

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - CONSOLIDATED
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Income from Continuing Operations | | | | | | | | | | |
| Revenue: | | | | | | | | | | |
| Rates & Annual Charges | 19,274,192 | 19,929,471 | 20,431,430 | 22,166,314 | 22,760,387 | 23,370,730 | 24,020,540 | 24,688,860 | 25,376,228 | 26,083,195 |
| User Charges & Fees | 6,071,284 | 6,166,018 | 6,262,645 | 6,361,095 | 6,461,513 | 6,563,940 | 6,668,415 | 6,774,980 | 6,883,676 | 6,994,547 |
| Other Revenues | 284,000 | 289,680 | 295,474 | 301,383 | 307,411 | 313,559 | 319,830 | 326,227 | 332,751 | 339,406 |
| Grants & Contributions provided for Operating Purposes | 4,856,404 | 4,788,710 | 4,793,502 | 4,798,245 | 4,803,064 | 4,807,962 | 4,812,938 | 4,819,316 | 4,828,035 | 4,836,926 |
| Grants & Contributions provided for Capital Purposes | 7,425,043 | 5,612,195 | 5,665,607 | 5,719,542 | 5,774,005 | 5,829,003 | 5,884,540 | 5,940,622 | 5,997,253 | 6,054,440 |
| Interest & Investment Revenue | 139,499 | 140,399 | 141,308 | 142,685 | 144,549 | 146,450 | 148,389 | 150,367 | 152,384 | 154,442 |
| Other Income: | | | | | | | | | | |
| Net Gains from the Disposal of Assets | 1,841,000 | 2,800,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 709,000 | 400,000 | 9,788,990 |
| Fair value increment on investment properties | 112,556 | 115,370 | 118,254 | 121,211 | 124,241 | 127,347 | 130,531 | 133,794 | 137,139 | 140,567 |
| Other Income | 394,104 | 401,986 | 410,025 | 418,226 | 426,590 | 435,122 | 443,825 | 452,701 | 461,755 | 470,990 |
| Total Income from Continuing Operations | 40,398,081 | 40,243,829 | 38,518,245 | 40,428,700 | 41,201,761 | 41,994,113 | 42,829,007 | 43,995,867 | 44,569,222 | 54,863,503 |
| Expenses from Continuing Operations | | | | | | | | | | |
| Employee Benefits & On-Costs | 14,919,564 | 15,186,955 | 15,381,230 | 15,655,108 | 15,934,463 | 16,219,406 | 16,510,048 | 16,806,503 | 17,108,886 | 17,417,317 |
| Borrowing Costs | 1,097,130 | 930,892 | 890,630 | 870,432 | 828,204 | 793,536 | 750,113 | 726,138 | 689,432 | 655,800 |
| Materials & Contracts | 10,629,509 | 9,979,583 | 10,234,924 | 10,276,423 | 10,476,951 | 10,686,490 | 11,070,220 | 11,118,224 | 11,340,589 | 11,567,401 |
| Depreciation & Amortisation | 5,996,852 | 6,154,541 | 6,297,490 | 6,542,481 | 6,634,453 | 6,718,922 | 6,819,661 | 6,924,445 | 7,053,297 | 7,215,742 |
| Other Expenses | 880,000 | 897,600 | 915,552 | 933,863 | 952,540 | 971,591 | 991,022 | 1,010,843 | 1,031,060 | 1,051,681 |
| Total Expenses from Continuing Operations | 33,523,055 | 33,149,571 | 33,719,825 | 34,278,307 | 34,826,611 | 35,389,945 | 36,141,064 | 36,586,153 | 37,223,264 | 37,907,941 |
| Net Operating Result for the Year | 6,875,027 | 7,094,258 | 4,798,420 | 6,150,394 | 6,375,150 | 6,604,168 | 6,687,943 | 7,409,714 | 7,345,958 | 16,955,562 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (550,016) | 1,482,063 | (867,187) | 430,852 | 601,144 | 775,165 | 803,403 | 1,469,092 | 1,348,705 | 10,901,122 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
BALANCE SHEET - CONSOLIDATED
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| ASSETS | | | | | | | | | | |
| Current Assets | | | | | | | | | | |
| Cash & Cash Equivalents | 4,713,340 | 9,288,425 | 11,560,393 | 14,816,274 | 18,914,458 | 22,704,487 | 28,113,850 | 30,559,022 | 31,332,085 | 51,620,848 |
| Investments | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 |
| Receivables | 3,975,515 | 4,006,423 | 4,075,847 | 4,246,433 | 4,327,142 | 4,409,909 | 4,499,264 | 4,587,191 | 4,679,540 | 4,802,640 |
| Inventories | 330,422 | 305,111 | 315,324 | 315,346 | 321,461 | 327,890 | 340,994 | 341,137 | 347,959 | 354,919 |
| Contract assets | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 | 464,000 |
| Other | 133,043 | 127,579 | 130,016 | 131,156 | 133,734 | 136,409 | 140,659 | 141,920 | 144,758 | 147,554 |
| Total Current Assets | 22,882,781 | 27,458,000 | 29,812,042 | 33,239,670 | 37,427,256 | 41,309,156 | 46,825,228 | 49,359,730 | 50,234,804 | 70,656,521 |
| Non-Current Assets | | | | | | | | | | |
| Contract assets | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 | 1,392,000 |
| Infrastructure, Property, Plant & Equipment | 468,301,284 | 469,596,670 | 471,136,262 | 472,863,641 | 474,041,054 | 475,717,576 | 475,845,721 | 479,989,301 | 485,735,216 | 487,115,132 |
| Investment Property | 4,462,556 | 4,577,926 | 4,696,180 | 4,817,391 | 4,941,632 | 5,068,979 | 5,199,510 | 5,333,304 | 5,470,443 | - |
| Right of use assets | 546,063 | 446,063 | 1,096,063 | 796,063 | 910,563 | 628,563 | 1,165,313 | 878,313 | 985,063 | 613,563 |
| Total Non-Current Assets | 474,701,903 | 476,012,659 | 478,320,505 | 479,869,095 | 481,285,249 | 482,807,118 | 483,602,544 | 487,592,918 | 493,582,722 | 489,120,695 |
| TOTAL ASSETS | 497,584,684 | 503,470,658 | 508,132,547 | 513,108,764 | 518,712,505 | 524,116,274 | 530,427,772 | 536,952,648 | 543,817,526 | 559,777,216 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | |
| Payables | 4,875,695 | 4,698,239 | 4,773,023 | 4,791,664 | 4,840,726 | 4,891,958 | 4,991,803 | 5,005,117 | 5,067,024 | 5,129,950 |
| Contract liabilities | 1,224,224 | 1,136,576 | 1,143,323 | 1,150,131 | 1,157,014 | 1,163,975 | 1,171,012 | 1,178,128 | 1,185,323 | 1,192,599 |
| Lease liabilities | 104,804 | 99,057 | 293,900 | 277,422 | 282,196 | 238,403 | 278,730 | 288,615 | 376,862 | 266,591 |
| Borrowings | 840,039 | 873,900 | 907,453 | 942,847 | 978,194 | 1,018,789 | 628,409 | 658,906 | 691,159 | 724,942 |
| Provisions | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 | 3,327,409 |
| Total Current Liabilities | 10,372,172 | 10,135,181 | 10,445,109 | 10,489,474 | 10,585,539 | 10,640,534 | 10,397,363 | 10,458,175 | 10,647,777 | 10,641,491 |
| Non-Current Liabilities | | | | | | | | | | |
| Payables | 83,065 | 84,727 | 86,421 | 88,150 | 89,913 | 91,711 | 93,545 | 95,416 | 97,324 | 99,271 |
| Lease liabilities | 280,935 | 181,878 | 641,178 | 363,756 | 472,712 | 234,309 | 727,609 | 438,995 | 457,563 | 190,972 |
| Borrowings | 13,178,101 | 12,304,201 | 11,396,748 | 10,453,900 | 9,475,706 | 8,456,917 | 7,828,509 | 7,169,603 | 6,478,444 | 5,753,502 |
| Provisions | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 |
| Total Non-Current Liabilities | 14,659,692 | 13,688,397 | 13,241,938 | 12,023,397 | 11,155,922 | 9,900,528 | 9,767,254 | 8,821,605 | 8,150,922 | 7,161,336 |
| TOTAL LIABILITIES | 25,031,864 | 23,823,578 | 23,687,047 | 22,512,870 | 21,741,461 | 20,541,062 | 20,164,617 | 19,279,780 | 18,798,699 | 17,802,827 |
| Net Assets | 472,552,820 | 479,647,081 | 484,445,500 | 490,595,894 | 496,971,044 | 503,575,212 | 510,263,155 | 517,672,869 | 525,018,827 | 541,974,389 |
| EQUITY | | | | | | | | | | |
| Retained Earnings | 287,536,488 | 294,630,746 | 299,429,166 | 305,579,559 | 311,954,709 | 318,558,877 | 325,246,820 | 332,656,534 | 340,002,492 | 356,958,055 |
| Revaluation Reserves | 185,016,332 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 | 185,016,335 |
| Total Equity | 472,552,820 | 479,647,081 | 484,445,500 | 490,595,894 | 496,971,044 | 503,575,212 | 510,263,155 | 517,672,869 | 525,018,827 | 541,974,389 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: 1B - Base Scenario SRV 2.3% rate peg

Cash Flows from Operating Activities

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Receipts: | | | | | | | | | | |
| Rates & Annual Charges | 19,247,317 | 19,892,069 | 20,404,273 | 22,057,842 | 22,727,388 | 23,336,781 | 23,984,111 | 24,651,339 | 25,337,581 | 25,043,388 |
| User Charges & Fees | 6,047,984 | 6,140,002 | 6,236,109 | 6,334,056 | 6,433,933 | 6,535,808 | 6,639,721 | 6,745,712 | 6,853,823 | 6,964,096 |
| Investment & Interest Revenue Received | 144,089 | 132,905 | 140,170 | 136,964 | 140,362 | 142,042 | 141,048 | 146,487 | 146,167 | 119,616 |
| Grants & Contributions | 11,506,317 | 10,343,935 | 10,463,494 | 10,522,212 | 10,581,543 | 10,641,489 | 10,702,052 | 10,764,563 | 10,829,965 | 10,896,095 |
| Other | 1,023,654 | 709,379 | 699,845 | 713,870 | 728,162 | 742,740 | 757,611 | 772,778 | 788,249 | 804,030 |
| Payments: | | | | | | | | | | |
| Employee Benefits & On-Costs | (14,910,374) | (15,185,709) | (15,380,471) | (15,653,821) | (15,933,151) | (16,218,068) | (16,508,683) | (16,805,110) | (17,107,466) | (17,415,869) |
| Materials & Contracts | (10,582,790) | (10,107,375) | (10,177,381) | (10,272,904) | (10,441,655) | (10,649,485) | (10,998,402) | (11,113,797) | (11,301,319) | (11,527,346) |
| Borrowing Costs | (1,105,874) | (944,711) | (904,982) | (885,323) | (843,659) | (809,565) | (766,774) | (735,619) | (699,374) | (666,228) |
| Other | (819,223) | (910,642) | (902,249) | (925,800) | (939,256) | (957,881) | (971,602) | (1,002,017) | (1,016,512) | (1,036,842) |
| Net Cash provided (or used in) Operating Activities | 10,551,100 | 10,069,853 | 10,578,807 | 12,027,094 | 12,453,668 | 12,763,862 | 12,979,081 | 13,424,336 | 13,831,115 | 14,180,942 |

Cash Flows from Investing Activities

| | | | | | | | | | | |
|--|--------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|-------------|
| Receipts: | | | | | | | | | | |
| Sale of Investment Securities | 1,924,764 | - | - | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | 15,000,000 |
| Sale of Infrastructure, Property, Plant & Equipment | 2,255,000 | 3,700,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 900,000 | 400,000 | 400,000 |
| Payments: | | | | | | | | | | |
| Purchase of Infrastructure, Property, Plant & Equipment | (14,843,989) | (8,249,924) | (7,687,082) | (7,969,860) | (7,516,366) | (8,113,444) | (6,664,556) | (10,972,025) | (12,485,962) | (8,224,158) |
| Net Cash provided (or used in) Investing Activities | (10,664,225) | (4,549,924) | (7,287,082) | (7,569,860) | (7,116,366) | (7,713,444) | (6,264,556) | (10,072,025) | (12,085,962) | 7,175,842 |

Cash Flows from Financing Activities

| | | | | | | | | | | |
|---|-------------|-----------|-------------|-------------|-------------|-------------|-------------|------------|------------|-------------|
| Receipts: | | | | | | | | | | |
| Proceeds from Borrowings & Advances | 8,448,629 | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | |
| Repayment of Borrowings & Advances | (9,019,338) | (840,039) | (873,900) | (907,453) | (942,847) | (978,194) | (1,018,789) | (628,409) | (658,906) | (691,159) |
| Repayment of lease liabilities (principal repayments) | (201,168) | (104,804) | (145,857) | (293,900) | (296,270) | (282,196) | (286,373) | (278,730) | (313,184) | (376,862) |
| Net Cash Flow provided (used in) Financing Activities | (771,876) | (944,843) | (1,019,757) | (1,201,353) | (1,239,118) | (1,260,389) | (1,305,162) | (907,139) | (972,090) | (1,068,021) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (885,001) | 4,575,085 | 2,271,968 | 3,255,881 | 4,098,185 | 3,790,029 | 5,409,363 | 2,445,172 | 773,063 | 20,288,763 |
| plus: Cash & Cash Equivalents - beginning of year | 5,598,342 | 4,713,340 | 9,288,425 | 11,560,393 | 14,816,274 | 18,914,458 | 22,704,487 | 28,113,850 | 30,559,022 | 31,332,085 |
| Cash & Cash Equivalents - end of the year | 4,713,340 | 9,288,425 | 11,560,393 | 14,816,274 | 18,914,458 | 22,704,487 | 28,113,850 | 30,559,022 | 31,332,085 | 51,620,848 |

Cash & Cash Equivalents - end of the year
Investments - end of the year

Cash, Cash Equivalents & Investments - end of the year

| | | | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 4,713,340 | 9,288,425 | 11,560,393 | 14,816,274 | 18,914,458 | 22,704,487 | 28,113,850 | 30,559,022 | 31,332,085 | 51,620,848 |
| | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 | 13,266,461 |
| Cash, Cash Equivalents & Investments - end of the year | 17,979,801 | 22,554,887 | 24,826,854 | 28,082,735 | 32,180,919 | 35,970,948 | 41,380,311 | 43,825,483 | 44,598,546 | 64,887,309 |

Representing:

- External Restrictions
- Internal Restrictions
- Unrestricted

| | | | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 15,458,139 | 17,913,992 | 20,956,920 | 23,764,362 | 26,814,250 | 29,128,940 | 31,937,156 | 33,685,005 | 31,800,588 | 34,403,748 |
| | 2,510,708 | 2,078,398 | 1,830,499 | 1,970,811 | 2,545,278 | 3,489,619 | 5,451,010 | 6,484,322 | 8,344,337 | 17,878,000 |
| | 10,954 | 2,562,497 | 2,039,435 | 2,347,562 | 2,821,392 | 3,352,389 | 3,992,145 | 3,656,156 | 4,453,621 | 12,605,560 |
| Unrestricted | 17,979,801 | 22,554,887 | 24,826,854 | 28,082,735 | 32,180,919 | 35,970,948 | 41,380,311 | 43,825,483 | 44,598,546 | 64,887,309 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - GENERAL FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | Projected Years | | | | | | | | | | |
|---|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | |
| Income from Continuing Operations | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | |
| Rates & Annual Charges | 14,823,642 | 15,389,910 | 15,801,078 | 17,443,355 | 17,942,969 | 18,456,964 | 19,008,498 | 19,576,578 | 20,161,700 | 20,764,376 | |
| User Charges & Fees | 3,202,440 | 3,239,797 | 3,277,900 | 3,316,655 | 3,356,184 | 3,396,504 | 3,437,630 | 3,479,580 | 3,522,368 | 3,566,012 | |
| Other Revenues | 284,000 | 289,680 | 295,474 | 301,383 | 307,411 | 313,559 | 319,830 | 326,227 | 332,751 | 339,406 | |
| Grants & Contributions provided for Operating Purposes | 4,835,058 | 4,770,361 | 4,778,227 | 4,786,123 | 4,794,176 | 4,802,391 | 4,810,770 | 4,819,316 | 4,828,035 | 4,836,926 | |
| Grants & Contributions provided for Capital Purposes | 6,283,531 | 5,552,195 | 5,605,607 | 5,659,542 | 5,714,005 | 5,769,003 | 5,824,540 | 5,880,622 | 5,937,253 | 5,994,440 | |
| Interest & Investment Revenue | 86,099 | 86,470 | 86,845 | 87,412 | 88,181 | 88,964 | 89,764 | 90,579 | 91,410 | 92,259 | |
| Other Income: | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | 1,841,000 | 2,800,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 709,000 | 400,000 | 978,990 | |
| Fair value increment on investment properties | 112,556 | 115,370 | 118,254 | 121,211 | 124,241 | 127,347 | 130,531 | 133,794 | 137,139 | 140,567 | |
| Other Income | 382,104 | 389,746 | 397,541 | 405,491 | 413,601 | 421,873 | 430,311 | 438,917 | 447,695 | 456,649 | |
| Total Income from Continuing Operations | 31,850,430 | 32,633,529 | 30,760,924 | 32,521,172 | 33,140,768 | 33,776,606 | 34,451,874 | 35,454,612 | 35,858,352 | 45,979,626 | |
| Expenses from Continuing Operations | | | | | | | | | | | |
| Employee Benefits & On-Costs | 13,387,173 | 13,629,659 | 13,768,524 | 14,012,450 | 14,261,254 | 14,515,034 | 14,773,890 | 15,037,923 | 15,307,237 | 15,581,937 | |
| Borrowing Costs | 265,164 | 321,944 | 315,542 | 328,898 | 322,064 | 322,745 | 319,913 | 331,590 | 325,381 | 324,002 | |
| Materials & Contracts | 8,580,461 | 7,923,194 | 8,188,407 | 8,188,976 | 8,347,755 | 8,514,710 | 8,855,004 | 8,858,704 | 9,035,878 | 9,216,596 | |
| Depreciation & Amortisation | 4,526,142 | 4,663,572 | 4,785,982 | 5,010,152 | 5,081,014 | 5,144,083 | 5,223,126 | 5,305,914 | 5,412,467 | 5,552,304 | |
| Other Expenses | 880,000 | 897,600 | 915,552 | 933,863 | 952,540 | 971,591 | 991,022 | 1,010,843 | 1,031,060 | 1,051,681 | |
| Total Expenses from Continuing Operations | 27,638,939 | 27,435,969 | 27,974,008 | 28,474,339 | 28,964,627 | 29,468,163 | 30,162,956 | 30,544,975 | 31,112,023 | 31,726,520 | |
| Net Operating Result for the Year | 4,211,490 | 5,197,560 | 2,786,916 | 4,046,833 | 4,176,141 | 4,308,443 | 4,288,918 | 4,909,637 | 4,746,330 | 14,253,106 | |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (2,072,041) | (354,635) | (2,818,690) | (1,612,708) | (1,537,864) | (1,460,560) | (1,535,622) | (970,985) | (1,190,924) | 8,258,666 | |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
BALANCE SHEET - GENERAL FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| ASSETS | | | | | | | | | | |
| Current Assets | | | | | | | | | | |
| Cash & Cash Equivalents | - | 2,477,036 | 2,549,974 | 3,529,444 | 5,270,981 | 7,022,534 | 10,310,031 | 11,713,114 | 14,353,587 | 32,417,464 |
| Investments | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 |
| Receivables | 3,067,603 | 3,080,352 | 3,131,256 | 3,282,949 | 3,344,389 | 3,407,501 | 3,476,808 | 3,544,285 | 3,615,777 | 3,717,601 |
| Inventories | 330,422 | 305,111 | 315,324 | 315,346 | 321,461 | 327,890 | 340,994 | 341,137 | 347,959 | 354,919 |
| Contract assets | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 |
| Other | 84,678 | 78,953 | 81,487 | 81,656 | 83,245 | 84,910 | 88,129 | 88,340 | 90,107 | 91,909 |
| Total Current Assets | 13,025,164 | 15,483,913 | 15,620,503 | 16,751,857 | 18,562,536 | 20,385,295 | 23,758,424 | 25,229,336 | 27,949,891 | 46,124,354 |
| Non-Current Assets | | | | | | | | | | |
| Contract assets | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 | 1,080,000 |
| Infrastructure, Property, Plant & Equipment | 370,609,977 | 372,977,332 | 375,609,431 | 378,450,139 | 380,761,991 | 383,194,352 | 384,100,032 | 387,443,143 | 389,410,888 | 391,035,242 |
| Investment Property | 4,462,556 | 4,577,926 | 4,696,180 | 4,817,391 | 4,941,632 | 5,068,979 | 5,199,510 | 5,333,304 | 5,470,443 | - |
| Right of use assets | 546,063 | 446,063 | 1,096,063 | 796,063 | 910,563 | 628,563 | 1,165,313 | 878,313 | 985,063 | 613,563 |
| Total Non-Current Assets | 376,698,596 | 379,081,321 | 382,481,674 | 385,143,593 | 387,694,186 | 389,971,894 | 391,544,855 | 394,734,760 | 396,946,394 | 392,728,805 |
| TOTAL ASSETS | 389,723,760 | 394,565,234 | 398,102,177 | 401,895,450 | 406,256,722 | 410,357,189 | 415,303,279 | 419,964,096 | 424,896,285 | 438,853,159 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | |
| Payables | 4,641,412 | 4,477,775 | 4,566,912 | 4,600,443 | 4,664,961 | 4,732,221 | 4,848,728 | 4,871,523 | 4,943,371 | 5,016,725 |
| Contract liabilities | 1,224,224 | 1,136,576 | 1,143,323 | 1,150,131 | 1,157,014 | 1,163,975 | 1,171,012 | 1,178,128 | 1,185,323 | 1,192,599 |
| Lease liabilities | 104,804 | 99,057 | 293,900 | 277,422 | 282,196 | 238,403 | 278,730 | 288,615 | 376,862 | 266,591 |
| Provisions | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 | 2,981,409 |
| Total Current Liabilities | 8,951,850 | 8,694,817 | 8,985,544 | 9,009,406 | 9,085,580 | 9,116,008 | 9,279,879 | 9,319,674 | 9,486,965 | 9,457,324 |
| Non-Current Liabilities | | | | | | | | | | |
| Lease liabilities | 280,935 | 181,878 | 641,178 | 363,756 | 472,712 | 234,309 | 727,609 | 438,995 | 457,563 | 190,972 |
| Provisions | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 | 1,117,591 |
| Total Non-Current Liabilities | 1,398,526 | 1,299,469 | 1,758,769 | 1,481,347 | 1,590,303 | 1,351,900 | 1,845,200 | 1,556,586 | 1,575,154 | 1,308,563 |
| TOTAL LIABILITIES | 10,350,376 | 9,994,286 | 10,744,313 | 10,490,753 | 10,675,883 | 10,467,908 | 11,125,079 | 10,876,260 | 11,062,119 | 10,765,887 |
| Net Assets | 379,373,384 | 384,570,948 | 387,357,864 | 391,404,697 | 395,580,838 | 399,889,281 | 404,178,199 | 409,087,836 | 413,834,166 | 428,087,272 |
| EQUITY | | | | | | | | | | |
| Retained Earnings | 218,575,052 | 223,772,613 | 226,559,529 | 230,606,363 | 234,782,504 | 239,090,946 | 243,379,864 | 248,289,501 | 253,035,831 | 267,288,937 |
| Revaluation Reserves | 160,798,332 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 | 160,798,335 |
| Total Equity | 379,373,384 | 384,570,948 | 387,357,864 | 391,404,697 | 395,580,838 | 399,889,281 | 404,178,199 | 409,087,836 | 413,834,166 | 428,087,272 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
CASH FLOW STATEMENT - GENERAL FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Cash Flows from Operating Activities | | | | | | | | | | |
| Receipts: | | | | | | | | | | |
| Rates & Annual Charges | 14,796,767 | 15,352,509 | 15,773,921 | 17,334,883 | 17,909,970 | 18,423,015 | 18,972,069 | 19,539,056 | 20,123,053 | 20,724,570 |
| User Charges & Fees | 3,335,114 | 3,230,277 | 3,268,190 | 3,306,779 | 3,346,111 | 3,386,229 | 3,427,150 | 3,468,890 | 3,511,464 | 3,554,891 |
| Investment & Interest Revenue Received | 90,689 | 78,976 | 85,707 | 81,691 | 83,994 | 84,557 | 82,422 | 86,700 | 85,194 | 57,433 |
| Grants & Contributions | 10,343,459 | 10,265,586 | 10,388,219 | 10,450,090 | 10,512,655 | 10,575,918 | 10,639,884 | 10,704,563 | 10,769,965 | 10,836,095 |
| Other | 1,011,654 | 697,139 | 687,360 | 701,135 | 715,173 | 729,492 | 744,097 | 758,994 | 774,189 | 789,689 |
| Payments: | | | | | | | | | | |
| Employee Benefits & On-Costs | (13,377,983) | (13,628,412) | (13,767,766) | (14,011,164) | (14,259,942) | (14,513,696) | (14,772,525) | (15,036,531) | (15,305,817) | (15,580,488) |
| Materials & Contracts | (8,551,433) | (8,050,724) | (8,130,962) | (8,184,487) | (8,311,468) | (8,476,696) | (8,782,156) | (8,853,227) | (8,995,537) | (9,175,448) |
| Borrowing Costs | (265,164) | (321,944) | (315,542) | (328,898) | (322,064) | (322,745) | (319,913) | (331,590) | (325,381) | (324,002) |
| Other | (819,223) | (910,642) | (902,249) | (925,800) | (939,256) | (957,881) | (971,602) | (1,002,017) | (1,016,512) | (1,036,842) |
| Net Cash provided (or used in) Operating Activities | 6,563,881 | 6,712,764 | 7,086,878 | 8,424,229 | 8,735,173 | 8,938,193 | 9,019,426 | 9,334,838 | 9,620,619 | 9,845,898 |
| Cash Flows from Investing Activities | | | | | | | | | | |
| Receipts: | | | | | | | | | | |
| Sale of Investment Securities | 1,924,764 | - | - | - | - | - | - | - | - | - |
| Sale of Investment Property | - | - | - | - | - | - | - | - | - | 15,000,000 |
| Sale of Infrastructure, Property, Plant & Equipment | 2,255,000 | 3,700,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 900,000 | 400,000 | 400,000 |
| Payments: | | | | | | | | | | |
| Purchase of Infrastructure, Property, Plant & Equipment | (10,542,477) | (7,830,924) | (7,268,082) | (7,550,860) | (7,097,366) | (7,294,444) | (5,845,556) | (8,553,025) | (7,066,962) | (6,805,158) |
| Net Cash provided (or used in) Investing Activities | (6,362,713) | (4,130,924) | (6,868,082) | (7,150,860) | (6,697,366) | (6,894,444) | (5,445,556) | (7,653,025) | (6,666,962) | 8,594,842 |
| Cash Flows from Financing Activities | | | | | | | | | | |
| Payments: | | | | | | | | | | |
| Repayment of lease liabilities (principal repayments) | (201,168) | (104,804) | (145,857) | (293,900) | (296,270) | (282,196) | (286,373) | (278,730) | (313,184) | (376,862) |
| Net Cash Flow provided (used in) Financing Activities | (201,168) | (104,804) | (145,857) | (293,900) | (296,270) | (282,196) | (286,373) | (278,730) | (313,184) | (376,862) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 0 | 2,477,036 | 72,939 | 979,469 | 1,741,537 | 1,751,553 | 3,287,497 | 1,403,083 | 2,640,473 | 18,063,877 |
| plus: Cash & Cash Equivalents - beginning of year | (0) | (0) | 2,477,036 | 2,549,974 | 3,529,444 | 5,270,981 | 7,022,534 | 10,310,031 | 11,713,114 | 14,353,587 |
| Cash & Cash Equivalents - end of the year | (0) | 2,477,036 | 2,549,974 | 3,529,444 | 5,270,981 | 7,022,534 | 10,310,031 | 11,713,114 | 14,353,587 | 32,417,464 |
| Cash & Cash Equivalents - end of the year | (0) | 2,477,036 | 2,549,974 | 3,529,444 | 5,270,981 | 7,022,534 | 10,310,031 | 11,713,114 | 14,353,587 | 32,417,464 |
| Investments - end of the year | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 | 9,182,461 |
| Cash, Cash Equivalents & Investments - end of the year | 9,182,461 | 11,659,497 | 11,732,435 | 12,711,905 | 14,453,442 | 16,204,995 | 19,492,492 | 20,895,575 | 23,536,048 | 41,599,925 |
| Representing: | | | | | | | | | | |
| - External Restrictions | 6,660,799 | 7,018,602 | 7,862,501 | 8,393,532 | 9,086,772 | 9,362,987 | 10,049,337 | 10,755,097 | 10,738,090 | 11,116,365 |
| - Internal Restrictions | 2,510,708 | 2,078,398 | 1,830,499 | 1,970,811 | 2,545,278 | 3,489,619 | 5,451,010 | 6,484,322 | 8,344,337 | 17,878,000 |
| - Unrestricted | 10,954 | 2,562,497 | 2,039,435 | 2,347,562 | 2,821,392 | 3,352,389 | 3,992,145 | 3,656,156 | 4,453,621 | 12,605,560 |
| Cash, Cash Equivalents & Investments - end of the year | 9,182,461 | 11,659,497 | 11,732,435 | 12,711,905 | 14,453,442 | 16,204,995 | 19,492,492 | 20,895,575 | 23,536,048 | 41,599,925 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - WATER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Income from Continuing Operations | | | | | | | | | | |
| Revenue: | | | | | | | | | | |
| Rates & Annual Charges | 1,969,845 | 2,009,242 | 2,049,426 | 2,090,415 | 2,132,223 | 2,174,868 | 2,218,365 | 2,262,732 | 2,307,987 | 2,354,147 |
| User Charges & Fees | 2,768,844 | 2,824,221 | 2,880,706 | 2,938,320 | 2,997,086 | 3,057,028 | 3,118,168 | 3,180,532 | 3,244,142 | 3,309,025 |
| Grants & Contributions provided for Operating Purposes | 21,346 | 18,349 | 15,275 | 12,122 | 8,888 | 5,571 | 2,168 | - | - | - |
| Grants & Contributions provided for Capital Purposes | 1,131,512 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Interest & Investment Revenue | 29,100 | 29,386 | 29,675 | 30,112 | 30,705 | 31,309 | 31,925 | 32,554 | 33,195 | 33,848 |
| Other Income: | 12,000 | 12,240 | 12,485 | 12,735 | 12,989 | 13,249 | 13,514 | 13,784 | 14,060 | 14,341 |
| Total income from Continuing Operations | 5,932,647 | 4,943,438 | 5,037,567 | 5,133,704 | 5,231,891 | 5,332,024 | 5,434,140 | 5,539,602 | 5,649,384 | 5,761,361 |
| Expenses from Continuing Operations | | | | | | | | | | |
| Employee Benefits & On-Costs | 1,277,938 | 1,301,986 | 1,352,488 | 1,377,503 | 1,403,019 | 1,429,044 | 1,455,591 | 1,482,668 | 1,510,287 | 1,538,458 |
| Borrowing Costs | 655,167 | 441,787 | 420,205 | 397,764 | 374,429 | 350,161 | 324,920 | 302,318 | 284,894 | 266,620 |
| Materials & Contracts | 1,204,856 | 1,212,133 | 1,210,876 | 1,235,093 | 1,259,795 | 1,284,991 | 1,310,691 | 1,336,905 | 1,363,643 | 1,390,916 |
| Depreciation & Amortisation | 820,588 | 831,419 | 842,394 | 853,514 | 864,780 | 876,195 | 887,761 | 899,479 | 911,353 | 923,382 |
| Total Expenses from Continuing Operations | 3,958,549 | 3,787,326 | 3,825,963 | 3,863,874 | 3,902,023 | 3,940,392 | 3,978,963 | 4,021,371 | 4,070,177 | 4,119,377 |
| Net Operating Result for the Year | 1,974,098 | 1,156,112 | 1,211,604 | 1,269,829 | 1,329,868 | 1,391,632 | 1,455,178 | 1,518,231 | 1,579,207 | 1,641,985 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | 842,586 | 1,106,112 | 1,161,604 | 1,219,829 | 1,279,868 | 1,341,632 | 1,405,178 | 1,468,231 | 1,529,207 | 1,591,985 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
BALANCE SHEET - WATER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| ASSETS | | | | | | | | | | |
| Current Assets | | | | | | | | | | |
| Cash & Cash Equivalents | 1,574,566 | 2,596,900 | 3,663,680 | 4,775,684 | 5,934,851 | 7,142,099 | 8,398,354 | 10,093,854 | 11,844,055 | 13,650,043 |
| Investments | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 |
| Receivables | 905,412 | 923,520 | 941,991 | 960,831 | 980,047 | 999,648 | 1,019,641 | 1,040,034 | 1,060,835 | 1,082,051 |
| Contract assets | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 | 104,000 |
| Other | 43,267 | 43,529 | 43,483 | 44,353 | 45,240 | 46,145 | 47,068 | 48,009 | 48,969 | 49,949 |
| Total Current Assets | 5,629,245 | 6,669,949 | 7,755,154 | 8,886,868 | 10,066,138 | 11,293,892 | 12,571,063 | 14,287,897 | 16,059,859 | 17,888,043 |
| Non-Current Assets | | | | | | | | | | |
| Contract assets | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 | 312,000 |
| Infrastructure, Property, Plant & Equipment | 65,891,504 | 65,399,085 | 64,895,691 | 64,381,177 | 63,855,397 | 63,318,202 | 62,769,441 | 62,208,961 | 61,636,609 | 61,052,226 |
| Total Non-Current Assets | 66,203,504 | 65,711,085 | 65,207,691 | 64,693,177 | 64,167,397 | 63,630,202 | 63,081,441 | 62,520,961 | 61,948,609 | 61,364,226 |
| TOTAL ASSETS | 71,832,750 | 72,381,034 | 72,962,845 | 73,580,045 | 74,233,535 | 74,924,094 | 75,652,504 | 76,808,858 | 78,008,468 | 79,252,269 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | |
| Payables | 198,853 | 187,382 | 175,497 | 163,182 | 150,419 | 137,191 | 123,478 | 116,632 | 109,452 | 101,921 |
| Borrowings | 598,019 | 619,602 | 642,043 | 665,378 | 689,644 | 714,889 | 736,902 | 757,325 | 774,600 | 791,766 |
| Provisions | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 | 186,000 |
| Total Current Liabilities | 982,872 | 992,984 | 1,003,540 | 1,014,560 | 1,026,063 | 1,038,080 | 1,046,380 | 1,059,958 | 1,076,052 | 1,091,687 |
| Non-Current Liabilities | | | | | | | | | | |
| Payables | 83,065 | 84,727 | 86,421 | 88,150 | 89,913 | 91,711 | 93,545 | 95,416 | 97,324 | 99,271 |
| Borrowings | 9,768,924 | 9,149,322 | 8,507,280 | 7,841,902 | 7,152,258 | 6,437,369 | 5,706,142 | 5,013,543 | 4,363,543 | 3,741,777 |
| Total Non-Current Liabilities | 9,851,989 | 9,234,049 | 8,593,701 | 7,930,052 | 7,242,171 | 6,579,080 | 5,801,558 | 5,110,867 | 4,477,086 | 3,883,548 |
| TOTAL LIABILITIES | 10,834,861 | 10,227,032 | 9,597,241 | 8,944,611 | 8,268,233 | 7,617,160 | 6,848,393 | 6,170,515 | 5,544,138 | 4,925,235 |
| Net Assets | 60,997,889 | 62,154,001 | 63,365,604 | 64,635,433 | 65,965,301 | 67,306,934 | 68,812,111 | 70,638,343 | 72,464,330 | 74,327,034 |
| EQUITY | | | | | | | | | | |
| Retained Earnings | 46,024,889 | 47,181,001 | 48,392,604 | 49,662,433 | 50,992,301 | 52,383,934 | 53,839,111 | 55,357,343 | 56,936,549 | 58,578,534 |
| Revaluation Reserves | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 | 14,973,000 |
| Total Equity | 60,997,889 | 62,154,001 | 63,365,604 | 64,635,433 | 65,965,301 | 67,356,934 | 68,812,111 | 70,330,343 | 71,909,549 | 73,551,534 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
CASH FLOW STATEMENT - WATER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Cash Flows from Operating Activities | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | |
| Rates & Annual Charges | 1,969,845 | 2,009,242 | 2,049,426 | 2,090,415 | 2,132,223 | 2,174,868 | 2,218,365 | 2,262,732 | 2,307,987 | 2,354,147 | 2,389,755 |
| User Charges & Fees | 2,612,488 | 2,807,774 | 2,863,930 | 2,921,208 | 2,979,632 | 3,039,225 | 3,100,010 | 3,162,010 | 3,225,250 | 3,289,755 | 3,348,848 |
| Investment & Interest Revenue Received | 29,100 | 29,386 | 29,675 | 30,112 | 30,705 | 31,309 | 31,925 | 32,554 | 33,195 | 33,848 | 34,500 |
| Grants & Contributions | 1,152,858 | 68,349 | 65,275 | 62,122 | 58,888 | 55,571 | 52,168 | 50,000 | 50,000 | 50,000 | 50,000 |
| Other | 12,000 | 12,240 | 12,485 | 12,735 | 12,989 | 13,249 | 13,514 | 13,784 | 14,060 | 14,341 | 14,622 |
| Payments: | | | | | | | | | | | |
| Employee Benefits & On-Costs | (1,277,938) | (1,301,986) | (1,325,488) | (1,377,503) | (1,403,019) | (1,429,044) | (1,455,591) | (1,482,668) | (1,510,287) | (1,538,458) | (1,566,629) |
| Materials & Contracts | (1,187,464) | (1,212,395) | (1,210,831) | (1,235,963) | (1,260,682) | (1,285,896) | (1,311,614) | (1,337,846) | (1,364,603) | (1,391,895) | (1,419,187) |
| Borrowing Costs | (661,657) | (453,258) | (432,090) | (410,080) | (387,192) | (363,389) | (338,632) | (309,164) | (292,075) | (274,151) | (255,727) |
| Net Cash provided (or used in) Operating Activities | 2,649,231 | 1,959,352 | 2,025,382 | 2,093,046 | 2,163,545 | 2,235,892 | 2,310,144 | 2,391,401 | 2,463,527 | 2,537,587 | 2,611,643 |
| Cash Flows from Investing Activities | | | | | | | | | | | |
| Payments: | | | | | | | | | | | |
| Purchase of Infrastructure, Property, Plant & Equipment | (2,951,512) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) |
| Net Cash provided (or used in) Investing Activities | (2,951,512) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) | (339,000) |
| Cash Flows from Financing Activities | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | |
| Proceeds from Borrowings & Advances | 8,448,629 | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | |
| Repayment of Borrowings & Advances | (8,786,956) | (598,019) | (619,602) | (642,043) | (665,378) | (689,644) | (714,889) | (739,902) | (764,915) | (790,000) | (815,000) |
| Net Cash Flow provided (used in) Financing Activities | (338,327) | (598,019) | (619,602) | (642,043) | (665,378) | (689,644) | (714,889) | (739,902) | (764,915) | (790,000) | (815,000) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (640,607) | 1,022,334 | 1,066,781 | 1,112,004 | 1,159,167 | 1,207,248 | 1,256,255 | 1,695,500 | 1,750,201 | 1,805,987 | 1,861,643 |
| plus: Cash & Cash Equivalents - beginning of year | 2,215,173 | 1,574,566 | 2,596,900 | 3,663,680 | 4,775,684 | 5,934,851 | 7,142,099 | 8,398,354 | 10,093,854 | 11,844,055 | 13,650,043 |
| Cash & Cash Equivalents - end of the year | 1,574,566 | 2,596,900 | 3,663,680 | 4,775,684 | 5,934,851 | 7,142,099 | 8,398,354 | 10,093,854 | 11,844,055 | 13,650,043 | 15,511,686 |
| Representing: | | | | | | | | | | | |
| Cash & Cash Equivalents - end of the year | 1,574,566 | 2,596,900 | 3,663,680 | 4,775,684 | 5,934,851 | 7,142,099 | 8,398,354 | 10,093,854 | 11,844,055 | 13,650,043 | 15,511,686 |
| Investments - end of the year | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 | 3,002,000 |
| Cash, Cash Equivalents & Investments - end of the year | 4,576,566 | 5,598,900 | 6,665,680 | 7,777,684 | 8,936,851 | 10,144,099 | 11,400,354 | 13,095,854 | 14,846,055 | 16,652,043 | 18,513,686 |
| Representing: | | | | | | | | | | | |
| - External Restrictions | 4,408,865 | 5,459,377 | 6,554,773 | 7,697,073 | 8,887,343 | 10,126,527 | 11,400,354 | 13,095,854 | 14,846,055 | 16,652,043 | 18,513,686 |
| - Internal Restrictions | 167,701 | 139,523 | 110,907 | 80,611 | 49,508 | 17,572 | 0 | 0 | 0 | 0 | 0 |
| - Unrestricted | 4,576,566 | 5,598,900 | 6,665,680 | 7,777,684 | 8,936,851 | 10,144,099 | 11,400,354 | 13,095,854 | 14,846,055 | 16,652,043 | 18,513,686 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
INCOME STATEMENT - SEWER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| Income from Continuing Operations | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Revenue: | | | | | | | | | | |
| Rates & Annual Charges | 2,480,705 | 2,530,319 | 2,580,925 | 2,632,544 | 2,685,195 | 2,738,899 | 2,793,677 | 2,849,550 | 2,906,541 | 2,964,672 |
| User Charges & Fees | 100,000 | 102,000 | 104,040 | 106,121 | 108,243 | 110,408 | 112,616 | 114,869 | 117,166 | 119,509 |
| Other Revenues | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Operating Purposes | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Capital Purposes | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Interest & Investment Revenue | 24,300 | 24,543 | 24,788 | 25,160 | 25,663 | 26,177 | 26,700 | 27,234 | 27,779 | 28,335 |
| Total Income from Continuing Operations | 2,615,005 | 2,666,862 | 2,719,754 | 2,773,825 | 2,829,102 | 2,885,484 | 2,942,993 | 3,001,653 | 3,061,486 | 3,122,516 |
| Expenses from Continuing Operations | | | | | | | | | | |
| Employee Benefits & On-Costs | 254,453 | 255,311 | 260,218 | 265,155 | 270,191 | 275,327 | 280,567 | 285,911 | 291,362 | 296,922 |
| Borrowing Costs | 176,799 | 167,160 | 154,882 | 143,770 | 131,711 | 120,630 | 105,280 | 92,230 | 79,157 | 65,178 |
| Materials & Contracts | 844,192 | 844,256 | 835,641 | 852,354 | 869,401 | 886,789 | 904,525 | 922,615 | 941,067 | 959,889 |
| Depreciation & Amortisation | 650,123 | 659,550 | 669,113 | 678,815 | 688,658 | 698,644 | 708,774 | 719,051 | 729,478 | 740,055 |
| Total Expenses from Continuing Operations | 1,925,567 | 1,926,277 | 1,919,854 | 1,940,094 | 1,959,961 | 1,981,391 | 1,999,146 | 2,019,808 | 2,041,064 | 2,062,044 |
| Net Operating Result for the Year | | | | | | | | | | |
| | 689,438 | 740,585 | 799,900 | 833,731 | 869,141 | 904,093 | 943,847 | 981,845 | 1,020,422 | 1,060,472 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | | | | | | | | | | |
| | 679,438 | 730,585 | 789,900 | 823,731 | 859,141 | 894,093 | 933,847 | 971,845 | 1,010,422 | 1,050,472 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
BALANCE SHEET - SEWER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| ASSETS | | | | | | | | | | |
| Current Assets | | | | | | | | | | |
| Cash & Cash Equivalents | 3,138,774 | 4,214,490 | 5,346,738 | 6,511,146 | 7,708,627 | 8,539,854 | 9,405,464 | 8,752,054 | 5,134,443 | 5,553,341 |
| Investments | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 |
| Receivables | 2,500 | 2,550 | 2,601 | 2,653 | 2,706 | 2,760 | 2,815 | 2,872 | 2,929 | 2,988 |
| Other | 5,097 | 5,098 | 5,046 | 5,147 | 5,249 | 5,354 | 5,462 | 5,571 | 5,682 | 5,796 |
| Total Current Assets | 4,228,371 | 5,304,138 | 6,436,385 | 7,600,945 | 8,798,582 | 9,629,969 | 10,495,741 | 9,842,497 | 6,225,054 | 6,644,124 |
| Non-Current Assets | | | | | | | | | | |
| Infrastructure, Property, Plant & Equipment | 31,799,803 | 31,220,253 | 30,631,140 | 30,032,324 | 29,423,666 | 29,205,022 | 28,976,248 | 30,337,197 | 34,687,719 | 35,027,664 |
| Total Non-Current Assets | 31,799,803 | 31,220,253 | 30,631,140 | 30,032,324 | 29,423,666 | 29,205,022 | 28,976,248 | 30,337,197 | 34,687,719 | 35,027,664 |
| TOTAL ASSETS | 36,028,174 | 36,524,391 | 37,067,525 | 37,633,269 | 38,222,249 | 38,834,991 | 39,471,990 | 40,179,694 | 40,912,773 | 41,671,789 |
| LIABILITIES | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | |
| Payables | 35,430 | 33,082 | 30,614 | 28,039 | 25,346 | 22,546 | 19,597 | 16,962 | 14,201 | 11,304 |
| Borrowings | 242,020 | 254,298 | 265,411 | 277,470 | 288,550 | 303,900 | 271,507 | 284,580 | 298,559 | 313,176 |
| Provisions | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| Total Current Liabilities | 437,450 | 447,380 | 456,025 | 465,508 | 473,896 | 486,446 | 451,104 | 461,543 | 472,760 | 484,480 |
| Non-Current Liabilities | | | | | | | | | | |
| Borrowings | 3,409,177 | 3,154,879 | 2,889,468 | 2,611,998 | 2,323,448 | 2,019,548 | 1,748,041 | 1,463,461 | 1,164,901 | 851,725 |
| Total Non-Current Liabilities | 3,409,177 | 3,154,879 | 2,889,468 | 2,611,998 | 2,323,448 | 2,019,548 | 1,748,041 | 1,463,461 | 1,164,901 | 851,725 |
| TOTAL LIABILITIES | 3,846,627 | 3,602,259 | 3,345,493 | 3,077,506 | 2,797,344 | 2,505,994 | 2,199,145 | 1,925,004 | 1,637,661 | 1,336,205 |
| Net Assets | 32,181,547 | 32,922,132 | 33,722,032 | 34,555,763 | 35,424,904 | 36,328,997 | 37,272,844 | 38,254,690 | 39,275,112 | 40,335,584 |
| EQUITY | | | | | | | | | | |
| Retained Earnings | 22,936,547 | 23,677,132 | 24,477,032 | 25,310,763 | 26,179,904 | 27,083,997 | 28,027,844 | 29,009,690 | 30,030,112 | 31,090,584 |
| Revaluation Reserves | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 | 9,245,000 |
| Total Equity | 32,181,547 | 32,922,132 | 33,722,032 | 34,555,763 | 35,424,904 | 36,328,997 | 37,272,844 | 38,254,690 | 39,275,112 | 40,335,584 |

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2032
CASH FLOW STATEMENT - SEWER FUND
Scenario: 1B - Base Scenario SRV 2.3% rate peg

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|--------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| Cash Flows from Operating Activities | | | | | | | | | | |
| Receipts: | | | | | | | | | | |
| Rates & Annual Charges | 2,480,705 | 2,530,319 | 2,580,925 | 2,632,544 | 2,685,195 | 2,738,899 | 2,793,677 | 2,849,550 | 2,906,541 | 2,964,672 |
| User Charges & Fees | 100,381 | 101,950 | 103,989 | 106,069 | 108,190 | 110,354 | 112,561 | 114,812 | 117,109 | 119,451 |
| Investment & Interest Revenue Received | 24,300 | 24,543 | 24,788 | 25,160 | 25,663 | 26,177 | 26,700 | 27,234 | 27,779 | 28,335 |
| Grants & Contributions | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Payments: | | | | | | | | | | |
| Employee Benefits & On-Costs | (254,453) | (255,311) | (260,218) | (265,155) | (270,191) | (275,327) | (280,567) | (285,911) | (291,362) | (296,922) |
| Materials & Contracts | (843,892) | (844,256) | (835,589) | (852,455) | (869,504) | (886,894) | (904,632) | (922,724) | (941,179) | (960,002) |
| Borrowing Costs | (179,054) | (169,509) | (157,350) | (146,345) | (134,403) | (123,430) | (108,229) | (94,865) | (81,919) | (68,075) |
| Net Cash provided (or used in) Operating Activities | 1,337,988 | 1,397,736 | 1,466,546 | 1,509,818 | 1,554,951 | 1,599,778 | 1,649,510 | 1,698,097 | 1,746,969 | 1,797,457 |
| Cash Flows from Investing Activities | | | | | | | | | | |
| Payments: | | | | | | | | | | |
| Purchase of Infrastructure, Property, Plant & Equipment | (1,350,000) | (80,000) | (80,000) | (80,000) | (80,000) | (480,000) | (480,000) | (2,080,000) | (5,080,000) | (1,080,000) |
| Net Cash provided (or used in) Investing Activities | (1,350,000) | (80,000) | (80,000) | (80,000) | (80,000) | (480,000) | (480,000) | (2,080,000) | (5,080,000) | (1,080,000) |
| Cash Flows from Financing Activities | | | | | | | | | | |
| Payments: | | | | | | | | | | |
| Repayment of Borrowings & Advances | (232,382) | (242,020) | (254,298) | (265,411) | (277,470) | (288,550) | (303,900) | (271,507) | (284,580) | (298,559) |
| Net Cash Flow provided (used in) Financing Activities | (232,382) | (242,020) | (254,298) | (265,411) | (277,470) | (288,550) | (303,900) | (271,507) | (284,580) | (298,559) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (244,394) | 1,075,716 | 1,132,248 | 1,164,407 | 1,197,481 | 831,228 | 865,610 | (653,411) | (3,617,611) | 418,898 |
| plus: Cash & Cash Equivalents - beginning of year | 3,383,168 | 3,138,774 | 4,214,490 | 5,346,738 | 6,511,146 | 7,708,627 | 8,539,854 | 9,405,464 | 8,752,054 | 5,134,443 |
| Cash & Cash Equivalents - end of the year | 3,138,774 | 4,214,490 | 5,346,738 | 6,511,146 | 7,708,627 | 8,539,854 | 9,405,464 | 8,752,054 | 5,134,443 | 5,553,341 |
| Cash & Cash Equivalents - end of the year | 3,138,774 | 4,214,490 | 5,346,738 | 6,511,146 | 7,708,627 | 8,539,854 | 9,405,464 | 8,752,054 | 5,134,443 | 5,553,341 |
| Investments - end of the year | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 | 1,082,000 |
| Cash, Cash Equivalents & Investments - end of the year | 4,220,774 | 5,296,490 | 6,428,738 | 7,593,146 | 8,790,627 | 9,621,854 | 10,487,464 | 9,834,054 | 6,216,443 | 6,635,341 |
| Representing: | | | | | | | | | | |
| - External Restrictions | 4,218,730 | 5,296,490 | 6,428,705 | 7,590,340 | 8,782,669 | 9,605,856 | 10,460,578 | 9,792,968 | 6,158,288 | 6,557,256 |
| - Internal Restrictions | 2,044 | 0 | 33 | 2,806 | 7,958 | 15,998 | 26,886 | 41,086 | 58,155 | 78,085 |
| - Unrestricted | 4,220,774 | 5,296,490 | 6,428,738 | 7,593,146 | 8,790,627 | 9,621,854 | 10,487,464 | 9,834,054 | 6,216,443 | 6,635,341 |