

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2031**  
**INCOME STATEMENT - SEWER FUND**  
**Scenario: 2021-2031 5% yr 1, 2% yrs 3-10**

	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	1,257,000	1,368,073	1,437,900	1,467,378	1,497,445	1,528,114	1,559,396	1,591,304	1,712,830	1,747,806	1,783,482	1,819,152
User Charges & Fees	157,000	161,500	162,025	166,076	170,228	174,484	178,846	183,317	187,900	192,597	197,412	202,347
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
<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>1,506,000</b>	<b>1,787,677</b>	<b>3,302,925</b>	<b>4,691,614</b>	<b>1,721,073</b>	<b>2,005,998</b>	<b>2,294,842</b>	<b>2,329,621</b>	<b>1,960,530</b>	<b>2,003,403</b>	<b>2,047,094</b>	<b>2,087,699</b>
<b>Expenses from Continuing Operations</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,252,000</b>	<b>1,376,298</b>	<b>1,303,734</b>	<b>1,439,159</b>	<b>1,464,464</b>	<b>1,490,263</b>	<b>1,516,563</b>	<b>1,543,378</b>	<b>1,609,663</b>	<b>1,638,314</b>	<b>1,667,523</b>	<b>1,683,686</b>
<b>Operating Result from Continuing Operations</b>	<b>254,000</b>	<b>411,379</b>	<b>1,999,191</b>	<b>3,252,455</b>	<b>256,609</b>	<b>515,735</b>	<b>778,279</b>	<b>786,243</b>	<b>350,867</b>	<b>365,089</b>	<b>379,571</b>	<b>404,013</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>254,000</b>	<b>411,379</b>	<b>1,999,191</b>	<b>3,252,455</b>	<b>256,609</b>	<b>515,735</b>	<b>778,279</b>	<b>786,243</b>	<b>350,867</b>	<b>365,089</b>	<b>379,571</b>	<b>404,013</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>191,000</b>	<b>190,975</b>	<b>326,191</b>	<b>229,455</b>	<b>248,609</b>	<b>257,735</b>	<b>270,279</b>	<b>278,243</b>	<b>342,867</b>	<b>357,089</b>	<b>371,571</b>	<b>396,013</b>



Total Equity

<u>19,983,000</u>	<u>20,394,379</u>	<u>22,393,570</u>	<u>25,646,025</u>	<u>25,902,634</u>	<u>26,418,369</u>	<u>27,196,648</u>	<u>27,982,891</u>	<u>28,333,758</u>	<u>28,698,847</u>	<u>29,078,418</u>	<u>29,482,431</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 5% yr 1, 2% yrs 3-10**

	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	-	1,378,033	1,432,283	1,465,007	1,495,027	1,525,647	1,556,880	1,588,737	1,703,055	1,744,993	1,780,612	1,816,283
User Charges & Fees	-	161,657	161,983	165,754	169,898	174,146	178,499	182,961	187,536	192,223	197,029	201,955
Investment & Interest Revenue Received	-	14,658	(10,676)	30,686	21,290	28,710	36,015	27,647	21,367	24,501	27,165	36,860
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
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)
<b>Net Cash provided (or used in) Operating Activities</b>	-	730,204	2,288,707	3,669,337	661,764	936,377	1,211,254	1,220,842	814,739	845,419	869,062	903,191
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	344,184	-	-	-	-	27,831	31,186	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(825,204)	(2,805,000)	(4,370,000)	(350,000)	(1,000,000)	(1,472,169)	(1,118,814)	(150,000)	(150,000)	(150,000)	(700,000)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	1,620,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	1,620,000	(94,955)	(96,676)	(98,428)	(100,212)	(102,028)	(103,877)	(105,759)	(107,676)	(109,627)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(95,000)	1,103,707	(795,618)	215,088	(162,051)	(361,126)	(0)	560,862	589,660	611,386	93,564
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	95,000	(0)	1,103,707	308,088	523,177	361,126	-	(0)	560,862	1,150,523	1,761,909
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>95,000</b>	<b>(0)</b>	<b>1,103,707</b>	<b>308,088</b>	<b>523,177</b>	<b>361,126</b>	<b>-</b>	<b>(0)</b>	<b>560,862</b>	<b>1,150,523</b>	<b>1,761,909</b>	<b>1,855,473</b>
Cash & Cash Equivalents - end of the year	95,000	(0)	1,103,707	308,088	523,177	361,126	-	(0)	560,862	1,150,523	1,761,909	1,855,473
Investments - end of the year	800,000	455,816	455,816	455,816	455,816	455,816	427,984	396,799	396,799	396,799	396,799	396,799
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>895,000</b>	<b>455,816</b>	<b>1,559,522</b>	<b>763,904</b>	<b>978,993</b>	<b>816,942</b>	<b>427,984</b>	<b>396,799</b>	<b>957,661</b>	<b>1,547,322</b>	<b>2,158,708</b>	<b>2,252,272</b>
<b>Representing:</b>												
- External Restrictions	895,466	449,407	514,648	711,398	933,545	771,189	377,879	349,168	930,802	1,534,348	2,160,222	2,258,587
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(466)	6,409	1,044,875	52,506	45,448	45,753	50,106	47,631	26,859	12,974	(1,514)	(6,315)
	<b>895,000</b>	<b>455,816</b>	<b>1,559,522</b>	<b>763,904</b>	<b>978,993</b>	<b>816,942</b>	<b>427,984</b>	<b>396,799</b>	<b>957,661</b>	<b>1,547,322</b>	<b>2,158,708</b>	<b>2,252,272</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2031**  
**EQUITY STATEMENT - SEWER FUND**  
**Scenario: 2021-2031 5% yr 1, 2% yrs 3-10**

	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	22,393,570	25,646,025	25,902,634	26,418,369	27,196,648	27,982,891	28,333,758	28,698,847	29,078,418
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>19,553,000</b>	<b>19,983,000</b>	<b>20,394,379</b>	<b>22,393,570</b>	<b>25,646,025</b>	<b>25,902,634</b>	<b>26,418,369</b>	<b>27,196,648</b>	<b>27,982,891</b>	<b>28,333,758</b>	<b>28,698,847</b>	<b>29,078,418</b>
Net Operating Result for the Year	254,000	411,379	1,999,191	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>254,000</b>	<b>411,379</b>	<b>1,999,191</b>	<b>3,252,455</b>	<b>256,609</b>	<b>515,735</b>	<b>778,279</b>	<b>786,243</b>	<b>350,867</b>	<b>365,089</b>	<b>379,571</b>	<b>404,013</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>176,000</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>430,000</b>	<b>411,379</b>	<b>1,999,191</b>	<b>3,252,455</b>	<b>256,609</b>	<b>515,735</b>	<b>778,279</b>	<b>786,243</b>	<b>350,867</b>	<b>365,089</b>	<b>379,571</b>	<b>404,013</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>19,983,000</b>	<b>20,394,379</b>	<b>22,393,570</b>	<b>25,646,025</b>	<b>25,902,634</b>	<b>26,418,369</b>	<b>27,196,648</b>	<b>27,982,891</b>	<b>28,333,758</b>	<b>28,698,847</b>	<b>29,078,418</b>	<b>29,482,431</b>