

---

CABONNE COUNCIL  
LONG TERM FINANCIAL PLAN (LTFP)

2020/21 – 2029/30

---



# CABONNE LONG TERM FINANCIAL PLAN

---

## TABLE OF CONTENTS

<b>1</b>	<b>INTRODUCTION .....</b>	<b>4</b>
1.1	Structure .....	4
1.2	Objectives .....	4
1.3	Timeframes .....	4
<b>2</b>	<b>PLANNING ASSUMPTIONS .....</b>	<b>5</b>
2.1	Summary of Key Assumptions and Indices .....	5
<b>3</b>	<b>BASE MODEL .....</b>	<b>6</b>
3.1	General Fund .....	6
3.2	Sewer Fund .....	6
3.3	Water Fund .....	6
<b>4</b>	<b>REVENUE FORECASTS .....</b>	<b>6</b>
4.1	Rates and Annual Charges .....	6
4.1.1	Ordinary Rates .....	7
4.1.2	Special Rates .....	7
4.1.3	Rate Pegging .....	7
4.1.4	Special Rate Variation .....	7
4.2	User Charges & Fees .....	7
4.2.1	Sewerage Charges .....	8
4.2.2	Water Charges .....	8
4.2.3	Waste Management Charges .....	8
4.2.4	Statutory Charges .....	8
4.2.5	Other Fees .....	8
4.3	Grants & Contributions .....	8
4.4	Investment Revenue .....	9
4.5	Borrowings .....	9
4.6	Other Revenue .....	9
<b>5</b>	<b>EXPENDITURE FORECASTS .....</b>	<b>9</b>
5.1	Salaries and Wages .....	9
5.2	Materials, Contracts and Other Operating Costs .....	9
5.3	Asset Management .....	9
<b>6</b>	<b>SENSITIVITY ANALYSIS AND FINANCIAL MODELLING .....</b>	<b>10</b>
6.1	Scenario 1 .....	10
6.2	Scenario 2 .....	10
<b>7</b>	<b>APPENDICES .....</b>	<b>10</b>

---

CABONNE LONG TERM FINANCIAL PLAN

---

7.1 Base Model.....10  
7.2 Scenario 1 .....10  
7.3 Scenario 2 .....10

# CABONNE LONG TERM FINANCIAL PLAN

---

## 1 INTRODUCTION

### 1.1 Structure

The Long Term Financial Plan (LTFP) structure is in six main sections.

- Section 1:** Provides a brief introduction to the plan and the objectives it aims to meet.
- Section 2:** Planning Assumptions. This section details the financial assumptions made in developing the LTFP.
- Section 3:** Base Model using planning assumptions for Council's General fund, water fund and sewer funds.
- Section 4:** Revenue Forecasts. This section details the Council's major sources of revenue and the assumptions used in the forecast figures.
- Section 5:** Expenditure Forecasts. This section details the Council's major areas of expenditure and the assumptions used in the forecast figures including asset management.
- Section 6:** Sensitivity Analysis and Financial Modelling. This section details the impact of various scenarios on Council's plans.
- Section 7:** Appendices. Including Income Statement, Balance Sheet, Cash Flow and Statement of Changes in Equity.

### 1.2 Objectives

The LTFP is a requirement under the Integrated Planning and Reporting framework for NSW Local Government. Council's LTFP provides a framework to assess its revenue building capacity to meet the activities and level of services outlined in its Community Strategic Plan.

The LTFP provides a framework within which, Cabonne Council can appraise its capacity to meet the Community's expected level of service. The Plan will also endeavour to:

- establish greater transparency and accountability of Council to the community;
- provide an opportunity for early identification of financial issues and any likely impacts in the longer term;
- solve financial problems as a whole
- see how various plans fit together
- understand the impact of some decisions on other plans or strategies;
- provide a means of measuring Council's success in implementing strategies; and,
- confirm that Council can remain financially sustainable in the longer term.

### 1.3 Timeframes

The Office of Local Government has set the minimum timeframe of ten years. In this report, Cabonne Council's LTFP covers the time period from 2020/2021 to 2029/2030.

# CABONNE LONG TERM FINANCIAL PLAN

---

## 2 PLANNING ASSUMPTIONS

A LTFP is dependent on a number of planning assumptions. In preparing an LTFP Council considered a range of matters and made appropriate assumptions. These assumptions are used to model and formulate the plan, test a range of scenarios and have ultimately formed the basis of the agreed plan.

Some of the key variables reviewed as part of the setup of the LTFP include:

- Consumer Price Index (CPI): See table at 2.1
- Salaries and Employee Costs: See table at 2.1
- Investment Income: See table at 2.1
- Rate Pegging: See table at 2.1
- Sewer Charges: See table at 2.1
- Water Charges: See table at 2.1
- Waste Charges: See table at 2.1
- Fees and Charges: See table at 2.1
- Population Growth: See table at 2.1
- Service Levels: Refer to Cabonne Council Community Strategic Plan (CSP).
- Economic Growth: As per above, due to uncertainties in economic growth rates in regional NSW the LTFP has been prepared on the assumption of a nil economic growth rate.

### 2.1 Summary of Key Assumptions and Indices

<b>Assumption/Variable</b>	<b>Calculation Basis</b>	<b>Planned %p.a.</b>
Consumer Price Index (CPI)	Anticipated General Increase	<b>1.60%</b>
Salaries and Employee On costs	Estimate 2.5% Award increase (reduced COVID)	<b>1.50%</b>
Interest Rate Income	Estimate based on average current rates	<b>1.50%</b>
Rate Pegging (General Rates Income)	Anticipated General Increase	<b>2.60%</b>
Water Charges Income	Anticipated General Increase	<b>2.00%</b>
Sewer Charges Income	Anticipated General Increase	<b>2.00%</b>
Waste Charges Income	Anticipated General Increase	<b>2.00%</b>
Fees and Charges Income	Anticipated General Increase	<b>2.00%</b>
Population Growth	Estimate per annum increase	<b>1.00%</b>

# CABONNE LONG TERM FINANCIAL PLAN

---

## 3 BASE MODEL

### 3.1 General Fund

Council's General Fund base model has been derived from using the key assumptions and indices shown in the table above. 50/50 funded community projects have been reduced from 2021/2022 onwards by \$2 million to a more sustainable annual total. Leading on from this the model expects that Council undertakes around \$13 - \$14 million in capital works from the general fund each year. An assumption has been made of Council receiving \$5.1 million in Capital Grants (in 2022/2023 – then increased by CPI) along with the assumption of Council continuing to receive the Roads to Recovery Grant funds. The financial assistance grants have been predicted at CPI. General Funds financial sustainability shows a positive result maintaining operating surpluses. Managing unrestricted cash and reserve balances while achieving Council goals will be an area of focus going forward.

### 3.2 Sewer Fund

Council's Sewer Funds base model have been derived from using the key assumptions and indices shown in the table above. Annual charges and user charges has been increased by 2%. An assumption has been made that Council will upgrade and maintain its Sewer Network assets at \$400k per year, in which the 10-year plan shows this is sustainable. The model includes a planned residual payment on an existing loan in 2022/2023 of \$1.38 million. Council's sewer fund continues to result in an Operating deficit with the deficit being reduced each consecutive year going forward. However, Council's Sewer fund cash flow remains positive into the 10-year plan, showing a sound and robust financial future.

### 3.3 Water Fund

Council's Water Fund base model has been derived from using the key assumptions and indices shown in the table above. Annual charges and user charges has been increased by 2%. An assumption has been made that Council will upgrade and maintain the Water Network assets at \$500k per year. Council's water fund is expected to result in an Operating deficit with the deficit being reduced each consecutive year going forward.

## 4 REVENUE FORECASTS

The major sources of revenue for councils are:

1. Rates and Annual Charges
2. User Charges and Fees
3. Grants & Contributions
4. Investment Revenue
5. Borrowings
6. Other Revenues

### 4.1 Rates and Annual Charges

The major component of a Councils' income is produced via the levying of rates. Cabonne Council is proactive and determined to produce a fair balance between rates levied on the shire's population and the level of services that can be provided. The limitation on rates income is set by the Independent Pricing and Regulatory Tribunal. This limitation is known as Rate Pegging and involves a percentage cap on the income raised from ordinary and special rates from one year to another.

# CABONNE LONG TERM FINANCIAL PLAN

---

Section 492 of the Local Government Act 1993 provides two types of rates: Ordinary rates and Special rates.

## 4.1.1 Ordinary Rates

By virtue of section 494 of the Act, Council is required to make and levy an ordinary rate for each year on all rateable land in its area. This is a mandatory requirement. Land is rated based upon the use of that land or the zoned use of that land. There are four main rating categories, within which Council can create additional sub-categories. The four broad categories provided by Section 493 of the Act are:

- Farmland
- Residential
- Business
- Mining

All rateable land is classed within one of the four categories unless it is deemed non-rateable, such as a church or school or similar institution, as specified in the Local Government Act.

## 4.1.2 Special Rates

Council has discretion to levy special rates. Special rates must be made pursuant to section 495 of the Local Government Act 1993 but may be levied under either section 495 or the provisions of Division 2 of Part 5 of Chapter 15 of the act. In the former instance, the special rates may be levied for works or services provided or proposed to be provided by Council (e.g. town improvement works benefiting a specific locality, tourism promotion benefiting a particular ratepayer sector) or for other specific purposes. It is important to note that these rates will usually apply to specific rating categories or specific rating areas, special rates are also capable of application across all ratepayers. For example, all ratepayers in a Council area could be made subject to a special rate, intended to finance a project that will benefit the whole of the Council area. Special rates can also be raised to fund sewer, water supply and waste management projects.

## 4.1.3 Rate Pegging

Rate pegging is a term that is commonly associated with section 506 and 509 of the Local Government Act 1993. Rate pegging has been set for the 2020/2021 year at 2.6% and estimated at 2.6% for future years. This term refers to the practice of limiting the amount of revenue a council can raise from ordinary and special rates by setting a limit on the increase of these rates from previous years. It is important to note that this limit (in the form of a percentage cap) does not apply to an individual's rate levy but rather the total rate levies raised from ordinary and special rates. The Independent Pricing and Regulatory Tribunal advises Councils of the allowable rate increase in December each year for the coming financial year.

## 4.1.4 Special Rate Variation

Cabonne Council is not applying for a Special Rate Variation under section 508A of the *Local Government Act 1993*, in the initial implementation of the LTFP.

## 4.2 User Charges & Fees

In accordance with Sections 496, 501 and 502 of the Local Government Act 1993, Council is able to charge for the provision of sewerage, water and domestic waste services.

# CABONNE LONG TERM FINANCIAL PLAN

---

## 4.2.1 Sewerage Charges

Council has set charges for the 2020/2021 year at 1.7% increase and an increase of 2% for future years. The funds are used to operate and maintain sewerage services throughout the Cabonne Council area. If further information is required in regards to this matter, please refer to Council's Fees & Charges.

## 4.2.2 Water Charges

Council has set charges for the 2020/2021 year at 1.7% increase and an increase of 2% for future years. Funds are used to operate and maintain water services throughout the Cabonne Council area. If further information is required in regards to this matter, please refer to Council's Fees & Charges.

## 4.2.3 Waste Management Charges

The Local Government Act 1993 requires that Domestic Waste Management Charges must reflect the actual cost of providing those services. The service is provided to the residents of Cabonne, within the designated scavenging areas and also specific rural areas. The service includes a weekly garbage collection service and a fortnightly recycling collection service.

The Domestic Waste Strategy is supported by a reasonable cost calculation, which determines the annual charges. The forecast increase in the charges has been set in accordance with the strategy. Council has set charges for the 2019/20 year to increase by 2.6% and future years by 2%.

## 4.2.4 Statutory Charges

Council has no discretion to determine the amount of a fee for service when the amount is fixed by regulation or by another authority. Examples of statutory fees include development assessment fees and planning certificates.

The majority of statutory charges do not increase annually in line with CPI, however for the purposes of financial modelling these fees are assumed to increase in line with CPI over the long term.

## 4.2.5 Other Fees

User fees and charges include office fees (photocopying, binding etc.), aged care fees, fees for use of Council facilities and fees for private works undertaken.

## 4.3 Grants & Contributions

Council relies heavily on the income from the Federal Government's Financial Assistance and the Roads to Recovery grant programs.

The Financial Assistance Grant is calculated using a formula that takes into account the population of the Local Government Areas, road lengths and a number of disability factors. Given the complexity of the formula, Council has assumed all disability factors will remain constant and that these grant will increase in line with CPI.

Money provided under the Roads to Recovery Program is not intended to replace council spending on roads but to assist councils in their local road construction or maintenance. Council has made the assumption that it will continue to receive this funding into the future based on historical levels.



# CABONNE LONG TERM FINANCIAL PLAN

---

## 4.4 Investment Revenue

Council's investment strategy is to undertake investment of surplus funds, maximising earnings from authorised investments, whilst ensuring the security of Council Funds.

Council also aims to ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

Forecast returns on Council's investment portfolio are based on the forecast 1-year bank bill swap rate plus a small margin to reflect strategic investments in longer-term investment products where appropriate. Council has assumed a conservative 1.5% return ongoing.

## 4.5 Borrowings

Council is not anticipating any new borrowing over the next 10 years. Whilst this may be the case, Council certainly has capacity to obtain and repay new borrowings if required.

## 4.6 Other Revenue

Other revenues include a number of sources including commission and agency fees, rental of Council properties, and lease income from the Molong Limestone Quarry.

Commission and agency fees are likely to continue in line with CPI over the long term, as will rental of Council properties.

## 5 EXPENDITURE FORECASTS

### 5.1 Salaries and Wages

For the purpose of projecting future salary, wage and employee leave costs to Council a percentage increase of 1.50% has been applied. This is to account for future Award increases and staff competency/performance increases. This amount has been reduced compared to the percentage change noted in prior years to factor in an anticipated OLG reduction due to COVID related financial conditions.

**Further details about Council's staffing are included in the Workforce Plan.**

### 5.2 Materials, Contracts and Other Operating Costs

Expenditure on materials, contracts and other operating costs has been generally based on CPI. The exceptions to this are expenditures that are either

- not recurrent every year, or
- have been identified as increasing by an amount different to CPI

### 5.3 Asset Management

Infrastructure (assets) expenditure will progressively be mapped against maintenance and renewal programs recommended by respective asset management plans. In accordance with Council's Asset Management Review, asset maintenance has been increased by CPI with a strong focus on asset renewals as opposed to construction of new assets.

Assets should be maintained and renewed in accordance with the respective asset management plans and agreed condition intervention levels.

# CABONNE LONG TERM FINANCIAL PLAN

---

## 6 SENSITIVITY ANALYSIS AND FINANCIAL MODELLING

The LTFP is based on a number of underlying assumptions. Sensitivity analysis identifies the impact on Council's financial position of changes in these assumptions and highlights the factors most likely to affect the outcomes of the plan.

Sensitivity analysis looks at "what if" scenarios. For example, what happens to Council's financial position if salary and wages increases are 1% higher than forecast; growth is half that forecast, or investment returns are 1% less than forecast in plan.

### 6.1 Scenario 1

The "Scenario 1" model estimates a decrease of 25% to the RMS road maintenance contract combined with no RMS ordered roadworks requested going forward from the 2021/2022 Financial year onwards. This scenario keep's a continuation of existing staff and employment levels as projected in the base case scenario.

This Scenario shows Council not being able to reach an operating surplus after capital grants and contributions over the projected period, and also a point in 2026/2027 where unrestricted cash would go into overdraft assuming reserve transactions remain the same as the base case.

### 6.2 Scenario 2

The "Scenario 2" model estimates an extended downturn in the economy. This scenario predicts a hold on any rate peg increase from the year 2021/2022 onwards, coupled with an ongoing decrease of 50% in the Councils untied Financial Assistance Grant.

This scenario shows operating deficits to 2025/2026, a point in 2022/2023 when the Council where unrestricted cash would go into overdraft assuming reserve transactions remain the same as the base case, and all cash reserves almost fully depleted by 2029/2030.

## 7 APPENDICES

### 7.1 Base Model

### 7.2 Scenario 1

### 7.3 Scenario 2

NOTE: Base Model and all scenarios include the following for all funds including a consolidated report:

- 10 year Income Statement
- 10 year Statement of Financial Position
- 10 year Cash flow Statement

## APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - CONSOLIDATED**  
**Scenario: Consolidated Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	14,282,000	14,334,083	14,750,829	15,110,162	15,478,354	15,855,624	16,242,199	16,638,311	17,044,200	17,460,107	17,886,286	18,322,989
User Charges & Fees	7,329,000	7,900,478	8,039,377	9,000,161	9,180,165	9,363,763	9,551,036	9,742,058	9,936,900	10,135,641	10,338,351	10,545,117
Interest & Investment Revenue	1,220,000	1,150,276	611,594	620,770	630,081	639,532	649,124	658,861	668,744	678,777	688,959	699,293
Other Revenues	426,000	495,264	433,252	441,917	450,754	459,770	468,964	478,342	487,909	497,669	507,625	517,777
Grants & Contributions provided for Operating Purposes	8,680,000	12,736,443	12,726,980	11,129,702	11,352,296	11,579,340	11,810,927	12,047,145	12,288,087	12,533,845	12,784,525	13,040,216
Grants & Contributions provided for Capital Purposes	14,915,000	12,684,186	4,757,225	5,545,521	5,270,678	5,355,009	5,440,689	5,527,739	5,616,183	5,706,042	5,797,340	5,890,098
<b>Other Income:</b>												
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>47,451,000</b>	<b>49,600,730</b>	<b>41,619,257</b>	<b>42,148,234</b>	<b>42,662,327</b>	<b>43,553,038</b>	<b>44,462,940</b>	<b>45,392,456</b>	<b>46,342,023</b>	<b>47,312,081</b>	<b>48,303,086</b>	<b>49,315,490</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	11,475,000	12,659,756	13,752,538	13,958,831	14,168,211	14,380,729	14,596,443	14,815,398	15,037,621	15,263,188	15,492,130	15,724,498
Borrowing Costs	135,000	133,266	120,090	112,430	66,964	27,409	27,848	28,294	28,747	29,207	29,675	30,150
Materials & Contracts	5,319,000	8,561,223	12,936,444	9,271,581	9,206,003	9,353,297	9,502,959	9,654,995	9,809,477	9,966,438	10,125,903	10,287,927
Depreciation & Amortisation	10,973,000	10,762,931	11,138,976	11,194,673	11,250,649	11,306,908	11,363,446	11,420,261	11,477,360	11,534,750	11,592,425	11,650,384
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	5,043,000	4,720,955	4,799,050	4,873,600	4,951,571	5,030,794	5,111,293	5,193,073	5,276,166	5,360,587	5,446,367	5,533,512
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>32,945,000</b>	<b>36,838,130</b>	<b>42,747,098</b>	<b>39,411,114</b>	<b>39,643,398</b>	<b>40,099,137</b>	<b>40,601,989</b>	<b>41,112,021</b>	<b>41,629,372</b>	<b>42,154,170</b>	<b>42,686,500</b>	<b>43,226,471</b>
<b>Operating Result from Continuing Operations</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>2,737,119</b>	<b>3,018,928</b>	<b>3,453,901</b>	<b>3,860,951</b>	<b>4,280,435</b>	<b>4,712,651</b>	<b>5,157,910</b>	<b>5,616,586</b>	<b>6,089,018</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>2,737,119</b>	<b>3,018,928</b>	<b>3,453,901</b>	<b>3,860,951</b>	<b>4,280,435</b>	<b>4,712,651</b>	<b>5,157,910</b>	<b>5,616,586</b>	<b>6,089,018</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(409,000)</b>	<b>78,414</b>	<b>(5,885,066)</b>	<b>(2,808,402)</b>	<b>(2,251,749)</b>	<b>(1,901,108)</b>	<b>(1,579,738)</b>	<b>(1,247,304)</b>	<b>(903,532)</b>	<b>(548,132)</b>	<b>(180,754)</b>	<b>198,921</b>

## APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - CONSOLIDATED**  
**Scenario: Consolidated Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	8,306,000	9,262,103	9,094,876	9,003,823	7,738,797	8,236,625	8,938,419	9,853,085	11,019,638	12,447,557	12,790,393	12,813,748
Investments	38,500,000	30,353,986	25,088,444	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	25,777,651	27,732,555
Receivables	5,632,000	5,098,771	4,909,485	4,921,707	5,012,434	5,113,777	5,218,407	5,326,483	5,438,327	5,554,047	5,673,749	5,797,539
Inventories	973,000	1,106,836	1,475,713	1,165,999	1,158,501	1,168,848	1,179,362	1,190,042	1,200,895	1,211,921	1,223,124	1,234,506
Other	104,000	112,044	153,040	118,801	118,675	120,574	122,503	124,463	126,455	128,478	130,534	132,623
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>53,515,000</b>	<b>45,933,741</b>	<b>40,721,559</b>	<b>39,633,157</b>	<b>38,451,235</b>	<b>39,062,651</b>	<b>39,881,519</b>	<b>40,916,901</b>	<b>42,208,142</b>	<b>43,764,830</b>	<b>45,595,451</b>	<b>47,710,970</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	25,453	25,453	25,453	25,453	25,453	25,453	25,453	26,865	28,902
Receivables	1,297,000	1,462,676	1,483,541	1,502,937	1,523,017	1,543,571	1,564,612	1,586,149	1,608,196	1,630,765	1,653,868	1,677,518
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	568,273,000	589,749,442	594,619,361	597,459,415	600,244,715	603,129,365	606,218,702	609,516,148	612,995,177	616,659,321	620,512,171	624,557,386
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>594,914,000</b>	<b>616,503,966</b>	<b>621,389,263</b>	<b>624,248,020</b>	<b>627,053,400</b>	<b>629,958,605</b>	<b>633,068,981</b>	<b>636,387,965</b>	<b>639,889,041</b>	<b>643,575,753</b>	<b>647,453,119</b>	<b>651,524,021</b>
<b>TOTAL ASSETS</b>	<b>648,429,000</b>	<b>662,437,707</b>	<b>662,110,822</b>	<b>663,881,176</b>	<b>665,504,635</b>	<b>669,021,256</b>	<b>672,950,500</b>	<b>677,304,865</b>	<b>682,097,182</b>	<b>687,340,584</b>	<b>693,048,570</b>	<b>699,234,991</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	3,479,000	5,015,065	5,985,719	5,164,883	5,193,316	5,272,387	5,352,723	5,434,321	5,517,213	5,601,422	5,686,963	5,773,860
Income received in advance	297,000	232,380	234,284	264,020	269,300	274,686	280,179	285,783	291,499	297,329	303,275	309,341
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,650,000</b>	<b>9,051,687</b>	<b>9,972,323</b>	<b>10,382,419</b>	<b>8,960,079</b>	<b>8,995,499</b>	<b>9,036,056</b>	<b>9,081,805</b>	<b>9,132,839</b>	<b>9,189,240</b>	<b>9,251,085</b>	<b>9,318,459</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>3,376,000</b>	<b>3,220,420</b>	<b>3,100,740</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>11,026,000</b>	<b>12,272,108</b>	<b>13,073,063</b>	<b>12,106,298</b>	<b>10,710,828</b>	<b>10,773,548</b>	<b>10,841,842</b>	<b>10,915,772</b>	<b>10,995,438</b>	<b>11,080,929</b>	<b>11,172,330</b>	<b>11,269,733</b>
<b>Net Assets</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>651,774,878</b>	<b>654,793,806</b>	<b>658,247,707</b>	<b>662,108,658</b>	<b>666,389,093</b>	<b>671,101,744</b>	<b>676,259,654</b>	<b>681,876,240</b>	<b>687,965,258</b>
<b>EQUITY</b>												
Retained Earnings	368,292,000	381,054,600	379,926,759	382,663,878	385,682,806	389,136,707	392,997,658	397,278,093	401,990,744	407,148,654	412,765,240	418,854,258
Revaluation Reserves	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000
	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	637,403,000	650,165,600	649,037,759	651,774,878	654,793,806	658,247,707	662,108,658	666,389,093	671,101,744	676,259,654	681,876,240	687,965,258
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>651,774,878</b>	<b>654,793,806</b>	<b>658,247,707</b>	<b>662,108,658</b>	<b>666,389,093</b>	<b>671,101,744</b>	<b>676,259,654</b>	<b>681,876,240</b>	<b>687,965,258</b>

# APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - CONSOLIDATED**  
**Scenario: Consolidated Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	14,085,000	14,463,592	14,733,286	15,094,775	15,462,592	15,839,478	16,225,659	16,621,368	17,026,843	17,442,327	17,868,072	18,304,330
User Charges & Fees	8,964,000	7,414,557	8,021,339	8,977,683	9,156,156	9,339,275	9,526,058	9,716,579	9,910,912	10,109,133	10,311,314	10,517,539
Interest & Investment Revenue Received	1,217,000	1,211,620	636,041	616,659	623,330	629,176	637,288	645,425	653,425	661,507	669,667	677,906
Grants & Contributions	26,277,000	25,285,926	17,578,173	16,907,357	16,623,471	16,930,785	17,247,986	17,571,185	17,900,502	18,236,048	18,577,952	18,926,328
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	426,000	1,227,968	520,744	249,877	391,251	397,813	405,773	413,889	422,164	430,608	439,222	448,012
<b>Payments:</b>												
Employee Benefits & On-Costs	(11,804,000)	(12,558,125)	(13,785,989)	(14,009,283)	(14,214,919)	(14,423,638)	(14,635,496)	(14,850,537)	(15,068,787)	(15,290,322)	(15,515,171)	(15,743,385)
Materials & Contracts	(9,477,000)	(7,386,818)	(12,406,933)	(9,750,499)	(9,175,963)	(9,292,810)	(9,441,500)	(9,592,568)	(9,746,058)	(9,902,007)	(10,060,450)	(10,221,434)
Borrowing Costs	(137,000)	(110,670)	(94,059)	(85,983)	(40,094)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	(197,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(6,596,000)	(4,708,607)	(4,794,330)	(4,877,512)	(4,951,592)	(5,030,584)	(5,111,079)	(5,192,856)	(5,275,945)	(5,360,363)	(5,446,140)	(5,533,281)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>22,758,000</b>	<b>24,839,444</b>	<b>10,408,272</b>	<b>13,123,074</b>	<b>13,874,231</b>	<b>14,389,386</b>	<b>14,854,578</b>	<b>15,332,373</b>	<b>15,822,942</b>	<b>16,326,813</b>	<b>16,844,348</b>	<b>17,375,895</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	91,750,000	8,275,379	5,271,030	666,311	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	89,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	668,000	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	(90,750,000)	-	-	-	-	-	-	-	-	-	(1,356,236)	(1,956,941)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(21,888,000)	(33,286,087)	(16,311,895)	(14,739,727)	(14,223,979)	(14,451,558)	(14,682,783)	(14,917,707)	(15,156,389)	(15,398,894)	(15,645,276)	(15,895,599)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(20,048,000)</b>	<b>(23,663,993)</b>	<b>(10,437,865)</b>	<b>(13,068,416)</b>	<b>(13,735,949)</b>	<b>(13,891,558)</b>	<b>(14,152,783)</b>	<b>(14,417,707)</b>	<b>(14,656,389)</b>	<b>(14,898,894)</b>	<b>(16,501,511)</b>	<b>(17,352,540)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
<b>Payments:</b>												
Repayment of Borrowings & Advances	(208,000)	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>(208,000)</b>	<b>(219,347)</b>	<b>(137,634)</b>	<b>(145,712)</b>	<b>(1,403,308)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>2,502,000</b>	<b>956,103</b>	<b>(167,227)</b>	<b>(91,054)</b>	<b>(1,265,025)</b>	<b>497,827</b>	<b>701,795</b>	<b>914,666</b>	<b>1,166,552</b>	<b>1,427,919</b>	<b>342,837</b>	<b>23,354</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	<b>5,804,000</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,003,823</b>	<b>7,738,797</b>	<b>8,236,625</b>	<b>8,938,419</b>	<b>9,853,085</b>	<b>11,019,638</b>	<b>12,447,557</b>	<b>12,790,393</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,003,823</b>	<b>7,738,797</b>	<b>8,236,625</b>	<b>8,938,419</b>	<b>9,853,085</b>	<b>11,019,638</b>	<b>12,447,557</b>	<b>12,790,393</b>	<b>12,813,748</b>
<b>Cash &amp; Cash Equivalents &amp; Investments - end of the year</b>	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>33,452,103</b>	<b>32,187,078</b>	<b>32,684,905</b>	<b>33,386,700</b>	<b>34,301,366</b>	<b>35,467,918</b>	<b>36,895,837</b>	<b>38,594,909</b>	<b>40,575,205</b>
<b>Representing:</b>												
- External Restrictions	18,507,689	18,090,500	16,838,866	17,133,118	15,993,836	16,311,225	16,642,494	16,988,152	17,348,725	17,724,764	18,116,823	18,525,483
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	4,508,678	4,272,001	4,341,507	4,601,100	5,059,175	5,654,221	6,495,168	7,591,248	8,951,951
	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>33,452,103</b>	<b>32,187,078</b>	<b>32,684,905</b>	<b>33,386,700</b>	<b>34,301,366</b>	<b>35,467,918</b>	<b>36,895,837</b>	<b>38,594,909</b>	<b>40,575,205</b>

## APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - GENERAL FUND**  
**Scenario: General Fund Base Case**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	11,686,000	11,977,631	12,354,316	12,665,893	12,985,378	13,312,973	13,648,884	13,993,325	14,346,514	14,708,673	15,080,031	15,460,823
User Charges & Fees	6,388,000	6,932,987	7,055,922	7,997,038	8,156,979	8,320,115	8,486,515	8,656,246	8,829,373	9,005,963	9,186,080	9,369,800
Interest & Investment Revenue	1,076,000	1,013,687	472,683	479,774	486,969	494,273	501,686	509,212	516,850	524,603	532,473	540,460
Other Revenues	415,000	488,181	426,049	434,569	443,259	452,125	461,166	470,389	479,797	489,395	499,185	509,168
Grants & Contributions provided for Operating Purposes	8,597,000	12,526,911	12,697,870	11,100,010	11,322,010	11,548,448	11,779,418	12,015,005	12,255,305	12,500,407	12,750,418	13,005,427
Grants & Contributions provided for Capital Purposes	7,501,000	11,202,136	3,223,358	5,404,432	5,127,331	5,209,368	5,292,718	5,377,401	5,463,439	5,550,854	5,639,668	5,729,903
<b>Other Income:</b>												
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>36,262,000</b>	<b>44,441,533</b>	<b>36,530,198</b>	<b>38,381,716</b>	<b>38,821,926</b>	<b>39,637,302</b>	<b>40,470,387</b>	<b>41,321,578</b>	<b>42,191,278</b>	<b>43,079,895</b>	<b>43,987,855</b>	<b>44,915,581</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	10,700,000	11,791,036	12,808,247	13,000,373	13,195,374	13,393,299	13,594,201	13,798,125	14,005,087	14,215,166	14,428,387	14,644,800
Borrowing Costs	16,000	25,698	26,134	26,552	26,977	27,409	27,848	28,294	28,747	29,207	29,675	30,150
Materials & Contracts	4,479,000	7,085,460	11,477,796	7,789,929	7,700,646	7,823,856	7,949,047	8,076,220	8,205,443	8,336,738	8,470,129	8,605,659
Depreciation & Amortisation	9,421,000	9,222,451	9,568,634	9,616,479	9,664,563	9,712,892	9,761,460	9,810,266	9,859,315	9,908,615	9,958,159	10,007,948
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	4,526,000	4,337,920	4,311,864	4,380,852	4,450,940	4,522,154	4,594,512	4,668,025	4,742,718	4,818,604	4,895,712	4,974,047
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>29,142,000</b>	<b>32,462,565</b>	<b>38,192,675</b>	<b>34,814,185</b>	<b>35,038,500</b>	<b>35,479,610</b>	<b>35,927,068</b>	<b>36,380,930</b>	<b>36,841,310</b>	<b>37,308,330</b>	<b>37,782,062</b>	<b>38,262,604</b>
<b>Operating Result from Continuing Operations</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>3,567,531</b>	<b>3,783,426</b>	<b>4,157,692</b>	<b>4,543,319</b>	<b>4,940,648</b>	<b>5,349,968</b>	<b>5,771,565</b>	<b>6,205,793</b>	<b>6,652,977</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>3,567,531</b>	<b>3,783,426</b>	<b>4,157,692</b>	<b>4,543,319</b>	<b>4,940,648</b>	<b>5,349,968</b>	<b>5,771,565</b>	<b>6,205,793</b>	<b>6,652,977</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(381,000)</b>	<b>776,832</b>	<b>(4,885,835)</b>	<b>(1,836,901)</b>	<b>(1,343,905)</b>	<b>(1,051,676)</b>	<b>(749,399)</b>	<b>(436,753)</b>	<b>(113,471)</b>	<b>220,711</b>	<b>566,125</b>	<b>923,074</b>

# APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - GENERAL FUND**  
**Scenario: General Fund Base Case**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	1,235,000	2,000,000	2,000,000	2,000,000	2,259,561	2,825,305	3,581,135	4,535,448	5,726,732	7,163,917	7,500,000	7,500,000
Investments	38,500,000	30,353,986	25,088,444	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	24,422,827	25,777,651	27,732,555
Receivables	4,111,000	2,913,822	2,701,061	2,912,684	2,963,268	3,023,665	3,086,531	3,152,012	3,220,408	3,291,811	3,366,307	3,443,990
Inventories	973,000	1,106,836	1,475,713	1,165,999	1,158,501	1,168,848	1,179,362	1,190,042	1,200,895	1,211,921	1,223,124	1,234,506
Other	104,000	108,214	149,575	115,294	115,112	116,954	118,825	120,726	122,658	124,620	126,615	128,640
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>44,923,000</b>	<b>36,482,858</b>	<b>31,414,794</b>	<b>30,616,804</b>	<b>30,919,269</b>	<b>31,557,599</b>	<b>32,388,681</b>	<b>33,421,056</b>	<b>34,693,520</b>	<b>36,215,097</b>	<b>37,993,696</b>	<b>40,039,691</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	25,453	25,453	25,453	25,453	25,453	25,453	25,453	26,865	28,902
Receivables	1,056,000	1,144,139	1,160,052	1,172,979	1,186,460	1,200,283	1,214,458	1,228,992	1,243,896	1,259,179	1,274,850	1,290,920
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	491,774,000	512,420,443	516,865,829	520,383,443	523,839,785	527,388,767	531,135,530	535,083,297	539,205,343	543,504,993	547,985,630	552,650,699
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>518,174,000</b>	<b>538,856,432</b>	<b>543,312,243</b>	<b>546,842,090</b>	<b>550,311,913</b>	<b>553,874,718</b>	<b>557,635,655</b>	<b>561,597,957</b>	<b>565,734,907</b>	<b>570,049,840</b>	<b>574,547,560</b>	<b>579,230,736</b>
<b>TOTAL ASSETS</b>	<b>563,097,000</b>	<b>575,339,289</b>	<b>574,727,037</b>	<b>577,458,893</b>	<b>581,231,181</b>	<b>585,432,317</b>	<b>590,024,336</b>	<b>595,019,012</b>	<b>600,428,427</b>	<b>606,264,937</b>	<b>612,541,256</b>	<b>619,270,427</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	3,398,000	3,731,932	4,814,221	3,978,764	3,988,221	4,048,016	4,108,759	4,170,454	4,233,127	4,296,789	4,361,457	4,427,144
Income received in advance	297,000	232,380	234,284	264,020	269,300	274,686	280,179	285,783	291,499	297,329	303,275	309,341
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,350,000</b>	<b>7,630,920</b>	<b>8,655,114</b>	<b>7,792,992</b>	<b>7,754,984</b>	<b>7,771,128</b>	<b>7,792,091</b>	<b>7,817,938</b>	<b>7,848,753</b>	<b>7,884,607</b>	<b>7,925,578</b>	<b>7,971,742</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>1,689,000</b>	<b>1,671,401</b>	<b>1,697,432</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>9,039,000</b>	<b>9,302,321</b>	<b>10,352,546</b>	<b>9,516,871</b>	<b>9,505,733</b>	<b>9,549,177</b>	<b>9,597,877</b>	<b>9,651,905</b>	<b>9,711,352</b>	<b>9,776,297</b>	<b>9,846,823</b>	<b>9,923,017</b>
<b>Net Assets</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>567,942,022</b>	<b>571,725,448</b>	<b>575,883,140</b>	<b>580,426,459</b>	<b>585,367,107</b>	<b>590,717,075</b>	<b>596,488,640</b>	<b>602,694,433</b>	<b>609,347,410</b>
<b>EQUITY</b>												
Retained Earnings	318,252,000	330,230,968	328,568,491	332,136,022	335,919,448	340,077,140	344,620,459	349,561,107	354,911,075	360,682,640	366,888,433	373,541,410
Revaluation Reserves	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000
Other Reserves	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	554,058,000	566,036,968	564,374,491	567,942,022	571,725,448	575,883,140	580,426,459	585,367,107	590,717,075	596,488,640	602,694,433	609,347,410
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>567,942,022</b>	<b>571,725,448</b>	<b>575,883,140</b>	<b>580,426,459</b>	<b>585,367,107</b>	<b>590,717,075</b>	<b>596,488,640</b>	<b>602,694,433</b>	<b>609,347,410</b>

## APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - GENERAL FUND**  
**Scenario: General Fund Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	12,145,901	12,339,166	12,653,362	12,972,529	13,299,797	13,635,374	13,979,472	14,332,309	14,694,107	15,065,095	15,445,508
User Charges & Fees	-	7,014,348	7,056,088	7,998,309	8,157,195	8,320,335	8,486,740	8,656,475	8,829,607	9,006,201	9,186,323	9,370,048
Interest & Investment Revenue Received	-	1,075,031	497,130	475,663	480,218	483,917	489,849	495,776	501,531	507,333	513,181	519,073
Grants & Contributions	-	23,779,166	16,008,385	16,497,932	16,449,956	16,754,373	17,068,627	17,388,831	17,715,101	18,047,549	18,386,304	18,731,476
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,171,507	528,181	261,638	403,244	410,046	418,249	426,613	435,145	443,849	452,730	461,789
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(11,689,405)	(12,841,698)	(13,050,824)	(13,242,082)	(13,436,208)	(13,633,254)	(13,833,263)	(14,036,253)	(14,242,300)	(14,451,428)	(14,663,687)
Materials & Contracts	-	(7,109,358)	(10,837,014)	(8,283,427)	(7,689,526)	(7,782,588)	(7,907,123)	(8,033,636)	(8,162,183)	(8,292,793)	(8,425,488)	(8,560,312)
Borrowing Costs	-	(3,102)	(103)	(105)	(107)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(4,325,571)	(4,307,144)	(4,384,764)	(4,450,961)	(4,521,944)	(4,594,298)	(4,667,808)	(4,742,498)	(4,818,380)	(4,895,484)	(4,973,816)
<b>Net Cash provided (or used in) Operating Activities</b>	-	22,058,515	8,442,990	12,167,782	13,080,466	13,527,618	13,964,053	14,412,346	14,872,645	15,345,450	15,831,114	16,329,958
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	8,275,379	5,271,030	666,311	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	(1,356,236)	(1,956,941)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(30,915,608)	(14,317,020)	(13,839,093)	(13,308,935)	(13,521,874)	(13,738,223)	(13,958,033)	(14,181,361)	(14,408,265)	(14,638,796)	(14,873,017)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(21,293,515)	(8,442,990)	(12,167,782)	(12,820,905)	(12,961,874)	(13,208,223)	(13,458,033)	(13,681,361)	(13,908,265)	(15,495,032)	(16,329,958)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	765,000	(0)	0	259,561	565,744	755,830	954,313	1,191,284	1,437,185	336,083	(0)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	1,235,000	2,000,000	2,000,000	2,000,000	2,259,561	2,825,305	3,581,135	4,535,448	5,726,732	7,163,917	7,500,000
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>1,235,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,259,561</b>	<b>2,825,305</b>	<b>3,581,135</b>	<b>4,535,448</b>	<b>5,726,732</b>	<b>7,163,917</b>	<b>7,500,000</b>	<b>7,500,000</b>
Cash & Cash Equivalents - end of the year	1,235,000	2,000,000	2,000,000	2,000,000	2,259,561	2,825,305	3,581,135	4,535,448	5,726,732	7,163,917	7,500,000	7,500,000
Investments - end of the year	38,661,000	30,385,621	25,114,591	24,448,280	24,448,280	24,448,280	24,448,280	24,448,280	24,448,280	24,448,280	25,804,516	27,761,457
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>26,448,280</b>	<b>26,707,841</b>	<b>27,273,585</b>	<b>28,029,416</b>	<b>28,983,729</b>	<b>30,175,013</b>	<b>31,612,198</b>	<b>33,304,516</b>	<b>35,261,457</b>
<b>Representing:</b>												
- External Restrictions	11,436,689	10,828,397	9,743,990	10,129,295	10,514,600	10,899,905	11,285,210	11,670,515	12,055,820	12,441,125	12,826,430	13,211,735
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	4,508,678	4,272,001	4,341,507	4,601,100	5,059,175	5,654,221	6,495,168	7,591,248	8,951,951
	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>26,448,280</b>	<b>26,707,841</b>	<b>27,273,585</b>	<b>28,029,416</b>	<b>28,983,729</b>	<b>30,175,013</b>	<b>31,612,198</b>	<b>33,304,516</b>	<b>35,261,457</b>



## APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - WATER FUND**  
**Scenario: Water Fund Base Case**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	513,000	492,069	500,436	510,445	520,654	531,067	541,688	552,520	563,569	574,839	586,337	598,064
User Charges & Fees	856,000	758,721	771,533	786,963	802,702	818,755	835,130	851,833	868,868	886,246	903,971	922,051
Interest & Investment Revenue	68,000	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Other Revenues	4,000	7,083	7,203	7,348	7,495	7,645	7,798	7,953	8,112	8,274	8,440	8,609
Grants & Contributions provided for Operating Purposes	6,000	90,000	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	7,393,000	1,387,161	1,437,365	43,043	43,732	44,432	45,143	45,865	46,599	47,345	48,103	48,873
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>8,840,000</b>	<b>2,792,888</b>	<b>2,775,374</b>	<b>1,407,520</b>	<b>1,435,201</b>	<b>1,463,427</b>	<b>1,492,210</b>	<b>1,521,558</b>	<b>1,551,486</b>	<b>1,582,008</b>	<b>1,613,134</b>	<b>1,644,874</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	342,000	420,499	515,625	523,362	531,214	539,183	547,271	555,478	563,812	572,269	580,853	589,565
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	319,000	674,472	598,002	607,235	616,950	626,819	636,848	647,038	657,390	667,909	678,595	689,454
Depreciation & Amortisation	648,000	540,252	649,152	652,398	655,661	658,939	662,234	665,544	668,872	672,216	675,577	678,954
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	119,000	97,258	100,105	99,474	101,065	102,681	104,326	105,994	107,689	109,412	111,163	112,941
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,428,000</b>	<b>1,732,481</b>	<b>1,862,884</b>	<b>1,882,469</b>	<b>1,904,890</b>	<b>1,927,622</b>	<b>1,950,679</b>	<b>1,974,054</b>	<b>1,997,763</b>	<b>2,021,806</b>	<b>2,046,188</b>	<b>2,070,914</b>
<b>Operating Result from Continuing Operations</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>19,000</b>	<b>(326,754)</b>	<b>(524,875)</b>	<b>(517,992)</b>	<b>(513,421)</b>	<b>(508,627)</b>	<b>(503,612)</b>	<b>(498,361)</b>	<b>(492,876)</b>	<b>(487,143)</b>	<b>(481,157)</b>	<b>(474,913)</b>

# APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - WATER FUND**  
**Scenario: Water Fund Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	566,000	787,035	789,251	561,475	572,675	584,098	595,750	607,631	619,751	632,114	644,725	657,588
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3,830	3,465	3,507	3,563	3,620	3,678	3,737	3,797	3,858	3,919	3,982
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>5,132,000</b>	<b>5,963,548</b>	<b>5,527,928</b>	<b>5,216,956</b>	<b>4,910,805</b>	<b>4,605,543</b>	<b>4,301,304</b>	<b>3,998,207</b>	<b>3,696,390</b>	<b>3,396,003</b>	<b>3,097,186</b>	<b>2,800,095</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	69,000	78,466	79,793	81,389	83,017	84,677	86,370	88,098	89,860	91,657	93,490	95,360
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	35,927,000	37,322,220	38,550,818	38,399,054	38,252,037	38,109,880	37,972,697	37,840,606	37,713,722	37,592,166	37,476,060	37,365,527
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>35,996,000</b>	<b>37,400,686</b>	<b>38,630,611</b>	<b>38,480,443</b>	<b>38,335,054</b>	<b>38,194,557</b>	<b>38,059,067</b>	<b>37,928,704</b>	<b>37,803,582</b>	<b>37,683,823</b>	<b>37,569,550</b>	<b>37,460,887</b>
<b>TOTAL ASSETS</b>	<b>41,128,000</b>	<b>43,364,233</b>	<b>44,158,539</b>	<b>43,697,399</b>	<b>43,245,859</b>	<b>42,800,100</b>	<b>42,360,371</b>	<b>41,926,910</b>	<b>41,499,972</b>	<b>41,079,825</b>	<b>40,666,736</b>	<b>40,260,982</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	63,000	1,238,826	1,120,642	1,134,451	1,152,600	1,171,036	1,189,776	1,208,811	1,228,150	1,247,801	1,267,766	1,288,052
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Net Assets</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>
<b>EQUITY</b>												
Retained Earnings	25,260,000	26,320,407	27,232,897	26,757,948	26,288,259	25,824,064	25,365,595	24,913,099	24,466,822	24,027,024	23,593,970	23,167,930
Revaluation Reserves	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	41,065,000	42,125,407	43,037,897	42,562,948	42,093,259	41,629,064	41,170,595	40,718,099	40,271,822	39,832,024	39,398,970	38,972,930
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>

# APPENDIX 7.1 BASE MODEL

<b>Cabonne Council</b>												
<b>10 Year Financial Plan for the Years ending 30 June 2030</b>												
<b>CASH FLOW STATEMENT - WATER FUND</b>												
<b>Scenario: Water Fund Base Case</b>												
	<b>Actuals</b>	<b>Current Year</b>	<b>Projected Years</b>									
	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	459,052	499,398	509,204	519,388	529,776	540,371	551,177	562,199	573,442	584,911	596,610
User Charges & Fees	-	640,287	766,342	780,711	796,325	812,250	828,495	845,065	861,965	879,204	896,789	914,725
Interest & Investment Revenue Received	-	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Grants & Contributions	-	1,292,339	1,444,176	281,687	43,614	44,312	45,021	45,741	46,473	47,217	47,973	48,741
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	112,855	3,078	2,378	2,428	2,477	2,527	2,579	2,629	2,681	2,733	2,788
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(420,499)	(515,625)	(523,362)	(531,214)	(539,183)	(547,271)	(555,478)	(563,812)	(572,269)	(580,853)	(589,565)
Materials & Contracts	-	497,525	(715,821)	(593,469)	(598,857)	(608,440)	(618,166)	(628,062)	(638,111)	(648,318)	(658,692)	(669,231)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(97,258)	(100,105)	(99,474)	(101,065)	(102,681)	(104,326)	(105,994)	(107,689)	(109,412)	(111,163)	(112,941)
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,542,155	1,440,280	417,395	191,237	200,040	209,102	218,416	227,992	237,849	247,981	258,404
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	606,683	(437,470)	(83,239)	(317,407)	(316,742)	(315,949)	(315,037)	(313,996)	(312,811)	(311,490)	(310,017)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
Cash & Cash Equivalents - end of the year	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
<b>Representing:</b>												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>

## APPENDIX 7.1 BASE MODEL

### Cabonne Council

10 Year Financial Plan for the Years ending 30 June 2030

#### INCOME STATEMENT - SEWER FUND

Scenario: Sewer Fund Base Case

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	2,083,000	1,864,383	1,896,077	1,933,824	1,972,322	2,011,584	2,051,627	2,092,466	2,134,117	2,176,595	2,219,918	2,264,102
User Charges & Fees	85,000	208,770	211,922	216,160	220,484	224,893	229,391	233,979	238,659	243,432	248,300	253,266
Interest & Investment Revenue	76,000	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556
Other Revenues	7,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	77,000	119,532	29,110	29,692	30,286	30,892	31,509	32,140	32,782	33,438	34,107	34,789
Grants & Contributions provided for Capital Purposes	21,000	94,889	96,502	98,046	99,615	101,209	102,828	104,473	106,145	107,843	109,569	111,322
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,349,000</b>	<b>2,366,309</b>	<b>2,313,685</b>	<b>2,358,998</b>	<b>2,405,200</b>	<b>2,452,309</b>	<b>2,500,343</b>	<b>2,549,320</b>	<b>2,599,259</b>	<b>2,650,178</b>	<b>2,702,097</b>	<b>2,755,035</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	433,000	448,221	428,666	435,096	441,623	448,247	454,971	461,795	468,722	475,753	482,890	490,133
Borrowing Costs	119,000	107,568	93,956	85,878	39,987	-	-	-	-	-	-	-
Materials & Contracts	521,000	801,291	860,646	874,417	888,407	902,622	917,064	931,737	946,644	961,791	977,179	992,814
Depreciation & Amortisation	904,000	1,000,228	921,190	925,796	930,425	935,077	939,752	944,451	949,173	953,919	958,689	963,482
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	398,000	285,777	387,081	393,274	399,566	405,959	412,455	419,054	425,759	432,571	439,492	446,524
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>2,375,000</b>	<b>2,643,084</b>	<b>2,691,539</b>	<b>2,714,460</b>	<b>2,700,008</b>	<b>2,691,905</b>	<b>2,724,242</b>	<b>2,757,037</b>	<b>2,790,299</b>	<b>2,824,034</b>	<b>2,858,250</b>	<b>2,892,953</b>
<b>Operating Result from Continuing Operations</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(355,463)</b>	<b>(294,809)</b>	<b>(239,596)</b>	<b>(223,899)</b>	<b>(207,717)</b>	<b>(191,040)</b>	<b>(173,857)</b>	<b>(156,153)</b>	<b>(137,919)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(355,463)</b>	<b>(294,809)</b>	<b>(239,596)</b>	<b>(223,899)</b>	<b>(207,717)</b>	<b>(191,040)</b>	<b>(173,857)</b>	<b>(156,153)</b>	<b>(137,919)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(47,000)</b>	<b>(371,664)</b>	<b>(474,356)</b>	<b>(453,509)</b>	<b>(394,423)</b>	<b>(340,805)</b>	<b>(326,727)</b>	<b>(312,190)</b>	<b>(297,185)</b>	<b>(281,700)</b>	<b>(265,722)</b>	<b>(249,240)</b>

# APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - SEWER FUND**  
**Scenario: Sewer Fund Base Case**

	Actuals 2018/19	Current Year 2019/20	Projected Years									
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	955,000	1,397,914	1,419,172	1,447,548	1,476,492	1,506,014	1,536,126	1,566,840	1,598,168	1,630,123	1,662,716	1,695,961
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>3,460,000</b>	<b>3,487,335</b>	<b>3,778,836</b>	<b>3,799,397</b>	<b>2,621,161</b>	<b>2,899,508</b>	<b>3,191,534</b>	<b>3,497,639</b>	<b>3,818,231</b>	<b>4,153,731</b>	<b>4,504,568</b>	<b>4,871,185</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	172,000	240,071	243,695	248,569	253,541	258,611	263,784	269,059	274,440	279,929	285,528	291,238
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	40,572,000	40,006,779	39,202,714	38,676,918	38,152,893	37,630,718	37,110,475	36,592,245	36,076,112	35,562,162	35,050,481	34,541,160
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>40,744,000</b>	<b>40,246,849</b>	<b>39,446,409</b>	<b>38,925,487</b>	<b>38,406,434</b>	<b>37,889,330</b>	<b>37,374,258</b>	<b>36,861,304</b>	<b>36,350,552</b>	<b>35,842,091</b>	<b>35,336,009</b>	<b>34,832,398</b>
<b>TOTAL ASSETS</b>	<b>44,204,000</b>	<b>43,734,185</b>	<b>43,225,245</b>	<b>42,724,884</b>	<b>41,027,595</b>	<b>40,788,838</b>	<b>40,565,793</b>	<b>40,358,943</b>	<b>40,168,783</b>	<b>39,995,822</b>	<b>39,840,578</b>	<b>39,703,583</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	18,000	44,307	50,855	51,668	52,495	53,335	54,188	55,055	55,936	56,831	57,741	58,664
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>237,000</b>	<b>181,940</b>	<b>196,567</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>1,687,000</b>	<b>1,549,019</b>	<b>1,403,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>1,924,000</b>	<b>1,730,960</b>	<b>1,599,874</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>
<b>Net Assets</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,269,908</b>	<b>40,975,099</b>	<b>40,735,503</b>	<b>40,511,604</b>	<b>40,303,887</b>	<b>40,112,847</b>	<b>39,938,990</b>	<b>39,782,837</b>	<b>39,644,918</b>
<b>EQUITY</b>												
Retained Earnings	24,780,000	24,503,225	24,125,371	23,769,908	23,475,099	23,235,503	23,011,604	22,803,887	22,612,847	22,438,990	22,282,837	22,144,918
Revaluation Reserves	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	42,280,000	42,003,225	41,625,371	41,269,908	40,975,099	40,735,503	40,511,604	40,303,887	40,112,847	39,938,990	39,782,837	39,644,918
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,269,908</b>	<b>40,975,099</b>	<b>40,735,503</b>	<b>40,511,604</b>	<b>40,303,887</b>	<b>40,112,847</b>	<b>39,938,990</b>	<b>39,782,837</b>	<b>39,644,918</b>

# APPENDIX 7.1 BASE MODEL

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - SEWER FUND**  
**Scenario: Sewer Fund Base Case**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,858,639	1,894,722	1,932,210	1,970,675	2,009,905	2,049,914	2,090,719	2,132,335	2,174,779	2,218,065	2,262,212
User Charges & Fees	-	(240,077)	198,909	198,663	202,636	206,689	210,823	215,039	219,340	223,727	228,202	232,766
Interest & Investment Revenue Received	-	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556
Grants & Contributions	-	214,421	125,612	127,738	129,901	132,100	134,337	136,613	138,927	141,281	143,675	146,111
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(56,394)	(10,515)	(14,138)	(14,421)	(14,709)	(15,003)	(15,304)	(15,610)	(15,922)	(16,240)	(16,565)
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(448,221)	(428,666)	(435,096)	(441,623)	(448,247)	(454,971)	(461,795)	(468,722)	(475,753)	(482,890)	(490,133)
Materials & Contracts	-	(774,984)	(854,098)	(873,603)	(887,581)	(901,782)	(916,210)	(930,870)	(945,764)	(960,896)	(976,270)	(991,890)
Borrowing Costs	-	(107,568)	(93,956)	(85,878)	(39,987)	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(285,777)	(387,081)	(393,274)	(399,566)	(405,959)	(412,455)	(419,054)	(425,759)	(432,571)	(439,492)	(446,524)
<b>Net Cash provided (or used in) Operating Activities</b>	-	238,774	525,001	537,897	602,528	661,728	681,423	701,611	722,304	743,514	765,253	787,532
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(415,579)	270,243	(7,815)	(1,207,179)	248,825	261,914	275,390	289,264	303,545	318,244	333,371
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223
<b>Investments - end of the year</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>
<b>Representing:</b>												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223
	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>

## APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - CONSOLIDATED**  
**Scenario: Consolidated Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>													
<b>Revenue:</b>													
Rates & Annual Charges	14,282,000	14,334,083	14,750,829	15,110,162	15,478,354	15,855,624	16,242,199	16,638,311	17,044,200	17,460,107	17,886,286	18,322,989	
User Charges & Fees	7,329,000	7,900,478	8,039,377	4,275,001	4,360,501	4,447,706	4,536,658	4,627,392	4,719,941	4,814,343	4,910,627	5,008,839	
Interest & Investment Revenue	1,220,000	1,150,276	611,594	620,770	630,081	639,532	649,124	658,861	668,744	678,777	688,959	699,293	
Other Revenues	426,000	495,264	433,252	441,917	450,754	459,770	468,964	478,342	487,909	497,669	507,625	517,777	
Grants & Contributions provided for Operating Purposes	8,680,000	12,736,443	12,726,980	11,129,702	11,352,296	11,579,340	11,810,927	12,047,145	12,288,087	12,533,845	12,784,525	13,040,216	
Grants & Contributions provided for Capital Purposes	14,915,000	12,684,186	4,757,225	5,545,521	5,270,678	5,355,009	5,440,689	5,527,739	5,616,183	5,706,042	5,797,340	5,890,098	
<b>Other Income:</b>													
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Income from Continuing Operations</b>	<b>47,451,000</b>	<b>49,600,730</b>	<b>41,619,257</b>	<b>37,423,074</b>	<b>37,842,663</b>	<b>38,636,981</b>	<b>39,448,562</b>	<b>40,277,790</b>	<b>41,125,064</b>	<b>41,990,783</b>	<b>42,875,362</b>	<b>43,779,212</b>	
<b>Expenses from Continuing Operations</b>													
Employee Benefits & On-Costs	11,475,000	12,659,756	13,752,538	12,687,645	12,877,957	13,071,122	13,267,192	13,466,208	13,668,193	13,873,218	14,081,311	14,292,517	
Borrowing Costs	135,000	133,266	120,090	112,430	66,964	27,409	27,848	28,294	28,747	29,207	29,675	30,150	
Materials & Contracts	5,319,000	8,561,223	12,936,444	6,784,819	6,679,454	6,786,324	6,894,914	7,005,221	7,117,307	7,231,193	7,346,894	7,464,455	
Depreciation & Amortisation	10,973,000	10,762,931	11,138,976	11,194,673	11,250,649	11,306,908	11,363,446	11,420,261	11,477,360	11,534,750	11,592,425	11,650,384	
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-	
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	5,043,000	4,720,955	4,799,050	4,873,600	4,951,571	5,030,794	5,111,293	5,193,073	5,276,166	5,360,587	5,446,367	5,533,512	
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	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenses from Continuing Operations</b>	<b>32,945,000</b>	<b>36,838,130</b>	<b>42,747,098</b>	<b>35,653,166</b>	<b>35,826,595</b>	<b>36,222,557</b>	<b>36,664,693</b>	<b>37,113,057</b>	<b>37,567,774</b>	<b>38,028,955</b>	<b>38,496,672</b>	<b>38,971,018</b>	
<b>Operating Result from Continuing Operations</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>1,769,907</b>	<b>2,016,067</b>	<b>2,414,424</b>	<b>2,783,869</b>	<b>3,164,733</b>	<b>3,557,290</b>	<b>3,961,827</b>	<b>4,378,690</b>	<b>4,808,193</b>	
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Operating Result for the Year</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>1,769,907</b>	<b>2,016,067</b>	<b>2,414,424</b>	<b>2,783,869</b>	<b>3,164,733</b>	<b>3,557,290</b>	<b>3,961,827</b>	<b>4,378,690</b>	<b>4,808,193</b>	
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(409,000)</b>	<b>78,414</b>	<b>(5,885,066)</b>	<b>(3,775,614)</b>	<b>(3,254,610)</b>	<b>(2,940,585)</b>	<b>(2,656,820)</b>	<b>(2,363,006)</b>	<b>(2,058,893)</b>	<b>(1,744,215)</b>	<b>(1,418,650)</b>	<b>(1,081,904)</b>	

## APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - CONSOLIDATED**  
**Scenario: Consolidated Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	8,306,000	9,262,103	9,094,876	9,003,823	7,479,236	7,411,320	7,357,284	7,317,637	7,347,031	7,597,589	8,078,020	8,797,291
Investments	38,500,000	30,353,986	25,088,444	23,835,321	23,102,372	22,645,881	22,342,145	22,198,601	22,198,601	22,198,601	22,198,601	22,198,601
Receivables	5,632,000	5,098,771	4,909,485	3,975,489	4,047,024	4,121,832	4,199,326	4,279,600	4,362,962	4,449,503	4,539,314	4,632,486
Inventories	973,000	1,106,836	1,475,713	957,156	946,316	953,269	960,333	967,509	974,801	982,210	989,737	997,385
Other	104,000	112,044	153,040	95,244	94,741	96,257	97,797	99,362	100,952	102,567	104,208	105,876
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>53,515,000</b>	<b>45,933,741</b>	<b>40,721,559</b>	<b>37,867,032</b>	<b>35,669,690</b>	<b>35,228,559</b>	<b>34,956,886</b>	<b>34,862,709</b>	<b>34,984,346</b>	<b>35,330,470</b>	<b>35,909,880</b>	<b>36,731,638</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	24,841	24,077	23,601	23,285	23,135	23,135	23,135	23,135	23,135
Receivables	1,297,000	1,462,676	1,483,541	1,504,264	1,524,370	1,544,951	1,566,019	1,587,585	1,609,661	1,632,259	1,655,392	1,679,072
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	568,273,000	589,749,442	594,619,361	597,459,415	600,244,715	603,129,365	606,218,702	609,516,148	612,995,177	616,659,321	620,512,171	624,557,386
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>594,914,000</b>	<b>616,503,966</b>	<b>621,389,263</b>	<b>624,248,734</b>	<b>627,053,377</b>	<b>629,958,133</b>	<b>633,068,220</b>	<b>636,387,082</b>	<b>639,888,187</b>	<b>643,574,929</b>	<b>647,450,913</b>	<b>651,519,808</b>
<b>TOTAL ASSETS</b>	<b>648,429,000</b>	<b>662,437,707</b>	<b>662,110,822</b>	<b>662,115,766</b>	<b>662,723,067</b>	<b>665,186,691</b>	<b>668,025,107</b>	<b>671,249,791</b>	<b>674,872,533</b>	<b>678,905,399</b>	<b>683,360,793</b>	<b>688,251,446</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	3,479,000	5,015,065	5,985,719	4,514,644	4,532,740	4,601,310	4,670,977	4,741,737	4,813,619	4,886,642	4,960,819	5,036,172
Income received in advance	297,000	232,380	234,284	116,060	118,381	120,749	123,164	125,627	128,140	130,703	133,317	135,983
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,650,000</b>	<b>9,051,687</b>	<b>9,972,323</b>	<b>9,584,221</b>	<b>8,148,585</b>	<b>8,170,485</b>	<b>8,197,294</b>	<b>8,229,065</b>	<b>8,265,885</b>	<b>8,307,833</b>	<b>8,354,982</b>	<b>8,407,413</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>3,376,000</b>	<b>3,220,420</b>	<b>3,100,740</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>11,026,000</b>	<b>12,272,108</b>	<b>13,073,063</b>	<b>11,308,100</b>	<b>9,899,334</b>	<b>9,948,534</b>	<b>10,003,080</b>	<b>10,063,032</b>	<b>10,128,485</b>	<b>10,199,522</b>	<b>10,276,227</b>	<b>10,358,687</b>
<b>Net Assets</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>650,807,666</b>	<b>652,823,733</b>	<b>655,238,157</b>	<b>658,022,026</b>	<b>661,186,759</b>	<b>664,744,049</b>	<b>668,705,876</b>	<b>673,084,566</b>	<b>677,892,759</b>
<b>EQUITY</b>												
Retained Earnings	368,292,000	381,054,600	379,926,759	381,696,666	383,712,733	386,127,157	388,911,026	392,075,759	395,633,049	399,594,876	403,973,566	408,781,759
Revaluation Reserves	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000
	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	637,403,000	650,165,600	649,037,759	650,807,666	652,823,733	655,238,157	658,022,026	661,186,759	664,744,049	668,705,876	673,084,566	677,892,759
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>650,807,666</b>	<b>652,823,733</b>	<b>655,238,157</b>	<b>658,022,026</b>	<b>661,186,759</b>	<b>664,744,049</b>	<b>668,705,876</b>	<b>673,084,566</b>	<b>677,892,759</b>



# APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - CONSOLIDATED**  
**Scenario: Consolidated Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	14,085,000	14,463,592	14,733,286	15,094,775	15,462,592	15,839,478	16,225,659	16,621,368	17,026,843	17,442,327	17,868,072	18,304,330
User Charges & Fees	8,964,000	7,414,557	8,021,339	4,246,143	4,336,364	4,423,088	4,511,547	4,601,778	4,693,815	4,787,694	4,883,446	4,981,114
Interest & Investment Revenue Received	1,217,000	1,211,620	636,041	627,759	623,819	636,634	644,966	653,380	661,664	670,037	678,496	687,042
Grants & Contributions	26,277,000	25,285,926	17,578,173	16,907,357	16,623,471	16,930,785	17,247,986	17,571,185	17,900,502	18,236,048	18,577,952	18,926,328
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	426,000	1,227,968	520,744	1,042,090	407,096	413,974	422,257	430,703	439,315	448,101	457,065	466,212
<b>Payments:</b>												
Employee Benefits & On-Costs	(11,804,000)	(12,558,125)	(13,785,989)	(12,768,635)	(12,925,123)	(13,114,496)	(13,306,717)	(13,501,826)	(13,699,845)	(13,900,845)	(14,104,853)	(14,311,913)
Materials & Contracts	(9,477,000)	(7,386,818)	(12,406,933)	(7,648,350)	(6,655,532)	(6,732,052)	(6,839,769)	(6,949,208)	(7,060,404)	(7,173,382)	(7,288,166)	(7,404,794)
Borrowing Costs	(137,000)	(110,670)	(94,059)	(85,983)	(40,094)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	(197,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(6,596,000)	(4,708,607)	(4,794,330)	(4,880,200)	(4,951,635)	(5,030,628)	(5,111,124)	(5,192,901)	(5,275,991)	(5,360,410)	(5,446,187)	(5,533,329)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>22,758,000</b>	<b>24,839,444</b>	<b>10,408,272</b>	<b>12,534,956</b>	<b>12,880,958</b>	<b>13,366,674</b>	<b>13,794,695</b>	<b>14,234,366</b>	<b>14,685,783</b>	<b>15,149,452</b>	<b>15,625,707</b>	<b>16,114,870</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	91,750,000	8,275,379	5,271,030	1,254,429	733,713	456,967	304,052	143,694	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	89,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	668,000	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	(90,750,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(21,888,000)	(33,286,087)	(16,311,895)	(14,739,727)	(14,223,979)	(14,451,558)	(14,682,783)	(14,917,707)	(15,156,389)	(15,398,894)	(15,645,276)	(15,895,599)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(20,048,000)</b>	<b>(23,663,993)</b>	<b>(10,437,865)</b>	<b>(12,480,298)</b>	<b>(13,002,236)</b>	<b>(13,434,591)</b>	<b>(13,848,731)</b>	<b>(14,274,013)</b>	<b>(14,656,389)</b>	<b>(14,898,894)</b>	<b>(15,145,276)</b>	<b>(15,395,599)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	(208,000)	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>(208,000)</b>	<b>(219,347)</b>	<b>(137,634)</b>	<b>(145,712)</b>	<b>(1,403,308)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>2,502,000</b>	<b>956,103</b>	<b>(167,227)</b>	<b>(91,054)</b>	<b>(1,524,586)</b>	<b>(67,917)</b>	<b>(54,035)</b>	<b>(39,647)</b>	<b>29,393</b>	<b>250,558</b>	<b>480,431</b>	<b>719,271</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	<b>5,804,000</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,003,823</b>	<b>7,479,236</b>	<b>7,411,320</b>	<b>7,357,284</b>	<b>7,317,637</b>	<b>7,347,031</b>	<b>7,597,589</b>	<b>8,078,020</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,003,823</b>	<b>7,479,236</b>	<b>7,411,320</b>	<b>7,357,284</b>	<b>7,317,637</b>	<b>7,347,031</b>	<b>7,597,589</b>	<b>8,078,020</b>	<b>8,797,291</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,003,823</b>	<b>7,479,236</b>	<b>7,411,320</b>	<b>7,357,284</b>	<b>7,317,637</b>	<b>7,347,031</b>	<b>7,597,589</b>	<b>8,078,020</b>	<b>8,797,291</b>
<b>Investments - end of the year</b>	<b>38,661,000</b>	<b>30,385,621</b>	<b>25,114,591</b>	<b>23,860,162</b>	<b>23,126,449</b>	<b>22,669,482</b>	<b>22,365,430</b>	<b>22,221,736</b>	<b>22,221,736</b>	<b>22,221,736</b>	<b>22,221,736</b>	<b>22,221,736</b>
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>32,863,984</b>	<b>30,605,685</b>	<b>30,080,801</b>	<b>29,722,714</b>	<b>29,539,373</b>	<b>29,568,767</b>	<b>29,819,325</b>	<b>30,299,756</b>	<b>31,019,027</b>
<b>Representing:</b>												
- External Restrictions	18,507,689	18,090,500	16,838,866	17,133,118	15,993,836	16,311,225	16,642,494	16,988,152	17,348,725	17,724,764	18,116,823	18,525,483
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	3,920,560	2,690,609	1,737,404	937,114	297,182	(244,931)	(581,345)	(703,906)	(604,227)
	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>32,863,984</b>	<b>30,605,685</b>	<b>30,080,801</b>	<b>29,722,714</b>	<b>29,539,373</b>	<b>29,568,767</b>	<b>29,819,325</b>	<b>30,299,756</b>	<b>31,019,027</b>

## APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - GENERAL FUND**  
**Scenario: General Fund Scenario 1**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	11,686,000	11,977,631	12,354,316	12,665,893	12,985,378	13,312,973	13,648,884	13,993,325	14,346,514	14,708,673	15,080,031	15,460,823
User Charges & Fees	6,388,000	6,932,987	7,055,922	3,271,878	3,337,315	3,404,058	3,472,137	3,541,580	3,612,414	3,684,665	3,758,356	3,833,522
Interest & Investment Revenue	1,076,000	1,013,687	472,683	479,774	486,969	494,273	501,686	509,212	516,850	524,603	532,473	540,460
Other Revenues	415,000	488,181	426,049	434,569	443,259	452,125	461,166	470,389	479,797	489,395	499,185	509,168
Grants & Contributions provided for Operating Purposes	8,597,000	12,526,911	12,697,870	11,100,010	11,322,010	11,548,448	11,779,418	12,015,005	12,255,305	12,500,407	12,750,418	13,005,427
Grants & Contributions provided for Capital Purposes	7,501,000	11,202,136	3,223,358	5,404,432	5,127,331	5,209,368	5,292,718	5,377,401	5,463,439	5,550,854	5,639,668	5,729,903
<b>Other Income:</b>												
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>36,262,000</b>	<b>44,441,533</b>	<b>36,530,198</b>	<b>33,656,556</b>	<b>34,002,262</b>	<b>34,721,245</b>	<b>35,456,009</b>	<b>36,206,912</b>	<b>36,974,319</b>	<b>37,758,597</b>	<b>38,560,131</b>	<b>39,379,303</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	10,700,000	11,791,036	12,808,247	11,729,187	11,905,120	12,083,692	12,264,950	12,448,935	12,635,659	12,825,196	13,017,568	13,212,819
Borrowing Costs	16,000	25,698	26,134	26,552	26,977	27,409	27,848	28,294	28,747	29,207	29,675	30,150
Materials & Contracts	4,479,000	7,085,460	11,477,796	5,303,167	5,174,097	5,256,883	5,341,002	5,426,446	5,513,273	5,601,493	5,691,120	5,782,187
Depreciation & Amortisation	9,421,000	9,222,451	9,568,634	9,616,479	9,664,563	9,712,892	9,761,460	9,810,266	9,859,315	9,908,615	9,958,159	10,007,948
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	4,526,000	4,337,920	4,311,864	4,380,852	4,450,940	4,522,154	4,594,512	4,668,025	4,742,718	4,818,604	4,895,712	4,974,047
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>29,142,000</b>	<b>32,462,565</b>	<b>38,192,675</b>	<b>31,056,237</b>	<b>31,221,697</b>	<b>31,603,030</b>	<b>31,989,772</b>	<b>32,381,966</b>	<b>32,779,712</b>	<b>33,183,115</b>	<b>33,592,234</b>	<b>34,007,151</b>
<b>Operating Result from Continuing Operations</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>2,600,319</b>	<b>2,780,565</b>	<b>3,118,215</b>	<b>3,466,237</b>	<b>3,824,946</b>	<b>4,194,607</b>	<b>4,575,482</b>	<b>4,967,897</b>	<b>5,372,152</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>2,600,319</b>	<b>2,780,565</b>	<b>3,118,215</b>	<b>3,466,237</b>	<b>3,824,946</b>	<b>4,194,607</b>	<b>4,575,482</b>	<b>4,967,897</b>	<b>5,372,152</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(381,000)</b>	<b>776,832</b>	<b>(4,885,835)</b>	<b>(2,804,113)</b>	<b>(2,346,766)</b>	<b>(2,091,153)</b>	<b>(1,826,481)</b>	<b>(1,552,455)</b>	<b>(1,268,832)</b>	<b>(975,372)</b>	<b>(671,771)</b>	<b>(357,751)</b>

## APPENDIX 7.2 SCENARIO 1

Cabonne Council 10 Year Financial Plan for the Years ending 30 June 2030 BALANCE SHEET - GENERAL FUND Scenario: General Fund Scenario 1												
	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					
	\$	\$	\$	\$	\$	\$	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,054,125	2,313,949	2,787,626	3,483,543
Investments	38,500,000	30,353,986	25,088,444	23,835,321	23,102,372	22,645,881	22,342,145	22,198,601	22,198,601	22,198,601	22,198,601	22,198,601
Receivables	4,111,000	2,913,822	2,701,061	1,966,466	1,997,858	2,031,721	2,067,451	2,105,129	2,145,043	2,187,267	2,231,873	2,278,936
Inventories	973,000	1,106,836	1,475,713	957,156	946,316	953,269	960,333	967,509	974,801	982,210	989,737	997,385
Other	104,000	108,214	149,575	91,737	91,178	92,637	94,119	95,625	97,155	98,710	100,289	101,894
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>44,923,000</b>	<b>36,482,858</b>	<b>31,414,794</b>	<b>28,850,679</b>	<b>28,137,724</b>	<b>27,723,507</b>	<b>27,464,048</b>	<b>27,366,863</b>	<b>27,469,725</b>	<b>27,780,736</b>	<b>28,308,126</b>	<b>29,060,359</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	24,841	24,077	23,601	23,285	23,135	23,135	23,135	23,135	23,135
Receivables	1,056,000	1,144,139	1,160,052	1,174,305	1,187,813	1,201,663	1,215,865	1,230,428	1,245,361	1,260,673	1,276,374	1,292,474
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	491,774,000	512,420,443	516,865,829	520,383,443	523,839,785	527,388,767	531,135,530	535,083,297	539,205,343	543,504,993	547,985,630	552,650,699
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>518,174,000</b>	<b>538,856,432</b>	<b>543,312,243</b>	<b>546,842,804</b>	<b>550,311,889</b>	<b>553,874,246</b>	<b>557,634,894</b>	<b>561,597,075</b>	<b>565,734,053</b>	<b>570,049,016</b>	<b>574,545,354</b>	<b>579,226,523</b>
<b>TOTAL ASSETS</b>	<b>563,097,000</b>	<b>575,339,289</b>	<b>574,727,037</b>	<b>575,693,483</b>	<b>578,449,614</b>	<b>581,597,753</b>	<b>585,098,943</b>	<b>588,963,938</b>	<b>593,203,778</b>	<b>597,829,752</b>	<b>602,853,479</b>	<b>608,286,882</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	3,398,000	3,731,932	4,814,221	3,328,524	3,327,645	3,376,939	3,427,013	3,477,870	3,529,532	3,582,009	3,635,313	3,689,455
Income received in advance	297,000	232,380	234,284	116,060	118,381	120,749	123,164	125,627	128,140	130,703	133,317	135,983
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,350,000</b>	<b>7,630,920</b>	<b>8,655,114</b>	<b>6,994,794</b>	<b>6,943,489</b>	<b>6,946,114</b>	<b>6,953,329</b>	<b>6,965,198</b>	<b>6,981,799</b>	<b>7,003,200</b>	<b>7,029,475</b>	<b>7,060,696</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>1,689,000</b>	<b>1,671,401</b>	<b>1,697,432</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>9,039,000</b>	<b>9,302,321</b>	<b>10,352,546</b>	<b>8,718,673</b>	<b>8,694,239</b>	<b>8,724,163</b>	<b>8,759,116</b>	<b>8,799,165</b>	<b>8,844,398</b>	<b>8,894,890</b>	<b>8,950,720</b>	<b>9,011,971</b>
<b>Net Assets</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>566,974,810</b>	<b>569,755,375</b>	<b>572,873,590</b>	<b>576,339,827</b>	<b>580,164,773</b>	<b>584,359,380</b>	<b>588,934,862</b>	<b>593,902,759</b>	<b>599,274,911</b>
<b>EQUITY</b>												
Retained Earnings	318,252,000	330,230,968	328,568,491	331,168,810	333,949,375	337,067,590	340,533,827	344,358,773	348,553,380	353,128,862	358,096,759	363,468,911
Revaluation Reserves	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000
Other Reserves	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	554,058,000	566,036,968	564,374,491	566,974,810	569,755,375	572,873,590	576,339,827	580,164,773	584,359,380	588,934,862	593,902,759	599,274,911
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>566,974,810</b>	<b>569,755,375</b>	<b>572,873,590</b>	<b>576,339,827</b>	<b>580,164,773</b>	<b>584,359,380</b>	<b>588,934,862</b>	<b>593,902,759</b>	<b>599,274,911</b>

# APPENDIX 7.2 SCENARIO 1

Cabonne Council 10 Year Financial Plan for the Years ending 30 June 2030 CASH FLOW STATEMENT - GENERAL FUND Scenario: General Fund Scenario 1												
	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	12,145,901	12,339,166	12,653,362	12,972,529	13,299,797	13,635,374	13,979,472	14,332,309	14,694,107	15,065,095	15,445,508
User Charges & Fees	-	7,014,348	7,056,088	3,266,769	3,337,403	3,404,148	3,472,229	3,541,674	3,612,510	3,684,763	3,758,455	3,833,623
Interest & Investment Revenue Received	-	1,075,031	497,130	486,763	480,707	491,375	497,528	503,731	509,769	515,863	522,010	528,209
Grants & Contributions	-	23,779,166	16,008,385	16,497,932	16,449,956	16,754,373	17,068,627	17,388,831	17,715,101	18,047,549	18,386,304	18,731,476
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,171,507	528,181	1,053,850	419,088	426,207	434,734	443,427	452,296	461,342	470,573	479,989
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(11,689,405)	(12,841,698)	(11,810,177)	(11,952,286)	(12,127,066)	(12,304,475)	(12,484,552)	(12,667,311)	(12,852,823)	(13,041,110)	(13,232,215)
Materials & Contracts	-	(7,109,358)	(10,837,014)	(6,181,278)	(5,169,094)	(5,221,830)	(5,305,392)	(5,390,277)	(5,476,529)	(5,564,168)	(5,653,204)	(5,743,672)
Borrowing Costs	-	(3,102)	(103)	(105)	(107)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(4,325,571)	(4,307,144)	(4,387,452)	(4,451,004)	(4,521,988)	(4,594,343)	(4,667,853)	(4,742,543)	(4,818,427)	(4,895,532)	(4,973,864)
<b>Net Cash provided (or used in) Operating Activities</b>	-	22,058,515	8,442,990	11,579,664	12,087,192	12,504,907	12,904,171	13,314,339	13,735,486	14,168,089	14,612,473	15,068,934
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	8,275,379	5,271,030	1,254,429	733,713	456,967	304,052	143,694	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(30,915,608)	(14,317,020)	(13,839,093)	(13,308,935)	(13,521,874)	(13,738,223)	(13,958,033)	(14,181,361)	(14,408,265)	(14,638,796)	(14,873,017)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(21,293,515)	(8,442,990)	(11,579,664)	(12,087,192)	(12,504,907)	(12,904,171)	(13,314,339)	(13,681,361)	(13,908,265)	(14,138,796)	(14,373,017)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	765,000	(0)	0	-	(0)	(0)	0	54,125	259,824	473,677	695,917
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,054,125	2,313,949	2,787,626
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>1,235,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,054,125</b>	<b>2,313,949</b>	<b>2,787,626</b>	<b>3,483,543</b>
Cash & Cash Equivalents - end of the year	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,054,125	2,313,949	2,787,626	3,483,543
Investments - end of the year	38,661,000	30,385,621	25,114,591	23,860,162	23,126,449	22,669,482	22,365,430	22,221,736	22,221,736	22,221,736	22,221,736	22,221,736
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>25,860,162</b>	<b>25,126,449</b>	<b>24,669,482</b>	<b>24,365,430</b>	<b>24,221,736</b>	<b>24,275,861</b>	<b>24,535,685</b>	<b>25,009,362</b>	<b>25,705,279</b>
<b>Representing:</b>												
- External Restrictions	11,436,689	10,828,397	9,743,990	10,129,295	10,514,600	10,899,905	11,285,210	11,670,515	12,055,820	12,441,125	12,826,430	13,211,735
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	3,920,560	2,690,609	1,737,404	937,114	297,182	(244,931)	(581,345)	(703,906)	(604,227)
	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>25,860,162</b>	<b>25,126,449</b>	<b>24,669,482</b>	<b>24,365,430</b>	<b>24,221,736</b>	<b>24,275,861</b>	<b>24,535,685</b>	<b>25,009,362</b>	<b>25,705,279</b>

## APPENDIX 7.2 SCENARIO 1

### Cabonne Council

#### 10 Year Financial Plan for the Years ending 30 June 2030

#### INCOME STATEMENT - WATER FUND

#### Scenario: Water Fund Scenario 1

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	513,000	492,069	500,436	510,445	520,654	531,067	541,688	552,520	563,569	574,839	586,337	598,064
User Charges & Fees	856,000	758,721	771,533	786,963	802,702	818,755	835,130	851,833	868,868	886,246	903,971	922,051
Interest & Investment Revenue	68,000	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Other Revenues	4,000	7,083	7,203	7,348	7,495	7,645	7,798	7,953	8,112	8,274	8,440	8,609
Grants & Contributions provided for Operating Purposes	6,000	90,000	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	7,393,000	1,387,161	1,437,365	43,043	43,732	44,432	45,143	45,865	46,599	47,345	48,103	48,873
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>8,840,000</b>	<b>2,792,888</b>	<b>2,775,374</b>	<b>1,407,520</b>	<b>1,435,201</b>	<b>1,463,427</b>	<b>1,492,210</b>	<b>1,521,558</b>	<b>1,551,486</b>	<b>1,582,008</b>	<b>1,613,134</b>	<b>1,644,874</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	342,000	420,499	515,625	523,362	531,214	539,183	547,271	555,478	563,812	572,269	580,853	589,565
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	319,000	674,472	598,002	607,235	616,950	626,819	636,848	647,038	657,390	667,909	678,595	689,454
Depreciation & Amortisation	648,000	540,252	649,152	652,398	655,661	658,939	662,234	665,544	668,872	672,216	675,577	678,954
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	119,000	97,258	100,105	99,474	101,065	102,681	104,326	105,994	107,689	109,412	111,163	112,941
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,428,000</b>	<b>1,732,481</b>	<b>1,862,884</b>	<b>1,882,469</b>	<b>1,904,890</b>	<b>1,927,622</b>	<b>1,950,679</b>	<b>1,974,054</b>	<b>1,997,763</b>	<b>2,021,806</b>	<b>2,046,188</b>	<b>2,070,914</b>
<b>Operating Result from Continuing Operations</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>19,000</b>	<b>(326,754)</b>	<b>(524,875)</b>	<b>(517,992)</b>	<b>(513,421)</b>	<b>(508,627)</b>	<b>(503,612)</b>	<b>(498,361)</b>	<b>(492,876)</b>	<b>(487,143)</b>	<b>(481,157)</b>	<b>(474,913)</b>

# APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - WATER FUND**  
**Scenario: Water Fund Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	566,000	787,035	789,251	561,475	572,675	584,098	595,750	607,631	619,751	632,114	644,725	657,588
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3,830	3,465	3,507	3,563	3,620	3,678	3,737	3,797	3,858	3,919	3,982
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>5,132,000</b>	<b>5,963,548</b>	<b>5,527,928</b>	<b>5,216,956</b>	<b>4,910,805</b>	<b>4,605,543</b>	<b>4,301,304</b>	<b>3,998,207</b>	<b>3,696,390</b>	<b>3,396,003</b>	<b>3,097,186</b>	<b>2,800,095</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	69,000	78,466	79,793	81,389	83,017	84,677	86,370	88,098	89,860	91,657	93,490	95,360
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	35,927,000	37,322,220	38,550,818	38,399,054	38,252,037	38,109,880	37,972,697	37,840,606	37,713,722	37,592,166	37,476,060	37,365,527
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>35,996,000</b>	<b>37,400,686</b>	<b>38,630,611</b>	<b>38,480,443</b>	<b>38,335,054</b>	<b>38,194,557</b>	<b>38,059,067</b>	<b>37,928,704</b>	<b>37,803,582</b>	<b>37,683,823</b>	<b>37,569,550</b>	<b>37,460,887</b>
<b>TOTAL ASSETS</b>	<b>41,128,000</b>	<b>43,364,233</b>	<b>44,158,539</b>	<b>43,697,399</b>	<b>43,245,859</b>	<b>42,800,100</b>	<b>42,360,371</b>	<b>41,926,910</b>	<b>41,499,972</b>	<b>41,079,825</b>	<b>40,666,736</b>	<b>40,260,982</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	63,000	1,238,826	1,120,642	1,134,451	1,152,600	1,171,036	1,189,776	1,208,811	1,228,150	1,247,801	1,267,766	1,288,052
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Net Assets</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>
<b>EQUITY</b>												
Retained Earnings	25,260,000	26,320,407	27,232,897	26,757,948	26,288,259	25,824,064	25,365,595	24,913,099	24,466,822	24,027,024	23,593,970	23,167,930
Revaluation Reserves	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	41,065,000	42,125,407	43,037,897	42,562,948	42,093,259	41,629,064	41,170,595	40,718,099	40,271,822	39,832,024	39,398,970	38,972,930
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>

## APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - WATER FUND**  
**Scenario: Water Fund Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	459,052	499,398	509,204	519,388	529,776	540,371	551,177	562,199	573,442	584,911	596,610
User Charges & Fees	-	640,287	766,342	780,711	796,325	812,250	828,495	845,065	861,965	879,204	896,789	914,725
Interest & Investment Revenue Received	-	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Grants & Contributions	-	1,292,339	1,444,176	281,687	43,614	44,312	45,021	45,741	46,473	47,217	47,973	48,741
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	112,855	3,078	2,378	2,428	2,477	2,527	2,579	2,629	2,681	2,733	2,788
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(420,499)	(515,625)	(523,362)	(531,214)	(539,183)	(547,271)	(555,478)	(563,812)	(572,269)	(580,853)	(589,565)
Materials & Contracts	-	497,525	(715,821)	(593,469)	(598,857)	(608,440)	(618,166)	(628,062)	(638,111)	(648,318)	(658,692)	(669,231)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(97,258)	(100,105)	(99,474)	(101,065)	(102,681)	(104,326)	(105,994)	(107,689)	(109,412)	(111,163)	(112,941)
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,542,155	1,440,280	417,395	191,237	200,040	209,102	218,416	227,992	237,849	247,981	258,404
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	606,683	(437,470)	(83,239)	(317,407)	(316,742)	(315,949)	(315,037)	(313,996)	(312,811)	(311,490)	(310,017)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
Cash & Cash Equivalents - end of the year	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
<b>Representing:</b>												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>

## APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - SEWER FUND**  
**Scenario: Sewer Fund Scenario 1**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	2,083,000	1,864,383	1,896,077	1,933,824	1,972,322	2,011,584	2,051,627	2,092,466	2,134,117	2,176,595	2,219,918	2,264,102
User Charges & Fees	85,000	208,770	211,922	216,160	220,484	224,893	229,391	233,979	238,659	243,432	248,300	253,266
Interest & Investment Revenue	76,000	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556
Other Revenues	7,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	77,000	119,532	29,110	29,692	30,286	30,892	31,509	32,140	32,782	33,438	34,107	34,789
Grants & Contributions provided for Capital Purposes	21,000	94,889	96,502	98,046	99,615	101,209	102,828	104,473	106,145	107,843	109,569	111,322
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,349,000</b>	<b>2,366,309</b>	<b>2,313,685</b>	<b>2,358,998</b>	<b>2,405,200</b>	<b>2,452,309</b>	<b>2,500,343</b>	<b>2,549,320</b>	<b>2,599,259</b>	<b>2,650,178</b>	<b>2,702,097</b>	<b>2,755,035</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	433,000	448,221	428,666	435,096	441,623	448,247	454,971	461,795	468,722	475,753	482,890	490,133
Borrowing Costs	119,000	107,568	93,956	85,878	39,987	-	-	-	-	-	-	-
Materials & Contracts	521,000	801,291	860,646	874,417	888,407	902,622	917,064	931,737	946,644	961,791	977,179	992,814
Depreciation & Amortisation	904,000	1,000,228	921,190	925,796	930,425	935,077	939,752	944,451	949,173	953,919	958,689	963,482
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	398,000	285,777	387,081	393,274	399,566	405,959	412,455	419,054	425,759	432,571	439,492	446,524
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>2,375,000</b>	<b>2,643,084</b>	<b>2,691,539</b>	<b>2,714,460</b>	<b>2,700,008</b>	<b>2,691,905</b>	<b>2,724,242</b>	<b>2,757,037</b>	<b>2,790,299</b>	<b>2,824,034</b>	<b>2,858,250</b>	<b>2,892,953</b>
<b>Operating Result from Continuing Operations</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(355,463)</b>	<b>(294,809)</b>	<b>(239,596)</b>	<b>(223,899)</b>	<b>(207,717)</b>	<b>(191,040)</b>	<b>(173,857)</b>	<b>(156,153)</b>	<b>(137,919)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(355,463)</b>	<b>(294,809)</b>	<b>(239,596)</b>	<b>(223,899)</b>	<b>(207,717)</b>	<b>(191,040)</b>	<b>(173,857)</b>	<b>(156,153)</b>	<b>(137,919)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(47,000)</b>	<b>(371,664)</b>	<b>(474,356)</b>	<b>(453,509)</b>	<b>(394,423)</b>	<b>(340,805)</b>	<b>(326,727)</b>	<b>(312,190)</b>	<b>(297,185)</b>	<b>(281,700)</b>	<b>(265,722)</b>	<b>(249,240)</b>



# APPENDIX 7.2 SCENARIO 1

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - SEWER FUND**  
**Scenario: Sewer Fund Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	2024/25	2025/26	2026/27	2027/28	2028/29	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	955,000	1,397,914	1,419,172	1,447,548	1,476,492	1,506,014	1,536,126	1,566,840	1,598,168	1,630,123	1,662,716	1,695,961
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>3,460,000</b>	<b>3,487,335</b>	<b>3,778,836</b>	<b>3,799,397</b>	<b>2,621,161</b>	<b>2,899,508</b>	<b>3,191,534</b>	<b>3,497,639</b>	<b>3,818,231</b>	<b>4,153,731</b>	<b>4,504,568</b>	<b>4,871,185</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	172,000	240,071	243,695	248,569	253,541	258,611	263,784	269,059	274,440	279,929	285,528	291,238
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	40,572,000	40,006,779	39,202,714	38,676,918	38,152,893	37,630,718	37,110,475	36,592,245	36,076,112	35,562,162	35,050,481	34,541,160
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>40,744,000</b>	<b>40,246,849</b>	<b>39,446,409</b>	<b>38,925,487</b>	<b>38,406,434</b>	<b>37,889,330</b>	<b>37,374,258</b>	<b>36,861,304</b>	<b>36,350,552</b>	<b>35,842,091</b>	<b>35,336,009</b>	<b>34,832,398</b>
<b>TOTAL ASSETS</b>	<b>44,204,000</b>	<b>43,734,185</b>	<b>43,225,245</b>	<b>42,724,884</b>	<b>41,027,595</b>	<b>40,788,838</b>	<b>40,565,793</b>	<b>40,358,943</b>	<b>40,168,783</b>	<b>39,995,822</b>	<b>39,840,578</b>	<b>39,703,583</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	18,000	44,307	50,855	51,668	52,495	53,335	54,188	55,055	55,936	56,831	57,741	58,664
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>237,000</b>	<b>181,940</b>	<b>196,567</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>1,687,000</b>	<b>1,549,019</b>	<b>1,403,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>1,924,000</b>	<b>1,730,960</b>	<b>1,599,874</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>
<b>Net Assets</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,269,908</b>	<b>40,975,099</b>	<b>40,735,503</b>	<b>40,511,604</b>	<b>40,303,887</b>	<b>40,112,847</b>	<b>39,938,990</b>	<b>39,782,837</b>	<b>39,644,918</b>
<b>EQUITY</b>												
Retained Earnings	24,780,000	24,503,225	24,125,371	23,769,908	23,475,099	23,235,503	23,011,604	22,803,887	22,612,847	22,438,990	22,282,837	22,144,918
Revaluation Reserves	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	42,280,000	42,003,225	41,625,371	41,269,908	40,975,099	40,735,503	40,511,604	40,303,887	40,112,847	39,938,990	39,782,837	39,644,918
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,269,908</b>	<b>40,975,099</b>	<b>40,735,503</b>	<b>40,511,604</b>	<b>40,303,887</b>	<b>40,112,847</b>	<b>39,938,990</b>	<b>39,782,837</b>	<b>39,644,918</b>

# APPENDIX 7.2 SCENARIO 1

**Cabonne Council**

**10 Year Financial Plan for the Years ending 30 June 2030**

**CASH FLOW STATEMENT - SEWER FUND**

**Scenario: Sewer Fund Scenario 1**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>													
<b>Receipts:</b>													
Rates & Annual Charges	-	1,858,639	1,894,722	1,932,210	1,970,675	2,009,905	2,049,914	2,090,719	2,132,335	2,174,779	2,218,065	2,262,212	
User Charges & Fees	-	(240,077)	198,909	198,663	202,636	206,689	210,823	215,039	219,340	223,727	228,202	232,766	
Interest & Investment Revenue Received	-	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556	
Grants & Contributions	-	214,421	125,612	127,738	129,901	132,100	134,337	136,613	138,927	141,281	143,675	146,111	
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	(56,394)	(10,515)	(14,138)	(14,421)	(14,709)	(15,003)	(15,304)	(15,610)	(15,922)	(16,240)	(16,565)	
<b>Payments:</b>													
Employee Benefits & On-Costs	-	(448,221)	(428,666)	(435,096)	(441,623)	(448,247)	(454,971)	(461,795)	(468,722)	(475,753)	(482,890)	(490,133)	
Materials & Contracts	-	(774,984)	(854,098)	(873,603)	(887,581)	(901,782)	(916,210)	(930,870)	(945,764)	(960,896)	(976,270)	(991,890)	
Borrowing Costs	-	(107,568)	(93,956)	(85,878)	(39,987)	-	-	-	-	-	-	-	
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	(285,777)	(387,081)	(393,274)	(399,566)	(405,959)	(412,455)	(419,054)	(425,759)	(432,571)	(439,492)	(446,524)	
<b>Net Cash provided (or used in) Operating Activities</b>	-	238,774	525,001	537,897	602,528	661,728	681,423	701,611	722,304	743,514	765,253	787,532	
<b>Cash Flows from Investing Activities</b>													
<b>Receipts:</b>													
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments:</b>													
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Infrastructure, Property, Plant & Equipment	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)	
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash provided (or used in) Investing Activities</b>	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)	
<b>Cash Flows from Financing Activities</b>													
<b>Receipts:</b>													
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-	
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments:</b>													
Repayment of Borrowings & Advances	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-	
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(415,579)	270,243	(7,815)	(1,207,179)	248,825	261,914	275,390	289,264	303,545	318,244	333,371	
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>	
Cash & Cash Equivalents - end of the year	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223	
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>	
<b>Representing:</b>													
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-	
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-	
- Unrestricted	2,505,000	2,089,421	2,359,663	2,351,849	1,144,669	1,393,495	1,655,409	1,930,799	2,220,063	2,523,608	2,841,852	3,175,223	
	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,351,849</b>	<b>1,144,669</b>	<b>1,393,495</b>	<b>1,655,409</b>	<b>1,930,799</b>	<b>2,220,063</b>	<b>2,523,608</b>	<b>2,841,852</b>	<b>3,175,223</b>	

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - CONSOLIDATED**  
**Scenario: Consolidated Scenario 2**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	14,282,000	14,334,083	14,750,829	14,831,460	14,913,703	14,997,590	15,083,155	15,170,430	15,259,452	15,350,253	15,442,874	15,537,345
User Charges & Fees	7,329,000	7,900,478	8,039,377	9,000,161	9,180,165	9,363,763	9,551,036	9,742,058	9,936,900	10,135,641	10,338,351	10,545,117
Interest & Investment Revenue	1,220,000	1,150,276	611,594	620,770	630,081	639,532	649,124	658,861	668,744	678,777	688,959	699,293
Other Revenues	426,000	495,264	433,252	441,917	450,754	459,770	468,964	478,342	487,909	497,669	507,625	517,777
Grants & Contributions provided for Operating Purposes	8,680,000	12,736,443	12,726,980	8,489,561	8,659,352	8,832,537	9,009,188	9,189,370	9,373,156	9,560,615	9,751,830	9,946,866
Grants & Contributions provided for Capital Purposes	14,915,000	12,684,186	4,757,225	5,545,521	5,270,678	5,355,009	5,440,689	5,527,739	5,616,183	5,706,042	5,797,340	5,890,098
<b>Other Income:</b>												
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>47,451,000</b>	<b>49,600,730</b>	<b>41,619,257</b>	<b>39,229,390</b>	<b>39,404,732</b>	<b>39,948,201</b>	<b>40,502,157</b>	<b>41,066,800</b>	<b>41,642,344</b>	<b>42,228,996</b>	<b>42,826,978</b>	<b>43,436,496</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	11,475,000	12,659,756	13,752,538	13,958,831	14,168,211	14,380,729	14,596,443	14,815,398	15,037,621	15,263,188	15,492,130	15,724,498
Borrowing Costs	135,000	133,266	120,090	112,430	66,964	27,409	27,848	28,294	28,747	29,207	29,675	30,150
Materials & Contracts	5,319,000	8,561,223	12,936,444	9,271,581	9,206,003	9,353,297	9,502,959	9,654,995	9,809,477	9,966,438	10,125,903	10,287,927
Depreciation & Amortisation	10,973,000	10,762,931	11,138,976	11,194,673	11,250,649	11,306,908	11,363,446	11,420,261	11,477,360	11,534,750	11,592,425	11,650,384
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	5,043,000	4,720,955	4,799,050	4,873,600	4,951,571	5,030,794	5,111,293	5,193,073	5,276,166	5,360,587	5,446,367	5,533,512
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>32,945,000</b>	<b>36,838,130</b>	<b>42,747,098</b>	<b>39,411,114</b>	<b>39,643,398</b>	<b>40,099,137</b>	<b>40,601,989</b>	<b>41,112,021</b>	<b>41,629,372</b>	<b>42,154,170</b>	<b>42,686,500</b>	<b>43,226,471</b>
<b>Operating Result from Continuing Operations</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>(181,724)</b>	<b>(238,666)</b>	<b>(150,936)</b>	<b>(99,832)</b>	<b>(45,221)</b>	<b>12,971</b>	<b>74,826</b>	<b>140,478</b>	<b>210,024</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>14,506,000</b>	<b>12,762,600</b>	<b>(1,127,841)</b>	<b>(181,724)</b>	<b>(238,666)</b>	<b>(150,936)</b>	<b>(99,832)</b>	<b>(45,221)</b>	<b>12,971</b>	<b>74,826</b>	<b>140,478</b>	<b>210,024</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(409,000)</b>	<b>78,414</b>	<b>(5,885,066)</b>	<b>(5,727,245)</b>	<b>(5,509,344)</b>	<b>(5,505,945)</b>	<b>(5,540,521)</b>	<b>(5,572,960)</b>	<b>(5,603,211)</b>	<b>(5,631,216)</b>	<b>(5,656,861)</b>	<b>(5,680,074)</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**

**10 Year Financial Plan for the Years ending 30 June 2030**

**BALANCE SHEET - CONSOLIDATED**

**Scenario: Consolidated Scenario 2**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	2024/25	2025/26	2026/27	2027/28	2028/29	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	8,306,000	9,262,103	9,094,876	9,004,547	7,481,461	7,415,840	7,364,917	7,329,221	7,309,299	7,305,725	5,696,038	1,835,613
Investments	38,500,000	30,353,986	25,088,444	21,582,447	18,626,725	15,632,420	12,474,635	9,152,899	5,696,574	2,105,267	-	-
Receivables	5,632,000	5,098,771	4,909,485	4,857,311	4,919,446	4,989,280	5,059,698	5,130,789	5,202,807	5,275,786	5,349,761	5,449,806
Inventories	973,000	1,106,836	1,475,713	1,165,999	1,158,501	1,168,848	1,179,362	1,190,042	1,200,895	1,211,921	1,223,124	1,234,506
Other	104,000	112,044	153,040	118,801	118,675	120,574	122,503	124,463	126,455	128,478	130,534	132,623
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>53,515,000</b>	<b>45,933,741</b>	<b>40,721,559</b>	<b>36,729,105</b>	<b>32,304,808</b>	<b>29,326,962</b>	<b>26,201,116</b>	<b>22,927,414</b>	<b>19,536,029</b>	<b>16,027,177</b>	<b>12,399,456</b>	<b>8,652,547</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	22,493	19,413	16,292	13,001	9,539	5,937	2,194	-	-
Receivables	1,297,000	1,462,676	1,483,541	1,491,106	1,499,047	1,507,147	1,515,409	1,523,836	1,532,432	1,541,200	1,550,143	1,559,265
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	568,273,000	589,749,442	594,619,361	597,459,415	600,244,715	603,129,365	606,218,702	609,516,148	612,995,177	616,659,321	620,512,171	624,557,386
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>594,914,000</b>	<b>616,503,966</b>	<b>621,389,263</b>	<b>624,233,228</b>	<b>627,023,389</b>	<b>629,913,019</b>	<b>633,007,326</b>	<b>636,309,737</b>	<b>639,793,760</b>	<b>643,462,929</b>	<b>647,322,529</b>	<b>651,376,865</b>
<b>TOTAL ASSETS</b>	<b>648,429,000</b>	<b>662,437,707</b>	<b>662,110,822</b>	<b>660,962,333</b>	<b>659,328,197</b>	<b>659,239,981</b>	<b>659,208,442</b>	<b>659,237,152</b>	<b>659,329,789</b>	<b>659,490,106</b>	<b>659,721,985</b>	<b>660,029,412</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	3,479,000	5,015,065	5,985,719	5,164,883	5,193,316	5,272,387	5,352,723	5,434,321	5,517,213	5,601,422	5,686,963	5,773,860
Income received in advance	297,000	232,380	234,284	264,020	269,300	274,686	280,179	285,783	291,499	297,329	303,275	309,341
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,650,000</b>	<b>9,051,687</b>	<b>9,972,323</b>	<b>10,382,419</b>	<b>8,960,079</b>	<b>8,995,499</b>	<b>9,036,056</b>	<b>9,081,805</b>	<b>9,132,839</b>	<b>9,189,240</b>	<b>9,251,085</b>	<b>9,318,459</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>3,376,000</b>	<b>3,220,420</b>	<b>3,100,740</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>11,026,000</b>	<b>12,272,108</b>	<b>13,073,063</b>	<b>12,106,298</b>	<b>10,710,828</b>	<b>10,773,548</b>	<b>10,841,842</b>	<b>10,915,772</b>	<b>10,995,438</b>	<b>11,080,929</b>	<b>11,172,330</b>	<b>11,269,733</b>
<b>Net Assets</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>648,856,035</b>	<b>648,617,369</b>	<b>648,466,432</b>	<b>648,366,600</b>	<b>648,321,379</b>	<b>648,334,351</b>	<b>648,409,177</b>	<b>648,549,655</b>	<b>648,759,679</b>
<b>EQUITY</b>												
Retained Earnings	368,292,000	381,054,600	379,926,759	379,745,035	379,506,369	379,355,432	379,255,600	379,210,379	379,223,351	379,298,177	379,438,655	379,648,679
Revaluation Reserves	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000	268,950,000
	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	637,403,000	650,165,600	649,037,759	648,856,035	648,617,369	648,466,432	648,366,600	648,321,379	648,334,351	648,409,177	648,549,655	648,759,679
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>637,403,000</b>	<b>650,165,600</b>	<b>649,037,759</b>	<b>648,856,035</b>	<b>648,617,369</b>	<b>648,466,432</b>	<b>648,366,600</b>	<b>648,321,379</b>	<b>648,334,351</b>	<b>648,409,177</b>	<b>648,549,655</b>	<b>648,759,679</b>

## APPENDIX 7.3 SCENARIO 2

<b>Cabonne Council</b>												
<b>10 Year Financial Plan for the Years ending 30 June 2030</b>												
<b>CASH FLOW STATEMENT - CONSOLIDATED</b>												
<b>Scenario: Consolidated Scenario 2</b>												
	<b>Actuals</b>	<b>Current Year</b>	<b>Projected Years</b>									
	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	14,085,000	14,463,592	14,733,286	14,827,280	14,909,440	14,993,242	15,078,719	15,165,906	15,254,837	15,345,546	15,438,072	15,532,448
User Charges & Fees	8,964,000	7,414,557	8,021,339	8,977,683	9,156,156	9,339,275	9,526,058	9,716,579	9,910,912	10,109,133	10,311,314	10,517,539
Interest & Investment Revenue Received	1,217,000	1,211,620	636,041	643,076	651,791	660,554	671,370	682,282	693,126	704,123	715,272	701,530
Grants & Contributions	26,277,000	25,285,926	17,578,173	14,296,687	13,931,116	14,184,583	14,446,860	14,714,036	14,986,209	15,263,468	15,545,921	15,833,655
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	426,000	1,227,968	520,744	259,099	391,434	398,000	405,963	414,083	422,362	430,809	439,428	448,222
<b>Payments:</b>												
Employee Benefits & On-Costs	(11,804,000)	(12,558,125)	(13,785,989)	(14,009,283)	(14,214,919)	(14,423,638)	(14,635,496)	(14,850,537)	(15,068,787)	(15,290,322)	(15,515,171)	(15,743,385)
Materials & Contracts	(9,477,000)	(7,386,818)	(12,406,933)	(9,750,499)	(9,175,963)	(9,292,810)	(9,441,500)	(9,592,568)	(9,746,058)	(9,902,007)	(10,060,450)	(10,221,434)
Borrowing Costs	(137,000)	(110,670)	(94,059)	(85,983)	(40,094)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	(197,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(6,596,000)	(4,708,607)	(4,794,330)	(4,877,512)	(4,951,592)	(5,030,584)	(5,111,079)	(5,192,856)	(5,275,945)	(5,360,363)	(5,446,140)	(5,533,281)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>22,758,000</b>	<b>24,839,444</b>	<b>10,408,272</b>	<b>10,280,458</b>	<b>10,657,368</b>	<b>10,828,512</b>	<b>10,940,784</b>	<b>11,056,812</b>	<b>11,176,541</b>	<b>11,300,271</b>	<b>11,428,128</b>	<b>11,535,173</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	91,750,000	8,275,379	5,271,030	3,509,651	2,958,803	2,997,426	3,161,076	3,325,198	3,459,927	3,595,050	2,107,461	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	89,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	668,000	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	(90,750,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(21,888,000)	(33,286,087)	(16,311,895)	(14,739,727)	(14,223,979)	(14,451,558)	(14,682,783)	(14,917,707)	(15,156,389)	(15,398,894)	(15,645,276)	(15,895,599)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(20,048,000)</b>	<b>(23,663,993)</b>	<b>(10,437,865)</b>	<b>(10,225,076)</b>	<b>(10,777,146)</b>	<b>(10,894,133)</b>	<b>(10,991,707)</b>	<b>(11,092,509)</b>	<b>(11,196,463)</b>	<b>(11,303,845)</b>	<b>(13,037,814)</b>	<b>(15,395,599)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	(208,000)	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>(208,000)</b>	<b>(219,347)</b>	<b>(137,634)</b>	<b>(145,712)</b>	<b>(1,403,308)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>2,502,000</b>	<b>956,103</b>	<b>(167,227)</b>	<b>(90,329)</b>	<b>(1,523,086)</b>	<b>(65,621)</b>	<b>(50,923)</b>	<b>(35,697)</b>	<b>(19,922)</b>	<b>(3,574)</b>	<b>(1,609,687)</b>	<b>(3,860,425)</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	<b>5,804,000</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,004,547</b>	<b>7,481,461</b>	<b>7,415,840</b>	<b>7,364,917</b>	<b>7,329,221</b>	<b>7,309,299</b>	<b>7,305,725</b>	<b>5,696,038</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,004,547</b>	<b>7,481,461</b>	<b>7,415,840</b>	<b>7,364,917</b>	<b>7,329,221</b>	<b>7,309,299</b>	<b>7,305,725</b>	<b>5,696,038</b>	<b>1,835,613</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,306,000</b>	<b>9,262,103</b>	<b>9,094,876</b>	<b>9,004,547</b>	<b>7,481,461</b>	<b>7,415,840</b>	<b>7,364,917</b>	<b>7,329,221</b>	<b>7,309,299</b>	<b>7,305,725</b>	<b>5,696,038</b>	<b>1,835,613</b>
<b>Investments - end of the year</b>	<b>38,661,000</b>	<b>30,385,621</b>	<b>25,114,591</b>	<b>21,604,940</b>	<b>18,646,137</b>	<b>15,648,712</b>	<b>12,487,636</b>	<b>9,162,438</b>	<b>5,702,511</b>	<b>2,107,461</b>	<b>-</b>	<b>-</b>
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>30,609,487</b>	<b>26,127,598</b>	<b>23,064,552</b>	<b>19,852,553</b>	<b>16,491,659</b>	<b>13,011,810</b>	<b>9,413,186</b>	<b>5,696,038</b>	<b>1,835,613</b>
<b>Representing:</b>												
- External Restrictions	18,507,689	18,090,500	16,838,866	17,133,842	15,996,061	16,315,745	16,650,127	16,999,736	17,365,119	17,746,850	18,145,506	18,561,690
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	1,665,338	(1,789,703)	(5,283,366)	(8,940,680)	(12,762,116)	(16,818,281)	(21,009,569)	(25,336,305)	(29,823,848)
	<b>46,967,000</b>	<b>39,647,724</b>	<b>34,209,467</b>	<b>30,609,487</b>	<b>26,127,598</b>	<b>23,064,552</b>	<b>19,852,553</b>	<b>16,491,659</b>	<b>13,011,810</b>	<b>9,413,186</b>	<b>5,696,038</b>	<b>1,835,613</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - GENERAL FUND**  
**Scenario: General Fund Scenario 2**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	11,686,000	11,977,631	12,354,316	12,386,434	12,419,194	12,452,609	12,486,692	12,521,458	12,556,919	12,593,089	12,629,983	12,667,614
User Charges & Fees	6,388,000	6,932,987	7,055,922	7,997,038	8,156,979	8,320,115	8,486,515	8,656,246	8,829,373	9,005,963	9,186,080	9,369,800
Interest & Investment Revenue	1,076,000	1,013,687	472,683	479,774	486,969	494,273	501,686	509,212	516,850	524,603	532,473	540,460
Other Revenues	415,000	488,181	426,049	434,569	443,259	452,125	461,166	470,389	479,797	489,395	499,185	509,168
Grants & Contributions provided for Operating Purposes	8,597,000	12,526,911	12,697,870	8,459,869	8,629,066	8,801,645	8,977,679	9,157,230	9,340,374	9,527,177	9,717,723	9,912,077
Grants & Contributions provided for Capital Purposes	7,501,000	11,202,136	3,223,358	5,404,432	5,127,331	5,209,368	5,292,718	5,377,401	5,463,439	5,550,854	5,639,668	5,729,903
<b>Other Income:</b>												
Net gains from the disposal of assets	242,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	357,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>36,262,000</b>	<b>44,441,533</b>	<b>36,530,198</b>	<b>35,462,116</b>	<b>35,562,798</b>	<b>36,030,135</b>	<b>36,506,456</b>	<b>36,991,936</b>	<b>37,486,752</b>	<b>37,991,081</b>	<b>38,505,112</b>	<b>39,029,022</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	10,700,000	11,791,036	12,808,247	13,000,373	13,195,374	13,393,299	13,594,201	13,798,125	14,005,087	14,215,166	14,428,387	14,644,800
Borrowing Costs	16,000	25,698	26,134	26,552	26,977	27,409	27,848	28,294	28,747	29,207	29,675	30,150
Materials & Contracts	4,479,000	7,085,460	11,477,796	7,789,929	7,700,646	7,823,856	7,949,047	8,076,220	8,205,443	8,336,738	8,470,129	8,605,659
Depreciation & Amortisation	9,421,000	9,222,451	9,568,634	9,616,479	9,664,563	9,712,892	9,761,460	9,810,266	9,859,315	9,908,615	9,958,159	10,007,948
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	4,526,000	4,337,920	4,311,864	4,380,852	4,450,940	4,522,154	4,594,512	4,668,025	4,742,718	4,818,604	4,895,712	4,974,047
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>29,142,000</b>	<b>32,462,565</b>	<b>38,192,675</b>	<b>34,814,185</b>	<b>35,038,500</b>	<b>35,479,610</b>	<b>35,927,068</b>	<b>36,380,930</b>	<b>36,841,310</b>	<b>37,308,330</b>	<b>37,782,062</b>	<b>38,262,604</b>
<b>Operating Result from Continuing Operations</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>647,931</b>	<b>524,298</b>	<b>550,525</b>	<b>579,388</b>	<b>611,006</b>	<b>645,442</b>	<b>682,751</b>	<b>723,050</b>	<b>766,418</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,120,000</b>	<b>11,978,968</b>	<b>(1,662,477)</b>	<b>647,931</b>	<b>524,298</b>	<b>550,525</b>	<b>579,388</b>	<b>611,006</b>	<b>645,442</b>	<b>682,751</b>	<b>723,050</b>	<b>766,418</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(381,000)</b>	<b>776,832</b>	<b>(4,885,835)</b>	<b>(4,756,501)</b>	<b>(4,603,033)</b>	<b>(4,658,843)</b>	<b>(4,713,330)</b>	<b>(4,766,395)</b>	<b>(4,817,997)</b>	<b>(4,868,103)</b>	<b>(4,916,618)</b>	<b>(4,963,485)</b>

## APPENDIX 7.3 SCENARIO 2

Cabonne Council 10 Year Financial Plan for the Years ending 30 June 2030 BALANCE SHEET - GENERAL FUND Scenario: General Fund Scenario 2												
	Actuals 2018/19	Current Year 2019/20	Projected Years									
	\$	\$	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	376,963	-
Investments	38,500,000	30,353,986	25,088,444	21,582,447	18,626,725	15,632,420	12,474,635	9,152,899	5,696,574	2,105,267	-	-
Receivables	4,111,000	2,913,822	2,701,061	2,848,255	2,870,214	2,899,068	2,927,688	2,956,147	2,984,680	3,013,304	3,042,035	3,095,933
Inventories	973,000	1,106,836	1,475,713	1,165,999	1,158,501	1,168,848	1,179,362	1,190,042	1,200,895	1,211,921	1,223,124	1,234,506
Other	104,000	108,214	149,575	115,294	115,112	116,954	118,825	120,726	122,658	124,620	126,615	128,640
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>44,923,000</b>	<b>36,482,858</b>	<b>31,414,794</b>	<b>27,711,995</b>	<b>24,770,551</b>	<b>21,817,290</b>	<b>18,700,510</b>	<b>15,419,815</b>	<b>12,004,807</b>	<b>8,455,113</b>	<b>4,768,736</b>	<b>4,459,079</b>
<b>Non-Current Assets</b>												
Investments	161,000	31,634	26,147	22,493	19,413	16,292	13,001	9,539	5,937	2,194	-	-
Receivables	1,056,000	1,144,139	1,160,052	1,161,148	1,162,490	1,163,859	1,165,255	1,166,679	1,168,132	1,169,614	1,171,125	1,172,667
Inventories	41,000	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215	118,215
Infrastructure, Property, Plant & Equipment	491,774,000	512,420,443	516,865,829	520,383,443	523,839,785	527,388,767	531,135,530	535,083,297	539,205,343	543,504,993	547,985,630	552,650,699
Investments Accounted for using the equity method	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000	24,761,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000	282,000
<b>Total Non-Current Assets</b>	<b>518,174,000</b>	<b>538,856,432</b>	<b>543,312,243</b>	<b>546,827,298</b>	<b>550,281,902</b>	<b>553,829,132</b>	<b>557,574,000</b>	<b>561,519,730</b>	<b>565,639,626</b>	<b>569,937,015</b>	<b>574,416,970</b>	<b>579,083,580</b>
<b>TOTAL ASSETS</b>	<b>563,097,000</b>	<b>575,339,289</b>	<b>574,727,037</b>	<b>574,539,293</b>	<b>575,052,453</b>	<b>575,646,422</b>	<b>576,274,510</b>	<b>576,939,544</b>	<b>577,644,433</b>	<b>578,392,129</b>	<b>579,185,705</b>	<b>583,542,659</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	3,514,342
Payables	3,398,000	3,731,932	4,814,221	3,978,764	3,988,221	4,048,016	4,108,759	4,170,454	4,233,127	4,296,789	4,361,457	4,427,144
Income received in advance	297,000	232,380	234,284	264,020	269,300	274,686	280,179	285,783	291,499	297,329	303,275	309,341
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	3,655,000	3,666,609	3,606,609	3,550,209	3,497,463	3,448,426	3,403,153	3,361,701	3,324,127	3,290,489	3,260,846	3,235,258
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,350,000</b>	<b>7,630,920</b>	<b>8,655,114</b>	<b>7,792,992</b>	<b>7,754,984</b>	<b>7,771,128</b>	<b>7,792,091</b>	<b>7,817,938</b>	<b>7,848,753</b>	<b>7,884,607</b>	<b>7,925,578</b>	<b>11,486,085</b>
<b>Non-Current Liabilities</b>												
Payables	58,000	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805	14,805
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	1,631,000	1,656,596	1,682,627	1,709,074	1,735,944	1,763,244	1,790,981	1,819,162	1,847,794	1,876,884	1,906,440	1,936,469
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>1,689,000</b>	<b>1,671,401</b>	<b>1,697,432</b>	<b>1,723,879</b>	<b>1,750,749</b>	<b>1,778,049</b>	<b>1,805,786</b>	<b>1,833,967</b>	<b>1,862,599</b>	<b>1,891,689</b>	<b>1,921,245</b>	<b>1,951,274</b>
<b>TOTAL LIABILITIES</b>	<b>9,039,000</b>	<b>9,302,321</b>	<b>10,352,546</b>	<b>9,516,871</b>	<b>9,505,733</b>	<b>9,549,177</b>	<b>9,597,877</b>	<b>9,651,905</b>	<b>9,711,352</b>	<b>9,776,297</b>	<b>9,846,823</b>	<b>13,437,359</b>
<b>Net Assets</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>565,022,422</b>	<b>565,546,720</b>	<b>566,097,245</b>	<b>566,676,633</b>	<b>567,287,639</b>	<b>567,933,081</b>	<b>568,615,832</b>	<b>569,338,882</b>	<b>570,105,300</b>
<b>EQUITY</b>												
Retained Earnings	318,252,000	330,230,968	328,568,491	329,216,422	329,740,720	330,291,245	330,870,633	331,481,639	332,127,081	332,809,832	333,532,882	334,299,300
Revaluation Reserves	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000	235,645,000
Other Reserves	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000	161,000
Council Equity Interest	554,058,000	566,036,968	564,374,491	565,022,422	565,546,720	566,097,245	566,676,633	567,287,639	567,933,081	568,615,832	569,338,882	570,105,300
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>554,058,000</b>	<b>566,036,968</b>	<b>564,374,491</b>	<b>565,022,422</b>	<b>565,546,720</b>	<b>566,097,245</b>	<b>566,676,633</b>	<b>567,287,639</b>	<b>567,933,081</b>	<b>568,615,832</b>	<b>569,338,882</b>	<b>570,105,300</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**

**10 Year Financial Plan for the Years ending 30 June 2030**

**CASH FLOW STATEMENT - GENERAL FUND**

**Scenario: General Fund Scenario 2**

	Actuals 2018/19	Current Year 2019/20	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	12,145,901	12,339,166	12,385,142	12,417,876	12,451,265	12,485,321	12,520,060	12,555,493	12,591,634	12,628,499	12,666,101
User Charges & Fees	-	7,014,348	7,056,088	7,998,309	8,157,195	8,320,335	8,486,740	8,656,475	8,829,607	9,006,201	9,186,323	9,370,048
Interest & Investment Revenue Received	-	1,075,031	497,130	502,080	508,679	515,295	523,932	532,633	541,231	549,949	558,786	542,698
Grants & Contributions	-	23,779,166	16,008,385	13,887,262	13,757,602	14,008,171	14,267,502	14,531,681	14,800,808	15,074,970	15,354,273	15,638,803
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,171,507	528,181	270,769	403,427	410,232	418,439	426,807	435,343	444,050	452,935	461,999
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(11,689,405)	(12,841,698)	(13,050,824)	(13,242,082)	(13,436,208)	(13,633,254)	(13,833,263)	(14,036,253)	(14,242,300)	(14,451,428)	(14,663,687)
Materials & Contracts	-	(7,109,358)	(10,837,014)	(8,283,427)	(7,689,526)	(7,782,588)	(7,907,123)	(8,033,636)	(8,162,183)	(8,292,793)	(8,425,488)	(8,560,312)
Borrowing Costs	-	(3,102)	(103)	(105)	(107)	(109)	(111)	(113)	(115)	(117)	(119)	(121)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(4,325,571)	(4,307,144)	(4,384,764)	(4,450,961)	(4,521,944)	(4,594,298)	(4,667,808)	(4,742,498)	(4,818,380)	(4,895,484)	(4,973,816)
<b>Net Cash provided (or used in) Operating Activities</b>	-	22,058,515	8,442,990	9,324,442	9,862,102	9,964,448	10,047,147	10,132,835	10,221,434	10,313,215	10,408,297	10,481,712
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	8,275,379	5,271,030	3,509,651	2,958,803	2,997,426	3,161,076	3,325,198	3,459,927	3,595,050	2,107,461	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,346,714	603,000	1,005,000	488,030	560,000	530,000	500,000	500,000	500,000	500,000	500,000
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(30,915,608)	(14,317,020)	(13,839,093)	(13,308,935)	(13,521,874)	(13,738,223)	(13,958,033)	(14,181,361)	(14,408,265)	(14,638,796)	(14,873,017)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(21,293,515)	(8,442,990)	(9,324,442)	(9,862,102)	(9,964,448)	(10,047,147)	(10,132,835)	(10,221,434)	(10,313,215)	(12,031,335)	(14,373,017)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	765,000	(0)	0	0	0	0	-	0	(0)	(1,623,037)	(3,891,305)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	376,963
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>1,235,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>376,963</b>	<b>(3,514,342)</b>
Cash & Cash Equivalents - end of the year	1,235,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	376,963	(3,514,342)
Investments - end of the year	38,661,000	30,385,621	25,114,591	21,604,940	18,646,137	15,648,712	12,487,636	9,162,438	5,702,511	2,107,461	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>23,604,940</b>	<b>20,646,137</b>	<b>17,648,712</b>	<b>14,487,636</b>	<b>11,162,438</b>	<b>7,702,511</b>	<b>4,107,461</b>	<b>376,963</b>	<b>(3,514,342)</b>
<b>Representing:</b>												
- External Restrictions	11,436,689	10,828,397	9,743,990	10,129,295	10,514,600	10,899,905	11,285,210	11,670,515	12,055,820	12,441,125	12,826,430	13,211,735
- Internal Restrictions	26,676,048	16,534,896	12,612,711	11,810,307	11,921,240	12,032,173	12,143,106	12,254,039	12,464,972	12,675,905	12,886,838	13,097,771
- Unrestricted	1,783,263	5,022,328	4,757,890	1,665,338	(1,789,703)	(5,283,366)	(8,940,680)	(12,762,116)	(16,818,281)	(21,009,569)	(25,336,305)	(29,823,848)
	<b>39,896,000</b>	<b>32,385,621</b>	<b>27,114,591</b>	<b>23,604,940</b>	<b>20,646,137</b>	<b>17,648,712</b>	<b>14,487,636</b>	<b>11,162,438</b>	<b>7,702,511</b>	<b>4,107,461</b>	<b>376,963</b>	<b>(3,514,342)</b>



## APPENDIX 7.3 SCENARIO 2

### Cabonne Council

#### 10 Year Financial Plan for the Years ending 30 June 2030

#### INCOME STATEMENT - WATER FUND

#### Scenario: Water Fund Scenario 2

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	513,000	492,069	500,436	510,445	520,654	531,067	541,688	552,520	563,569	574,839	586,337	598,064
User Charges & Fees	856,000	758,721	771,533	786,963	802,702	818,755	835,130	851,833	868,868	886,246	903,971	922,051
Interest & Investment Revenue	68,000	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Other Revenues	4,000	7,083	7,203	7,348	7,495	7,645	7,798	7,953	8,112	8,274	8,440	8,609
Grants & Contributions provided for Operating Purposes	6,000	90,000	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	7,393,000	1,387,161	1,437,365	43,043	43,732	44,432	45,143	45,865	46,599	47,345	48,103	48,873
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>8,840,000</b>	<b>2,792,888</b>	<b>2,775,374</b>	<b>1,407,520</b>	<b>1,435,201</b>	<b>1,463,427</b>	<b>1,492,210</b>	<b>1,521,558</b>	<b>1,551,486</b>	<b>1,582,008</b>	<b>1,613,134</b>	<b>1,644,874</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	342,000	420,499	515,625	523,362	531,214	539,183	547,271	555,478	563,812	572,269	580,853	589,565
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	319,000	674,472	598,002	607,235	616,950	626,819	636,848	647,038	657,390	667,909	678,595	689,454
Depreciation & Amortisation	648,000	540,252	649,152	652,398	655,661	658,939	662,234	665,544	668,872	672,216	675,577	678,954
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	119,000	97,258	100,105	99,474	101,065	102,681	104,326	105,994	107,689	109,412	111,163	112,941
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,428,000</b>	<b>1,732,481</b>	<b>1,862,884</b>	<b>1,882,469</b>	<b>1,904,890</b>	<b>1,927,622</b>	<b>1,950,679</b>	<b>1,974,054</b>	<b>1,997,763</b>	<b>2,021,806</b>	<b>2,046,188</b>	<b>2,070,914</b>
<b>Operating Result from Continuing Operations</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>7,412,000</b>	<b>1,060,407</b>	<b>912,490</b>	<b>(474,949)</b>	<b>(469,689)</b>	<b>(464,195)</b>	<b>(458,469)</b>	<b>(452,496)</b>	<b>(446,277)</b>	<b>(439,798)</b>	<b>(433,054)</b>	<b>(426,040)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>19,000</b>	<b>(326,754)</b>	<b>(524,875)</b>	<b>(517,992)</b>	<b>(513,421)</b>	<b>(508,627)</b>	<b>(503,612)</b>	<b>(498,361)</b>	<b>(492,876)</b>	<b>(487,143)</b>	<b>(481,157)</b>	<b>(474,913)</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**BALANCE SHEET - WATER FUND**  
**Scenario: Water Fund Scenario 2**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	566,000	787,035	789,251	561,475	572,675	584,098	595,750	607,631	619,751	632,114	644,725	657,588
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3,830	3,465	3,507	3,563	3,620	3,678	3,737	3,797	3,858	3,919	3,982
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>5,132,000</b>	<b>5,963,548</b>	<b>5,527,928</b>	<b>5,216,956</b>	<b>4,910,805</b>	<b>4,605,543</b>	<b>4,301,304</b>	<b>3,998,207</b>	<b>3,696,390</b>	<b>3,396,003</b>	<b>3,097,186</b>	<b>2,800,095</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	69,000	78,466	79,793	81,389	83,017	84,677	86,370	88,098	89,860	91,657	93,490	95,360
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	35,927,000	37,322,220	38,550,818	38,399,054	38,252,037	38,109,880	37,972,697	37,840,606	37,713,722	37,592,166	37,476,060	37,365,527
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>35,996,000</b>	<b>37,400,686</b>	<b>38,630,611</b>	<b>38,480,443</b>	<b>38,335,054</b>	<b>38,194,557</b>	<b>38,059,067</b>	<b>37,928,704</b>	<b>37,803,582</b>	<b>37,683,823</b>	<b>37,569,550</b>	<b>37,460,887</b>
<b>TOTAL ASSETS</b>	<b>41,128,000</b>	<b>43,364,233</b>	<b>44,158,539</b>	<b>43,697,399</b>	<b>43,245,859</b>	<b>42,800,100</b>	<b>42,360,371</b>	<b>41,926,910</b>	<b>41,499,972</b>	<b>41,079,825</b>	<b>40,666,736</b>	<b>40,260,982</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	63,000	1,238,826	1,120,642	1,134,451	1,152,600	1,171,036	1,189,776	1,208,811	1,228,150	1,247,801	1,267,766	1,288,052
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>63,000</b>	<b>1,238,826</b>	<b>1,120,642</b>	<b>1,134,451</b>	<b>1,152,600</b>	<b>1,171,036</b>	<b>1,189,776</b>	<b>1,208,811</b>	<b>1,228,150</b>	<b>1,247,801</b>	<b>1,267,766</b>	<b>1,288,052</b>
<b>Net Assets</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>
<b>EQUITY</b>												
Retained Earnings	25,260,000	26,320,407	27,232,897	26,757,948	26,288,259	25,824,064	25,365,595	24,913,099	24,466,822	24,027,024	23,593,970	23,167,930
Revaluation Reserves	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000	15,805,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	41,065,000	42,125,407	43,037,897	42,562,948	42,093,259	41,629,064	41,170,595	40,718,099	40,271,822	39,832,024	39,398,970	38,972,930
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>41,065,000</b>	<b>42,125,407</b>	<b>43,037,897</b>	<b>42,562,948</b>	<b>42,093,259</b>	<b>41,629,064</b>	<b>41,170,595</b>	<b>40,718,099</b>	<b>40,271,822</b>	<b>39,832,024</b>	<b>39,398,970</b>	<b>38,972,930</b>

## APPENDIX 7.3 SCENARIO 2

<b>Cabonne Council</b>												
<b>10 Year Financial Plan for the Years ending 30 June 2030</b>												
<b>CASH FLOW STATEMENT - WATER FUND</b>												
<b>Scenario: Water Fund Scenario 2</b>												
	<b>Actuals</b>	<b>Current Year</b>	<b>Projected Years</b>									
	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	459,052	499,398	509,204	519,388	529,776	540,371	551,177	562,199	573,442	584,911	596,610
User Charges & Fees	-	640,287	766,342	780,711	796,325	812,250	828,495	845,065	861,965	879,204	896,789	914,725
Interest & Investment Revenue Received	-	57,854	58,837	59,721	60,618	61,528	62,451	63,387	64,338	65,304	66,283	67,277
Grants & Contributions	-	1,292,339	1,444,176	281,687	43,614	44,312	45,021	45,741	46,473	47,217	47,973	48,741
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	112,855	3,078	2,378	2,428	2,477	2,527	2,579	2,629	2,681	2,733	2,788
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(420,499)	(515,625)	(523,362)	(531,214)	(539,183)	(547,271)	(555,478)	(563,812)	(572,269)	(580,853)	(589,565)
Materials & Contracts	-	497,525	(715,821)	(593,469)	(598,857)	(608,440)	(618,166)	(628,062)	(638,111)	(648,318)	(658,692)	(669,231)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(97,258)	(100,105)	(99,474)	(101,065)	(102,681)	(104,326)	(105,994)	(107,689)	(109,412)	(111,163)	(112,941)
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,542,155	1,440,280	417,395	191,237	200,040	209,102	218,416	227,992	237,849	247,981	258,404
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,935,472)	(1,877,750)	(500,634)	(508,644)	(516,782)	(525,051)	(533,453)	(541,988)	(550,660)	(559,471)	(568,421)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	606,683	(437,470)	(83,239)	(317,407)	(316,742)	(315,949)	(315,037)	(313,996)	(312,811)	(311,490)	(310,017)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
Cash & Cash Equivalents - end of the year	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>
<b>Representing:</b>												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,566,000	5,172,683	4,735,213	4,651,974	4,334,567	4,017,825	3,701,876	3,386,838	3,072,843	2,760,032	2,448,541	2,138,525
	<b>4,566,000</b>	<b>5,172,683</b>	<b>4,735,213</b>	<b>4,651,974</b>	<b>4,334,567</b>	<b>4,017,825</b>	<b>3,701,876</b>	<b>3,386,838</b>	<b>3,072,843</b>	<b>2,760,032</b>	<b>2,448,541</b>	<b>2,138,525</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**INCOME STATEMENT - SEWER FUND**  
**Scenario: Sewer Fund Scenario 2**

	Actuals	Current Year	Projected Years									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	2,083,000	1,864,383	1,896,077	1,934,581	1,973,855	2,013,914	2,054,775	2,096,452	2,138,964	2,182,325	2,226,554	2,271,667
User Charges & Fees	85,000	208,770	211,922	216,160	220,484	224,893	229,391	233,979	238,659	243,432	248,300	253,266
Interest & Investment Revenue	76,000	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556
Other Revenues	7,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	77,000	119,532	29,110	29,692	30,286	30,892	31,509	32,140	32,782	33,438	34,107	34,789
Grants & Contributions provided for Capital Purposes	21,000	94,889	96,502	98,046	99,615	101,209	102,828	104,473	106,145	107,843	109,569	111,322
<b>Other Income:</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,349,000</b>	<b>2,366,309</b>	<b>2,313,685</b>	<b>2,359,754</b>	<b>2,406,733</b>	<b>2,454,639</b>	<b>2,503,491</b>	<b>2,553,306</b>	<b>2,604,106</b>	<b>2,655,907</b>	<b>2,708,732</b>	<b>2,762,600</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	433,000	448,221	428,666	435,096	441,623	448,247	454,971	461,795	468,722	475,753	482,890	490,133
Borrowing Costs	119,000	107,568	93,956	85,878	39,987	-	-	-	-	-	-	-
Materials & Contracts	521,000	801,291	860,646	874,417	888,407	902,622	917,064	931,737	946,644	961,791	977,179	992,814
Depreciation & Amortisation	904,000	1,000,228	921,190	925,796	930,425	935,077	939,752	944,451	949,173	953,919	958,689	963,482
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	398,000	285,777	387,081	393,274	399,566	405,959	412,455	419,054	425,759	432,571	439,492	446,524
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>2,375,000</b>	<b>2,643,084</b>	<b>2,691,539</b>	<b>2,714,460</b>	<b>2,700,008</b>	<b>2,691,905</b>	<b>2,724,242</b>	<b>2,757,037</b>	<b>2,790,299</b>	<b>2,824,034</b>	<b>2,858,250</b>	<b>2,892,953</b>
<b>Operating Result from Continuing Operations</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(354,706)</b>	<b>(293,275)</b>	<b>(237,266)</b>	<b>(220,751)</b>	<b>(203,731)</b>	<b>(186,194)</b>	<b>(168,127)</b>	<b>(149,518)</b>	<b>(130,354)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(26,000)</b>	<b>(276,775)</b>	<b>(377,854)</b>	<b>(354,706)</b>	<b>(293,275)</b>	<b>(237,266)</b>	<b>(220,751)</b>	<b>(203,731)</b>	<b>(186,194)</b>	<b>(168,127)</b>	<b>(149,518)</b>	<b>(130,354)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(47,000)</b>	<b>(371,664)</b>	<b>(474,356)</b>	<b>(452,752)</b>	<b>(392,890)</b>	<b>(338,475)</b>	<b>(323,579)</b>	<b>(308,204)</b>	<b>(292,338)</b>	<b>(275,970)</b>	<b>(259,086)</b>	<b>(241,676)</b>

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**

**10 Year Financial Plan for the Years ending 30 June 2030**

**BALANCE SHEET - SEWER FUND**

**Scenario: Sewer Fund Scenario 2**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>													
<b>Current Assets</b>													
Cash & Cash Equivalents	2,505,000	2,089,421	2,359,663	2,352,573	1,146,894	1,398,015	1,663,042	1,942,382	2,236,456	2,545,693	2,870,534	3,211,430	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables	955,000	1,397,914	1,419,172	1,447,581	1,476,557	1,506,113	1,536,260	1,567,011	1,598,376	1,630,368	1,663,000	1,696,285	
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Current Assets</b>	<b>3,460,000</b>	<b>3,487,335</b>	<b>3,778,836</b>	<b>3,800,154</b>	<b>2,623,451</b>	<b>2,904,129</b>	<b>3,199,302</b>	<b>3,509,393</b>	<b>3,834,832</b>	<b>4,176,061</b>	<b>4,533,534</b>	<b>4,907,715</b>	
<b>Non-Current Assets</b>													
Investments	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables	172,000	240,071	243,695	248,569	253,541	258,611	263,784	269,059	274,440	279,929	285,528	291,238	
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure, Property, Plant & Equipment	40,572,000	40,006,779	39,202,714	38,676,918	38,152,893	37,630,718	37,110,475	36,592,245	36,076,112	35,562,162	35,050,481	34,541,160	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Non-Current Assets</b>	<b>40,744,000</b>	<b>40,246,849</b>	<b>39,446,409</b>	<b>38,925,487</b>	<b>38,406,434</b>	<b>37,889,330</b>	<b>37,374,258</b>	<b>36,861,304</b>	<b>36,350,552</b>	<b>35,842,091</b>	<b>35,336,009</b>	<b>34,832,398</b>	
<b>TOTAL ASSETS</b>	<b>44,204,000</b>	<b>43,734,185</b>	<b>43,225,245</b>	<b>42,725,641</b>	<b>41,029,885</b>	<b>40,793,458</b>	<b>40,573,561</b>	<b>40,370,697</b>	<b>40,185,384</b>	<b>40,018,152</b>	<b>39,869,543</b>	<b>39,740,113</b>	
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	
Payables	18,000	44,307	50,855	51,668	52,495	53,335	54,188	55,055	55,936	56,831	57,741	58,664	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowings	219,000	137,634	145,712	1,403,308	-	-	-	-	-	-	-	-	
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Current Liabilities</b>	<b>237,000</b>	<b>181,940</b>	<b>196,567</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>	
<b>Non-Current Liabilities</b>													
Payables	-	-	-	-	-	-	-	-	-	-	-	-	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowings	1,687,000	1,549,019	1,403,308	-	-	-	-	-	-	-	-	-	
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Non-Current Liabilities</b>	<b>1,687,000</b>	<b>1,549,019</b>	<b>1,403,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL LIABILITIES</b>	<b>1,924,000</b>	<b>1,730,960</b>	<b>1,599,874</b>	<b>1,454,976</b>	<b>52,495</b>	<b>53,335</b>	<b>54,188</b>	<b>55,055</b>	<b>55,936</b>	<b>56,831</b>	<b>57,741</b>	<b>58,664</b>	
<b>Net Assets</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,270,665</b>	<b>40,977,390</b>	<b>40,740,123</b>	<b>40,519,372</b>	<b>40,315,641</b>	<b>40,129,448</b>	<b>39,961,321</b>	<b>39,811,803</b>	<b>39,681,449</b>	
<b>EQUITY</b>													
Retained Earnings	24,780,000	24,503,225	24,125,371	23,770,665	23,477,390	23,240,123	23,019,372	22,815,641	22,629,448	22,461,321	22,311,803	22,181,449	
Revaluation Reserves	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-	
Council Equity Interest	42,280,000	42,003,225	41,625,371	41,270,665	40,977,390	40,740,123	40,519,372	40,315,641	40,129,448	39,961,321	39,811,803	39,681,449	
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Equity</b>	<b>42,280,000</b>	<b>42,003,225</b>	<b>41,625,371</b>	<b>41,270,665</b>	<b>40,977,390</b>	<b>40,740,123</b>	<b>40,519,372</b>	<b>40,315,641</b>	<b>40,129,448</b>	<b>39,961,321</b>	<b>39,811,803</b>	<b>39,681,449</b>	

## APPENDIX 7.3 SCENARIO 2

**Cabonne Council**  
**10 Year Financial Plan for the Years ending 30 June 2030**  
**CASH FLOW STATEMENT - SEWER FUND**  
**Scenario: Sewer Fund Scenario 2**

	Actuals 2018/19	Current Year 2019/20	2020/21	2021/22	2022/23	2023/24	Projected Years					2029/30
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,858,639	1,894,722	1,932,934	1,972,175	2,012,201	2,053,027	2,094,670	2,137,145	2,180,470	2,224,662	2,269,737
User Charges & Fees	-	(240,077)	198,909	198,663	202,636	206,689	210,823	215,039	219,340	223,727	228,202	232,766
Interest & Investment Revenue Received	-	78,735	80,074	81,275	82,494	83,731	84,987	86,262	87,556	88,870	90,203	91,556
Grants & Contributions	-	214,421	125,612	127,738	129,901	132,100	134,337	136,613	138,927	141,281	143,675	146,111
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(56,394)	(10,515)	(14,138)	(14,421)	(14,709)	(15,003)	(15,304)	(15,610)	(15,922)	(16,240)	(16,565)
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(448,221)	(428,666)	(435,096)	(441,623)	(448,247)	(454,971)	(461,795)	(468,722)	(475,753)	(482,890)	(490,133)
Materials & Contracts	-	(774,984)	(854,098)	(873,603)	(887,581)	(901,782)	(916,210)	(930,870)	(945,764)	(960,896)	(976,270)	(991,890)
Borrowing Costs	-	(107,568)	(93,956)	(85,878)	(39,987)	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(285,777)	(387,081)	(393,274)	(399,566)	(405,959)	(412,455)	(419,054)	(425,759)	(432,571)	(439,492)	(446,524)
<b>Net Cash provided (or used in) Operating Activities</b>	-	238,774	525,001	538,621	604,028	664,024	684,535	705,561	727,114	749,206	771,850	795,057
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(435,007)	(117,125)	(400,000)	(406,400)	(412,902)	(419,509)	(426,221)	(433,040)	(439,969)	(447,009)	(454,161)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(219,347)	(137,634)	(145,712)	(1,403,308)	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(415,579)	270,243	(7,090)	(1,205,679)	251,121	265,027	279,340	294,074	309,237	324,841	340,896
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	-	2,505,000	2,089,421	2,359,663	2,352,573	1,146,894	1,398,015	1,663,042	1,942,382	2,236,456	2,545,693	2,870,534
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,352,573</b>	<b>1,146,894</b>	<b>1,398,015</b>	<b>1,663,042</b>	<b>1,942,382</b>	<b>2,236,456</b>	<b>2,545,693</b>	<b>2,870,534</b>	<b>3,211,430</b>
Cash & Cash Equivalents - end of the year	2,505,000	2,089,421	2,359,663	2,352,573	1,146,894	1,398,015	1,663,042	1,942,382	2,236,456	2,545,693	2,870,534	3,211,430
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,352,573</b>	<b>1,146,894</b>	<b>1,398,015</b>	<b>1,663,042</b>	<b>1,942,382</b>	<b>2,236,456</b>	<b>2,545,693</b>	<b>2,870,534</b>	<b>3,211,430</b>
<b>Representing:</b>												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,505,000	2,089,421	2,359,663	2,352,573	1,146,894	1,398,015	1,663,042	1,942,382	2,236,456	2,545,693	2,870,534	3,211,430
	<b>2,505,000</b>	<b>2,089,421</b>	<b>2,359,663</b>	<b>2,352,573</b>	<b>1,146,894</b>	<b>1,398,015</b>	<b>1,663,042</b>	<b>1,942,382</b>	<b>2,236,456</b>	<b>2,545,693</b>	<b>2,870,534</b>	<b>3,211,430</b>