Narrandera Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031 INCOME STATEMENT - SEWER FUND	A - 41-	O					Don to a to al	V				
	Actuals	Current Year	0004/00	0000100	0000104	0004/05	Projected		2227/22	0000100	0000100	0000/04
Scenario: 2021-2031 Pessimistic 2% All 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	2	a a	ð	ð	Þ	Þ	- P	Þ	Þ	Þ	- P	\$
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	137,000	101,500	137,100	101,103	103,130	103,203	175,457	177,000	102,201	100,033	131,310	130,230
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	4.050.000	4 070 000	4 000 704	4 400 450	- 4 404 404	4 400 000	4 540 500	4 540 070	4 000 000	4 000 044	4 007 500	4 000 000
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

Narrandera Shire Council 10 Year Financial Plan for the Years ending 30 June 2031												
BALANCE SHEET - SEWER FUND	Actuals	Current Year					Projected	d Years				
Scenario: 2021-2031 Pessimistic 2% All 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
ASSETS	\$	\$	\$	\$	•	•	\$	\$	•	\$	\$	\$
Current Assets												
Cash & Cash Equivalents	95,000		1,061,374	218,696	385,830	174,840	-	-	508,848	1,045,429	1,602,646	1,640,927
Investments	800,000	455,816	455,816	455,816	455,816	455,816	191,754	109,601	109,601	109,601	109,601	109,601
Receivables	138,000	131,125	153,024	139,519	145,617	144,333	138,981	140,436	160,167	172,991	186,394	190,089
Inventories	-,											
Contract assets	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Contract cost assets Other				-	-		-	-	-	-	-	-
Non-current assets classified as "held for sale"				-	-		-	-	-	-	-	-
Total Current Assets	1,087,000	640,941	1,724,214	868,032	1,041,263	828,988	384,735	304,037	832,616	1,382,020	1,952,641	1,994,617
Non-Current Assets												
Investments	-			-	-	-	-	-	-	-	-	-
Receivables	-	-		-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-		-	-	-	-	-	-	-	-	-
Contract cost assets	40.000.000	40.750.400	-	-	-	-		-		-	- 07 477 054	-
Infrastructure, Property, Plant & Equipment Investment Property	18,896,000	19,753,438	22,242,388	26,208,138	26,145,924	26,725,587	27,796,964	28,509,890	28,175,246	27,831,030	27,477,051	27,673,072
Intangible Assets				-	-		-	-	-	-	-	-
Right of use assets				_	_	-	_	-	-	-	_	_
Investments Accounted for using the equity method				-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-		-	-	-	-	-	-	-	-	-
Other				-	-	-	-	-	-	-	-	
Total Non-Current Assets TOTAL ASSETS	18,896,000 19,983,000	19,753,438 20,394,379	22,242,388 23,966,602	26,208,138 27,076,170	26,145,924 27,187,187	26,725,587 27,554,575	27,796,964 28,181,699	28,509,890 28,813,927	28,175,246 29,007,862	27,831,030 29,213,050	27,477,051 29,429,692	27,673,072 29,667,689
LIABILITIES												
Current Liabilities												
Bank Overdraft				_	_	_	_	_	_	_	_	_
Payables				_	_	_	-	-	-	-	_	_
Income received in advance	-	-		-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-		-	-	-	-	-	-	-	-	-
Borrowings	-	-	94,955	96,676	98,428	100,212	102,028	103,877	105,759	107,676	109,627	111,613
Provisions Liabilities associated with assets classified as "held for sale"		-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities			94,955	96,676	98,428	100,212	102,028	103,877	105,759	107,676	109,627	111,613
			54,550	00,070	50,420	100,212	102,020	100,011	100,700	107,070	100,027	111,010
Non-Current Liabilities												
Payables Income received in advance		-	-	-	-	-	-	-	-	-	-	-
Contract liabilities				-	_				-		_	_
Lease liabilities				_	_	_	_	_	_	_	_	_
Borrowings			1,525,045	1,428,369	1,329,941	1,229,729	1,127,702	1,023,825	918,066	810,391	700,764	589,150
Provisions		-	-	-	-	-	-	-	· -	-	· -	· -
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"				-	-	-	-	-	-	-	-	
Total Non-Current Liabilities TOTAL LIABILITIES			1,525,045 1,620,000	1,428,369 1,525,045	1,329,941 1,428,369	1,229,729 1,329,941	1,127,702 1,229,730	1,023,825 1,127,702	918,066 1,023,825	810,391 918,067	700,764 810,391	589,150 700,763
Net Assets	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
FOURTY				-	-							
EQUITY Retained Earnings	11,765,000	12,176,379	14,128,602	17,333,125	17,540,818	18,006,634	18,733,970	19,468,225	19,766,037	20,076,984	20,401,301	20,748,925
Revaluation Reserves	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000	8,218,000
Other Reserves	5,210,000	5,210,000	5,210,000	-	0,2 10,000 -	0,210,000 -	-	0,210,000	-	0,210,000	0,2 10,000 -	-
Council Equity Interest	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
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-

Total Equity 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

		_										
arrandera Shire Council O Year Financial Plan for the Years ending 30 June 2031												
ASH FLOW STATEMENT - SEWER FUND	Actuals	Current Year					Projected	Years				
cenario: 2021-2031 Pessimistic 2% All 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
ash Flows from Operating Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
eceipts:												
ates & 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
ser Charges & Fees		161,657	157,524	160,797	164,816	168,937	173,160	177,490	181,927	186,477	191,139	195,917
estment & Interest Revenue Received Ints & Contributions		14,658 240,204	(9,814) 1,692,800	31,481 3,042,800	22,172 27,800	29,609 277,800	36,932 527,800	28,583 527,800	22,323 27,800	25,476 27,800	28,159 27,800	37,875 27,800
nds & Deposits Received		-	-	-	-	-	-	-	-	-	-	
er	-	-	-	-	-	-	-	-	-	-	-	
ments:												
oloyee Benefits & On-Costs erials & Contracts	-	(702,226) (204,564)	(621,484) (210,100)	(633,914) (213,252)	(646,592) (216,451)	(659,524) (219,698)	(672,713) (222,994)	(686,168) (226,339)	(699,891) (229,733)	(713,890) (233,179)	(728,168) (236,677)	(742,731) (240,228)
rowing Costs		(204,304)	(210,100)	(28,521)	(26,801)	(25,049)	(23,265)	(21,449)	(19,600)	(17,718)	(15,801)	(13,850)
ds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
er	-	(157,558)	(156,100)	(159,222)	(162,406)	(165,655)	(168,968)	(172,348)	(175,795)	(179,311)	(182,898)	(182,898)
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
			_, ,	-,,	,	,	1,101,011	.,,			***,***	,
sh Flows from Investing Activities selpts:												
e of Investment Securities		344,184	-	-	_	-	264,061	82,153	_	-	-	
of Investment Property	-		-	-	-	-		,	-	-	-	-
of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
of Infrastructure, Property, Plant & Equipment of non-current assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
of Intangible Assets			-	-	-	-	-	-	-	-	-	
e of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
rred Debtors Receipts			-	-	-	-	-	-	-	-	-	-
butions Received from Joint Ventures & Associates Investing Activity Receipts				-	-			-			-	
ments:			-	-	-	-	-	_	-	-	-	_
hase of Investment Securities			-	-	-		-	-	-	-	-	
nase of Investment Property												
ase 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
ase of Real Estate Assets ase of Intangible Assets			-	-	-	-	-	-	-	-	-	-
hase of Interests in Joint Ventures & Associates						-				-		
rred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
ributions Paid to Joint Ventures & Associates			-	-	-	-	-	-	-	-	-	-
Investing Activity Payments	-		-	-	-	-	-	-	-	-	-	-
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
sh Flows from Financing Activities												
eipts:												
ceeds from Borrowings & Advances	-		1,620,000	-	-	-	-	-	-	-	-	-
eeds from Finance Leases	-		-	-	-	-	-	-	-	-	-	-
Financing Activity Payments ents:	-		-	-	-	-	-	-	-	-	-	-
ayment of Borrowings & Advances			-	(94,955)	(96,676)	(98,428)	(100,212)	(102,028)	(103,877)	(105,759)	(107,676)	(109,627
ment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
butions to non-controlling interests	-	-	-	-	-	-	-	-	-			-
Financing Activity Payments		-	-	-	-	-	-	-	-	-	-	-
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
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
: 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 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
n & 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
stments - end of the year	800,000	455,816	455,816	455,816	455,816	455,816	191,754	109,601	109,601	1,045,429	1,602,646	1,640,927
, 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
recenting.			· · · · · · · · · · · · · · · · · · ·									
resenting:	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
man noonono	000,400	440,407	407,000	010,700	100,120	011,704	100,201	02,002	001,001	1,100,400	1,701,100	1,7-10,001
ernal Restricitons	-	-	-	-	-	-	-	-	-	-	-	-
ernal Restricitons restricted	(466) 895,000	6,409 455,816	1,049,510 1,517,190	58,014 674,512	51,917 841,646	53,202 630,655	58,554 191,754	57,099 109,601	37,368 618,449	24,545 1,155,030	11,142 1,712,247	7,447 1,750,528

Narrandera Shire Council 10 Year Financial Plan for the Years ending 30 June 2031 EQUITY STATEMENT - SEWER FUND	Actuals	Actuals Current Year Projected Years											
Scenario: 2021-2031 Pessimistic 2% All 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	13,333,000	13,303,000	20,004,070	22,040,002	20,001,120	25,750,010	20,224,034	20,331,370	21,000,223	21,304,031	20,234,304	20,013,301	
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	