

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2031**  
**INCOME STATEMENT - WATER FUND**

Scenario: 2021-2031 Optimistic Incl. WTP with 7.5% Years 2-4

	Actuals	Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	758,000	766,609	770,650	829,259	892,307	960,132	980,286	1,000,843	1,021,812	1,043,200	1,065,015	1,086,315
User Charges & Fees	1,471,000	1,458,870	1,464,500	1,574,338	1,692,413	1,819,344	1,864,827	1,911,448	1,959,235	2,008,215	2,058,420	2,109,881
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	22,725	22,725	22,725	22,725	22,725	22,725	22,725	22,725	22,725	22,725	22,725
Grants & Contributions provided for Capital Purposes	9,000	123,985	10,000	5,635,000	5,635,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	166,000	125,389	65,533	136,655	95,755	104,833	105,888	114,920	114,190	114,000	114,000	114,000
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,404,000</b>	<b>2,497,578</b>	<b>2,333,408</b>	<b>8,197,977</b>	<b>8,338,200</b>	<b>2,917,034</b>	<b>2,983,726</b>	<b>3,059,936</b>	<b>3,127,962</b>	<b>3,198,140</b>	<b>3,270,160</b>	<b>3,342,921</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	354,000	951,663	949,213	968,098	987,359	1,007,005	1,027,046	1,047,486	1,068,334	1,089,601	1,111,293	1,133,418
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	902,000	283,535	433,910	439,369	444,911	450,535	456,243	462,036	467,915	473,883	479,942	486,091
Depreciation & Amortisation	499,000	510,500	512,500	822,540	838,781	855,347	872,244	889,479	907,059	924,990	943,280	943,280
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	208,000	260,825	220,150	225,866	230,383	234,992	239,692	244,485	249,375	254,363	259,450	259,450
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	67,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>2,030,000</b>	<b>2,006,523</b>	<b>2,115,773</b>	<b>2,455,873</b>	<b>2,501,434</b>	<b>2,547,879</b>	<b>2,595,225</b>	<b>2,643,486</b>	<b>2,692,683</b>	<b>2,742,837</b>	<b>2,793,965</b>	<b>2,822,239</b>
<b>Operating Result from Continuing Operations</b>	<b>374,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,742,104</b>	<b>5,836,766</b>	<b>369,155</b>	<b>388,501</b>	<b>416,450</b>	<b>435,279</b>	<b>455,303</b>	<b>476,195</b>	<b>520,682</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>374,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,742,104</b>	<b>5,836,766</b>	<b>369,155</b>	<b>388,501</b>	<b>416,450</b>	<b>435,279</b>	<b>455,303</b>	<b>476,195</b>	<b>520,682</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>365,000</b>	<b>367,070</b>	<b>207,635</b>	<b>107,104</b>	<b>201,766</b>	<b>359,155</b>	<b>378,501</b>	<b>406,450</b>	<b>425,279</b>	<b>445,303</b>	<b>466,195</b>	<b>510,682</b>



Total Equity

27,573,000	28,064,055	28,281,690	34,023,794	39,860,560	40,229,714	40,618,215	41,034,665	41,469,943	41,925,246	42,401,441	42,922,123
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**Narrandera Shire Council**

**10 Year Financial Plan for the Years ending 30 June 2031**

**CASH FLOW STATEMENT - WATER FUND**

Scenario: 2021-2031 Optimistic Incl. WTP with 7.5% Years 2-4

	Actuals	Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	739,923	770,146	821,944	884,438	951,666	977,770	998,277	1,019,195	1,040,530	1,062,292	1,083,656
User Charges & Fees	-	1,493,099	1,463,764	1,559,975	1,676,973	1,802,746	1,858,879	1,905,352	1,952,986	2,001,810	2,051,855	2,103,152
Investment & Interest Revenue Received	-	135,918	67,097	147,048	105,692	102,490	103,098	124,705	109,768	109,527	109,350	109,150
Grants & Contributions	-	146,710	32,725	5,657,725	5,657,725	32,725	32,725	32,725	32,725	32,725	32,725	32,725
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,000	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(951,663)	(949,213)	(968,098)	(987,359)	(1,007,005)	(1,027,046)	(1,047,486)	(1,068,334)	(1,089,601)	(1,111,293)	(1,133,418)
Materials & Contracts	-	(309,802)	(426,911)	(438,656)	(444,269)	(449,882)	(455,579)	(461,361)	(467,228)	(473,184)	(479,231)	(485,699)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(260,825)	(220,150)	(225,866)	(230,383)	(234,992)	(239,692)	(244,485)	(249,375)	(254,363)	(259,450)	(259,450)
<b>Net Cash provided (or used in) Operating Activities</b>	-	994,360	737,457	6,554,071	6,662,816	1,197,748	1,250,156	1,307,727	1,329,737	1,367,444	1,406,248	1,450,117
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	190,083	2,294,844	2,185,200	-	-	1,007,792	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	34,351	35,207	36,084	36,984	37,906	38,851	39,819	12,259	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,578,459)	(1,135,000)	(8,885,000)	(8,885,000)	(735,000)	(660,000)	(3,485,000)	(385,000)	(385,000)	(385,000)	(385,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,544,108)	(909,709)	(6,554,071)	(6,662,816)	(697,094)	(621,149)	(2,437,389)	(372,741)	(385,000)	(385,000)	(385,000)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(549,748)	(172,252)	-	-	500,654	629,007	(1,129,661)	956,996	982,444	1,021,248	1,065,117
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	722,000	172,252	-	-	-	500,654	1,129,661	-	956,996	1,939,441	2,960,688
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>722,000</b>	<b>172,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,654</b>	<b>1,129,661</b>	<b>-</b>	<b>956,996</b>	<b>1,939,441</b>	<b>2,960,688</b>	<b>4,025,805</b>
Cash & Cash Equivalents - end of the year	722,000	172,252	-	-	-	500,654	1,129,661	-	956,996	1,939,441	2,960,688	4,025,805
Investments - end of the year	7,200,000	7,200,000	7,009,917	4,715,072	2,529,873	2,529,873	2,529,873	1,522,081	1,522,081	1,522,081	1,522,081	1,522,081
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>7,922,000</b>	<b>7,372,252</b>	<b>7,009,917</b>	<b>4,715,072</b>	<b>2,529,873</b>	<b>3,030,527</b>	<b>3,659,534</b>	<b>1,522,081</b>	<b>2,479,077</b>	<b>3,461,521</b>	<b>4,482,769</b>	<b>5,547,886</b>
<b>Representing:</b>												
- External Restrictions	7,922,343	7,375,840	7,006,141	4,721,829	2,549,320	3,076,689	3,716,245	1,567,096	2,530,706	3,525,999	4,560,474	5,639,436
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(343)	(3,588)	3,776	(6,757)	(19,447)	(46,162)	(56,711)	(45,015)	(51,629)	(64,478)	(77,705)	(91,550)
	<b>7,922,000</b>	<b>7,372,252</b>	<b>7,009,917</b>	<b>4,715,072</b>	<b>2,529,873</b>	<b>3,030,527</b>	<b>3,659,534</b>	<b>1,522,081</b>	<b>2,479,077</b>	<b>3,461,521</b>	<b>4,482,769</b>	<b>5,547,886</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2031**  
**EQUITY STATEMENT - WATER FUND**

Scenario: 2021-2031 Optimistic Incl. WTP with 7.5% Years 2-4

	Actuals	Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	27,034,000	27,573,000	28,064,055	28,281,690	34,023,794	39,860,560	40,229,714	40,618,215	41,034,665	41,469,943	41,925,246	42,401,441
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>27,034,000</b>	<b>27,573,000</b>	<b>28,064,055</b>	<b>28,281,690</b>	<b>34,023,794</b>	<b>39,860,560</b>	<b>40,229,714</b>	<b>40,618,215</b>	<b>41,034,665</b>	<b>41,469,943</b>	<b>41,925,246</b>	<b>42,401,441</b>
Net Operating Result for the Year	374,000	491,055	217,635	5,742,104	5,836,766	369,155	388,501	416,450	435,279	455,303	476,195	520,682
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>374,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,742,104</b>	<b>5,836,766</b>	<b>369,155</b>	<b>388,501</b>	<b>416,450</b>	<b>435,279</b>	<b>455,303</b>	<b>476,195</b>	<b>520,682</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	165,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>539,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,742,104</b>	<b>5,836,766</b>	<b>369,155</b>	<b>388,501</b>	<b>416,450</b>	<b>435,279</b>	<b>455,303</b>	<b>476,195</b>	<b>520,682</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>27,573,000</b>	<b>28,064,055</b>	<b>28,281,690</b>	<b>34,023,794</b>	<b>39,860,560</b>	<b>40,229,714</b>	<b>40,618,215</b>	<b>41,034,665</b>	<b>41,469,943</b>	<b>41,925,246</b>	<b>42,401,441</b>	<b>42,922,123</b>