
| Financial Assistance Grants      | 938,474                      | 3,028,083         | (938,474)           | 3,028,083                      |
| <b>TOTAL GENERAL FUND</b>        | <b>14,649,671</b>            | <b>5,315,997</b>  | <b>(5,818,333)</b>  | <b>14,147,343</b>              |
| <b>WASTE FUND</b>                |                              |                   |                     |                                |
| Waste - General                  | 1,205,699                    | 826,649           | (243,780)           | 1,788,568                      |
| Waste - DWM                      | 1,510,924                    | 387,770           | (130,834)           | 1,767,861                      |
| Waste - Unexpended Loans         | 134,850                      | 0                 | (134,850)           | 0                              |
| Waste - Long Service Leave       | 141,575                      | 28,059            | (28,059)            | 141,575                        |
| <b>TOTAL WASTE FUND</b>          | <b>2,993,048</b>             | <b>1,242,478</b>  | <b>(537,523)</b>    | <b>3,698,004</b>               |
| <b>WATER FUND</b>                |                              |                   |                     |                                |
| Water - Long Service Leave       | 123,658                      | 28,330            | (28,330)            | 123,658                        |
| Water - Infrastructure           | 5,024,370                    | 4,338,665         | (3,524,534)         | 5,838,501                      |
| Water - Usage Equalisation       | 2,055,100                    | 150,000           | 0                   | 2,205,100                      |
| Water - Infrastructure           | 7,079,470                    | 4,488,665         | (3,524,534)         | 8,043,601                      |
| <b>TOTAL WATER FUND</b>          | <b>7,203,128</b>             | <b>4,516,995</b>  | <b>(3,552,864)</b>  | <b>8,167,259</b>               |
| <b>SEWER FUND</b>                |                              |                   |                     |                                |
| Sewer - Long Service Leave       | 37,718                       | 5,746             | (5,746)             | 37,718                         |
| Sewer - Wyangala Treatment Plant | 1,121,844                    | 111,266           | (229,315)           | 1,003,795                      |
| Sewer - Infrastructure           | 10,053,115                   | 209,511           | (1,108,325)         | 9,154,301                      |
| <b>TOTAL SEWER FUND</b>          | <b>11,212,677</b>            | <b>326,523</b>    | <b>(1,343,386)</b>  | <b>10,195,813</b>              |
| <b>TOTAL RESERVES</b>            | <b>36,058,524</b>            | <b>11,401,993</b> | <b>(11,252,106)</b> | <b>36,208,418</b>              |



| Carryover - 30th June, 2024  |  |                  |   |                |                    |
|--|--|------------------|---|----------------|--------------------|
| WO   | Description  | Carryover Amount | Funding Source  | Funding Amount | Unfunded Carryover |
| GENERAL FUND:  |  |                  |   |                |                    |
| General Manager's Department   |  |                  |   |                |                    |
| 134  | Training   | 48,770           |   |                | 48,770             |
| Corporate Services   |  |                  |   |                |                    |
| 855  | Cowra Sculpture Park   | 54,542           |   |                | 54,542             |
| 2141   | Migration of Phone System  | 40,280           |   |                | 40,280             |
| 2024   | Accessibility Upgrade - Grant Funded                             | 39,640           | W2023 - Grant - Civic Centre Accessibility Upgrade      | 39,640         | -                  |
| 2068   | Auditorium Seating Upgrade - Grant Funded                        | 148,534          | W2069 - Grant - Creative Capital Funding Program        | 148,534        | -                  |
| 2166   | Winter Holiday Break Program                                     | 4,740            | Unexpended Grants Reserve                               | 4,740          | -                  |
| 955  | Local Projects Grant Expenditure                                 | 43,347           | Unexpended Grants Reserve                               | 43,347         | -                  |
| 957  | Revitalising Regional Libraries                                  | 16,000           | Unexpended Grants Reserve                               | 16,000         | -                  |
| Environmental Services   |  |                  |   |                |                    |
| 881  | Small Environmental Grants Program                               | 21,032           |   |                | 21,032             |
| 2039   | NSW Planning Portal - Setup                                      | 8,026            | Unexpended Grants Reserve                               | 8,026          | -                  |
| 2257   | Regional Housing Strategic Planning Fund                         | 92,900           | Unexpended Grants Reserve                               | 92,900         | -                  |
| Tech Services, Bushfire & Building Maintenance   |  |                  |   |                |                    |
| 1914   | Cowra Gasworks - Voluntary Management Plan                       | 79,655           |   |                | 79,655             |
| 2230   | RFS - Woodstock - New Station                                    | (80,278)         | W2229 - RFS - Woodstock Station - Reimbursement         | (80,278)       | -                  |
| 1205   | Building Asset Management Plan - Works                           | 52,161           | Built Asset Replacement Program Reserve                 | 52,161         | -                  |
| Cowra Works  |  |                  |   |                |                    |
| 2223   | Dam Safety Management Plans                                      | 35,000           |   |                | 35,000             |
| 2038   | Chiverton Road Drainage Upgrade                                  | 91,394           |   |                | 91,394             |
| 237  | Bridge Inspections/Repairs                                       | 27,709           |   |                | 27,709             |
| 2218   | Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation | 37,394           | W2154 - Local Government Recovery Grant (AGRN1025)      | 37,394         | -                  |
| 2235   | Recovery Grant Exp - Pridham St - Open Drain                     | 152,749          | W2154 - Local Government Recovery Grant (AGRN1025)      | 152,749        | -                  |
| 2212   | Recovery Grant Exp - Greenthorpe Road Sidetrack                  | 552              | W2158 - Local Government Recovery Grant (AGRN1025)      | 552            | -                  |
| 2215   | Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert          | 19,895           | W2158 - Local Government Recovery Grant (AGRN1025)      | 19,895         | -                  |
| 707  | RTR - Culverts - Saywaker Lane                                   | 11,000           | Unexpended Grants Reserve                               | 506,240        | -                  |
| 708  | RTR - Culverts - Myalla Road                                     | 12,500           |   |                |                    |
| 709  | RTR - Culverts - Ridgелands Road                                 | 5,500            |   |                |                    |
| 710  | RTR - Culverts - Sheppy Lane                                     | 5,500            |   |                |                    |
| 711  | RTR - Culverts - Nada Road                                       | 5,500            |   |                |                    |
| 748  | RTR - Culverts - Mylbie Lane                                     | 20,000           |   |                |                    |
| 754  | RTR - Middle Creek Rd - Resheeting                               | 28,127           |   |                |                    |
| 1645   | RTR - Kangaroo Flat Rd - Rehab & Seal 8.9-12.2 (FLR2)            | 172,470          |   |                |                    |
| 1647   | RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FLR2)           | 72,800           |   |                |                    |
| 1648   | RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FLR2)               | 46,800           |   |                |                    |
| 1649   | RTR - Mt McDonald Rd - Rehab & Seal 6.7-7.7 (FLR2)               | 52,000           |   |                |                    |
| 2234   | RTR - Reids Flat Road - Overlay & Widening                       | 3,000            |   |                |                    |
|  | RTR - Culverts Program   | 71,043           |   |                |                    |
| 2151   | RERRF/RLRRP - Cowra Streets Maintenance & Heavy Patching Program | (77)             | Unexpended Grants Reserve                               | (77)           | -                  |
|  | RERRF - Gravel Resheeting  | (3,758)          | Unexpended Grants Reserve                               | (3,758)        | -                  |
|  | RERRF/RLRRP - Regional Roads Repairs                             | (201,485)        | Unexpended Grants Reserve                               | (201,485)      | -                  |
| Cowra Services   |  |                  |   |                |                    |
| 1217   | Plant Purchases  | 485,258          | Plant Reserve   | 485,258        | -                  |
| 1680   | Pool Concept Design & Specifications                             | 134,510          | Aquatic Centre Capital Renewal Reserve                  | 134,510        | -                  |
| 1716   | Playground Asset Renewal   | 34,296           | Built Asset Replacement Reserve                         | 34,296         | -                  |
| 2194   | Evans Street Shared Path & Parking Area (Public Spaces)          | 110,029          | W1731 - Grant - Public Open Spaces                      | 335,075        | -                  |
| 2255   | Sculpture Park Paths (Public Spaces)                             | 225,046          |   |                |                    |
| 1899   | Col Stinson Park Amenities and Clubhouse                         | 207,773          | W1898 - Stronger Country Communites Round 4             | 207,773        | -                  |
| 2172   | Col Stinson Park Courts and Seating                              | 41,555           | W2173 - Grant - LRCI Round 3 - Col Stinson Park         | 41,555         | -                  |
| Total General Fund   |  | 2,473,429        |   | 2,075,047      | 398,382            |
| WATER FUND:  |  |                  |   |                |                    |
| 1417   | Integrated Water Cycle Management (IWCM)                         | 71,276           | W1436 - Safe & Secure Grant - Cowra IWCM                | 35,637         | -                  |
|  |  |                  | Water Reserve   | 17,820         |                    |
|  |  |                  | W2006 - Contribution from Sewer Fund - Cowra IWCM       | 17,820         |                    |
| 1421   | Construct Emergency Drought Supply                               | 1,471,735        | W1433 - Grant - Cowra Drought Water Supply Construction | 1,471,735      | -                  |
| 1380   | Reservoir Cleaning & Painting                                    | 8,115            | Water Reserve   | 8,115          | -                  |
| 1697   | Reservoir Chlorine Monitoring System                             | 111,699          | Water Reserve   | 111,699        | -                  |
| 2144   | Cowra - Reservoir Re-Roofing                                     | 38,820           | Water Reserve   | 38,820         | -                  |
| 1398   | Billimari - Pump Station Upgrade                                 | 64,004           | Water Reserve   | 64,004         | -                  |
| 1391   | High Lift Pump at River - Switch Board                           | 60,000           | Water Reserve   | 60,000         | -                  |
| 1869   | Comerford St & Lachlan St Main Replacement                       | 235,089          | Water Reserve   | 235,089        | -                  |
| 2206   | Mains Replacement - Brisbane Street - West                       | 128,646          | Water Reserve   | 128,646        | -                  |
| 2208   | Young Road Water Main Upgrade - Industrial Development           | 421,000          | Water Reserve   | 421,000        | -                  |
| 1699   | Install Solar PV 26kW System - Cowra WTP                         | 26,975           | Water Reserve   | 26,975         | -                  |
| 1415   | Transfer Pump Refurbishment                                      | 46,884           | Water Reserve   | 46,884         | -                  |
| 1384   | Replace Telemetry System   | 550,680          | Water Reserve   | 550,680        | -                  |
| Total Water Fund   |  | 3,234,923        |   | 3,234,923      | -                  |
| SEWER FUND:  |  |                  |   |                |                    |
| 1490   | West Cowra Sewer Reticulation                                    | 8,500            | Sewer Reserve   | 8,500          | -                  |
| 1485   | Mains Replacement/Renewal Program                                | 65,033           | Sewer Reserve   | 65,033         | -                  |
| 1692   | Install Solar PV 99kW System - Cowra STP                         | 98,883           | Sewer Reserve   | 98,883         | -                  |
| 1495   | New Package Plant Filtration & UV for Water Cart Effluent Re-Use | 200,000          | Sewer Reserve   | 200,000        | -                  |
| 1499   | SN Return, Rotation pipe Work & Pump System                      | 15,000           | Sewer Reserve   | 15,000         | -                  |
| 2252   | STP Outflow Repair   | 8,595            | Sewer Reserve   | 8,595          | -                  |
| 1487   | Pump Station Renewal/Replacement                                 | 12,801           | Sewer Reserve   | 12,801         | -                  |
| 1488   | Ventstack Replacement  | 67,099           | Sewer Reserve   | 67,099         | -                  |
| 1594   | Install Flow Gauges  | 49,555           | Sewer Reserve   | 49,555         | -                  |
| Total Sewer Fund   |  | 525,466          |   | 525,466        | -                  |
| WASTE FUND:  |  |                  |   |                |                    |
| 2146   | Landfill Waste Cell Modifications                                | 132,193          | Waste Reserve   | 33,048         | -                  |
|  |  |                  | Domestic Waste Management Reserve                       | 99,145         |                    |
| 1580   | Staff Amenities Building & Admin Office Renovation               | 134,850          | Waste Unexpended Loan Reserve                           | 134,850        | -                  |
| 2251   | Extension of Sorting Line Storage Area                           | 180,000          | Waste Reserve   | 180,000        | -                  |
| Total Waste Fund   |  | 447,043          |   | 447,043        | -                  |
| GRAND TOTAL  |  | 6,680,861        |   | 6,282,479      | 398,382            |
| Note that where a carryover amount is negative, it means that expenditure was brought forward from the 2024/25 financial year. |  |                  |   |                |                    |

| Work Order                          | Budget Detail - Description                           | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| CIVIC ACTIVITIES                    |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |      |
| 1225                                | Sale of Cowra History Book                            | 518         |             |                         | 475                     |                         | 475              | 475             | 100% |
| 31                                  | Income - Cowra Breakout Anniversary                   |             |             | 21,818                  |                         |                         | 21,818           | 21,818          | 100% |
|                                     | Total income  | 518         | 0           | 21,818                  | 475                     | 0                       | 22,293           | 22,293          |      |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |      |
| 42                                  | Mayoral Expenses                                      | 1,652       | 2,261       |                         | 1,650                   |                         | 3,911            | 3,345           | 86%  |
| 40                                  | Mayoral Allowance                                     | 37,925      | 39,350      |                         |                         |                         | 39,350           | 26,233          | 67%  |
| 51                                  | Mayor - Vehicle Running Expenses                      | 7,112       | 19,372      |                         |                         |                         | 19,372           | 7,655           | 40%  |
| 57                                  | Executive Meetings                                    | 10,060      | 14,013      |                         |                         |                         | 14,013           | 5,782           | 41%  |
| 54                                  | Community Event Attendance                            | 1,956       | 3,546       |                         |                         |                         | 3,546            | 2,598           | 73%  |
| 43                                  | Councillor Travelling Costs/Allowances                | 8,048       | 14,680      |                         |                         |                         | 14,680           | 3,781           | 26%  |
| 44                                  | Councillor Communication Expenses                     | 2,898       | 14,815      |                         |                         | (10,000)                | 4,815            | 1,742           | 36%  |
| 45                                  | Councillor Training & Conference Attendance           | 37,653      | 30,840      |                         |                         |                         | 30,840           | 18,303          | 59%  |
| 49                                  | Councillor Partners/Spouses Expenses                  | 1,527       | 766         |                         |                         |                         | 766              | 526             | 69%  |
| 2436                                | Councillor Induction                                  |             |             |                         |                         | 12,327                  | 12,327           | 12,327          | 100% |
| 46                                  | Councillor Professional Development Plans             |             |             |                         |                         | 10,000                  | 10,000           | 9,668           | 97%  |
| 61                                  | Membership Fees                                       |             | 1,754       |                         |                         |                         | 1,754            | 609             | 35%  |
| 67                                  | Prospective Councillor Introductory Sessions          |             | 5,000       | 1,769                   |                         |                         | 6,769            | 6,769           | 100% |
| 50                                  | Councillor Carers Expenses                            |             | 678         |                         |                         |                         | 678              | 0               | 0%   |
| 56                                  | Staff Meeting Expenses                                | 12,874      | 14,322      | (2,000)                 |                         |                         | 12,322           | 8,404           | 68%  |
| 55                                  | Council & Staff Functions                             | 9,561       | 12,774      |                         |                         |                         | 12,774           | 9,874           | 77%  |
| 38                                  | Councillor Insurance                                  | 34,020      | 34,836      | 885                     |                         |                         | 35,721           | 35,721          | 100% |
| 37                                  | Local Government NSW - Membership                     | 37,414      | 38,312      |                         |                         |                         | 38,312           | 34,026          | 89%  |
| 1658                                | Election Expenses                                     |             | 142,854     |                         |                         |                         | 142,854          | 245             | 0%   |
| 39                                  | Section 356 Donations - General                       | 44,846      | 35,642      |                         |                         |                         | 35,642           | 31,576          | 89%  |
| 2423                                | Section 356 Donations - New Years Eve Beach Party     |             |             |                         |                         |                         | 0                | 0               |      |
| 2424                                | Section 356 Donations - Sakura Matsuri                |             |             |                         |                         |                         | 0                | 0               |      |
| 2425                                | Section 356 Donations - Woodstock Show                |             |             |                         |                         |                         | 0                | 0               |      |
| 2426                                | Section 356 Donations - Woodstock Swimming Pool       |             |             |                         |                         |                         | 0                | 0               |      |
| 2427                                | Section 356 Donations - Erambie All Blacks            |             |             |                         |                         |                         | 0                | 0               |      |
| 2428                                | Section 356 Donations - Cowra Senior Citizens         |             |             |                         |                         |                         | 0                | 0               |      |
| 60                                  | Information & Neighbourhood Centre Contribution       | 10,616      | 12,624      |                         |                         |                         | 12,624           | 8,236           | 65%  |
| 58                                  | Cowra / Japan Relationship                            | 29,016      | 5,000       |                         |                         |                         | 5,000            | 4,410           | 88%  |
| 52                                  | Civic Receptions                                      | 12,515      | 11,939      |                         |                         |                         | 11,939           | 1,060           | 9%   |
| 53                                  | Civic Expenses  | 4,966       | 10,240      |                         |                         |                         | 10,240           | 1,523           | 15%  |
| 41                                  | Councillor Fees                                       | 158,986     | 165,060     |                         |                         |                         | 165,060          | 105,675         | 64%  |
| 2015                                | Councillor Super Equivalent                           | 12,479      | 18,982      |                         |                         |                         | 18,982           | 11,868          | 63%  |
| 68                                  | Breakout Anniversary                                  | 14,066      | 35,000      | 31,679                  |                         | 897                     | 67,576           | 67,249          | 100% |
| 62                                  | Central NSW Joint Organisation Membership & Admin     | 26,364      | 26,997      | 158                     |                         |                         | 27,155           | 27,155          | 100% |
| 63                                  | Central NSW Joint Organisation Operational Membership | 11,124      | 11,391      | 67                      |                         |                         | 11,458           | 11,458          | 100% |
| 59                                  | Cowra Community Grants Scheme                         | 41,878      | 50,000      |                         |                         |                         | 50,000           | 47,013          | 94%  |
| 71                                  | Cowra History Book - Cost of Goods Sold               | 1,418       |             | 1,200                   |                         |                         | 1,200            | 1,104           | 92%  |
|                                     | Total expenses  | 570,974     | 773,048     | 33,758                  | 1,650                   | 13,224                  | 821,680          | 505,933         |      |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total capital items                                   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total adjustment for non-cash items                   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|                                     | Increase / (decrease) in cash                         | (570,456)   | (773,048)   | (11,940)                | (1,176)                 | (13,224)                | (799,387)        | (483,640)       |      |
|                                     | Funded by / (to) reserves                             |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Election Reserve                          | (35,000)    | (40,000)    |                         |                         |                         | (40,000)         | (30,027)        |      |
|                                     | Transfer from Election Reserve                        |             | 142,854     |                         |                         |                         | 142,854          | 245             |      |
|                                     | Transfer from Carryover Reserve                       |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Funded by / (to) general revenues                     | 605,456     | 670,194     | 11,940                  | 1,176                   | 13,224                  | 696,533          | 513,423         |      |

| Work Order                          | Budget Detail - Description         | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|-------------------------------------|-------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| LAND DEVELOPMENT                    |                                     |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations   |                                     |             |             |                         |                         |                         |                  |                 |     |
| 2266                                | Profit on Disposal - Land           | 7,256       |             |                         |                         |                         | 0                | 0               |     |
|                                     | Total income                        | 7,256       | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
| Expenses from continuing operations |                                     |             |             |                         |                         |                         |                  |                 |     |
| 1146                                | Land Development - Holding Costs    | 10,272      | 8,980       |                         |                         |                         | 8,980            | 7,694           | 86% |
|                                     | Total expenses                      | 10,272      | 8,980       | 0                       | 0                       | 0                       | 8,980            | 7,694           |     |
| Capital items                       |                                     |             |             |                         |                         |                         |                  |                 |     |
| 1150                                | Sale of Asset - Land                | (244)       |             |                         |                         |                         | 0                | 0               |     |
|                                     | Total capital items                 | (244)       | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
| Cash reconciliation items           |                                     |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|                                     | Increase / (decrease) in cash       | (2,772)     | (8,980)     | 0                       | 0                       | 0                       | (8,980)          | (7,694)         |     |
|                                     | Funded by / (to) reserves           |             |             |                         |                         |                         |                  |                 |     |
|                                     | Funded by / (to) general revenues   | 2,772       | 8,980       | 0                       | 0                       | 0                       | 8,980            | 7,694           |     |

| Work Order | Budget Detail - Description   | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | GENERAL MANAGERS OFFICE   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations   |             |             |                         |                         |                         |                  |                 |      |
| 30         | Festival Revenue  | 16,241      | 7,509       |                         |                         | 10,868                  | 18,377           | 17,627          | 96%  |
| 35         | Grant - NSW Small Business Month  | 2,500       |             |                         |                         |                         | 0                | 0               |      |
| 2028       | Grant - Reconnecting Regional NSW - Community Events Program                    | 36,905      |             |                         |                         |                         | 0                | 0               |      |
| 2377       | Grant - Installation of EV Charging   |             |             |                         |                         |                         | 0                | 0               |      |
| 2110       | Grant - Cowra Voices Audio Archive Project                                      |             |             |                         |                         |                         | 0                | 0               |      |
|            | Total income  | 55,646      | 7,509       | 0                       | 0                       | 10,868                  | 18,377           | 17,627          |      |
|            | Expenses from continuing operations   |             |             |                         |                         |                         |                  |                 |      |
| 1          | GM's Office - Operating Expenses - Wages  | 546,146     | 525,516     | (120,000)               |                         | (10,000)                | 395,516          | 259,783         | 66%  |
| 1          | GM's Office - Operating Expenses - Other  | 63,980      | 61,064      | (1,000)                 |                         |                         | 60,064           | 37,883          | 63%  |
| 4          | Advertising   | 79,036      | 78,062      |                         |                         |                         | 78,062           | 51,131          | 66%  |
| 6          | Public Relations  | 5,376       | 11,308      |                         |                         |                         | 11,308           | 3,631           | 32%  |
| 8          | Sponsorship   | 4,809       | 11,027      |                         |                         |                         | 11,027           | 3,630           | 33%  |
| 9          | Local Government NSW Management Services - General Manager - Performance Review | 6,919       | 7,814       |                         |                         |                         | 7,814            | 4,476           | 57%  |
| 5          | Printing  | 15,965      | 21,530      |                         |                         |                         | 21,530           | 8,447           | 39%  |
| 11         | Business Assistance   | 41,541      | 37,148      |                         |                         |                         | 37,148           | 13,687          | 37%  |
| 14         | Community Satisfaction Surveys  |             |             |                         |                         |                         | 0                | 0               |      |
| 17         | Main Street Banners   | 3,276       | 5,519       |                         |                         | 4,126                   | 9,645            | 9,645           | 100% |
| 15         | Festival Operations   | 106,470     | 110,492     |                         |                         | 12,477                  | 122,969          | 62,959          | 51%  |
| 16         | Festival Coordinator  | 32,190      | 33,305      |                         |                         |                         | 33,305           | 27,500          | 83%  |
| 26         | Grant Expenditure - NSW Small Business Month                                    | 3,648       |             |                         |                         |                         | 0                | 0               |      |
| 2070       | Contribution - Christmas Lights Competition                                     |             | 5,000       |                         | 5,000                   |                         | 10,000           | 10,000          | 100% |
| 1876       | Contribution - Cowra Ca\$h Christmas Shop Local Campaign                        |             |             |                         |                         |                         |                  |                 |      |
| 2161       | Business/Economic Data  | 20,900      | 25,600      |                         |                         |                         | 25,600           | 9,900           | 39%  |
| 2111       | Cowra Voices Audio Archive Project  | 4,570       | 2,000       | 3,005                   |                         |                         | 5,005            | 5,005           | 100% |
|            | Reconnecting Regional NSW Grant Expenditure                                     |             |             |                         |                         |                         |                  |                 |      |
| 2058       | Events Coordination & Administration  | 13,192      |             |                         |                         |                         | 0                | 0               |      |
| 2052       | Chalk Up Festival   | 20,178      |             |                         |                         |                         | 0                | 0               |      |
|            | Total expenses  | 968,196     | 935,385     | (117,995)               | 5,000                   | 6,603                   | 828,993          | 507,676         |      |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |      |
| 2402       | Installation of EV Charging   |             | 0           | 0                       | 0                       | 0                       |                  | 0               |      |
|            | Total capital items   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Cash reconciliation items   |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Increase / (decrease) in cash   | (912,549)   | (927,876)   | 117,995                 | (5,000)                 | 4,265                   | (810,616)        | (490,049)       |      |
|            | Funded by / (to) reserves   |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Business Assistance Reserve                                       | 26,939      |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Unexpended Grant Reserve  | 4,245       |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer to Unexpended Grant Reserve  |             |             |                         |                         |                         | 0                | 0               |      |
|            | Funded by / (to) general revenues   | 881,365     | 927,876     | (117,995)               | 5,000                   | (4,265)                 | 810,616          | 490,049         |      |

| Work Order                          | Budget Detail - Description   | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| TOURISM ACTIVITIES                  |   |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |     |
| 1030                                | Japanese Garden Rent  | 1,949       | 2,037       |                         |                         | 198                     | 2,235            | 1,516           | 68% |
| 1029                                | Visitor's Centre Rent   | 46,611      | 49,624      |                         |                         | 3,820                   | 53,444           | 36,263          | 68% |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total income  | 48,560      | 51,661      | 0                       | 0                       | 4,018                   | 55,679           | 37,779          |     |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |     |
| 1993                                | Japanese Garden Raw Water   | 115,847     | 121,060     |                         |                         |                         | 121,060          | 90,795          | 75% |
| 1021                                | Cowra Tourism Contribution  | 293,486     | 300,530     |                         |                         |                         | 300,530          | 225,398         | 75% |
|                                     | Building Maintenance - Visitor's Centre                             | 11,664      | 19,279      |                         |                         |                         | 19,279           | 10,341          | 54% |
| 1022                                | Cowra Tourism Contribution - Events Management Officer              | 50,625      | 51,840      |                         |                         |                         | 51,840           | 38,880          | 75% |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
| 1026                                | Cowra Japanese Garden & Cultural Centre - Plant/Labour Contribution | 31,008      | 11,543      |                         |                         |                         | 11,543           | 0               | 0%  |
| 1023                                | Christmas Decorations   | 11,315      | 300         |                         |                         |                         | 300              | 0               | 0%  |
| 1028                                | Visitor's Centre Rent Contribution                                  | 33,373      | 35,737      |                         |                         |                         | 35,737           | 25,964          | 73% |
|                                     | Building Depreciation   | 33,270      | 33,935      |                         |                         |                         | 33,935           | 25,474          | 75% |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total expenses  | 580,589     | 574,224     | 0                       | 0                       | 0                       | 574,224          | 416,852         |     |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total Capital Items   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Depreciation  | (33,270)    | (33,935)    |                         |                         |                         | (33,935)         | (25,474)        |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total adjustment for non-cash items                                 | (33,270)    | (33,935)    | 0                       | 0                       | 0                       | (33,935)         | (25,474)        |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Increase / (decrease) in cash                                       | (498,759)   | (488,628)   | 0                       | 0                       | 4,018                   | (484,610)        | (353,598)       |     |
|                                     | Funded by / (to) reserves   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Transfer to Carryover Reserve                                       |             |             |                         |                         |                         | 0                | 0               |     |
|                                     | Transfer from Carryover Reserve                                     | 20,934      |             |                         |                         |                         | 0                | 0               |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Funded by / (to) general revenues                                   | 477,825     | 488,628     | 0                       | 0                       | (4,018)                 | 484,610          | 353,598         |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |

| Work Order                          | Budget Detail - Description                            | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| HUMAN RESOURCES                     |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 141                                 | Training Subsidy                                       | 26,482      | 41,000      |                         |                         |                         | 41,000           | 8,577           | 21%  |
|                                     | Total income   | 26,482      | 41,000      | 0                       | 0                       | 0                       | 41,000           | 8,577           |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 133                                 | Human Resources - Wages                                | 237,214     | 248,003     |                         | (1,000)                 |                         | 247,003          | 189,177         | 77%  |
| 133                                 | Human Resources - Operating Expenses - Other           | 135         |             |                         | 1,000                   |                         | 1,000            | 874             | 87%  |
| 134                                 | Training   | 222,845     | 217,050     | 33,770                  |                         | (8,858)                 | 241,962          | 151,504         | 63%  |
| 138                                 | Employee Health & Welfare Programs                     | 46,225      | 39,795      | (7,000)                 |                         |                         | 32,795           | 22,243          | 68%  |
| 135                                 | Employee Assistance Program                            | 11,471      | 10,240      |                         |                         |                         | 10,240           | 4,974           | 49%  |
| 136                                 | Indoor Staff Uniforms                                  | 19,646      | 12,000      |                         |                         |                         | 12,000           | 8,835           | 74%  |
| 139                                 | Recruitment Expense                                    | 88,060      | 21,105      |                         | 2,000                   | 11,895                  | 35,000           | 34,776          | 99%  |
| 137                                 | Pre-Employment Expenses                                | 12,913      | 13,264      |                         |                         |                         | 13,264           | 11,920          | 90%  |
| 140                                 | HR Management Software                                 | 52,533      | 54,567      |                         |                         | 3,504                   | 58,071           | 58,071          | 100% |
| 2318                                | Employee Assistance - Onsite Counselling               |             |             | 12,000                  |                         |                         | 12,000           | 8,469           | 71%  |
| 2319                                | Staff Medical Assessments                              |             |             | 1,000                   |                         | 1,000                   | 2,000            | 1,974           | 99%  |
| 2320                                | Drug & Alcohol Testing                                 |             |             | 7,000                   |                         | (1,000)                 | 6,000            | 428             | 7%   |
| 2321                                | Staff Service Awards                                   |             |             | 5,533                   | 515                     |                         | 6,048            | 6,048           | 100% |
| 2322                                | Legal Charges - HR                                     |             |             | 1,000                   |                         |                         | 1,000            | 0               | 0%   |
| 2323                                | All Staff BBQ  |             |             | 4,000                   |                         |                         | 4,000            | 2,116           | 53%  |
| 1957                                | Training Contribution - Saleyards, Waste, Water, Sewer | (89,512)    | (91,660)    |                         |                         |                         | (91,660)         | (68,745)        | 75%  |
| WORK HEALTH & SAFETY                |  |             |             |                         |                         |                         |                  |                 |      |
| 2244                                | Work Health & Safety - Wages                           |             | 92,343      |                         | (36,410)                |                         | 55,933           | 24,933          | 45%  |
| 2244                                | Work Health & Safety - Other Operating Expenses        |             | 35,496      |                         |                         |                         | 35,496           | 14,535          | 41%  |
| 2245                                | Assessment of Workstations & Chair Replacements        |             |             | 875                     | 4,546                   |                         | 5,421            | 5,421           | 100% |
| 2246                                | Replenish First Aid Kits                               |             | 9,128       |                         |                         | 3,017                   | 12,145           | 12,145          | 100% |
| 2247                                | Defibrillator Maintenance                              |             | 4,329       |                         |                         |                         | 4,329            | 3,890           | 90%  |
|                                     | Total expenses   | 601,530     | 665,659     | 58,178                  | (29,348)                | 9,558                   | 704,047          | 493,588         |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total capital items                                    | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total adjustment for non-cash items                    | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|                                     | Increase / (decrease) in cash                          | (575,048)   | (624,659)   | (58,178)                | 29,348                  | (9,558)                 | (663,047)        | (485,012)       |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer from Statecover Reserve                       | 57,696      | 33,677      | 10,233                  | 4,546                   |                         | 48,456           | 32,639          |      |
|                                     | Transfer from Carryover Reserve                        | 59,652      |             | 48,770                  |                         |                         | 48,770           | 48,770          |      |
|                                     | Transfer to Carryover Reserve                          | (48,770)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Funded by / (to) general revenues                      | 506,470     | 590,982     | (825)                   | (33,895)                | 9,558                   | 565,820          | 403,603         |      |

| Work Order | Budget Detail - Description              | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | GENERAL MANAGER - OVERHEADS              |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations        |             |             |                         |                         |                         |                  |                 |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total income                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations      |             |             |                         |                         |                         |                  |                 |      |
| 18         | Superannuation                           | 112,374     | 109,991     |                         |                         |                         | 109,991          | 87,596          | 80%  |
| 18         | Public Holidays                          | 33,247      | 35,520      |                         |                         |                         | 35,520           | 19,776          | 56%  |
| 18         | Workers Comp. Insurance                  | 30,702      | 30,585      |                         |                         |                         | 30,585           | 14,832          | 48%  |
| 18         | Annual Leave                             | 68,184      | 71,040      |                         |                         |                         | 71,040           | 43,099          | 61%  |
|            | Long Service Leave - Accrual             | 10,958      | 34,963      |                         |                         |                         | 34,963           | 26,246          | 75%  |
| 18         | Sick Leave                               | 29,128      | 26,640      | 120,000                 |                         | 10,000                  | 156,640          | 150,411         | 96%  |
| 18         | Training Wages                           |             |             |                         |                         |                         | 0                | 0               |      |
|            | Lump Sum Payment                         |             | 7,429       | (1,429)                 |                         |                         | 6,000            | 6,000           | 100% |
|            | Total expenses                           | 284,593     | 316,168     | 118,571                 | 0                       | 10,000                  | 444,739          | 347,960         |      |
|            | Capital items                            |             |             |                         |                         |                         |                  |                 |      |
| 18         | Long Service Leave                       | 12,554      | 17,760      |                         |                         |                         | 17,760           | 8,322           | 47%  |
|            | Total capital items                      | 12,554      | 17,760      | 0                       | 0                       | 0                       | 17,760           | 8,322           |      |
|            | Cash reconciliation items                |             |             |                         |                         |                         |                  |                 |      |
|            | Long Service Leave Accrual               | (10,958)    | (34,963)    |                         |                         |                         | (34,963)         | (26,246)        |      |
|            | Total adjustment for non-cash items      | (10,958)    | (34,963)    | 0                       | 0                       | 0                       | (34,963)         | (26,246)        |      |
|            | Increase / (decrease) in cash            | (286,189)   | (298,965)   | (118,571)               | 0                       | (10,000)                | (427,536)        | (330,036)       |      |
|            | Funded by / (to) reserves                |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Long Service Leave Reserve   | (12,554)    | (17,760)    |                         |                         |                         | (17,760)         | (8,322)         |      |
|            | Transfer from Long Service Leave Reserve | 12,554      | 17,760      |                         |                         |                         | 17,760           | 8,322           |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues        | 286,189     | 298,965     | 118,571                 | 0                       | 10,000                  | 427,536          | 330,036         |      |

| Work Order                                 | Budget Detail - Description                                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|--|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| CORPORATE SERVICES                         |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations          |  |             |             |                         |                         |                         |                  |                 |      |
| 99   | Statewide - Insurance Rebates                              |             | 39,288      |                         |                         |                         | 39,288           | 0               | 0%   |
| 100  | Statecover - Performance Rebate                            | 50,697      | 52,721      |                         | (970)                   |                         | 51,751           | 51,751          | 100% |
| 2352                                       | Insurance Claim Income - Admin Building Roof               |             |             | 155,486                 |                         |                         | 155,486          | 155,486         | 100% |
|  | Insurance Claim - 2022 Flood                               |             |             |                         |                         | 650,000                 | 650,000          | 0               |      |
| Total income                               |  | 50,697      | 92,009      | 155,486                 | (970)                   | 650,000                 | 896,525          | 207,237         |      |
| Expenses from continuing operations        |  |             |             |                         |                         |                         |                  |                 |      |
| 74   | Corporate Services - Operating Expenses - Wages            | 531,812     | 584,820     |                         |                         |                         | 584,820          | 432,400         | 74%  |
| 74   | Corporate Services - Operating Expenses - Other            | 286,744     | 356,617     |                         |                         |                         | 356,617          | 163,180         | 46%  |
| 81   | Insurance Expenses   | 386,560     | 403,101     | 13,626                  |                         | 25,350                  | 442,077          | 417,077         | 94%  |
| 90   | Employee Service Awards                                    | 5,967       | 5,533       | (5,533)                 |                         |                         | 0                | 0               |      |
| FINANCIAL SERVICES                         |  |             |             |                         |                         |                         |                  |                 |      |
| 2009                                       | Financial Services - Operating Expenses - Wages            | 495,082     | 533,463     | (2,000)                 | (3,000)                 | (1,159)                 | 527,304          | 378,071         | 72%  |
| 2009                                       | Financial Services - Operating Expenses - Other            |             |             | 2,000                   | 3,000                   | 1,159                   | 6,159            | 6,159           | 100% |
| 102  | Fringe Benefits Tax  | 12,339      | 35,000      |                         |                         |                         | 35,000           | 10,608          | 30%  |
| 103  | Bank Charges   | 54,330      | 55,873      |                         |                         |                         | 55,873           | 43,413          | 78%  |
| 106  | Annual Statements Audit Fees                               | 78,700      | 80,589      |                         |                         | 1,211                   | 81,800           | 3,301           | 4%   |
| 107  | Internal Audit   | 24,671      | 25,000      |                         |                         |                         | 25,000           | 1,800           | 7%   |
| 2243                                       | ARIC Members Fees  |             | 25,000      |                         |                         |                         | 25,000           | 15,870          | 63%  |
| 110  | Accounting Software  | 18,456      | 10,291      | 14,709                  |                         |                         | 25,000           | 20,008          | 80%  |
| 111  | Revaluation of Council Assets                              |             | 30,000      |                         |                         |                         | 30,000           | 15,763          | 53%  |
| ADMINISTRATION BUILDING - WORKING EXPENSES |  |             |             |                         |                         |                         |                  |                 |      |
| 85   | Administration Building - Maintenance & Operating Expenses | 187,964     | 200,874     |                         |                         |                         | 200,874          | 167,713         | 83%  |
| 2163                                       | Installation - WHS Compliant Boiling Water Units           | 12,331      |             |                         |                         |                         | 0                | 0               |      |
| 2350                                       | Administration Building Roof Repair                        |             |             | 146,861                 |                         |                         | 146,861          | 146,861         | 100% |
| 2351                                       | Insurance Excess - Administration Building Roof            |             |             | 20,000                  |                         |                         | 20,000           | 20,000          | 100% |
|  | Building Depreciation                                      | 122,150     | 124,593     |                         |                         |                         | 124,593          | 93,530          | 75%  |
| Total expenses                             |  | 2,217,106   | 2,470,754   | 189,663                 | 0                       | 26,561                  | 2,686,978        | 1,935,754       |      |
| Capital items                              |  |             |             |                         |                         |                         |                  |                 |      |
| Total capital items                        |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items                  |  |             |             |                         |                         |                         |                  |                 |      |
|  | Depreciation   | (122,150)   | (124,593)   |                         |                         |                         | (124,593)        | (93,530)        |      |
| Total adjustment for non-cash items        |  | (122,150)   | (124,593)   | 0                       | 0                       | 0                       | (124,593)        | (93,530)        |      |
| Increase / (decrease) in cash              |  | (2,044,258) | (2,254,152) | (34,177)                | (970)                   | 623,439                 | (1,665,861)      | (1,634,987)     |      |
| Funded by / (to) reserves                  |  |             |             |                         |                         |                         |                  |                 |      |
|  | Transfer to Statewide Reserve                              |             | (39,288)    |                         |                         |                         | (39,288)         | 0               |      |
|  | Transfer to Statecover Reserve                             | (50,697)    | (52,721)    |                         | 970                     |                         | (51,751)         | (51,751)        |      |
|  | Transfer from Carryover Reserve                            |             |             |                         |                         |                         | 0                | 0               |      |
|  | Transfer to Bad Debts Reserve                              | (7,500)     | (7,500)     |                         |                         |                         | (7,500)          | (5,630)         |      |
| Funded by / (to) general revenues          |  | 2,102,456   | 2,353,661   | 34,177                  | 0                       | (623,439)               | 1,764,399        | 1,692,368       |      |



| Work Order              | Budget Detail - Description                         | Actual 2024  | Budget 2025  | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------|---|--------------|--------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| GENERAL PURPOSE REVENUE |   |              |              |                         |                         |                         |                  |                 |      |
|                         | Income from continuing operations                   |              |              |                         |                         |                         |                  |                 |      |
|                         | Residential - Cowra                                 | 2,045,760    | 2,143,485    |                         | 1,500                   | 55                      | 2,145,040        | 2,145,040       | 100% |
|                         | Residential   | 361,597      | 318,889      |                         | 2,000                   |                         | 320,889          | 319,159         | 99%  |
|                         | Residential - Rural                                 | 473,120      | 716,502      |                         |                         |                         | 716,502          | 713,970         | 100% |
|                         | Farmland  | 3,405,505    | 3,392,766    |                         |                         |                         | 3,392,766        | 3,384,216       | 100% |
|                         | Mining  | 22,460       | 23,546       |                         |                         |                         | 23,546           | 23,546          | 100% |
|                         | Business  | 1,504,378    | 1,600,321    |                         | 7,000                   |                         | 1,607,321        | 1,606,731       | 100% |
|                         | Interest on Overdue Rates                           | 70,315       | 58,000       |                         |                         | 1,600                   | 59,600           | 59,600          | 100% |
|                         | Income - Rate Legal Action                          | 25,806       | 13,820       |                         |                         |                         | 13,820           | 5,624           | 41%  |
|                         | Write off Bad & Doubtful Debts                      |              | (5,519)      |                         |                         |                         | (5,519)          | 0               | 0%   |
|                         | Pensioner Rates Abandoned                           | (175,204)    | (182,344)    |                         |                         |                         | (182,344)        | (173,495)       | 95%  |
|                         | Pensioner Rates Subsidy                             | 96,362       | 99,176       |                         |                         |                         | 99,176           | 94,231          | 95%  |
|                         | Interest on Investments                             | 1,825,434    | 1,716,932    |                         |                         |                         | 1,716,932        | 1,325,189       | 77%  |
| 1583                    | Financial Assistance Grant - Local Roads            | 1,724,763    | 1,825,657    |                         |                         |                         | 1,825,657        | 226,461         | 12%  |
| 1582                    | Financial Assistance Grant - General                | 4,006,658    | 4,082,798    |                         |                         |                         | 4,082,798        | 527,484         | 13%  |
|                         | Total income  | 15,386,956   | 15,804,029   | 0                       | 10,500                  | 1,655                   | 15,816,184       | 10,257,756      |      |
|                         | Expenses from continuing operations                 |              |              |                         |                         |                         |                  |                 |      |
| 105                     | Valuer General Land Value Fee                       | 66,601       | 68,199       |                         | 877                     |                         | 69,076           | 69,076          | 100% |
| 108                     | Debt Recovery Expenses                              | 30,843       | 15,256       |                         |                         |                         | 15,256           | 7,981           | 52%  |
| 116                     | S.611 Charges - Water/Sewer                         | (950,000)    | (950,000)    |                         |                         |                         | (950,000)        | (712,500)       | 75%  |
| 109                     | Refund S.611 Charges to Water & Sewer               | 180,000      | 180,000      |                         |                         |                         | 180,000          | 135,000         | 75%  |
|                         | Total expenses                                      | (672,557)    | (686,545)    | 0                       | 877                     | 0                       | (685,668)        | (500,444)       |      |
|                         | Capital items                                       |              |              |                         |                         |                         |                  |                 |      |
|                         | Total capital items                                 | 0            | 0            | 0                       | 0                       | 0                       | 0                | 0               |      |
|                         | Cash reconciliation items                           |              |              |                         |                         |                         |                  |                 |      |
|                         | Total adjustment for non-cash items                 | 0            | 0            | 0                       | 0                       | 0                       | 0                | 0               |      |
|                         | Increase / (decrease) in cash                       | 16,059,512   | 16,490,574   | 0                       | 9,623                   | 1,655                   | 16,501,853       | 10,758,200      |      |
|                         | Funded by / (to) reserves                           |              |              |                         |                         |                         |                  |                 |      |
|                         | Transfer to Financial Assistance Grants Reserve     | (938,474)    | (3,028,083)  |                         |                         |                         | (3,028,083)      | 0               |      |
|                         | Transfer from Financial Assistance Grants Reserve   | 2,068,657    | 2,810,086    | (1,871,612)             |                         |                         | 938,474          | 938,474         |      |
|                         | Transfer to Built Asset Replacement Program Reserve | (84,735)     | (114,325)    |                         |                         |                         | (114,325)        | (85,822)        |      |
|                         | Funded by / (to) general revenues                   | (17,104,960) | (16,158,253) | 1,871,612               | (9,623)                 | (1,655)                 | (14,297,919)     | (11,610,852)    |      |

| Work Order | Budget Detail - Description         | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|-------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | OTHER REVENUE                       |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations   |             |             |                         |                         |                         |                  |                 |      |
|            | Interest on Internal Loans          | 4,477       | 2,325       |                         |                         |                         | 2,325            | 0               | 0%   |
| 113        | S.603 Certificates                  | 31,065      | 43,422      |                         |                         |                         | 43,422           | 28,250          | 65%  |
| 115        | AGL Gas Distribution Revenue        | 2,912       | 3,758       | (1,089)                 |                         |                         | 2,669            | 2,669           | 100% |
| 98         | Sundry                              | 940         | 4,997       |                         |                         |                         | 4,997            | 709             | 14%  |
|            | Total income                        | 39,394      | 54,502      | (1,089)                 | 0                       | 0                       | 53,413           | 31,628          |      |
|            | Expenses from continuing operations |             |             |                         |                         |                         |                  |                 |      |
| 1965       | AODE Distribution                   | (1,377,774) | (2,812,780) |                         |                         |                         | (2,812,780)      | (2,109,584)     | 75%  |
| 1963       | Waste Dividend                      | (61,732)    | (63,214)    |                         |                         |                         | (63,214)         | (47,410)        | 75%  |
| 1960       | Saleyards Dividend                  | (21,778)    | (22,301)    |                         |                         |                         | (22,301)         | (16,726)        | 75%  |
| 1961       | Caravan Park Dividend               | (42,245)    | (43,259)    |                         |                         |                         | (43,259)         | (32,444)        | 75%  |
| 1962       | Dividend - Water                    | (50,000)    | (50,000)    |                         |                         |                         | (50,000)         | (37,500)        | 75%  |
| 1964       | Dividend - Sewer                    | (100,000)   | (100,000)   |                         |                         |                         | (100,000)        | (75,000)        | 75%  |
| 1966       | Contribution - Waste Fund           | (1,762,017) | (1,006,011) |                         |                         |                         | (1,006,011)      | (754,508)       | 75%  |
|            | Total expenses                      | (3,415,546) | (4,097,565) | 0                       | 0                       | 0                       | (4,097,565)      | (3,073,173)     |      |
|            | Capital items                       |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items                 | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Cash reconciliation items           |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Increase / (decrease) in cash       | 3,454,940   | 4,152,067   | (1,089)                 | 0                       | 0                       | 4,150,978        | 3,104,801       |      |
|            | Funded by / (to) reserves           |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues   | (3,454,940) | (4,152,067) | 1,089                   | 0                       | 0                       | (4,150,978)      | (3,104,801)     |      |

| Work Order | Budget Detail - Description                                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | INFORMATION TECHNOLOGY                                     |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                          |             |             |                         |                         |                         |                  |                 |      |
| 123        | Information Services - Sundry Income                       | 1,043       | 588         |                         |                         | 272                     | 860              | 860             | 100% |
|            | Total income   | 1,043       | 588         | 0                       | 0                       | 272                     | 860              | 860             |      |
|            | Expenses from continuing operations                        |             |             |                         |                         |                         |                  |                 |      |
| 123        | Information Services - Operating Expenditure - Wages       | 235,274     | 245,180     |                         |                         |                         | 245,180          | 183,272         | 75%  |
| 123        | Information Services - Operating Expenditure - Other       | 433,878     | 443,131     |                         |                         |                         | 443,131          | 406,900         | 92%  |
| 2422       | Contribution - Joint Computer Security Information Officer |             |             |                         | 15,000                  | (816)                   | 14,184           | 14,184          | 100% |
| 2143       | Website Licensing  | 37,571      | 51,310      |                         |                         | (17,973)                | 33,337           | 0               | 0%   |
| 2142       | Desktop PC/Laptop Replacement                              | 20,170      | 20,000      | 4,667                   |                         |                         | 24,667           | 24,667          | 100% |
| 2141       | Migration of Phone System                                  |             |             | 40,280                  |                         |                         | 40,280           | 0               | 0%   |
| 124        | Purchase of IT Equipment - Councillors                     |             | 28,000      | (19,352)                | 641                     |                         | 9,289            | 9,289           | 100% |
|            | RECORDS  |             |             |                         |                         |                         |                  |                 |      |
| 2010       | Records Management - Operating Expenditure - Wages         | 110,945     | 118,949     |                         |                         |                         | 118,949          | 68,242          | 57%  |
| 2010       | Records Management - Operating Expenditure - Other         |             | 23,689      |                         |                         |                         | 23,689           | 0               | 0%   |
|            | DEPRECIATION   |             |             |                         |                         |                         |                  |                 |      |
|            | Equipment Depreciation                                     | 95,521      | 97,431      |                         |                         |                         | 97,431           | 73,140          | 75%  |
|            | Other Asset Depreciation                                   | 10,593      | 10,805      |                         |                         |                         | 10,805           | 8,111           | 75%  |
|            | Total expenses   | 943,951     | 1,038,495   | 25,595                  | 15,641                  | (18,789)                | 1,060,942        | 787,805         |      |
|            | Capital items  |             |             |                         |                         |                         |                  |                 |      |
|            | Major Software & Infrastructure Upgrades                   | 8,400       |             |                         |                         |                         | 0                | 0               |      |
|            | Total capital items  | 8,400       | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Cash reconciliation items                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation   | (106,114)   | (108,236)   |                         |                         |                         | (108,236)        | (81,251)        |      |
|            | Total adjustment for non-cash items                        | (106,114)   | (108,236)   | 0                       | 0                       | 0                       | (108,236)        | (81,251)        |      |
|            | Increase / (decrease) in cash                              | (845,195)   | (929,671)   | (25,595)                | (15,641)                | 19,062                  | (951,846)        | (705,694)       |      |
|            | Funded by / (to) reserves                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to IT Equipment Reserve                           | (161,652)   | (50,000)    |                         |                         |                         | (50,000)         | (37,534)        |      |
|            | Transfer from Carryover Reserve (Capital)                  | 70,052      |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Carryover Reserve                            |             |             | 40,280                  |                         |                         | 40,280           | 40,280          |      |
|            | Transfer to Carryover Reserve                              | (40,280)    |             |                         |                         |                         | 0                | 0               |      |
|            | Funded by / (to) general revenues                          | 977,075     | 979,671     | (14,685)                | 15,641                  | (19,062)                | 961,566          | 702,948         |      |

| Work Order | Budget Detail - Description                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | % |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|---|
|            | RISK & GOVERNANCE                               |             |             |                         |                         |                         |                  |                 |   |
|            | Income from continuing operations               |             |             |                         |                         |                         |                  |                 |   |
|            |   |             |             |                         |                         |                         |                  |                 |   |
|            | Total income                                    | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |
|            | Expenses from continuing operations             |             |             |                         |                         |                         |                  |                 |   |
| 143        | Risk Management - Operating Expenses - Wages    | 45,089      |             |                         |                         |                         | 0                | 0               |   |
| 143        | Risk Management - Operating Expenses - Other    | 23,808      |             |                         |                         |                         | 0                | 0               |   |
|            | Employee Health Screenings                      | 3,416       |             |                         |                         |                         | 0                | 0               |   |
| 150        | Assessment of Workstations & Chair Replacements | 7,667       |             |                         |                         |                         | 0                | 0               |   |
| 149        | Replenish First Aid Kits                        | 18,162      |             |                         |                         |                         | 0                | 0               |   |
| 151        | Defibrillator Maintenance                       | 4,480       |             |                         |                         |                         | 0                | 0               |   |
|            | LEMO  |             |             |                         |                         |                         |                  |                 |   |
| 146        | LEMO Service - Wages                            | 1,244       |             |                         |                         |                         | 0                | 0               |   |
| 146        | LEMO Service - Other                            | 2,108       |             |                         |                         |                         | 0                | 0               |   |
| 1977       | Contribution from SES for LEMO                  | (6,214)     |             |                         |                         |                         | 0                | 0               |   |
|            | Total expenses                                  | 99,761      | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |
|            | Capital items                                   |             |             |                         |                         |                         |                  |                 |   |
|            |   |             |             |                         |                         |                         |                  |                 |   |
|            | Total capital items                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |
|            | Cash reconciliation items                       |             |             |                         |                         |                         |                  |                 |   |
|            |   |             |             |                         |                         |                         |                  |                 |   |
|            | Total adjustment for non-cash items             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |
|            | Increase / (decrease) in cash                   | (99,761)    | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |
|            | Funded by / (to) reserves                       |             |             |                         |                         |                         |                  |                 |   |
|            | Transfer from Statecover Reserve                | 11,083      |             |                         |                         |                         | 0                | 0               |   |
|            | Funded by / (to) general revenues               | 88,678      | 0           | 0                       | 0                       | 0                       | 0                | 0               |   |

| Work Order | Budget Detail - Description                       | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | LIBRARY   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                 |             |             |                         |                         |                         |                  |                 |      |
| 958        | Library Subsidy                                   | 82,108      | 82,108      |                         | (99)                    |                         | 82,009           | 82,009          | 100% |
| 959        | Sundry Income                                     | 4,724       | 7,870       |                         |                         |                         | 7,870            | 4,161           | 53%  |
| 960        | Special Purpose Grant                             | 19,689      | 6,000       |                         | 13,700                  |                         | 19,700           | 19,700          | 100% |
| 2171       | 2022/23 Public Library Infrastructure Grant       | 267,362     |             |                         |                         |                         | 0                | 0               |      |
|            | Total income                                      | 373,883     | 95,978      | 0                       | 13,601                  | 0                       | 109,579          | 105,870         |      |
|            | Expenses from continuing operations               |             |             |                         |                         |                         |                  |                 |      |
| 954        | Contribution to Central West Libraries            | 348,578     | 400,000     |                         |                         |                         | 400,000          | 271,601         | 68%  |
| 952        | Building Maintenance - Library                    | 39,023      | 28,779      |                         | 12,000                  |                         | 40,779           | 31,098          | 76%  |
| 2008       | Loan No. 226 - Library - 50%                      | 2,239       | 1,163       |                         |                         |                         | 1,163            | 0               | 0%   |
| 951        | Library - Working Expenses                        | 41,380      | 44,672      |                         |                         |                         | 44,672           | 28,535          | 64%  |
| 955        | Local Projects Grant Expenditure                  | 3,000       | 6,000       | 38,950                  | 13,700                  |                         | 58,650           | 8,780           | 15%  |
| 1926       | National Backyard Cricket                         |             |             |                         |                         |                         | 0                | 0               |      |
|            | Building Depreciation                             | 43,742      | 44,616      |                         |                         |                         | 44,616           | 33,493          | 75%  |
|            | Equipment Depreciation                            | 698         | 1,423       |                         |                         |                         | 1,423            | 1,068           | 75%  |
|            | Total expenses                                    | 478,659     | 526,653     | 38,950                  | 25,700                  | 0                       | 591,303          | 374,575         |      |
|            | Capital items                                     |             |             |                         |                         |                         |                  |                 |      |
|            | Loan No. 226 - Library - 50%                      | 13,453      | 14,529      |                         |                         |                         | 14,529           | 0               | 0%   |
| 957        | Revitalising Regional Libraries                   |             |             | 16,000                  |                         |                         | 16,000           | 0               | 0%   |
| 2170       | Cowra Library Refurbishment                       | 285,230     |             | 4,397                   |                         |                         | 4,397            | 4,397           | 100% |
|            | Total capital items                               | 298,682     | 14,529      | 20,397                  | 0                       | 0                       | 34,926           | 4,397           |      |
|            | Cash reconciliation items                         |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation                                      | (44,439)    | (46,039)    |                         |                         |                         | (46,039)         | (34,561)        |      |
|            | Internal Loan Principal - Back                    | (13,453)    | (14,529)    |                         |                         |                         | (14,529)         | 0               |      |
|            | Total adjustment for non-cash items               | (57,892)    | (60,568)    | 0                       | 0                       | 0                       | (60,568)         | (34,561)        |      |
|            | Increase / (decrease) in cash                     | (345,566)   | (384,636)   | (59,347)                | (12,099)                | 0                       | (456,082)        | (238,542)       |      |
|            | Funded by / (to) reserves                         |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Unexpended Grants Reserve           | 3,000       |             | 43,347                  |                         |                         | 43,347           | (6,523)         |      |
|            | Transfer from Unexpended Grants Reserve (Capital) | 17,868      |             | 16,000                  |                         |                         | 16,000           | 0               |      |
|            | Transfer from S94 Growth Reserve                  | 1,950       | 2,347       |                         |                         |                         | 2,347            | 1,762           |      |
|            | Transfer to Unexpended Grants Reserve             | (19,689)    |             |                         |                         |                         | 0                | 0               |      |
|            | Funded by / (to) general revenues                 | 342,438     | 382,289     | 0                       | 12,099                  | 0                       | 394,388          | 243,302         |      |

| Work Order | Budget Detail - Description                        | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | ART GALLERY  |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations                  |             |             |                         |                         |                         |                  |                 |     |
| 864        | Gallery Income - Art Awards - Subscription/Program | 9,792       | 12,000      |                         |                         |                         | 12,000           | 9,027           | 75% |
| 870        | Gallery Income - Retail Shop Sales                 | 4,833       | 6,000       |                         |                         |                         | 6,000            | 1,763           | 29% |
| 865        | Gallery Income - Workshops                         | 600         | 1,500       |                         |                         |                         | 1,500            | 461             | 31% |
| 868        | Gallery Income - Art Sales (Net of Commission)     | 70          | 6,848       |                         |                         |                         | 6,848            | 0               | 0%  |
| 869        | Gallery Income - Art Sales Commission              | 7,690       | 2,557       |                         |                         |                         | 2,557            | 0               | 0%  |
| 866        | Gallery Income - Other Special Events              |             | 200         |                         |                         |                         | 200              | 0               | 0%  |
| 867        | Gallery Income - Cash Donations                    | 175         | 200         |                         |                         |                         | 200              | 0               | 0%  |
| 2118       | Grant - Gordon Darling Foundation                  |             |             |                         |                         |                         | 0                | 0               |     |
|            | Total income                                       | 23,160      | 29,305      | 0                       | 0                       | 0                       | 29,305           | 11,251          |     |
|            | Expenses from continuing operations                |             |             |                         |                         |                         |                  |                 |     |
| 841        | Gallery - Salaries                                 | 187,752     | 177,051     |                         | 10,000                  | (191)                   | 186,860          | 144,016         | 77% |
| 842        | Gallery - Building & Utilities                     | 85,039      | 78,375      |                         |                         |                         | 78,375           | 45,472          | 58% |
| 845        | Gallery - Administration & Marketing Expenses      | 19,064      | 27,470      |                         |                         | 5,600                   | 33,070           | 26,833          | 81% |
| 847        | Gallery - Collection Storage & Conservation        | 5,076       | 7,607       |                         |                         |                         | 7,607            | 3,743           | 49% |
| 851        | Gallery - Art Awards                               | 15,355      | 12,000      |                         |                         | 3,000                   | 15,000           | 9,413           | 63% |
| 850        | Gallery - Exhibitions Expenses                     | 32,073      | 25,140      |                         |                         | 8,550                   | 33,690           | 25,906          | 77% |
| 848        | Gallery - Exhibition Development                   | 2,057       | 1,466       |                         |                         | (950)                   | 516              | 476             | 92% |
| 844        | Gallery - Public Programs/Outreach                 | 15,348      | 16,721      |                         |                         | (12,000)                | 4,721            | 4,239           | 90% |
| 843        | Gallery - Shop Sales Expenses                      | 3,148       | 8,000       |                         |                         |                         | 8,000            | 405             | 5%  |
| 852        | Gallery - Artist Payments (Art Sales)              |             | 6,000       |                         |                         |                         | 6,000            | 0               | 0%  |
| 849        | Gallery - Workshop Expenses                        | 859         | 1,376       |                         |                         | (1,200)                 | 176              | 108             | 62% |
| 2397       | Gallery - Upgrade/ Staging Options                 |             |             |                         | 20,000                  |                         | 20,000           | 2,670           | 13% |
| 2119       | NATSIAA Conference & Exhibition Darwin             | 2,994       |             |                         |                         |                         | 0                | 0               |     |
| 863        | Loan No. 226 - Gallery - 50%                       | 2,239       | 1,163       |                         |                         |                         | 1,163            | 0               | 0%  |
|            | COWRA SCULPTURE PARK                               |             |             |                         |                         |                         |                  |                 |     |
| 855        | Cowra Sculpture Park                               | 6,485       | 20,000      | 54,542                  |                         | (3,000)                 | 71,542           | 3,600           | 5%  |
|            | Building Depreciation                              | 43,742      | 44,616      |                         |                         |                         | 44,616           | 33,493          | 75% |
|            | Other Asset Depreciation                           | 28,654      | 29,227      |                         |                         |                         | 29,227           | 21,940          | 75% |
|            | Total expenses                                     | 449,884     | 456,212     | 54,542                  | 30,000                  | (191)                   | 540,563          | 322,314         |     |
|            | Capital items                                      |             |             |                         |                         |                         |                  |                 |     |
| 2261       | Purchase of Scissor Lift                           | 25,225      |             |                         |                         |                         | 0                | 0               |     |
|            | Loan No. 226 - Gallery - 50%                       | 13,453      | 14,529      |                         |                         |                         | 14,529           | 0               | 0%  |
|            | Total capital items                                | 38,677      | 14,529      | 0                       | 0                       | 0                       | 14,529           | 0               |     |
|            | Cash reconciliation items                          |             |             |                         |                         |                         |                  |                 |     |
|            | Internal Loan Principal - Back                     | (13,453)    | (14,529)    |                         |                         |                         | (14,529)         | 0               |     |
|            | Depreciation                                       | (72,396)    | (73,843)    |                         |                         |                         | (73,843)         | (55,433)        |     |
|            | Total adjustment for non-cash items                | (85,848)    | (88,372)    | 0                       | 0                       | 0                       | (88,372)         | (55,433)        |     |
|            | Increase / (decrease) in cash                      | (379,554)   | (353,064)   | (54,542)                | (30,000)                | 191                     | (437,415)        | (255,630)       |     |
|            | Funded by / (to) reserves                          |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer to Unexpended Grants Reserve              |             |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer from Unexpended Grants Reserve            | 3,000       |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer to Carryover Reserve                      | (54,542)    |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer to Art Gallery Reserve                    | (7,654)     |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer from Art Gallery Reserve                  |             |             | 10,154                  |                         |                         | 10,154           | 10,154          |     |
|            | Transfer from Carryover Reserve                    | 41,027      |             | 54,542                  |                         |                         | 54,542           | 54,542          |     |
|            | Transfer from S94 Growth Reserve                   | 1,950       | 2,347       |                         |                         |                         | 2,347            | 1,762           |     |
|            | Transfer from Statecover Reserve (Capital)         | 25,225      |             |                         |                         |                         | 0                | 0               |     |
|            | Funded by / (to) general revenues                  | 370,548     | 350,717     | (10,154)                | 30,000                  | (191)                   | 370,372          | 189,172         |     |

| Work Order | Budget Detail - Description                    | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | CIVIC CENTRE                                   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations              |             |             |                         |                         |                         |                  |                 |      |
| 2023       | Grant - Civic Centre Accessibility Upgrade     | 201,686     |             | 39,640                  |                         |                         | 39,640           | 39,640          | 100% |
| 831        | Equipment Funds - Civic Centre                 | 7,428       | 3,103       | 8,897                   |                         |                         | 12,000           | 8,964           | 75%  |
| 832        | Other Income - Civic Centre                    | 2,392       | 3,711       | 89                      |                         |                         | 3,800            | 2,000           | 53%  |
| 833        | Bar Sales - Civic Centre                       | 49,066      | 36,338      | 18,662                  |                         |                         | 55,000           | 50,683          | 92%  |
| 835        | Booking Fees - Civic Centre                    | 8,157       | 8,240       |                         |                         |                         | 8,240            | 8,170           | 99%  |
| 836        | Equipment Hire - Civic Centre                  | 8,096       | 3,407       |                         |                         |                         | 3,407            | 567             | 17%  |
| 837        | Venue Hire Fees - Civic Centre                 | 66,324      | 32,901      | 32,099                  |                         |                         | 65,000           | 22,580          | 35%  |
| 838        | Ticket Sales - Civic Centre                    | 27,892      | 81,502      | (41,502)                |                         | 20,000                  | 60,000           | 50,693          | 84%  |
| 2357       | Cinema Sales - Civic Centre                    |             |             | 45,000                  |                         |                         | 45,000           | 39,447          | 88%  |
| 839        | Merchandise Sales - Civic Centre               | 185         | 1,136       | 64                      |                         |                         | 1,200            | 415             | 35%  |
| 2387       | Membership Fees - Civic Centre                 |             |             |                         |                         | 7,895                   | 7,895            | 4,952           | 63%  |
| 829        | Grant - CCC Digital Drama Series               |             |             |                         |                         |                         | 0                | 0               |      |
| 1763       | Grant - Performance Arts COVID Support Package |             |             |                         |                         |                         | 0                | 0               |      |
| 2069       | Grant - Creative Capital Funding Program       | 1,351,466   |             | 148,534                 |                         |                         | 148,534          | 148,534         | 100% |
| 830        | Grant - Word                                   |             |             |                         |                         |                         | 0                | 0               |      |
|            | Total income                                   | 1,722,692   | 170,338     | 251,483                 | 0                       | 27,895                  | 449,716          | 376,645         |      |
|            | Expenses from continuing operations            |             |             |                         |                         |                         |                  |                 |      |
|            | WAGES AND SALARIES                             |             |             |                         |                         |                         |                  |                 |      |
| 1667       | Civic Centre - Manager's Wages                 | 107,965     | 96,800      | (1,292)                 |                         |                         | 95,508           | 69,773          | 73%  |
| 810        | Civic Centre - General Expenditure - Wages     | 42,094      | 39,235      | 30,765                  | (10,000)                | (452)                   | 59,548           | 36,420          | 61%  |
| 814        | Civic Centre - Marketing - Wages               | 2,951       | 5,175       | 4,705                   | (242)                   |                         | 9,638            | 6,809           | 71%  |
| 815        | Civic Centre - Technical Expenditure - Wages   | 7,573       | 4,658       | 2,842                   | 10,000                  |                         | 17,500           | 10,755          | 61%  |
| 816        | Civic Centre - Venue Hire - Wages              | 40,726      | 20,700      | 19,300                  |                         |                         | 40,000           | 15,007          | 38%  |
| 817        | Civic Centre - Projects - Wages                | 3,668       | 5,175       | 3,825                   |                         |                         | 9,000            | 2,498           | 28%  |
| 811        | Civic Centre - Bar - Wages                     | 22,846      | 23,805      | (3,805)                 |                         |                         | 20,000           | 18,302          | 92%  |
| 818        | Civic Centre - Cinema - Wages                  | 35,733      | 32,085      | (2,085)                 |                         |                         | 30,000           | 27,639          | 92%  |
| 813        | Civic Centre - Maintenance & Cleaning - Wages  | 732         |             |                         |                         |                         | 0                | 0               |      |
|            | OTHER OPERATING EXPENSES                       |             |             |                         |                         |                         |                  |                 |      |
| 810        | Civic Centre - General Expenditure             | 40,016      | 27,750      | 17,250                  |                         |                         | 45,000           | 37,873          | 84%  |
| 818        | Civic Centre - Cinema                          | 26,453      | 17,408      | 7,592                   |                         |                         | 25,000           | 19,157          | 77%  |
| 811        | Civic Centre - Bar                             | 31,498      | 24,576      | 5,424                   |                         |                         | 30,000           | 26,322          | 88%  |
| 813        | Civic Centre - Maintenance & Cleaning          | 61,376      | 25,600      | 39,400                  |                         |                         | 65,000           | 45,530          | 70%  |
| 812        | Civic Centre - Box Office                      | 8,545       | 4,840       | 4,160                   |                         |                         | 9,000            | 8,681           | 96%  |
| 814        | Civic Centre - Marketing                       | 13,700      | 12,288      | 12,712                  |                         |                         | 25,000           | 9,236           | 37%  |
| 815        | Civic Centre - Technical Expenditure           | 5,318       | 2,500       | 5,000                   |                         |                         | 7,500            | 3,425           | 46%  |
| 816        | Civic Centre - Venue Hire                      | 2,661       | 4,201       | 799                     |                         | 3,500                   | 8,500            | 8,271           | 97%  |
| 817        | Civic Centre - Projects                        | 17,859      | 17,408      | 7,592                   |                         |                         | 25,000           | 22,204          | 89%  |
| 819        | CCC Digital Drama Series                       |             |             |                         |                         |                         | 0                | 0               |      |
| 804        | Eisteddfod Donation                            | 32,648      | 28,840      |                         |                         |                         | 28,840           | 0               | 0%   |
|            | FIXED COSTS                                    |             |             |                         |                         |                         |                  |                 |      |
| 1932       | Loan No. 249 - Civic Centre Refurbishment      | 73,056      | 68,434      |                         |                         |                         | 68,434           | 51,560          | 75%  |
| 1933       | Loan No. 245 - Civic Centre Refurbishment      | 8,994       | 7,674       |                         |                         |                         | 7,674            | 3,995           | 52%  |
|            | Building Depreciation                          | 81,967      | 124,211     |                         |                         |                         | 124,211          | 93,243          | 75%  |
|            | Equipment Depreciation                         | 8,295       | 8,461       |                         |                         |                         | 8,461            | 6,352           | 75%  |
|            | Other Asset Depreciation                       | 5,750       | 5,865       |                         |                         |                         | 5,865            | 4,403           | 75%  |
|            | Total expenses                                 | 682,425     | 607,689     | 154,184                 | (242)                   | 3,048                   | 764,679          | 527,455         |      |
|            | Capital items                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Loan No. 249 - Civic Centre Refurbishment      | 57,965      | 62,204      |                         |                         |                         | 62,204           | 46,036          | 74%  |
|            | Loan No. 245 - Civic Centre Refurbishment      | 15,287      | 16,610      |                         |                         |                         | 16,610           | 8,125           | 49%  |
| 2024       | Accessibility Upgrade - Grant Funded           | 201,686     |             | 79,640                  |                         |                         | 79,640           | 79,640          | 100% |
| 2068       | Auditorium Seating Upgrade - Grant Funded      | 1,351,466   |             | 148,534                 |                         |                         | 148,534          | 148,534         | 100% |
| 2174       | Civic Centre - Coffee Machine Purchase         | 7,963       |             |                         |                         |                         | 0                | 0               |      |
|            | Total capital items                            | 1,634,368   | 78,815      | 228,174                 | 0                       | 0                       | 306,989          | 282,335         |      |
|            | Cash reconciliation items                      |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation                                   | (96,012)    | (138,537)   |                         |                         |                         | (138,537)        | (103,998)       |      |
|            | Total adjustment for non-cash items            | (96,012)    | (138,537)   | 0                       | 0                       | 0                       | (138,537)        | (103,998)       |      |
|            | Increase / (decrease) in cash                  | (498,089)   | (377,629)   | (130,875)               | 242                     | 24,847                  | (483,415)        | (329,148)       |      |
|            | Funded by / (to) reserves                      |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Civic Centre Reserve               | (7,428)     | (3,103)     | (8,897)                 |                         |                         | (12,000)         | (8,964)         |      |
|            | Transfer from Civic Centre Reserve (Capital)   | 7,963       |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Civic Centre Reserve             | 1,721       |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from S94 Community Facilities         | 11,937      |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from S94 Growth Reserve               | 7,205       | 8,674       |                         |                         |                         | 8,674            | 6,511           |      |
|            | Funded by / (to) general revenues              | 476,691     | 372,058     | 139,772                 | (242)                   | (24,847)                | 486,741          | 331,600         |      |

| Work Order                          | Budget Detail - Description                        | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| COMMUNITY DEVELOPMENT               |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 983                                 | Youth Week Grant                                   | 3,412       | 3,412       |                         |                         |                         | 3,412            | 3,412           | 100% |
| 982                                 | Youth Week - Sundry Income                         | 287         | 1,000       |                         |                         |                         | 1,000            | 359             | 36%  |
| 987                                 | Australia Day Council Grant                        | 10,000      |             |                         | 10,000                  |                         | 10,000           | 8,000           | 80%  |
| 976                                 | Australia Day Events - Sundry Income               | 833         |             |                         |                         |                         | 0                | 0               |      |
| 1678                                | Grant - Seniors Festival                           | 4,500       |             |                         | 5,000                   |                         | 5,000            | 5,000           | 100% |
| 2138                                | Grant - Winter Holiday Break Program               | 4,740       |             |                         |                         |                         | 0                | 0               |      |
| Total income                        |  | 23,772      | 4,412       | 0                       | 15,000                  | 0                       | 19,412           | 16,771          |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 961                                 | Community Development - Operating Expenses - Wages | 83,795      | 84,633      |                         |                         |                         | 84,633           | 74,639          | 88%  |
| 961                                 | Community Development - Operating Expenses - Other | 2,227       | 11,850      |                         |                         |                         | 11,850           | 510             | 4%   |
| 963                                 | Showground Trust Contribution                      | 43,416      | 49,578      |                         |                         |                         | 49,578           | 0               | 0%   |
| 964                                 | Regional Arts Contribution                         | 8,883       | 9,096       |                         |                         | (235)                   | 8,861            | 8,861           | 100% |
| 971                                 | Youth Council Activities                           | 13,929      | 13,408      |                         |                         |                         | 13,408           | 4,578           | 34%  |
| 967                                 | Sport/Recreation Plan Implementation               | 2,695       | 4,954       |                         |                         |                         | 4,954            | 3,360           | 68%  |
| 2291                                | Family Day Care Grants                             |             | 10,000      |                         |                         |                         | 10,000           | 2,000           | 20%  |
| COMMUNITY EVENTS                    |  |             |             |                         |                         |                         |                  |                 |      |
| 978                                 | NAIDOC Week  | 2,245       | 3,400       |                         |                         |                         | 3,400            | 820             | 24%  |
| 979                                 | World Peace Day                                    | 6,101       | 5,858       | 1,964                   |                         |                         | 7,822            | 7,665           | 98%  |
| 980                                 | Christmas Markets                                  | 21,306      | 21,910      |                         |                         | 139                     | 22,049           | 22,049          | 100% |
| 981                                 | New Year's Eve Beach Party                         | 3,383       | 11,322      |                         |                         | (11,322)                | 0                | 0               |      |
| 976                                 | Australia Day Celebrations                         | 19,570      | 11,877      |                         | 10,000                  |                         | 21,877           | 20,852          | 95%  |
| 977                                 | Seniors Week                                       | 7,324       | 2,500       |                         | 5,000                   | 492                     | 7,992            | 7,992           | 100% |
| 2116                                | ANZAC Day  | 12,966      | 3,797       |                         |                         |                         | 3,797            | 0               | 0%   |
| 2117                                | Cowra Show   | 12,208      | 12,611      |                         |                         |                         | 12,611           | 5,203           | 41%  |
| 2043                                | Other Community Events                             | 2,393       | 3,000       |                         |                         |                         | 3,000            | 713             | 24%  |
| 2166                                | Winter Holiday Break Program                       | 7,319       |             | 4,749                   |                         |                         | 4,749            | 4,749           | 100% |
| 2176                                | Remembrance Day                                    | 816         | 841         |                         |                         | (841)                   | 0                | 0               |      |
| 2177                                | Morongla Show Traffic                              | 3,615       | 3,702       |                         | (1,667)                 |                         | 2,035            | 2,035           | 100% |
| 2178                                | Cowra Eisteddfod                                   | 1,359       |             |                         |                         |                         | 0                | 0               |      |
| 2179                                | Other Events                                       | 8,500       |             |                         |                         |                         | 0                | 0               |      |
|                                     | Other Asset Depreciation                           | 28,952      | 29,531      |                         |                         |                         | 29,531           | 22,168          | 75%  |
| Total expenses                      |  | 293,004     | 293,868     | 6,713                   | 13,333                  | (11,767)                | 302,147          | 188,194         |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
| Total capital items                 |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Depreciation                                       | (28,952)    | (29,531)    |                         |                         |                         | (29,531)         | (22,168)        |      |
| Total adjustment for non-cash items |  | (28,952)    | (29,531)    | 0                       | 0                       | 0                       | (29,531)         | (22,168)        |      |
| Increase / (decrease) in cash       |  | (240,280)   | (259,925)   | (6,713)                 | 1,667                   | 11,767                  | (253,204)        | (149,255)       |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Unexpended Grants Reserve              | (4,740)     |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Unexpended Grants Reserve            | 7,000       |             | 4,740                   |                         |                         | 4,740            | 4,740           |      |
| Funded by / (to) general revenues   |  | 238,020     | 259,925     | 1,973                   | (1,667)                 | (11,767)                | 248,464          | 144,514         |      |



| Work Order | Budget Detail - Description              | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | CORPORATE SERVICES - OVERHEADS           |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations        |             |             |                         |                         |                         |                  |                 |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total income                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations      |             |             |                         |                         |                         |                  |                 |      |
| 91         | Superannuation                           | 278,536     | 294,688     |                         |                         |                         | 294,688          | 207,239         | 70%  |
| 91         | Public Holidays                          | 78,634      | 89,920      |                         |                         |                         | 89,920           | 47,078          | 52%  |
| 91         | Workers Comp. Insurance                  | 142,343     | 129,985     |                         |                         |                         | 129,985          | 63,035          | 48%  |
| 91         | Annual Leave                             | 175,034     | 180,610     |                         |                         |                         | 180,610          | 136,424         | 76%  |
|            | Long Service Leave - Accrual             | 87,727      | 82,354      |                         |                         |                         | 82,354           | 61,822          | 75%  |
| 91         | Sick Leave                               | 75,890      | 67,729      |                         |                         |                         | 67,729           | 67,639          | 100% |
| 91         | Training Wages                           | 7,317       |             | 1,292                   | 242                     | 643                     | 2,177            | 2,177           | 100% |
|            | Lump Sum Payment                         |             | 23,125      | (5,000)                 |                         |                         | 18,125           | 18,125          | 100% |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total expenses                           | 845,482     | 868,411     | (3,708)                 | 242                     | 643                     | 865,588          | 603,538         |      |
|            | Capital items                            |             |             |                         |                         |                         |                  |                 |      |
| 91         | Long Service Leave                       | 119,052     | 44,960      |                         |                         |                         | 44,960           | 11,968          | 27%  |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items                      | 119,052     | 44,960      | 0                       | 0                       | 0                       | 44,960           | 11,968          |      |
|            | Cash reconciliation items                |             |             |                         |                         |                         |                  |                 |      |
|            | Long Service Leave Accrual               | (87,727)    | (82,354)    |                         |                         |                         | (82,354)         | (61,822)        |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items      | (87,727)    | (82,354)    | 0                       | 0                       | 0                       | (82,354)         | (61,822)        |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Increase / (decrease) in cash            | (876,807)   | (831,017)   | 3,708                   | (242)                   | (643)                   | (828,194)        | (553,685)       |      |
|            | Funded by / (to) reserves                |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Long Service Leave Reserve   | (119,052)   | (44,960)    |                         |                         |                         | (44,960)         | (11,968)        |      |
|            | Transfer from Long Service Leave Reserve | 119,052     | 44,960      |                         |                         |                         | 44,960           | 11,968          |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues        | 876,807     | 831,017     | (3,708)                 | 242                     | 643                     | 828,194          | 553,685         |      |

| Work Order | Budget Detail - Description                             | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | RANGER SERVICES   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                       |             |             |                         |                         |                         |                  |                 |      |
| 943        | Companion Animals Reimbursement                         |             | 20,516      | 1,807                   |                         | 27,677                  | 50,000           | 40,156          | 80%  |
| 2419       | Animal Registration Fees                                |             |             |                         |                         | 107,000                 | 107,000          | 106,776         | 100% |
| 2420       | Microchipping Fees                                      |             |             |                         |                         | 1,000                   | 1,000            | 498             | 50%  |
| 944        | Dog Impounding Fees                                     |             | 1,444       | (1,444)                 |                         |                         | 0                | 0               |      |
| 945        | Infringement Notice - Fines                             | 13,998      | 21,403      |                         |                         |                         | 21,403           | 9,971           | 47%  |
| 946        | Animal Impounding Fees                                  | 1,510       | 1,317       | 1,444                   |                         |                         | 2,761            | 40              | 1%   |
| 947        | Companion Animal Rehoming Scheme                        |             | 1,807       | (1,807)                 |                         |                         | 0                | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total income  | 15,509      | 46,487      | 0                       | 0                       | 135,677                 | 182,164          | 157,440         |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Expenses from continuing operations                     |             |             |                         |                         |                         |                  |                 |      |
| 937        | Ranger - Operating Expenses - Wages                     | 132,903     | 146,677     |                         |                         |                         | 146,677          | 101,645         | 69%  |
| 937        | Ranger - Operating Expenses - Other                     | 77,113      | 69,672      |                         |                         | (14,150)                | 55,522           | 37,623          | 68%  |
| 2418       | Pound Operating Expenditure                             |             |             |                         |                         | 21,475                  | 21,475           | 11,202          | 52%  |
| 942        | OLG Companion Animal Registrations                      | 8,059       | 7,637       |                         |                         | 93,000                  | 100,637          | 99,621          | 99%  |
| 941        | Weighbridge Charges                                     | 3,959       | 3,072       |                         |                         |                         | 3,072            | 632             | 21%  |
| 940        | Infringement Processing Expense                         | 4,387       | 12,325      |                         |                         | (7,325)                 | 5,000            | 3,312           | 66%  |
|            | Building Depreciation                                   | 2,020       | 2,060       |                         |                         |                         | 2,060            | 1,546           | 75%  |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total expenses  | 228,441     | 241,443     | 0                       | 0                       | 93,000                  | 334,443          | 255,580         |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |      |
| 949        | Pound Refurbishment                                     |             | 164,000     |                         |                         |                         | 164,000          | 0               | 0%   |
| 1709       | Pound - Cat Cages                                       |             | 10,000      |                         |                         |                         | 10,000           | 0               | 0%   |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items                                     | 0           | 174,000     | 0                       | 0                       | 0                       | 174,000          | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Cash reconciliation items                               |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation  | (2,020)     | (2,060)     |                         |                         |                         | (2,060)          | (1,546)         |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items                     | (2,020)     | (2,060)     | 0                       | 0                       | 0                       | (2,060)          | (1,546)         |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Increase / (decrease) in cash                           | (210,912)   | (366,896)   | 0                       | 0                       | 42,677                  | (324,219)        | (96,594)        |      |
|            | Funded by / (to) reserves                               |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Built Asset Replacement Reserve (Capital) |             | 174,000     |                         |                         |                         | 174,000          | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues                       | 210,912     | 192,896     | 0                       | 0                       | (42,677)                | 150,219          | 96,594          |      |

| Work Order                          | Budget Detail - Description                          | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| ENVIRONMENTAL SERVICES              |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 907                                 | Food Inspection Fees                                 | 9,976       | 12,642      |                         |                         |                         | 12,642           | 6,618           | 52%  |
|                                     | Building Inspection Fees                             | 71,874      | 78,292      |                         |                         |                         | 78,292           | 66,733          | 85%  |
|                                     | Planning & Building Cert. Application Fee            | 61,136      | 70,578      |                         |                         |                         | 70,578           | 45,732          | 65%  |
|                                     | DA Fees  | 140,560     | 168,627     |                         |                         |                         | 168,627          | 87,062          | 52%  |
| 930                                 | Sundry   | 3,184       | 10,720      |                         |                         |                         | 10,720           | 1,919           | 18%  |
|                                     | Rural Addressing Sales                               | 897         | 2,472       |                         |                         |                         | 2,472            | 364             | 15%  |
| 914                                 | Heritage Advisors Grant                              |             | 7,468       |                         |                         |                         | 7,468            | 0               | 0%   |
| 909                                 | Heritage Fund Grant                                  |             | 6,650       |                         |                         |                         | 6,650            | 0               | 0%   |
|                                     | Construction Certificate                             | 66,056      | 72,270      |                         |                         |                         | 72,270           | 35,840          | 50%  |
|                                     | Subdivision Certificate                              | 23,658      | 3,052       |                         |                         |                         | 3,052            | 519             | 17%  |
| 929                                 | Long Service Levy Commission                         | 648         | 3,078       |                         |                         |                         | 3,078            | 414             | 13%  |
| 1236                                | Public Health Act Registration/Compliance Inspection |             | 217         |                         |                         |                         | 217              | 0               | 0%   |
| 933                                 | Swimming Pool Act Compliance/Exemption Application   | 3,091       | 6,704       |                         |                         |                         | 6,704            | 3,265           | 49%  |
|                                     | Complying Dev Cert Applications                      | 12,694      | 19,333      |                         |                         |                         | 19,333           | 16,198          | 84%  |
|                                     | Section 68 Application Fee                           | 33,089      | 33,311      |                         |                         |                         | 33,311           | 30,667          | 92%  |
| 932                                 | Drainage Diagrams                                    | 9,259       | 9,671       |                         |                         |                         | 9,671            | 6,818           | 70%  |
|                                     | S94 Growth Contributions                             |             | 23,194      |                         | 14,000                  |                         | 37,194           | 36,933          | 99%  |
|                                     | S94A Contributions                                   | 132,579     | 84,856      |                         |                         | 23,873                  | 108,729          | 108,729         | 100% |
|                                     | S94 Contributions - Old Plan                         | 48,914      |             |                         |                         |                         | 0                | 0               |      |
| 2256                                | Grant - Regional Housing Strategic Planning Fund     | 92,900      |             |                         |                         |                         | 0                | 0               |      |
|                                     | S94 Open Space Recreation                            |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | S94 Civic & Community Facilities                     |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Interest on S94 Contributions                        | 8,470       |             |                         |                         |                         | 0                | 0               |      |
|                                     | Total income   | 718,983     | 613,135     | 0                       | 14,000                  | 23,873                  | 651,008          | 447,810         |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 874                                 | Environmental Services - Operating Expenses - Wages  | 751,674     | 903,718     | (1,000)                 |                         | (18,631)                | 884,087          | 650,331         | 74%  |
| 874                                 | Environmental Services - Operating Expenses - Other  | 452,993     | 202,572     |                         | 23,000                  | (15,000)                | 210,572          | 202,625         | 96%  |
| 2417                                | Environmental Services Legal Costs                   |             |             |                         |                         | 33,631                  | 33,631           | 33,631          | 100% |
| 2396                                | API Licence Fee                                      |             |             |                         |                         | 9,974                   | 9,974            | 0               | 0%   |
| 879                                 | Strategic / LEP Amendments                           | 6,658       | 10,000      |                         |                         |                         | 10,000           | 0               | 0%   |
| 886                                 | State of the Environment Report                      |             | 5,299       |                         | (5,299)                 |                         | 0                | 0               |      |
| 883                                 | Local Heritage Fund                                  |             | 15,410      |                         |                         |                         | 15,410           | 0               | 0%   |
| 884                                 | Heritage Advisor                                     | 15,964      | 33,500      |                         |                         |                         | 33,500           | 0               | 0%   |
| 881                                 | Small Environmental Grants Program                   |             | 4,000       | 21,032                  |                         |                         | 25,032           | 0               | 0%   |
| 887                                 | DA Tracking Project                                  | 3,500       | 3,600       |                         |                         |                         | 3,600            | 3,200           | 89%  |
| 880                                 | Disabled Access Incentive Fund                       | 10,000      | 41,772      |                         |                         |                         | 41,772           | 9,506           | 23%  |
| 892                                 | CBD - Pigeon Reduction Program                       |             |             |                         |                         |                         | 0                | 0               |      |
| 2302                                | Strong Start Cadetship Program                       |             |             | 25,000                  |                         |                         | 25,000           | 13,828          | 55%  |
| 2039                                | NSW Planning Portal - Setup                          | 25,783      |             | 8,026                   |                         |                         | 8,026            | 25              | 0%   |
| 2257                                | Regional Housing Strategic Planning Fund             |             |             | 92,900                  |                         |                         | 92,900           | 92,900          | 100% |
|                                     | Total expenses                                       | 1,266,572   | 1,219,871   | 145,958                 | 17,701                  | 9,974                   | 1,393,504        | 1,006,047       |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total capital items                                  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total adjustment for non-cash items                  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Increase / (decrease) in cash       |  |             |             |                         |                         |                         |                  |                 |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to S94A Reserve                             | (141,049)   | (84,856)    |                         |                         | (23,873)                | (108,729)        | (108,729)       |      |
|                                     | Transfer to S94 Growth Reserve                       |             | (23,194)    |                         | (14,000)                |                         | (37,194)         | (36,933)        |      |
|                                     | Transfer to S94 Community Facilities Reserve         | (11,937)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer to S94 Rural Roads Reserve                  | (34,517)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer to S94 Bushfire Rural Reserve               | (2,459)     |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer to S94 Public Open Spaces Reserve           |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve                      | 76,920      |             | 21,032                  |                         |                         | 21,032           | 21,032          |      |
|                                     | Transfer to Unexpended Grants Reserve                | (92,900)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Unexpended Grants Reserve              | 25,783      |             | 125,926                 |                         |                         | 125,926          | 106,753         |      |
|                                     | Transfer to Carryover Reserve                        | (21,032)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Funded by / (to) general revenues                    | 748,780     | 714,786     | (1,000)                 | 17,701                  | 9,974                   | 741,461          | 576,113         |      |

| Work Order | Budget Detail - Description              | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | ENVIRONMENTAL SERVICES - OVERHEADS       |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations        |             |             |                         |                         |                         |                  |                 |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total income                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations      |             |             |                         |                         |                         |                  |                 |      |
| 900        | Superannuation                           | 112,010     | 140,728     |                         |                         |                         | 140,728          | 102,742         | 73%  |
| 900        | Public Holidays                          | 36,779      | 47,066      |                         |                         |                         | 47,066           | 25,984          | 55%  |
| 900        | Workers Comp. Insurance                  | 66,985      | 40,780      |                         |                         |                         | 40,780           | 19,776          | 48%  |
| 900        | Annual Leave                             | 80,014      | 94,133      |                         |                         |                         | 94,133           | 63,887          | 68%  |
|            | Long Service Leave - Accrual             | 40,673      | 47,862      |                         |                         |                         | 47,862           | 35,929          | 75%  |
| 900        | Sick Leave                               | 42,761      | 35,300      |                         |                         |                         | 35,300           | 26,078          | 74%  |
| 900        | Training Wages                           | 47          |             | 1,000                   |                         |                         | 1,000            | 205             | 21%  |
|            | Lump Sum Payment                         |             | 12,910      | (5,381)                 |                         |                         | 7,529            | 7,529           | 100% |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total expenses                           | 379,269     | 418,779     | (4,381)                 | 0                       | 0                       | 414,398          | 282,130         |      |
|            | Capital items                            |             |             |                         |                         |                         |                  |                 |      |
| 900        | Long Service Leave                       | 15,817      | 23,533      |                         |                         |                         | 23,533           | 7,449           | 32%  |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items                      | 15,817      | 23,533      | 0                       | 0                       | 0                       | 23,533           | 7,449           |      |
|            | Cash reconciliation items                |             |             |                         |                         |                         |                  |                 |      |
|            | Long Service Leave Accrual               | (40,673)    | (47,862)    |                         |                         |                         | (47,862)         | (35,929)        |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items      | (40,673)    | (47,862)    | 0                       | 0                       | 0                       | (47,862)         | (35,929)        |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Increase / (decrease) in cash            | (354,413)   | (394,450)   | 4,381                   | 0                       | 0                       | (390,069)        | (253,649)       |      |
|            | Funded by / (to) reserves                |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Long Service Leave Reserve | 15,817      | 23,533      |                         |                         |                         | 23,533           | 7,449           |      |
|            | Transfer to Long Service Leave Reserve   | (15,817)    | (23,533)    |                         |                         |                         | (23,533)         | (7,449)         |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues        | 354,413     | 394,450     | (4,381)                 | 0                       | 0                       | 390,069          | 253,649         |      |

| Work Order                                 | Budget Detail - Description                             | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|--|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| INFRASTRUCTURE & OPERATIONS ADMINISTRATION |   |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations          |   |             |             |                         |                         |                         |                  |                 |     |
| 1238                                       | Compliance Certificate Application Fee                  | 535         |             |                         | 500                     |                         | 500              | 159             | 32% |
|  | Total income  | 535         | 0           | 0                       | 500                     | 0                       | 500              | 159             |     |
| Expenses from continuing operations        |   |             |             |                         |                         |                         |                  |                 |     |
| 1958                                       | Salary Contribution from Saleyards, Waste, Water, Sewer | (489,361)   | (506,487)   |                         |                         |                         | (506,487)        | (379,865)       | 75% |
| 164  | I&O Admin - Operating Expenses - Wages                  | 833,250     | 871,314     |                         |                         |                         | 871,314          | 625,103         | 72% |
| 164  | I&O Admin - Operating Expenses - Other                  | 287,340     | 200,269     | 100,000                 |                         |                         | 300,269          | 276,578         | 92% |
| 169  | Public Events - Banner Changes                          | 3,858       | 10,943      |                         |                         |                         | 10,943           | 7,229           | 66% |
|  | Total expenses  | 635,087     | 576,039     | 100,000                 | 0                       | 0                       | 676,039          | 529,045         |     |
|  | Capital items   |             |             |                         |                         |                         |                  |                 |     |
|  | Total capital items                                     | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|  | Cash reconciliation items                               |             |             |                         |                         |                         |                  |                 |     |
|  | Total adjustment for non-cash items                     | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|  | Increase / (decrease) in cash                           | (634,553)   | (576,039)   | (100,000)               | 500                     | 0                       | (675,539)        | (528,886)       |     |
|  | Funded by / (to) reserves                               |             |             |                         |                         |                         |                  |                 |     |
|  | Funded by / (to) general revenues                       | 634,553     | 576,039     | 100,000                 | (500)                   | 0                       | 675,539          | 528,886         |     |

| Work Order                          | Budget Detail - Description                                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| TECHNICAL SERVICES                  |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |      |
| 1020                                | Roads Act Section 138 Application                               | 12,448      | 9,584       |                         |                         | 1,292                   | 10,876           | 10,702          | 98%  |
|                                     | Subdivision Works Certificates                                  | 198         |             | 30,000                  | 10,000                  |                         | 40,000           | 39,570          | 99%  |
| 2411                                | Grant - Community Energy Upgrades - Solar Installation          |             |             |                         |                         |                         | 0                |                 |      |
|                                     | Total income  | 12,646      | 9,584       | 30,000                  | 10,000                  | 1,292                   | 50,876           | 50,271          |      |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |      |
| 1991                                | Contribution - Compliance Officer - Water                       | (18,752)    | (19,408)    |                         |                         |                         | (19,408)         | (14,556)        | 75%  |
| 1992                                | Contribution - Compliance Officer - Sewer                       | (43,515)    | (45,038)    |                         |                         |                         | (45,038)         | (33,779)        | 75%  |
| 1004                                | Technical Services - Operating Expenses - Wages                 | 589,858     | 713,160     |                         |                         |                         | 713,160          | 493,184         | 69%  |
| 1004                                | Technical Services - Operating Expenses - Other                 | 175,205     | 210,375     |                         |                         |                         | 210,375          | 163,017         | 77%  |
| 1017                                | Crown Land - Plans of Management - Wages                        | 74,209      | 72,564      |                         |                         |                         | 72,564           | 44,542          | 61%  |
| 1914                                | Cowra Gasworks - Voluntary Management Plan                      | 172,315     | 30,000      | 79,655                  |                         |                         | 109,655          | 47,087          | 43%  |
|                                     | Total expenses  | 949,320     | 961,653     | 79,655                  | 0                       | 0                       | 1,041,308        | 699,494         |      |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |      |
| 1715                                | Survey Equipment Upgrade  |             |             | 18,000                  |                         | (47)                    | 17,953           | 17,953          | 100% |
| 2310                                | Purchase of Traffic Counter                                     | 19,480      |             |                         |                         |                         | 0                | 0               |      |
| 2412                                | Civic Centre Solar Installation & Battery Storage               |             |             |                         |                         |                         | 0                | 0               |      |
| 2413                                | Library/Art Gallery Solar Installation & Battery Storage        |             |             |                         |                         |                         | 0                | 0               |      |
| 2414                                | Council Depot Solar Installation & Battery Storage              |             |             |                         |                         |                         | 0                | 0               |      |
| 2415                                | Visitors Centre Solar Installation & Battery Storage            |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Total capital items   | 19,480      | 0           | 18,000                  | 0                       | (47)                    | 17,953           | 17,953          |      |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total adjustment for non-cash items                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|                                     | Increase / (decrease) in cash                                   | (956,154)   | (952,069)   | (67,655)                | 10,000                  | 1,339                   | (1,008,385)      | (667,176)       |      |
|                                     | Funded by / (to) reserves                                       |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Carryover Reserve                                   | (79,655)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve                                 | (1,642)     |             | 79,655                  |                         |                         | 79,655           | 79,655          |      |
|                                     | Transfer from Carryover Reserve (Capital)                       |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Built Asset Replacement Program Reserve (Capital) |             |             |                         |                         |                         | 0                |                 |      |
|                                     | Funded by / (to) general revenues                               | 1,037,451   | 952,069     | (12,000)                | (10,000)                | (1,339)                 | 928,730          | 587,521         |      |

| Work Order                          | Budget Detail - Description                                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| PLANT & DEPOT OPERATIONS            |   |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |     |
| 1213                                | Fuel Tax Credits  | 99,279      | 100,000     |                         |                         |                         | 100,000          | 72,103          | 72% |
| 1214                                | Leaseback Contribution  | 130,522     | 147,953     |                         |                         | (15,953)                | 132,000          | 97,943          | 74% |
| 161                                 | Sundry Income - Depot   | 899         | 1,102       |                         |                         |                         | 1,102            | 293             | 27% |
|                                     | Total income  | 230,699     | 249,055     | 0                       | 0                       | (15,953)                | 233,102          | 170,338         |     |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |     |
| 155                                 | Plant & Depot - Operating Expenses - Wages                      | 301,576     | 346,382     |                         | (3,789)                 |                         | 342,593          | 251,061         | 73% |
| 155                                 | Plant & Depot - Operating Expenses - Other                      | 228,815     | 268,468     |                         |                         |                         | 268,468          | 170,239         | 63% |
|                                     | Plant Operating Expenses  | 1,674,035   | 1,663,205   | (15,973)                |                         |                         | 1,647,232        | 1,189,585       | 72% |
| 1210                                | Plant Insurance   | 90,503      | 104,024     |                         |                         |                         | 104,024          | 86,577          | 83% |
| 1940                                | Loan 253A - Depot - Stage 1 - 18.79%                            | 3,012       | 1,902       |                         |                         |                         | 1,902            | 1,490           | 78% |
| 1939                                | Loan 254A - Depot Stage 2 Interest - 20.9%                      | 10,521      | 10,122      |                         |                         |                         | 10,122           | 6,285           | 62% |
| 1967                                | Contribution - Depot Redevelopment Loan - Water                 | (10,917)    | (15,538)    |                         |                         |                         | (15,538)         | (11,653)        | 75% |
| 1968                                | Contribution - Depot Redevelopment Loan - Sewerage              | (10,917)    | (15,538)    |                         |                         |                         | (15,538)         | (11,653)        | 75% |
|                                     | Plant & Equipment Depreciation                                  | 944,599     | 963,491     |                         |                         |                         | 963,491          | 723,278         | 75% |
|                                     | Building Depreciation   | 66,582      | 67,914      |                         |                         |                         | 67,914           | 50,982          | 75% |
|                                     | Other Asset Depreciation  | 19,394      | 19,782      |                         |                         |                         | 19,782           | 14,850          | 75% |
|                                     | Plant Hire Income   | (4,526,663) | (4,209,713) | (584,383)               | (61,345)                | 402,287                 | (4,453,154)      | (3,490,544)     | 78% |
|                                     | Roads to Recovery Oncost  |             | 57,216      | (57,216)                |                         |                         | 0                | 0               |     |
|                                     | Total expenses  | (1,209,461) | (738,282)   | (657,571)               | (65,134)                | 402,287                 | (1,058,700)      | (1,019,504)     |     |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |     |
| 2408                                | Depot Chemical Storage Upgrades                                 |             | 0           | 0                       | 0                       | 20,750                  | 20,750           | 0               | 0%  |
| 1712                                | Depot Redevelopment Stage 3                                     |             | 400,000     |                         |                         | (380,000)               | 20,000           | 3,240           | 16% |
|                                     | Loan 253A - Depot - Stage 1 -18.79%                             | 42,603      | 43,734      |                         |                         |                         | 43,734           | 32,693          | 75% |
|                                     | Loan 254A - Depot Stage 2 Principal - 20.9%                     | 21,691      | 22,218      |                         |                         |                         | 22,218           | 16,614          | 75% |
|                                     | Proposed Loan - Depot Stage 3                                   |             |             |                         |                         |                         | 0                | 0               |     |
|                                     | Total capital items   | 64,293      | 465,952     | 0                       | 0                       | (359,250)               | 106,702          | 52,546          |     |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Depreciation  | (1,030,575) | (1,051,187) |                         |                         |                         | (1,051,187)      | (789,110)       |     |
|                                     | Total adjustment for non-cash items                             | (1,030,575) | (1,051,187) | 0                       | 0                       | 0                       | (1,051,187)      | (789,110)       |     |
|                                     | Increase / (decrease) in cash                                   | 2,406,442   | 1,572,571   | 657,571                 | 65,134                  | (58,990)                | 2,236,287        | 1,926,407       |     |
| Funded by / (to) reserves           |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Transfer to Plant Reserve                                       | (500,000)   | (500,000)   |                         |                         |                         | (500,000)        | 0               |     |
|                                     | Transfer from Depot Redevelopment Reserve                       | 44,368      | 14,852      |                         |                         |                         | 14,852           | 11,149          |     |
|                                     | Transfer from Built Asset Replacement Program Reserve (Capital) |             | 400,000     |                         |                         | (400,000)               | 0                | 0               |     |
|                                     | Transfer to Built Asset Replacement Program Reserve             |             | (57,216)    | 57,216                  |                         |                         | 0                | 0               |     |
|                                     | Funded by / (to) general revenues                               | (1,950,810) | (1,430,208) | (714,787)               | (65,134)                | 458,990                 | (1,751,139)      | (1,937,556)     |     |

| Work Order | Budget Detail - Description           | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|---------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | PLANT PURCHASES                       |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations     |             |             |                         |                         |                         |                  |                 |     |
| 1212       | Profit on Sale of Plant               | 368,394     |             |                         |                         |                         | 0                | 0               |     |
|            | Total income                          | 368,394     | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations   |             |             |                         |                         |                         |                  |                 |     |
| 1211       | Small Plant Purchases                 | 14,405      | 10,000      |                         |                         |                         | 10,000           | 8,342           | 83% |
|            | Total expenses                        | 14,405      | 10,000      | 0                       | 0                       | 0                       | 10,000           | 8,342           |     |
|            | Capital items                         |             |             |                         |                         |                         |                  |                 |     |
| 1217       | Plant Purchases                       | 1,674,944   | 797,735     | 485,258                 |                         |                         | 1,282,993        | 433,405         | 34% |
|            | Total capital items                   | 1,674,944   | 797,735     | 485,258                 | 0                       | 0                       | 1,282,993        | 433,405         |     |
|            | Cash reconciliation items             |             |             |                         |                         |                         |                  |                 |     |
|            | Total adjustment for non-cash items   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Increase / (decrease) in cash         | (1,320,955) | (807,735)   | (485,258)               | 0                       | 0                       | (1,292,993)      | (441,747)       |     |
|            | Funded by / (to) reserves             |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from Plant Reserve (Capital) | 1,689,349   | 807,735     | 485,258                 |                         |                         | 1,292,993        | 441,747         |     |
|            | Funded by / (to) general revenues     | (368,394)   | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |



| Work Order                                   | Budget Detail - Description                            | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|--|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| TRANSPORT FOR NSW MAINTENANCE / CONSTRUCTION |  |             |             |                         |                         |                         |                  |                 |      |
|  | Income from continuing operations                      |             |             |                         |                         |                         |                  |                 |      |
|  | STATE ROADS  |             |             |                         |                         |                         |                  |                 |      |
| 305  | RMCC Ordered Works                                     | 1,611,777   | 3,005,627   | 2,632,066               | 508,730                 | (1,612,366)             | 4,534,057        | 1,227,847       | 27%  |
| 2407   | State Road Maintenance Contract (RMAP)                 |             |             |                         |                         | 1,205,359               | 1,205,359        | 632,400         | 52%  |
| 2095   | Flood Damage State Roads                               | 7,395,594   |             | 603,786                 | (474,313)               |                         | 129,473          | 129,472         | 100% |
|  | REGIONAL ROADS   |             |             |                         |                         |                         |                  |                 |      |
| 351  | Block Grant - Roads Component                          | 495,073     | 555,000     | (168,000)               |                         |                         | 387,000          | 387,000         | 100% |
| 2346   | Block Grant - Traffic Component                        |             |             | 70,000                  |                         |                         | 70,000           | 70,000          | 100% |
| 2347   | Block Grant - Supplementary Component                  |             |             | 108,000                 |                         |                         | 108,000          | 108,000         | 100% |
| 352  | TfNSW Payments - Repair Grant                          |             |             |                         |                         |                         | 0                | 0               |      |
| 2150   | Regional Emergency Road Repair Fund (RLRRP/RERRF)      | 155,830     |             |                         |                         |                         | 0                | 0               |      |
| 2094   | Flood Damage Regional Roads                            |             | 600,000     |                         |                         |                         | 600,000          | 0               | 0%   |
|  | Total income   | 9,658,274   | 4,160,627   | 3,245,852               | 34,417                  | (407,007)               | 7,033,889        | 2,554,719       |      |
|  | Expenses from continuing operations                    |             |             |                         |                         |                         |                  |                 |      |
|  | STATE ROADS  |             |             |                         |                         |                         |                  |                 |      |
|  | RMCC Ordered Works                                     | 429,467     | 822,680     |                         |                         | (695,680)               | 127,000          | 127,000         | 100% |
|  | State Road Maintenance Contract (RMAP)                 | 874,146     | 660,455     |                         | 508,730                 | 36,174                  | 1,205,359        | 942,058         | 78%  |
|  | State Roads - Flood Emergent Works & Damage Repairs    | 6,943,351   |             | 603,786                 | 104,001                 |                         | 707,787          | 707,787         | 100% |
|  | Heavy Patching & Reseal Prep                           | 139,707     | 548,139     | 720,297                 |                         | 336,934                 | 1,605,370        | 1,540,672       | 96%  |
|  | Resealing State Roads                                  | 2,553       | 591,204     | 1,696,296               |                         | (178,011)               | 2,109,489        | 912,168         | 43%  |
|  | REGIONAL ROADS   |             |             |                         |                         |                         |                  |                 |      |
|  | Regional Roads (Roads Component)                       | 457,670     | 447,000     | (60,000)                |                         |                         | 387,000          | 162,043         | 42%  |
|  | Regional Roads (Traffic Component)                     | 144,854     |             | 70,000                  |                         |                         | 70,000           | 32,727          | 47%  |
|  | Regional Rd (Block) - Repair Grant                     |             |             |                         |                         |                         | 0                | 0               |      |
|  | Regional Roads - Flood Emergent Works & Damage Repairs | 200,147     | 600,000     |                         |                         |                         | 600,000          | 1,919           | 0%   |
|  | RERRF & Block Supplementary - Regional Roads Repairs   | 316,485     | 108,000     | 157,715                 | 0                       | (265,715)               | 0                | 0               |      |
|  | GENERAL  |             |             |                         |                         |                         |                  |                 |      |
| 304  | Salaries   | 112,060     | 180,000     |                         |                         |                         | 180,000          | 93,943          | 52%  |
| 306  | Oncost on RMS Works - Plant & Materials                | (414,809)   | (154,047)   |                         |                         | (50,000)                | (204,047)        | (184,210)       | 90%  |
| 307  | Oncost on RMS Works - Payroll                          | (237,690)   | (384,805)   |                         |                         |                         | (384,805)        | (241,387)       | 63%  |
|  | Regional Road Depreciation                             | 122,522     | 124,972     |                         |                         |                         | 124,972          | 93,815          | 75%  |
|  | Total expenses   | 9,090,462   | 3,543,599   | 3,188,095               | 612,731                 | (816,298)               | 6,528,127        | 4,188,536       |      |
|  | Capital items  |             |             |                         |                         |                         |                  |                 |      |
|  | RERRF & Block Supplementary - Regional Roads Repairs   |             | 0           | 0                       | 0                       | 215,331                 | 215,331          | 215,331         | 100% |
|  | Total capital items                                    | 0           | 0           | 0                       | 0                       | 215,331                 | 215,331          | 215,331         |      |
|  | Cash reconciliation items                              |             |             |                         |                         |                         |                  |                 |      |
|  | Depreciation   | (122,522)   | (124,972)   |                         |                         |                         | (124,972)        | (93,815)        |      |
|  | Total adjustment for non-cash items                    | (122,522)   | (124,972)   | 0                       | 0                       | 0                       | (124,972)        | (93,815)        |      |
|  | Increase / (decrease) in cash                          | 690,333     | 742,000     | 57,757                  | (578,314)               | 193,960                 | 415,403          | (1,755,334)     |      |
|  | Funded by / (to) reserves                              |             |             |                         |                         |                         |                  |                 |      |
|  | Transfer to Plant Reserve                              | (450,000)   | (450,000)   |                         |                         |                         | (450,000)        | 0               |      |
|  | Transfer to Unexpended Grants Reserve                  |             |             |                         |                         |                         | 0                | 0               |      |
|  | Transfer from Unexpended Grants Reserve                | 220,582     | 108,000     | (57,757)                | (50,243)                | 108,000                 | 108,000          | 0               |      |
|  | Funded by / (to) general revenues                      | (460,916)   | (400,000)   | (0)                     | 628,557                 | (301,960)               | (73,403)         | 1,755,334       |      |

| Work Order                                | Budget Detail - Description                                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|---|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| ROADS TO RECOVERY & FIXING LOCAL ROADS    |  |             |             |                         |                         |                         |                  |                 |      |
| Income from Continuing Operations         |  |             |             |                         |                         |                         |                  |                 |      |
| 1231                                      | Roads to Recovery Grant (RTR) - 2020-2024                  |             |             |                         |                         |                         | 0                | 0               |      |
|   | Regional Emergency Road Repair Fund (RERRF)                |             |             |                         | 53,938                  | (53,938)                | 0                | 0               |      |
| 1655                                      | Fixing Local Roads Grant - Round 2                         | 93,506      |             |                         |                         |                         | 0                | 0               |      |
| 1879                                      | Fixing Local Roads Grant - Round 3                         | 640,520     |             |                         |                         |                         | 0                | 0               |      |
| 2148                                      | Fixing Local Roads Grant - Round 4                         | 601,000     |             |                         |                         |                         | 0                | 0               |      |
| 1231                                      | Roads to Recovery Grant (RTR) - 2024-2029                  | 1,536,145   | 1,144,315   |                         | 45,777                  |                         | 1,190,092        | 0               | 0%   |
| Total income                              |  | 2,871,171   | 1,144,315   | 0                       | 99,715                  | (53,938)                | 1,190,092        | 0               |      |
| Expenses from continuing operations       |  |             |             |                         |                         |                         |                  |                 |      |
| Total expenses                            |  |             |             |                         |                         |                         |                  |                 |      |
|   |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Capital items                             |  |             |             |                         |                         |                         |                  |                 |      |
| 2024-2029 PROGRAM                         |  |             |             |                         |                         |                         |                  |                 |      |
|   | RTR - Program Works  |             | 1,144,315   | (1,144,315)             |                         |                         | 0                | 0               |      |
|   | Rural Culverts & Causeways                                 |             |             | 80,000                  |                         | (80,000)                | 0                | 0               |      |
|   | Rural Roads Resealing                                      |             |             | 160,000                 | (938)                   | (159,062)               | 0                | 0               |      |
| GRAVEL RESHEETING & ROCKBUSTING           |  |             |             |                         |                         |                         |                  |                 |      |
|   | Gravel Resheeting & Rock Busting                           |             |             | 191,199                 |                         | (191,199)               | 0                | 0               |      |
| 754                                       | RTR - Middle Creek Rd - Resheeting                         |             |             | 94,880                  | (94,880)                |                         | 0                | 0               |      |
| RURAL SEALED ROAD REHABILITATION          |  |             |             |                         |                         |                         |                  |                 |      |
| 2365                                      | RTR - Bangaroo Rd - Rehabilitation                         |             |             | 228,000                 | (228,000)               |                         | 0                | 0               |      |
| 2378                                      | RTR - Kangaroooby Rd - Final Seal                          |             |             |                         | 115,000                 |                         | 115,000          | 99,736          | 87%  |
| 2356                                      | RTR - North Logan Rd - Rehabilitation & Widening           |             |             |                         | 521,831                 | 374,307                 | 896,138          | 422,728         | 47%  |
| 2386                                      | RTR - Kangaroo Flat Rd - Second Seal 4.93-5.98 & 6.39-6.84 |             |             |                         | 53,000                  | (10,000)                | 43,000           | 31,240          | 73%  |
| DRAINAGE                                  |  |             |             |                         |                         |                         |                  |                 |      |
| 2364                                      | RTR - Tokyo Terrace - Drainage Improvement Works           |             |             |                         | 70,000                  | (42,046)                | 27,954           | 27,651          | 99%  |
| EROSION CONTROL                           |  |             |             |                         |                         |                         |                  |                 |      |
| 2311                                      | RTR - Erosion Control - Ferndale Road                      |             |             |                         |                         | 54,000                  | 54,000           | 3,000           | 6%   |
| 2312                                      | RTR - Erosion Control - Kangaroooby Road                   |             |             |                         |                         | 54,000                  | 54,000           | 0               | 0%   |
| 2019-2024 PROGRAM                         |  |             |             |                         |                         |                         |                  |                 |      |
| RESHEETING & ROCK CRUSHING PROJECTS       |  |             |             |                         |                         |                         |                  |                 |      |
| 754                                       | RTR - Middle Creek Rd - Resheeting                         |             |             | 27,629                  | 94,880                  |                         | 122,509          | 122,509         | 100% |
| 767                                       | RTR - Fragaras Rd - Rehabilitation                         | 54,171      |             |                         |                         |                         | 0                | 0               |      |
| SEALING & SHOULDER WIDENING PROJECTS      |  |             |             |                         |                         |                         |                  |                 |      |
| 2234                                      | RTR - Reids Flat Rd Overlay and Widening                   | 430,990     |             |                         |                         |                         | 0                | 0               |      |
| CULVERT & CAUSEWAY PROJECTS               |  |             |             |                         |                         |                         |                  |                 |      |
| 707                                       | RTR - Culverts - Saywaker Lane                             |             |             | 40,000                  | (7,849)                 |                         | 32,151           | 32,151          | 100% |
| 711                                       | RTR - Culverts - Nada Road                                 |             |             | 32,000                  | (1,546)                 |                         | 30,454           | 30,454          | 100% |
| 2355                                      | RTR - Culverts - Farm Road                                 |             |             | 60,000                  | (6,362)                 |                         | 53,638           | 53,895          | 100% |
| BRIDGE PROJECTS                           |  |             |             |                         |                         |                         |                  |                 |      |
| 2113                                      | RTR - Pennsylvania Road Bridge - Major Repairs             | 38,500      |             |                         |                         |                         | 0                | 0               |      |
| PROJECTS FUNDED BY BOTH RTR & FLR ROUND 2 |  |             |             |                         |                         |                         |                  |                 |      |
| 1645                                      | RTR - Kangaroo Flat Rd - Rehab & Seal 8.9-12.2 (FLR2)      | 196,011     |             | 172,470                 | (86,657)                |                         | 85,813           | 85,813          | 100% |
| 1647                                      | RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FLR2)     | 41,158      |             | 72,800                  | (26,446)                |                         | 46,354           | 46,354          | 100% |
| 1648                                      | RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FLR2)         | 1,769       |             | 46,800                  | (17,547)                |                         | 29,253           | 29,253          | 100% |
| 1649                                      | RTR - Mt McDonald Rd - Rehab & Seal 6.7-7.7 (FLR2)         | 1,794       |             | 52,000                  | (8,120)                 |                         | 43,880           | 43,880          | 100% |
| PROJECTS FUNDED BY BOTH RTR & FLR ROUND 3 |  |             |             |                         |                         |                         |                  |                 |      |
| 1783                                      | RTR & FLR3 - Camp Rd Seal 1.6-3.6km                        | 92,026      |             |                         |                         |                         | 0                | 0               |      |
| 1784                                      | RTR & FLR3 - Troopers Rd Seal 0-5km                        | 932,225     |             | 2,548                   | 113,585                 |                         | 116,132          | 116,132         | 100% |
| PROJECTS FUNDED BY BOTH RTR & FLR ROUND 4 |  |             |             |                         |                         |                         |                  |                 |      |
| 2147                                      | FLR4 - Kangaroooby Rd Rehab & Seal                         | 698,303     |             |                         |                         |                         | 0                | 0               |      |
| Total capital items                       |  | 2,486,946   | 1,144,315   | 116,011                 | 489,951                 | 0                       | 1,750,277        | 1,144,796       |      |
| Cash reconciliation items                 |  |             |             |                         |                         |                         |                  |                 |      |
| Total adjustment for non-cash items       |  |             |             |                         |                         |                         |                  |                 |      |
|   |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Increase / (decrease) in cash             |  | 384,225     | 0           | (116,011)               | (390,236)               | (53,938)                | (560,185)        | (1,144,796)     |      |
| Funded by / (to) reserves                 |  |             |             |                         |                         |                         |                  |                 |      |
|   | Transfer from Unexpended Grants Reserve (Capital)          | 122,022     |             | 506,247                 |                         | 53,938                  | 560,185          | 506,247         |      |
|   | Transfer to Unexpended Grants Reserve                      | (506,247)   |             |                         |                         |                         | 0                | 0               |      |
| Funded by / (to) general revenues         |  | 0           | 0           | (390,236)               | 390,236                 | 0                       | 0                | 638,549         |      |

| Work Order                          | Budget Detail - Description                                      | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| COWRA STREET MAINTENANCE            |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 262                                 | Traffic Route Lighting Subsidy                                   | 66,000      | 66,000      |                         |                         |                         | 66,000           | 66,000          | 100% |
| 263                                 | Banner Pole Income   |             | 1,279       |                         |                         |                         | 1,279            | 0               | 0%   |
| 1662                                | Annual Maintenance Contribution - Target Carpark                 | 1,162       | 1,022       |                         |                         |                         | 1,022            | 0               | 0%   |
| 1736                                | Energy Saving Certificates                                       | 1,363       |             |                         |                         |                         | 0                | 0               |      |
| 2125                                | FLR - Pothole Repair Grant                                       |             |             |                         |                         |                         | 0                | 0               |      |
| 2152                                | Regional Emergency Road Repair Fund (RLRRP/RERRF)                | 245,441     |             |                         |                         |                         | 0                | 0               |      |
| Total income                        |  | 313,966     | 68,301      | 0                       | 0                       | 0                       | 68,301           | 66,000          |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 252                                 | Roads Maintenance - Supervisor - Operating Expenses              | 136,284     | 131,359     |                         |                         |                         | 131,359          | 96,517          | 73%  |
| 251                                 | Roads Maintenance - Maintenance Engineer - Operating Expenses    | 72,330      | 89,765      |                         |                         |                         | 89,765           | 74,975          | 84%  |
| 254                                 | Cowra Streets - Maintenance                                      | 536,233     | 575,322     |                         | (4,110)                 |                         | 571,212          | 461,660         | 81%  |
| 272                                 | Unsealed Streets Maintenance                                     | 7,408       | 6,389       |                         |                         |                         | 6,389            | 4,951           | 77%  |
| 241                                 | Footpaths - Ancillary Maintenance                                | 119,953     | 65,693      |                         |                         |                         | 65,693           | 32,016          | 49%  |
| 2275                                | College Drive Retaining Wall Repairs                             | 5,696       |             |                         |                         |                         | 0                | 0               |      |
| 273                                 | Carpark Maintenance  | 23,381      | 13,302      |                         |                         |                         | 13,302           | 7,427           | 56%  |
| 2134                                | FLR - Cowra Streets - Pothole Repair                             | 128,056     |             |                         |                         |                         | 0                | 0               |      |
| 2151                                | RERRF/RLRRP - Cowra Streets Maintenance & Heavy Patching Program | 127,047     | 101,341     | (77)                    | 10,372                  |                         | 111,636          | 111,636         | 100% |
|                                     | Road Depreciation  | 383,544     | 391,215     |                         |                         |                         | 391,215          | 293,679         | 75%  |
|                                     | Footpath Depreciation  | 148,372     | 151,340     |                         |                         |                         | 151,340          | 113,609         | 75%  |
|                                     | Other Road Asset Depreciation                                    | 57,707      | 58,861      |                         |                         |                         | 58,861           | 44,186          | 75%  |
|                                     | Other Asset Depreciation   | 10,364      | 10,571      |                         |                         |                         | 10,571           | 7,935           | 75%  |
| Total expenses                      |  | 1,756,374   | 1,595,158   | (77)                    | 6,261                   | 0                       | 1,601,342        | 1,248,591       |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
| Total capital items                 |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Depreciation   | (599,987)   | (611,987)   |                         |                         |                         | (611,987)        | (459,409)       |      |
| Total adjustment for non-cash items |  | (599,987)   | (611,987)   | 0                       | 0                       | 0                       | (611,987)        | (459,409)       |      |
| Increase / (decrease) in cash       |  | (842,422)   | (914,870)   | 77                      | (6,261)                 | 0                       | (921,054)        | (723,182)       |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Unexpended Grants Reserve                            | (245,441)   |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Unexpended Grants Reserve                          | 255,103     | 101,341     | (77)                    | 10,372                  |                         | 111,636          | 111,636         |      |
|                                     | Transfer from Carryover Reserve                                  |             |             |                         |                         |                         | 0                | 0               |      |
| Funded by / (to) general revenues   |  | 832,760     | 813,529     | 0                       | (4,110)                 | 0                       | 809,418          | 611,546         |      |

| Work Order                          | Budget Detail - Description  | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| COWRA STREET CONSTRUCTION           |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 1684                                | Grant - Japanese Gardens Carpark Upgrade                                   |             | 100,000     |                         |                         | (100,000)               | 0                | 0               |      |
| 277                                 | Growing Local Economies Grant - Capital Component                          | 57,880      |             |                         |                         |                         | 0                | 0               |      |
| 2127                                | Grant - LRCI Round 3 - Cowra Street Reseals                                | 55,454      |             |                         |                         |                         | 0                | 0               |      |
| 2358                                | Grant - LRCI Round 4 - Urban Reseals                                       |             |             | 182,741                 |                         |                         | 182,741          | 73,096          | 40%  |
| 2154                                | Local Government Recovery Grant (AGRN1025)                                 | 347,178     |             | 190,143                 |                         | (6,710)                 | 183,433          | 183,433         | 100% |
|                                     | Total income   | 460,512     | 100,000     | 372,884                 | 0                       | (106,710)               | 366,174          | 256,529         |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 1934                                | Loan 254B - CBD Footpath - Interest - 58.69%                               | 29,547      | 28,425      |                         |                         |                         | 28,425           | 17,648          | 62%  |
|                                     | Total expenses   | 29,547      | 28,425      | 0                       | 0                       | 0                       | 28,425           | 17,648          |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
| 265                                 | Cowra Street & Lane Reseals  | 407,157     | 245,351     |                         |                         |                         | 245,351          | 187,022         | 76%  |
| 1683                                | Japanese Gardens Carpark Upgrade   |             | 100,000     |                         |                         | (100,000)               | 0                | 0               |      |
| 2217                                | Recovery Grant Exp - Bulkhead Road Fishburn Street Intersection Concreting | 126,553     |             | 20,847                  |                         | 8                       | 20,855           | 20,855          | 100% |
| 2218                                | Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation           | 173,374     |             | 32,169                  |                         |                         | 32,169           | 32,169          | 100% |
| 2235                                | Recovery Grant Exp - Pridham St - Open Drain                               | 47,251      |             | 130,409                 |                         |                         | 130,409          | 130,409         | 100% |
|                                     | Loan 254B - CBD Footpath - Principal 58.69%                                | 60,911      | 62,392      |                         |                         |                         | 62,392           | 46,653          | 75%  |
|                                     | Total capital items  | 815,246     | 407,743     | 183,426                 | 0                       | (99,992)                | 491,177          | 417,109         |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Total adjustment for non-cash items  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|                                     | Increase / (decrease) in cash  | (384,281)   | (336,168)   | 189,459                 | 0                       | (6,718)                 | (153,428)        | (178,228)       |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer from S94A Reserve(Capital)  | 8,197       | 8,402       |                         |                         |                         | 8,402            | 6,307           |      |
|                                     | Transfer to Aquatic Centre Capital Renewal Reserve                         |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer to Cowra Services Projects Reserve                                |             |             | (182,741)               | 79,595                  |                         | (103,146)        | (73,096)        |      |
|                                     | Transfer from Carryover Reserve (Capital)                                  |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Funded by / (to) general revenues  | 376,084     | 327,766     | (6,718)                 | (79,595)                | 6,718                   | 248,172          | 245,017         |      |

| Work Order | Budget Detail - Description                                 | Actual 2024        | Budget 2025        | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate   | Actual Mar 2025    | %    |
|------------|---|--------------------|--------------------|-------------------------|-------------------------|-------------------------|--------------------|--------------------|------|
|            | <b>RURAL ROAD MAINTENANCE</b>                               |                    |                    |                         |                         |                         |                    |                    |      |
|            | <b>Income from continuing operations</b>                    |                    |                    |                         |                         |                         |                    |                    |      |
| 443        | Rent of Dedicated Roads                                     | 36,837             | 24,229             | (21,001)                |                         |                         | 3,228              | 3,228              | 100% |
| 444        | Road Opening Permits  |                    | 129                |                         |                         |                         | 129                | 0                  | 0%   |
| 2072       | Disaster Assistance Arrangement (AGRN1034)                  |                    | 1,385,000          |                         |                         |                         | 1,385,000          | 521,144            | 38%  |
| 2360       | Grant - LRCI Round 4 - Rural Grading                        |                    |                    | 915,452                 |                         |                         | 915,452            | 366,181            | 40%  |
| 2156       | Regional Emergency Road Repair Fund (RLRRP/RERRF)           | 2,707,599          |                    |                         |                         |                         | 0                  | 0                  |      |
|            | Emergency Works Funding                                     |                    |                    |                         |                         |                         |                    |                    |      |
|            | <b>Total income</b>   | <b>2,744,436</b>   | <b>1,409,358</b>   | <b>894,451</b>          | <b>0</b>                | <b>0</b>                | <b>2,303,809</b>   | <b>890,553</b>     |      |
|            | <b>Expenses from continuing operations</b>                  |                    |                    |                         |                         |                         |                    |                    |      |
|            | Sealed Rural Road Maintenance                               | 374,623            | 200,003            |                         |                         | 220,000                 | 420,003            | 316,234            | 75%  |
|            | Sealed Rural Roads - Flood Emergent Works & Damage Repairs  | 357,935            | 1,385,000          | (1,385,000)             | 30,000                  | 808,017                 | 838,017            | 603,622            | 72%  |
| 2103       | Unsealed Rural Road - Flood Emergent Works & Damage Repairs | 496,626            |                    | 1,000,000               | (30,000)                | (808,017)               | 161,983            | 130,788            | 81%  |
|            | Rural Roads - Emergency Works                               |                    |                    |                         |                         |                         |                    |                    |      |
| 2199       | Project Management - Flood Repairs                          | 357,321            |                    | 385,000                 |                         |                         | 385,000            | 160,120            | 42%  |
| 453        | Rural Roads - Traffic Signs                                 | 439                | 32,754             |                         |                         |                         | 32,754             | 7,671              | 23%  |
| 2096       | FLR - Pothole Repair Expenditure                            | 75,397             |                    |                         |                         |                         | 0                  | 0                  |      |
|            | <b>RERRF - RURAL ROADS PROGRAM</b>                          |                    |                    |                         |                         |                         |                    |                    |      |
| 2317       | RERRF - Rural Roads Repair Program - Grading                | 942,712            |                    |                         | 145,693                 | (145,693)               | 0                  | 0                  |      |
| 2181       | RERRF - Merriganowry Heavy Patching                         | 630,995            |                    |                         |                         |                         | 0                  | 0                  |      |
| 2241       | RERRF - Waterview Road Resheeting                           | 139,200            |                    |                         |                         |                         | 0                  | 0                  |      |
| 2242       | RERRF - Clearview Road Resheeting                           | 53,538             |                    |                         |                         |                         | 0                  | 0                  |      |
| 2371       | RERRF - Commelia Road Resheeting                            |                    |                    |                         | 22,241                  | 473                     | 22,713             | 22,713             | 100% |
| 2293       | RERRF - Heavy Patching Rural Roads                          |                    | 314,343            |                         | (52,998)                |                         | 261,345            | 212,800            | 81%  |
| 2292       | RERRF - Gravel Resheeting                                   | 58,860             | 609,931            | (562,296)               |                         | 34,557                  | 82,192             | 82,192             | 100% |
| 2324       | RERRF - Blue Mantle Road - Resheeting - Full Length         |                    |                    | 168,740                 |                         |                         | 168,740            | 168,740            | 100% |
| 2325       | RERRF - Barryrennie Road - Grading                          |                    |                    | 117,433                 | (101,118)               |                         | 16,316             | 16,316             | 100% |
| 2326       | RERRF - Eagleview Road - Resheeting - Full Length           |                    |                    | 320,000                 | (66,816)                |                         | 253,184            | 253,184            | 100% |
|            | RERRF - Shoulder Repair & Widening                          |                    |                    |                         |                         |                         | 0                  | 0                  |      |
|            | RERRF - Grading   |                    |                    |                         |                         |                         | 0                  | 0                  |      |
|            | <b>DEPRECIATION</b>   |                    |                    |                         |                         |                         |                    |                    |      |
|            | Road Depreciation   | 1,236,828          | 1,261,564          |                         |                         |                         | 1,261,564          | 947,037            | 75%  |
|            | Other Road Asset Depreciation                               | 6,421              | 6,549              |                         |                         |                         | 6,549              | 4,916              | 75%  |
|            | <b>Total Expenses</b>                                       | <b>4,730,893</b>   | <b>3,810,144</b>   | <b>43,877</b>           | <b>(52,997)</b>         | <b>109,337</b>          | <b>3,910,360</b>   | <b>2,926,335</b>   |      |
|            | <b>Capital items</b>  |                    |                    |                         |                         |                         |                    |                    |      |
|            | Grading   | 544,649            | 951,001            | 685,452                 |                         |                         | 1,636,453          | 1,078,991          | 66%  |
|            | <b>Total capital items</b>                                  | <b>544,649</b>     | <b>951,001</b>     | <b>685,452</b>          | <b>0</b>                | <b>0</b>                | <b>1,636,453</b>   | <b>1,078,991</b>   |      |
|            | <b>Cash reconciliation items</b>                            |                    |                    |                         |                         |                         |                    |                    |      |
|            | Depreciation  | (1,243,249)        | (1,268,113)        |                         |                         |                         | (1,268,113)        | (951,953)          |      |
|            | <b>Total adjustment for non-cash items</b>                  | <b>(1,243,249)</b> | <b>(1,268,113)</b> | <b>0</b>                | <b>0</b>                | <b>0</b>                | <b>(1,268,113)</b> | <b>(951,953)</b>   |      |
|            | <b>Increase / (decrease) in cash</b>                        | <b>(1,287,857)</b> | <b>(2,083,674)</b> | <b>165,122</b>          | <b>52,997</b>           | <b>(109,337)</b>        | <b>(1,974,891)</b> | <b>(2,162,821)</b> |      |
|            | <b>Funded by / (to) reserves</b>                            |                    |                    |                         |                         |                         |                    |                    |      |
|            | Transfer to Unexpended Grants Reserve                       | (1,913,783)        |                    |                         |                         |                         | 0                  | 0                  |      |
|            | Transfer from Unexpended Grants Reserve                     | 1,068,957          | 924,274            | 43,877                  |                         |                         | 968,151            | 493,404            |      |
|            | Transfer to Cowra Services Projects Reserve                 |                    |                    |                         |                         |                         | 0                  | 0                  |      |
|            | <b>Funded by / (to) general revenues</b>                    | <b>2,132,683</b>   | <b>1,159,400</b>   | <b>(208,999)</b>        | <b>(52,997)</b>         | <b>109,337</b>          | <b>1,006,740</b>   | <b>1,669,417</b>   |      |

| Work Order   | Budget Detail - Description   | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|--|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| RURAL ROAD CONSTRUCTION                            |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations                  |   |             |             |                         |                         |                         |                  |                 |      |
| 2129   | Grant - LRCI Round 3 - Gravel Resheeting                              | 403,101     |             |                         |                         |                         | 0                | 0               |      |
| 2359   | Grant - LRCI Round 4 - Rural Reseals                                  |             |             | 345,312                 |                         |                         | 345,312          | 138,125         | 40%  |
| 2158   | Local Government Recovery Grant (AGRN1025)                            | 442,232     |             | 27,157                  |                         |                         | 27,157           | 27,157          | 100% |
| 2236   | Capital Contributions - Rural Roads                                   | 165,074     |             |                         |                         |                         | 0                | 0               |      |
| Total income                                       |   | 1,010,407   | 0           | 372,469                 | 0                       | 0                       | 372,469          | 165,282         |      |
| Expenses from continuing operations                |   |             |             |                         |                         |                         |                  |                 |      |
| 447  | Roads Construction - Supervisor - Operating Expenses                  | 121,882     | 121,336     |                         |                         |                         | 121,336          | 85,455          | 70%  |
| 446  | Construction Engineer   | 97,964      | 104,639     |                         |                         |                         | 104,639          | 75,931          | 73%  |
| Total expenses                                     |   | 219,845     | 225,975     | 0                       | 0                       | 0                       | 225,975          | 161,386         |      |
| Capital items                                      |   |             |             |                         |                         |                         |                  |                 |      |
| Gravel Resheeting                                  |   | 496,833     |             |                         |                         |                         | 0                | 0               |      |
| 693  | Rural Reseals   |             | 351,775     |                         | (17,999)                | 17,999                  | 351,775          | 328,328         | 93%  |
| 2212   | Recovery Grant Exp - Greenthorpe Road Sidetrack                       | 57,683      |             | 552                     |                         |                         | 552              | 552             | 100% |
| 2213   | Recovery Grant Exp - Middle Creek Road - Box Culvert Construction     | 30,679      |             |                         |                         |                         | 0                | 0               |      |
| 2214   | Recovery Grant Exp - Healeys Road - 3 Causeways                       | 109,270     |             |                         |                         |                         | 0                | 0               |      |
| 2215   | Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert               | 186,105     |             | 28,244                  |                         |                         | 28,244           | 28,244          | 100% |
| 2216   | Recovery Grant Exp - Porters Mount Road - Low Flow Pipe at Causeway 2 | 58,495      |             |                         |                         |                         | 0                | 0               |      |
| 2237   | Upgrade of Morongla Rd & Reids Flat Rd Intersection                   | 167,896     |             |                         |                         |                         | 0                | 0               |      |
| Total capital items                                |   | 1,106,961   | 351,775     | 28,796                  | (17,999)                | 17,999                  | 380,570          | 357,123         |      |
| Cash reconciliation items                          |   |             |             |                         |                         |                         |                  |                 |      |
| Total adjustment for non-cash items                |   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Increase / (decrease) in cash                      |   | (316,399)   | (577,750)   | 343,673                 | 17,999                  | (17,999)                | (234,076)        | (353,228)       |      |
| Funded by / (to) reserves                          |   |             |             |                         |                         |                         |                  |                 |      |
| Transfer from S94A Reserve (Capital)               |   | 24,590      | 25,205      |                         |                         |                         | 25,205           | 18,921          |      |
| Transfer from S94 Rural Roads Reserve (Capital)    |   | 34,517      |             |                         |                         |                         | 0                | 0               |      |
| Transfer to Unexpended Grants Reserve              |   |             |             |                         |                         |                         | 0                | 0               |      |
| Transfer to Aquatic Centre Capital Renewal Reserve |   | (245,608)   |             |                         |                         |                         | 0                | 0               |      |
| Transfer to Cowra Services Projects Reserve        |   |             |             | (345,312)               | 150,405                 |                         | (194,907)        | (138,125)       |      |
| Funded by / (to) general revenues                  |   | 502,900     | 552,545     | 1,639                   | (168,404)               | 17,999                  | 403,779          | 472,432         |      |

| Work Order | Budget Detail - Description                        | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | VILLAGE STREETS                                    |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations                  |             |             |                         |                         |                         |                  |                 |     |
| 2204       | Regional Emergency Road Repair Fund (RLRRP/RERRF)  | 142,243     |             |                         |                         |                         | 0                | 0               |     |
|            | Total income                                       | 142,243     | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations                |             |             |                         |                         |                         |                  |                 |     |
|            | Village Streets Maintenance                        | 213,028     | 108,037     |                         |                         |                         | 108,037          | 96,752          | 90% |
|            | Village Streets - Flood Repairs                    | 322         |             |                         |                         |                         | 0                | 0               |     |
| 2205       | RERRF/RLRRP - Village Streets Repairs              |             | 33,975      |                         | (10,372)                |                         | 23,603           | 0               | 0%  |
|            | Road Depreciation                                  | 55,486      | 56,595      |                         |                         |                         | 56,595           | 42,485          | 75% |
|            | Footpath Depreciation                              | 4,727       | 4,822       |                         |                         |                         | 4,822            | 3,620           | 75% |
|            | Other Asset Depreciation                           | 1,045       | 1,066       |                         |                         |                         | 1,066            | 800             | 75% |
|            | Total expenses                                     | 274,608     | 204,495     | 0                       | (10,372)                | 0                       | 194,123          | 143,657         |     |
|            | Capital items                                      |             |             |                         |                         |                         |                  |                 |     |
| 701        | Village Reseals                                    | 62,650      | 52,984      |                         |                         |                         | 52,984           | 1,265           | 2%  |
|            | Total capital items                                | 62,650      | 52,984      | 0                       | 0                       | 0                       | 52,984           | 1,265           |     |
|            | Cash reconciliation items                          |             |             |                         |                         |                         |                  |                 |     |
|            | Depreciation                                       | (61,258)    | (62,483)    |                         |                         |                         | (62,483)         | (46,905)        |     |
|            | Total adjustment for non-cash items                | (61,258)    | (62,483)    | 0                       | 0                       | 0                       | (62,483)         | (46,905)        |     |
|            | Increase / (decrease) in cash                      | (133,757)   | (194,996)   | 0                       | 10,372                  | 0                       | (184,624)        | (98,017)        |     |
|            | Funded by / (to) reserves                          |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer to Aquatic Centre Capital Renewal Reserve |             |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer to Unexpended Grants Reserve              | (142,243)   |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer from Unexpended Grants Reserve            |             | 33,975      |                         | (10,372)                |                         | 23,603           | 0               |     |
|            | Transfer from S94A Reserve                         | 4,098       | 4,201       |                         |                         |                         | 4,201            | 3,154           |     |
|            | Funded by / (to) general revenues                  | 271,902     | 156,820     | 0                       | 0                       | 0                       | 156,820          | 94,864          |     |

| Work Order                          | Budget Detail - Description                         | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| BUSHFIRE & EMERGENCY SERVICES       |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |      |
| 1125                                | Bushfire Equipment Subsidy                          | 875,958     | 420,814     |                         |                         |                         | 420,814          | 0               | 0%   |
| 1127                                | RFS Hazard Reduction Mechanical Activity            | 71,000      | 51,640      | (34,100)                |                         |                         | 17,540           | 9,723           | 55%  |
| 1090                                | Reimbursement - SES Shed Gooloogong                 | 14,856      |             | (3,995)                 |                         |                         | (3,995)          | (3,995)         | 100% |
| 1138                                | RFS - Torrington Station - Reimbursement            | 291,690     |             | 1,334                   |                         |                         | 1,334            | 1,334           | 100% |
| 1139                                | RFS - New Regional Headquarters - Reimbursement     | 625,000     |             |                         |                         |                         | 0                | 0               |      |
|                                     | RFS - Reimbursement for Plant Assistance at Fires   | (4,093)     |             |                         |                         |                         | 0                | 0               |      |
| 2229                                | RFS - Woodstock Station - Reimbursement             | 102,778     | 427,500     | (80,278)                |                         | (347,222)               | (0)              | (0)             | 100% |
| Total income                        |   | 1,977,188   | 899,954     | (117,039)               | 0                       | (347,222)               | 435,693          | 7,062           |      |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |      |
| 1091                                | Contr. To NSW Fire Brigade                          | 47,834      | 48,982      |                         |                         |                         | 48,982           | 35,927          | 73%  |
| 1954                                | Contribution for LEMO Salary                        | 6,214       |             |                         |                         |                         | 0                | 0               |      |
| 1093                                | RFS Utility Expense                                 | 20,246      | 14,557      |                         |                         |                         | 14,557           | 8,639           | 59%  |
|                                     | RFS - Hazard Reduction                              | 72,257      | 51,640      | (34,100)                |                         | 1,073                   | 18,613           | 18,613          | 100% |
| 1092                                | Contribution to RFS                                 | 420,158     | 413,523     |                         |                         |                         | 413,523          | 310,142         | 75%  |
| 1086                                | Contribution to SES                                 | 59,247      | 60,976      |                         |                         |                         | 60,976           | 34,041          | 56%  |
| 1087                                | SES Expenses  | 1,921       | 6,070       |                         |                         |                         | 6,070            | 3,771           | 62%  |
|                                     | Plant & Equipment Depreciation                      | 164,005     | 167,285     |                         |                         |                         | 167,285          | 125,578         | 75%  |
|                                     | Other Asset Depreciation                            | 8,440       | 8,609       |                         |                         |                         | 8,609            | 6,463           | 75%  |
|                                     | Building Depreciation                               | 104,128     | 106,210     |                         |                         |                         | 106,210          | 79,730          | 75%  |
| Total expenses                      |   | 904,451     | 877,852     | (34,100)                | 0                       | 1,073                   | 844,825          | 622,903         |      |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |      |
| 1119                                | Bushfire Equipment Allocation                       | 875,958     | 420,814     |                         |                         |                         | 420,814          | 0               | 0%   |
| 1088                                | SES - Gooloogong Shed Extension                     | 14,856      |             |                         |                         |                         | 0                | 0               |      |
| 1123                                | RFS - Torrington - New Station                      | 291,690     |             |                         |                         |                         | 0                | 0               |      |
| 2230                                | RFS - Woodstock - New Station                       | 102,778     | 427,500     | (80,278)                |                         | (347,222)               | 0                | 0               |      |
| Total capital items                 |   | 1,285,282   | 848,314     | (80,278)                | 0                       | (347,222)               | 420,814          | 0               |      |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Depreciation  | (276,573)   | (282,104)   |                         |                         |                         | (282,104)        | (211,771)       |      |
| Total adjustment for non-cash items |   | (276,573)   | (282,104)   | 0                       | 0                       | 0                       | (282,104)        | (211,771)       |      |
| Increase / (decrease) in cash       |   | 64,029      | (544,108)   | (2,661)                 | 0                       | (1,073)                 | (547,842)        | (404,071)       |      |
| Funded by / (to) reserves           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Built Asset Replacement Program Reserve | (625,000)   |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from S94 Bushfire Rural Reserve (Capital)  | 2,459       |             |                         |                         |                         | 0                | 0               |      |
| Funded by / (to) general revenues   |   | 558,512     | 544,108     | 2,661                   | 0                       | 1,073                   | 547,842          | 404,071         |      |



| Work Order                          | Budget Detail - Description                          | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| BRIDGES                             |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 1734                                | Local Roads & Community Infrastructure Grant         |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Grant - Low Level Bridge Replacement                 |             |             |                         |                         |                         | 0                | 0               |      |
| 2330                                | Contribution - Forbes Shire Council - Bridge Testing |             |             | 14,564                  |                         |                         | 14,564           | 14,564          | 100% |
|                                     | Total income   | 0           | 0           | 14,564                  | 0                       | 0                       | 14,564           | 14,564          |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 235                                 | Low Level Bridge                                     | 9,411       | 7,089       |                         |                         |                         | 7,089            | 1,027           | 14%  |
| 237                                 | Bridge Inspections/Repairs                           | 2,291       | 30,000      | 27,709                  |                         |                         | 57,709           | 21,300          | 37%  |
| 2331                                | Belubula Way/Limestone Creek Bridge Testing          |             |             | 14,564                  |                         |                         | 14,564           | 14,564          | 100% |
| 281                                 | Construction of Bangaroo Bridge                      | 63,850      |             |                         |                         |                         |                  |                 |      |
| 1931                                | Loan 254C - Low Level Repairs - Interest - 20.41%    | 10,275      | 9,885       |                         |                         |                         | 9,885            | 6,137           | 62%  |
|                                     | Bridge Depreciation                                  | 168,667     | 172,040     |                         |                         |                         | 172,040          | 129,148         | 75%  |
|                                     | Total expenses                                       | 254,494     | 219,014     | 42,273                  | 0                       | 0                       | 261,287          | 172,176         |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
| 284                                 | George Campbell Bridge Replacement                   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Low Level Bridge - New                               |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Loan 254C - Low Level Repairs - Principal - 20.41%   | 21,182      | 21,697      |                         |                         |                         | 21,697           | 16,224          | 75%  |
|                                     | Total capital items                                  | 21,182      | 21,697      | 0                       | 0                       | 0                       | 21,697           | 16,224          |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Depreciation   | (168,667)   | (172,040)   |                         |                         |                         | (172,040)        | (129,148)       |      |
|                                     | Total adjustment for non-cash items                  | (168,667)   | (172,040)   | 0                       | 0                       | 0                       | (172,040)        | (129,148)       |      |
|                                     | Increase / (decrease) in cash                        | (107,010)   | (68,672)    | (27,709)                | 0                       | 0                       | (96,381)         | (44,688)        |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Carryover Reserve                        | (27,709)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve                      |             |             | 27,709                  |                         |                         | 27,709           | 27,709          |      |
|                                     | Funded by / (to) general revenues                    | 134,719     | 68,672      | 0                       | 0                       | 0                       | 68,672           | 16,979          |      |

| Work Order | Budget Detail - Description                 | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | QUARRY OPERATIONS                           |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations           |             |             |                         |                         |                         |                  |                 |     |
|            |   |             |             |                         |                         |                         |                  |                 |     |
|            | Total income                                | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations         |             |             |                         |                         |                         |                  |                 |     |
| 1141       | Working Expenses                            | 31,420      | 28,012      |                         | 23,431                  |                         | 51,443           | 45,398          | 88% |
| 1142       | Oncost on Gravel Issues                     | (340,998)   | (220,774)   |                         |                         |                         | (220,774)        | (178,686)       | 81% |
|            | Quarry Depreciation                         | 5,442       | 5,551       |                         |                         |                         | 5,551            | 4,167           | 75% |
|            | Other Asset Depreciation                    | 9,408       | 9,596       |                         |                         |                         | 9,596            | 7,204           | 75% |
|            | Total expenses                              | (294,728)   | (177,615)   | 0                       | 23,431                  | 0                       | (154,184)        | (121,918)       |     |
|            | Capital items                               |             |             |                         |                         |                         |                  |                 |     |
|            |   |             |             |                         |                         |                         |                  |                 |     |
|            | Total capital items                         | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Cash reconciliation items                   |             |             |                         |                         |                         |                  |                 |     |
|            | Depreciation                                | (14,850)    | (15,147)    |                         |                         |                         | (15,147)         | (11,371)        |     |
|            | Total adjustment for non-cash items         | (14,850)    | (15,147)    | 0                       | 0                       | 0                       | (15,147)         | (11,371)        |     |
|            | Increase / (decrease) in cash               | 309,578     | 192,762     | 0                       | (23,431)                | 0                       | 169,331          | 133,288         |     |
|            | Funded by / (to) reserves                   |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from Quarry Rehabilitation Reserve | 31,420      | 28,012      |                         | 23,431                  |                         | 51,443           | 45,398          |     |
|            | Transfer to Quarry Rehabilitation Reserve   | (57,985)    | (57,985)    |                         |                         |                         | (57,985)         | (43,528)        |     |
|            |   |             |             |                         |                         |                         |                  |                 |     |
|            | Funded by / (to) general revenues           | (283,013)   | (162,789)   | 0                       | 0                       | 0                       | (162,789)        | (135,158)       |     |

| Work Order | Budget Detail - Description                                 | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | DRAINAGE  |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                           |             |             |                         |                         |                         |                  |                 |      |
| 2268       | Public Works - Mulyan Drain Flood Repair                    | 41,139      |             |                         |                         |                         | 0                | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total income  | 41,139      | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations                         |             |             |                         |                         |                         |                  |                 |      |
| 1937       | Loan No. 236b - Vaux St Drainage - 77.85%                   | 2,377       | 1,341       |                         |                         |                         | 1,341            | 913             | 68%  |
| 1936       | Loan No. 241b - Vaux St Drainage - 11.67%                   | 7,018       | 6,660       |                         |                         |                         | 6,660            | 3,162           | 47%  |
| 1935       | Loan No. 250 - Drainage Improvements                        | 6,586       | 5,342       |                         |                         |                         | 5,342            | 4,069           | 76%  |
| 1074       | Detention Basin Inspection                                  | 8,433       | 8,036       | 23,288                  |                         |                         | 31,324           | 13,678          | 44%  |
| 2400       | Declared Dams Safety Levy                                   |             |             |                         |                         |                         | 0                |                 |      |
| 1073       | Stormwater Infrastructure Maintenance                       | 33,198      | 66,100      |                         |                         |                         | 66,100           | 48,505          | 73%  |
|            | Proposed Loan - West Cowra Drainage - Interest              |             |             |                         |                         |                         | 0                | 0               |      |
| 2223       | Dam Safety Management Plans                                 | 35,000      |             | 35,000                  | 4,000                   |                         | 39,000           | 39,000          | 100% |
|            | Stormwater Depreciation                                     | 319,888     | 326,285     |                         |                         |                         | 326,285          | 244,937         | 75%  |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total expenses  | 412,500     | 413,765     | 58,288                  | 4,000                   | 0                       | 476,053          | 354,265         |      |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |      |
| 1084       | West Cowra Drainage Improvements - Walker St to Grenfell Rd | 33,018      | 340,398     |                         |                         |                         | 340,398          | 25,774          | 8%   |
| 2038       | Chiverton Road - Repair Drainage Erosion                    | 2,445       |             | 91,394                  |                         | 120,000                 | 211,394          | 101,539         | 48%  |
|            | Loan No. 236b - Vaux St Drainage - 77.85%                   | 26,880      | 28,298      |                         |                         |                         | 28,298           | 28,298          | 100% |
|            | Loan No. 241b - Vaux St Drainage - 11.67%                   | 5,442       | 5,792       |                         |                         |                         | 5,792            | 2,842           | 49%  |
|            | Loan No. 250 - Drainage Improvements                        | 19,402      | 20,652      |                         |                         |                         | 20,652           | 15,395          | 75%  |
|            | Proposed Loan Funding - West Cowra Drainage Projects        |             | (365,000)   |                         | 365,000                 |                         | 0                | 0               |      |
|            | Proposed Loan - West Cowra Drainage-Principal               |             |             |                         |                         |                         | 0                | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items   | 87,187      | 30,140      | 91,394                  | 365,000                 | 120,000                 | 606,534          | 173,847         |      |
|            | Cash reconciliation items                                   |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation  | (319,888)   | (326,285)   |                         |                         |                         | (326,285)        | (244,937)       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items                         | (319,888)   | (326,285)   | 0                       | 0                       | 0                       | (326,285)        | (244,937)       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Increase / (decrease) in cash                               | (138,660)   | (117,620)   | (149,682)               | (369,000)               | (120,000)               | (756,302)        | (283,175)       |      |
|            | Funded by / (to) reserves                                   |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Carryover Reserve (Capital)                   | 2,445       |             | 91,394                  |                         |                         | 91,394           | 91,394          |      |
|            | Transfer to Carryover Reserve                               | (35,000)    |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Carryover Reserve                             |             |             | 35,000                  |                         |                         | 35,000           | 35,000          |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues                           | 171,215     | 117,620     | 23,288                  | 369,000                 | 120,000                 | 629,908          | 156,781         |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |

| Work Order | Budget Detail - Description         | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|-------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | PRIVATE WORKS                       |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations   |             |             |                         |                         |                         |                  |                 |     |
| 354        | Private Works Revenue               | 30,393      | 65,999      |                         | 50,000                  |                         | 115,999          | 71,936          | 62% |
| 355        | Private Works Profit                | 6,079       | 13,200      |                         |                         | 10,000                  | 23,200           | 14,387          | 62% |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total income                        | 36,472      | 79,199      | 0                       | 50,000                  | 10,000                  | 139,199          | 86,323          |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Expenses from continuing operations |             |             |                         |                         |                         |                  |                 |     |
|            | Private Works Expenditure           | 39,988      | 65,999      |                         | 50,000                  |                         | 115,999          | 56,192          | 48% |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total expenses                      | 39,988      | 65,999      | 0                       | 50,000                  | 0                       | 115,999          | 56,192          |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Capital items                       |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total capital items                 | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Cash reconciliation items           |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Increase / (decrease) in cash       | (3,516)     | 13,200      | 0                       | 0                       | 10,000                  | 23,200           | 30,131          |     |
|            | Funded by / (to) reserves           |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Funded by / (to) general revenues   | 3,516       | (13,200)    | 0                       | 0                       | (10,000)                | (23,200)         | (30,131)        |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |

| Work Order | Budget Detail - Description              | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | BIOSECURITY - WEEDS                      |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations        |             |             |                         |                         |                         |                  |                 |     |
| 181        | Grants                                   | 104,599     | 97,913      |                         |                         | 10,187                  | 108,100          | 0               | 0%  |
| 182        | Regulatory Fees & Fines                  |             | 1,847       |                         |                         |                         | 1,847            | 0               | 0%  |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Total income                             | 104,599     | 99,760      | 0                       | 0                       | 10,187                  | 109,947          | 0               |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Expenses from continuing operations      |             |             |                         |                         |                         |                  |                 |     |
| 177        | Biosecurity - Weeds - Operating Expenses | 331,796     | 317,053     |                         |                         |                         | 317,053          | 295,322         | 93% |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Total expenses                           | 331,796     | 317,053     | 0                       | 0                       | 0                       | 317,053          | 295,322         |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Capital items                            |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Total capital items                      | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Cash reconciliation items                |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Total adjustment for non-cash items      | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Increase / (decrease) in cash            | (227,197)   | (217,293)   | 0                       | 0                       | 10,187                  | (207,106)        | (295,322)       |     |
|            | Funded by / (to) reserves                |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |
|            | Funded by / (to) general revenues        | 227,197     | 217,293     | 0                       | 0                       | (10,187)                | 207,106          | 295,322         |     |
|            |  |             |             |                         |                         |                         |                  |                 |     |

| Work Order | Budget Detail - Description                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | PUBLIC CEMETERIES                               |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations               |             |             |                         |                         |                         |                  |                 |     |
| 1040       | Cemetery Fees                                   | 245,573     | 268,547     |                         |                         |                         | 268,547          | 206,493         | 77% |
| 2373       | Income - Cemeteries & Crematoria Interment Levy |             |             |                         | 28,497                  | (21,537)                | 6,960            | 4,776           | 69% |
| 1042       | War Graves Contribution                         | 22,150      | 20,770      |                         |                         | 1,380                   | 22,150           | 16,613          | 75% |
| 1041       | Plaques & Vases                                 | 69,879      | 87,736      |                         |                         |                         | 87,736           | 73,998          | 84% |
|            | Total income                                    | 337,602     | 377,053     | 0                       | 28,497                  | (20,157)                | 385,393          | 301,879         |     |
|            | Expenses from continuing operations             |             |             |                         |                         |                         |                  |                 |     |
| 1032       | Cowra Cemetery - Operating Expenses - Wages     | 120,949     | 117,602     |                         |                         | (5,000)                 | 112,602          | 68,533          | 61% |
| 1032       | Cowra Cemetery - Operating Expenses - Other     | 169,525     | 167,659     | (1,000)                 |                         | (5,000)                 | 161,659          | 100,315         | 62% |
| 2374       | Cemeteries & Crematoria Interment Services Levy |             |             |                         | 28,497                  | (21,537)                | 6,960            | 0               | 0%  |
| 1777       | Cherry Tree Avenue Maintenance                  | 12,225      | 5,000       |                         |                         |                         | 5,000            | 0               | 0%  |
| 1037       | War Graves Maintenance                          | 18,121      | 5,000       |                         |                         | 17,150                  | 22,150           | 5,518           | 25% |
| 2306       | Hospital Memorial Rose Garden                   |             |             | 1,000                   |                         |                         | 1,000            | 292             | 29% |
| 1779       | Village Cemeteries - Management & Maintenance   | 24,717      | 18,144      |                         |                         | 10,000                  | 28,144           | 25,772          | 92% |
| 1035       | Plaques   | 66,095      | 62,042      |                         |                         |                         | 62,042           | 57,758          | 93% |
| 1941       | Loan No. 253C - Cemetery Expansion - 11.74%     | 1,882       | 1,188       |                         |                         |                         | 1,188            | 931             | 78% |
| 1969       | AODE  | 21,439      | 34,949      |                         |                         |                         | 34,949           | 26,212          | 75% |
|            | Other Asset Depreciation                        | 7,767       | 7,922       |                         |                         |                         | 7,922            | 5,947           | 75% |
|            | Building Depreciation                           | 4,723       | 4,817       |                         |                         |                         | 4,817            | 3,616           | 75% |
|            | Total expenses                                  | 447,443     | 424,323     | 0                       | 28,497                  | (4,387)                 | 448,434          | 294,894         |     |
|            | Capital items                                   |             |             |                         |                         |                         |                  |                 |     |
|            | Loan No. 253C - Cemetery Expansion - 11.74%     | 26,618      | 27,325      |                         |                         |                         | 27,325           | 20,426          | 75% |
|            | Total capital items                             | 26,618      | 27,325      | 0                       | 0                       | 0                       | 27,325           | 20,426          |     |
|            | Cash reconciliation items                       |             |             |                         |                         |                         |                  |                 |     |
|            | Depreciation                                    | (12,490)    | (12,739)    |                         |                         |                         | (12,739)         | (9,563)         |     |
|            | Total adjustment for non-cash items             | (12,490)    | (12,739)    | 0                       | 0                       | 0                       | (12,739)         | (9,563)         |     |
|            | Increase / (decrease) in cash                   | (123,969)   | (61,856)    | 0                       | 0                       | (15,770)                | (77,626)         | (3,878)         |     |
|            | Funded by / (to) reserves                       |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from S94A Reserve                      | 20,492      | 21,004      |                         |                         |                         | 21,004           | 15,767          |     |
|            | Funded by / (to) general revenues               | 103,477     | 40,852      | 0                       | 0                       | 15,770                  | 56,622           | (11,889)        |     |

| Work Order | Budget Detail - Description                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | PUBLIC AMENITIES                                |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations               |             |             |                         |                         |                         |                  |                 |     |
|            | Total income                                    | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations             |             |             |                         |                         |                         |                  |                 |     |
| 1151       | Public Amenities - Operating Expenses - Wages   | 124,071     | 134,561     |                         |                         |                         | 134,561          | 110,680         | 82% |
| 1151       | Public Amenities - Operating Expenses - Other   | 84,780      | 67,561      |                         | 20,000                  |                         | 87,561           | 82,445          | 94% |
| 1155       | Squire Park Carer's Centre - Operating Expenses | 33,505      | 57,548      |                         |                         |                         | 57,548           | 3,979           | 7%  |
|            | Building Depreciation                           | 106,319     | 108,445     |                         |                         |                         | 108,445          | 81,408          | 75% |
|            | Total expenses                                  | 348,676     | 368,115     | 0                       | 20,000                  | 0                       | 388,115          | 278,512         |     |
|            | Capital items                                   |             |             |                         |                         |                         |                  |                 |     |
|            | Total capital items                             | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Cash reconciliation items                       |             |             |                         |                         |                         |                  |                 |     |
|            | Depreciation                                    | (106,319)   | (108,445)   |                         |                         |                         | (108,445)        | (81,408)        |     |
|            | Total adjustment for non-cash items             | (106,319)   | (108,445)   | 0                       | 0                       | 0                       | (108,445)        | (81,408)        |     |
|            | Increase / (decrease) in cash                   | (242,357)   | (259,670)   | 0                       | (20,000)                | 0                       | (279,670)        | (197,104)       |     |
|            | Funded by / (to) reserves                       |             |             |                         |                         |                         |                  |                 |     |
|            | Funded by / (to) general revenues               | 242,357     | 259,670     | 0                       | 20,000                  | 0                       | 279,670          | 197,104         |     |

| Work Order                          | Budget Detail - Description                                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| SWIMMING POOL                       |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |      |
| 1685                                | Grant - Growing Regions Program                                 |             | 1,385,483   |                         |                         | (1,348,254)             | 37,229           | 37,229          | 100% |
| 2098                                | Insurance Claim Income - Swimming Pool                          | 10,223      |             |                         |                         |                         | 0                | 0               |      |
| 2082                                | Grant - Stronger Country Communities Fund - Round 5             |             |             |                         |                         |                         | 0                | 0               |      |
| Total income                        |   | 10,223      | 1,385,483   | 0                       | 0                       | (1,348,254)             | 37,229           | 37,229          |      |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |      |
| 988                                 | Pool - Operating Expenses                                       | 254,864     | 257,738     |                         |                         |                         | 257,738          | 191,797         | 74%  |
| 994                                 | Pool - Management Contract                                      | 215,267     | 255,566     | 5,044                   |                         |                         | 260,610          | 201,713         | 77%  |
|                                     | Pool - Flood Damage Repairs                                     | 10,223      |             |                         |                         |                         | 0                | 0               |      |
| 2164                                | EOI Development Contractor for Pool Grant                       | 18,200      |             |                         |                         |                         | 0                | 0               |      |
| 2222                                | Business Case - Growing Regions Program Application             | 19,950      |             |                         |                         |                         | 0                | 0               |      |
|                                     | Swimming Pool Depreciation                                      | 142,816     | 145,672     |                         |                         |                         | 145,672          | 109,354         | 75%  |
|                                     | Building Depreciation   | 58,596      | 59,767      |                         |                         |                         | 59,767           | 44,866          | 75%  |
|                                     | Proposed Loan - New Pool - Stage1 - Interest                    |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Proposed Loan - New Pool - Stage 2 - Interest                   |             |             |                         |                         |                         | 0                | 0               |      |
| Total expenses                      |   | 719,915     | 718,743     | 5,044                   | 0                       | 0                       | 723,787          | 547,729         |      |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |      |
| 1680                                | Pool Concept Design & Specifications                            | 136,050     |             | 134,510                 |                         | 36                      | 134,546          | 115,407         | 86%  |
| 2160                                | WP1 - New Pools Filtration                                      |             | 3,129,993   |                         |                         | (3,129,993)             | 0                | 0               |      |
| 1679                                | WP2 - Main Pool & Toddler Pool Redevelopment                    |             |             |                         |                         | 36,599                  | 36,599           | 36,599          | 100% |
| 2388                                | WP3 - Splashpad and Plant Room                                  |             |             |                         |                         |                         | 0                | 0               |      |
| 2389                                | WP4 - New Retractable Shades                                    |             |             |                         |                         |                         | 0                | 0               |      |
| 2390                                | WP5 - Demolition of Existing Building / Plant Room              |             |             |                         |                         | 630                     | 630              | 630             | 100% |
| 2391                                | WP6 - Proposed Clubhouse Building                               |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Aquatic Centre Upgrade - Other Expenditure                      |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Proposed Loan Funding - Pool Replacement                        |             | (500,000)   |                         | 500,000                 |                         | 0                | 0               |      |
|                                     | Proposed Loan - New Pool - Stage 1 - Principal                  |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Proposed Loan - New Pool - Stage 2 - Principal                  |             |             |                         |                         |                         | 0                | 0               |      |
| Total capital items                 |   | 136,050     | 2,629,993   | 134,510                 | 500,000                 | (3,092,728)             | 171,775          | 152,636         |      |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Depreciation  | (201,412)   | (205,439)   |                         |                         |                         | (205,439)        | (154,220)       |      |
| Total adjustment for non-cash items |   | (201,412)   | (205,439)   | 0                       | 0                       | 0                       | (205,439)        | (154,220)       |      |
| Increase / (decrease) in cash       |   | (644,331)   | (1,757,814) | (139,554)               | (500,000)               | 1,744,474               | (652,894)        | (508,917)       |      |
| Funded by / (to) reserves           |   |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer to Carryover Reserve                                   |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve                                 | 14,200      |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Carryover Reserve (Capital)                       | 16,000      |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Aquatic Centre Capital Renewal Reserve (Capital)  | 120,050     | 1,244,510   | 134,510                 |                         | (1,379,020)             | 0                | 0               |      |
|                                     | Transfer from Built Asset Replacement Program Reserve           | 19,950      |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Built Asset Replacement Program Reserve (Capital) |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from S94 Growth Reserve                                | 6,763       | 8,143       |                         |                         |                         | 8,143            | 6,113           |      |
|                                     | Transfer from S94A Reserve                                      | 4,918       | 5,041       |                         |                         |                         | 5,041            | 3,784           |      |
| Funded by / (to) general revenues   |   | 462,450     | 500,120     | 5,044                   | 500,000                 | (365,454)               | 639,710          | 499,020         |      |



| Work Order | Budget Detail - Description                                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | PARKS, GARDENS & RESERVES                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                               |             |             |                         |                         |                         |                  |                 |      |
| 1731       | Grant - Public Open Spaces                                      | 1,194,249   |             | 335,075                 |                         | (1,498)                 | 333,577          | 333,577         | 100% |
| 2399       | Grant - NSW Premiers Dept - Cowra Peace Precinct                |             |             |                         |                         | 16,194                  | 16,194           | 16,194          | 100% |
| 2092       | Grant - Crown Reserves Fund - CRIF                              |             |             |                         |                         |                         | 0                | 0               |      |
| 2260       | Insurance Claim Income - Parks & Gardens                        | 98,815      |             |                         |                         |                         | 0                | 0               |      |
|            | Total income  | 1,293,064   | 0           | 335,075                 | 0                       | 14,696                  | 349,771          | 349,771         |      |
|            | Expenses from continuing operations                             |             |             |                         |                         |                         |                  |                 |      |
| 190        | Parks & Gardens - Operating Expenses - Wages                    | 373,745     | 414,250     |                         | (4,471)                 |                         | 409,779          | 311,063         | 76%  |
| 190        | Parks & Gardens - Operating Expenses - Other                    | 552,049     | 571,748     |                         |                         | (20,000)                | 551,748          | 359,986         | 65%  |
|            | Parks & Gardens - Flood Damage Repairs                          | 14,491      |             |                         |                         |                         | 0                | 0               |      |
| 218        | Tidy Towns Maintenance  |             | 4,276       |                         | (4,276)                 |                         | 0                | 0               |      |
| 207        | Lachlan River Precinct  | 890         | 11,656      |                         | (10,000)                |                         | 1,656            | 339             | 20%  |
| 206        | Peace Precinct  | 54,726      | 35,137      |                         | 10,000                  | 20,000                  | 65,137           | 61,562          | 95%  |
| 209        | Adventure Playground  | 12,017      | 17,274      |                         |                         |                         | 17,274           | 4,969           | 29%  |
| 2159       | Sculpture Park - Ground Maintenance                             | 10,000      | 10,000      |                         |                         |                         | 10,000           | 1,742           | 17%  |
| 195        | Vandalism   | 13,923      | 11,181      |                         |                         |                         | 11,181           | 8,738           | 78%  |
| 2091       | Weed Control - Bellevue Hill Reserve (2022-23 CRIF)             | 19,783      |             |                         |                         |                         | 0                | 0               |      |
| 2430       | Mural Maintenance   |             |             |                         |                         |                         | 0                | 0               |      |
| 2431       | Review of Peace Precinct Masterplan                             |             |             |                         |                         |                         |                  |                 |      |
| 2432       | Mountain Bike Track Investigation                               |             |             |                         |                         |                         |                  |                 |      |
| 2433       | Review of Lachlan Riverbank Precinct Masterplan                 |             |             |                         |                         |                         |                  |                 |      |
|            | Open Space Recreation Depreciation                              | 146,967     | 149,906     |                         |                         |                         | 149,906          | 112,532         | 75%  |
|            | Other Asset Depreciation  | 24,774      | 25,269      |                         |                         |                         | 25,269           | 18,969          | 75%  |
|            | Total expenses  | 1,223,365   | 1,250,697   | 0                       | (8,747)                 | 0                       | 1,241,950        | 879,901         |      |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |      |
| 1716       | Playground Asset Renewal  | 787         | 25,000      | 34,296                  |                         |                         | 59,296           | 160             | 0%   |
| 1720       | River Front Project Preliminaries (Public Spaces)               | 27,100      |             | 1,430                   |                         |                         | 1,430            | 1,430           | 100% |
| 1721       | River Front Footpaths (Public Spaces)                           | 160,603     |             | 19,512                  |                         |                         | 19,512           | 19,512          | 100% |
| 1722       | River Front Street Furniture (Public Spaces)                    |             |             |                         |                         |                         | 0                | 0               |      |
| 1723       | River Front Carparking Area (Public Spaces)                     |             |             |                         |                         |                         | 0                | 0               |      |
| 1727       | Public Art Murals (Public Spaces)                               | 5,061       |             |                         |                         |                         | 0                | 0               |      |
| 1728       | Village Signs (Public Spaces)                                   | 244,872     |             |                         |                         |                         | 0                | 0               |      |
| 2093       | Additional Pathways at Peace Precinct (Public Spaces)           | 414,737     |             | 469                     |                         |                         | 469              | 469             | 100% |
| 2194       | Evans Street Shared Path & Parking Area (Public Spaces)         | 338,018     |             | 197,917                 | 10,792                  |                         | 208,708          | 208,708         | 100% |
| 2255       | Sculpture Park Paths (Public Spaces)                            | 3,858       |             | 115,747                 | (10,792)                |                         | 104,955          | 81,689          | 78%  |
| 2403       | Cowra Peace Precinct - Yarrabilly Linked Pathway                |             |             |                         |                         | 16,194                  | 16,194           | 0               | 0%   |
|            | Total capital items   | 1,195,036   | 25,000      | 369,371                 | 0                       | 16,194                  | 410,565          | 311,968         |      |
|            | Cash reconciliation items                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation  | (171,741)   | (175,175)   |                         |                         |                         | (175,175)        | (131,501)       |      |
|            | Total adjustment for non-cash items                             | (171,741)   | (175,175)   | 0                       | 0                       | 0                       | (175,175)        | (131,501)       |      |
|            | Increase / (decrease) in cash                                   | (953,595)   | (1,100,522) | (34,296)                | 8,747                   | (1,498)                 | (1,127,569)      | (710,597)       |      |
|            | Funded by / (to) reserves                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from S94 Public Open Space Reserve                     |             |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer to Unexpended Grants Reserve                           |             |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Unexpended Grants Reserve                         | 15,210      |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Built Asset Replacement Program Reserve (Capital) | 787         | 25,000      | 34,296                  |                         |                         | 59,296           | 160             |      |
|            | Funded by / (to) general revenues                               | 937,599     | 1,075,522   | 0                       | (8,747)                 | 1,498                   | 1,068,273        | 710,437         |      |

| Work Order | Budget Detail - Description                                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | SPORTSFIELDS   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                          |             |             |                         |                         |                         |                  |                 |      |
| 228        | User Charges   | 10,084      | 28,955      |                         | (17,955)                | 1,487                   | 12,487           | 12,487          | 100% |
| 1898       | Stronger Country Communitess Round 4 - Col Stinson Park    | 383,263     |             | 207,773                 |                         | 169,272                 | 377,045          | 0               | 0%   |
| 2173       | Grant - LRCI Round 3 - Col Stinson Park                    | 285,445     |             | 41,555                  |                         |                         | 41,555           | 41,555          | 100% |
| 2314       | Grant - River Park Cricket Nets                            |             |             | 5,700                   |                         |                         | 5,700            | 5,700           | 100% |
| 2404       | Grant - DHAC - Play Our Way Program                        |             |             |                         |                         |                         | 0                | 0               |      |
|            | Total income   | 678,791     | 28,955      | 255,028                 | (17,955)                | 170,759                 | 436,787          | 59,742          |      |
|            | Expenses from continuing operations                        |             |             |                         |                         |                         |                  |                 |      |
|            | Sportsfields - Operating Expenses - Wages                  | 183,327     | 187,575     |                         |                         |                         | 187,575          | 135,371         | 72%  |
|            | Sportsfields - Operating Expenses - Other                  | 210,529     | 211,315     | (5,700)                 |                         |                         | 205,615          | 154,395         | 75%  |
|            | Sportsfields - Flood Damage Repairs                        | 5,688       |             |                         |                         |                         | 0                | 0               |      |
| 227        | Vandalism  | 1,031       | 3,020       |                         |                         |                         | 3,020            | 1,038           | 34%  |
| 2248       | Sport Precinct Masterplans                                 |             | 80,000      |                         |                         |                         | 80,000           | 3,750           | 5%   |
| 1947       | Loan No. 236a - River Park Amenities - 22.15%              | 676         | 382         |                         |                         |                         | 382              | 259             | 68%  |
| 1946       | Loan No. 242b - Mulyan Oval Amenities - 6.88%              | 4,518       | 4,325       |                         |                         |                         | 4,325            | 2,843           | 66%  |
|            | Building Depreciation                                      | 47,633      | 48,585      |                         |                         |                         | 48,585           | 36,472          | 75%  |
|            | Open Space Recreation Depreciation                         | 48,101      | 49,063      |                         |                         |                         | 49,063           | 36,831          | 75%  |
|            | Total expenses   | 501,504     | 584,264     | (5,700)                 | 0                       | 0                       | 578,564          | 370,958         |      |
|            | Capital items  |             |             |                         |                         |                         |                  |                 |      |
| 1899       | Col Stinson Park Amenities and Clubhouse                   | 383,263     |             | 217,813                 | 230,000                 | 117,731                 | 565,544          | 562,083         | 99%  |
| 2172       | Col Stinson Park Courts and Sealing                        | 285,445     |             | 41,555                  |                         | 1,520                   | 43,075           | 43,075          | 100% |
| 2313       | River Park Cricket Nets - Netting Replacement on 3 Wickets |             |             | 13,200                  |                         |                         | 13,200           | 13,200          | 100% |
| 2405       | Mulyan Park - Female Changerooms                           |             |             |                         |                         |                         | 0                | 0               |      |
| 2406       | WCRG - Female Changerooms                                  |             |             |                         |                         |                         | 0                | 0               |      |
|            | Loan No. 236a - River Park Amenities - 22.15%              | 7,648       | 8,051       |                         |                         |                         | 8,051            | 8,051           | 100% |
|            | Loan No. 242b - Mulyan Oval Amenities - 6.88%              | 2,914       | 3,129       |                         |                         |                         | 3,129            | 2,278           | 73%  |
|            | Total capital items  | 679,270     | 11,180      | 272,568                 | 230,000                 | 119,251                 | 633,000          | 628,687         |      |
|            | Cash reconciliation items                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation   | (95,734)    | (97,648)    |                         |                         |                         | (97,648)         | (73,303)        |      |
|            | Total adjustment for non-cash items                        | (95,734)    | (97,648)    | 0                       | 0                       | 0                       | (97,648)         | (73,303)        |      |
|            | Increase / (decrease) in cash                              | (406,249)   | (468,842)   | (11,840)                | (247,955)               | 51,508                  | (677,129)        | (866,600)       |      |
|            | Funded by / (to) reserves                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Cowra Services Project Reserve               |             | 0           | 0                       | 0                       | 117,731                 | 117,731          | 0               |      |
|            | Funded by / (to) general revenues                          | 406,249     | 468,842     | 11,840                  | 247,955                 | (169,239)               | 559,398          | 866,600         |      |

| Work Order                          | Budget Detail - Description                            | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| VILLAGE PARKS                       |  |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |     |
| 2035                                | Grant - Drought Communities - Jenny Kerr & Lions Parks | 14,813      |             |                         |                         |                         | 0                | 0               |     |
|                                     | Total income   | 14,813      | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |     |
|                                     | Village Parks Maintenance                              | 34,684      | 49,459      |                         |                         |                         | 49,459           | 36,191          | 73% |
|                                     | Total expenses   | 34,684      | 49,459      | 0                       | 0                       | 0                       | 49,459           | 36,191          |     |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |     |
|                                     | Village Park Facilities & Access Upgrade               | 7,788       |             |                         |                         |                         | 0                | 0               |     |
| 1895                                | Gooloogong Park Amenities Upgrade                      | 64,533      |             |                         |                         |                         | 0                | 0               |     |
|                                     | Total capital items                                    | 72,321      | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |     |
|                                     |  |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total adjustment for non-cash items                    | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|                                     | Increase / (decrease) in cash                          | (92,192)    | (49,459)    | 0                       | 0                       | 0                       | (49,459)         | (36,191)        |     |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |     |
|                                     | Transfer from Carryover Reserve (Capital)              |             |             |                         |                         |                         | 0                | 0               |     |
|                                     | Funded by / (to) general revenues                      | 92,192      | 49,459      | 0                       | 0                       | 0                       | 49,459           | 36,191          |     |

| Work Order | Budget Detail - Description         | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|-------------------------------------|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | RURAL & URBAN TREES                 |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations   |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total income                        | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations |             |             |                         |                         |                         |                  |                 |     |
| 183        | Trees - Operating Expenses - Wages  | 122,036     | 114,211     |                         |                         |                         | 114,211          | 100,291         | 88% |
| 183        | Trees - Operating Expenses - Other  | 200,560     | 188,133     |                         |                         |                         | 188,133          | 146,050         | 78% |
| 188        | Vandalism                           |             | 2,261       |                         |                         |                         | 2,261            | 66              | 3%  |
| 187        | National Tree Day                   | 9,952       | 7,977       |                         |                         |                         | 7,977            | 2,768           | 35% |
|            | Total expenses                      | 332,548     | 312,582     | 0                       | 0                       | 0                       | 312,582          | 249,174         |     |
|            | Capital items                       |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total capital items                 | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Cash reconciliation items           |             |             |                         |                         |                         |                  |                 |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Total adjustment for non-cash items | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Increase / (decrease) in cash       | (332,548)   | (312,582)   | 0                       | 0                       | 0                       | (312,582)        | (249,174)       |     |
|            | Funded by / (to) reserves           |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from Street Tree Reserve   |             |             |                         |                         |                         | 0                | 0               |     |
|            | Transfer from Carryover Reserve     |             |             |                         |                         |                         | 0                | 0               |     |
|            |                                     |             |             |                         |                         |                         |                  |                 |     |
|            | Funded by / (to) general revenues   | 332,548     | 312,582     | 0                       | 0                       | 0                       | 312,582          | 249,174         |     |

| Work Order | Budget Detail - Description                  | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | AERODROME                                    |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations            |             |             |                         |                         |                         |                  |                 |     |
| 1059       | Rents & Fees                                 |             | 1,952       |                         |                         |                         | 1,952            | 0               | 0%  |
| 1060       | Land Leases                                  | 34,490      | 33,583      |                         |                         |                         | 33,583           | 25,371          | 76% |
| 1056       | Profit on Disposal - Airport Subdivision     | 170,349     | 178,273     |                         |                         | (178,273)               | 0                | 0               |     |
|            | Total income                                 | 204,838     | 213,808     | 0                       | 0                       | (178,273)               | 35,535           | 25,371          |     |
|            | Expenses from continuing operations          |             |             |                         |                         |                         |                  |                 |     |
| 1047       | Aerodrome - Operating Expenses - Wages       | 58,452      | 80,856      |                         |                         |                         | 80,856           | 46,186          | 57% |
| 1047       | Aerodrome - Operating Expenses - Other       | 98,994      | 102,400     |                         |                         |                         | 102,400          | 69,601          | 68% |
| 1051       | Airport Promotion                            | 9,219       | 8,551       |                         |                         | (8,551)                 | 0                | 0               |     |
| 1930       | Loan No. 253B - Airport Subdivision - 69.47% | 11,136      | 7,032       |                         |                         |                         | 7,032            | 5,507           | 78% |
|            | Airport Depreciation                         | 62,888      | 64,146      |                         |                         |                         | 64,146           | 48,153          | 75% |
|            | Building Depreciation                        | 13,785      | 14,061      |                         |                         |                         | 14,061           | 10,555          | 75% |
|            | Other Asset Depreciation                     | 12,318      | 12,564      |                         |                         |                         | 12,564           | 9,432           | 75% |
|            | Total expenses                               | 266,793     | 289,610     | 0                       | 0                       | (8,551)                 | 281,059          | 189,434         |     |
|            | Capital items                                |             |             |                         |                         |                         |                  |                 |     |
|            | Loan No. 253B - Airport Subdivision - 69.47% | 157,509     | 161,693     |                         |                         |                         | 161,693          | 120,871         | 75% |
| 1057       | Sale of Asset - Airport Subdivision          | (64,026)    | (70,907)    |                         |                         | 70,907                  | (0)              | 0               | 0%  |
|            | Total capital items                          | 93,483      | 90,786      | 0                       | 0                       | 70,907                  | 161,693          | 120,871         |     |
|            | Cash reconciliation items                    |             |             |                         |                         |                         |                  |                 |     |
|            | Depreciation                                 | (88,991)    | (90,771)    |                         |                         |                         | (90,771)         | (68,140)        |     |
|            | Total adjustment for non-cash items          | (88,991)    | (90,771)    | 0                       | 0                       | 0                       | (90,771)         | (68,140)        |     |
|            | Increase / (decrease) in cash                | (66,446)    | (75,817)    | 0                       | 0                       | (240,629)               | (316,446)        | (216,794)       |     |
|            | Funded by / (to) reserves                    |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from S94A Reserve                   | 9,836       | 10,082      |                         |                         |                         | 10,082           | 7,568           |     |
|            | Funded by / (to) general revenues            | 56,610      | 65,735      | 0                       | 0                       | 240,629                 | 306,364          | 209,226         |     |

| Work Order | Budget Detail - Description                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | CARAVAN PARK                                    |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations               |             |             |                         |                         |                         |                  |                 |      |
| 794        | Caravan Park - Laundry & Other Income           | 6,554       | 7,900       |                         |                         |                         | 7,900            | 5,509           | 70%  |
| 792        | Caravan Park - Sites                            | 329,482     | 353,156     |                         |                         |                         | 353,156          | 272,544         | 77%  |
| 793        | Caravan Park - Cabins                           | 149,041     | 294,083     |                         |                         | 30,000                  | 324,083          | 258,331         | 80%  |
| 2087       | Insurance Claim Income - Caravan Park           | 842,673     |             | 53,114                  |                         |                         | 53,114           | 0               | 0%   |
| 2200       | Sale of Cabins                                  | 44,191      |             |                         |                         |                         | 0                | 0               |      |
|            | Total income                                    | 1,371,939   | 655,139     | 53,114                  | 0                       | 30,000                  | 738,253          | 536,384         |      |
|            | Expenses from continuing operations             |             |             |                         |                         |                         |                  |                 |      |
| 1956       | Dividend  | 42,245      | 43,259      |                         |                         |                         | 43,259           | 32,444          | 75%  |
| 1955       | AODE  | 87,124      | 60,725      |                         |                         |                         | 60,725           | 45,544          | 75%  |
| 772        | Management Contract                             | 179,220     | 214,379     |                         |                         |                         | 214,379          | 155,514         | 73%  |
| 772        | General - Operation & Maintenance               | 151,436     | 152,847     |                         |                         |                         | 152,847          | 132,811         | 87%  |
|            | General - Flood Damage Repairs                  | 1,426       |             |                         |                         |                         | 0                | 0               |      |
| 773        | Cabins - Operation & Maintenance                | 7,315       | 9,819       |                         |                         |                         | 9,819            | 4,401           | 45%  |
|            | Cabins - Flood Damage Repairs                   | 827,429     |             | 53,114                  |                         |                         | 53,114           | 53,114          | 100% |
| 774        | Amenities - Operation & Maintenance             | 13,019      | 12,819      |                         |                         |                         | 12,819           | 10,384          | 81%  |
|            | Amenities - Flood Damage Repairs                | 1,219       |             |                         |                         |                         | 0                | 0               |      |
| 775        | Park - Operation & Maintenance                  | 15,222      | 40,729      |                         |                         |                         | 40,729           | 19,354          | 48%  |
|            | Caravan Park - Park - Flood Damage Repairs      | 12,599      |             |                         |                         |                         | 0                | 0               |      |
| 776        | Site - Operation & Maintenance                  | 504         | 15,173      |                         |                         |                         | 15,173           | 13,134          | 87%  |
| 777        | Laundry - Operation & Maintenance               | 7,033       | 16,142      |                         |                         |                         | 16,142           | 10,843          | 67%  |
|            | Other Asset Depreciation                        | 51,921      | 52,959      |                         |                         |                         | 52,959           | 39,756          | 75%  |
|            | Equipment Depreciation                          | 266         | 271         |                         |                         |                         | 271              | 203             | 75%  |
|            | Building Depreciation                           | 24,671      | 25,164      |                         |                         |                         | 25,164           | 18,890          | 75%  |
|            | Total expenses                                  | 1,422,649   | 644,286     | 53,114                  | 0                       | 0                       | 697,399          | 536,390         |      |
|            | Capital items                                   |             |             |                         |                         |                         |                  |                 |      |
| 2294       | Riverfront Precinct - Replace Slabs             |             | 153,000     |                         |                         | (39,875)                | 113,125          | 113,125         | 100% |
|            | Central Precinct Redevelopment - Internal Roads |             |             |                         |                         |                         | 0                | 0               |      |
|            | Total capital items                             | 0           | 153,000     | 0                       | 0                       | (39,875)                | 113,125          | 113,125         |      |
|            | Cash reconciliation items                       |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation                                    | (76,858)    | (78,394)    |                         |                         |                         | (78,394)         | (58,849)        |      |
|            | Total adjustment for non-cash items             | (76,858)    | (78,394)    | 0                       | 0                       | 0                       | (78,394)         | (58,849)        |      |
|            | Increase / (decrease) in cash                   | 26,148      | (63,753)    | 0                       | 0                       | 69,875                  | 6,122            | (54,282)        |      |
|            | Funded by / (to) reserves                       |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Caravan Park Reserve                | (26,148)    | (89,247)    |                         |                         | (30,000)                | (119,247)        | (89,517)        |      |
|            | Transfer from Caravan Park Reserve              |             |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Caravan Park Reserve (Capital)    |             | 153,000     |                         |                         | (39,875)                | 113,125          | 113,125         |      |
|            | Funded by / (to) general revenues               | 0           | 0           | (0)                     | 0                       | 0                       | (0)              | 30,674          |      |

| Work Order | Budget Detail - Description                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | SALEYARDS                                  |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations          |             |             |                         |                         |                         |                  |                 |      |
| 1069       | Fees                                       | 403,603     | 360,500     |                         |                         | 50,000                  | 410,500          | 311,177         | 76%  |
| 1070       | Truck Wash                                 | 152,850     | 129,092     |                         |                         | 40,060                  | 169,152          | 128,517         | 76%  |
| 1688       | Grant - Cover Yard Walkways                |             | 100,000     |                         |                         | (100,000)               | 0                | 0               |      |
| 2250       | Grant - Installation of eID Infrastructure |             | 146,000     | 124,459                 |                         |                         | 270,459          | 270,459         | 100% |
|            | Total income                               | 556,453     | 735,592     | 124,459                 | 0                       | (9,940)                 | 850,111          | 710,153         |      |
|            | Expenses from continuing operations        |             |             |                         |                         |                         |                  |                 |      |
| 1981       | Contribution to Admin Salaries             | 16,981      | 17,575      |                         |                         |                         | 17,575           | 13,181          | 75%  |
| 1980       | Dividend                                   | 21,778      | 22,301      |                         |                         |                         | 22,301           | 16,726          | 75%  |
| 1978       | AODE                                       | 35,337      | 68,182      |                         |                         |                         | 68,182           | 51,136          | 75%  |
| 1062       | Saleyards - Operating Expenses - Wages     | 154,673     | 149,239     |                         |                         |                         | 149,239          | 108,679         | 73%  |
| 1062       | Saleyards - Operating Expenses - Other     | 197,865     | 143,239     |                         |                         | 40,000                  | 183,239          | 161,628         | 88%  |
| 1068       | Avdata Charges on Truck Wash               | 15,547      | 14,380      |                         |                         | 4,000                   | 18,380           | 12,997          | 71%  |
| 1982       | Contribution - Training                    | 2,982       | 3,054       |                         |                         |                         | 3,054            | 2,291           | 75%  |
| 1979       | Overheads                                  | 46,046      | 47,151      |                         |                         |                         | 47,151           | 35,363          | 75%  |
| 2122       | eID Planning & Design                      | 8,000       |             |                         |                         |                         |                  | 0               |      |
| 1943       | Loan No. 246 - Effluent Screens            | 2,753       | 1,249       |                         |                         |                         | 1,249            | 718             | 57%  |
|            | Other Asset Depreciation                   | 33,915      | 34,593      |                         |                         |                         | 34,593           | 25,968          | 75%  |
|            | Building Depreciation                      | 9,317       | 9,503       |                         |                         |                         | 9,503            | 7,134           | 75%  |
|            | Total expenses                             | 545,193     | 510,466     | 0                       | 0                       | 44,000                  | 554,466          | 435,821         |      |
|            | Capital items                              |             |             |                         |                         |                         |                  |                 |      |
|            | Loan No. 246 - Effluent Screens            | 22,793      | 24,671      |                         |                         |                         | 24,671           | 18,317          | 74%  |
| 1687       | Cover Yard Walkways Stage 1                |             | 100,000     |                         |                         | (100,000)               | 0                | 0               |      |
| 2249       | Installation of eID Infrastructure         |             | 146,000     | 124,459                 |                         |                         | 270,459          | 270,459         | 100% |
|            | Total capital items                        | 22,793      | 270,671     | 124,459                 | 0                       | (100,000)               | 295,130          | 288,776         |      |
|            | Cash reconciliation items                  |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation                               | (43,232)    | (44,096)    |                         |                         |                         | (44,096)         | (33,102)        |      |
|            | Total adjustment for non-cash items        | (43,232)    | (44,096)    | 0                       | 0                       | 0                       | (44,096)         | (33,102)        |      |
|            | Increase / (decrease) in cash              | 31,699      | (1,450)     | 0                       | 0                       | 46,060                  | 44,610           | 18,659          |      |
|            | Funded by / (to) reserves                  |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Saleyards Reserve              | (39,699)    |             |                         |                         | (46,060)                | (46,060)         | (34,577)        |      |
|            | Transfer to Unexpended Grants Reserve      |             |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Unexpended Grants Reserve    | 8,000       |             |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Saleyards Reserve            |             | 1,450       |                         |                         |                         | 1,450            | 1,088           |      |
|            | Funded by / (to) general revenues          | 0           | 0           | 0                       | 0                       | 0                       | 0                | 14,830          |      |

| Work Order                                 | Budget Detail - Description                                     | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|--|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| COUNCIL BUILDINGS & STRUCTURES MAINTENANCE |   |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations          |   |             |             |                         |                         |                         |                  |                 |      |
| 1221                                       | Rent of Council Properties                                      | 61,768      | 59,686      |                         |                         |                         | 59,686           | 47,166          | 79%  |
| 1220                                       | Rose Garden Coffee House Rent                                   | 38,738      | 35,729      |                         |                         |                         | 35,729           | 32,562          | 91%  |
| 2089                                       | Insurance Claim Income - Rose Garden & Gooloogong Park          |             |             | 24,449                  |                         |                         | 24,449           | 0               | 0%   |
| 2368                                       | Income - Insurance Claim - Lowe Lane House                      |             |             |                         | 261,000                 | 0                       | 261,000          | 261,000         | 100% |
|  | Total income  | 100,506     | 95,415      | 24,449                  | 261,000                 | 0                       | 380,864          | 340,727         |      |
| Expenses from continuing operations        |   |             |             |                         |                         |                         |                  |                 |      |
| 1161                                       | Building Maintenance - Salaries & Wages                         | 78,980      | 124,606     |                         |                         |                         | 124,606          | 51,831          | 42%  |
| 1181                                       | Rose Garden Coffee House  | 6,011       | 12,690      | 9,000                   |                         |                         | 21,690           | 11,272          | 52%  |
| 1181                                       | Rose Garden Coffee House - Flood Repairs                        |             |             | 15,149                  |                         |                         | 15,149           | 15,149          | 100% |
| 950  | Pound Maintenance   | 15,823      | 4,934       |                         |                         |                         | 4,934            | 4,876           | 99%  |
| 1162                                       | Building Maintenance - Neighbourhood Centre                     | 5,174       | 6,285       |                         |                         | 1,715                   | 8,000            | 7,528           | 94%  |
| 1201                                       | Senior Citizens Building  | 118         | 5,153       |                         | 99                      |                         | 5,252            | 5,252           | 100% |
| 1163                                       | Building Maintenance - Bourke Street House                      | 350         | 1,109       |                         |                         |                         | 1,109            | 0               | 0%   |
|  | Building Maintenance - Public Toilets                           | 24,997      | 23,576      |                         |                         |                         | 23,576           | 17,137          | 73%  |
|  | Public Toilets - Flood Damage Repairs                           |             |             | 9,300                   |                         |                         | 9,300            | 9,300           | 100% |
| 1202                                       | Building Maintenance - 118A Kendal Street                       | 5,793       | 5,067       |                         |                         |                         | 5,067            | 1,095           | 22%  |
| 1177                                       | Bus Shelters  |             | 3,127       |                         |                         |                         | 3,127            | 0               | 0%   |
| 1179                                       | Building Maintenance - RFS Headquarters                         | 14,493      | 3,566       |                         |                         | 1,434                   | 5,000            | 4,707           | 94%  |
| 1203                                       | Council Property Rates  | 22,083      | 27,073      |                         |                         |                         | 27,073           | 23,023          | 85%  |
|  | Council Property Maintenance                                    | 51,310      | 32,283      |                         |                         |                         | 32,283           | 17,129          | 53%  |
| 1178                                       | Council Depot   | 18,461      | 15,360      |                         |                         |                         | 15,360           | 9,893           | 64%  |
| 1183                                       | Lot 2 Macquarie Street  | 7           | 4,521       |                         |                         |                         | 4,521            | 0               | 0%   |
| 2395                                       | Lowe Lane Demolition  |             |             |                         | 261,000                 | (177,367)               | 83,633           | 74,654          | 89%  |
|  | Building Depreciation   | 94,520      | 96,410      |                         |                         |                         | 96,410           | 72,374          | 75%  |
|  | Total expenses  | 338,119     | 365,760     | 33,449                  | 261,099                 | (174,218)               | 486,090          | 325,219         |      |
| Capital items                              |   |             |             |                         |                         |                         |                  |                 |      |
| 1205                                       | Building Asset Management Plan - Works                          | 21,782      | 60,000      | 52,161                  |                         |                         | 112,161          | 0               | 0%   |
| 2279                                       | Rose Garden Coffee House Renovations                            | 9,667       |             | 58,463                  |                         | (1,429)                 | 57,034           | 45,343          | 80%  |
|  | Total capital items   | 31,449      | 60,000      | 110,624                 | 0                       | (1,429)                 | 169,195          | 45,343          |      |
| Cash reconciliation items                  |   |             |             |                         |                         |                         |                  |                 |      |
|  | Depreciation  | (94,520)    | (96,410)    |                         |                         |                         | (96,410)         | (72,374)        |      |
|  | Total adjustment for non-cash items                             | (94,520)    | (96,410)    | 0                       | 0                       | 0                       | (96,410)         | (72,374)        |      |
|  | Increase / (decrease) in cash                                   | (174,542)   | (233,935)   | (119,624)               | (99)                    | 175,647                 | (178,011)        | 42,538          |      |
|  | Funded by / (to) reserves                                       |             |             |                         |                         |                         |                  |                 |      |
|  | Transfer from Built Asset Replacement Program Reserve (Capital) | 31,449      | 60,000      | 110,624                 |                         | (1,429)                 | 169,195          | 45,343          |      |
|  | Transfer to Built Asset Replacement Program Reserve             |             |             |                         |                         | (177,367)               | (177,367)        | 45,343          |      |
|  | Transfer from Carryover Reserve                                 |             |             |                         |                         |                         | 0                | 0               |      |
|  | Funded by / (to) general revenues                               | 143,093     | 173,935     | 9,000                   | 99                      | 3,149                   | 186,183          | (133,225)       |      |



| Work Order | Budget Detail - Description                      | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | INFRASTRUCTURE & OPERATIONS OVERHEADS            |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                |             |             |                         |                         |                         |                  |                 |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total income                                     | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations              |             |             |                         |                         |                         |                  |                 |      |
| 170        | Superannuation                                   | 824,728     | 961,318     |                         |                         |                         | 961,318          | 673,194         | 70%  |
| 170        | Public Holidays                                  | 283,577     | 319,002     |                         |                         |                         | 319,002          | 178,090         | 56%  |
| 170        | Workers Comp. Insurance                          | 329,344     | 392,504     |                         |                         |                         | 392,504          | 190,341         | 48%  |
| 170        | Annual Leave                                     | 581,792     | 638,004     |                         |                         |                         | 638,004          | 421,563         | 66%  |
|            | Long Service Leave - Accrual                     | 298,903     | 294,438     |                         |                         |                         | 294,438          | 221,030         | 75%  |
| 170        | Sick Leave                                       | 305,907     | 239,251     |                         |                         | 27,824                  | 267,075          | 267,075         | 100% |
| 170        | Training Wages                                   | 58,381      |             | 15,973                  | 12,509                  | 17,385                  | 45,867           | 45,867          | 100% |
|            | Lump Sum Payment                                 |             | 105,286     | (17,836)                |                         |                         | 87,450           | 87,450          | 100% |
| 1959       | Saleyards Overheads Contra                       | (46,046)    | (47,151)    |                         |                         |                         | (47,151)         | (35,363)        | 75%  |
| 2308       | Oncost - Biosecurity - Weeds - Materials & Plant |             |             | (12,000)                |                         | (12,000)                | (24,000)         | (23,328)        | 97%  |
| 2309       | Oncost - Biosecurity - Weeds - Payroll           |             |             | (64,000)                |                         |                         | (64,000)         | (54,274)        | 85%  |
|            | Total expenses                                   | 2,636,585   | 2,902,652   | (77,863)                | 12,509                  | 33,209                  | 2,870,507        | 1,971,645       |      |
|            | Capital items                                    |             |             |                         |                         |                         |                  |                 |      |
| 170        | Long Service Leave                               | 422,181     | 159,501     |                         | 27,979                  | 50,606                  | 238,086          | 238,086         | 100% |
|            | Total capital items                              | 422,181     | 159,501     | 0                       | 27,979                  | 50,606                  | 238,086          | 238,086         |      |
|            | Cash reconciliation items                        |             |             |                         |                         |                         |                  |                 |      |
|            | Long Service Leave Accrual                       | (298,903)   | (294,438)   |                         |                         |                         | (294,438)        | (221,030)       |      |
|            | Total adjustment for non-cash items              | (298,903)   | (294,438)   | 0                       | 0                       | 0                       | (294,438)        | (221,030)       |      |
|            | Increase / (decrease) in cash                    | (2,759,863) | (2,767,715) | 77,863                  | (40,488)                | (83,815)                | (2,814,155)      | (1,988,700)     |      |
|            | Funded by / (to) reserves                        |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Long Service Leave Reserve         | 422,181     | 159,501     |                         | 27,979                  | 50,606                  | 238,086          | 238,086         |      |
|            | Transfer to Long Service Leave Reserve           | (422,181)   | (159,501)   |                         | (27,979)                | (50,606)                | (238,086)        | (238,086)       |      |
|            | Funded by / (to) general revenues                | 2,759,863   | 2,767,715   | (77,863)                | 40,488                  | 83,815                  | 2,814,155        | 1,988,700       |      |

| Work Order | Budget Detail - Description                               | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | WASTE COLLECTION  |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                         |             |             |                         |                         |                         |                  |                 |      |
|            | Domestic Waste Management Charge                          | 2,290,219   | 2,391,772   | 23,228                  | 1,958                   | 4,462                   | 2,421,420        | 2,421,076       | 100% |
|            | Commercial Waste Management Charge                        | 284,721     | 295,730     | 4,270                   | 187                     | 835                     | 301,022          | 300,870         | 100% |
| 1565       | Hilltops Council Garbage Collection                       | 19,628      | 19,628      |                         |                         |                         | 19,628           | 15,383          | 78%  |
| 1740       | Weddin Shire Council Garbage Collection                   |             |             |                         |                         |                         | 0                | 0               |      |
|            | Interest on Overdue Charges                               | 32,028      | 27,906      |                         |                         |                         | 27,906           | 26,063          | 93%  |
|            | Pensioner Rates Abandoned                                 | (157,728)   | (164,028)   |                         |                         |                         | (164,028)        | (154,077)       | 94%  |
|            | Pensioner Subsidy   | 86,750      | 88,491      |                         |                         |                         | 88,491           | 83,528          | 94%  |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total income  | 2,555,618   | 2,659,499   | 27,498                  | 2,145                   | 5,297                   | 2,694,439        | 2,692,843       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Expenses from continuing operations                       |             |             |                         |                         |                         |                  |                 |      |
| 1994       | AODE  | 162,293     | 246,509     |                         |                         |                         | 246,509          | 184,882         | 75%  |
| 1514       | Waste - Collection - Operating Expenses - Wages           | 88,791      | 85,000      |                         |                         |                         | 85,000           | 65,128          | 77%  |
| 1514       | Waste - Collection - Operating Expenses - Other           | 161,982     | 202,765     |                         |                         |                         | 202,765          | 135,526         | 67%  |
| 1514       | MGB Maintenance   | 5,491       | 21,807      |                         |                         |                         | 21,807           | 4,064           | 19%  |
| 1514       | Illegal Roadside Waste Collection                         | 28,439      | 18,058      |                         |                         |                         | 18,058           | 6,570           | 36%  |
| 1541       | Donations - DWMC  |             | 2,381       |                         |                         |                         | 2,381            | 182             | 8%   |
| 1514       | Bin Deliveries  | 9,339       | 11,829      |                         |                         |                         | 11,829           | 8,405           | 71%  |
| 1995       | Dividend  | 61,732      | 63,214      |                         |                         |                         | 63,214           | 47,410          | 75%  |
| 1519       | MGB Disposal Costs (Weighbridge) - Internal               | 462,677     | 486,400     |                         |                         |                         | 486,400          | 346,737         | 71%  |
| 1740       | Weddin Shire Council Garbage Collection                   | 2,030       |             |                         |                         |                         | 0                | 0               |      |
|            | STREET SWEEPING - COWRA & VILLAGES                        |             |             |                         |                         |                         |                  |                 |      |
| 1514       | Street Sweeping - Operating Expenses - Wages              | 57,887      | 47,543      |                         |                         | (10,000)                | 37,543           | 22,637          | 60%  |
| 1514       | Street Sweeping - Operating Expenses - Other              | 104,664     | 95,142      |                         |                         |                         | 95,142           | 67,306          | 71%  |
|            | CLEANING COWRA CBD  |             |             |                         |                         |                         |                  |                 |      |
| 1514       | Cleaning Cowra CBD - Operating Expenses - Wages           | 61,481      | 60,000      |                         |                         | 10,000                  | 70,000           | 63,459          | 91%  |
| 1514       | Cleaning Cowra CBD - Operating Expenses - Other           | 30,626      | 37,060      |                         |                         |                         | 37,060           | 21,788          | 59%  |
|            | Plant & Equipment Depreciation                            | 262,980     | 268,240     |                         |                         |                         | 268,240          | 201,364         | 75%  |
|            | Building Depreciation                                     | 26,420      | 26,948      |                         |                         |                         | 26,948           | 20,229          | 75%  |
|            | Other Asset Depreciation                                  | 59,847      | 61,044      |                         |                         |                         | 61,044           | 45,825          | 75%  |
| 2073       | Container Deposit Scheme - Contribution to Depreciation   | (22,161)    | (22,604)    |                         |                         |                         | (22,604)         | (16,953)        | 75%  |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total expenses  | 1,564,518   | 1,711,336   | 0                       | 0                       | 0                       | 1,711,336        | 1,224,558       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |      |
| 1571       | MGB Replacements  | 15,698      | 20,000      | 960                     |                         | 10,729                  | 31,689           | 31,689          | 100% |
| 1578       | Replacement Garbage Truck                                 |             |             |                         |                         |                         | 0                | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total capital items                                       | 15,698      | 20,000      | 960                     | 0                       | 10,729                  | 31,689           | 31,689          |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Cash reconciliation items                                 |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation  | (349,247)   | (356,232)   |                         |                         |                         | (356,232)        | (267,418)       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Total adjustment for non-cash items                       | (349,247)   | (356,232)   | 0                       | 0                       | 0                       | (356,232)        | (267,418)       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Increase / (decrease) in cash                             | 1,324,650   | 1,284,395   | 26,538                  | 2,145                   | (5,432)                 | 1,307,646        | 1,704,014       |      |
|            | Funded by / (to) reserves                                 |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Waste Reserve                                 | (189,482)   | (132,827)   | (318,397)               |                         | (375,425)               | (826,649)        | (620,553)       |      |
|            | Transfer to Domestic Waste Management Reserve             | (396,476)   | (387,770)   |                         |                         |                         | (387,770)        | (291,093)       |      |
|            | Transfer from Domestic Waste Management Reserve (Capital) | 15,698      | 20,000      | 960                     |                         | 10,729                  | 31,689           | 31,689          |      |
|            | Transfer from Waste Reserve (Capital)                     |             |             |                         |                         |                         | 0                | 0               |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |
|            | Funded by / (to) general revenues                         | (754,390)   | (783,797)   | 290,899                 | (2,145)                 | 370,128                 | (124,915)        | (824,056)       |      |
|            |   |             |             |                         |                         |                         |                  |                 |      |

| Work Order | Budget Detail - Description                               | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
|            | WASTE DISPOSAL  |             |             |                         |                         |                         |                  |                 |     |
|            | Income from continuing operations                         |             |             |                         |                         |                         |                  |                 |     |
| 2435       | Grant - LECI - Landfill                                   |             |             |                         |                         |                         |                  |                 |     |
|            | Total income  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Expenses from continuing operations                       |             |             |                         |                         |                         |                  |                 |     |
| 1996       | Contribution to Administration Salaries                   | 101,552     | 105,106     |                         |                         |                         | 105,106          | 78,829          | 75% |
|            | Waste Fund - Plant Working Expenses Control               | 277,580     | 210,458     |                         | 25,000                  |                         | 235,458          | 228,560         | 97% |
|            | Waste Fund - Plant Hire - Income                          | (574,214)   | (550,724)   |                         |                         |                         | (550,724)        | (411,135)       | 75% |
| 1564       | MGB Disposal (Weighbridge)                                | (465,270)   | (486,400)   |                         |                         |                         | (486,400)        | (386,395)       | 79% |
|            | LANDFILL  |             |             |                         |                         |                         |                  |                 |     |
|            | Landfill - Operating Expenses - Wages                     | 62,640      | 65,000      |                         |                         |                         | 65,000           | 58,191          | 90% |
|            | Landfill - Operating Expenses - Other                     | 252,677     | 216,593     |                         |                         |                         | 216,593          | 194,659         | 90% |
| 1546       | EPA Licence & Audits                                      |             | 4,828       |                         |                         |                         | 4,828            | 0               | 0%  |
|            | VILLAGE TIPS  |             |             |                         |                         |                         |                  |                 |     |
|            | Village Tips - Operating Expenses - Wages                 | 10,034      | 12,000      |                         |                         |                         | 12,000           | 5,943           | 50% |
|            | Village Tips - Operating Expenses - Other                 | 5,133       | 18,800      |                         |                         |                         | 18,800           | 4,333           | 23% |
| 1997       | AODE  | 26,918      | 45,084      |                         |                         |                         | 45,084           | 33,813          | 75% |
| 1545       | Clean Up Australia Day                                    |             | 1,985       |                         |                         |                         | 1,985            | 0               | 0%  |
|            | Total expenses  | (302,949)   | (357,270)   | 0                       | 25,000                  | 0                       | (332,270)        | (193,202)       |     |
|            | Capital items   |             |             |                         |                         |                         |                  |                 |     |
| 2146       | Landfill Waste Cell Modifications                         | 44,983      |             | 132,193                 |                         |                         | 132,193          | 15,764          | 12% |
| 2434       | Purchase of Landfill Compactor                            |             |             |                         |                         |                         |                  | 0               |     |
|            | Total capital items                                       | 44,983      | 0           | 132,193                 | 0                       | 0                       | 132,193          | 15,764          |     |
|            | Cash reconciliation items                                 |             |             |                         |                         |                         |                  |                 |     |
|            | Total adjustment for non-cash items                       | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|            | Increase / (decrease) in cash                             | 257,967     | 357,270     | (132,193)               | (25,000)                | 0                       | 200,077          | 177,438         |     |
|            | Funded by / (to) reserves                                 |             |             |                         |                         |                         |                  |                 |     |
|            | Transfer from Waste Reserve (Capital)                     | 11,246      |             | 33,048                  | 54,732                  |                         | 87,780           | 3,941           |     |
|            | Transfer from Domestic Waste Management Reserve (Capital) | 33,737      |             | 99,145                  |                         |                         | 99,145           | 11,823          |     |
|            | Funded by / (to) general revenues                         | (302,949)   | (357,270)   | 0                       | (29,732)                | 0                       | (387,002)        | (193,202)       |     |

| Work Order                          | Budget Detail - Description                                | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|-------------------------------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| RECYCLING                           |  |             |             |                         |                         |                         |                  |                 |      |
| Income from continuing operations   |  |             |             |                         |                         |                         |                  |                 |      |
| 1560                                | Sale of Recycled Material                                  | 251,170     | 169,111     |                         |                         |                         | 169,111          | 109,151         | 65%  |
| 1559                                | Recycling Crates Sales                                     | 3,428       | 5,421       |                         |                         |                         | 5,421            | 2,564           | 47%  |
| 1563                                | Land Rental  | 2,998       | 2,819       |                         |                         |                         | 2,819            | 1,530           | 54%  |
| 1562                                | Weighbridge Charges  | 1,442,685   | 740,760     | 300,000                 |                         | 555,616                 | 1,596,376        | 1,175,368       | 74%  |
| 1561                                | 2nd Hand Shop Sales  | 166         | 5,467       | (5,467)                 |                         |                         | 0                | 0               |      |
| 2303                                | Income - Waste - Revive Recycling Hub                      |             |             | 10,000                  |                         | (5,000)                 | 5,000            | 3,334           | 67%  |
|                                     | Recycling Charge   | 671,853     | 700,416     | 10,000                  |                         | 329                     | 710,745          | 710,518         | 100% |
| 1566                                | Container Deposit Scheme - Claim Income                    | 5,870       | 60,224      |                         |                         | (60,224)                | 0                | 0               |      |
| 1771                                | Cardboard Pick-Up  | 23,637      | 23,637      |                         |                         |                         | 23,637           | 19,000          | 80%  |
| 2429                                | Grant - Community Energy Upgrades - Solar Installation     |             |             |                         |                         |                         | 0                |                 |      |
|                                     | Total income   | 2,401,807   | 1,707,855   | 314,533                 | 0                       | 490,721                 | 2,513,109        | 2,021,464       |      |
| Expenses from continuing operations |  |             |             |                         |                         |                         |                  |                 |      |
| 1532                                | Recycling - Operating Expenses - Wages                     | 86,847      | 55,000      |                         | 52,708                  |                         | 107,708          | 76,905          | 71%  |
| 1532                                | Recycling - Operating Expenses - Other                     | 117,331     | 171,194     |                         |                         |                         | 171,194          | 119,932         | 70%  |
| 1535                                | Recycling - Education                                      | 12,139      | 19,268      |                         | 4,176                   |                         | 23,444           | 13,930          | 59%  |
| 1536                                | RAFCA Program  | 2,963       | 4,719       |                         |                         |                         | 4,719            | 0               | 0%   |
| 2304                                | Expenditure - Revive Recycling Hub                         |             |             | 20,000                  |                         |                         | 20,000           | 19,004          | 95%  |
| MRF OPERATION                       |  |             |             |                         |                         |                         |                  |                 |      |
| 1537                                | MRF - Operating Expenses - Wages                           | 834,122     | 852,325     |                         | (52,708)                | (89,721)                | 709,896          | 548,920         | 77%  |
| 1537                                | MRF - Operating Expenses - Other                           | 583,712     | 460,444     |                         |                         |                         | 460,444          | 431,679         | 94%  |
|                                     | Waste - MRF Operation - Flood Damage Expenses              |             |             |                         |                         |                         | 0                | 0               |      |
| 2281                                | Staff Amenities Building Fit-Out                           |             |             | 6,726                   |                         |                         | 6,726            | 6,726           | 100% |
| 2016                                | Waste & Energy Sustainability - Wages                      |             | 79,433      |                         | (37,000)                |                         | 42,433           | 27,835          | 66%  |
| 2016                                | Waste & Energy Sustainability - Other Expenses             |             |             |                         | 3,000                   | 35                      | 3,035            | 3,031           | 100% |
| 1975                                | Contribution from Sewer Fund - Sustainability Officer      |             | (21,713)    |                         |                         |                         | (21,713)         | (16,285)        | 75%  |
| 1976                                | Contribution from Water Fund - Sustainability Officer      |             | (21,713)    |                         |                         |                         | (21,713)         | (16,285)        | 75%  |
| 1974                                | Contribution - Training                                    | 24,723      | 25,316      |                         |                         |                         | 25,316           | 18,987          | 75%  |
| 1973                                | AODE   | 155,153     | 158,301     |                         |                         |                         | 158,301          | 118,726         | 75%  |
| 1972                                | Contribution - General Fund                                | 1,762,017   | 1,006,011   |                         |                         |                         | 1,006,011        | 754,508         | 75%  |
| 2084                                | Flood Damaged Items Clean-Up                               | 707         |             |                         |                         |                         | 0                | 0               |      |
| 1970                                | Loan No. 247 - Recycling Upgrade                           | 6,588       | 2,990       |                         |                         |                         | 2,990            | 1,718           | 57%  |
|                                     | Loan - Admin Building - Interest                           | 142         | 24,217      | 1,438                   |                         |                         | 25,656           | 19,166          | 75%  |
|                                     | Total expenses   | 3,586,445   | 2,815,793   | 28,164                  | (29,824)                | (89,686)                | 2,724,448        | 2,128,499       |      |
| Capital items                       |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Loan No. 247 - Recycling Upgrade                           | 54,551      | 59,046      |                         |                         |                         | 59,046           | 43,838          | 74%  |
|                                     | Loan - Admin Building - Principal                          |             | 12,915      | (530)                   |                         |                         | 12,384           | 0               | 0%   |
| 1580                                | Staff Amenities Building & Admin Office Renovation         | 314,828     |             | 134,850                 | 61,700                  |                         | 196,550          | 196,550         | 100% |
| 2251                                | Extension of Sorting Line Storage Area                     |             |             | 180,000                 | (24,000)                |                         | 156,000          | 156,000         | 100% |
| 2416                                | MRF Solar Installation & Battery Storage                   |             |             |                         |                         |                         | 0                |                 |      |
|                                     | Loan Funding - Admin Building                              | (450,000)   |             |                         |                         |                         | 0                | 0               |      |
|                                     | Total capital items  | (80,622)    | 71,961      | 314,320                 | 37,700                  | 0                       | 423,981          | 396,387         |      |
| Cash reconciliation items           |  |             |             |                         |                         |                         |                  |                 |      |
| Total adjustment for non-cash items |  |             |             |                         |                         |                         |                  |                 |      |
|                                     |  | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
| Increase / (decrease) in cash       |  |             |             |                         |                         |                         |                  |                 |      |
|                                     |  | (1,104,016) | (1,179,899) | (27,951)                | (7,876)                 | 580,407                 | (635,319)        | (503,423)       |      |
| Funded by / (to) reserves           |  |             |             |                         |                         |                         |                  |                 |      |
|                                     | Transfer from Waste Reserve (Capital)                      |             |             | 180,000                 | (24,000)                |                         | 156,000          | 156,000         |      |
|                                     | Transfer to Waste Reserve                                  | (50,322)    |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer to Waste Fund Unexpended Loan Reserve             | (134,850)   |             |                         |                         |                         | 0                | 0               |      |
|                                     | Transfer from Waste Fund Unexpended Loan Reserve (Capital) |             |             | 134,850                 |                         |                         | 134,850          | 134,850         |      |
|                                     | Transfer from Domestic Waste Management Reserve (Capital)  |             |             |                         |                         |                         | 0                | 0               |      |
|                                     | Funded by / (to) general revenues                          | 1,289,188   | 1,179,899   | (286,899)               | 31,876                  | (580,407)               | 344,469          | 212,573         |      |

| Work Order                          | Budget Detail - Description             | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %   |
|-------------------------------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|-----|
| CONTAINER DEPOSIT SCHEME            |   |             |             |                         |                         |                         |                  |                 |     |
| Income from continuing operations   |   |             |             |                         |                         |                         |                  |                 |     |
| 1569                                | Sale of CDS Materials - PET             | 56,342      |             |                         |                         |                         | 0                | 0               |     |
| 2145                                | CDS Processing Fee                      | 1,004,701   | 1,000,000   |                         |                         |                         | 1,000,000        | 658,179         | 66% |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total income                            | 1,061,043   | 1,000,000   | 0                       | 0                       | 0                       | 1,000,000        | 658,179         |     |
| Expenses from continuing operations |   |             |             |                         |                         |                         |                  |                 |     |
| 1542                                | CDS - Operating Expenses - Wages        | 204,686     | 232,000     |                         |                         | 90,000                  | 322,000          | 243,685         | 76% |
| 1542                                | CDS - Operating Expenses - Other        | 188,567     | 216,849     |                         |                         |                         | 216,849          | 117,979         | 54% |
| 2074                                | Contribution to Waste Fund Depreciation | 22,161      | 22,604      |                         |                         |                         | 22,604           | 16,953          | 75% |
| 1971                                | Contribution to Waste Fund Overheads    | 94,382      | 97,685      |                         |                         |                         | 97,685           | 73,264          | 75% |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total expenses                          | 509,796     | 569,138     | 0                       | 0                       | 90,000                  | 659,138          | 451,881         |     |
| Capital items                       |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Glass Breaker                           |             | 0           | 0                       | 0                       | 120,000                 | 120,000          | 0               | 0%  |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total capital items                     | 0           | 0           | 0                       | 0                       | 120,000                 | 120,000          | 0               |     |
| Cash reconciliation items           |   |             |             |                         |                         |                         |                  |                 |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Total adjustment for non-cash items     | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |     |
|                                     | Increase / (decrease) in cash           | 551,247     | 430,862     | 0                       | 0                       | (210,000)               | 220,862          | 206,298         |     |
|                                     | Funded by / (to) reserves               |             |             |                         |                         |                         |                  |                 |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |
|                                     | Funded by / (to) general revenues       | (551,247)   | (430,862)   | 0                       | 0                       | 210,000                 | (220,862)        | (206,298)       |     |
|                                     |   |             |             |                         |                         |                         |                  |                 |     |

| Work Order | Budget Detail - Description                          | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | WASTE OVERHEADS                                      |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                    |             |             |                         |                         |                         |                  |                 |      |
|            |  |             |             |                         |                         |                         |                  |                 |      |
|            | Total income   | 0           | 0           | 0                       | 0                       | 0                       | 0                | 0               |      |
|            | Expenses from continuing operations                  |             |             |                         |                         |                         |                  |                 |      |
| 1551       | Superannuation                                       | 152,762     | 168,926     |                         |                         |                         | 168,926          | 127,279         | 75%  |
| 1551       | Public Holidays                                      | 47,375      | 56,119      |                         |                         |                         | 56,119           | 29,894          | 53%  |
| 1551       | Workers Comp. Insurance                              | 66,985      | 58,621      |                         |                         |                         | 58,621           | 28,428          | 48%  |
| 1551       | Annual Leave   | 104,074     | 112,237     |                         |                         |                         | 112,237          | 71,306          | 64%  |
|            | Long Service Leave - Accrual                         | 44,467      | 41,976      |                         |                         |                         | 41,976           | 31,511          | 75%  |
| 1551       | Sick Leave   | 37,211      | 42,089      |                         |                         |                         | 42,089           | 35,652          | 85%  |
| 1551       | Training Wages                                       | 1,632       |             |                         |                         | 279                     | 279              | 279             | 100% |
|            | Lump Sum Payment                                     |             | 23,664      | (4,000)                 |                         |                         | 19,664           | 19,664          | 100% |
| 1998       | Contribution to Overheads - Container Deposit Scheme | (94,382)    | (97,685)    |                         |                         |                         | (97,685)         | (73,264)        | 75%  |
|            | Total expenses                                       | 360,123     | 405,947     | (4,000)                 | 0                       | 279                     | 402,227          | 270,748         |      |
|            | Capital items  |             |             |                         |                         |                         |                  |                 |      |
| 1551       | Long Service Leave                                   | 3,742       | 28,059      |                         |                         |                         | 28,059           | 11,506          | 41%  |
|            | Total capital items                                  | 3,742       | 28,059      | 0                       | 0                       | 0                       | 28,059           | 11,506          |      |
|            | Cash reconciliation items                            |             |             |                         |                         |                         |                  |                 |      |
|            | Long Service Leave Accrual                           | (44,467)    | (41,976)    |                         |                         |                         | (41,976)         | (31,511)        |      |
|            | Total adjustment for non-cash items                  | (44,467)    | (41,976)    | 0                       | 0                       | 0                       | (41,976)         | (31,511)        |      |
|            | Increase / (decrease) in cash                        | (319,398)   | (392,030)   | 4,000                   | 0                       | (279)                   | (388,310)        | (250,743)       |      |
|            | Funded by / (to) reserves                            |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer from Waste Reserve - Long Service Leave     | 3,742       | 28,059      |                         |                         |                         | 28,059           | 11,506          |      |
|            | Transfer to Waste Reserve - Long Service Leave       | (3,742)     | (28,059)    |                         |                         |                         | (28,059)         | (11,506)        |      |
|            | Funded by / (to) general revenues                    | 319,398     | 392,030     | (4,000)                 | 0                       | 279                     | 388,310          | 250,743         |      |
|            | Transfer to waste reserve under Waste Collection     | 0           | 0           | 0                       | (1)                     | 1                       | 0                | (760,240)       |      |

| Work Order | Budget Detail - Description                            | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | <b>WATER</b>   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                      |             |             |                         |                         |                         |                  |                 |      |
|            | Water Access-Vacant Land - Residential                 | 118,329     | 137,981     |                         |                         |                         | 137,981          | 122,984         | 89%  |
|            | <b>RESIDENTIAL</b>                                     |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 1,195,518   | 1,244,526   |                         |                         |                         | 1,244,526        | 839,432         | 67%  |
|            | Consumption Charges                                    | 3,239,174   | 3,659,824   |                         |                         |                         | 3,659,824        | 2,252,695       | 62%  |
|            | <b>NON-RESIDENTIAL</b>                                 |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 682,628     | 752,915     |                         |                         |                         | 752,915          | 477,559         | 63%  |
|            | Consumption Charges                                    | 1,593,820   | 1,697,535   |                         |                         |                         | 1,697,535        | 1,026,302       | 60%  |
|            | <b>NON-RESIDENTIAL (INDUSTRIAL)</b>                    |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 12,413      | 12,972      |                         |                         |                         | 12,972           | 9,729           | 75%  |
|            | Consumption Charges                                    | 224,983     | 172,231     |                         |                         | 3,492                   | 175,723          | 175,723         | 100% |
|            | <b>NON-RESIDENTIAL (NURSERIES)</b>                     |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 3,508       | 3,666       |                         |                         |                         | 3,666            | 2,444           | 67%  |
|            | Consumption Charges                                    | 6,944       | 11,477      |                         |                         | 137                     | 11,614           | 11,614          | 100% |
|            | <b>EDUCATION</b>                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 25,488      | 22,677      |                         |                         |                         | 22,677           | 17,285          | 76%  |
|            | Consumption Charges                                    | 57,046      | 70,902      |                         |                         |                         | 70,902           | 47,989          | 68%  |
|            | <b>RAW WATER</b>                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Access Charges   | 25,452      | 32,145      |                         |                         |                         | 32,145           | 14,258          | 44%  |
|            | Consumption Charges                                    | 81,183      | 180,635     |                         |                         |                         | 180,635          | 36,409          | 20%  |
|            | <b>OTHER</b>   |             |             |                         |                         |                         |                  |                 |      |
|            | Interest On Overdue Charges                            | 60,858      | 37,105      |                         | 25,000                  |                         | 62,105           | 52,727          | 85%  |
| 1423       | Standpipe Sales  | 85,925      | 99,350      |                         |                         |                         | 99,350           | 48,949          | 49%  |
|            | Pensioner Rates Abandoned                              | (110,886)   | (127,790)   |                         |                         |                         | (127,790)        | (73,600)        | 58%  |
|            | Pensioner Rate Subsidy                                 | 60,987      | 70,285      |                         |                         |                         | 70,285           | 770             | 1%   |
|            | Water Connection Fees                                  | 81,114      | 95,577      |                         |                         | 46,095                  | 141,672          | 141,672         | 100% |
|            | Sundry Revenue   | 33,744      | 13,690      |                         |                         | 3,024                   | 16,714           | 16,186          | 97%  |
|            | Developer Contributions                                | 136,487     | 34,569      |                         |                         |                         | 34,569           | 8,523           | 25%  |
| 1434       | Service Agreement Erambie Cowra Water Maintenance      | 2,135       | 2,255       |                         |                         | (61)                    | 2,195            | 2,195           | 100% |
| 1430       | LIIS - Interest Subsidy                                | 9,428       | 17,206      |                         |                         |                         | 17,206           | 693             | 4%   |
| 1433       | Grant - Cowra Drought Water Supply Construction        | 1,957,993   |             | 1,471,735               |                         |                         | 1,471,735        | 217,208         | 15%  |
| 1436       | Safe & Secure Grant - Cowra IWCM                       | 78,922      |             | 35,637                  |                         |                         | 35,637           | 14,900          | 42%  |
| 2336       | Safe & Secure Water Program - Cowra WTP                |             |             | 48,902                  |                         |                         | 48,902           | 12,227          | 25%  |
| 2102       | Insurance Claim Income - Darbys Falls Pump Access      |             |             |                         |                         |                         | 0                | 0               |      |
|            | Grant - 50% WTP Replacement                            |             |             |                         |                         |                         | 0                | 0               |      |
| 2349       | Insurance Claim Income - Water Department Office Floor |             |             |                         | 14,625                  |                         | 14,625           | 14,625          | 100% |
| 2410       | Grant - Community Energy Upgrades - Solar Installation |             |             |                         |                         |                         | 0                |                 |      |
|            | <b>Total income</b>                                    | 9,663,192   | 8,241,733   | 1,556,274               | 39,625                  | 52,688                  | 9,890,319        | 5,491,498       |      |
|            | <b>Expenses from continuing operations</b>             |             |             |                         |                         |                         |                  |                 |      |
| 2000       | Contribution to Administration Salaries                | 185,414     | 191,903     |                         |                         |                         | 191,903          | 143,927         | 75%  |
| 2004       | Contribution - Compliance Officer                      | 18,752      | 19,408      |                         |                         |                         | 19,408           | 14,556          | 75%  |
| 2005       | Contribution - Depot Redevelopment Loan                | 10,917      | 15,538      |                         |                         |                         | 15,538           | 11,653          | 75%  |
| 2003       | Contribution - Sustainability Officer                  |             | 21,713      |                         |                         |                         | 21,713           | 16,285          | 75%  |
| 2001       | Dividend - General fund                                | 50,000      | 50,000      |                         |                         |                         | 50,000           | 37,500          | 75%  |
| 2002       | Contribution - Training                                | 37,084      | 37,974      |                         |                         |                         | 37,974           | 28,481          | 75%  |
| 1999       | AODE   | 613,654     | 763,926     |                         |                         |                         | 763,926          | 572,945         | 75%  |
| 2007       | Japanese Garden Water Subsidy                          | (115,847)   | (121,060)   |                         |                         |                         | (121,060)        | (90,795)        | 75%  |
| 2006       | Contribution from Sewer Fund - Cowra IWCM              | (39,461)    |             | (17,820)                |                         |                         | (17,820)         | (13,365)        | 75%  |
| 1440       | Tr. From General Fund (S.611)                          | (180,000)   | (180,000)   |                         |                         |                         | (180,000)        | (135,000)       | 75%  |
| 1330       | Public Promotion & Education                           |             | 6,277       |                         |                         |                         | 6,277            | 0               | 0%   |
| 1258       | Administration Expenses & Memberships                  | 57,577      | 69,404      |                         |                         |                         | 69,404           | 55,788          | 80%  |
| 1333       | Protective Equipment & Safety Supplies                 | 842         | 8,807       |                         |                         | (7,436)                 | 1,371            | 452             | 33%  |
| 1335       | Avdata Charges on Standpipe Sales                      | 4,724       | 4,291       |                         |                         |                         | 4,291            | 3,121           | 73%  |
| 1327       | Donations - Water Availability Charge                  | 24,304      | 29,545      |                         |                         |                         | 29,545           | 23,019          | 78%  |
| 1381       | Minor Equipment  |             | 12,802      |                         |                         | 7,436                   | 20,238           | 20,238          | 100% |
| 2367       | Water Department Office Floor Repair                   |             |             |                         | 14,625                  |                         | 14,625           | 10,695          | 73%  |
|            | <b>ENGINEERING &amp; SUPERVISION</b>                   |             |             |                         |                         |                         |                  |                 |      |
| 1325       | Project Engineer - Water                               | 80,655      | 97,008      |                         |                         |                         | 97,008           | 36,041          | 37%  |
| 1417       | Cowra Integrated Water Cycle Management (IWCM)         | 157,843     |             | 71,276                  |                         |                         | 71,276           | 20,472          | 29%  |
| 1334       | Best Practice Compliance                               |             | 10,000      |                         |                         | (10,000)                | 0                | 0               |      |
|            | <b>PURCHASE OF WATER</b>                               |             |             |                         |                         |                         |                  |                 |      |
| 1260       | Central Tablelands Water                               | 119,965     | 88,037      |                         |                         | 36,963                  | 125,000          | 72,347          | 58%  |
| 1259       | State Water - Lachlan River                            | 245,593     | 197,521     |                         |                         | 62,479                  | 260,000          | 190,606         | 73%  |

| Work Order | Budget Detail - Description                        | Actual 2024      | Budget 2025      | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025  | %    |
|------------|--|------------------|------------------|-------------------------|-------------------------|-------------------------|------------------|------------------|------|
|            | <b>PUMPING STATION</b>                             |                  |                  |                         |                         |                         |                  |                  |      |
| 1279       | Pumping Station - Repairs & Operating Expenses     | 126,417          | 153,289          |                         |                         | (13,331)                | 139,958          | 78,531           | 56%  |
| 1280       | Energy Costs - Pumping Stations                    | 553,772          | 452,198          |                         |                         |                         | 452,198          | 336,972          | 75%  |
| 2081       | River Screen Maintenance                           |                  | 38,413           |                         |                         |                         | 38,413           | 0                | 0%   |
|            | <b>RESERVOIRS</b>                                  |                  |                  |                         |                         |                         |                  |                  |      |
|            | Reservoirs - Operations & Maintenance              | 123,749          | 141,016          |                         |                         |                         | 141,016          | 86,570           | 61%  |
|            | <b>TREATMENT PLANT</b>                             |                  |                  |                         |                         |                         |                  |                  |      |
| 1261       | Treatment Plant - Cowra - Operating Expenses       | 627,719          | 579,518          |                         | (7,222)                 | (6,827)                 | 565,469          | 356,612          | 63%  |
| 1268       | Sludge Removal Expense                             | 15,562           | 25,795           |                         |                         |                         | 25,795           | 6,773            | 26%  |
| 1263       | Wyangala Operation - Treatment Plant               | 74,186           | 68,073           | 20,000                  | 30,000                  | 22,022                  | 140,095          | 140,095          | 100% |
| 1265       | Woodstock Chlorine Station Operation               | 9,334            | 8,840            |                         |                         |                         | 8,840            | 3,178            | 36%  |
| 1266       | Wattamondara Chlorine Station Operation            | 2,046            | 8,916            |                         |                         |                         | 8,916            | 0                | 0%   |
| 1264       | Darbys Falls Operation - Treatment Plant           | 42,706           | 55,554           | 20,000                  | 10,000                  |                         | 85,554           | 75,278           | 88%  |
| 1297       | Koorawatha Chlorine Station Operation              | 4,166            | 15,655           |                         |                         |                         | 15,655           | 4,330            | 28%  |
| 1270       | Chlorine   | 110,098          | 87,359           |                         |                         | 12,641                  | 100,000          | 90,247           | 90%  |
| 1271       | Fluoride   | 821              | 15,623           |                         |                         |                         | 15,623           | 3,328            | 21%  |
| 1272       | Aluminium Chlorohydrate (ACH)                      | 198,264          | 191,408          |                         |                         |                         | 191,408          | 60,683           | 32%  |
| 1328       | EPA Licence  | 7,500            | 8,008            |                         |                         |                         | 8,008            | 68               | 1%   |
| 1273       | Caustic Soda                                       | 15,030           | 33,911           |                         |                         |                         | 33,911           | 31,835           | 94%  |
| 1274       | Permanganate                                       | 8,100            | 8,332            |                         |                         |                         | 8,332            | 8,207            | 98%  |
| 1269       | Testing - Treatment Plant                          | 25,933           | 117,596          | (40,000)                | (40,000)                |                         | 37,596           | 37,123           | 99%  |
| 1276       | Test Monitoring Software                           | 4,585            | 5,120            |                         |                         |                         | 5,120            | 1,092            | 21%  |
| 1277       | Telephone  | 3,923            | 11,603           |                         |                         |                         | 11,603           | 5,443            | 47%  |
| 2337       | Cowra WTP Options Study (SSWP)                     |                  |                  | 97,804                  |                         |                         | 97,804           | 27,032           | 28%  |
|            | <b>MAINS</b>                                       |                  |                  |                         |                         |                         |                  |                  |      |
|            | Water - Main Operations & Maintenance              | 893,568          | 824,563          | (10,000)                | (138)                   | (1,400)                 | 813,025          | 600,905          | 74%  |
| 1321       | Infiltration Gallery                               |                  | 31,803           |                         |                         |                         | 31,803           | 0                | 0%   |
|            | <b>TELEMETRY</b>                                   |                  |                  |                         |                         |                         |                  |                  |      |
| 1320       | Service & Maintenance                              | 75,336           | 47,448           |                         | 30,000                  |                         | 77,448           | 63,269           | 82%  |
|            | <b>METERS</b>                                      |                  |                  |                         |                         |                         |                  |                  |      |
|            | Meters - Operations & Maintenance                  | 273,340          | 245,639          |                         |                         |                         | 245,639          | 204,171          | 83%  |
|            | <b>LOAN REPAYMENTS - INTEREST</b>                  |                  |                  |                         |                         |                         |                  |                  |      |
| 1952       | Loan No. 252 - Water Treatment Plant Loan - LIRS   | 14,514           |                  |                         |                         |                         | 0                | 0                |      |
| 1951       | Loan No. 251 - Emergency Water Supply              | 49,777           | 45,952           |                         |                         |                         | 45,952           | 34,578           | 75%  |
| 1949       | Loan No. 242a - 1C1 Zone - 93.12%                  | 61,154           | 58,533           |                         |                         |                         | 58,533           | 38,469           | 66%  |
| 1950       | Loan No. 241a - Mains Replacement Stage 3 - 88.33% | 53,120           | 50,410           |                         |                         |                         | 50,410           | 23,936           | 47%  |
| 1953       | Loan No. 238 - Mains Replacement                   | 27,785           | 25,952           |                         |                         |                         | 25,952           | 16,577           | 64%  |
|            | Proposed Loan - 50% WTP & River Offtake - Interest |                  |                  |                         |                         |                         | 0                | 0                |      |
|            | <b>OVERHEADS &amp; E.L.E.</b>                      |                  |                  |                         |                         |                         |                  |                  |      |
| 1338       | Superannuation                                     | 162,910          | 123,514          |                         |                         |                         | 123,514          | 117,528          | 95%  |
| 1338       | Public Holidays                                    | 50,866           | 38,206           |                         |                         |                         | 38,206           | 27,525           | 72%  |
| 1338       | Workers Comp. Insurance                            | 50,239           | 52,249           |                         |                         |                         | 52,249           | 25,338           | 48%  |
| 1338       | Annual Leave                                       | 105,392          | 76,412           |                         |                         | 1,748                   | 78,160           | 78,160           | 100% |
|            | Long Service Leave - Accrual                       | 41,489           | 38,980           |                         |                         |                         | 38,980           | 29,262           | 75%  |
| 1338       | Sick Leave   | 56,765           | 28,654           |                         | 7,222                   | 10,114                  | 45,990           | 45,990           | 100% |
| 1338       | Training Wages                                     | 11,451           |                  | 10,000                  |                         | 1,469                   | 11,469           | 11,469           | 100% |
|            | Lump Sum Payment                                   |                  | 16,000           | (5,000)                 |                         |                         | 11,000           | 11,000           | 100% |
|            | <b>OTHER</b>                                       |                  |                  |                         |                         |                         |                  |                  |      |
| 1439       | S.611 Charges                                      | 780,000          | 780,000          |                         |                         |                         | 780,000          | 585,000          | 75%  |
|            | <b>DEPRECIATION CHARGE</b>                         |                  |                  |                         |                         |                         |                  |                  |      |
|            | Water Infrastructure Depreciation                  | 2,414,769        | 2,463,065        |                         |                         |                         | 2,463,065        | 1,848,986        | 75%  |
|            | Plant & Equipment Depreciation                     | 10,716           | 10,930           |                         |                         |                         | 10,930           | 8,205            | 75%  |
|            | Other Asset Depreciation                           | 2,890            | 2,948            |                         |                         |                         | 2,948            | 2,213            | 75%  |
|            |  |                  |                  |                         |                         |                         |                  |                  |      |
|            | <b>Total expenses</b>                              | <b>8,362,006</b> | <b>8,310,579</b> | <b>146,260</b>          | <b>44,487</b>           | <b>115,878</b>          | <b>8,617,204</b> | <b>6,144,943</b> |      |



| Work Order | Budget Detail - Description                              | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | <b>Capital items</b>                                     |             |             |                         |                         |                         |                  |                 |      |
|            | <b>METERS</b>  |             |             |                         |                         |                         |                  |                 |      |
| 1347       | New Meter Installations                                  | 81,955      | 116,389     |                         |                         | (31,879)                | 84,510           | 67,876          | 80%  |
| 1363       | Meter Replacements                                       | 108,139     | 93,161      |                         |                         | 31,879                  | 125,040          | 125,040         | 100% |
|            | <b>RESERVOIRS</b>  |             |             |                         |                         |                         |                  |                 |      |
| 1380       | Reservoir Cleaning & Painting                            | 8,235       | 55,142      | 8,115                   | (2,472)                 |                         | 60,785           | 28,858          | 47%  |
| 1697       | Reservoir Chlorine Monitoring System                     | 16,020      |             | 111,699                 |                         |                         | 111,699          | 0               | 0%   |
| 2144       | Cowra - Reservoir Re-Roofing                             | 25,184      | 65,540      | 38,820                  |                         |                         | 104,360          | 0               | 0%   |
|            | Billimari - Reservoir Re-Roof                            |             |             |                         |                         |                         | 0                | 0               |      |
| 2220       | Pearces Reservoir Re-Roof and Compliance                 | 41,677      |             |                         |                         |                         | 0                | 0               |      |
|            | <b>PUMPING STATIONS</b>                                  |             |             |                         |                         |                         |                  |                 |      |
| 1398       | Billimari - Pump Station Upgrade                         |             |             |                         |                         |                         | 0                | 0               |      |
| 1392       | River Low Lift Pump Station                              |             |             |                         |                         |                         | 0                | 0               |      |
| 1388       | High Lift Pump at River                                  |             |             |                         | 2,226                   | 28,388                  | 30,614           | 30,614          | 100% |
| 1391       | High Lift Pump at River - Switch Board                   | 18,394      |             | 60,000                  |                         |                         | 60,000           | 34,469          | 57%  |
| 1399       | Wyangala - Raw Lift Pump Station                         |             |             |                         |                         |                         | 0                | 0               |      |
| 1410       | Gooloogong Pump Replacement                              |             |             |                         |                         |                         | 0                | 0               |      |
| 1419       | Southern Line - Pump Replacement Program                 |             |             |                         |                         |                         | 0                | 0               |      |
| 2227       | Refurbishment of River Well Pump                         | 29,243      |             |                         |                         |                         | 0                | 0               |      |
| 2409       | High Lift Pump Station - PFC Installation                |             |             |                         |                         |                         | 0                | 0               |      |
|            | <b>MAINS CONSTRUCTION</b>                                |             |             |                         |                         |                         |                  |                 |      |
| 1383       | Cowra - Raw Water Intake Upgrade                         |             |             |                         |                         |                         | 0                | 0               |      |
|            | Water Mains Replacement                                  |             |             |                         |                         |                         | 0                | 0               |      |
| 1698       | Wyangala Village Mains Renewal                           | 45,320      |             |                         |                         |                         | 0                | 0               |      |
| 1869       | Comerford St & Lachlan St Main Replacement               |             |             | 235,089                 |                         |                         | 235,089          | 0               | 0%   |
| 1386       | Rural Residential Water Reticulation - Eloura to Camp Rd |             | 331,144     | (331,144)               |                         |                         | 0                | 0               |      |
|            | Backflow Prevention Compliance                           |             |             |                         |                         |                         | 0                | 0               |      |
| 1421       | Construct Emergency Drought Supply                       | 1,936,928   |             | 1,471,735               |                         |                         | 1,471,735        | 217,208         | 15%  |
| 2201       | Pridham Street Main Extension                            | 21,065      |             |                         |                         |                         | 0                | 0               |      |
| 2206       | Mains Replacement - Brisbane Street - West               |             |             | 128,646                 | (128,646)               |                         | 0                | 0               |      |
| 2379       | Southern Line Main Replacement                           |             |             |                         | 128,646                 |                         | 128,646          | 75,030          | 58%  |
| 2207       | TMQ Underbores - Crowther to Bendick Murrell             | 128,327     |             |                         |                         |                         | 0                | 0               |      |
| 2208       | Young Road Water Main Upgrade - Industrial Development   |             |             | 421,000                 |                         | (421,000)               | 0                | 0               |      |
| 2296       | Mains Replacement - Binni Creek Road - East              |             | 1,217,814   |                         |                         | (1,217,814)             | 0                | 0               |      |
|            | <b>TREATMENT PLANT</b>                                   |             |             |                         |                         |                         |                  |                 |      |
| 1393       | WTP Office Extension                                     | 18,763      |             |                         |                         |                         | 0                | 0               |      |
| 1394       | Sed Tank Upgrade   |             |             |                         |                         |                         | 0                | 0               |      |
| 1699       | Install Solar PV 26kW System - Cowra WTP                 | 3,025       |             | 26,975                  | 246                     |                         | 27,221           | 27,221          | 100% |
|            | New River Offtake  |             |             |                         |                         |                         | 0                | 0               |      |
|            | Replace Cowra WTP (30ML / day)                           |             |             |                         |                         |                         | 0                | 0               |      |
|            | Loan Funding - 50% WTP & River Offtake                   |             |             |                         |                         |                         | 0                | 0               |      |
| 1415       | Transfer Pump Refurbishment                              | 103,116     |             | 110,888                 |                         |                         | 110,888          | 54,561          | 49%  |
| 2066       | WTP Online Turbidity Analyser Replacements               | 9,889       |             |                         |                         |                         | 0                | 0               |      |
| 2168       | Purchase of Commercial Pressure Washer                   | 28,263      |             |                         |                         |                         | 0                | 0               |      |
| 2197       | Cowra WTP Sediment Tank Transfer Pumps                   | 43,658      |             |                         |                         |                         | 0                | 0               |      |
| 2226       | Darbys Falls WTP - Filter Membrane Replacement           | 28,546      |             |                         |                         |                         | 0                | 0               |      |
| 2315       | Acquisition of Wyangala WTP Land                         |             |             |                         |                         | 4,111                   | 4,111            | 4,111           | 100% |
|            | Chemical Storage Upgrade                                 |             |             |                         |                         | 20,373                  | 20,373           | 0               | 0%   |
|            | <b>OTHER</b>   |             |             |                         |                         |                         |                  |                 |      |
| 1384       | Replace Telemetry System                                 | 17,793      |             | 550,680                 | (500,000)               | (28,388)                | 22,292           | 1,144           | 5%   |
|            | <b>LOAN REPAYMENTS - PRINCIPAL</b>                       |             |             |                         |                         |                         |                  |                 |      |
|            | Loan No. 252 - Water Treatment Plant Loan - LIRS         | 480,813     |             |                         |                         |                         | 0                | 0               |      |
|            | Loan No. 242a - 1C1 Zone External - 93.12%               | 39,443      | 42,351      |                         |                         |                         | 42,351           | 30,828          | 73%  |
|            | Loan No. 251 - Emergency Water Supply                    | 57,154      | 60,999      |                         |                         |                         | 60,999           | 45,375          | 74%  |
|            | Loan No. 241a - Mains Replacement Stage 3 - 88.33%       | 41,189      | 43,838      |                         |                         |                         | 43,838           | 21,508          | 49%  |
|            | Loan No. 238 - Mains Replacement                         | 49,225      | 52,026      |                         |                         |                         | 52,026           | 52,026          | 100% |
|            | Proposed Loan - 50% WTP & River Offtake - Principal      |             |             |                         |                         |                         | 0                | 0               |      |
| 1338       | Long Service Leave                                       | 13,954      | 19,103      |                         | 1,000                   | 8,227                   | 28,330           | 28,330          | 100% |
|            | <b>Total capital items</b>                               | 3,395,315   | 2,097,507   | 2,832,503               | (499,000)               | (1,606,103)             | 2,824,907        | 844,200         |      |
|            | <b>Cash reconciliation items</b>                         |             |             |                         |                         |                         |                  |                 |      |
|            | Depreciation   | (2,428,375) | (2,476,943) |                         |                         |                         | (2,476,943)      | (1,859,404)     |      |
|            | Long Service Leave Accrual                               | (41,489)    | (38,980)    |                         |                         |                         | (38,980)         | (29,262)        |      |
|            | <b>Total adjustment for non-cash items</b>               | (2,469,864) | (2,515,923) | 0                       | 0                       | 0                       | (2,515,923)      | (1,888,665)     |      |
|            | <b>Increase / (decrease) in cash</b>                     | 375,735     | 349,570     | (1,422,489)             | 494,138                 | 1,542,912               | 964,131          | 391,020         |      |
|            | <b>Funded by / (to) reserves</b>                         |             |             |                         |                         |                         |                  |                 |      |
|            | Transfer to Water Reserve - Long Service Leave           | (13,954)    | (19,103)    |                         | (1,000)                 | (8,227)                 | (28,330)         | (28,330)        |      |
|            | Transfer to Water Reserve - Infrastructure               | (1,002,345) | (2,526,331) | (269,422)               |                         | (1,542,912)             | (4,338,665)      | (3,256,970)     |      |
|            | Transfer to Water Reserve - Equalisation                 | (150,000)   | (150,000)   |                         |                         |                         | (150,000)        | (112,603)       |      |
|            | Transfer to S64 Water Reserve                            | (136,487)   | (34,569)    |                         |                         |                         | (34,569)         | (8,523)         |      |
|            | Transfer from Water Reserve - Infrastructure (Capital)   | 776,610     | 2,326,761   | 1,691,911               | (494,138)               |                         | 3,524,534        | 106,885         |      |
|            | Transfer from S64 Water Reserve (Capital)                | 136,487     | 34,569      |                         |                         |                         | 34,569           | 25,950          |      |
|            | Transfer from Water Reserve - Long Service Leave         | 13,954      | 19,103      |                         | 1,000                   | 8,227                   | 28,330           | 28,330          |      |
|            | <b>Funded by / (to) general revenues</b>                 | 0           | 0           | 0                       | (0)                     | (0)                     | (0)              | 2,854,241       |      |

| Work Order | Budget Detail - Description                       | Actual 2024 | Budget 2025 | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|---|-------------|-------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
| SEWER      |   |             |             |                         |                         |                         |                  |                 |      |
|            | Income from continuing operations                 |             |             |                         |                         |                         |                  |                 |      |
|            | Sewer Access Charges                              | 3,138,960   | 3,221,028   |                         |                         |                         | 3,221,028        | 3,182,105       | 99%  |
|            | Sewer Service Charges                             | 780,217     | 815,057     |                         |                         |                         | 815,057          | 735,044         | 90%  |
|            | Wyangala Sewer - Access Charges                   | 44,379      | 45,539      |                         |                         |                         | 45,539           | 44,989          | 99%  |
|            | Wyangala Sewer - Service Charges                  | 19,949      | 20,840      |                         |                         |                         | 20,840           | 18,794          | 90%  |
|            | West Cowra Sewer - Access Charges                 |             |             |                         |                         |                         | 0                | 0               |      |
|            | West Cowra Sewer - Service Charges                |             |             |                         |                         |                         | 0                | 0               |      |
| 1509       | Sundry Income                                     | 27,253      | 16,673      |                         |                         | 16,181                  | 32,854           | 32,855          | 100% |
|            | Pensioner Rates Abandoned                         | (72,668)    | (85,255)    |                         |                         |                         | (85,255)         | (70,821)        | 83%  |
|            | Pensioner Rate Subsidy                            | 39,967      | 46,890      |                         |                         |                         | 46,890           | 38,392          | 82%  |
| 1506       | Council Services                                  |             | 26,702      |                         |                         | (26,702)                | 0                | 0               |      |
|            | Interest on Overdue Charges                       | 39,034      | 33,024      |                         |                         |                         | 33,024           | 31,494          | 95%  |
| 1507       | Treatment Works Land Rental                       | 13,343      | 24,298      |                         | (10,528)                |                         | 13,770           | 10,437          | 76%  |
| 1508       | Trade Waste Fees                                  | 88,410      | 76,787      |                         |                         |                         | 76,787           | 58,090          | 76%  |
| 1511       | Sludge Effluent at the STP                        | 5,097       | 14,791      |                         |                         |                         | 14,791           | 12,389          | 84%  |
| 1513       | Service Agreement Erambie Cowra Sewer Maintenance | 55,565      | 56,795      |                         |                         | 321                     | 57,116           | 57,116          | 100% |
| 2238       | Reimbursement - Erambie Pump Station Overhaul     | 48,345      |             |                         |                         |                         | 0                | 0               |      |
| 2269       | Insurance Claim Income - STP Outflow Repair       | 16,405      |             |                         |                         |                         | 0                | 0               |      |
|            | Developer Contributions                           |             | 68,436      |                         |                         |                         | 68,436           | 0               | 0%   |
|            | Interest on S94 Contributions                     | 4,583       |             |                         |                         |                         | 0                | 0               |      |
|            | Sewer - Interest on Investments                   | 95,060      | 45,840      |                         | 45,000                  |                         | 90,840           | 72,507          | 80%  |
|            | Total income                                      | 4,343,899   | 4,427,445   | 0                       | 34,472                  | (10,200)                | 4,451,717        | 4,223,392       |      |
|            | Expenses from continuing operations               |             |             |                         |                         |                         |                  |                 |      |
| 1984       | Contribution to Admin Salaries                    | 185,414     | 191,903     |                         |                         |                         | 191,903          | 143,927         | 75%  |
| 1987       | Contribution - Compliance Officer                 | 43,515      | 45,038      |                         |                         |                         | 45,038           | 33,779          | 75%  |
| 1990       | Contribution - Depot Redevelopment Loan           | 10,917      | 15,538      |                         |                         |                         | 15,538           | 11,653          | 75%  |
| 1989       | Contribution - Sustainability Officer             |             | 21,713      |                         |                         |                         | 21,713           | 16,285          | 75%  |
| 1985       | Dividend - General Fund                           | 100,000     | 100,000     |                         |                         |                         | 100,000          | 75,000          | 75%  |
| 1986       | Contribution to Water Fund - Cowra IWCW           | 39,461      |             | 17,820                  |                         |                         | 17,820           | 13,365          | 75%  |
| 1983       | AODE  | 275,856     | 1,435,103   |                         |                         |                         | 1,435,103        | 1,076,327       | 75%  |
| 1988       | Contribution Training                             | 24,723      | 25,316      |                         |                         |                         | 25,316           | 18,987          | 75%  |
| 1447       | Sewer - Administration Expenses                   | 14,840      | 45,466      |                         | (30,000)                |                         | 15,466           | 5,930           | 38%  |
| 1469       | Telephone   | 623         | 4,939       |                         |                         |                         | 4,939            | 659             | 13%  |
| 1456       | Donations   | 818         | 1,639       |                         |                         |                         | 1,639            | 0               | 0%   |
| 1464       | Protective Clothing & Safety Supplies             | 3,608       | 3,650       |                         |                         |                         | 3,650            | 1,692           | 46%  |
| 1470       | EPA Licences                                      | 6,222       | 7,846       |                         |                         |                         | 7,846            | 0               | 0%   |
| 1471       | Best Practice Compliance                          |             | 11,304      |                         |                         | (11,304)                | 0                | 0               |      |
| 1475       | Project Engineer - Sewer                          | 80,655      | 97,008      |                         |                         |                         | 97,008           | 36,041          | 37%  |
| 1489       | Minor Equipment                                   |             | 6,395       |                         |                         |                         | 6,395            | 2,048           | 32%  |
|            | TREATMENT WORKS                                   |             |             |                         |                         |                         |                  |                 |      |
| 1465       | STP Insurance                                     | 58,932      | 63,352      |                         |                         |                         | 63,352           | 63,352          | 100% |
| 1442       | Sewer - Treatment Works - Cowra Operation         | 601,018     | 507,120     |                         | (1,080)                 | (2,072)                 | 503,968          | 391,285         | 78%  |
| 1472       | Bealieu House Maintenance                         | 4,039       | 5,820       |                         |                         | (5,544)                 | 276              | 276             | 100% |
| 1445       | Testing & Monitoring                              | 24,225      | 34,463      |                         |                         |                         | 34,463           | 10,270          | 30%  |
| 1474       | Test Monitoring Software                          | 3,740       | 21,199      |                         |                         |                         | 21,199           | 0               | 0%   |
| 1446       | Sewer - Treatment Works - Wyangala Operation      | 342,730     | 246,230     |                         |                         |                         | 246,230          | 180,712         | 73%  |
| 1467       | Sludge Removal                                    | 48,575      | 158,922     |                         |                         |                         | 158,922          | 46,752          | 29%  |
|            | SEWER MAINS                                       |             |             |                         |                         |                         |                  |                 |      |
|            | Sewer - Mains - Repairs & Maintenance             | 222,926     | 245,865     |                         |                         |                         | 245,865          | 232,584         | 95%  |
| 1459       | Condition Audit - Mains Inspection                |             | 44,002      |                         |                         |                         | 44,002           | 20,996          | 48%  |
| 1457       | S.611 Charges                                     | 170,000     | 170,000     |                         |                         |                         | 170,000          | 127,500         | 75%  |
|            | PUMPING STATION                                   |             |             |                         |                         |                         |                  |                 |      |
|            | Sewer - Pumping Stations - Operating Expenses     | 200,746     | 125,185     |                         | 50,000                  |                         | 175,185          | 163,818         | 94%  |
|            | LOAN REPAYMENTS - INTEREST                        |             |             |                         |                         |                         |                  |                 |      |
| 1945       | Loan No. 244 - STP Upgrade                        | 478,288     | 463,732     |                         |                         |                         | 463,732          | 316,143         | 68%  |
|            | Proposed Loan - West Cowra Sewerage               |             |             |                         |                         |                         | 0                | 0               |      |

| Work Order | Budget Detail - Description                                      | Actual 2024 | Budget 2025  | \$ Variance 1st Quarter | \$ Variance 2nd Quarter | \$ Variance 3rd Quarter | Revised Estimate | Actual Mar 2025 | %    |
|------------|--|-------------|--------------|-------------------------|-------------------------|-------------------------|------------------|-----------------|------|
|            | <b>EMPLOYMENT OVERHEADS &amp; E.L.E.</b>                         |             |              |                         |                         |                         |                  |                 |      |
| 1476       | Superannuation   | 38,758      | 34,360       |                         |                         |                         | 34,360           | 25,574          | 74%  |
| 1476       | Public Holidays  | 11,155      | 11,492       |                         |                         |                         | 11,492           | 5,835           | 51%  |
| 1476       | Workers Comp. Insurance  | 16,746      | 11,469       |                         |                         |                         | 11,469           | 5,562           | 48%  |
| 1476       | Annual Leave   | 26,263      | 22,983       |                         |                         |                         | 22,983           | 14,494          | 63%  |
|            | Long Service Leave - Accrual                                     | 11,989      | 7,068        |                         |                         |                         | 7,068            | 5,306           | 75%  |
| 1476       | Sick Leave   | 13,916      | 8,619        |                         | 1,080                   | 2,072                   | 11,771           | 11,771          | 100% |
| 1476       | Training Wages   | 5,172       |              |                         |                         |                         | 0                | 0               |      |
|            | Lump Sum Payment   |             | 4,000        | 2,000                   |                         |                         | 6,000            | 6,000           | 100% |
|            | <b>DEPRECIATION</b>  |             |              |                         |                         |                         |                  |                 |      |
|            | Sewer Infrastructure Depreciation                                | 1,043,233   | 1,064,097    |                         |                         |                         | 1,064,097        | 798,802         | 75%  |
|            | Building Depreciation  | 10,453      | 10,662       |                         |                         |                         | 10,662           | 8,004           | 75%  |
|            | Other Asset Depreciation   | 175         | 179          |                         |                         |                         | 179              | 134             | 75%  |
|            | <b>Total expenses</b>  | 4,119,731   | 5,273,677    | 19,820                  | 20,000                  | (16,848)                | 5,296,649        | 3,870,864       |      |
|            | <b>Capital items</b>   |             |              |                         |                         |                         |                  |                 |      |
|            | <b>SEWER MAINS</b>   |             |              |                         |                         |                         |                  |                 |      |
| 1490       | West Cowra Sewer Reticulation                                    | 11,500      | 11,061,083   | (10,987,673)            |                         |                         | 73,410           | 4,827           | 7%   |
| 1485       | Mains Replacement/Renewal Program                                | 1,059,172   | 393,242      | 183,902                 |                         |                         | 577,144          | 19,184          | 3%   |
| 1693       | Upsize Trunk Main 1  |             | 118,869      | (118,869)               |                         |                         | 0                | 0               |      |
|            | <b>COWRA TREATMENT PLANT</b>                                     |             |              |                         |                         |                         |                  |                 |      |
| 1692       | Install Solar PV 99kW System - Cowra STP                         | 11,117      |              | 98,883                  |                         | 11,270                  | 110,153          | 110,153         | 100% |
| 2018       | Aerator Replacement  |             |              |                         |                         |                         | 0                | 0               |      |
| 1492       | Purchase - Dewatering Bins                                       | 3,740       |              |                         |                         |                         | 0                | 0               |      |
| 1495       | New Package Plant Filtration & UV for Water Cart Effluent Re-Use |             |              |                         |                         |                         | 0                | 0               |      |
| 1499       | SN Return, Rotation pipe Work & Pump System                      |             |              | 15,000                  |                         |                         | 15,000           | 12,358          | 82%  |
| 2252       | STP Outflow Repair   | 16,405      |              | 8,595                   |                         |                         | 8,595            | 0               | 0%   |
| 2353       | Sludge Lagoon Cleanout   |             |              | 200,000                 |                         | (11,270)                | 188,730          | 0               | 0%   |
|            | Chemical Storage Upgrade   |             |              |                         |                         | 20,373                  | 20,373           | 0               | 0%   |
|            | <b>SEWER PUMP STATIONS</b>                                       |             |              |                         |                         |                         |                  |                 |      |
| 1487       | Pump Station Renewal/Replacement                                 |             | 13,108       | 12,801                  | 18,275                  |                         | 44,184           | 44,184          | 100% |
| 2224       | Erambie Sewer Pump Station Overhaul                              | 51,465      |              |                         |                         |                         | 0                | 0               |      |
|            | <b>OTHER</b>   |             |              |                         |                         |                         |                  |                 |      |
| 1488       | Ventstack Replacement  | 216         | 68,931       | 67,099                  | (18,275)                |                         | 117,755          | 0               | 0%   |
| 1889       | Clearscada Update at Wyangala STP                                |             |              |                         |                         |                         | 0                | 0               |      |
| 1594       | Install Flow Gauges  | 585         |              |                         |                         |                         | 0                | 0               |      |
|            | Replace Telemetry System   |             |              |                         |                         |                         | 0                | 0               |      |
|            | Airport Related Industrial Development - Wastewater              |             |              |                         |                         |                         | 0                | 0               |      |
|            | <b>LOAN REPAYMENT - PRINCIPAL</b>                                |             |              |                         |                         |                         |                  |                 |      |
|            | Loan No. 244 - STP Upgrade                                       | 169,013     | 184,510      |                         |                         |                         | 184,510          | 137,899         | 75%  |
|            | Proposed Loan - West Cowra Sewerage                              |             |              |                         |                         |                         | 0                | 0               |      |
|            | Proposed Loan Funding - West Cowra Sewerage                      |             | (11,055,377) | 11,055,377              |                         |                         | 0                | 0               |      |
| 1476       | Long Service Leave   |             | 5,746        |                         |                         |                         | 5,746            | 5,205           | 91%  |
|            | <b>Total capital items</b>                                       | 1,323,213   | 790,112      | 535,115                 | 0                       | 20,373                  | 1,345,600        | 333,810         |      |
|            | <b>Cash reconciliation items</b>                                 |             |              |                         |                         |                         |                  |                 |      |
|            | Depreciation   | (1,053,861) | (1,074,938)  |                         |                         |                         | (1,074,938)      | (806,940)       |      |
|            | Long Service Leave Accrual                                       | (11,989)    | (7,068)      |                         |                         |                         | (7,068)          | (5,306)         |      |
|            | <b>Total adjustment for non-cash items</b>                       | (1,065,850) | (1,082,006)  | 0                       | 0                       | 0                       | (1,082,006)      | (812,246)       |      |
|            | <b>Increase / (decrease) in cash</b>                             | (33,195)    | (554,337)    | (554,935)               | 14,472                  | (13,725)                | (1,108,525)      | 830,964         |      |
|            | <b>Funded by / (to) reserves</b>                                 |             |              |                         |                         |                         |                  |                 |      |
|            | Transfer to Sewer Reserve - Long Service Leave                   |             | (5,746)      |                         |                         |                         | (5,746)          | (5,205)         |      |
|            | Transfer to S64 Sewer Reserve                                    |             | (68,436)     |                         |                         |                         | (68,436)         | 0               |      |
|            | Transfer to Sewer Reserve - Infrastructure                       | (1,304,346) | (157,875)    | 29,469                  | (14,472)                | (66,633)                | (209,511)        | (157,276)       |      |
|            | Transfer from Sewer Reserve                                      |             |              |                         |                         |                         | 0                | 0               |      |
|            | Transfer from Sewer Reserve - Infrastructure (Capital)           | 1,154,200   | 594,163      | 525,466                 |                         | (11,304)                | 1,108,325        | 0               |      |
|            | Transfer from S94 Sewer Reserve (Capital)                        |             | 68,436       |                         |                         | 91,662                  | 160,098          | 120,183         |      |
|            | Transfer from Sewer Reserve - Long Service Leave                 |             | 5,746        |                         |                         |                         | 5,746            | 5,205           |      |
|            | Transfer to Wyangala STP Reserve                                 | (159,389)   | (111,266)    |                         |                         |                         | (111,266)        | (83,526)        |      |
|            | Transfer from Wyangala STP Reserve                               | 342,730     | 229,315      |                         |                         |                         | 229,315          | 180,712         |      |
|            | <b>Funded by / (to) general revenues</b>                         | 0           | 0            | 0                       | 0                       | (0)                     | (0)              | (891,057)       |      |

COWRA SHIRE COUNCIL

Quarterly Budget Review Statement  
for the period 01/01/25 to 31/03/25

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COWRA SHIRE COUNCIL

**Quarterly Budget Review Statement**  
for the period 01/01/25 to 31/03/25

**Report by Responsible Accounting Officer**

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

It is my opinion that the Quarterly Budget Review Statement for COWRA SHIRE COUNCIL for the quarter ended 31/03/25 indicates that Council's projected financial position at 30/6/25 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

**Signed:** \_\_\_\_\_

**Date:**

Mr A Dalton  
Responsible Accounting Officer

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Income &amp; Expenses Budget Review Statement

Budget Review for the quarter ended 31 March 2025

## Income &amp; Expenses - Council Consolidated

| (\$000's)  | Original<br>Budget<br>2024/25 | Proposed Changes  |                  |               | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|---------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs |                              |                          |
| <b>Income</b>  |                               |                   |                  |               |                              |                          |
| Rates and Annual Charges                               | 16,810                        | 37                | 13               | 6             | 16,865                       | 16,082                   |
| User Charges and Fees                                  | 13,219                        | 3,630             | 106              | 468           | 17,423                       | 9,989                    |
| Other Revenues   | 1,684                         | 238               | 275              | 580           | 2,776                        | 1,498                    |
| Grants & Contributions - Operating                     | 9,920                         | 312               | 74               | 3             | 10,310                       | 2,271                    |
| Grants & Contributions - Capital                       | 2,791                         | 3,735             | 68               | (1,742)       | 4,853                        | 1,839                    |
| Interest and Investment Revenues                       | 1,921                         | -                 | 70               | 2             | 1,993                        | 1,568                    |
| Other income   | 234                           | (21)              | (11)             | 4             | 206                          | 158                      |
| Net gain from disposal of assets                       | 178                           | -                 | -                | (178)         | -                            | -                        |
| <b>Total Income from Continuing Operations</b>         | <b>46,757</b>                 | <b>7,932</b>      | <b>595</b>       | <b>(858)</b>  | <b>54,427</b>                | <b>33,405</b>            |
| <b>Expenses</b>  |                               |                   |                  |               |                              |                          |
| Employee Costs   | 17,991                        | 108               | 274              | 80            | 18,454                       | 13,254                   |
| Materials & Contracts                                  | 15,991                        | 3,588             | 742              | (37)          | 20,285                       | 13,418                   |
| Borrowing Costs  | 828                           | 1                 | -                | -             | 829                          | 556                      |
| Depreciation   | 9,288                         | -                 | -                | -             | 9,288                        | 6,973                    |
| Other Expenses   | 1,616                         | 21                | 5                | (0)           | 1,642                        | 1,087                    |
| <b>Total Expenses from Continuing Operations</b>       | <b>45,715</b>                 | <b>3,719</b>      | <b>1,021</b>     | <b>43</b>     | <b>50,498</b>                | <b>35,288</b>            |
| <b>Net Operating Result from Continuing Operations</b> | <b>1,043</b>                  | <b>4,213</b>      | <b>(426)</b>     | <b>(901)</b>  | <b>3,929</b>                 |                          |
| <b>Net Operating Result before Capital Items</b>       | <b>(1,748)</b>                | <b>478</b>        | <b>(494)</b>     | <b>841</b>    | <b>(924)</b>                 |                          |

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Income &amp; Expenses Budget Review Statement

Budget Review for the quarter ended 31 March 2025

## Income &amp; Expenses - General Fund

| (\$000's)  | Original<br>Budget<br>2024/25 | Approved Changes  |                  |                | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|----------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs  |                              |                          |
| <b>Income</b>  |                               |                   |                  |                |                              |                          |
| Rates and Annual Charges                               | 8,121                         | -                 | 11               | 0              | 8,131                        | 8,119                    |
| User Charges and Fees                                  | 5,447                         | 3,330             | 106              | (130)          | 8,753                        | 4,140                    |
| Other Revenues   | 401                           | 233               | 260              | 645            | 1,539                        | 676                      |
| Grants & Contributions - Operating                     | 9,903                         | 227               | 74               | 3              | 10,208                       | 2,243                    |
| Grants & Contributions - Capital                       | 2,688                         | 2,263             | 68               | (1,742)        | 3,278                        | 1,613                    |
| Interest and Investment Revenues                       | 1,777                         | -                 | -                | 2              | 1,779                        | 1,385                    |
| Other income   | 207                           | (21)              | -                | 4              | 190                          | 146                      |
| Net gain from disposal of assets                       | 178                           | -                 | -                | (178)          | -                            | -                        |
| <b>Total Income from Continuing Operations</b>         | <b>28,723</b>                 | <b>6,033</b>      | <b>519</b>       | <b>(1,396)</b> | <b>33,878</b>                | <b>18,323</b>            |
| <b>Expenses</b>  |                               |                   |                  |                |                              |                          |
| Employee Costs   | 14,020                        | 115               | 281              | 75             | 14,491                       | 10,286                   |
| Materials & Contracts                                  | 5,847                         | 3,392             | 676              | (131)          | 9,785                        | 5,894                    |
| Borrowing Costs  | 156                           | -                 | -                | -              | 156                          | 106                      |
| Depreciation   | 5,380                         | -                 | -                | -              | 5,380                        | 4,039                    |
| Other Expenses   | 1,582                         | 21                | 5                | (0)            | 1,608                        | 1,064                    |
| <b>Total Expenses from Continuing Operations</b>       | <b>26,986</b>                 | <b>3,529</b>      | <b>962</b>       | <b>(56)</b>    | <b>31,420</b>                | <b>21,388</b>            |
| <b>Net Operating Result from Continuing Operations</b> | <b>1,737</b>                  | <b>2,504</b>      | <b>(443)</b>     | <b>(1,340)</b> | <b>2,458</b>                 |                          |
| <b>Net Operating Result before Capital Items</b>       | <b>(951)</b>                  | <b>241</b>        | <b>(511)</b>     |                | <b>(819)</b>                 |                          |

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Income &amp; Expenses Budget Review Statement

Budget Review for the quarter ended 31 March 2025

## Income &amp; Expenses - Waste Fund

| (\$000's)  | Original<br>Budget<br>2024/25 | Approved Changes  |                  |               | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|---------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs |                              |                          |
| <b>Income</b>  |                               |                   |                  |               |                              |                          |
| Rates and Annual Charges                               | 3,312                         | 37                | 2                | 6             | 3,357                        | 3,357                    |
| User Charges and Fees                                  | 741                           | 300               | -                | 556           | 1,597                        | 1,175                    |
| Other Revenues   | 1,283                         | 5                 | -                | (65)          | 1,223                        | 808                      |
| Grants & Contributions - Operating                     | 0                             | -                 | -                | -             | -                            | -                        |
| Grants & Contributions - Capital                       | 0                             | -                 | -                | -             | -                            | -                        |
| Interest and Investment Revenues                       | 28                            | -                 | -                | -             | 28                           | 26                       |
| Other income   | 3                             | -                 | -                | -             | 3                            | 2                        |
| Net gain from disposal of assets                       | 0                             | -                 | -                | -             | -                            | -                        |
| <b>Total Income from Continuing Operations</b>         | <b>5,367</b>                  | <b>342</b>        | <b>2</b>         | <b>496</b>    | <b>6,207</b>                 | <b>5,368</b>             |
| <b>Expenses</b>  |                               |                   |                  |               |                              |                          |
| Employee Costs   | 2,041                         | (4)               | (37)             | 1             | 2,001                        | 1,490                    |
| Materials & Contracts                                  | 2,718                         | 27                | 32               | 0             | 2,777                        | 2,105                    |
| Borrowing Costs  | 27                            | 1                 | -                | -             | 28                           | 21                       |
| Depreciation   | 356                           | -                 | -                | -             | 356                          | 267                      |
| Other Expenses   | 2                             | -                 | -                | -             | 2                            | -                        |
| <b>Total Expenses from Continuing Operations</b>       | <b>5,144</b>                  | <b>24</b>         | <b>(5)</b>       | <b>1</b>      | <b>5,164</b>                 | <b>3,883</b>             |
| <b>Net Operating Result from Continuing Operations</b> | <b>223</b>                    | <b>318</b>        | <b>7</b>         | <b>495</b>    | <b>1,043</b>                 |                          |
| <b>Net Operating Result before Capital Items</b>       | <b>223</b>                    | <b>318</b>        | <b>7</b>         |               | <b>1,043</b>                 |                          |



## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Income &amp; Expenses Budget Review Statement

Budget Review for the quarter ended 31 March 2025

## Income &amp; Expenses - Water Fund

| (\$000's)  | Original<br>Budget<br>2024/25 | Approved Changes  |                  |               | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|---------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs |                              |                          |
| <b>Income</b>  |                               |                   |                  |               |                              |                          |
| Rates and Annual Charges                               | 2,149                         | -                 | -                | -             | 2,149                        | 1,411                    |
| User Charges and Fees                                  | 6,003                         | -                 | -                | 53            | 6,056                        | 3,760                    |
| Other Revenues   | 0                             | -                 | 15               | -             | 15                           | 15                       |
| Grants & Contributions - Operating                     | 17                            | 85                | -                | -             | 102                          | 28                       |
| Grants & Contributions - Capital                       | 35                            | 1,472             | -                | -             | 1,507                        | 226                      |
| Interest and Investment Revenues                       | 37                            | -                 | 25               | -             | 62                           | 53                       |
| Other income   | 0                             | -                 | -                | -             | -                            | -                        |
| Net gain from disposal of assets                       | 0                             | -                 | -                | -             | -                            | -                        |
| <b>Total Income from Continuing Operations</b>         | <b>8,241</b>                  | <b>1,557</b>      | <b>40</b>        | <b>53</b>     | <b>9,890</b>                 | <b>5,491</b>             |
| <b>Expenses</b>  |                               |                   |                  |               |                              |                          |
| Employee Costs   | 1,338                         | (5)               | (0)              | 5             | 1,338                        | 1,089                    |
| Materials & Contracts                                  | 4,285                         | 151               | 45               | 111           | 4,591                        | 3,060                    |
| Borrowing Costs  | 181                           | -                 | -                | -             | 181                          | 114                      |
| Depreciation   | 2,477                         | -                 | -                | -             | 2,477                        | 1,859                    |
| Other Expenses   | 30                            | -                 | -                | -             | 30                           | 23                       |
| <b>Total Expenses from Continuing Operations</b>       | <b>8,311</b>                  | <b>146</b>        | <b>44</b>        | <b>116</b>    | <b>8,617</b>                 | <b>6,145</b>             |
| <b>Net Operating Result from Continuing Operations</b> | <b>(70)</b>                   | <b>1,411</b>      | <b>(5)</b>       | <b>(63)</b>   | <b>1,273</b>                 |                          |
| <b>Net Operating Result before Capital Items</b>       | <b>(105)</b>                  | <b>(61)</b>       | <b>(5)</b>       |               | <b>(234)</b>                 |                          |

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Income &amp; Expenses Budget Review Statement

Budget Review for the quarter ended 31 March 2025

## Income &amp; Expenses - Sewer Fund

| (\$000's)  | Original<br>Budget<br>2024/25 | Approved Changes  |                  |               | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|---------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs |                              |                          |
| <b>Income</b>  |                               |                   |                  |               |                              |                          |
| Rates and Annual Charges                               | 3,228                         | -                 | -                | -             | 3,228                        | 3,195                    |
| User Charges and Fees                                  | 1,028                         | -                 | -                | (10)          | 1,018                        | 914                      |
| Other Revenues   | 0                             | -                 | -                | -             | -                            | -                        |
| Grants & Contributions - Operating                     | 0                             | -                 | -                | -             | -                            | -                        |
| Grants & Contributions - Capital                       | 68                            | -                 | -                | -             | 68                           | -                        |
| Interest and Investment Revenues                       | 79                            | -                 | 45               | -             | 124                          | 104                      |
| Other income   | 24                            | -                 | (11)             | -             | 13                           | 10                       |
| Net gain from disposal of assets                       | 0                             | -                 | -                | -             | -                            | -                        |
| <b>Total Income from Continuing Operations</b>         | <b>4,427</b>                  | <b>-</b>          | <b>34</b>        | <b>(10)</b>   | <b>4,451</b>                 | <b>4,223</b>             |
| <b>Expenses</b>  |                               |                   |                  |               |                              |                          |
| Employee Costs   | 592                           | 2                 | 30               | -             | 624                          | 389                      |
| Materials & Contracts                                  | 3,141                         | 18                | (10)             | (17)          | 3,132                        | 2,359                    |
| Borrowing Costs  | 464                           | -                 | -                | -             | 464                          | 316                      |
| Depreciation   | 1,075                         | -                 | -                | -             | 1,075                        | 807                      |
| Other Expenses   | 2                             | -                 | -                | -             | 2                            | -                        |
| <b>Total Expenses from Continuing Operations</b>       | <b>5,274</b>                  | <b>20</b>         | <b>20</b>        | <b>(17)</b>   | <b>5,297</b>                 | <b>3,871</b>             |
| <b>Net Operating Result from Continuing Operations</b> | <b>(847)</b>                  | <b>(20)</b>       | <b>14</b>        | <b>7</b>      | <b>(846)</b>                 |                          |
| <b>Net Operating Result before Capital Items</b>       | <b>(915)</b>                  | <b>(20)</b>       | <b>14</b>        |               | <b>(914)</b>                 |                          |

COWRA SHIRE COUNCIL

Income & Expenses Budget Review Statement  
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes Details

|  |
|--|
| INCOME   |
| USER CHARGES & FEES  |
| Increased by:  |
| - \$555,616 due to increase in income for weighbridge charges  |
| - \$347,000 of additional income across various programs   |
| Decreased by:  |
| - \$407,007 due to reduction in Transport for NSW income   |
| GRANTS & CONTRIBUTIONS - CAPITAL   |
| Decreased due to:  |
| - \$1,348,254 grant funding from Growing Regions Program was transferred to contract liabilities; Works scheduled to be completed in 2026 and 2027 |
| - \$347,222 Woodstock Station reimbursement as no longer administered through Council  |
| OTHER REVENUE  |
| Increased by:  |
| - \$650,000 for expected funds from insurance claim for 2022 flood events  |
| EXPENSES   |

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Capital Budget Review Statement

Budget review for the quarter ended 31 March 2025

## Capital Budget - Council Consolidated

| (\$000's)                                      | Original<br>Budget<br>2024/25 | Approved Changes  |                  |                | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|--|-------------------------------|-------------------|------------------|----------------|------------------------------|--------------------------|
|  |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs  |                              |                          |
| <b>Capital Expenditure</b>                     |                               |                   |                  |                |                              |                          |
| New Assets                                     |                               |                   |                  |                |                              |                          |
| - Plant & Equipment                            | 1,219                         | 503               | -                | 161            | 1,883                        | 451                      |
| - Land & Buildings                             | 427                           | (80)              | -                | (343)          | 4                            | 4                        |
| - Infrastructure                               | 11,061                        | (8,970)           | -                | 37             | 2,128                        | 747                      |
| - Other Assets                                 | 246                           | 305               | (24)             | (100)          | 427                          | 426                      |
| Renewal Assets (Replacement)                   |                               |                   |                  |                |                              |                          |
| - Land & Buildings                             | 634                           | 753               | 292              | (264)          | 1,415                        | 1,040                    |
| - Infrastructure                               | 8,789                         | 2,856             | (28)             | (4,479)        | 7,138                        | 3,866                    |
| - Other Assets                                 | 198                           | 181               |                  | (27)           | 352                          | 217                      |
| Loan Repayments (Principal)                    | 964                           | (1)               |                  |                | 963                          | 714                      |
| <b>Total Capital Expenditure</b>               | <b>23,538</b>                 | <b>(4,453)</b>    | <b>240</b>       | <b>(5,015)</b> | <b>14,310</b>                | <b>7,465</b>             |
| <b>Capital Funding</b>                         |                               |                   |                  |                |                              |                          |
| Rates & Other Untied Funding                   | 3,284                         | (1,041)           | 1,500            | (1,998)        | 1,745                        | 3,946                    |
| Capital Grants & Contributions                 | 2,791                         | 3,735             | 68               | (1,742)        | 4,852                        | 1,839                    |
| Reserves:                                      |                               |                   |                  |                |                              |                          |
| - External Restrictions/Reserves               | 3,044                         | 2,839             | (494)            | 145            | 5,534                        | 803                      |
| - Internal Restrictions/Reserves               | 2,498                         | 1,069             | 31               | (1,420)        | 2,178                        | 877                      |
| New Loans                                      | 11,921                        | (11,055)          | (865)            | -              | 1                            | -                        |
| <b>Total Capital Funding</b>                   | <b>23,538</b>                 | <b>(4,453)</b>    | <b>240</b>       | <b>(5,015)</b> | <b>14,310</b>                | <b>7,465</b>             |
| <b>Net Capital Funding - Surplus/(Deficit)</b> | <b>-</b>                      | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>                     | <b>-</b>                 |

COWRA SHIRE COUNCIL

**Quarterly Budget Review Statement**  
for the period 01/01/25 to 31/03/25

**Capital Budget Review Statement**  
**Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

**Notes   Details**

**CAPITAL EXPENDITURE**

**INFRASTRUCTURE - RENEWAL**

- Decreased by:
- \$1,217,814 due to deferral of the Binni Creek Rd Mains Replacement project
  - \$421,000 due to deferral of the Young Rd Water Main Upgrade project
  - \$3,129,993 due to deferral of the Pool upgrade project

## COWRA SHIRE COUNCIL

## Quarterly Budget Review Statement

for the period 01/01/25 to 31/03/25

## Cash &amp; Investments Budget Review Statement

Budget review for the quarter ended 31 March 2025

## Cash &amp; Investments - Council Consolidated

| (\$000's)   | Original<br>Budget<br>2024/25 | Approved Changes  |                  |               | Revised<br>Budget<br>2024/25 | Actual<br>YTD<br>figures |
|---|-------------------------------|-------------------|------------------|---------------|------------------------------|--------------------------|
|   |                               | September<br>QBRs | December<br>QBRs | March<br>QBRs |                              |                          |
| <b>Externally Restricted <sup>(1)</sup></b>                       |                               |                   |                  |               |                              |                          |
| Developer Contributions - General                                 | 178                           | 12                | 14               | 24            | 228                          | 228                      |
| Developer Contributions - Water                                   | 0                             |                   |                  |               | -                            | -                        |
| Developer Contributions - Sewer                                   | 92                            |                   |                  | (92)          | -                            | -                        |
| Water Supplies  | 7,586                         | (1,423)           | 494              | 1,564         | 8,221                        | 8,846                    |
| Sewerage Supplies   | 10,091                        | (463)             | 14               | 7             | 9,649                        | 10,967                   |
| Domestic Waste Management   | 1,511                         | 268               |                  | (11)          | 1,768                        | 1,768                    |
| Deposits - Trust Fund   | 1,229                         |                   |                  | (67)          | 1,162                        | 1,162                    |
| Contract Liability - General Fund                                 | 785                           |                   |                  | 1,473         | 2,258                        | 2,706                    |
| <b>Total Externally Restricted</b>                                | <b>21,472</b>                 | <b>(1,606)</b>    | <b>522</b>       | <b>2,898</b>  | <b>23,286</b>                | <b>25,677</b>            |
| (1) Funds that must be spent for a specific purpose               |                               |                   |                  |               |                              |                          |
| <b>Internally Restricted <sup>(2)</sup></b>                       |                               |                   |                  |               |                              |                          |
| Plant & Vehicle Replacement                                       | 1,903                         | (343)             |                  |               | 1,560                        | 1,560                    |
| Built Asset Replacement   | 2,540                         | (689)             |                  | 578           | 2,429                        | 2,429                    |
| Employees Leave Entitlement                                       | 961                           |                   |                  |               | 961                          | 961                      |
| Aquatic Centre Capital Renewal                                    | 1,379                         | (1,379)           |                  | 1,379         | 1,379                        | 1,379                    |
| Art Gallery   | 10                            |                   | (10)             |               | -                            | -                        |
| Bad Debts   | 82                            | 7                 |                  |               | 89                           | 89                       |
| Business Assistance   | 50                            |                   |                  |               | 50                           | 50                       |
| Caravan Parks   | 909                           | (64)              |                  | 70            | 915                          | 915                      |
| Civic Centre  | 20                            | 12                |                  |               | 32                           | 32                       |
| Cowra Services Projects   | 0                             |                   |                  | 180           | 180                          | 180                      |
| Election  | 112                           | (103)             |                  |               | 9                            | 9                        |
| IT Equipment  | 162                           | 50                |                  |               | 212                          | 212                      |
| Quarry Rehabilitation   | 455                           | 30                | (23)             |               | 462                          | 462                      |
| RMS Warranty  | 250                           |                   |                  |               | 250                          | 250                      |
| Saleyards   | 64                            | (1)               |                  | 45            | 108                          | 108                      |
| Statecover  | 86                            | 8                 | (5)              |               | 89                           | 89                       |
| Statewide   | 123                           | 39                |                  |               | 162                          | 162                      |
| Waste   | 1,482                         | 103               | (31)             | 376           | 1,930                        | 1,930                    |
| Depot Redevelopment   | 15                            | (15)              |                  |               | -                            | -                        |
| Pedestrian & Cycling Plan   | 50                            |                   |                  |               | 50                           | 50                       |
| Peace Precinct  | 8                             |                   |                  |               | 8                            | 8                        |
| Lachlan River Precinct  | 141                           |                   |                  |               | 141                          | 141                      |
| Unexpended Grants   | 3,994                         | (1,850)           | 50               | (162)         | 2,032                        | 2,032                    |
| Financial Assistance Grants in Advance                            | 938                           | 2,089             | 1                |               | 3,028                        | -                        |
| <b>Total Internally Restricted</b>                                | <b>15,733</b>                 | <b>(2,106)</b>    | <b>(18)</b>      | <b>2,466</b>  | <b>16,075</b>                | <b>13,047</b>            |
| (2) Funds that Council has earmarked for a specific purpose       |                               |                   |                  |               |                              |                          |
| <b>Unrestricted (i.e. available after the above Restrictions)</b> | <b>950</b>                    |                   |                  |               | <b>1,748</b>                 | <b>638</b>               |
| <b>Total Cash &amp; Investments</b>                               | <b>38,155</b>                 |                   |                  |               | <b>41,109</b>                | <b>39,362</b>            |

COWRA SHIRE COUNCIL

**Quarterly Budget Review Statement**

for the period 01/01/25 to 31/03/25

**Cash & Investments Budget Review Statement**

**Comment on Cash & Investments Position**

**Investments**

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

**Cash**

The Cash at Bank figure included in the Cash & Investment Statement totals \$4,104,000

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

COWRA SHIRE COUNCIL

Key Performance Indicators Budget Review Statement - Council specific KPI's

Budget review for the quarter ended 31 March 2025

| (\$000's) | Current Projection |           | Actuals       |       |
|-----------|--------------------|-----------|---------------|-------|
|           | Amounts            | Indicator | Prior Periods |       |
|           | 24/25              | 24/25     | 23/24         | 22/23 |

The Council monitors the following Key Performance Indicators:

1. Operating Performance Ratio

|   |        |        |       |       |
|---|--------|--------|-------|-------|
| Total continuing operating revenue <sup>(1)</sup>           |        |        |       |       |
| (excl. Capital Grants & Contributions) - Operating Expenses | -924   | -1.86% | 7.31% | 4.51% |
| Total continuing operating revenue <sup>(1)</sup>           | 49,574 |        |       |       |

2.Rates & Annual Charges, Interest & Extra  
Charges Outstanding Percentage \*

|                                   |        |        |        |        |
|-----------------------------------|--------|--------|--------|--------|
| Rates & Extra Charges Outstanding | 2,000  | 11.86% | 13.48% | 13.32% |
| Rates & Extra Charges Collectible | 16,865 |        |        |        |

\* Includes Water Accounts raised in June not collectable until July.



COWRA SHIRE COUNCIL

Quarterly Budget Review Statement  
for the period 01/01/25 to 31/03/25

Contracts Budget Review Statement

Budget review for the quarter ended 31 March 2025  
Part A - Contracts Listing - contracts entered into during the quarter

| Contractor                       | Contract detail & purpose                          | Contract Value<br>\$ | Start Date | Budgeted (Y/N) | Notes   |
|----------------------------------|--|----------------------|------------|----------------|---|
| Chiverton Estate Pty Ltd         | Lachlan & Comerford Streets Water Main Replacement | 387,391              |            | Y              | Council Resolution 248/24<br>Will be funded from LTFF |
| Fulton Hogan                     | Sealing & Resealing - Local & State Roads          |                      |            | Y              | Council Resolution 192/24                             |
| Roadworx Surfacing               | Heavy Patching - Local & State Roads               |                      |            | Y              | Council Resolution 11/2025                            |
| ACT Linemarking Pty Ltd          | Linemarking - Local & State Roads                  |                      |            | Y              | Council Resolution 37/2025                            |
| Avante Linemarking               | Linemarking - Local & State Roads                  |                      |            | Y              | Council Resolution 37/2025                            |
| Central West Linemarking P/L     | Linemarking - Local & State Roads                  |                      |            | Y              | Council Resolution 37/2025                            |
| Complete Linemarking Services    | Linemarking - Local & State Roads                  |                      |            | Y              | Council Resolution 37/2025                            |
| JK Property Maintenance Services | Cleaning of Council Facilities                     |                      |            | Y              | Council Resolution 64/2025                            |

Notes:

- 1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
- 2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
- 3. Contracts for employment are not required to be included.

COWRA SHIRE COUNCIL

Quarterly Budget Review Statement  
for the period 01/01/25 to 31/03/25

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

| Expense       | YTD Expenditure<br>(Actual Dollars) | Budgeted<br>(Y/N) |
|---------------|-------------------------------------|-------------------|
| Consultancies | 61,239                              | Y                 |
| Legal Fees    | 81,859                              | Y                 |

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

| Carryover - 30th June, 2024                    |  |                  |   |                |                    |
|--|--|------------------|---|----------------|--------------------|
| WO   | Description  | Carryover Amount | Funding Source  | Funding Amount | Unfunded Carryover |
| GENERAL FUND:                                  |  |                  |   |                |                    |
| General Manager's Department                   |  |                  |   |                |                    |
| 134  | Training   | 48,770           |   |                | 48,770             |
| Corporate Services                             |  |                  |   |                |                    |
| 855  | Cowra Sculpture Park   | 54,542           |   |                | 54,542             |
| 2141   | Migration of Phone System  | 40,280           |   |                | 40,280             |
| 2024   | Accessibility Upgrade - Grant Funded                             | 39,640           | W2023 - Grant - Civic Centre Accessibility Upgrade      | 39,640         | -                  |
| 2088   | Auditorium Seating Upgrade - Grant Funded                        | 148,234          | W2089 - Grant - Creative Capital Funding Program        | 148,234        | -                  |
| 2166   | Winter Holiday Break Program                                     | 4,740            | Unexpended Grants Reserve                               | 4,740          | -                  |
| 955  | Local Projects Grant Expenditure                                 | 43,347           | Unexpended Grants Reserve                               | 43,347         | -                  |
| 957  | Revolving Regional Libraries                                     | 16,000           | Unexpended Grants Reserve                               | 16,000         | -                  |
| Environmental Services                         |  |                  |   |                |                    |
| 881  | Small Environmental Grants Program                               | 21,032           |   |                | 21,032             |
| 2039   | NSW Planning Portal - Setup                                      | 8,026            | Unexpended Grants Reserve                               | 8,026          | -                  |
| 2257   | Regional Housing Strategic Planning Fund                         | 92,900           | Unexpended Grants Reserve                               | 92,900         | -                  |
| Tech Services, Building & Building Maintenance |  |                  |   |                |                    |
| 1514   | Cowra Gasworks - Voluntary Management Plan                       | 79,655           |   |                | 79,655             |
| 2230   | RFS - Woodstock - New Station                                    | (80,278)         | W2229 - RFS - Woodstock Station - Reimbursement         | (80,278)       | -                  |
| 1205   | Building Asset Management Plan - Works                           | 52,161           | Built Asset Replacement Program Reserve                 | 52,161         | -                  |
| Cowra Works                                    |  |                  |   |                |                    |
| 2223   | Dam Safety Management Plans                                      | 35,000           |   |                | 35,000             |
| 2038   | Chiverton Road Drainage Upgrade                                  | 91,394           |   |                | 91,394             |
| 237  | Bridge Inspections/Repairs                                       | 27,709           |   |                | 27,709             |
| 2218   | Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation | 37,394           | W2154 - Local Government Recovery Grant (AGRN1025)      | 37,394         | -                  |
| 2235   | Recovery Grant Exp - Pridham St - Open Drain                     | 152,749          | W2154 - Local Government Recovery Grant (AGRN1025)      | 152,749        | -                  |
| 2212   | Recovery Grant Exp - Greenhorne Road Sidetrack                   | 562              | W2158 - Local Government Recovery Grant (AGRN1025)      | 562            | -                  |
| 2215   | Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert          | 19,895           | W2158 - Local Government Recovery Grant (AGRN1025)      | 19,895         | -                  |
| 707  | RTR - Culverts - Sayewaker Lane                                  | 11,000           |   |                |                    |
| 708  | RTR - Culverts - Myalla Road                                     | 12,500           |   |                |                    |
| 709  | RTR - Culverts - Ridglands Road                                  | 5,500            |   |                |                    |
| 710  | RTR - Culverts - Sheppy Lane                                     | 5,500            |   |                |                    |
| 711  | RTR - Culverts - Nadsa Road                                      | 5,500            |   |                |                    |
| 748  | RTR - Culverts - Myrtle Lane                                     | 20,000           |   |                |                    |
| 754  | RTR - Middle Creek Rd - Resheeting                               | 28,127           | Unexpended Grants Reserve                               | 506,240        | -                  |
| 1645   | RTR - Kangaroo Flat Rd - Rehab & Seal 8.0-12.2 (FUR2)            | 172,470          |   |                |                    |
| 1647   | RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FUR2)           | 72,800           |   |                |                    |
| 1648   | RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FUR2)               | 46,800           |   |                |                    |
| 1649   | RTR - Mt McDonald Rd - Rehab & Seal 6.7-7.7 (FUR2)               | 52,000           |   |                |                    |
| 2234   | RTR - Reids Flat Road - Overlay & Widening                       | 3,000            |   |                |                    |
|  | RTR - Culverts Program   | 71,043           |   |                |                    |
| 2151   | REBR/JLBRP - Cowra Streets Maintenance & Heavy Patching Program  | (77)             | Unexpended Grants Reserve                               | (77)           | -                  |
|  | REBR - Gravel Resheeting   | (3,758)          | Unexpended Grants Reserve                               | (3,758)        | -                  |
|  | REBR/JLBRP - Regional Roads Repairs                              | (201,455)        | Unexpended Grants Reserve                               | (201,455)      | -                  |
| Cowra Services                                 |  |                  |   |                |                    |
| 1217   | Plant Purchases  | 485,238          | Plant Reserve   | 485,238        | -                  |
| 1680   | Pool Concept Design & Specifications                             | 134,510          | Aquatic Centre Capital Renewal Reserve                  | 134,510        | -                  |
| 1716   | Playground Asset Renewal   | 34,296           | Built Asset Replacement Reserve                         | 34,296         | -                  |
| 2154   | Evans Street Shared Path & Parking Area (Public Spaces)          | 110,029          | W1721 - Grant - Public Open Spaces                      | 335,075        | -                  |
| 2255   | Sculpture Park Paths (Public Spaces)                             | 225,046          |   |                |                    |
| 1899   | Col Stinson Park Amenities and Clubhouse                         | 207,773          | W1898 - Stronger Country Communities Round 4            | 207,773        | -                  |
| 2172   | Col Stinson Park Courts and Seating                              | 41,555           | W2173 - Grant - UKI Round 3 - Col Stinson Park          | 41,555         | -                  |
| Total General Fund                             |  | 2,473,423        |   | 2,975,067      | 398,382            |
| WATER FUND:                                    |  |                  |   |                |                    |
| 1417   | Integrated Water Cycle Management (IWCM)                         | 71,276           | W1436 - Safe & Secure Grant - Cowra IWCM                | 35,637         |                    |
|  |  |                  | Water Reserve   | 17,820         | -                  |
|  |  |                  | W2006 - Contribution from Sewer Fund - Cowra IWCM       | 17,820         | -                  |
| 1421   | Construct Emergency Drought Supply                               | 1,471,735        | W1433 - Grant - Cowra Drought Water Supply Construction | 1,471,735      | -                  |
| 1380   | Reservoir Cleaning & Painting                                    | 8,115            | Water Reserve   | 8,115          | -                  |
| 1697   | Reservoir Chlorine Monitoring System                             | 111,699          | Water Reserve   | 111,699        | -                  |
| 2144   | Cowra - Reservoir Re-roofing                                     | 38,820           | Water Reserve   | 38,820         | -                  |
| 1398   | Billmari - Pump Station Upgrade                                  | 64,004           | Water Reserve   | 64,004         | -                  |
| 1391   | High Lift Pump at River - Switch Board                           | 60,000           | Water Reserve   | 60,000         | -                  |
| 1869   | Comerford St & Lachlan St Main Replacement                       | 235,089          | Water Reserve   | 235,089        | -                  |
| 2206   | Mains Replacement - Brisbane Street - West                       | 128,646          | Water Reserve   | 128,646        | -                  |
| 2208   | Young Road Water Main Upgrade - Industrial Development           | 421,000          | Water Reserve   | 421,000        | -                  |
| 1699   | Install Solar PV 24kW System - Cowra WTP                         | 26,975           | Water Reserve   | 26,975         | -                  |
| 1415   | Transfer Pump Refurbishment                                      | 46,884           | Water Reserve   | 46,884         | -                  |
| 1384   | Replace Telemetry System   | 550,680          | Water Reserve   | 550,680        | -                  |
| Total Water Fund                               |  | 3,234,923        |   | 3,234,923      | -                  |
| SEWER FUND:                                    |  |                  |   |                |                    |
| 1490   | West Cowra Sewer Reticulation                                    | 8,500            | Sewer Reserve   | 8,500          | -                  |
| 1485   | Mains Replacement/Renewal Program                                | 65,033           | Sewer Reserve   | 65,033         | -                  |
| 1692   | Install Solar PV 99kW System - Cowra STP                         | 98,883           | Sewer Reserve   | 98,883         | -                  |
| 1495   | New Package Plant Filtration & UV for Water Cart Effluent Re-Use | 200,000          | Sewer Reserve   | 200,000        | -                  |
| 1499   | 3X Return, Rotation pipe Work & Pump System                      | 15,000           | Sewer Reserve   | 15,000         | -                  |
| 2252   | STP Outflow Regain   | 8,595            | Sewer Reserve   | 8,595          | -                  |
| 1487   | Pump Station Renewal/Replacement                                 | 12,801           | Sewer Reserve   | 12,801         | -                  |
| 1488   | Vertistack Replacement   | 67,099           | Sewer Reserve   | 67,099         | -                  |
| 1294   | Install Flow Gauges  | 49,555           | Sewer Reserve   | 49,555         | -                  |
| Total Sewer Fund                               |  | 525,466          |   | 525,466        | -                  |
| WASTE FUND:                                    |  |                  |   |                |                    |
| 2146   | Landfill Waste Cell Modifications                                | 132,193          | Waste Reserve   | 33,048         | -                  |
|  |  |                  | Domestic Waste Management Reserve                       | 99,145         | -                  |
| 1580   | Staff Amenities Building & Admin Office Renovation               | 134,850          | Waste Unexpended Loan Reserve                           | 134,850        | -                  |
| 2251   | Extension of Sorting Line Storage Area                           | 180,000          | Waste Reserve   | 180,000        | -                  |
| Total Waste Fund                               |  | 447,043          |   | 447,043        | -                  |
| GRAND TOTAL                                    |  | 6,680,861        |   | 6,282,479      | 398,382            |

Note that where a carryover amount is negative, it means that expenditure was brought forward from the 2024/25 financial year.