

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - SEWER FUND
Scenario: 2021-2031 2.5% yr 1, 2% yrs 3-10

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,389,000	1,460,112	1,497,228	1,535,382	1,687,369	1,730,284	1,774,275	1,924,678	1,973,537	2,023,621	2,074,961	2,127,588
User Charges & Fees	163,000	162,025	176,852	181,223	185,704	190,297	195,004	199,829	204,775	209,845	215,042	220,368
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	49,000	2,005,667	3,058,000	8,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	16,000	10,200	15,730	22,475	26,220	27,000	32,775	32,775	32,775	35,975	35,975	35,975
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	1,617,000	3,638,004	4,747,810	1,747,080	2,282,293	2,705,581	2,760,054	2,165,282	2,219,087	2,277,441	2,333,978	2,391,931
Expenses from Continuing Operations												
Employee Benefits & On-Costs	298,000	315,000	338,710	345,484	352,394	359,441	366,629	373,961	381,441	389,070	396,851	404,789
Borrowing Costs	-	20,352	38,995	36,667	34,280	31,832	29,322	26,747	24,107	21,399	18,622	15,775
Materials & Contracts	683,000	702,684	714,732	754,873	796,363	816,275	836,680	891,598	913,888	936,735	960,153	984,159
Depreciation & Amortisation	308,000	315,527	352,800	400,760	448,859	457,740	466,799	509,539	519,634	529,931	540,434	551,147
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,291,000	1,353,563	1,445,237	1,537,784	1,631,896	1,665,288	1,699,430	1,801,845	1,839,070	1,877,135	1,916,060	1,955,870
Operating Result from Continuing Operations	326,000	2,284,441	3,302,573	209,296	650,397	1,040,293	1,060,624	363,437	380,017	400,306	417,918	436,061
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	326,000	2,284,441	3,302,573	209,296	650,397	1,040,293	1,060,624	363,437	380,017	400,306	417,918	436,061
Net Operating Result before Grants and Contributions provided for Capital Purposes	277,000	278,774	244,573	201,296	267,397	282,293	302,624	355,437	372,017	392,306	409,918	428,061

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
BALANCE SHEET - SEWER FUND
Scenario: 2021-2031 2.5% yr 1, 2% yrs 3-10

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	35,000	-	214,343	389,873	388,277	283,899	552,521	1,141,471	1,780,272	2,436,276	2,577,165	3,185,234
Investments	800,000	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472
Receivables	166,000	144,546	134,447	125,518	130,526	134,646	142,646	173,296	178,129	193,638	199,599	214,391
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	40,000	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,041,000	560,017	764,262	930,862	934,275	834,017	1,110,638	1,730,238	2,373,873	3,045,385	3,192,236	3,815,096
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	40,000	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	19,431,000	23,731,714	26,778,914	26,728,154	27,279,295	28,321,555	29,004,756	28,645,217	28,275,583	27,895,652	28,055,218	27,754,071
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
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	19,431,000	23,731,714	26,778,914	26,728,154	27,279,295	28,321,555	29,004,756	28,645,217	28,275,583	27,895,652	28,055,218	27,754,071
TOTAL ASSETS	20,472,000	24,331,731	27,543,176	27,659,016	28,213,570	29,155,572	30,115,394	30,375,455	30,649,456	30,941,037	31,247,454	31,569,167
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	91,128	93,456	95,843	98,291	100,801	103,376	106,016	108,724	111,501	114,349	117,269
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	-	91,128	93,456	95,843	98,291	100,801	103,376	106,016	108,724	111,501	114,349	117,269
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	1,484,162	1,390,706	1,294,863	1,196,572	1,095,771	992,395	886,379	777,655	666,154	551,806	434,536
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	1,484,162	1,390,706	1,294,863	1,196,572	1,095,771	992,395	886,379	777,655	666,154	551,806	434,536
TOTAL LIABILITIES	-	1,575,290	1,484,162	1,390,706	1,294,863	1,196,572	1,095,771	992,395	886,379	777,655	666,155	551,805
Net Assets	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300	31,017,362
EQUITY												
Retained Earnings	12,091,000	14,375,441	17,678,014	17,887,310	18,537,707	19,577,999	20,638,623	21,002,060	21,382,077	21,782,382	22,200,300	22,636,362
Revaluation Reserves	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000	8,381,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300	31,017,362
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300	31,017,362

Narrandera Shire Council
10 Year Financial Plan for the Years ending 30 June 2032
CASH FLOW STATEMENT - SEWER FUND
Scenario: 2021-2031 2.5% yr 1, 2% yrs 3-10

	Actuals 2020/21	Current Year 2021/22	2022/23	2023/24	2024/25	2025/26	Projected Years		2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,479,702	1,508,860	1,547,684	1,685,167	1,727,495	1,771,416	1,905,278	1,979,985	2,020,366	2,071,624	2,124,167
User Charges & Fees	-	163,493	176,773	180,961	185,435	191,924	194,769	199,588	204,528	209,592	214,782	220,102
Investment & Interest Revenue Received	-	10,596	14,276	19,365	23,683	24,042	27,870	21,766	21,741	23,975	33,611	24,871
Grants & Contributions	-	2,005,667	3,098,000	8,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(315,000)	(338,710)	(345,484)	(352,394)	(359,441)	(366,629)	(373,961)	(381,441)	(389,070)	(396,851)	(404,789)
Materials & Contracts	-	(702,684)	(714,732)	(754,873)	(796,363)	(816,275)	(836,680)	(891,598)	(913,888)	(936,735)	(960,153)	(984,159)
Borrowing Costs	-	(20,352)	(38,995)	(36,667)	(34,280)	(31,832)	(29,322)	(26,747)	(24,107)	(21,399)	(18,622)	(15,775)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	2,621,422	3,705,472	618,985	1,094,247	1,493,913	1,519,423	842,326	894,817	914,728	952,391	972,417
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	384,528	-	-	-	-	-	-	-	-	-	-
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	-	(4,616,241)	(3,400,000)	(350,000)	(1,000,000)	(1,500,000)	(1,150,000)	(150,000)	(150,000)	(150,000)	(700,000)	(250,000)
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	-	(4,231,713)	(3,400,000)	(350,000)	(1,000,000)	(1,500,000)	(1,150,000)	(150,000)	(150,000)	(150,000)	(700,000)	(250,000)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	1,620,000	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(44,710)	(91,128)	(93,456)	(95,843)	(98,291)	(100,801)	(103,376)	(106,016)	(108,724)	(111,501)	(114,349)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	1,575,290	(91,128)	(93,456)	(95,843)	(98,291)	(100,801)	(103,376)	(106,016)	(108,724)	(111,501)	(114,349)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(35,000)	214,343	175,529	(1,596)	(104,378)	268,622	588,950	638,801	656,004	140,890	608,069
plus: Cash & Cash Equivalents - beginning of year	-	35,000	(0)	214,343	389,873	388,277	283,899	552,521	1,141,471	1,780,272	2,436,276	2,577,165
Cash & Cash Equivalents - end of the year	35,000	(0)	214,343	389,873	388,277	283,899	552,521	1,141,471	1,780,272	2,436,276	2,577,165	3,185,234
Cash & Cash Equivalents - end of the year	35,000	(0)	214,343	389,873	388,277	283,899	552,521	1,141,471	1,780,272	2,436,276	2,577,165	3,185,234
Investments - end of the year	800,000	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472	415,472
Cash, Cash Equivalents & Investments - end of the year	835,000	415,472	629,815	805,344	803,748	699,370	967,992	1,556,943	2,195,744	2,851,747	2,992,637	3,600,706
Representing:												
- External Restrictions	834,913	393,930	558,175	724,775	728,188	627,930	904,552	1,524,152	2,167,787	2,839,300	2,986,151	3,609,010
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	87	21,542	71,640	80,569	75,560	71,440	63,440	32,791	27,957	12,447	6,486	(8,304)
	835,000	415,472	629,815	805,344	803,748	699,370	967,992	1,556,943	2,195,744	2,851,747	2,992,637	3,600,706

Narrandera Shire Council

10 Year Financial Plan for the Years ending 30 June 2032

EQUITY STATEMENT - SEWER FUND

Scenario: 2021-2031 2.5% yr 1, 2% yrs 3-10

	Actuals	Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	19,983,000	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Restated opening Balance (as at 1/7)	19,983,000	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300
Net Operating Result for the Year	326,000	2,284,441	3,302,573	209,296	650,397	1,040,293	1,060,624	363,437	380,017	400,306	417,918	436,061
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
Restated Net Operating Result for the Year	326,000	2,284,441	3,302,573	209,296	650,397	1,040,293	1,060,624	363,437	380,017	400,306	417,918	436,061
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	163,000	-	-	-	-	-	-	-	-	-	-	-
- 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	163,000	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	489,000	2,284,441	3,302,573	209,296	650,397	1,040,293	1,060,624	363,437	380,017	400,306	417,918	436,061
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	20,472,000	22,756,441	26,059,014	26,268,310	26,918,707	27,958,999	29,019,623	29,383,060	29,763,077	30,163,382	30,581,300	31,017,362