

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2027
INCOME STATEMENT - CONSOLIDATED

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	4,522,000	4,525,088	4,667,543	4,807,087	4,933,297	5,063,271	5,197,133	5,335,007	5,477,022	5,623,312	5,774,017	5,929,280
User Charges & Fees	5,185,000	2,950,876	3,375,261	3,487,224	3,603,952	3,725,660	3,852,570	3,984,916	4,122,942	4,266,904	4,417,070	4,573,721
Interest & Investment Revenue	236,000	310,073	281,989	283,453	285,420	288,102	290,821	293,576	296,368	299,198	302,066	304,972
Other Revenues	1,041,000	836,176	275,900	275,900	275,900	275,900	275,900	275,900	275,900	275,900	275,900	275,900
Grants & Contributions provided for Operating Purposes	6,813,000	9,385,446	7,388,374	7,335,376	7,213,063	7,437,250	7,672,467	7,919,262	8,178,207	8,449,905	8,734,987	9,034,117
Grants & Contributions provided for Capital Purposes	675,000	666,250	8,009,400	122,000	122,000	372,000	122,000	102,000	91,800	88,400	88,400	81,600
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	18,472,000	18,673,909	23,998,467	16,311,040	16,433,632	17,162,183	17,410,891	17,910,660	18,442,238	19,003,619	19,592,441	20,199,591
Expenses from Continuing Operations												
Employee Benefits & On-Costs	5,723,000	6,870,745	7,303,678	7,459,562	7,569,344	7,783,120	7,953,988	8,129,068	8,308,465	8,492,286	8,680,642	8,870,571
Borrowing Costs	-	41,160	80,019	90,475	86,782	82,974	79,049	75,002	70,830	66,529	62,095	57,523
Materials & Contracts	5,488,000	5,569,735	3,290,390	3,412,851	3,539,020	3,669,012	3,802,943	3,940,933	4,183,107	4,429,593	4,680,523	4,936,033
Depreciation & Amortisation	3,311,000	3,561,673	3,561,673	3,600,281	3,639,319	3,678,794	3,718,709	3,759,071	3,799,883	3,841,152	3,882,883	3,925,081
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,918,000	1,265,711	1,240,599	1,277,382	1,315,268	1,354,292	1,394,485	1,435,885	1,478,526	1,522,447	1,567,686	1,614,281
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	223,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	4,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	16,667,000	17,309,024	15,476,359	15,840,551	16,149,734	16,568,191	16,949,174	17,339,959	17,840,812	18,352,007	18,873,828	19,403,490
Operating Result from Continuing Operations	1,805,000	1,364,885	8,522,108	470,489	283,899	593,992	461,717	570,701	601,427	651,612	718,612	796,100
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,805,000	1,364,885	8,522,108	470,489	283,899	593,992	461,717	570,701	601,427	651,612	718,612	796,100
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,130,000	698,635	512,708	348,489	161,899	221,992	339,717	468,701	509,627	563,212	630,212	714,500

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2027
INCOME STATEMENT - GENERAL FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	3,325,000	3,324,788	3,429,083	3,531,474	3,619,414	3,709,973	3,803,236	3,899,292	3,998,236	4,100,163	4,205,173	4,313,371
User Charges & Fees	3,674,000	1,755,876	1,972,861	2,043,202	2,117,060	2,194,611	2,276,039	2,361,539	2,451,313	2,545,577	2,644,554	2,748,479
Interest & Investment Revenue	137,000	191,273	195,239	196,703	198,670	201,352	204,071	206,826	209,618	212,448	215,316	218,222
Other Revenues	265,000	299,356	242,200	242,200	242,200	242,200	242,200	242,200	242,200	242,200	242,200	242,200
Grants & Contributions provided for Operating Purposes	6,796,000	9,367,446	7,370,324	7,317,326	7,195,013	7,419,200	7,654,417	7,901,212	8,160,157	8,431,855	8,716,937	9,016,067
Grants & Contributions provided for Capital Purposes	675,000	521,250	18,000	-	-	-	-	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	14,872,000	15,459,989	13,227,707	13,330,904	13,372,358	13,767,335	14,179,962	14,611,068	15,061,524	15,532,242	16,024,180	16,538,339
Expenses from Continuing Operations												
Employee Benefits & On-Costs	5,235,000	6,454,060	6,854,066	7,000,191	7,099,969	7,303,492	7,463,648	7,627,752	7,795,902	7,968,199	8,144,748	8,322,787
Borrowing Costs	-	41,160	80,019	90,475	86,782	82,974	79,049	75,002	70,830	66,529	62,095	57,523
Materials & Contracts	3,416,000	3,641,021	1,729,507	1,835,004	1,943,701	2,055,696	2,171,089	2,289,987	2,512,495	2,738,725	2,968,791	3,202,812
Depreciation & Amortisation	2,768,000	2,963,500	2,963,500	2,993,135	3,023,066	3,053,297	3,083,830	3,114,668	3,145,815	3,177,273	3,209,046	3,241,136
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,853,000	1,159,011	1,137,729	1,171,861	1,207,017	1,243,227	1,280,524	1,318,940	1,358,508	1,399,263	1,441,241	1,484,478
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	223,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	4,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	13,499,000	14,258,752	12,764,821	13,090,666	13,360,535	13,738,685	14,078,139	14,426,348	14,883,550	15,349,989	15,825,921	16,308,737
Operating Result from Continuing Operations	1,373,000	1,201,237	462,886	240,239	11,823	28,650	101,823	184,720	177,975	182,253	198,259	229,602
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,373,000	1,201,237	462,886	240,239	11,823	28,650	101,823	184,720	177,975	182,253	198,259	229,602
Net Operating Result before Grants and Contributions provided for Capital Purposes	698,000	679,987	444,886	240,239	11,823	28,650	101,823	184,720	177,975	182,253	198,259	229,602

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

INCOME STATEMENT - WATER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figure

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	753,000	754,300	792,616	816,394	840,886	866,113	892,096	918,859	946,425	974,818	1,004,062	1,034,184
User Charges & Fees	1,321,000	1,015,000	1,237,400	1,274,072	1,311,844	1,350,749	1,390,822	1,432,097	1,474,610	1,518,398	1,563,500	1,609,955
Interest & Investment Revenue	35,000	44,800	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450
Other Revenues	774,000	531,820	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300
Grants & Contributions provided for Operating Purposes	9,000	9,500	9,500	9,500	9,500	9,500	9,550	9,550	9,550	9,550	9,550	9,550
Grants & Contributions provided for Capital Purposes	-	145,000	7,991,400	122,000	122,000	372,000	122,000	102,000	91,800	88,400	88,400	81,600
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,892,000	2,500,420	10,084,716	2,275,766	2,338,030	2,652,162	2,468,218	2,516,256	2,576,134	2,644,916	2,719,262	2,789,039
Expenses from Continuing Operations												
Employee Benefits & On-Costs	352,000	293,596	337,293	344,512	351,911	359,495	367,429	375,558	383,888	392,422	401,166	409,961
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,696,000	1,526,238	1,100,894	1,114,661	1,128,841	1,143,447	1,158,490	1,173,985	1,189,945	1,206,384	1,223,316	1,240,755
Depreciation & Amortisation	430,000	436,298	436,298	442,842	449,485	456,227	463,071	470,017	477,067	484,223	491,486	498,859
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	46,000	90,200	77,370	79,691	82,082	84,544	87,081	89,693	92,384	95,155	98,010	100,950
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,524,000	2,346,332	1,951,855	1,981,706	2,012,319	2,043,714	2,076,071	2,109,254	2,143,284	2,178,184	2,213,978	2,250,526
Operating Result from Continuing Operations	368,000	154,088	8,132,861	294,060	325,711	608,449	392,147	407,002	432,851	466,731	505,284	538,513
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	368,000	154,088	8,132,861	294,060	325,711	608,449	392,147	407,002	432,851	466,731	505,284	538,513
Net Operating Result before Grants and Contributions provided for Capital Purposes	368,000	9,088	141,461	172,060	203,711	236,449	270,147	305,002	341,051	378,331	416,884	456,913

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

INCOME STATEMENT - SEWER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figure

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	444,000	446,000	445,844	459,219	472,996	487,186	501,801	516,855	532,361	548,332	564,782	581,725
User Charges & Fees	190,000	180,000	165,000	169,950	175,049	180,300	185,709	191,280	197,019	202,929	209,017	215,288
Interest & Investment Revenue	64,000	74,000	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300
Other Revenues	2,000	5,000	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
Grants & Contributions provided for Operating Purposes	8,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	708,000	713,500	686,044	704,369	723,244	742,686	762,710	783,336	804,580	826,461	848,999	872,213
Expenses from Continuing Operations												
Employee Benefits & On-Costs	136,000	123,089	112,319	114,860	117,464	120,133	122,911	125,758	128,675	131,665	134,728	137,823
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	376,000	402,476	459,989	463,186	466,479	469,870	473,363	476,961	480,667	484,484	488,416	492,466
Depreciation & Amortisation	113,000	161,875	161,875	164,303	166,768	169,269	171,808	174,385	177,001	179,656	182,351	185,086
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	19,000	16,500	25,500	25,830	26,170	26,520	26,881	27,252	27,635	28,029	28,434	28,853
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	644,000	703,940	759,683	768,179	776,880	785,792	794,963	804,357	813,978	823,834	833,929	844,228
Operating Result from Continuing Operations	64,000	9,560	(73,639)	(63,809)	(53,635)	(43,106)	(32,253)	(21,021)	(9,399)	2,627	15,070	27,985
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	64,000	9,560	(73,639)	(63,809)	(53,635)	(43,106)	(32,253)	(21,021)	(9,399)	2,627	15,070	27,985
Net Operating Result before Grants and Contributions provided for Capital Purposes	64,000	9,560	(73,639)	(63,809)	(53,635)	(43,106)	(32,253)	(21,021)	(9,399)	2,627	15,070	27,985

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2027
BALANCE SHEET - CONSOLIDATED

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,604,000	1,537,167	1,221,567	1,069,663	1,325,308	1,954,993	2,443,128	3,312,176	4,244,322	5,284,959	6,296,362	7,349,635
Investments	5,808,000	5,027,930	4,617,180	3,554,130	3,118,927	2,805,918	2,733,318	2,733,318	2,733,318	2,733,318	2,733,318	2,733,318
Receivables	1,264,000	1,070,502	1,106,279	1,126,568	1,147,526	1,179,172	1,213,931	1,251,242	1,290,067	1,330,571	1,372,905	1,417,251
Inventories	240,000	566,400	372,928	382,676	392,721	403,070	413,733	424,720	445,282	466,187	487,447	509,072
Other	51,000	40,781	28,947	29,728	30,533	31,363	32,217	33,097	34,564	36,057	37,580	39,131
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	9,967,000	8,242,780	7,346,900	6,162,766	6,015,015	6,374,515	6,836,327	7,754,554	8,747,552	9,851,093	10,927,613	12,048,407
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	147,000	175,287	181,010	185,342	189,297	193,381	197,599	201,957	206,458	211,109	215,914	220,880
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	192,292,000	198,356,158	207,791,487	209,225,069	209,535,555	209,649,742	209,524,449	209,049,502	208,534,533	207,955,188	207,465,717	207,005,186
Investments Accounted for using the equity method	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	192,488,000	198,580,445	208,021,497	209,459,411	209,773,852	209,892,123	209,771,049	209,300,458	208,789,992	208,215,296	207,730,632	207,275,066
TOTAL ASSETS	202,455,000	206,823,225	215,368,397	215,622,177	215,788,867	216,266,638	216,607,376	217,055,013	217,537,544	218,066,389	218,658,244	219,323,473
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	599,000	855,264	644,478	548,479	555,674	567,666	578,824	591,943	613,404	635,295	657,629	680,421
Borrowings	1,000	106,149	120,711	124,404	128,212	132,137	136,184	140,356	144,657	149,091	153,663	158,376
Provisions	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	1,875,000	2,236,413	2,040,189	1,947,883	1,958,886	1,974,803	1,990,008	2,007,299	2,033,061	2,059,386	2,086,292	2,113,797
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	2,641,927	2,861,216	2,736,811	2,608,599	2,476,462	2,340,278	2,199,921	2,055,264	1,906,173	1,752,510	1,594,134
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	2,641,927	2,861,216	2,736,811	2,608,599	2,476,462	2,340,278	2,199,921	2,055,264	1,906,173	1,752,510	1,594,134
TOTAL LIABILITIES	1,875,000	4,878,340	4,901,404	4,684,694	4,567,485	4,451,265	4,330,285	4,207,221	4,088,325	3,965,559	3,838,802	3,707,930
Net Assets	200,580,000	201,944,885	210,466,993	210,937,482	211,221,381	211,815,374	212,277,091	212,847,792	213,449,218	214,100,830	214,819,442	215,615,543
EQUITY												
Retained Earnings	142,996,000	144,360,885	152,882,993	153,353,482	153,637,381	154,231,374	154,693,091	155,263,792	155,865,218	156,516,830	157,235,442	158,031,543
Revaluation Reserves	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000	57,584,000
Council Equity Interest	200,580,000	201,944,885	210,466,993	210,937,482	211,221,381	211,815,374	212,277,091	212,847,792	213,449,218	214,100,830	214,819,442	215,615,543
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	200,580,000	201,944,885	210,466,993	210,937,482	211,221,381	211,815,374	212,277,091	212,847,792	213,449,218	214,100,830	214,819,442	215,615,543

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

BALANCE SHEET - GENERAL FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figure

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	752,000	-	-	-	-	-	-	80,803	172,880	288,860	440,200	641,918
Investments	3,808,000	3,358,517	2,980,132	2,313,008	1,877,805	1,564,796	1,492,196	1,492,196	1,492,196	1,492,196	1,492,196	1,492,196
Receivables	616,000	637,558	608,856	614,355	620,079	636,033	654,630	675,295	696,973	719,817	743,961	769,571
Inventories	240,000	566,400	372,928	382,676	392,721	403,070	413,733	424,720	445,282	466,187	487,447	509,072
Other	51,000	40,781	28,947	29,728	30,533	31,363	32,217	33,097	34,564	36,057	37,580	39,131
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	5,467,000	4,603,256	3,990,863	3,339,768	2,921,138	2,635,262	2,592,777	2,706,112	2,841,895	3,003,119	3,201,384	3,451,888
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	147,000	150,675	155,421	158,986	162,150	165,420	168,799	172,293	175,904	179,638	183,499	187,493
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	171,253,000	176,337,888	177,439,390	178,110,118	178,419,856	178,614,540	178,634,126	178,578,581	178,497,881	178,392,014	178,260,982	178,104,795
Investments Accounted for using the equity method	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	171,449,000	176,537,563	177,643,811	178,318,104	178,631,006	178,828,960	178,851,926	178,799,874	178,722,785	178,620,653	178,493,481	178,341,288
TOTAL ASSETS	176,916,000	181,140,820	181,634,674	181,657,871	181,552,144	181,464,222	181,444,703	181,505,985	181,564,680	181,623,771	181,694,865	181,793,176
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	545,000	821,507	618,625	522,294	529,148	540,788	551,584	564,330	585,407	606,902	628,828	651,200
Borrowings	1,000	106,149	120,711	124,404	128,212	132,137	136,184	140,356	144,657	149,091	153,663	158,376
Provisions	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	1,821,000	2,202,656	2,014,336	1,921,699	1,932,360	1,947,925	1,962,768	1,979,686	2,005,064	2,030,993	2,057,491	2,084,576
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	2,641,927	2,861,216	2,736,811	2,608,599	2,476,462	2,340,278	2,199,921	2,055,264	1,906,173	1,752,510	1,594,134
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	2,641,927	2,861,216	2,736,811	2,608,599	2,476,462	2,340,278	2,199,921	2,055,264	1,906,173	1,752,510	1,594,134
TOTAL LIABILITIES	1,821,000	4,844,583	4,875,552	4,658,510	4,540,959	4,424,387	4,303,045	4,179,608	4,060,328	3,937,166	3,810,001	3,678,709
Net Assets	175,095,000	176,296,237	176,759,123	176,999,361	177,011,185	177,039,835	177,141,657	177,326,378	177,504,352	177,686,605	177,884,864	178,114,467
EQUITY												
Retained Earnings	129,075,000	130,276,237	130,739,123	130,979,361	130,991,185	131,019,835	131,121,657	131,306,378	131,484,352	131,666,605	131,864,864	132,094,467
Revaluation Reserves	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000	46,020,000
Council Equity Interest	175,095,000	176,296,237	176,759,123	176,999,361	177,011,185	177,039,835	177,141,657	177,326,378	177,504,352	177,686,605	177,884,864	178,114,467
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	175,095,000	176,296,237	176,759,123	176,999,361	177,011,185	177,039,835	177,141,657	177,326,378	177,504,352	177,686,605	177,884,864	178,114,467

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

BALANCE SHEET - WATER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figure

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	304,000	-	-	-	269,983	776,050	1,352,251	1,989,832	2,690,078	3,435,315	4,125,908	4,967,430
Investments	1,000,000	669,413	637,047	241,122	241,122	241,122	241,122	241,122	241,122	241,122	241,122	241,122
Receivables	561,000	353,823	422,004	434,532	447,435	460,726	474,416	488,516	503,039	517,998	533,406	549,276
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,865,000	1,023,236	1,059,051	675,653	958,541	1,477,898	2,067,788	2,719,469	3,434,239	4,194,435	4,900,436	5,757,827
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	19,265	20,244	20,851	21,477	22,121	22,785	23,468	24,172	24,898	25,645	26,414
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	13,914,000	14,873,445	22,961,147	23,638,305	23,680,819	23,769,592	23,571,521	23,326,504	23,044,237	22,750,414	22,549,328	22,230,069
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	13,914,000	14,892,710	22,981,391	23,659,156	23,702,296	23,791,713	23,594,306	23,349,973	23,068,410	22,775,312	22,574,972	22,256,483
TOTAL ASSETS	15,779,000	15,915,946	24,040,442	24,334,809	24,660,837	25,269,612	25,662,094	26,069,442	26,502,649	26,969,747	27,475,408	28,014,310
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	48,000	30,858	22,493	22,800	23,117	23,442	23,778	24,124	24,480	24,847	25,224	25,613
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	48,000	30,858	22,493	22,800	23,117	23,442	23,778	24,124	24,480	24,847	25,224	25,613
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	48,000	30,858	22,493	22,800	23,117	23,442	23,778	24,124	24,480	24,847	25,224	25,613
Net Assets	15,731,000	15,885,088	24,017,949	24,312,009	24,637,720	25,246,169	25,638,316	26,045,318	26,478,169	26,944,900	27,450,184	27,988,697
EQUITY												
Retained Earnings	6,431,000	6,585,088	14,717,949	15,012,009	15,337,720	15,946,169	16,338,316	16,745,318	17,178,169	17,644,900	18,150,184	18,688,697
Revaluation Reserves	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000
Council Equity Interest	15,731,000	15,885,088	24,017,949	24,312,009	24,637,720	25,246,169	25,638,316	26,045,318	26,478,169	26,944,900	27,450,184	27,988,697
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	15,731,000	15,885,088	24,017,949	24,312,009	24,637,720	25,246,169	25,638,316	26,045,318	26,478,169	26,944,900	27,450,184	27,988,697

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

BALANCE SHEET - SEWER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figure

	Actuals 2015/16	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected Years					2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	1,548,000	1,537,167	1,221,567	1,069,663	1,055,325	1,178,943	1,090,877	1,241,542	1,381,364	1,560,783	1,730,254	1,740,287
Investments	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Receivables	87,000	79,121	75,419	77,682	80,012	82,412	84,885	87,431	90,054	92,756	95,539	98,405
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,635,000	2,616,288	2,296,986	2,147,344	2,135,337	2,261,355	2,175,762	2,328,973	2,471,418	2,653,539	2,825,792	2,838,692
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	5,346	5,344	5,505	5,670	5,840	6,015	6,196	6,382	6,573	6,770	6,973
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	7,125,000	7,144,825	7,390,950	7,476,647	7,434,879	7,265,610	7,318,802	7,144,416	6,992,415	6,812,759	6,655,408	6,670,322
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	7,125,000	7,150,171	7,396,294	7,482,152	7,440,549	7,271,450	7,324,817	7,150,612	6,998,797	6,819,332	6,662,178	6,677,295
TOTAL ASSETS	9,760,000	9,766,459	9,693,281	9,629,496	9,575,886	9,532,805	9,500,579	9,479,585	9,470,215	9,472,871	9,487,971	9,515,987
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	6,000	2,899	3,360	3,384	3,409	3,435	3,462	3,489	3,518	3,547	3,577	3,608
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	6,000	2,899	3,360	3,384	3,409	3,435	3,462	3,489	3,518	3,547	3,577	3,608
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	6,000	2,899	3,360	3,384	3,409	3,435	3,462	3,489	3,518	3,547	3,577	3,608
Net Assets	9,754,000	9,763,560	9,689,921	9,626,112	9,572,476	9,529,370	9,497,117	9,476,096	9,466,697	9,469,324	9,484,394	9,512,379
EQUITY												
Retained Earnings	7,490,000	7,499,560	7,425,921	7,362,112	7,308,476	7,265,370	7,233,117	7,212,096	7,202,697	7,205,324	7,220,394	7,248,379
Revaluation Reserves	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000	2,264,000
Council Equity Interest	9,754,000	9,763,560	9,689,921	9,626,112	9,572,476	9,529,370	9,497,117	9,476,096	9,466,697	9,469,324	9,484,394	9,512,379
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	9,754,000	9,763,560	9,689,921	9,626,112	9,572,476	9,529,370	9,497,117	9,476,096	9,466,697	9,469,324	9,484,394	9,512,379

Bogan Shire Council
10 Year Financial Plan for the Years ending 30 June 2027
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals 2015/16 \$	Current Year 2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Projected Years					
							2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	4,566,000	4,465,293	4,658,493	4,798,356	4,925,188	5,054,921	5,188,533	5,326,148	5,467,897	5,613,913	5,764,335	5,919,305
User Charges & Fees	5,271,000	3,333,095	3,286,501	3,466,447	3,582,377	3,703,253	3,829,297	3,960,741	4,097,828	4,240,813	4,389,961	4,545,552
Interest & Investment Revenue Received	237,000	318,643	284,106	287,181	287,781	289,413	290,309	291,857	294,538	297,149	299,709	302,191
Grants & Contributions	7,854,000	9,891,072	15,438,388	7,458,529	7,337,050	7,805,608	7,790,646	8,017,253	8,265,801	8,533,892	8,818,757	9,110,858
Bonds & Deposits Received	9,000	-	-	-	-	-	-	-	-	-	-	-
Other	1,895,000	839,672	297,997	275,945	276,361	273,298	273,169	273,033	272,891	272,742	272,586	272,421
Payments:												
Employee Benefits & On-Costs	(5,777,000)	(6,804,428)	(7,297,961)	(7,561,596)	(7,569,344)	(7,783,120)	(7,953,988)	(8,129,068)	(8,308,465)	(8,492,286)	(8,680,642)	(8,870,571)
Materials & Contracts	(6,710,000)	(5,727,587)	(3,242,862)	(3,411,142)	(3,537,559)	(3,666,918)	(3,801,092)	(3,939,033)	(4,183,811)	(4,430,244)	(4,681,121)	(4,936,575)
Borrowing Costs	-	(41,160)	(80,019)	(90,475)	(86,782)	(82,974)	(79,049)	(75,002)	(70,830)	(66,529)	(62,095)	(57,523)
Bonds & Deposits Refunded	(8,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(1,525,000)	(1,265,711)	(1,240,599)	(1,277,382)	(1,315,268)	(1,354,292)	(1,394,485)	(1,435,885)	(1,478,526)	(1,522,447)	(1,567,686)	(1,614,281)
Net Cash provided (or used in) Operating Activities	5,812,000	5,008,888	12,104,045	3,945,863	3,899,804	4,239,189	4,143,339	4,290,045	4,357,323	4,447,003	4,553,805	4,671,377
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	3,300,000	780,070	410,750	1,063,050	435,203	313,009	72,599	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	539,000	279,879	492,500	501,000	501,000	501,000	501,000	501,000	501,000	501,000	501,000	501,000
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	13,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	(3,808,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(6,581,000)	(9,882,746)	(13,556,746)	(5,541,107)	(4,455,958)	(4,295,301)	(4,096,666)	(3,785,812)	(3,785,822)	(3,762,709)	(3,894,310)	(3,965,442)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(6,537,000)	(8,822,797)	(12,653,495)	(3,977,057)	(3,519,755)	(3,481,292)	(3,523,067)	(3,284,812)	(3,284,822)	(3,261,709)	(3,393,310)	(3,464,442)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	2,800,000	1,020,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(1,000)	(52,924)	(106,149)	(120,711)	(124,404)	(128,212)	(132,137)	(136,184)	(140,356)	(144,657)	(149,091)	(153,663)
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(1,000)	2,747,076	913,851	(120,711)	(124,404)	(128,212)	(132,137)	(136,184)	(140,356)	(144,657)	(149,091)	(153,663)
Net Increase/(Decrease) in Cash & Cash Equivalents	(726,000)	(1,066,833)	364,400	(151,905)	255,645	629,685	488,135	869,048	932,146	1,040,637	1,011,404	1,053,272
plus: Cash, Cash Equivalents & Investments - beginning of year	3,330,000	2,604,000	1,537,167	1,901,567	1,749,663	2,005,308	2,634,993	3,123,128	3,992,176	4,924,322	5,964,959	6,976,362
Cash & Cash Equivalents - end of the year	2,604,000	1,537,167	1,901,567	1,749,663	2,005,308	2,634,993	3,123,128	3,992,176	4,924,322	5,964,959	6,976,362	8,029,635
Cash & Cash Equivalents - end of the year	2,604,000	1,537,167	1,901,567	1,749,663	2,005,308	2,634,993	3,123,128	3,992,176	4,924,322	5,964,959	6,976,362	8,029,635
Investments - end of the year	5,808,000	5,027,930	4,617,180	3,554,130	3,118,927	2,805,918	2,733,318	2,733,318	2,733,318	2,733,318	2,733,318	2,733,318
Cash, Cash Equivalents & Investments - end of the year	8,412,000	6,565,097	6,518,747	5,303,792	5,124,235	5,440,911	5,856,446	6,725,494	7,657,640	8,698,277	9,709,681	10,762,953
Representing:												
- External Restrictions	4,099,000	3,453,580	3,105,615	2,310,785	2,566,430	3,196,115	3,684,250	4,472,495	5,312,564	6,237,220	7,097,284	7,948,839
- Internal Restrictions	3,812,304	3,105,719	1,637,039	1,600,000	1,500,000	1,500,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
- Unrestricted	500,696	5,798	1,776,093	1,393,008	1,057,805	744,796	822,196	902,999	995,076	1,111,057	1,262,397	1,464,114
	8,412,000	6,565,097	6,518,747	5,303,792	5,124,235	5,440,911	5,856,446	6,725,494	7,657,640	8,698,277	9,709,681	10,762,953

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

CASH FLOW STATEMENT - GENERAL FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals	Current Year	Projected Years									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,299,980	3,423,819	3,526,306	3,614,976	3,705,402	3,798,528	3,894,444	3,993,242	4,095,018	4,199,873	4,307,910
User Charges & Fees	-	1,912,664	1,945,772	2,034,420	2,107,839	2,184,929	2,265,873	2,350,864	2,440,105	2,533,809	2,632,197	2,735,504
Interest & Investment Revenue Received	-	199,843	197,356	200,431	201,031	202,663	203,559	205,107	207,788	210,399	212,959	215,441
Grants & Contributions	-	9,728,072	7,428,938	7,318,479	7,197,000	7,415,558	7,650,596	7,897,203	8,155,951	8,427,442	8,712,307	9,011,208
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	302,852	264,297	242,245	242,661	239,598	239,469	239,333	239,191	239,042	238,886	238,721
Payments:												
Employee Benefits & On-Costs	-	(6,387,743)	(6,848,349)	(7,102,225)	(7,099,969)	(7,303,492)	(7,463,648)	(7,627,752)	(7,795,902)	(7,968,199)	(8,144,748)	(8,322,787)
Materials & Contracts	-	(3,778,631)	(1,674,074)	(1,833,627)	(1,942,580)	(2,053,953)	(2,169,601)	(2,288,459)	(2,513,583)	(2,739,772)	(2,969,797)	(3,203,774)
Borrowing Costs	-	(41,160)	(80,019)	(90,475)	(86,782)	(82,974)	(79,049)	(75,002)	(70,830)	(66,529)	(62,095)	(57,523)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,159,011)	(1,137,729)	(1,171,861)	(1,207,017)	(1,243,227)	(1,280,524)	(1,318,940)	(1,358,508)	(1,399,263)	(1,441,241)	(1,484,478)
Net Cash provided (or used in) Operating Activities	-	4,076,865	3,520,010	3,123,693	3,027,159	3,064,504	3,165,204	3,276,799	3,297,455	3,331,947	3,378,341	3,440,222
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	449,483	378,385	667,124	435,203	313,009	72,599	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	279,879	492,500	501,000	501,000	501,000	501,000	501,000	501,000	501,000	501,000	501,000
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(8,305,303)	(4,624,746)	(4,171,107)	(3,838,958)	(3,750,301)	(3,606,666)	(3,560,812)	(3,566,022)	(3,572,309)	(3,578,910)	(3,585,842)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(7,575,941)	(3,753,861)	(3,002,982)	(2,902,755)	(2,936,292)	(3,033,067)	(3,059,812)	(3,065,022)	(3,071,309)	(3,077,910)	(3,084,842)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	2,800,000	340,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(52,924)	(106,149)	(120,711)	(124,404)	(128,212)	(132,137)	(136,184)	(140,356)	(144,657)	(149,091)	(153,663)
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	2,747,076	233,851	(120,711)	(124,404)	(128,212)	(132,137)	(136,184)	(140,356)	(144,657)	(149,091)	(153,663)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(752,000)	0	(0)	0	(0)	0	80,803	92,077	115,981	151,340	201,718
plus: Cash, Cash Equivalents & Investments - beginning of year	-	752,000	(0)	(0)	(0)	(0)	(0)	0	80,803	172,880	288,860	440,200
Cash & Cash Equivalents - end of the year	-	(0)	(0)	(0)	(0)	(0)	0	80,803	172,880	288,860	440,200	641,918
Cash & Cash Equivalents - end of the year	752,000	(0)	(0)	(0)	(0)	(0)	0	80,803	172,880	288,860	440,200	641,918
Investments - end of the year	3,808,000	3,358,517	2,980,132	2,313,008	1,877,805	1,564,796	1,492,196	1,492,196	1,492,196	1,492,196	1,492,196	1,492,196
Cash, Cash Equivalents & Investments - end of the year	4,560,000	3,358,517	2,980,132	2,313,008	1,877,805	1,564,796	1,492,196	1,572,999	1,665,076	1,781,057	1,932,397	2,134,114
Representing:												
- External Restrictions	247,000	247,000	247,000	-	-	-	-	-	-	-	-	-
- Internal Restrictions	3,812,304	3,105,719	1,637,039	1,600,000	1,500,000	1,500,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
- Unrestricted	500,696	5,798	1,096,093	713,008	377,805	64,796	142,196	222,999	315,076	431,057	582,397	784,114
	4,560,000	3,358,517	2,980,132	2,313,008	1,877,805	1,564,796	1,492,196	1,572,999	1,665,076	1,781,057	1,932,397	2,134,114

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

CASH FLOW STATEMENT - WATER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals	Current Year	Projected Years									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	731,506	788,817	814,037	838,458	863,612	889,520	916,205	943,692	972,002	1,001,162	1,031,197
User Charges & Fees	-	1,225,705	1,172,040	1,263,295	1,300,743	1,339,316	1,379,045	1,419,967	1,462,116	1,505,529	1,550,245	1,596,302
Interest & Investment Revenue Received	-	44,800	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450
Grants & Contributions	-	154,500	8,000,950	131,550	131,550	381,550	131,550	111,550	101,350	97,950	97,950	91,150
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	531,820	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300	29,300
Payments:												
Employee Benefits & On-Costs	-	(293,596)	(337,293)	(344,512)	(351,911)	(359,495)	(367,429)	(375,558)	(383,888)	(392,422)	(401,166)	(409,961)
Materials & Contracts	-	(1,543,380)	(1,109,259)	(1,114,354)	(1,128,525)	(1,143,121)	(1,158,155)	(1,173,640)	(1,189,589)	(1,206,017)	(1,222,938)	(1,240,366)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(90,200)	(77,370)	(79,691)	(82,082)	(84,544)	(87,081)	(89,693)	(92,384)	(95,155)	(98,010)	(100,950)
Net Cash provided (or used in) Operating Activities	-	761,156	8,491,635	724,074	761,983	1,051,067	841,200	862,581	895,047	935,637	980,993	1,021,121
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	330,587	32,365	395,926	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,395,743)	(8,524,000)	(1,120,000)	(492,000)	(545,000)	(265,000)	(225,000)	(194,800)	(190,400)	(290,400)	(179,600)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,065,156)	(8,491,635)	(724,074)	(492,000)	(545,000)	(265,000)	(225,000)	(194,800)	(190,400)	(290,400)	(179,600)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(304,000)	-	0	269,983	506,067	576,200	637,581	700,247	745,237	690,593	841,521
plus: Cash, Cash Equivalents & Investments - beginning of year	-	304,000	-	-	0	269,983	776,050	1,352,251	1,989,832	2,690,078	3,435,315	4,125,908
Cash & Cash Equivalents - end of the year	-	-	-	0	269,983	776,050	1,352,251	1,989,832	2,690,078	3,435,315	4,125,908	4,967,430
Cash & Cash Equivalents - end of the year	304,000	-	-	0	269,983	776,050	1,352,251	1,989,832	2,690,078	3,435,315	4,125,908	4,967,430
Investments - end of the year	1,000,000	669,413	637,047	241,122	241,122	241,122	241,122	241,122	241,122	241,122	241,122	241,122
Cash, Cash Equivalents & Investments - end of the year	1,304,000	669,413	637,047	241,122	511,105	1,017,172	1,593,373	2,230,953	2,931,200	3,676,437	4,367,030	5,208,552
Representing:												
- External Restrictions	1,304,000	669,413	637,047	241,122	511,105	1,017,172	1,593,373	2,230,953	2,931,200	3,676,437	4,367,030	5,208,552
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	(0)	0	(0)	0	0	(0)	0	(0)	(0)	0	(0)
	1,304,000	669,413	637,047	241,122	511,105	1,017,172	1,593,373	2,230,953	2,931,200	3,676,437	4,367,030	5,208,552

Bogan Shire Council

10 Year Financial Plan for the Years ending 30 June 2027

CASH FLOW STATEMENT - SEWER FUND

Scenario: Council LTFP Incorporating 2017/2018 Budgeted Figures

	Actuals	Current Year	Projected Years									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	433,807	445,858	458,014	471,754	485,907	500,484	515,499	530,964	546,893	563,299	580,198
User Charges & Fees	-	194,726	168,690	168,732	173,794	179,008	184,379	189,910	195,607	201,475	207,520	213,745
Interest & Investment Revenue Received	-	74,000	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300	62,300
Grants & Contributions	-	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	5,000	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
Payments:												
Employee Benefits & On-Costs	-	(123,089)	(112,319)	(114,860)	(117,464)	(120,133)	(122,911)	(125,758)	(128,675)	(131,665)	(134,728)	(137,823)
Materials & Contracts	-	(405,577)	(459,529)	(463,161)	(466,453)	(469,844)	(473,337)	(476,934)	(480,639)	(484,455)	(488,386)	(492,435)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(16,500)	(25,500)	(25,830)	(26,170)	(26,520)	(26,881)	(27,252)	(27,635)	(28,029)	(28,434)	(28,853)
Net Cash provided (or used in) Operating Activities	-	170,867	92,400	98,095	110,662	123,618	136,934	150,665	164,822	179,419	194,471	210,033
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(181,700)	(408,000)	(250,000)	(125,000)	-	(225,000)	-	(25,000)	-	(25,000)	(200,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(181,700)	(408,000)	(250,000)	(125,000)	-	(225,000)	-	(25,000)	-	(25,000)	(200,000)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(10,833)	(315,600)	(151,905)	(14,338)	123,618	(88,066)	150,665	139,822	179,419	169,471	10,033
plus: Cash, Cash Equivalents & Investments - beginning of year	-	1,548,000	1,537,167	1,221,567	1,069,663	1,055,325	1,178,943	1,090,877	1,241,542	1,381,364	1,560,783	1,730,254
Cash & Cash Equivalents - end of the year	-	1,537,167	1,221,567	1,069,663	1,055,325	1,178,943	1,090,877	1,241,542	1,381,364	1,560,783	1,730,254	1,740,287
Cash & Cash Equivalents - end of the year	1,548,000	1,537,167	1,221,567	1,069,663	1,055,325	1,178,943	1,090,877	1,241,542	1,381,364	1,560,783	1,730,254	1,740,287
Investments - end of the year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Cash, Cash Equivalents & Investments - end of the year	2,548,000	2,537,167	2,221,567	2,069,663	2,055,325	2,178,943	2,090,877	2,241,542	2,381,364	2,560,783	2,730,254	2,740,287
Representing:												
- External Restrictions	2,548,000	2,537,167	2,221,567	2,069,663	2,055,325	2,178,943	2,090,877	2,241,542	2,381,364	2,560,783	2,730,254	2,740,287
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	0	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)
	2,548,000	2,537,167	2,221,567	2,069,663	2,055,325	2,178,943	2,090,877	2,241,542	2,381,364	2,560,783	2,730,254	2,740,287