

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - SEWER FUND
Scenario: 2021-2031 Pessimistic 2% All years

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,257,000	1,368,073	1,395,777	1,424,413	1,453,621	1,483,414	1,513,802	1,544,798	1,665,394	1,699,422	1,734,130	1,768,812
User Charges & Fees	157,000	161,500	157,180	161,109	165,136	169,265	173,497	177,835	182,281	186,839	191,510	196,298
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800
Grants & Contributions provided for Capital Purposes	63,000	220,404	1,673,000	3,023,000	8,000	258,000	508,000	508,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	29,000	17,900	10,200	15,360	25,600	25,600	28,800	27,200	32,000	35,200	38,400	38,400
Other Income:												
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,506,000	1,787,677	3,255,957	4,643,682	1,672,157	1,956,079	2,243,899	2,277,633	1,907,475	1,949,261	1,991,840	2,031,310
Expenses from Continuing Operations												
Employee Benefits & On-Costs	261,000	702,226	621,484	633,914	646,592	659,524	672,713	686,168	699,891	713,890	728,168	742,731
Borrowing Costs	-	-	-	28,521	26,801	25,049	23,265	21,449	19,600	17,718	15,801	13,850
Materials & Contracts	470,000	204,564	210,100	213,252	216,451	219,698	222,994	226,339	229,733	233,179	236,677	240,228
Depreciation & Amortisation	305,000	311,950	316,050	404,250	412,214	420,337	428,623	437,074	484,644	494,216	503,979	503,979
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	216,000	157,558	156,100	159,222	162,406	165,655	168,968	172,348	175,795	179,311	182,898	182,898
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,252,000	1,376,298	1,303,734	1,439,159	1,464,464	1,490,263	1,516,563	1,543,378	1,609,663	1,638,314	1,667,523	1,683,686
Operating Result from Continuing Operations	254,000	411,379	1,952,223	3,204,523	207,693	465,816	727,336	734,255	297,812	310,947	324,317	347,624
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	254,000	411,379	1,952,223	3,204,523	207,693	465,816	727,336	734,255	297,812	310,947	324,317	347,624
Net Operating Result before Grants and Contributions provided for Capital Purposes	191,000	190,975	279,223	181,523	199,693	207,816	219,336	226,255	289,812	302,947	316,317	339,624

Total Equity

<u>19,983,000</u>	<u>20,394,379</u>	<u>22,346,602</u>	<u>25,551,125</u>	<u>25,758,818</u>	<u>26,224,634</u>	<u>26,951,970</u>	<u>27,686,225</u>	<u>27,984,037</u>	<u>28,294,984</u>	<u>28,619,301</u>	<u>28,966,925</u>
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Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
CASH FLOW STATEMENT - SEWER FUND
Scenario: 2021-2031 Pessimistic 2% All years

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,378,033	1,393,549	1,422,110	1,451,272	1,481,018	1,511,358	1,542,305	1,655,694	1,696,685	1,731,338	1,766,022
User Charges & Fees	-	161,657	157,524	160,797	164,816	168,937	173,160	177,490	181,927	186,477	191,139	195,917
Investment & Interest Revenue Received	-	14,658	(9,814)	31,481	22,172	29,609	36,932	28,583	22,323	25,476	28,159	37,875
Grants & Contributions	-	240,204	1,692,800	3,042,800	27,800	277,800	527,800	527,800	27,800	27,800	27,800	27,800
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(702,226)	(621,484)	(633,914)	(646,592)	(659,524)	(672,713)	(686,168)	(699,891)	(713,890)	(728,168)	(742,731)
Materials & Contracts	-	(204,564)	(210,100)	(213,252)	(216,451)	(219,698)	(222,994)	(226,339)	(229,733)	(233,179)	(236,677)	(240,228)
Borrowing Costs	-	-	-	(28,521)	(26,801)	(25,049)	(23,265)	(21,449)	(19,600)	(17,718)	(15,801)	(13,850)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(157,558)	(156,100)	(159,222)	(162,406)	(165,655)	(168,968)	(172,348)	(175,795)	(179,311)	(182,898)	(182,898)
Net Cash provided (or used in) Operating Activities	-	730,204	2,246,374	3,622,277	613,809	887,438	1,161,311	1,169,874	762,725	792,340	814,892	847,908
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	344,184	-	-	-	-	264,061	82,153	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,169,388)	(2,805,000)	(4,370,000)	(350,000)	(1,000,000)	(1,500,000)	(1,150,000)	(150,000)	(150,000)	(150,000)	(700,000)
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	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(825,204)	(2,805,000)	(4,370,000)	(350,000)	(1,000,000)	(1,235,939)	(1,067,847)	(150,000)	(150,000)	(150,000)	(700,000)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	1,620,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	(94,955)	(96,676)	(98,428)	(100,212)	(102,028)	(103,877)	(105,759)	(107,676)	(109,627)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	1,620,000	(94,955)	(96,676)	(98,428)	(100,212)	(102,028)	(103,877)	(105,759)	(107,676)	(109,627)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(95,000)	1,061,374	(842,678)	167,134	(210,990)	(174,840)	(0)	508,848	536,581	557,217	38,281
plus: Cash & Cash Equivalents - beginning of year	-	95,000	(0)	1,061,374	218,696	385,830	174,840	0	0	508,848	1,045,429	1,602,646
Cash & Cash Equivalents - end of the year	95,000	(0)	1,061,374	218,696	385,830	174,840	0	0	508,848	1,045,429	1,602,646	1,640,927
Cash & Cash Equivalents - end of the year	95,000	(0)	1,061,374	218,696	385,830	174,840	0	0	508,848	1,045,429	1,602,646	1,640,927
Investments - end of the year	800,000	455,816	455,816	455,816	455,816	455,816	191,754	109,601	109,601	109,601	109,601	109,601
Cash, Cash Equivalents & Investments - end of the year	895,000	455,816	1,517,190	674,512	841,646	630,655	191,754	109,601	618,449	1,155,030	1,712,247	1,750,528
Representing:												
- External Restrictions	895,466	449,407	467,680	616,498	789,729	577,454	133,201	52,502	581,081	1,130,485	1,701,105	1,743,081
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(466)	6,409	1,049,510	58,014	51,917	53,202	58,554	57,099	37,368	24,545	11,142	7,447
	895,000	455,816	1,517,190	674,512	841,646	630,655	191,754	109,601	618,449	1,155,030	1,712,247	1,750,528

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

Scenario: 2021-2031 Pessimistic 2% All years

	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)	19,553,000	19,983,000	20,394,379	22,346,602	25,551,125	25,758,818	26,224,634	26,951,970	27,686,225	27,984,037	28,294,984	28,619,301
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Restated opening Balance (as at 1/7)	19,553,000	19,983,000	20,394,379	22,346,602	25,551,125	25,758,818	26,224,634	26,951,970	27,686,225	27,984,037	28,294,984	28,619,301
Net Operating Result for the Year	254,000	411,379	1,952,223	3,204,523	207,693	465,816	727,336	734,255	297,812	310,947	324,317	347,624
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
Restated Net Operating Result for the Year	254,000	411,379	1,952,223	3,204,523	207,693	465,816	727,336	734,255	297,812	310,947	324,317	347,624
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	176,000	-	-	-	-	-	-	-	-	-	-	-
- 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)	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	176,000	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	430,000	411,379	1,952,223	3,204,523	207,693	465,816	727,336	734,255	297,812	310,947	324,317	347,624
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	19,983,000	20,394,379	22,346,602	25,551,125	25,758,818	26,224,634	26,951,970	27,686,225	27,984,037	28,294,984	28,619,301	28,966,925