

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2031

INCOME STATEMENT - SEWER FUND

Scenario: 2021-2031 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest

	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	1,437,900	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	13,000	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	3,305,725	4,691,614	1,721,073	2,005,998	2,294,842	2,329,621	1,960,530	2,003,403	2,047,094	2,087,699
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	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	254,000	411,379	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Net Operating Result before Grants and Contributions provided for Capital Purposes	191,000	190,975	328,991	229,455	248,609	257,735	270,279	278,243	342,867	357,089	371,571	396,013

Total Equity

<u>19,983,000</u>	<u>20,394,379</u>	<u>22,396,370</u>	<u>25,648,825</u>	<u>25,905,434</u>	<u>26,421,169</u>	<u>27,199,448</u>	<u>27,985,691</u>	<u>28,336,558</u>	<u>28,701,647</u>	<u>29,081,218</u>	<u>29,485,231</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 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest

	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	1,432,283	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	(7,928)	30,687	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	-	-	-	-	-	-	-	-	-	-	-	-
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	2,291,455	3,669,338	661,764	936,377	1,211,254	1,220,842	814,739	845,419	869,062	903,191
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	344,184	-	-	-	-	25,082	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	-	-	-	-	-	-	-	-	-	-	-	-
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)	(1,474,918)	(1,118,814)	(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)	1,106,455	(795,617)	215,088	(162,051)	(363,876)	(0)	560,862	589,660	611,386	93,564
plus: Cash & Cash Equivalents - beginning of year	-	95,000	(0)	1,106,455	310,838	525,926	363,876	-	(0)	560,862	1,150,523	1,761,909
Cash & Cash Equivalents - end of the year	95,000	(0)	1,106,455	310,838	525,926	363,876	-	(0)	560,862	1,150,523	1,761,909	1,855,473
Cash & Cash Equivalents - end of the year	95,000	(0)	1,106,455	310,838	525,926	363,876	-	(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	430,734	399,548	399,548	399,548	399,548	399,548
Cash, Cash Equivalents & Investments - end of the year	895,000	455,816	1,562,271	766,654	981,742	819,692	430,734	399,548	960,411	1,550,071	2,161,458	2,255,022
Representing:												
- External Restrictions	895,466	449,407	517,448	714,198	936,345	773,989	380,679	351,968	933,602	1,537,148	2,163,022	2,261,387
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(466)	6,409	1,044,823	52,456	45,397	45,703	50,055	47,581	26,809	12,923	(1,564)	(6,365)
	895,000	455,816	1,562,271	766,654	981,742	819,692	430,734	399,548	960,411	1,550,071	2,161,458	2,255,022

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2031

EQUITY STATEMENT - SEWER FUND

Scenario: 2021-2031 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest

	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	22,396,370	25,648,825	25,905,434	26,421,169	27,199,448	27,985,691	28,336,558	28,701,647	29,081,218
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Restated opening Balance (as at 1/7)	19,553,000	19,983,000	20,394,379	22,396,370	25,648,825	25,905,434	26,421,169	27,199,448	27,985,691	28,336,558	28,701,647	29,081,218
Net Operating Result for the Year	254,000	411,379	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
Restated Net Operating Result for the Year	254,000	411,379	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
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	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	19,983,000	20,394,379	22,396,370	25,648,825	25,905,434	26,421,169	27,199,448	27,985,691	28,336,558	28,701,647	29,081,218	29,485,231