

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - GENERAL FUND
Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

INCOME STATEMENT - GENERAL FUND	Actuals	Current Year	Projected Years									
Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -	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	3,802,000	3,855,684	4,022,476	4,112,837	4,221,226	4,332,467	4,446,638	4,563,815	4,684,077	4,807,508	4,934,191	5,064,212
User Charges & Fees	3,348,000	4,816,224	2,265,001	2,284,347	2,301,403	2,319,124	2,337,538	2,356,674	2,376,563	2,397,236	2,395,875	2,397,490
Other Revenues	231,000	639,313	220,528	220,528	220,528	220,528	220,528	220,528	220,528	220,528	220,528	220,528
Grants & Contributions provided for Operating Purposes	8,100,000	16,320,086	8,710,597	8,853,211	9,064,265	9,239,794	9,467,308	9,708,061	9,959,692	10,222,715	10,498,376	10,557,062
Grants & Contributions provided for Capital Purposes	1,809,000	4,539,377	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	169,000	85,022	57,820	57,847	57,875	57,902	58,448	58,999	59,556	60,400	61,257	62,126
Other Income:												
Net Gains from the Disposal of Assets	42,000	200,000	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	188,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	9,000	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	17,698,000	30,455,706	15,276,422	15,528,770	15,865,296	16,169,815	16,530,459	16,908,077	17,300,416	17,708,388	18,110,227	18,301,419
Expenses from Continuing Operations												
Employee Benefits & On-Costs	7,044,000	7,989,648	8,286,585	8,417,623	8,583,705	8,753,866	8,928,207	9,103,091	9,282,346	9,466,084	9,654,414	9,847,453
Borrowing Costs	84,000	78,932	74,564	70,066	65,435	60,665	55,754	50,697	45,489	40,126	35,500	31,038
Materials & Contracts	3,667,000	9,236,904	2,536,423	2,622,347	2,710,848	2,784,005	2,877,356	2,973,508	3,072,545	3,174,552	3,279,620	3,387,840
Depreciation & Amortisation	3,369,000	3,414,800	3,398,800	3,415,749	3,432,783	3,467,021	3,501,601	3,536,527	3,571,802	3,607,430	3,643,414	3,679,759
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,738,000	1,652,248	1,587,661	1,646,077	1,706,823	1,770,000	1,835,709	1,904,059	1,975,163	2,049,138	2,126,107	2,206,199
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	15,902,000	22,372,532	15,884,033	16,171,861	16,499,594	16,835,557	17,198,627	17,567,882	17,947,346	18,337,330	18,739,055	19,152,288
Operating Result from Continuing Operations	1,796,000	8,083,174	(607,611)	(643,091)	(634,299)	(665,742)	(668,168)	(659,806)	(646,929)	(628,942)	(628,828)	(850,869)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,796,000	8,083,174	(607,611)	(643,091)	(634,299)	(665,742)	(668,168)	(659,806)	(646,929)	(628,942)	(628,828)	(850,869)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(13,000)	3,543,797	(607,611)	(643,091)	(634,299)	(665,742)	(668,168)	(659,806)	(646,929)	(628,942)	(628,828)	(850,869)

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2031

INCOME STATEMENT - WATER FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

	Actuals 2019/20	Current Year 2020/21	Projected Years									
	\$	\$	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	839,000	840,610	854,319	880,466	907,397	935,136	963,707	993,135	1,023,446	1,054,666	1,086,824	1,119,945
User Charges & Fees	1,281,000	1,292,976	1,296,500	1,335,500	1,375,670	1,417,045	1,459,661	1,503,556	1,548,768	1,595,336	1,643,301	1,692,705
Other Revenues	4,000	33,294	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100
Grants & Contributions provided for Operating Purposes	103,000	16,275	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Grants & Contributions provided for Capital Purposes	1,387,000	17,721,300	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	33,000	16,899	15,400	15,430	15,460	15,490	15,521	15,552	15,582	15,644	15,707	15,770
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	3,647,000	19,921,354	2,202,619	2,267,796	2,334,927	2,404,071	2,475,289	2,548,643	2,624,196	2,702,047	2,782,231	2,864,820
Expenses from Continuing Operations												
Employee Benefits & On-Costs	364,000	316,518	302,163	307,502	314,284	321,234	328,355	335,557	342,938	350,504	358,258	366,207
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,875,000	1,247,792	1,189,901	1,203,020	1,216,534	1,230,452	1,244,788	1,259,554	1,274,763	1,290,429	1,306,564	1,323,183
Depreciation & Amortisation	532,000	450,000	540,000	545,400	553,581	561,885	570,313	578,868	587,551	596,364	605,309	614,389
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	2,000	104,252	100,630	103,649	106,758	109,961	113,260	116,658	120,157	123,762	127,475	131,299
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	56,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,829,000	2,118,562	2,132,694	2,159,572	2,191,157	2,223,532	2,256,716	2,290,636	2,325,409	2,361,058	2,397,607	2,435,079
Operating Result from Continuing Operations	818,000	17,802,792	69,925	108,224	143,770	180,539	218,573	258,007	298,787	340,988	384,624	429,741
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	818,000	17,802,792	69,925	108,224	143,770	180,539	218,573	258,007	298,787	340,988	384,624	429,741
Net Operating Result before Grants and Contributions provided for Capital Purposes	(569,000)	81,492	69,925	108,224	143,770	180,539	218,573	258,007	298,787	340,988	384,624	429,741

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
INCOME STATEMENT - SEWER FUND
Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

	Actuals 2019/20	Current Year 2020/21	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	445,000	353,419	352,409	363,551	375,028	386,849	403,083	419,966	437,525	460,351	484,318	509,484
User Charges & Fees	157,000	161,285	160,540	165,356	170,317	175,426	182,443	189,741	197,331	207,197	217,557	228,435
Other Revenues	3,000	2,895	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Grants & Contributions provided for Operating Purposes	8,000	8,250	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	46,000	34,093	32,880	31,915	30,921	29,897	28,842	27,756	26,636	25,482	25,190	25,190
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	659,000	559,942	555,129	570,122	585,566	601,472	623,668	646,763	670,791	702,330	736,366	772,409
Expenses from Continuing Operations												
Employee Benefits & On-Costs	111,000	102,985	113,583	115,655	118,288	120,985	123,749	126,543	129,406	132,341	135,350	138,434
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	506,000	468,530	413,664	414,699	415,766	416,864	417,995	419,161	420,361	421,597	422,870	424,182
Depreciation & Amortisation	168,000	165,000	170,000	171,700	173,417	175,151	176,903	178,672	180,458	182,263	184,086	185,927
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	12,000	25,994	18,900	19,407	19,929	20,467	21,021	21,592	22,179	22,785	23,408	24,051
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	10,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	807,000	762,509	716,147	721,462	727,400	733,467	739,668	745,967	752,405	758,986	765,714	772,592
Operating Result from Continuing Operations	(148,000)	(202,567)	(161,018)	(151,339)	(141,834)	(131,995)	(116,000)	(99,204)	(81,614)	(56,656)	(29,349)	(183)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(148,000)	(202,567)	(161,018)	(151,339)	(141,834)	(131,995)	(116,000)	(99,204)	(81,614)	(56,656)	(29,349)	(183)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(148,000)	(202,567)	(161,018)	(151,339)	(141,834)	(131,995)	(116,000)	(99,204)	(81,614)	(56,656)	(29,349)	(183)

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - CONSOLIDATED

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

BALANCE SHEET - CONSOLIDATED		Actuals	Current Year	Projected Years								
Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -	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	5,668,000	2,656,514	3,848,862	3,905,237	4,051,366	4,280,856	4,471,425	4,706,926	5,226,533	5,686,721	6,469,115	7,150,759
Investments	7,800,000	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327
Receivables	2,937,000	5,076,599	2,372,439	2,411,673	2,447,177	2,480,892	2,519,726	2,560,436	2,602,884	2,646,900	2,688,235	2,715,128
Inventories	434,000	300,000	305,000	310,000	315,000	321,000	328,000	330,000	335,000	550,889	561,500	572,429
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	76,000	152,937	74,773	76,458	78,200	79,792	81,649	83,570	85,556	87,611	89,736	91,935
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	16,915,000	14,959,377	13,374,400	13,476,695	13,665,071	13,935,867	14,174,128	14,454,259	15,023,300	15,745,447	16,581,913	17,303,577
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	597,000	373,197	372,855	382,272	392,766	403,555	414,762	426,287	438,141	450,461	463,120	476,151
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	236,217,000	265,606,925	264,773,620	263,880,964	262,956,376	261,957,513	261,043,822	260,149,882	259,035,197	257,849,266	256,616,582	255,336,634
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	236,875,000	266,041,122	265,207,475	264,324,236	263,410,143	262,422,068	261,519,584	260,637,169	259,534,337	258,360,727	257,140,702	255,873,785
TOTAL ASSETS	253,790,000	281,000,500	278,581,875	277,800,931	277,075,213	276,357,935	275,693,712	275,091,428	274,557,638	274,106,174	273,722,616	273,177,362
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	1,046,000	2,116,690	1,130,301	1,151,305	1,174,079	1,195,567	1,219,862	1,244,832	1,270,604	1,297,211	1,324,677	1,353,030
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	518,000	1,090,169	475,932	483,017	493,353	501,995	513,137	524,924	537,242	550,115	563,312	566,146
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	116,000	119,294	122,827	126,465	130,210	134,066	138,037	142,125	146,334	150,668	155,130	159,725
Provisions	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	3,606,000	5,252,153	3,655,060	3,686,787	3,723,642	3,757,628	3,797,037	3,837,881	3,880,180	3,923,995	3,969,119	4,004,901
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,304,000	2,184,947	2,062,120	1,935,655	1,805,445	1,671,379	1,533,342	1,391,217	1,244,883	1,094,215	939,085	779,360
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,304,000	2,184,947	2,062,120	1,935,655	1,805,445	1,671,379	1,533,342	1,391,217	1,244,883	1,094,215	939,085	779,360
TOTAL LIABILITIES	5,910,000	7,437,101	5,717,180	5,622,442	5,529,087	5,429,008	5,330,379	5,229,099	5,125,063	5,018,210	4,908,204	4,784,261
Net Assets	247,880,000	273,563,399	272,864,695	272,178,489	271,546,126	270,928,928	270,363,333	269,862,330	269,432,574	269,087,965	268,814,412	268,393,101
EQUITY												
Retained Earnings	162,664,000	188,347,399	187,648,695	186,962,489	186,330,126	185,712,928	185,147,333	184,646,330	184,216,574	183,871,965	183,598,412	183,177,101
Revaluation Reserves	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000	85,216,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	247,880,000	273,563,399	272,864,695	272,178,489	271,546,126	270,928,928	270,363,333	269,862,330	269,432,574	269,087,965	268,814,412	268,393,101
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	247,880,000	273,563,399	272,864,695	272,178,489	271,546,126	270,928,928	270,363,333	269,862,330	269,432,574	269,087,965	268,814,412	268,393,101

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - GENERAL FUND
Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

	Actuals 2019/20	Current Year 2020/21	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,227,000	1,000,000	1,071,811	1,125,692	1,208,815	1,288,104	1,389,561	1,533,872	1,717,913	1,759,978	2,062,759	2,180,320
Investments	7,800,000	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327
Receivables	2,563,000	3,502,400	1,998,989	2,026,926	2,050,794	2,072,524	2,098,262	2,125,453	2,153,945	2,182,708	2,208,249	2,218,784
Inventories	434,000	300,000	305,000	310,000	315,000	321,000	328,000	330,000	335,000	550,889	561,500	572,429
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	76,000	152,937	74,773	76,458	78,200	79,792	81,649	83,570	85,556	87,611	89,736	91,935
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	13,100,000	11,728,664	10,223,900	10,312,403	10,426,137	10,534,748	10,670,799	10,846,223	11,065,741	11,354,513	11,695,570	11,836,794
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	428,000	218,613	217,626	222,351	228,013	233,825	239,789	245,911	252,194	258,643	265,241	272,016
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	193,525,000	204,690,599	203,838,294	202,973,738	202,092,148	201,176,321	200,230,846	199,250,445	198,234,769	197,183,465	196,096,176	194,972,543
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000	61,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	194,014,000	204,970,212	204,116,920	203,257,089	202,381,162	201,471,145	200,531,635	199,557,356	198,547,963	197,503,108	196,422,417	195,305,559
TOTAL ASSETS	207,114,000	216,698,877	214,340,821	213,569,493	212,807,299	212,005,893	211,202,434	210,403,578	209,613,703	208,857,621	208,117,988	207,142,354
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	1,002,000	2,078,041	1,093,047	1,113,435	1,135,545	1,156,350	1,179,938	1,204,181	1,229,204	1,255,035	1,281,702	1,309,233
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	518,000	1,090,169	475,932	483,017	493,353	501,995	513,137	524,924	537,242	550,115	563,312	566,146
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	116,000	151,213	155,709	160,342	165,111	170,022	175,079	180,287	165,846	150,668	155,130	159,725
Provisions	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000	1,926,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	3,562,000	5,245,424	3,650,688	3,682,793	3,720,009	3,754,367	3,794,155	3,835,392	3,858,292	3,881,819	3,926,144	3,961,104
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,599,000	2,417,279	2,261,570	2,101,228	1,936,117	1,766,095	1,591,016	1,410,729	1,244,883	1,094,215	939,085	779,360
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,599,000	2,417,279	2,261,570	2,101,228	1,936,117	1,766,095	1,591,016	1,410,729	1,244,883	1,094,215	939,085	779,360
TOTAL LIABILITIES	6,161,000	7,662,703	5,912,258	5,784,021	5,656,126	5,520,462	5,385,171	5,246,121	5,103,175	4,976,034	4,865,229	4,740,464
Net Assets	200,953,000	209,036,174	208,428,563	207,785,472	207,151,173	206,485,431	205,817,264	205,157,458	204,510,529	203,881,587	203,252,759	202,401,890
EQUITY												
Retained Earnings	139,527,000	147,610,174	147,002,563	146,359,472	145,725,173	145,059,431	144,391,264	143,731,458	143,084,529	142,455,587	141,826,759	140,975,890
Revaluation Reserves	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000	61,426,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	200,953,000	209,036,174	208,428,563	207,785,472	207,151,173	206,485,431	205,817,264	205,157,458	204,510,529	203,881,587	203,252,759	202,401,890
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	200,953,000	209,036,174	208,428,563	207,785,472	207,151,173	206,485,431	205,817,264	205,157,458	204,510,529	203,881,587	203,252,759	202,401,890

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - WATER FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

	Actuals 2019/20	Current Year 2020/21	Projected Years									
	\$	\$	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	1,210,000	-	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	286,000	1,506,701	306,212	315,446	324,956	334,752	344,841	355,234	365,938	376,963	388,319	400,015
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,496,000	1,506,701	1,199,835	1,474,627	1,823,047	2,221,422	2,566,137	3,068,715	3,620,627	4,223,420	4,878,658	5,587,950
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	152,000	144,451	145,129	149,506	154,014	158,657	163,440	168,366	173,440	178,666	184,049	189,593
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	33,370,000	51,664,206	51,539,206	51,368,806	51,160,225	50,938,340	50,808,027	50,559,160	50,301,609	50,035,245	49,759,936	49,475,546
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	33,522,000	51,808,657	51,684,335	51,518,312	51,314,239	51,096,998	50,971,467	50,727,526	50,475,049	50,213,911	49,943,985	49,665,140
TOTAL ASSETS	35,018,000	53,315,358	52,884,170	52,992,939	53,137,286	53,318,420	53,537,604	53,796,241	54,095,676	54,437,331	54,822,642	55,253,090
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	500,049	-	-	-	-	-	-	-	-	-	-
Payables	37,000	31,517	30,453	30,998	31,575	32,170	32,782	33,411	34,059	34,726	35,413	36,120
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	37,000	531,566	30,453	30,998	31,575	32,170	32,782	33,411	34,059	34,726	35,413	36,120
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	37,000	531,566	30,453	30,998	31,575	32,170	32,782	33,411	34,059	34,726	35,413	36,120
Net Assets	34,981,000	52,783,792	52,853,717	52,961,941	53,105,711	53,286,250	53,504,823	53,762,829	54,061,616	54,402,605	54,787,229	55,216,970
EQUITY												
Retained Earnings	16,093,000	33,895,792	33,965,717	34,073,941	34,217,711	34,398,250	34,616,823	34,874,829	35,173,616	35,514,605	35,899,229	36,328,970
Revaluation Reserves	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000	18,888,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	34,981,000	52,783,792	52,853,717	52,961,941	53,105,711	53,286,250	53,504,823	53,762,829	54,061,616	54,402,605	54,787,229	55,216,970
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	34,981,000	52,783,792	52,853,717	52,961,941	53,105,711	53,286,250	53,504,823	53,762,829	54,061,616	54,402,605	54,787,229	55,216,970

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2031
BALANCE SHEET - SEWER FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11 -

	Actuals 2019/20	Current Year 2020/21	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	88,000	99,418	100,120	103,178	106,328	109,572	113,665	117,911	102,513	87,229	91,668	96,329
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,319,000	2,255,981	1,983,547	1,723,542	1,450,788	1,215,653	974,234	577,484	356,444	167,514	91,668	96,329
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	312,000	242,464	209,549	175,987	141,411	105,789	69,206	31,522	12,507	13,152	13,830	14,542
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	9,322,000	9,252,120	9,396,120	9,538,420	9,704,003	9,842,852	10,004,949	10,340,277	10,498,819	10,630,556	10,760,470	10,888,544
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	9,634,000	9,494,584	9,605,669	9,714,407	9,845,414	9,948,641	10,074,155	10,371,799	10,511,326	10,643,708	10,774,301	10,903,086
TOTAL ASSETS	11,953,000	11,750,565	11,589,216	11,437,949	11,296,201	11,164,294	11,048,389	10,949,283	10,867,770	10,811,222	10,865,968	10,999,415
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	83,982	217,496
Payables	7,000	7,132	6,800	6,873	6,959	7,047	7,142	7,240	7,341	7,450	7,562	7,678
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,000	7,132	6,800	6,873	6,959	7,047	7,142	7,240	7,341	7,450	91,544	225,174
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	7,000	7,132	6,800	6,873	6,959	7,047	7,142	7,240	7,341	7,450	91,544	225,174
Net Assets	11,946,000	11,743,433	11,582,415	11,431,076	11,289,242	11,157,247	11,041,247	10,942,043	10,860,429	10,803,773	10,774,424	10,774,241
EQUITY												
Retained Earnings	7,044,000	6,841,433	6,680,415	6,529,076	6,387,242	6,255,247	6,139,247	6,040,043	5,958,429	5,901,773	5,872,424	5,872,241
Revaluation Reserves	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000	4,902,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	11,946,000	11,743,433	11,582,415	11,431,076	11,289,242	11,157,247	11,041,247	10,942,043	10,860,429	10,803,773	10,774,424	10,774,241
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	11,946,000	11,743,433	11,582,415	11,431,076	11,289,242	11,157,247	11,041,247	10,942,043	10,860,429	10,803,773	10,774,424	10,774,241

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2031

CASH FLOW STATEMENT - CONSOLIDATED

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11

	Actuals 2019/20	Current Year 2020/21	2021/22	2022/23	2023/24	2024/25	Projected Years					
	\$	\$	\$	\$	\$	\$	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
							\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	4,672,000	5,375,361	5,215,856	5,347,128	5,492,504	5,643,000	5,801,336	5,964,479	6,132,257	6,309,002	6,491,400	6,679,286
User Charges & Fees	4,038,000	5,940,272	4,315,588	3,768,783	3,831,165	3,894,847	3,961,905	4,031,643	4,103,722	4,179,692	4,241,429	4,302,091
Investment & Interest Revenue Received	272,000	110,084	109,835	87,680	96,498	96,527	96,805	97,097	97,397	98,990	98,328	100,351
Grants & Contributions	11,301,000	37,332,346	10,067,981	8,869,198	9,079,478	9,255,409	9,482,334	9,722,937	9,974,445	10,237,340	10,512,858	10,573,998
Bonds & Deposits Received	38,000	-	-	-	-	-	-	-	-	-	-	-
Other	1,117,000	598,428	406,019	247,204	246,623	246,929	246,466	246,344	246,241	246,134	246,217	248,098
Payments:												
Employee Benefits & On-Costs	(7,267,000)	(8,373,118)	(8,694,969)	(8,836,995)	(9,011,451)	(9,191,138)	(9,375,241)	(9,559,993)	(9,749,363)	(9,943,468)	(10,142,425)	(10,346,357)
Materials & Contracts	(6,584,000)	(10,240,638)	(5,072,806)	(4,488,612)	(4,591,196)	(4,681,650)	(4,789,193)	(4,895,725)	(5,013,599)	(5,342,805)	(5,259,390)	(5,385,223)
Borrowing Costs	(83,000)	(72,573)	(68,258)	(64,766)	(61,171)	(57,469)	(53,657)	(49,733)	(45,692)	(41,532)	(37,248)	(32,838)
Bonds & Deposits Refunded	(40,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(2,151,000)	(1,761,009)	(1,709,841)	(1,768,526)	(1,832,871)	(1,899,769)	(1,969,300)	(2,041,593)	(2,116,756)	(2,194,913)	(2,276,188)	(2,360,715)
Net Cash provided (or used in) Operating Activities	5,313,000	28,909,152	4,569,405	3,161,094	3,249,579	3,306,686	3,401,455	3,515,457	3,628,651	3,548,440	3,874,981	3,778,693
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	1,026,673	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	541,000	557,782	290,078	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000
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	5,000	-	-	-	-	-	-	-	-	-	-	-
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	(6,361,000)	(33,389,334)	(3,547,841)	(3,267,891)	(3,262,986)	(3,232,986)	(3,362,819)	(3,427,919)	(3,252,919)	(3,227,919)	(3,227,919)	(3,227,919)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	(233)	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(5,815,000)	(31,805,112)	(3,257,763)	(2,981,891)	(2,976,986)	(2,946,986)	(3,076,819)	(3,141,919)	(2,966,919)	(2,941,919)	(2,941,919)	(2,941,919)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(112,000)	(115,526)	(119,294)	(122,827)	(126,465)	(130,210)	(134,066)	(138,037)	(142,125)	(146,334)	(150,668)	(155,130)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(112,000)	(115,526)	(119,294)	(122,827)	(126,465)	(130,210)	(134,066)	(138,037)	(142,125)	(146,334)	(150,668)	(155,130)
Net Increase/(Decrease) in Cash & Cash Equivalents	(614,000)	(3,011,486)	1,192,348	56,376	146,129	229,490	190,569	235,501	519,607	460,187	782,395	681,644
plus: Cash & Cash Equivalents - beginning of year	6,282,000	5,668,000	2,656,514	3,848,862	3,905,237	4,051,366	4,280,856	4,471,425	4,706,926	5,226,533	5,686,721	6,469,115
Cash & Cash Equivalents - end of the year	5,668,000	2,656,514	3,848,862	3,905,237	4,051,366	4,280,856	4,471,425	4,706,926	5,226,533	5,686,721	6,469,115	7,150,759
Cash & Cash Equivalents - end of the year	5,668,000	2,656,514	3,848,862	3,905,237	4,051,366	4,280,856	4,471,425	4,706,926	5,226,533	5,686,721	6,469,115	7,150,759
Investments - end of the year	7,800,000	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327
Cash, Cash Equivalents & Investments - end of the year	13,468,000	9,429,841	10,622,189	10,678,565	10,824,693	11,054,183	11,244,752	11,480,253	11,999,860	12,460,048	13,242,442	13,924,086
Representing:												
- External Restrictions	4,060,000	2,275,514	3,396,050	3,398,545	3,461,551	3,611,752	3,700,865	3,792,054	4,127,620	4,545,743	5,025,356	5,589,439
- Internal Restrictions	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000
- Unrestricted	4,152,000	1,898,327	1,970,138	2,024,019	2,107,142	2,186,431	2,287,888	2,432,199	2,616,240	2,658,305	2,961,086	3,078,647
	13,468,000	9,429,841	10,622,189	10,678,565	10,824,693	11,054,183	11,244,752	11,480,253	11,999,860	12,460,048	13,242,442	13,924,086

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2031

CASH FLOW STATEMENT - GENERAL FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11

	Actuals 2019/20	Current Year 2020/21	2021/22	2022/23	2023/24	2024/25	Projected Years		2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	2025/26	2026/27	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	4,116,572	4,010,186	4,106,179	4,213,239	4,324,270	4,438,225	4,555,180	4,675,216	4,798,413	4,924,856	5,054,632
User Charges & Fees	-	4,549,160	2,859,311	2,279,713	2,297,317	2,314,879	2,333,127	2,352,091	2,371,799	2,392,284	2,396,201	2,397,103
Investment & Interest Revenue Received	-	77,197	69,565	47,949	56,764	56,790	57,152	57,448	57,754	59,421	58,745	60,754
Grants & Contributions	-	20,777,519	8,848,014	8,851,598	9,061,878	9,237,809	9,464,734	9,705,337	9,956,845	10,219,740	10,495,258	10,556,398
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	562,239	377,919	219,104	218,523	218,829	218,366	218,244	218,141	218,034	218,117	219,998
Payments:												
Employee Benefits & On-Costs	-	(7,951,273)	(8,279,225)	(8,413,950)	(8,579,023)	(8,749,067)	(8,923,288)	(9,098,049)	(9,277,178)	(9,460,786)	(9,648,984)	(9,841,887)
Materials & Contracts	-	(8,534,390)	(3,467,723)	(2,871,150)	(2,959,162)	(3,034,608)	(3,126,691)	(3,217,300)	(3,318,774)	(3,631,087)	(3,530,272)	(3,638,184)
Borrowing Costs	-	(81,199)	(75,948)	(71,491)	(66,902)	(62,176)	(57,309)	(52,299)	(47,138)	(41,824)	(37,248)	(32,838)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,630,763)	(1,590,311)	(1,645,470)	(1,706,183)	(1,769,341)	(1,835,019)	(1,903,343)	(1,974,419)	(2,048,365)	(2,125,305)	(2,205,365)
Net Cash provided (or used in) Operating Activities	-	11,885,062	2,751,787	2,502,481	2,536,451	2,537,386	2,569,298	2,617,310	2,662,246	2,505,830	2,751,368	2,570,610
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	1,026,673	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	557,782	290,078	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000
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	-	(14,550,008)	(2,818,841)	(2,578,891)	(2,578,986)	(2,578,986)	(2,583,819)	(2,583,919)	(2,583,919)	(2,583,919)	(2,583,919)	(2,583,919)
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	-	(12,965,553)	(2,528,763)	(2,292,891)	(2,292,986)	(2,292,986)	(2,297,819)	(2,297,919)	(2,297,919)	(2,297,919)	(2,297,919)	(2,297,919)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(146,508)	(151,213)	(155,709)	(160,342)	(165,111)	(170,022)	(175,079)	(180,287)	(165,846)	(150,668)	(155,130)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(146,508)	(151,213)	(155,709)	(160,342)	(165,111)	(170,022)	(175,079)	(180,287)	(165,846)	(150,668)	(155,130)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(1,227,000)	71,811	53,881	83,123	79,289	101,456	144,312	184,040	42,065	302,781	117,561
plus: Cash & Cash Equivalents - beginning of year	-	2,227,000	1,000,000	1,071,811	1,125,692	1,208,815	1,288,104	1,389,561	1,533,872	1,717,913	1,759,978	2,062,759
Cash & Cash Equivalents - end of the year	-	1,000,000	1,071,811	1,125,692	1,208,815	1,288,104	1,389,561	1,533,872	1,717,913	1,759,978	2,062,759	2,180,320
Cash & Cash Equivalents - end of the year	2,227,000	1,000,000	1,071,811	1,125,692	1,208,815	1,288,104	1,389,561	1,533,872	1,717,913	1,759,978	2,062,759	2,180,320
Investments - end of the year	7,800,000	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327	6,773,327
Cash, Cash Equivalents & Investments - end of the year	10,027,000	7,773,327	7,845,138	7,899,019	7,982,142	8,061,431	8,162,888	8,307,199	8,491,240	8,533,305	8,836,086	8,953,647
Representing:												
- External Restrictions	619,000	619,000	619,000	619,000	619,000	619,000	619,000	619,000	619,000	619,000	619,000	619,000
- Internal Restrictions	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000	5,256,000
- Unrestricted	4,152,000	1,898,327	1,970,138	2,024,019	2,107,142	2,186,431	2,287,888	2,432,199	2,616,240	2,658,305	2,961,086	3,078,647
	10,027,000	7,773,327	7,845,138	7,899,019	7,982,142	8,061,431	8,162,888	8,307,199	8,491,240	8,533,305	8,836,086	8,953,647

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2031

CASH FLOW STATEMENT - WATER FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11

	Actuals 2019/20	Current Year 2020/21	2021/22	2022/23	2023/24	2024/25	Projected Years					
	\$	\$	\$	\$	\$	\$	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
							\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	879,789	853,180	878,294	905,160	932,832	961,334	990,691	1,020,928	1,052,073	1,084,153	1,117,194
User Charges & Fees	-	1,227,088	1,295,546	1,324,946	1,364,800	1,405,849	1,448,129	1,491,678	1,536,533	1,582,734	1,630,321	1,679,336
Investment & Interest Revenue Received	-	8,973	15,059	14,779	14,790	14,800	14,810	14,819	14,828	14,867	14,906	14,945
Grants & Contributions	-	16,546,578	1,211,667	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	33,294	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100	27,100
Payments:												
Employee Benefits & On-Costs	-	(317,868)	(302,423)	(307,434)	(314,198)	(321,145)	(328,265)	(335,463)	(342,842)	(350,406)	(358,158)	(366,104)
Materials & Contracts	-	(1,239,446)	(1,190,827)	(1,202,778)	(1,216,283)	(1,230,194)	(1,244,523)	(1,259,281)	(1,274,482)	(1,290,139)	(1,306,265)	(1,322,876)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(104,252)	(100,630)	(103,649)	(106,758)	(109,961)	(113,260)	(116,658)	(120,157)	(123,762)	(127,475)	(131,299)
Net Cash provided (or used in) Operating Activities	-	17,034,157	1,808,672	640,558	683,910	728,579	774,625	822,186	871,208	921,768	973,882	1,027,596
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(18,744,206)	(415,000)	(375,000)	(345,000)	(340,000)	(440,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)
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	-	(18,744,206)	(415,000)	(375,000)	(345,000)	(340,000)	(440,000)	(330,000)	(330,000)	(330,000)	(330,000)	(330,000)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(1,710,049)	1,393,672	265,558	338,910	388,579	334,625	492,186	541,208	591,768	643,882	697,596
plus: Cash & Cash Equivalents - beginning of year	-	1,210,000	(500,049)	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339
Cash & Cash Equivalents - end of the year	-	(500,049)	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935
Cash & Cash Equivalents - end of the year	1,210,000	(500,049)	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	1,210,000	(500,049)	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935
Representing:												
- External Restrictions	1,210,000	709,951	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	(1,210,000)	(0)	0	(0)	0	(0)	0	0	0	(0)	(0)
	1,210,000	(500,049)	893,623	1,159,181	1,498,091	1,886,670	2,221,296	2,713,481	3,254,689	3,846,457	4,490,339	5,187,935

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2031

CASH FLOW STATEMENT - SEWER FUND

Scenario: Estimates Meeting 14th May 2020 (rolled over from V11

	Actuals 2019/20	Current Year 2020/21	2021/22	2022/23	2023/24	2024/25	Projected Years		2027/28	2028/29	2029/30	2030/31
	\$	\$	\$	\$	\$	\$	2025/26	2026/27	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	379,000	352,490	362,655	374,105	385,898	401,777	418,608	436,113	458,515	482,391	507,461
User Charges & Fees	-	164,023	160,731	164,124	169,048	174,119	180,648	187,874	195,389	204,673	214,907	225,652
Investment & Interest Revenue Received	-	32,539	32,902	31,677	30,676	29,644	28,495	27,395	26,261	24,994	24,678	24,652
Grants & Contributions	-	8,250	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2,895	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Payments:												
Employee Benefits & On-Costs	-	(103,977)	(113,321)	(115,610)	(118,230)	(120,926)	(123,688)	(126,481)	(129,343)	(132,276)	(135,283)	(138,365)
Materials & Contracts	-	(466,803)	(414,256)	(414,685)	(415,750)	(416,848)	(417,979)	(419,144)	(420,344)	(421,579)	(422,852)	(424,163)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(25,994)	(18,900)	(19,407)	(19,929)	(20,467)	(21,021)	(21,592)	(22,179)	(22,785)	(23,408)	(24,051)
Net Cash provided (or used in) Operating Activities	-	(10,066)	8,945	18,055	29,219	40,720	57,532	75,961	95,197	120,842	149,732	180,486
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
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	-	30,982	31,919	32,882	33,877	34,901	35,956	37,042	38,162	19,512	-	-
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	-	(95,120)	(314,000)	(314,000)	(339,000)	(314,000)	(339,000)	(514,000)	(339,000)	(314,000)	(314,000)	(314,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	(233)	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(64,371)	(282,081)	(281,118)	(305,123)	(279,099)	(303,044)	(476,958)	(300,838)	(294,488)	(314,000)	(314,000)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(74,437)	(273,136)	(263,063)	(275,904)	(238,379)	(245,512)	(400,997)	(205,641)	(173,646)	(164,268)	(133,514)
plus: Cash & Cash Equivalents - beginning of year	-	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	(83,982)
Cash & Cash Equivalents - end of the year	-	<u>2,156,563</u>	<u>1,883,427</u>	<u>1,620,364</u>	<u>1,344,460</u>	<u>1,106,081</u>	<u>860,569</u>	<u>459,572</u>	<u>253,931</u>	<u>80,285</u>	<u>(83,982)</u>	<u>(217,496)</u>
Cash & Cash Equivalents - end of the year	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	(83,982)	(217,496)
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	(83,982)	(217,496)
Representing:												
- External Restrictions	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	(83,982)	(217,496)
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	0	0	0	0	0	0	0	0	0	(0)	0
	2,231,000	2,156,563	1,883,427	1,620,364	1,344,460	1,106,081	860,569	459,572	253,931	80,285	(83,982)	(217,496)