10 Year Financial Plan for the Years ending 30 June 2031												
INCOME STATEMENT - SEWER FUND	Actuals	Current Year					Projected					
Scenario: 2021-2031 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9 .												
Revenue:	4 257 000	4 200 072	4 427 000	4 467 270	1 107 115	4 500 444	4 550 200	1 501 204	4 740 000	4 747 000	1 700 100	1 010 150
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	-	40.000	40.000	40.000	-	40.000	40.000	40.000	40.000	40.000	40.000	40.000
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	201,000	702,220	021,404	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	303,000	311,930	310,030	404,230	412,214	420,337	420,023	437,074	404,044	494,210	303,979	505,979
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	210,000	157,556	130,100	109,222	102,400	100,000	100,900	172,340	175,795	179,311	102,090	102,090
	-	-	-	-	-	-	-	-	-	-	-	-
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
Total Expenses from Continuing Operations	1,232,000	1,370,290	1,303,734	1,439,139	1,464,464	1,490,203	1,510,505	1,343,376	1,609,663	1,030,314	1,007,523	1,003,000
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
Not Operating Recult before Grants and Contributions provided for												
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
ouplini i diposos	131,000	130,313	320,331	223,733	240,003	201,100	210,219	210,273	372,007	331,003	371,371	330,013

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 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest	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	2	2	2	.	a a	.	- P	\$	\$	- P	.	\$
Current Assets												
Cash & Cash Equivalents	95,000	-	1,106,455	310,838	525,926	363,876	-	-	560,862	1,150,523	1,761,909	1,855,473
Investments	800,000	455,816	455,816	455,816	455,816	455,816	430,734	399,548	399,548	399,548	399,548	399,548
Receivables	138,000	131,125	157,711	145,078	152,136	151,832	147,479	149,954	170,726	184,612	199,100	203,902
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	1,773,982	965,732	1,187,879	1,025,523	632,213	603,503	1,185,137	1,788,683	2,414,558	2,512,923
Non-Current Assets												
Investments				_	-	_	_	-	-	_	_	-
Receivables	-			-	-	-	-	-	-	-	-	-
Inventories	-			-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost 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		-		-	-	-	-	-	-	-	-	-
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	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	24,016,370	27,173,870	27,333,803	27,751,110	28,429,177	29,113,393	29,360,383	29,619,713	29,891,609	30,185,995
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
			94,955	90,070	90,420	100,212	102,026	103,677	105,759	107,076	109,027	111,013
Non-Current Liabilities												
Payables	-	-		-	-	-	-	-	-	-	-	-
Income received in advance		-		-	-	-	-	-	-	-	-	-
Contract liabilities Lease 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			1,323,043	1,420,309	1,329,941	1,229,729	1,127,702	1,023,023	310,000	610,391	700,704	309,130
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	22,396,370	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
FOURTY												
EQUITY Detained Formings	14 705 000	40 476 070	44 470 272	47 400 005	47.607.404	10 202 102	10 001 110	10 767 604	20 449 552	20 402 647	20.002.242	24 267 224
Retained Earnings Revaluation Reserves	11,765,000 8,218,000	12,176,379 8,218,000	14,178,370 8,218,000	17,430,825 8,218,000	17,687,434 8,218,000	18,203,169 8,218,000	18,981,448	19,767,691 8,218,000	20,118,558 8,218,000	20,483,647	20,863,218 8,218,000	21,267,231 8,218,000
Other Reserves	0,210,000	0,210,000	0,210,000	0,210,000	0,210,000	0,210,000	8,218,000	0,210,000	0,210,000	8,218,000	0,210,000	0,210,000
Council Equity Interest	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
Non-controlling equity interests		20,004,010	-					- ,000,001				
· · · · · · · · · · · · · · · · · · ·												

Total Equity 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

0 Year Financial Plan for the Years ending 30 June 2031 ASH FLOW STATEMENT - SEWER FUND	Actuals	Current Year					Projected	l Years				
cenario: 2021-2031 Optimistic 5% yr1, 2% yr3-10 - Inc. Interest	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
sh Flows from Operating Activities	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ceipts:												
tes & 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
er Charges & Fees	-	161,657	161,983	165,754	169,898	174,146	178,499	182,961	187,536	192,223	197,029	201,955
estment & 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
ants & 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
ands & Deposits Received			-		-	-	-	-		-	-	-
ner yments:	-		-	-	-	-	-	-	-	-	-	-
nployee 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
terials & Contracts		(204,564)	(210,100)	(213,252)	(216,451)	(219,698)	(222,994)	(226,339)	(229,733)	(233,179)	(236,677)	(240,228
rowing Costs		-	-	(28,521)	(26,801)	(25,049)	(23,265)	(21,449)	(19,600)	(17,718)	(15,801)	(13,850)
ds & Deposits Refunded	-	-	-							-		-
ner	-	(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	2,291,455	3,669,338	661,764	936,377	1,211,254	1,220,842	814,739	845,419	869,062	903,191
sh Floure from Investing Activities												
sh Flows from Investing Activities												
of Investment Securities	_	344,184		_	_	-	25,082	31,186	_	-	-	
e of Investment Property	-		_	-	-	-	_0,002	,	-	-	-	-
of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	
of Infrastructure, Property, Plant & Equipment	-		-	-	-	-	-	-	-	-	-	
of non-current assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
e of Intangible Assets	-		-	-	-	-	-	-	-	-	-	-
of Interests in Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
rred Debtors Receipts butions Received from Joint Ventures & Associates						-	-			-	-	-
r Investing Activity Receipts												
nents:												
chase of Investment Securities					-	-						
chase of Investment Property	-	-		-	-	-	-	-	-	-	-	-
chase 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
nase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
nase of Intangible Assets			-	-	-	-	-	-	-	-	-	-
chase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
erred Debtors & Advances Made			-		-	-	-	-		-	-	-
er Investing Activity Payments				-	-	-	-	-	-	-	-	-
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)
sh Flows from Financing Activities												
eipts:			4 000 000									
ceeds from Borrowings & Advances ceeds from Finance Leases			1,620,000	-	-	-	-	-	-	-	-	
er Financing Activity Payments				-	-	-	-	-	-	-	-	-
ments:												_
payment of Borrowings & Advances	-		-	(94,955)	(96,676)	(98,428)	(100,212)	(102,028)	(103,877)	(105,759)	(107,676)	(109,627
payment of lease liabilities (principal repayments)	-	-	-				-		- '			
ributions to non-controlling interests	-		-	-	-	-	-	-	-	-	-	-
er 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
t 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
								(0)				
s: 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
h & 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
h & 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
stments - 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 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
resenting:	905 400	440 407	E47 440	714 400	026 245	772 000	200 670	254.000	022 002	1 527 440	2 462 022	2 204 207
ernal 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
arnal Paetricitone												
ternal Restricitons prestricted	(466)	6,409	1,044,823	52,456	45,397	45,703	50,055	47,581	26,809	12,923	(1.564)	(6.365

Adjustments to net operating result Restated Net Operating Result for the Year 25 Other Comprehensive Income - Correction of prior period errors	<u> </u>	20,394,379	22,396,370	a	a a	ð	ə				\$
Adjustments to opening balance Restated opening Balance (as at 1/7) Net Operating Result for the Year Adjustments to net operating result Restated Net Operating Result for the Year Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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	<u> </u>	20,394,379	22 396 370					<u>_</u>	<u> </u>	•	<u> </u>
Adjustments to opening balance Restated opening Balance (as at 1/7) Net Operating Result for the Year Adjustments to net operating result Restated Net Operating Result for the Year Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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	<u> </u>	-,,-		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 Adjustments to net operating result Restated Net Operating Result for the Year 25 Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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	3,000 19,983,000	-	-	-	-	-	-	-	-	-, - ,-	-
Adjustments to net operating result Restated Net Operating Result for the Year 25 Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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		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 net operating result Restated Net Operating Result for the Year 25 Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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	4,000 411,379	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
Restated Net Operating Result for the Year Other Comprehensive Income - Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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		-	-, - ,	-	-	-	-	-	-	-	-
- Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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	4,000 411,379	2,001,991	3,252,455	256,609	515,735	778,279	786,243	350,867	365,089	379,571	404,013
- Correction of prior period errors - Gain (loss) on revaluation of IPP&E - 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											
 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 			-	-	-	-	-	-	-	-	-
 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 	6,000 -	-	-	-	-	-	-	-	-	-	-
Gain (loss) on revaluation of other reserves Realised (gain) loss from other reserves recognised in operating result	-		-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result			-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Impairment loss (reversal) financial assets at fair value through OCI		-	-	-	-	-	-	-	-	-	-
- impairment loss (reversar) – imanciar 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 17	6,000 -	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income 43	0,000 411,379	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 19,98	: :	-	-	-	-	-	-	-	-	-	-