Narrandera Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031												
INCOME STATEMENT - WATER FUND	Actuals	Current Year					Projected					
Scenario: 2021-2031 Pessimistic Incl. WTP with 2.0% 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue:												
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	-	-	-	-	-	-	-	1,000,000	-	-	-	-
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
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	2,404,000	2,497,578	2,333,408	8,015,866	8,060,541	2,498,963	2,556,662	2,623,669	2,682,272	2,742,811	2,804,968	2,867,775
Expenses from Continuing Operations												
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 Total Expenses from Continuing Operations	2,030,000	2,006,523	2,115,773	2,455,873	2,501,434	2,547,879	2,595,225	2,643,486	2,692,683	2,742,837	2,793,965	2,822,239
Total Expenses from Continuing Operations	2,030,000	2,000,525	2,115,775	2,435,675	2,501,454	2,547,679	2,595,225	2,043,400	2,092,003	2,742,037	2,793,905	2,022,239
Operating Result from Continuing Operations	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
Discontinued Operations - Profit/(Loss)			_	_	_	_	_	_	_	_	_	
Net Profit/(Loss) from Discontinued Operations	<u>.</u>	; ·										<u> </u>
Net i fond Lossy from Discontinued Operations												
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
Net Operating Result before Grants and Contributions provided for												
Capital Purposes	365,000	367,070	207,635	(75,007)	(75,893)	(58,916)	(48,563)	(29,817)	(20,411)	(10,026)	1,003	35,536

Narrandera Shire Council 10 Year Financial Plan for the Years ending 30 June 2031												
BALANCE SHEET - WATER FUND	Astuala	Current Veer					Dreiseter	Veere				
	Actuals	Current Year	0004/00			0004/05	Projected		0007/00			0000/04
Scenario: 2021-2031 Pessimistic Incl. WTP with 2.0% 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	722.000	172,252				102,334	307,290	_	354,592	885,004	1,444,433	2,037,834
Investments	7,200,000	7,200,000	7,009,917	4,548,656	2,103,327	2,103,327	2,103,327	_		- 000,004	-	2,007,004
Receivables	373,000	355,136	355,689	352,180	348,945	357,546	366,755	335,198	332,247	342,499	353,064	363,871
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets		-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	<u> </u>	<u> </u>	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,295,000	7,727,388	7,365,606	4,900,836	2,452,272	2,563,207	2,777,371	335,198	686,839	1,227,502	1,797,496	2,401,705
Non-Current Assets												
Investments Receivables	- 237,000	- 201,442	- 165,357	- 128,373	- 90,467	- 51,616	- 11,796	-	-	-	-	-
Inventories	237,000	201,442	100,007	120,313	90,407	51,010	11,790	-	-	-	-	-
Contract assets				-			-	-	-	-	-	-
Contract cost assets			-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	19,102,000	20,169,959	20,792,459	28,854,919	36,901,138	36,780,791	36,568,547	39,164,068	38,642,009	38,102,019	37,543,739	36,985,459
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 TOTAL ASSETS	<u>19,339,000</u> 27,634,000	20,371,401 28,098,788	20,957,816 28,323,422	28,983,292 33,884,128	36,991,605 39,443,877	36,832,407 39,395,614	36,580,343 39,357,715	39,164,068 39,499,266	38,642,009 39,328,848	38,102,019 39,329,521	37,543,739 39,341,235	36,985,459 39,387,164
TOTAL ASSETS	27,034,000	20,090,700	20,323,422	33,004,120	33,443,077	33,333,014	33,337,713	39,499,200	33,320,040	33,323,321	33,341,233	39,307,104
LIABILITIES												
Current Liabilities												
Bank Overdraft		-	-	-	-	-	-	160,694	-	-	-	-
Payables	61,000	34,733	41,732	42,445	43,087	43,740	44,404	45,080	45,767	46,466	47,177	47,569
Income received in advance		-	-	-	-	-	-	-	-	-	-	-
Contract liabilities		-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	•	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions Liabilities associated with assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	61,000	34,733	41,732	42,445	43,087	43,740	44,404	205,773	45,767	46,466	47,177	47,569
	01,000	0 1,1 00	,	.2,	10,001	10,110	,	200,0	10,101	10,100	,	11,000
Non-Current Liabilities												
Payables		-	-	-	-	-	-	-	-	-	-	-
Income received in advance	· ·	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities		-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	•	•	-	-	-	-	-	-	-	-	-	-
Borrowings			-	-	-	-	-	-	-	-	-	-
Provisions			-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method Liabilities associated with assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities			-			-	-	-	-	-	-	
TOTAL LIABILITIES	61,000	34,733	41,732	42,445	43,087	43,740	44,404	205,773	45,767	46,466	47,177	47,569
Net Assets	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	39,339,594
EQUITY												
Retained Earnings	18,555,000	19,046,055	19,263,690	24,823,683	30,382,790	30,333,873	30,295,310	30,275,493	30,265,081	30,265,055	30,276,058	30,321,594
Revaluation Reserves	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000	9,018,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	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	39,339,594
Non-controlling equity interests			-	-	-	-	-	-	-	-	-	-

Total Equity	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	39,339,594

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 2019/20 \$	Current Year 2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	Projected 2025/26 \$	l Years 2026/27 \$	2027/28 \$	2028/29 \$	2029/30 \$	2030/31 \$
Cash Flows from Operating Activities												
Receipts: 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 Payments:		1,000	-	-	-	-	-	-	-	-	-	-
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)
Net Cash provided (or used in) Operating Activities	— ·	994,360	737,457	6,387,655	6,402,687	799,427	826,105	873,871	888,026	915,412	944,429	978,401
Cash Flows from Investing Activities Receipts:												
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 Distributions Received from Joint Ventures & Associates		34,351	35,207	36,084	36,984	37,906	38,851	39,819	12,259	-	-	-
Other Investing Activity Receipts			-	-	-	-	-	-	-	-	-	-
Payments:												
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			-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	<u> </u>	(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)
Cash Flows from Financing Activities												
Receipts: Proceeds from Borrowings & Advances			-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases			-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments			-	-	-	-	-	-	-	-	-	-
Payments: Repayment of Borrowings & Advances			-			-	-	-		-	-	-
Repayment of lease liabilities (principal repayments)			-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests		•	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments			-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	•	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents		(549,748)	(172,252)	-	-	102,334	204,956	(467,983)	515,285	530,412	559,429	593,401
plus: Cash & Cash Equivalents - beginning of year		722,000	172,252	-	-	-	102,334	307,290	(160,694)	354,592	885,004	1,444,433
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
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		-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	7,922,000	7,372,252	7,009,917	4,548,656	2,103,327	2,205,661	2,410,617	(160,694)	354,592	885,004	1,444,433	2,037,834
Representing:												
- 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 Restricitons					-	-			-		-	-
- Unrestricted	(343) 7,922,000	(3,588) 7,372,252	3,776 7,009,917	8,938 4,548,656	13,777 2,103,327	6,813 2,205,661	(724) 2,410,617	13,382 (160,694)	10,748 354,592	1,196 885,004	(8,658) 1,444,433	(<u>19,073)</u> 2,037,834

Narrandera Shire Council 10 Year Financial Plan for the Years ending 30 June 2031												
EQUITY STATEMENT - WATER FUND	Actuals	Current Year					Projected	l Years				
Scenario: 2021-2031 Pessimistic Incl. WTP with 2.0% 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)	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	-	-	-	-	-	-	-	-	-	-	-	-
Restated 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
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	· -	· · ·	-	-	-	<u> </u>	_	-	-	-	-	-
Restated 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
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)	<u> </u>	·		-	-	-	-	-	-	-	-	-
Other Comprehensive Income	165,000		-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	539,000	491,055	217,635	5,559,993	5,559,107	(48,916)	(38,563)	(19,817)	(10,411)	(26)	11,003	45,536
Distributions to/(contributions from) non-controlling interests	-		-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	•	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	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	39,339,594