

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

**INCOME STATEMENT - WATER FUND**

Scenario: 2021-2031 Pessimistic Incl. WTP with 2.0% 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	758,000	766,609	770,650	786,873	803,420	820,298	837,513	855,074	872,985	891,255	909,891	928,089
User Charges & Fees	1,471,000	1,458,870	1,464,500	1,501,113	1,538,641	1,577,107	1,616,536	1,656,950	1,698,372	1,740,831	1,784,352	1,828,961
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	70,155	60,755	68,833	69,888	78,920	78,190	78,000	78,000	78,000
<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>8,015,866</b>	<b>8,060,541</b>	<b>2,498,963</b>	<b>2,556,662</b>	<b>2,623,669</b>	<b>2,682,272</b>	<b>2,742,811</b>	<b>2,804,968</b>	<b>2,867,775</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>5,559,993</b>	<b>5,559,107</b>	<b>(48,916)</b>	<b>(38,563)</b>	<b>(19,817)</b>	<b>(10,411)</b>	<b>(26)</b>	<b>11,003</b>	<b>45,536</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>											
<b>Net Operating Result for the Year</b>	<b>374,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,559,993</b>	<b>5,559,107</b>	<b>(48,916)</b>	<b>(38,563)</b>	<b>(19,817)</b>	<b>(10,411)</b>	<b>(26)</b>	<b>11,003</b>	<b>45,536</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>(75,007)</b>	<b>(75,893)</b>	<b>(58,916)</b>	<b>(48,563)</b>	<b>(29,817)</b>	<b>(20,411)</b>	<b>(10,026)</b>	<b>1,003</b>	<b>35,536</b>



Total Equity

<u>27,573,000</u>	<u>28,064,055</u>	28,281,690	33,841,683	39,400,790	39,351,873	39,313,310	39,293,493	39,283,081	39,283,055	39,294,058	39,339,594
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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 Pessimistic Incl. WTP with 2.0% 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	739,923	770,146	784,848	801,355	818,191	835,364	852,882	870,749	888,975	907,565	925,818
User Charges & Fees	-	1,493,099	1,463,764	1,496,325	1,533,734	1,572,077	1,611,380	1,651,665	1,692,955	1,735,279	1,778,661	1,823,128
Investment & Interest Revenue Received	-	135,918	67,097	81,377	71,885	68,313	68,952	89,930	76,533	75,581	75,452	75,298
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	6,387,655	6,402,687	799,427	826,105	873,871	888,026	915,412	944,429	978,401
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	190,083	2,461,261	2,445,329	-	-	2,103,327	-	-	-	-
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)	(6,387,655)	(6,402,687)	(697,094)	(621,149)	(1,341,854)	(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)	-	-	102,334	204,956	(467,983)	515,285	530,412	559,429	593,401
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	722,000	172,252	-	-	-	102,334	307,290	(160,694)	354,592	885,004	1,444,433
<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>102,334</b>	<b>307,290</b>	<b>(160,694)</b>	<b>354,592</b>	<b>885,004</b>	<b>1,444,433</b>	<b>2,037,834</b>
Cash & Cash Equivalents - end of the year	722,000	172,252	-	-	-	102,334	307,290	(160,694)	354,592	885,004	1,444,433	2,037,834
Investments - end of the year	7,200,000	7,200,000	7,009,917	4,548,656	2,103,327	2,103,327	2,103,327	-	-	-	-	-
<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>4,548,656</b>	<b>2,103,327</b>	<b>2,205,661</b>	<b>2,410,617</b>	<b>(160,694)</b>	<b>354,592</b>	<b>885,004</b>	<b>1,444,433</b>	<b>2,037,834</b>
<b>Representing:</b>												
- External Restrictions	7,922,343	7,375,840	7,006,141	4,539,718	2,089,550	2,198,848	2,411,340	(174,076)	343,844	883,808	1,453,091	2,056,907
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(343)	(3,588)	3,776	8,938	13,777	6,813	(724)	13,382	10,748	1,196	(8,658)	(19,073)
	<b>7,922,000</b>	<b>7,372,252</b>	<b>7,009,917</b>	<b>4,548,656</b>	<b>2,103,327</b>	<b>2,205,661</b>	<b>2,410,617</b>	<b>(160,694)</b>	<b>354,592</b>	<b>885,004</b>	<b>1,444,433</b>	<b>2,037,834</b>

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

**EQUITY STATEMENT - WATER FUND**

Scenario: 2021-2031 Pessimistic Incl. WTP with 2.0% 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)	27,034,000	27,573,000	28,064,055	28,281,690	33,841,683	39,400,790	39,351,873	39,313,310	39,293,493	39,283,081	39,283,055	39,294,058
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>33,841,683</b>	<b>39,400,790</b>	<b>39,351,873</b>	<b>39,313,310</b>	<b>39,293,493</b>	<b>39,283,081</b>	<b>39,283,055</b>	<b>39,294,058</b>
Net Operating Result for the Year	374,000	491,055	217,635	5,559,993	5,559,107	(48,916)	(38,563)	(19,817)	(10,411)	(26)	11,003	45,536
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>5,559,993</b>	<b>5,559,107</b>	<b>(48,916)</b>	<b>(38,563)</b>	<b>(19,817)</b>	<b>(10,411)</b>	<b>(26)</b>	<b>11,003</b>	<b>45,536</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>Total Comprehensive Income</b>	<b>539,000</b>	<b>491,055</b>	<b>217,635</b>	<b>5,559,993</b>	<b>5,559,107</b>	<b>(48,916)</b>	<b>(38,563)</b>	<b>(19,817)</b>	<b>(10,411)</b>	<b>(26)</b>	<b>11,003</b>	<b>45,536</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>33,841,683</b>	<b>39,400,790</b>	<b>39,351,873</b>	<b>39,313,310</b>	<b>39,293,493</b>	<b>39,283,081</b>	<b>39,283,055</b>	<b>39,294,058</b>	<b>39,339,594</b>