

**Appendum to Long Term Financial Plan 2013-2014 to 2023-2024 - Adopted 21 January 2014.**

The following pages outline the differences in the DECLINE Scenario and the MAINTAIN Scenario for the first three years of the LTFP. They are shown by comparing the Cash Flow Statements for each of these years. In short the Decline Scenario - in this three year period - generates \$250K more cash than the MAINTAIN Scenario in this period principally through the sale of two Council residences; one in 2015/16 and the other in 2016/17.

JUNEE SHIRE COUNCIL	DECLINE			MAINTAIN			Difference MAINTAIN - DECLINE		
	Original Budget	Original Budget	Original Budget	Original Budget	Original Budget	Original Budget	Original Budget	Original Budget	Original Budget
	2014/15	2015/16	2016/17	2014/15	2015/16	2016/17	2014/15	2015/16	2016/17
<b>Cash Flow Statement</b>									
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>									
<u>Receipts</u>									
Rates & Annual Charges	4,072,598	4,199,433	4,330,073	4,309,329	4,615,100	4,932,287	236,731	415,667	602,214
User Charges & Fees	2,859,257	2,880,594	2,900,054	2,856,853	2,875,651	2,892,496	-2,404	-4,943	-7,558
Interest Received	167,000	167,000	167,000	167,000	167,000	167,000	0	0	0
Grants & Contributions	4,513,621	4,611,424	4,714,012	4,513,621	4,611,424	4,714,012	0	0	0
Other Operating Receipts	374,406	370,778	366,135	374,406	383,615	392,579	0	12,837	26,444
<u>Payments</u>									
Employee Costs	-4,145,530	-4,179,039	-4,264,547	-4,163,113	-4,197,184	-4,283,273	-17,583	-18,145	-18,726
Materials & Contracts	-4,299,932	-4,309,370	-4,458,295	-4,564,825	-4,582,627	-4,740,304	-264,893	-273,257	-282,009
Interest Paid	-485,087	-499,033	-488,562	-485,087	-499,033	-488,562	0	0	0
Other Operating Payments	-746,886	-768,815	-826,416	-751,886	-773,815	-831,416	-5,000	-5,000	-5,000
<b>Net Cash Provided by (used in) Operating Activities</b>	<b>2,309,447</b>	<b>2,472,972</b>	<b>2,439,454</b>	<b>2,256,298</b>	<b>2,600,131</b>	<b>2,754,819</b>	<b>-53,149</b>	<b>127,159</b>	<b>315,365</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<u>Receipts</u>									
Proceeds from sale of Investments							0	0	0
Proceeds from sale of Assets	284,000	707,000	835,000	284,000	387,000	515,000	0	-320,000	-320,000
Proceeds from sale of Real Estate	416,872	416,872	416,872	416,872	416,872	416,872	0	0	0
Proceeds from sale of Shares in Companies	0	0	0	0	0	0	0	0	0
Repayments from Deferred Debtors	0	0	0	0	0	0	0	0	0
Contributions to joint ventures by minority interests	0	0	0	0	0	0	0	0	0
Distribution received from associated entities	0	0	0	0	0	0	0	0	0
Other Proceeds							0	0	0
<u>Payments</u>									
Purchase of Investments							0	0	0
Purchase of Assets	-3,665,760	-2,843,859	-3,034,684	-3,665,760	-2,843,859	-3,034,684	0	0	0
Purchase of Real Estate	-557,000	-71,800	-71,000	-557,000	-71,800	-71,000	0	0	0
Purchase of Shares in Companies	0	0	0	0	0	0	0	0	0
Loans to Deferred Debtors	0	0	0	0	0	0	0	0	0
Distributions from joint ventures to minority interests	0	0	0	0	0	0	0	0	0
Capital contributed to associated entities	0	0	0	0	0	0	0	0	0
<b>Net Cash provided by (used in) Investing Activities</b>	<b>-3,521,888</b>	<b>-1,791,787</b>	<b>-1,853,812</b>	<b>-3,521,888</b>	<b>-2,111,787</b>	<b>-2,173,812</b>	<b>0</b>	<b>-320,000</b>	<b>-320,000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<u>Receipts</u>									
Proceeds from Borrowings & Advances	1,510,000	0	0	1,510,000	0	0	0	0	0
Other Proceeds							0	0	0
<u>Payments</u>									
Repayments of Borrowings & Advances	-306,668	-395,293	-351,026	-306,668	-395,293	-351,026	0	0	0
Repayment of Finance Lease Liabilities							0	0	0
<b>Net Cash provided by (used in) Financing Activities</b>	<b>1,203,332</b>	<b>-395,293</b>	<b>-351,026</b>	<b>1,203,332</b>	<b>-395,293</b>	<b>-351,026</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>-9,109</b>	<b>285,892</b>	<b>234,616</b>	<b>-62,258</b>	<b>93,051</b>	<b>229,981</b>	<b>-53,149</b>	<b>-192,841</b>	<b>-4,635</b>
<b>Adj due to Accounting Standard Changes</b>									
Cash Assets at Beginning of Reporting Period	1,910,210	1,901,100	2,186,992	1,910,210	1,847,951	1,941,002		-53,149	-245,990
<b>Cash Assets at End of Reporting Period</b>	<b>1,901,100</b>	<b>2,186,992</b>	<b>2,421,608</b>	<b>1,847,951</b>	<b>1,941,002</b>	<b>2,170,983</b>	<b>-53,149</b>	<b>-245,990</b>	<b>-250,625</b>

Accumulated difference in Cash over this three year period

**JUNEE SHIRE COUNCIL**

**Cash Flow Statement**

**Difference between MAINTAIN and DECLINE 2014/2015**

	Street Cleaning	Public Toilets	Sporting Grounds	Parks & Playgrounds	Junee Junction Recreation & Aquatic Centre	Library	Donations	Economic Development	Tourism Development	Cemetery expenses	Mtce of House expenses	Sale of Assets	House Rental Income	General Rates	Waste Charges	Sewer Charges	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>																	
<u>Receipts</u>																	
Rates & Annual Charges	236,731													273,131	-18,221	-18,179	
User Charges & Fees	-2,404													-2,404			
Interest Received	0																
Grants & Contributions	0																
Other Operating Receipts	0																
<u>Payments</u>																	
Employee Costs	-17,583					-17,583											
Materials & Contracts	-264,893	-15,170	-11,971	-21,053	-75,130	-50,000		-20,000	-50,000	-21,569							
Interest Paid	0																
Other Operating Payments	-5,000						-5,000										
<b>Net Cash Provided by (used in) Operating Activities</b>	<b>-53,149</b>	<b>-15,170</b>	<b>-11,971</b>	<b>-21,053</b>	<b>-75,130</b>	<b>-50,000</b>	<b>-17,583</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-21,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,727</b>	<b>-18,221</b>	<b>-18,179</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from sale of Investments	0																
Proceeds from sale of Assets	0																
Proceeds from sale of Real Estate	0																
Proceeds from sale of Shares in Companies	0																
Repayments from Deferred Debtors	0																
Contributions to joint ventures by minority interests	0																
Distribution received from associated entities	0																
Other Proceeds	0																
<u>Payments</u>																	
Purchase of Investments	0																
Purchase of Assets	0																
Purchase of Real Estate	0																
Purchase of Shares in Companies	0																
Loans to Deferred Debtors	0																
Distributions from joint ventures to minority interests	0																
Capital contributed to associated entities	0																
<b>Net Cash provided by (used in) Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from Borrowings & Advances	0																
Other Proceeds	0																
<u>Payments</u>																	
Repayments of Borrowings & Advances	0																
Repayment of Finance Lease Liabilities	0																
<b>Net Cash provided by (used in) Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>-53,149</b>	<b>-15,170</b>	<b>-11,971</b>	<b>-21,053</b>	<b>-75,130</b>	<b>-50,000</b>	<b>-17,583</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-21,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,727</b>	<b>-18,221</b>	<b>-18,179</b>
<b>Adj due to Accounting Standard Changes</b>																	
Cash Assets at Beginning of Reporting Period																	
<b>Cash Assets at End of Reporting Period - for Year 1</b>	<b>-53,149</b>	<b>-15,170</b>	<b>-11,971</b>	<b>-21,053</b>	<b>-75,130</b>	<b>-50,000</b>	<b>-17,583</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-21,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,727</b>	<b>-18,221</b>	<b>-18,179</b>

**JUNEE SHIRE COUNCIL**

**Cash Flow Statement**

**Difference between MAINTAIN and DECLINE 2015/2016**

	Street Cleaning	Public Toilets	Sporting Grounds	Parks & Playgrounds	Junee Junction Recreation & Aquatic Centre	Library	Donations	Economic Development	Tourism Development	Cemetery expenses	Mtce of House expenses	Sale of Assets	House Rental Income	General Rates	Waste Charges	Sewer Charges	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>																	
<u>Receipts</u>																	
Rates & Annual Charges	415,667													489,560	-36,989	-36,904	
User Charges & Fees	-4,943													-4,881	-62		
Interest Received	0																
Grants & Contributions	0																
Other Operating Receipts	12,837												12,837				
<u>Payments</u>																	
Employee Costs	-18,145					-18,145											
Materials & Contracts	-273,257	-15,656	-12,354	-21,726	-77,534	-50,000		-20,000	-50,000	-22,259	-3,728						
Interest Paid	0																
Other Operating Payments	-5,000						-5,000										
<b>Net Cash Provided by (used in) Operating Activities</b>	<b>127,159</b>	<b>-15,656</b>	<b>-12,354</b>	<b>-21,726</b>	<b>-77,534</b>	<b>-50,000</b>	<b>-18,145</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-22,259</b>	<b>-3,728</b>	<b>0</b>	<b>12,837</b>	<b>484,679</b>	<b>-37,051</b>	<b>-36,904</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from sale of Investments	0																
Proceeds from sale of Assets	-320,000											-320,000					
Proceeds from sale of Real Estate	0																
Proceeds from sale of Shares in Companies	0																
Repayments from Deferred Debtors	0																
Contributions to joint ventures by minority interests	0																
Distribution received from associated entities	0																
Other Proceeds	0																
<u>Payments</u>																	
Purchase of Investments	0																
Purchase of Assets	0																
Purchase of Real Estate	0																
Purchase of Shares in Companies	0																
Loans to Deferred Debtors	0																
Distributions from joint ventures to minority interests	0																
Capital contributed to associated entities	0																
<b>Net Cash provided by (used in) Investing Activities</b>	<b>-320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from Borrowings & Advances	0																
Other Proceeds	0																
<u>Payments</u>																	
Repayments of Borrowings & Advances	0																
Repayment of Finance Lease Liabilities	0																
<b>Net Cash provided by (used in) Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>-192,841</b>	<b>-15,656</b>	<b>-12,354</b>	<b>-21,726</b>	<b>-77,534</b>	<b>-50,000</b>	<b>-18,145</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-22,259</b>	<b>-3,728</b>	<b>-320,000</b>	<b>12,837</b>	<b>484,679</b>	<b>-37,051</b>	<b>-36,904</b>
<b>Adj due to Accounting Standard Changes</b>																	
Cash Assets at Beginning of Reporting Period	-53,149	-15,170	-11,971	-21,053	-75,130	-50,000	-17,583	-5,000	-20,000	-50,000	-21,569	0	0	270,727	-18,221	-18,179	
<b>Year 2</b>	<b>-245,990</b>	<b>-30,826</b>	<b>-24,325</b>	<b>-42,779</b>	<b>-152,664</b>	<b>-100,000</b>	<b>-35,728</b>	<b>-10,000</b>	<b>-40,000</b>	<b>-100,000</b>	<b>-43,828</b>	<b>-3,728</b>	<b>-320,000</b>	<b>12,837</b>	<b>755,406</b>	<b>-55,272</b>	<b>-55,083</b>

**JUNEE SHIRE COUNCIL**

**Cash Flow Statement**

**Difference between MAINTAIN and DECLINE 2016/2017**

	Street Cleaning	Public Toilets	Sporting Grounds	Parks & Playgrounds	Junee Junction Recreation & Aquatic Centre	Library	Donations	Economic Development	Tourism Development	Cemetery expenses	Mtce of House expenses	Sale of Assets	House Rental Income	General Rates	Waste Charges	Sewer Charges	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>																	
<u>Receipts</u>																	
Rates & Annual Charges	602,214													714,724	-56,320	-56,190	
User Charges & Fees	-7,558													-7,432	-126		
Interest Received	0																
Grants & Contributions	0																
Other Operating Receipts	26,444												26,444				
<u>Payments</u>																	
Employee Costs	-18,726					-18,726											
Materials & Contracts	-282,009	-16,157	-12,750	-22,422	-80,015	-50,000		-20,000	-50,000	-22,971	-7,694						
Interest Paid	0																
Other Operating Payments	-5,000						-5,000										
<b>Net Cash Provided by (used in) Operating Activities</b>	<b>315,365</b>	<b>-16,157</b>	<b>-12,750</b>	<b>-22,422</b>	<b>-80,015</b>	<b>-50,000</b>	<b>-18,726</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-22,971</b>	<b>-7,694</b>	<b>0</b>	<b>26,444</b>	<b>707,292</b>	<b>-56,446</b>	<b>-56,190</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from sale of Investments	0																
Proceeds from sale of Assets	-320,000											-320,000					
Proceeds from sale of Real Estate	0																
Proceeds from sale of Shares in Companies	0																
Repayments from Deferred Debtors	0																
Contributions to joint ventures by minority interests	0																
Distribution received from associated entities	0																
Other Proceeds	0																
<u>Payments</u>																	
Purchase of Investments	0																
Purchase of Assets	0																
Purchase of Real Estate	0																
Purchase of Shares in Companies	0																
Loans to Deferred Debtors	0																
Distributions from joint ventures to minority interests	0																
Capital contributed to associated entities	0																
<b>Net Cash provided by (used in) Investing Activities</b>	<b>-320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>																	
<u>Receipts</u>																	
Proceeds from Borrowings & Advances	0																
Other Proceeds	0																
<u>Payments</u>																	
Repayments of Borrowings & Advances	0																
Repayment of Finance Lease Liabilities	0																
<b>Net Cash provided by (used in) Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>-4,635</b>	<b>-16,157</b>	<b>-12,750</b>	<b>-22,422</b>	<b>-80,015</b>	<b>-50,000</b>	<b>-18,726</b>	<b>-5,000</b>	<b>-20,000</b>	<b>-50,000</b>	<b>-22,971</b>	<b>-7,694</b>	<b>-320,000</b>	<b>26,444</b>	<b>707,292</b>	<b>-56,446</b>	<b>-56,190</b>
<b>Adj due to Accounting Standard Changes</b>																	
Cash Assets at Beginning of Reporting Period	-245,990	-30,826	-24,325	-42,779	-152,664	-100,000	-35,728	-10,000	-40,000	-100,000	-43,828	-3,728	-320,000	12,837	755,406	-55,272	-55,083
<b>plus Year 2 plus Year 3</b>	<b>-250,625</b>	<b>-46,983</b>	<b>-37,075</b>	<b>-65,201</b>	<b>-232,679</b>	<b>-150,000</b>	<b>-54,454</b>	<b>-15,000</b>	<b>-60,000</b>	<b>-150,000</b>	<b>-66,799</b>	<b>-11,422</b>	<b>-640,000</b>	<b>39,281</b>	<b>1,462,698</b>	<b>-111,718</b>	<b>-111,273</b>