Narrandera Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031												
INCOME STATEMENT - SEWER FUND	Actuals	Current Year					Projected	Years				
Scenario: 2021-2031 5% yr 1, 2% yrs 3-10	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			•	•	·	·	·	•	·	•	·	<u> </u>
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	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	<u> </u>		-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,506,000	1,787,677	3,302,925	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	<u> </u>		-	-	-	-	-	-	-	-	-	-
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	1,999,191	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	1,999,191	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	326,191	229,455	248,609	257,735	270,279	278,243	342,867	357,089	371,571	396,013

Narrandera Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031		a					.					
BALANCE SHEET - SEWER FUND	Actuals	Current Year					Projecter					
Scenario: 2021-2031 5% yr 1, 2% yrs 3-10	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	95,000		1,103,707	308,088	523,177	361,126			560,862	1,150,523	1,761,909	1,855,473
Cash & Cash Equivalents Investments	800,000	455,816	455,816	455,816	455,816	455,816	- 427,984	- 396,799	396,799	396,799	396,799	396,799
Receivables	138,000	131,125	157,660	145,027	152,086	151,781	147,429	149,904	170,676	184,562	199,050	203,851
Inventories	-	-	-	-	-	-	-	- 143,304	-	- 104,302	-	200,001
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	1,771,182	962,932	1,185,079	1,022,723	629,413	600,703	1,182,337	1,785,883	2,411,758	2,510,123
Non-Current Assets												
Investments	•	•	-	-	-	-	-	-	-	-	-	-
Receivables	•	-	-	-	-	-	-	-	-	-	-	-
Inventories Contract assets			-	-	-	-	-	-	-	-	-	-
Contract assets				-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	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
Investment Property	-	-	-	-	-	-	-	- 20,000,000	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-
Right of use assets			-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method			-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Other	<u> </u>	<u> </u>	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	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
TOTAL ASSETS	19,983,000	20,394,379	24,013,570	27,171,070	27,331,003	27,748,310	28,426,377	29,110,593	29,357,583	29,616,913	29,888,809	30,183,195
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"	· ·	<u> </u>		-	-	-	-	-	-	-	-	-
Total Current Liabilities	-		94,955	96,676	98,428	100,212	102,028	103,877	105,759	107,676	109,627	111,613
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	· ·	· ·	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
TOTAL LIABILITIES		· · · ·	1,620,000	1,525,045	1,428,369	1,329,941	1,229,730	1,127,702	1,023,825	918,067	810,391	700,763
Net Assets	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	29,482,431
FOURTY												
EQUITY	44 705 000	10 170 070	44 475 570	47 400 005	47.004.004	10.000.000	40.070.040	10 70 1 00 1	20 445 750	20 400 047	20.000.440	01.004.404
Retained Earnings Revaluation Reserves	11,765,000	12,176,379 8,218,000	14,175,570	17,428,025	17,684,634	18,200,369	18,978,648	19,764,891	20,115,758	20,480,847	20,860,418	21,264,431 8,218,000
Other Reserves	8,218,000	0,210,000	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	0,210,000
Council Equity Interest	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	29,482,431
Non-controlling equity interests	-	20,004,079	-	20,040,020	20,002,004	- 20,710,009	27,100,040	21,302,091			20,070,410	20,702,701
······································												

Total Equity	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	29,482,431

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 2019/20	Current Year 2020/21	2021/22	2022/23	2023/24	2024/25	Projected 2025/26	Years 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 Grants & Contributions		14,658 240,204	(10,676) 1,692,800	30,686 3,042,800	21,290 27,800	28,710 277,800	36,015 527,800	27,647 527,800	21,367 27,800	24,501 27,800	27,165 27,800	36,860 27,800
Bonds & Deposits Received		-	-		-	- 211,000		-	-	-	-	- 27,000
Other			-	-	-	-	-	-	-	-	-	-
Payments:		(700.000)	(004,404)	(000.04.4)	(040 500)	(050 504)	(070 740)	(000 400)	(000.004)	(742,000)	(700.400)	(740 704)
Employee Benefits & On-Costs Materials & 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)
Borrowing Costs		-	-	(28,521)	(26,801)	(25,049)	(23,265)	(21,449)	(19,600)	(17,718)	(15,801)	(13,850)
Bonds & Deposits Refunded		(457.550)	(450,400)	(450.000)	(4.02, 400)	(405.055)	(400.000)	(470.040)	(475 705)	(470.044)	(4.02,000)	(402.000)
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	2,288,707	3,669,337	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		_	_	-	27,831	31,186	-	-	-	_
Sale of Investment Securities Sale of Investment Property				-	-	-	27,031		-	-	-	-
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)	(1,472,169)	(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	· · ·	<u> </u>	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)	1,103,707	(795,618)	215,088	(162,051)	(361,126)	(0)	560,862	589,660	611,386	93,564
plus: Cash & Cash Equivalents - beginning of year		95,000	(0)	1,103,707	308,088	523,177	361,126	-	(0)	560,862	1,150,523	1,761,909
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
			.,	000,000	020,111	001,120		(0)	000,002	1,100,020	.,	.,
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
Cash, Cash Equivalents & Investments - end of the year	895,000	455,816	1,559,522	763,904	978,993	816,942	427,984	396,799	957,661	1,547,322	2,158,708	2,252,272
Representing:												
- 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 Restricitons	-	-	•	-	-	-	-	-	-	-	-	-
- Unrestricted	(466) 895,000	6,409 455,816	1,044,875 1,559,522	52,506 763,904	45,448 978,993	45,753 816,942	50,106 427,984	47,631 396,799	26,859 957,661	12,974 1,547,322	(1,514) 2,158,708	(6,315) 2,252,272
	000,000		.,		0.0,000	0.0,072		000,100	001,001	.,	_,,	

10 Year Financial Plan for the Years ending 30 June 2031 EQUITY STATEMENT - SEWER FUND	Actuals	Current Year					Projected	d Voore				
Scenario: 2021-2031 5% yr 1, 2% yrs 3-10	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Scenario. 2021-2031 376 yr 1, 276 yr 3-10	\$	\$	\$	\$	2023/24	2024/25	2025/28	\$	\$	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	<u> </u>	<u> </u>	-	-	-	-	-	-	-	-	-	-
Restated 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
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	-	<u> </u>	-	-	-	-	-	-	-	-	-	-
Restated 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
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)	<u> </u>	<u> </u>	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	176,000		-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	430,000	411,379	1,999,191	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Distributions to/(contributions from) non-controlling interests	-		-	-	-	-	-	-	-	-	-	-
Transfers between Equity	•		-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	19,983,000	20,394,379	22,393,570	25,646,025	25,902,634	26,418,369	27,196,648	27,982,891	28,333,758	28,698,847	29,078,418	29,482,431