



LONG TERM FINANCIAL PLAN - 2031

Uralla
URALLA SHIRE COUNCIL

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Prepared By:

Version:

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Integrated Planning and Reporting Framework

In October 2009, the NSW Government's new framework for strategic planning and reporting for local councils came into effect through the introduction of the Local Government Amendment (Planning & Reporting) Act 2009. This act amended the NSW Local Government Act 1993 with regard to Councils strategic planning and reporting requirements.

The Integrated Planning & Reporting framework requires councils to better integrate their various plans and to plan holistically for the future. It requires councils and their communities to have informed discussions about funding priorities, acceptable service levels and to plan in partnership for a more sustainable future.

The framework is an improved way of doing business and ensures that all of council's plans and policies work together to achieve the community's goals. Each council must prepare a number of plans, which provide details on how the Council intends to deliver services and infrastructure across both the short and long term, based on the community priorities that have been identified through community engagement programs.

The Integrated Planning and Reporting Framework is captured in the diagram opposite:



Introduction

This Long Term Financial Plan has been prepared to:

- confirm and communicate Council's financial objectives and forecasts for the planning period to the community and all of Council's stakeholders; and
- guide the preparation of Council's Annual Budget and Delivery Program within the context of long term financial sustainability.

The Plan provides a framework for sustainable financial management balancing our environmental, social, economic and governance objectives whilst delivering services and facilities to the people of the Uralla Shire Council area.

The Plan provides direction for future service planning and is a critical tool in identifying, leveraging and managing Council's key strengths, risks and opportunities with regard to Council's ongoing capacity and long term financial stability. It also provides a prudent and sustainable financial framework for the longer term from which Council will develop its Operating and Delivery Programs.

The plan is not a static document and will be reviewed annually as part of Council's strategic planning and budget process to ensure it remains reflective of the prevailing internal and external environment.

Aim of this plan

- Establish a long term financial direction encompassing appropriate performance measures against which Council's strategies, policies, plans and financial performance can be measured.
- Establish a robust and prudent financial framework, to which strategies can be integrated to achieve planned outcomes.
- Assist in eliminating strategic financial risks and identify Council's financial strengths and opportunities to be leveraged.
- Ensure that Council complies with sound financial management principles, as required by legislation and adopted plans for the long-term financial sustainability of Council.

Background

Like the majority of Councils in NSW, Uralla Council faces a major challenge in funding its ongoing services whilst simultaneously maintaining and replacing its community assets in a manner which maintains their capacity into the future and at the same time, attempting to keep rates at an equitable and affordable level throughout the community.

The combination of increased costs for labour and materials, increasing demand for services, increased level of services (particularly new capital infrastructure which is grant funded with zero funding for the associated ongoing operating costs), the shifting of costs from other levels of government, together with a legislative cap on revenue generated from rates (rate pegging), all contribute to a challenging financial environment within which to operate. Essentially, every year operating costs are increased in excess of Council's allowed revenue increases. Therefore, at the core of Uralla Shires future financial sustainability will be the ability to adapt and respond to the challenges we face in delivering services more efficiently, providing increased operational productivity and developing opportunities to generate additional revenue sources.

Long Term Financial Planning (LTFP) is vital for informing Council, our community and other stakeholders about the long term financial position and sustainability of our organisation. The aim of our plan is not only to ensure the financial sustainability of Council over the longer term, but also to provide for the appropriate maintenance and replacement of Council's assets into the future.

The long term financial plan will provide (but not be limited to) the following key benefits:

- An indication of the future financial position and performance of Council;
- A projection of the holistic long term costs of decisions to fully inform debate and ultimately strategic decision making;
- A tool to assist Council to determine the financial sustainability of both current and projected future service levels;
- A method to determine the risks in adopting future strategic directions;
- The capability for Council and the community to test the outcomes of scenarios resulting from different policy settings and service levels;
- A mechanism to test the robustness and sensitivity of key assumptions underpinning a range of strategic planning alternatives; and
- A vital contribution to the development of Council's Asset Management Strategy and all of Council's plans.

Current Financial Position

Council's current financial position continues to be moderate with a General fund operating deficit/break-even that needs to be rectified in the near term and an unrestricted cash balance that needs to increase.

The audited Financial Statements at the 30th June 2020 showed cash and investments of \$15.358 million, being made up of Externally Restricted cash reserves (such as Water, Sewer, Developer Contributions and unexpended grants) totalling \$9.365 million, Internally Restricted cash reserves totalling \$4.583 million and Unrestricted cash reserves of \$1.410 million.

The key performance measures for June 2020 upon which council was measured were as follows:

- Operating Performance ratio – (2.40)% (should be greater than 0)
- Unrestricted Current Ratio – 2.36x (above 1.5:1 is considered healthy)
- Debt Service Cover Ratio – 10.92x (above 2.0 is considered healthy)
- Own Source Operating Revenue Ratio – 63.98% (above 60% is considered acceptable)
- Rates & Annual Charges Outstanding Ratio – 11.76% (below 10% is considered acceptable)
- Cash Expense Cover Ratio – 9.99 months (above 3 months is considered healthy)
- Building and infrastructure renewals ratio – 121.8% (above 100% is considered appropriate)

Major Revenue Source

Rating

Income from rates and annual charges forms a considerable part of Council's total overall revenue, equating to 32.04% of total income for the 2019/20 financial year (excluding capital grants and profits on the disposal of assets). Rating income is generated from three rating categories, being residential, business and farmland.

Uralla Council's rate base consists of approximately 3,046 rateable properties which in 2021/22 are estimated to generate general rates of approximately \$4.115 million across the three categories. This income constitutes a significant funding source for the delivery of services to the Uralla Shire community.

Council's rates and annual charges revenue as a proportion of total revenue over the past 5 years were as follows:

| Year | % |
|------|-------|
| 2020 | 28.01 |
| 2019 | 29.91 |
| 2018 | 28.84 |
| 2017 | 28.63 |
| 2016 | 26.61 |

Other Income

Council has full control over fee for service revenue in commercial activities. This provides an opportunity to assist in providing financial sustainability and reducing their impact upon the general budget.

Revenue Strategy

The following items are to be pursued as a strategic means of reducing costs and growing our revenue base ultimately increasing income and reducing the reliance on any one revenue source:

- Review all fees and charges and levels of cost recovery with particular attention to discretionary user fees in non-core service areas;
- Identify and seek additional grant funding;
- Review Council's Borrowing Policy and utilisation of debt;
- Review Council's Section 7.11 Plans and Policies;
- Investigate opportunities for entrepreneurial activities;
- Identify opportunities to rationalise Council's asset base;
- Review service levels and service delivery methods;
- Investigate options for collaboration and/or resource sharing with other Councils to achieve more efficient service delivery; and
- Consult the community about a special rate variation.

Financial Planning Strategies

The key objective of the long term financial plan remains the achievement of financial sustainability across the short, medium and longer term while still achieving Council's broader vision and community goals.

The financial plan is based on the following key strategies:

Sustainability

- Provide spending on infrastructure renewal so that Council's physical assets are maintained to standards that provide functionality and serviceability as noted in the adopted and draft management plans.
- Rate increases are equitable and not excessive.
- Provide a pricing strategy for services based on Council's preferred options for service delivery and subsidisation vs user-pays principles.
- New or expansionary community assets to be funded via property development and s64 and s7.11 developer contributions.

Liquidity

- Council has sufficient available cash to meet its debts as and when they fall due.
- Avoid budgets where the liquidity ratios fall below target.
- Utilise loan funds for renewal and replacement for capital purposes and to achieve inter-generational equity in the absence of pre-established reserves to fund this expenditure.
- Utilise a range of reserves to smooth cash flow, particularly in relation to large asset classes and unpredictable outlays such as Employee Leave Entitlement, Waste Management, Plant Replacement and Community Care functions.

Key Financial Assumptions

As part of undertaking financial modelling, key assumptions that underpin the estimates must be made. The following assumptions have been used in the modelling contained within this plan:

| Category | Background | Assumption |
|--------------------------------------|---|----------------|
| Rates | Indexed by estimated rises aligned to future CPI estimates & IPART guidance | 2.0 to 2.5% |
| User Charges & Fees | Based on average increase to Council's major operating inputs | 1.9 to 2.5% |
| Interest & Investment Revenue | Average estimated return from prevailing market | 0.1 to 2.5% |
| Grants and Contributions - Operating | Based on estimated rises aligned to future CPI estimates | 1.75 to 2.25% |
| Grants and Contributions - Capital | Based on estimated rises aligned to future CPI estimates | 1.75 to 2.25% |
| Employee Costs | Already established award conditions or estimated wage price index | 2.0 to 2.25% |
| Superannuation | Already established award conditions or estimated wage price index | 2.0 to 2.25% |
| Materials & Contracts | Indexed by estimated rises aligned to future CPI estimates | 1.8 to 2.50% |
| Borrowing Costs | Based on average long term rates and current market quotes | 1.85% to 8.75% |

- Uralla Shires population has been forecast to continue to remain steady over the period of this plan with no implied dwelling increase over the next ten years. This assumption is based on annual growth estimated by the NSW Department of Planning and Environment.
- Salary increases have been determined based on already adopted award increases for the first year of the plan and an estimated increase of between 2.0 and 2.25% for the remainder.

Financial Performance Measures

Council measures its financial performance reporting in accordance with the Statement of Performance Measures contained within Note 26 of the Local Government Code of Accounting Practice and Financial Reporting (Dec 2020).

Council will review the long term financial Plan each year as part of the development of the next annual Operating Plan. The review will include an assessment of the previous year's performance in terms of the accuracy of the projections made compared with the actual results. The outcome will be used to improve the accuracy of the LTFP over the longer term. The major indicators include:

| Measure | What it measures | Target | Calculation |
|--|--|--------|---|
| Operating Performance Ratio | Council's ability to keep operating expenditure at a level below operating revenue. | >0 | Operating revenue - Operating expense / Total Operating Revenue |
| Debt Service Ratio | The impact that loan principal and interest repayments have on the annual discretionary revenue of Council. | >2x | Debt Service costs / Income from continuing operations less capital income |
| Unrestricted Current Ratio | To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of council. | 1.5:1 | Current assets less all external restrictions / Current liabilities less specific purpose liabilities |
| Rates & Charges Outstanding percentage | The impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery policy and efforts. | <10% | Outstanding rates and annual charges / Revenue from rates and annual charges collectible |
| Asset Renewals Ratio | Assess Council's ability to renew its Infrastructure assets compared with the consumption (depreciation) of those assets. | >100% | Value of asset renewals / Depreciation expense for the assets |

Financial Plan Scenarios

In developing the long term financial plan, two scenarios have been established to model Council’s financial performance and position over the next 10 years as follows:

1. Base case scenario
2. Planned scenario

The scenarios have been informed by prior year costs with existing service levels, known future projects and estimates based on these numbers. This model includes the integration of the Transport Asset Management Plan and the Building Asset Management Plan. It also includes draft Water and Sewer Asset Management Plans. Council has also received a draft report from Sixhills Group Pty Ltd outlining likely capital expenditure on upgrade, renewal and/or refurbishment requirements for McMaugh Gardens that has been integrated within these scenarios. Consideration has been given to Council’s current Workforce Plan. The options attached can be summarised as follows:

| Fund | Option | Description |
|---------|------------------|--|
| General | Base Plan | An increase of 2% for the 1 st year (2021/22), with 2.5% increase over all other years from 2022/23 to 2030/31. |
| | Planned Scenario | An increase of 2% for the 1 st year (2021/22), with a cumulative and ongoing increase of 25% for the 2022/23 year, 10% increase for the 2023/24 & 2024/25 years , and 2.5% for the remaining years to 2030/31. |
| Water | Base Plan | For Annual Charges - An increase of 10% for the 1 st year (2021/22), and 2.50% for all years from 2022/23 to 2031/31. For User Charges & Fees - An increase of 10% for the 1 st year (2021/22), followed by a range of increases starting at 1.9% in 2022/23 to 2.5% from 2026/27 onwards. |
| | Planned Scenario | For Annual Charges - An increase of 10% up to and including the 2027/28 year, and 2.5% for the remaining years. For User Charges & Fees - An increase of 10% for the 1 st year (2021/22), followed by a range of increases starting at 1.9% in 2022/23 to 2.5% from 2026/27 onwards. |
| Sewer | Base Plan | For Annual Charges - An increase of 2% for the 1 st year (2021/22), and a 2.50% increase for the remaining years. For User Charges & Fees - An increase of 2% for the 1 st year (2021/22), followed by a range of increases starting at 1.9% in 2022/23 to 2.5% from 2026/27 onwards. |
| | Planned Scenario | For Annual Charges - An increase of 2% for the 1 st year (2021/22), with 10% for the 2022/23 year and 2.5% for the remaining years. For User Charges & Fees - An increase of 2% for the 1 st year (2021/22), followed by a range of increases starting at 1.9% in 2022/23 to 2.5% from 2026/27 onwards. |

1. Base Case Scenario

This Base Case Scenario is based on the growth of rating income being limited to the rate pegging percentage as determined by IPART without any variation, whilst continuing with current asset maintenance spending levels set to meet expected performance and service levels and their planned lifecycle. **The Base Case Scenario highlights the revenue deficiency that Council faces with current service levels. Without reductions in service levels and/or increases in revenue, the base case scenarios forecasts that Council will have insufficient unrestricted cash to operate by the end of 2024/25.**

The projected General Fund net operating result before grants and contributions provided for capital purposes over the 10 year period would be a deficit of over \$19.7 million. The net decrease in cash, cash equivalents and investments for the Consolidated General Fund over the 10 year period is over \$12.6 million. These reductions represent funds used for operational needs and this practice is often referred to as 'living beyond ones means'.

Under this Scenario, the General Fund internal & unrestricted funds will be used up by the end of the 2024/2025 financial year, and an overdraft will first be required from the 2026/27 financial year. This outlines the difficult position Council faces in aligning current service levels, asset maintenance and improvement with current income levels, especially rates income.

The Base Case Scenario includes a first year increase in annual charges for water of 10% , and includes the reintroduction of an annual sewer charge for the residents of Bundarra, as a first step in delivering the Council resolution to "Set a strategic objective for both the Water and Sewer Funds to operate during the next ten years at a balanced operating position including the full funding of depreciation, amortisation and impairment of intangible assets and infrastructure, property, plant, equipment". No further increases beyond the rate peg % have been made to the revenue side of the Water and Sewer Funds have been made in the Base Case Scenario. As a consequence, it is expected that operational borrowings will be required in the Water Fund from July 2027. Again, this is an indication of 'living beyond ones means'.

The Base Case Scenario is assessed as high risk as it does not deliver a sustainable position and would in fact require either a significant reduction in levels of service/ discontinuation of services, an increase in the asset backlog ratio and/or significant borrowings in order to sustain the proposed operational budget.

An additional risk is that in any of the forward years the Federal Government could decide to cease the prepayment of the Financial Assistance Grant. This would require council to borrow a further \$1.38M above what has already been detailed above.

Note: The net operating result before grants and contributions provided for capital purposes is the better measure for income statement purposes because it is assumed that any capital grants will be spent on capital expenditure and should not be used to support operating expenditure.

2. Planned Scenario

This scenario includes a range of revenue increases aimed at balancing the General, Water and Sewer Funds over the full term of the plan. Each Fund option stands on its own applying user-pay cost recovery to achieve long term sustainability. Alternatively, reductions in expenditure equivalent to the proposed revenue increases could be built into the scenario provided. There is also an opportunity to reconsider a series of expenditure reductions that have previously been reviewed over the past two years. **This scenario requires community engagement to enable council to decide on the preferred option to achieve financial sustainability.**

Alternative Scenarios

One alternative to revenue increases would be to reduce service levels and hence a corresponding reduction in costs.

The Alternative Scenarios are yet to be developed and could emerge through the community engagement process of the Planned Scenarios above, together with changes to service levels. Examples of such service/cost reductions could be to:

- reduce community grants scheme;
- review the plant replacement program;
- reduce operating hours for customer service such as Library opening hours or Visitor Information Centre accreditation;
- reduced/delayed replacement of vacated staff positions with no backfill (temporary reduction/cessation of service);;
- establish shared services with other Councils;
- outsource services such as waste collection; and
- reduce the number of times each class of unsealed road may be graded each period.

The Consolidated Base Case Scenario identifies that the required reductions from 2021/22 to 2029/31 vary from \$1.8 million up to \$2.2 million. To achieve a financially sustainable future, possible options to deliver a balanced long term financial plan might include Council workshops to further consider the following:

- a) A review of current service standards
- b) Shire continuity and council sustainability including a review of financial performance measures;
- c) Community engagement on the above to address:
 - I. How Council increases revenue by approximately \$2.2million per year,
 - II. How Council decreases service levels by approximately \$2.2 million per year, or
 - III. A combination of I) and II)

Sensitivity Analysis/Risk Assessment

The LTFP 2031 is a continuation of Councils previous long term financial plan under the new Integrated Planning and Reporting Framework requirements. However, it should be noted that some of Councils reconstructed Resourcing Strategy plans are still being finalised. The LTFP now incorporates the adopted Transport Asset Management Plan and the Buildings Asset Management Plan. It also incorporates draft Plant & Equipment Asset Management Plan (adjusted), draft Water Asset Management Plan and a draft Sewer Asset Management Plan. Other capital expenditure and maintenance projections in this plan have been based on historical information and some more accurate estimates for the first year of the plan.

The following risk factors have been considered in the development of this long term financial plan and whilst some factors would only have a minor impact on the projections, others could have a more significant impact.

Areas which would have a particular impact on the projections, should they occur, include:

- Estimates to fund infrastructure renewal, replacement and significant on-going asset maintenance being inaccurate;
- Rates increase being lower than anticipated;
- Construction costs being higher than anticipated;
- Utility expenses being higher than estimated;
- Significant fluctuations in the rate of return for investments;
- Workers compensation insurance costs;
- Further spikes in the payments required to the Defined Benefit Superannuation scheme;
- Award determined staff related expenses increasing more than anticipated.

There are also external factors beyond the influence of Council which could also impact on the model, including:

- Further cost shifting from other levels of Government;
- Freezes to the indexation of recurrent operating grants;
- Changes to the taxation regime;
- Changes to the superannuation guarantee legislation;
- Forced amalgamation of Councils;
- Natural Disasters.

Scenarios by Fund

Base Case Scenario – All Funds and consolidated

Planned Scenario – All Funds and consolidated

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LONG TERM FINANCIAL PLAN - 2031

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - CONSOLIDATED
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 | |
|---|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Income from Continuing Operations | | | | | | | | | | | | 2.49% | 2.49% |
| Revenue: | | | | | | | | | | | | 2.50% | 2.50% |
| Rates & Annual Charges | 6,644,000 | 6,710,618 | 7,122,291 | 7,299,536 | 7,481,212 | 7,667,430 | 7,858,304 | 8,053,949 | 8,254,486 | 8,460,036 | 8,670,725 | 8,886,680 | 8,886,680 |
| User Charges & Fees | 5,075,000 | 5,508,577 | 5,498,890 | 5,606,999 | 5,732,213 | 5,865,325 | 6,006,745 | 6,156,913 | 6,310,836 | 6,468,607 | 6,630,322 | 6,796,080 | 6,796,080 |
| Other Revenues | 575,000 | 400,565 | 495,995 | 507,403 | 519,073 | 531,012 | 543,225 | 555,719 | 568,501 | 581,576 | 594,953 | 608,637 | 608,637 |
| Grants & Contributions provided for Operating Purposes | 8,089,000 | 8,264,115 | 7,501,440 | 7,472,760 | 7,627,485 | 7,803,585 | 7,965,350 | 8,130,756 | 8,299,883 | 8,472,815 | 8,665,639 | 8,846,440 | 8,846,440 |
| Grants & Contributions provided for Capital Purposes | 2,988,000 | 8,783,071 | 5,774,553 | 1,253,719 | 707,943 | 196,262 | 200,678 | 205,193 | 209,810 | 214,530 | 219,357 | 224,293 | 224,293 |
| Interest & Investment Revenue | 352,000 | 150,300 | 94,240 | 152,761 | 162,294 | 192,473 | 177,859 | 206,281 | 245,156 | 287,348 | 301,034 | 302,228 | 302,228 |
| Other Income: | | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 207,733 | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 23,723,000 | 30,024,979 | 26,487,409 | 22,293,178 | 22,230,221 | 22,256,087 | 22,752,161 | 23,308,811 | 23,888,672 | 24,484,913 | 25,082,029 | 25,664,359 | 25,664,359 |
| Expenses from Continuing Operations | | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 9,707,000 | 10,157,027 | 10,748,448 | 10,964,838 | 11,211,547 | 11,483,807 | 11,721,742 | 11,985,482 | 12,255,155 | 12,550,896 | 12,812,841 | 13,101,130 | 13,101,130 |
| Borrowing Costs | 149,000 | 132,103 | 98,013 | 109,667 | 98,139 | 89,177 | 82,392 | 77,077 | 71,976 | 65,373 | 59,870 | 17,228 | 17,228 |
| Materials & Contracts | 5,142,000 | 5,093,048 | 4,868,511 | 4,805,635 | 4,909,380 | 5,250,356 | 5,161,870 | 5,314,568 | 5,416,499 | 5,455,357 | 5,560,670 | 5,480,271 | 5,480,271 |
| Depreciation & Amortisation | 4,750,000 | 4,912,306 | 4,875,761 | 5,132,345 | 5,260,654 | 5,392,170 | 5,526,974 | 5,665,149 | 5,806,778 | 5,951,947 | 6,100,746 | 6,253,264 | 6,253,264 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 1,484,000 | 1,874,565 | 1,948,834 | 1,980,186 | 2,024,740 | 2,070,297 | 2,116,879 | 2,164,508 | 2,213,210 | 2,263,007 | 2,313,925 | 2,365,988 | 2,365,988 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 955,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 22,187,000 | 22,169,050 | 22,539,567 | 22,992,671 | 23,504,460 | 24,285,806 | 24,609,858 | 25,206,784 | 25,763,617 | 26,286,580 | 26,848,051 | 27,217,881 | 27,217,881 |
| Operating Result from Continuing Operations | 1,536,000 | 7,855,929 | 3,947,842 | (699,493) | (1,274,239) | (2,029,719) | (1,857,697) | (1,897,973) | (1,874,945) | (1,801,668) | (1,766,022) | (1,553,523) | (1,553,523) |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 1,536,000 | 7,855,929 | 3,947,842 | (699,493) | (1,274,239) | (2,029,719) | (1,857,697) | (1,897,973) | (1,874,945) | (1,801,668) | (1,766,022) | (1,553,523) | (1,553,523) |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (1,452,000) | (927,142) | (1,826,711) | (1,953,212) | (1,982,182) | (2,225,981) | (2,058,374) | (2,103,166) | (2,084,755) | (2,016,198) | (1,985,379) | (1,777,816) | (1,777,816) |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - GENERAL FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 | |
|---|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ | |
| Income from Continuing Operations | | | | | | | | | | | | | 2.49% |
| Revenue: | | | | | | | | | | | | | 2.50% |
| Rates & Annual Charges | 5,511,000 | 5,532,104 | 5,739,282 | 5,881,952 | 6,028,188 | 6,178,081 | 6,331,721 | 6,489,202 | 6,650,619 | 6,816,073 | 6,985,662 | 7,159,492 | 2.49% |
| User Charges & Fees | 3,542,000 | 3,884,830 | 3,775,904 | 3,847,646 | 3,932,294 | 4,022,737 | 4,119,283 | 4,222,265 | 4,327,822 | 4,436,017 | 4,546,918 | 4,660,590 | 2.50% |
| Other Revenues | 542,000 | 423,582 | 526,153 | 538,255 | 550,634 | 563,299 | 576,255 | 589,509 | 603,067 | 616,938 | 631,128 | 645,643 | |
| Grants & Contributions provided for Operating Purposes | 5,495,000 | 6,138,613 | 5,072,144 | 5,172,855 | 5,275,832 | 5,399,020 | 5,506,683 | 5,616,768 | 5,729,330 | 5,844,425 | 5,978,110 | 6,098,442 | |
| Grants & Contributions provided for Capital Purposes | 2,500,000 | 4,220,567 | 2,515,053 | 1,253,719 | 707,943 | 196,262 | 200,678 | 205,193 | 209,810 | 214,530 | 219,357 | 224,293 | |
| Interest & Investment Revenue | 190,000 | 76,990 | 54,116 | 104,815 | 103,149 | 104,493 | 76,577 | 68,577 | 69,516 | 70,557 | 71,621 | 60,708 | |
| Other Income: | | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 207,733 | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 17,780,000 | 20,484,419 | 17,682,652 | 16,799,242 | 16,598,041 | 16,463,891 | 16,811,195 | 17,191,513 | 17,590,164 | 17,998,541 | 18,432,795 | 18,849,168 | |
| Expenses from Continuing Operations | | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 6,729,000 | 7,324,270 | 7,964,622 | 8,103,915 | 8,286,253 | 8,492,693 | 8,663,329 | 8,858,254 | 9,057,565 | 9,281,360 | 9,469,740 | 9,682,810 | |
| Borrowing Costs | 141,000 | 123,382 | 93,131 | 105,231 | 94,181 | 85,767 | 79,557 | 74,678 | 69,543 | 62,885 | 57,326 | 14,627 | |
| Materials & Contracts | 3,162,000 | 3,607,567 | 3,264,377 | 3,288,980 | 3,377,738 | 3,720,124 | 3,549,190 | 3,681,799 | 3,777,747 | 3,788,949 | 3,824,673 | 3,762,722 | |
| Depreciation & Amortisation | 3,857,000 | 4,016,210 | 4,017,481 | 4,117,918 | 4,220,866 | 4,326,388 | 4,434,548 | 4,545,411 | 4,659,047 | 4,775,523 | 4,894,911 | 5,017,284 | |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 1,435,000 | 1,622,434 | 1,693,642 | 1,709,983 | 1,748,458 | 1,787,798 | 1,828,024 | 1,869,154 | 1,911,210 | 1,954,212 | 1,998,182 | 2,043,141 | |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 745,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 16,069,000 | 16,693,862 | 17,033,253 | 17,326,027 | 17,727,496 | 18,412,770 | 18,554,647 | 19,029,296 | 19,475,111 | 19,862,929 | 20,244,832 | 20,520,583 | |
| Operating Result from Continuing Operations | 1,711,000 | 3,790,557 | 649,399 | (526,785) | (1,129,455) | (1,948,879) | (1,743,451) | (1,837,783) | (1,884,947) | (1,864,388) | (1,812,037) | (1,671,415) | |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 1,711,000 | 3,790,557 | 649,399 | (526,785) | (1,129,455) | (1,948,879) | (1,743,451) | (1,837,783) | (1,884,947) | (1,864,388) | (1,812,037) | (1,671,415) | |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (789,000) | (430,010) | (1,865,654) | (1,780,504) | (1,837,398) | (2,145,141) | (1,944,129) | (2,042,976) | (2,094,756) | (2,078,919) | (2,031,394) | (1,895,708) | |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - WATER FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 480,000 | 493,349 | 553,622 | 567,463 | 581,649 | 596,190 | 611,095 | 626,372 | 642,032 | 658,083 | 674,535 | 691,398 |
| User Charges & Fees | 560,000 | 603,465 | 612,018 | 627,276 | 642,937 | 658,996 | 675,463 | 692,350 | 709,658 | 727,400 | 745,585 | 764,224 |
| Other Revenues | - | 8,000 | 4,000 | 4,092 | 4,186 | 4,282 | 4,381 | 4,482 | 4,585 | 4,690 | 4,798 | 4,908 |
| Grants & Contributions provided for Operating Purposes | 541,000 | 55,133 | 196,603 | 16,977 | 17,359 | 17,749 | 18,148 | 18,557 | 18,974 | 19,401 | 19,838 | 20,284 |
| Grants & Contributions provided for Capital Purposes | 220,000 | 376,911 | 1,150,000 | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 62,000 | 29,730 | 19,492 | 21,507 | 23,032 | 28,135 | 28,539 | 31,873 | 34,872 | 39,020 | 38,879 | 38,066 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 1,863,000 | 1,566,588 | 2,535,735 | 1,237,314 | 1,269,163 | 1,305,352 | 1,337,626 | 1,373,633 | 1,410,121 | 1,448,594 | 1,483,635 | 1,518,881 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 581,000 | 405,306 | 413,070 | 421,331 | 430,811 | 440,505 | 450,416 | 460,550 | 470,913 | 481,508 | 492,342 | 503,420 |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials & Contracts | 1,109,000 | 652,530 | 729,776 | 608,656 | 606,345 | 581,168 | 603,371 | 640,720 | 627,461 | 629,361 | 678,665 | 636,395 |
| Depreciation & Amortisation | 451,000 | 450,615 | 435,975 | 446,874 | 458,046 | 469,497 | 481,235 | 493,266 | 505,597 | 518,237 | 531,193 | 544,473 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 4,000 | 71,549 | 85,236 | 87,367 | 89,333 | 91,343 | 93,398 | 95,499 | 97,648 | 99,845 | 102,092 | 104,389 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 2,145,000 | 1,580,000 | 1,664,057 | 1,564,229 | 1,584,536 | 1,582,513 | 1,628,419 | 1,690,035 | 1,701,619 | 1,728,951 | 1,804,292 | 1,788,676 |
| Operating Result from Continuing Operations | (282,000) | (13,412) | 871,678 | (326,915) | (315,373) | (277,161) | (290,793) | (316,402) | (291,498) | (280,357) | (320,657) | (269,795) |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | (282,000) | (13,412) | 871,678 | (326,915) | (315,373) | (277,161) | (290,793) | (316,402) | (291,498) | (280,357) | (320,657) | (269,795) |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (502,000) | (390,323) | (278,322) | (326,915) | (315,373) | (277,161) | (290,793) | (316,402) | (291,498) | (280,357) | (320,657) | (269,795) |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - SEWER FUND
Scenario: Base Case

| | Actuals | Current Year | Projected Years | | | | | | | | | |
|---|----------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 653,000 | 685,165 | 829,387 | 850,122 | 871,375 | 893,159 | 915,488 | 938,375 | 961,835 | 985,881 | 1,010,528 | 1,035,791 |
| User Charges & Fees | 7,000 | 6,727 | 7,530 | 7,673 | 7,842 | 8,022 | 8,215 | 8,420 | 8,631 | 8,846 | 9,068 | 9,294 |
| Other Revenues | 12,000 | 1,000 | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Operating Purposes | 13,000 | 13,235 | 15,737 | 16,091 | 16,453 | 16,823 | 17,202 | 17,589 | 17,985 | 18,389 | 18,803 | 19,226 |
| Grants & Contributions provided for Capital Purposes | 138,000 | 4,030,631 | 2,109,500 | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 54,000 | 24,400 | 12,960 | 8,132 | 9,276 | 12,179 | 12,954 | 18,102 | 20,127 | 19,471 | 18,993 | 18,914 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 877,000 | 4,761,158 | 2,975,114 | 882,018 | 904,946 | 930,184 | 953,859 | 982,486 | 1,008,577 | 1,032,587 | 1,057,391 | 1,083,226 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 193,000 | 196,395 | 210,522 | 236,153 | 241,467 | 246,900 | 252,455 | 258,135 | 263,943 | 269,882 | 275,955 | 282,164 |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials & Contracts | 254,000 | 233,892 | 247,905 | 267,261 | 269,939 | 278,744 | 281,678 | 290,745 | 293,948 | 303,289 | 306,772 | 313,400 |
| Depreciation & Amortisation | 220,000 | 218,804 | 213,564 | 353,593 | 362,433 | 371,494 | 380,781 | 390,301 | 400,058 | 410,060 | 420,311 | 430,819 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 7,000 | 83,693 | 69,669 | 80,042 | 81,843 | 83,684 | 85,567 | 87,492 | 89,461 | 91,474 | 93,532 | 95,636 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 674,000 | 732,784 | 741,660 | 937,049 | 955,681 | 980,821 | 1,000,481 | 1,026,673 | 1,047,410 | 1,074,704 | 1,096,569 | 1,122,019 |
| Operating Result from Continuing Operations | 203,000 | 4,028,374 | 2,233,454 | (55,031) | (50,736) | (50,637) | (46,623) | (44,187) | (38,833) | (42,117) | (39,178) | (38,793) |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 203,000 | 4,028,374 | 2,233,454 | (55,031) | (50,736) | (50,637) | (46,623) | (44,187) | (38,833) | (42,117) | (39,178) | (38,793) |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | 65,000 | (2,257) | 123,954 | (55,031) | (50,736) | (50,637) | (46,623) | (44,187) | (38,833) | (42,117) | (39,178) | (38,793) |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - AGED CARE (MCMAUGH) FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ | |
| Income from Continuing Operations | | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | | 2.50% |
| Rates & Annual Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| User Charges & Fees | 966,000 | 1,013,554 | 1,103,438 | 1,124,403 | 1,149,140 | 1,175,570 | 1,203,784 | 1,233,879 | 1,264,726 | 1,296,344 | 1,328,752 | 1,361,971 | 2.50% |
| Other Revenues | 21,000 | 14,000 | 11,800 | 12,071 | 12,349 | 12,633 | 12,924 | 13,221 | 13,525 | 13,836 | 14,154 | 14,480 | |
| Grants & Contributions provided for Operating Purposes | 2,040,000 | 2,057,134 | 2,216,956 | 2,266,838 | 2,317,841 | 2,369,993 | 2,423,318 | 2,477,842 | 2,533,594 | 2,590,600 | 2,648,888 | 2,708,488 | |
| Grants & Contributions provided for Capital Purposes | 130,000 | 154,962 | - | - | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 46,000 | 19,180 | 7,672 | 18,307 | 26,837 | 47,666 | 59,790 | 87,729 | 120,642 | 158,299 | 171,540 | 184,539 | |
| Other Income: | | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 3,203,000 | 3,258,830 | 3,339,866 | 3,421,619 | 3,506,165 | 3,605,862 | 3,699,815 | 3,812,671 | 3,932,486 | 4,059,078 | 4,163,335 | 4,269,478 | |
| Expenses from Continuing Operations | | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 2,204,000 | 2,231,057 | 2,160,234 | 2,203,439 | 2,253,016 | 2,303,709 | 2,355,542 | 2,408,542 | 2,462,734 | 2,518,146 | 2,574,804 | 2,632,737 | |
| Borrowing Costs | 8,000 | 8,721 | 4,882 | 4,436 | 3,958 | 3,410 | 2,835 | 2,399 | 2,433 | 2,488 | 2,544 | 2,601 | |
| Materials & Contracts | 617,000 | 645,076 | 672,411 | 687,753 | 703,454 | 719,522 | 777,966 | 752,796 | 770,020 | 787,647 | 805,687 | 824,150 | |
| Depreciation & Amortisation | 222,000 | 226,677 | 208,741 | 213,960 | 219,309 | 224,791 | 230,411 | 236,171 | 242,076 | 248,127 | 254,331 | 260,689 | |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 38,000 | 96,889 | 100,287 | 102,794 | 105,107 | 107,472 | 109,890 | 112,363 | 114,891 | 117,476 | 120,119 | 122,822 | |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 210,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 3,299,000 | 3,208,420 | 3,146,555 | 3,212,381 | 3,284,843 | 3,358,904 | 3,476,645 | 3,512,271 | 3,592,153 | 3,673,884 | 3,757,484 | 3,842,999 | |
| Operating Result from Continuing Operations | (96,000) | 50,411 | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,480 | |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | (96,000) | 50,411 | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,480 | |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (226,000) | (104,551) | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,480 | |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - CONSOLIDATED
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 1,401,000 | 728,501 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 1,059,102 | - | - | - | - |
| Investments | 13,957,000 | 12,969,874 | 10,248,090 | 8,870,827 | 7,664,977 | 5,286,791 | 3,564,463 | 3,077,041 | 3,016,169 | 3,016,169 | 3,016,169 | 3,016,169 |
| Receivables | 2,929,000 | 2,313,363 | 1,990,045 | 1,882,243 | 1,851,476 | 1,806,659 | 1,827,527 | 1,868,183 | 1,911,676 | 1,956,221 | 2,003,529 | 2,050,256 |
| Inventories | 231,000 | 324,715 | 303,322 | 306,204 | 314,127 | 341,925 | 329,557 | 340,973 | 349,539 | 351,492 | 355,386 | 351,655 |
| Contract assets | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 36,000 | 78,110 | 75,375 | 76,095 | 77,985 | 83,325 | 81,731 | 84,261 | 86,312 | 87,232 | 88,500 | 88,464 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 18,859,000 | 16,719,564 | 13,346,654 | 12,105,078 | 11,250,179 | 9,150,515 | 7,820,038 | 6,734,560 | 5,668,695 | 5,716,113 | 5,768,584 | 5,811,544 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 |
| Infrastructure, Property, Plant & Equipment | 233,683,000 | 243,117,160 | 249,791,760 | 250,116,281 | 249,537,102 | 249,512,368 | 248,853,753 | 247,954,837 | 247,895,933 | 247,012,502 | 245,507,471 | 243,862,629 |
| Right of use assets | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Total Non-Current Assets | 233,761,000 | 243,195,160 | 250,342,612 | 250,667,133 | 250,087,954 | 250,063,220 | 249,404,605 | 248,505,689 | 248,446,785 | 247,563,354 | 246,058,323 | 244,413,481 |
| TOTAL ASSETS | 252,620,000 | 259,914,724 | 263,689,266 | 262,772,211 | 261,338,133 | 259,213,735 | 257,224,643 | 255,240,249 | 254,115,481 | 253,279,467 | 251,826,906 | 250,225,025 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | 845,591 | 1,922,131 | 2,318,988 | 2,368,925 |
| Payables | 5,357,000 | 5,005,041 | 5,085,037 | 5,121,330 | 5,182,946 | 5,276,984 | 5,309,597 | 5,380,411 | 5,448,126 | 5,508,007 | 5,570,390 | 5,623,479 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | 44,000 | 57,011 | 41,756 | 35,368 | 32,931 | 30,793 | 31,410 | 32,041 | 32,686 | 33,345 | 34,107 | 34,797 |
| Lease liabilities | 15,000 | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 265,000 | 238,040 | 247,468 | 219,018 | 186,579 | 164,624 | 157,867 | 163,773 | 171,426 | 146,542 | 152,073 | - |
| Provisions | 2,199,000 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 7,880,000 | 7,569,110 | 7,643,279 | 7,644,734 | 7,671,475 | 7,741,419 | 7,767,892 | 7,845,243 | 8,766,846 | 9,879,043 | 10,344,577 | 10,296,219 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | 63,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Borrowings | 1,924,000 | 1,728,703 | 1,481,235 | 1,262,217 | 1,075,638 | 911,014 | 753,147 | 589,374 | 417,948 | 271,406 | 119,333 | 119,333 |
| Provisions | 2,821,000 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 4,808,000 | 4,557,685 | 4,310,217 | 4,091,199 | 3,904,620 | 3,739,996 | 3,582,129 | 3,418,356 | 3,246,930 | 3,100,388 | 2,948,315 | 2,948,315 |
| TOTAL LIABILITIES | 12,688,000 | 12,126,795 | 11,953,496 | 11,735,933 | 11,576,095 | 11,481,415 | 11,350,021 | 11,263,599 | 12,013,776 | 12,979,431 | 13,292,892 | 13,244,534 |
| Net Assets | 239,932,000 | 247,787,929 | 251,735,771 | 251,036,278 | 249,762,039 | 247,732,319 | 245,874,623 | 243,976,650 | 242,101,704 | 240,300,037 | 238,534,015 | 236,980,492 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 74,321,000 | 82,176,929 | 86,124,771 | 85,425,278 | 84,151,039 | 82,121,319 | 80,263,623 | 78,365,650 | 76,490,704 | 74,689,037 | 72,923,015 | 71,369,492 |
| Revaluation Reserves | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 239,932,000 | 247,787,929 | 251,735,771 | 251,036,278 | 249,762,039 | 247,732,319 | 245,874,623 | 243,976,650 | 242,101,704 | 240,300,037 | 238,534,015 | 236,980,492 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 239,932,000 | 247,787,929 | 251,735,771 | 251,036,278 | 249,762,039 | 247,732,319 | 245,874,623 | 243,976,650 | 242,101,704 | 240,300,037 | 238,534,015 | 236,980,492 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - GENERAL FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 | |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | | |
| Cash & Cash Equivalents | 1,224,000 | 373,709 | - | - | - | - | - | - | - | - | - | - | - |
| Investments | 6,757,000 | 6,757,000 | 5,257,645 | 4,305,995 | 3,488,148 | 1,458,379 | 108,301 | - | - | - | - | - | - |
| Receivables | 2,417,000 | 1,738,677 | 1,416,328 | 1,294,504 | 1,249,355 | 1,189,798 | 1,195,559 | 1,220,733 | 1,248,362 | 1,276,656 | 1,307,314 | 1,336,982 | |
| Inventories | 231,000 | 324,715 | 303,322 | 306,204 | 314,127 | 341,925 | 329,557 | 340,973 | 349,539 | 351,492 | 355,386 | 351,655 | |
| Contract assets | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 36,000 | 78,110 | 75,375 | 76,095 | 77,985 | 83,325 | 81,731 | 84,261 | 86,312 | 87,232 | 88,500 | 88,464 | |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Current Assets | 10,970,000 | 9,577,212 | 7,357,671 | 6,287,798 | 5,434,615 | 3,378,427 | 2,020,148 | 1,950,967 | 1,989,213 | 2,020,379 | 2,056,200 | 2,082,101 | |
| Non-Current Assets | | | | | | | | | | | | | |
| Inventories | - | - | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | |
| Infrastructure, Property, Plant & Equipment | 205,744,000 | 210,372,945 | 212,601,991 | 212,934,274 | 212,505,448 | 212,525,959 | 212,017,899 | 211,290,481 | 211,404,668 | 210,705,583 | 209,398,837 | 207,970,276 | |
| Right of use assets | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | |
| Total Non-Current Assets | 205,822,000 | 210,450,945 | 213,152,843 | 213,485,126 | 213,056,300 | 213,076,811 | 212,568,751 | 211,841,333 | 211,955,520 | 211,256,435 | 209,949,689 | 208,521,128 | |
| TOTAL ASSETS | 216,792,000 | 220,028,157 | 220,510,514 | 219,772,923 | 218,490,914 | 216,455,238 | 214,588,900 | 213,792,300 | 213,944,733 | 213,276,814 | 212,005,888 | 210,603,229 | |
| LIABILITIES | | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | 1,127,099 | 3,259,892 | 4,567,248 | 5,191,755 | 5,558,805 | |
| Payables | 2,920,000 | 2,568,041 | 2,648,037 | 2,684,330 | 2,745,946 | 2,839,984 | 2,872,597 | 2,943,411 | 3,011,126 | 3,071,007 | 3,133,390 | 3,186,479 | |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - | |
| Contract liabilities | 44,000 | 57,011 | 41,756 | 35,368 | 32,931 | 30,793 | 31,410 | 32,041 | 32,686 | 33,345 | 34,107 | 34,797 | |
| Lease liabilities | 15,000 | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowings | 256,000 | 231,782 | 240,711 | 211,734 | 178,697 | 156,116 | 157,361 | 163,773 | 171,426 | 146,542 | 152,073 | - | |
| Provisions | 2,199,000 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Current Liabilities | 5,434,000 | 5,125,852 | 5,199,522 | 5,200,450 | 5,226,593 | 5,295,911 | 5,330,386 | 6,535,342 | 8,744,148 | 10,087,160 | 10,780,343 | 11,049,099 | |
| Non-Current Liabilities | | | | | | | | | | | | | |
| Lease liabilities | 63,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | |
| Borrowings | 1,889,000 | 1,697,766 | 1,457,055 | 1,245,321 | 1,066,624 | 910,508 | 753,147 | 589,374 | 417,948 | 271,406 | 119,333 | 119,333 | |
| Provisions | 2,821,000 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - | |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Non-Current Liabilities | 4,773,000 | 4,526,748 | 4,286,037 | 4,074,303 | 3,895,606 | 3,739,490 | 3,582,129 | 3,418,356 | 3,246,930 | 3,100,388 | 2,948,315 | 2,948,315 | |
| TOTAL LIABILITIES | 10,207,000 | 9,652,600 | 9,485,559 | 9,274,753 | 9,122,199 | 9,035,401 | 8,912,515 | 9,953,698 | 11,991,078 | 13,187,548 | 13,728,658 | 13,997,414 | |
| Net Assets | 206,585,000 | 210,375,557 | 211,024,956 | 210,498,171 | 209,368,716 | 207,419,836 | 205,676,385 | 203,838,602 | 201,953,655 | 200,089,267 | 198,277,230 | 196,605,815 | |
| EQUITY | | | | | | | | | | | | | |
| Retained Earnings | 56,855,000 | 60,645,557 | 61,294,956 | 60,768,171 | 59,638,716 | 57,689,836 | 55,946,385 | 54,108,602 | 52,223,655 | 50,359,267 | 48,547,230 | 46,875,815 | |
| Revaluation Reserves | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - | |
| Council Equity Interest | 206,585,000 | 210,375,557 | 211,024,956 | 210,498,171 | 209,368,716 | 207,419,836 | 205,676,385 | 203,838,602 | 201,953,655 | 200,089,267 | 198,277,230 | 196,605,815 | |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Equity | 206,585,000 | 210,375,557 | 211,024,956 | 210,498,171 | 209,368,716 | 207,419,836 | 205,676,385 | 203,838,602 | 201,953,655 | 200,089,267 | 198,277,230 | 196,605,815 | |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - WATER FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 91,000 | 302,701 | - | - | - | - | - | - | - | - | - | - |
| Investments | 2,300,000 | 2,300,000 | 1,910,880 | 1,508,940 | 1,137,536 | 802,619 | 437,627 | 60,872 | - | - | - | - |
| Receivables | 335,000 | 328,897 | 339,371 | 347,836 | 356,522 | 365,428 | 374,561 | 383,925 | 393,523 | 403,361 | 413,445 | 423,781 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,726,000 | 2,931,598 | 2,250,251 | 1,856,776 | 1,494,058 | 1,168,048 | 812,187 | 444,796 | 393,523 | 403,361 | 413,445 | 423,781 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 14,251,000 | 14,031,990 | 15,585,015 | 15,651,575 | 15,698,919 | 15,747,769 | 15,812,836 | 15,863,825 | 15,915,435 | 15,968,356 | 16,022,270 | 16,077,497 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 14,251,000 | 14,031,990 | 15,585,015 | 15,651,575 | 15,698,919 | 15,747,769 | 15,812,836 | 15,863,825 | 15,915,435 | 15,968,356 | 16,022,270 | 16,077,497 |
| TOTAL ASSETS | 16,977,000 | 16,963,588 | 17,835,266 | 17,508,350 | 17,192,977 | 16,915,817 | 16,625,023 | 16,308,622 | 16,308,958 | 16,371,717 | 16,435,714 | 16,501,278 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | 291,834 | 634,951 | 1,019,606 | 1,354,963 |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | - | - | - | - | - | - | - | - | 291,834 | 634,951 | 1,019,606 | 1,354,963 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - | - | - | - | 291,834 | 634,951 | 1,019,606 | 1,354,963 |
| Net Assets | 16,977,000 | 16,963,588 | 17,835,266 | 17,508,350 | 17,192,977 | 16,915,817 | 16,625,023 | 16,308,622 | 16,017,123 | 15,736,766 | 15,416,109 | 15,146,314 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 8,019,000 | 8,005,588 | 8,877,266 | 8,550,350 | 8,234,977 | 7,957,817 | 7,667,023 | 7,350,622 | 7,059,123 | 6,778,766 | 6,458,109 | 6,188,314 |
| Revaluation Reserves | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 16,977,000 | 16,963,588 | 17,835,266 | 17,508,350 | 17,192,977 | 16,915,817 | 16,625,023 | 16,308,622 | 16,017,123 | 15,736,766 | 15,416,109 | 15,146,314 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 16,977,000 | 16,963,588 | 17,835,266 | 17,508,350 | 17,192,977 | 16,915,817 | 16,625,023 | 16,308,622 | 16,017,123 | 15,736,766 | 15,416,109 | 15,146,314 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - SEWER FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 11,000 | - | - | - | - | - | - | - | 684 | 6,022 | 24,485 | 43,774 |
| Investments | 2,400,000 | 1,412,874 | 579,565 | 555,892 | 539,293 | 525,793 | 518,535 | 516,169 | 516,169 | 516,169 | 516,169 | 516,169 |
| Receivables | 104,000 | 74,373 | 89,866 | 92,101 | 94,397 | 96,753 | 99,170 | 101,649 | 104,190 | 106,795 | 109,465 | 112,201 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,515,000 | 1,487,247 | 669,431 | 647,993 | 633,690 | 622,546 | 617,705 | 617,818 | 621,043 | 628,986 | 650,119 | 672,144 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 9,257,000 | 14,313,127 | 17,364,397 | 17,330,804 | 17,294,371 | 17,254,877 | 17,213,096 | 17,168,795 | 17,126,737 | 17,076,678 | 17,016,367 | 16,955,548 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 9,257,000 | 14,313,127 | 17,364,397 | 17,330,804 | 17,294,371 | 17,254,877 | 17,213,096 | 17,168,795 | 17,126,737 | 17,076,678 | 17,016,367 | 16,955,548 |
| TOTAL ASSETS | 11,772,000 | 15,800,374 | 18,033,828 | 17,978,797 | 17,928,061 | 17,877,424 | 17,830,801 | 17,786,614 | 17,747,780 | 17,705,663 | 17,666,485 | 17,627,692 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Assets | 11,772,000 | 15,800,374 | 18,033,828 | 17,978,797 | 17,928,061 | 17,877,424 | 17,830,801 | 17,786,614 | 17,747,780 | 17,705,663 | 17,666,485 | 17,627,692 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 6,049,000 | 10,077,374 | 12,310,828 | 12,255,797 | 12,205,061 | 12,154,424 | 12,107,801 | 12,063,614 | 12,024,780 | 11,982,663 | 11,943,485 | 11,904,692 |
| Revaluation Reserves | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 11,772,000 | 15,800,374 | 18,033,828 | 17,978,797 | 17,928,061 | 17,877,424 | 17,830,801 | 17,786,614 | 17,747,780 | 17,705,663 | 17,666,485 | 17,627,692 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 11,772,000 | 15,800,374 | 18,033,828 | 17,978,797 | 17,928,061 | 17,877,424 | 17,830,801 | 17,786,614 | 17,747,780 | 17,705,663 | 17,666,485 | 17,627,692 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - AGED CARE (MCMAUGH) FUND
Scenario: Base Case

| | Actuals | Current Year | Projected Years | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 |
| Investments | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Receivables | 73,000 | 171,417 | 144,480 | 147,803 | 151,202 | 154,680 | 158,238 | 161,877 | 165,600 | 169,409 | 173,306 | 177,292 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,648,000 | 2,723,508 | 3,069,302 | 3,312,511 | 3,687,817 | 3,981,494 | 4,369,997 | 4,848,078 | 5,371,053 | 5,943,455 | 6,541,193 | 7,178,362 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 4,431,000 | 4,399,098 | 4,240,357 | 4,199,628 | 4,038,364 | 3,983,763 | 3,809,922 | 3,631,734 | 3,449,093 | 3,261,885 | 3,069,998 | 2,859,309 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 4,431,000 | 4,399,098 | 4,240,357 | 4,199,628 | 4,038,364 | 3,983,763 | 3,809,922 | 3,631,734 | 3,449,093 | 3,261,885 | 3,069,998 | 2,859,309 |
| TOTAL ASSETS | 7,079,000 | 7,122,606 | 7,309,659 | 7,512,140 | 7,726,181 | 7,965,257 | 8,179,919 | 8,479,813 | 8,820,146 | 9,205,341 | 9,611,191 | 10,037,671 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 9,000 | 6,258 | 6,757 | 7,284 | 7,882 | 8,508 | 506 | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 2,446,000 | 2,443,258 | 2,443,757 | 2,444,284 | 2,444,882 | 2,445,508 | 2,437,506 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 35,000 | 30,937 | 24,180 | 16,896 | 9,014 | 506 | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 35,000 | 30,937 | 24,180 | 16,896 | 9,014 | 506 | - | - | - | - | - | - |
| TOTAL LIABILITIES | 2,481,000 | 2,474,195 | 2,467,937 | 2,461,180 | 2,453,896 | 2,446,014 | 2,437,506 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Net Assets | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 3,398,000 | 3,448,411 | 3,641,722 | 3,850,960 | 4,072,285 | 4,319,243 | 4,542,413 | 4,842,813 | 5,183,146 | 5,568,341 | 5,974,191 | 6,400,671 |
| Revaluation Reserves | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | 6,463,000 | 7,303,044 | 7,104,643 | 7,297,945 | 7,479,581 | 7,665,759 | 7,856,590 | 8,052,193 | 8,252,686 | 8,458,191 | 8,668,833 | 8,884,742 |
| User Charges & Fees | 5,036,000 | 5,433,480 | 5,497,030 | 5,598,524 | 5,723,282 | 5,856,090 | 5,997,193 | 6,147,035 | 6,300,711 | 6,458,228 | 6,619,684 | 6,785,176 |
| Investment & Interest Revenue Received | 428,000 | 150,365 | 115,257 | 163,361 | 172,704 | 223,511 | 196,821 | 206,643 | 243,674 | 285,828 | 299,476 | 300,631 |
| Grants & Contributions | 10,511,000 | 17,175,663 | 13,493,146 | 8,817,401 | 8,370,116 | 8,030,280 | 8,157,248 | 8,326,971 | 8,500,513 | 8,677,959 | 8,874,145 | 9,060,920 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1,415,000 | 656,845 | 601,068 | 528,154 | 523,931 | 534,465 | 535,680 | 547,858 | 560,453 | 573,337 | 586,174 | 600,001 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | (9,743,000) | (10,166,561) | (10,727,155) | (10,959,583) | (11,205,517) | (11,477,641) | (11,715,438) | (11,979,035) | (12,248,563) | (12,544,156) | (12,805,950) | (13,094,084) |
| Materials & Contracts | (6,206,000) | (5,231,661) | (4,858,782) | (4,805,448) | (4,909,239) | (5,255,385) | (5,156,300) | (5,315,191) | (5,416,320) | (5,453,388) | (5,559,154) | (5,476,696) |
| Borrowing Costs | (122,000) | (133,075) | (99,337) | (111,043) | (99,349) | (90,198) | (83,284) | (77,977) | (72,912) | (66,352) | (60,707) | (18,097) |
| Bonds & Deposits Refunded | (1,000) | - | - | - | - | - | - | - | - | - | - | - |
| Other | (1,128,000) | (2,399,734) | (1,890,080) | (1,962,354) | (1,988,961) | (2,020,852) | (2,092,909) | (2,124,477) | (2,174,157) | (2,226,245) | (2,277,103) | (2,332,035) |
| Net Cash provided (or used in) Operating Activities | 6,653,000 | 12,788,365 | 9,235,790 | 4,566,958 | 4,066,548 | 3,466,030 | 3,695,602 | 3,784,019 | 3,946,083 | 4,163,402 | 4,345,398 | 4,710,560 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | 16,150,000 | 987,126 | 2,721,784 | 1,377,263 | 1,205,850 | 2,378,185 | 1,722,328 | 487,422 | 60,872 | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | 224,000 | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | (15,207,000) | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | (7,889,000) | (14,225,733) | (12,023,213) | (5,456,866) | (4,681,475) | (5,367,436) | (4,868,360) | (4,766,232) | (5,747,874) | (5,068,516) | (4,595,714) | (4,608,423) |
| Net Cash provided (or used in) Investing Activities | (6,722,000) | (13,238,607) | (9,301,429) | (4,079,603) | (3,475,625) | (2,989,251) | (3,146,032) | (4,278,810) | (5,687,002) | (5,068,516) | (4,595,714) | (4,608,423) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | 1,120,000 | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | (238,000) | (222,257) | (238,040) | (247,468) | (219,018) | (186,579) | (164,624) | (157,867) | (163,773) | (171,426) | (146,542) | (152,073) |
| Repayment of lease liabilities (principal repayments) | (16,000) | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | (1,000,000) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | (134,000) | (222,257) | (238,040) | (247,468) | (219,018) | (186,579) | (164,624) | (157,867) | (163,773) | (171,426) | (146,542) | (152,073) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (203,000) | (672,499) | (303,679) | 239,887 | 371,905 | 290,200 | 384,946 | (652,658) | (1,904,693) | (1,076,540) | (396,858) | (49,936) |
| plus: Cash & Cash Equivalents - beginning of year | 1,604,000 | 1,401,000 | 728,501 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 1,059,102 | (845,591) | (1,922,131) | (2,318,988) |
| Cash & Cash Equivalents - end of the year | 1,401,000 | 728,501 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 1,059,102 | (845,591) | (1,922,131) | (2,318,988) | (2,368,925) |
| Cash & Cash Equivalents - end of the year | 1,401,000 | 728,501 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 1,059,102 | (845,591) | (1,922,131) | (2,318,988) | (2,368,925) |
| Investments - end of the year | 13,957,000 | 12,969,874 | 10,248,090 | 8,870,827 | 7,664,977 | 5,286,791 | 3,564,463 | 3,077,041 | 3,016,169 | 3,016,169 | 3,016,169 | 3,016,169 |
| Cash, Cash Equivalents & Investments - end of the year | 15,358,000 | 13,698,375 | 10,672,912 | 9,535,536 | 8,701,591 | 6,613,605 | 5,276,223 | 4,136,143 | 2,170,579 | 1,094,039 | 697,181 | 647,244 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 9,503,000 | 8,454,661 | 6,420,329 | 6,247,703 | 6,566,671 | 6,843,838 | 7,192,257 | 7,627,269 | 8,134,626 | 8,706,068 | 9,274,855 | 9,911,969 |
| - Internal Restrictions | 4,583,000 | 3,321,896 | 2,819,574 | 2,844,163 | 2,870,526 | 2,898,971 | 2,929,559 | 2,962,356 | 2,997,166 | 3,032,971 | 3,070,073 | 3,070,073 |
| - Unrestricted | 1,272,000 | 1,921,818 | 1,433,009 | 443,670 | (735,606) | (3,129,203) | (4,845,593) | (6,453,482) | (8,961,213) | (10,645,001) | (11,647,747) | (12,334,797) |
| | 15,358,000 | 13,698,375 | 10,672,912 | 9,535,536 | 8,701,591 | 6,613,605 | 5,276,223 | 4,136,143 | 2,170,579 | 1,094,039 | 697,181 | 647,244 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - GENERAL FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 6,089,718 | 5,742,001 | 5,883,825 | 6,030,108 | 6,180,048 | 6,333,737 | 6,491,269 | 6,652,738 | 6,818,244 | 6,987,888 | 7,161,773 |
| User Charges & Fees | - | 3,819,583 | 3,778,154 | 3,846,164 | 3,930,546 | 4,020,869 | 4,117,289 | 4,220,138 | 4,325,641 | 4,433,782 | 4,544,627 | 4,658,242 |
| Investment & Interest Revenue Received | - | 66,287 | 76,623 | 115,659 | 113,808 | 135,787 | 95,800 | 69,208 | 68,308 | 69,320 | 70,352 | 59,407 |
| Grants & Contributions | - | 10,487,657 | 7,804,350 | 6,517,496 | 6,018,463 | 5,625,715 | 5,698,580 | 5,812,983 | 5,929,960 | 6,049,569 | 6,186,616 | 6,312,922 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 778,278 | 604,289 | 562,329 | 558,891 | 570,230 | 572,267 | 585,287 | 598,742 | 612,508 | 626,246 | 640,994 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (7,333,803) | (7,943,329) | (8,098,659) | (8,280,222) | (8,486,527) | (8,657,024) | (8,851,807) | (9,050,973) | (9,274,620) | (9,462,849) | (9,675,763) |
| Materials & Contracts | - | (3,746,179) | (3,254,648) | (3,288,793) | (3,377,598) | (3,725,153) | (3,543,619) | (3,682,423) | (3,777,568) | (3,786,979) | (3,823,157) | (3,759,147) |
| Borrowing Costs | - | (124,354) | (94,456) | (106,607) | (95,391) | (86,788) | (80,449) | (75,577) | (70,479) | (63,865) | (58,164) | (15,496) |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (2,147,603) | (1,634,888) | (1,692,151) | (1,712,678) | (1,738,353) | (1,804,054) | (1,829,123) | (1,872,157) | (1,917,450) | (1,961,361) | (2,009,188) |
| Net Cash provided (or used in) Operating Activities | - | 7,889,583 | 5,078,097 | 3,739,262 | 3,185,926 | 2,495,827 | 2,732,527 | 2,739,953 | 2,804,213 | 2,940,509 | 3,110,199 | 3,373,746 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | 1,499,355 | 951,650 | 817,848 | 2,029,769 | 1,350,077 | 108,301 | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (8,524,422) | (6,719,379) | (4,450,201) | (3,792,040) | (4,346,899) | (3,926,488) | (3,817,993) | (4,773,233) | (4,076,438) | (3,588,164) | (3,588,723) |
| Net Cash provided (or used in) Investing Activities | - | (8,524,422) | (5,220,024) | (3,498,551) | (2,974,192) | (2,317,130) | (2,576,411) | (3,709,692) | (4,773,233) | (4,076,438) | (3,588,164) | (3,588,723) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | (215,452) | (231,782) | (240,711) | (211,734) | (178,697) | (156,116) | (157,361) | (163,773) | (171,426) | (146,542) | (152,073) |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | (215,452) | (231,782) | (240,711) | (211,734) | (178,697) | (156,116) | (157,361) | (163,773) | (171,426) | (146,542) | (152,073) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (850,291) | (373,709) | 0 | 0 | 0 | 0 | (1,127,099) | (2,132,793) | (1,307,355) | (624,507) | (367,050) |
| plus: Cash & Cash Equivalents - beginning of year | - | 1,224,000 | 373,709 | (0) | - | 0 | 0 | 0 | (1,127,099) | (3,259,892) | (4,567,248) | (5,191,755) |
| Cash & Cash Equivalents - end of the year | - | 373,709 | (0) | - | 0 | 0 | 0 | (1,127,099) | (3,259,892) | (4,567,248) | (5,191,755) | (5,558,805) |
| Cash & Cash Equivalents - end of the year | 1,224,000 | 373,709 | (0) | - | 0 | 0 | 0 | (1,127,099) | (3,259,892) | (4,567,248) | (5,191,755) | (5,558,805) |
| Investments - end of the year | 6,757,000 | 6,757,000 | 5,257,645 | 4,305,995 | 3,488,148 | 1,458,379 | 108,301 | - | - | - | - | - |
| Cash, Cash Equivalents & Investments - end of the year | 7,981,000 | 7,130,709 | 5,257,645 | 4,305,995 | 3,488,148 | 1,458,379 | 108,301 | (1,127,099) | (3,259,892) | (4,567,248) | (5,191,755) | (5,558,805) |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 2,126,000 | 2,025,086 | 1,515,884 | 1,528,984 | 1,864,050 | 2,199,433 | 2,535,157 | 2,874,849 | 3,214,977 | 3,555,604 | 3,896,741 | 4,216,741 |
| - Internal Restrictions | 4,583,000 | 3,321,896 | 2,819,574 | 2,844,163 | 2,870,526 | 2,898,971 | 2,929,559 | 2,962,356 | 2,997,166 | 3,032,971 | 3,070,073 | 3,070,073 |
| - Unrestricted | 1,272,000 | 1,783,727 | 922,187 | (67,152) | (1,246,428) | (3,640,025) | (5,356,415) | (6,964,304) | (9,472,035) | (11,155,823) | (12,158,569) | (12,845,619) |
| | 7,981,000 | 7,130,709 | 5,257,645 | 4,305,995 | 3,488,148 | 1,458,379 | 108,301 | (1,127,099) | (3,259,892) | (4,567,248) | (5,191,755) | (5,558,805) |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - WATER FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|----------------|-----------------|---------------|------------------|------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 504,280 | 547,383 | 566,030 | 580,181 | 594,685 | 609,552 | 624,791 | 640,411 | 656,421 | 672,832 | 689,652 |
| User Charges & Fees | - | 594,388 | 608,119 | 620,321 | 635,798 | 651,676 | 667,957 | 684,652 | 701,768 | 719,313 | 737,296 | 755,728 |
| Investment & Interest Revenue Received | - | 33,979 | 19,156 | 21,429 | 22,953 | 28,054 | 28,456 | 31,788 | 34,784 | 38,931 | 38,788 | 37,972 |
| Grants & Contributions | - | 432,044 | 1,346,603 | 16,977 | 17,359 | 17,749 | 18,148 | 18,557 | 18,974 | 19,401 | 19,838 | 20,284 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 8,000 | 4,000 | 4,092 | 4,186 | 4,282 | 4,381 | 4,482 | 4,585 | 4,690 | 4,798 | 4,908 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (405,306) | (413,070) | (421,331) | (430,811) | (440,505) | (450,416) | (460,550) | (470,913) | (481,508) | (492,342) | (503,420) |
| Materials & Contracts | - | (652,530) | (729,776) | (608,656) | (606,345) | (581,168) | (603,371) | (640,720) | (627,461) | (629,361) | (678,665) | (636,395) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (71,549) | (85,236) | (87,367) | (89,333) | (91,343) | (93,398) | (95,499) | (97,648) | (99,845) | (102,092) | (104,389) |
| Net Cash provided (or used in) Operating Activities | - | 443,306 | 1,297,179 | 111,494 | 133,987 | 183,430 | 181,309 | 167,500 | 204,501 | 228,042 | 200,452 | 264,342 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | 389,120 | 401,940 | 371,404 | 334,917 | 364,993 | 376,755 | 60,872 | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (231,605) | (1,989,000) | (513,434) | (505,391) | (518,347) | (546,302) | (544,255) | (557,207) | (571,158) | (585,107) | (599,700) |
| Net Cash provided (or used in) Investing Activities | - | (231,605) | (1,599,880) | (111,494) | (133,987) | (183,430) | (181,309) | (167,500) | (496,335) | (571,158) | (585,107) | (599,700) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | 211,701 | (302,701) | (0) | - | - | (0) | 0 | (291,834) | (343,116) | (384,655) | (335,358) |
| plus: Cash & Cash Equivalents - beginning of year | - | 91,000 | 302,701 | - | (0) | (0) | (0) | (0) | (0) | (291,834) | (634,951) | (1,019,606) |
| Cash & Cash Equivalents - end of the year | - | 302,701 | - | (0) | (0) | (0) | (0) | (0) | (291,834) | (634,951) | (1,019,606) | (1,354,963) |
| Cash & Cash Equivalents - end of the year | 91,000 | 302,701 | - | (0) | (0) | (0) | (0) | (0) | (291,834) | (634,951) | (1,019,606) | (1,354,963) |
| Investments - end of the year | 2,300,000 | 2,300,000 | 1,910,880 | 1,508,940 | 1,137,536 | 802,619 | 437,627 | 60,872 | - | - | - | - |
| Cash, Cash Equivalents & Investments - end of the year | 2,391,000 | 2,602,701 | 1,910,880 | 1,508,940 | 1,137,536 | 802,619 | 437,627 | 60,872 | (291,834) | (634,951) | (1,019,606) | (1,354,963) |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 2,391,000 | 2,602,701 | 1,910,880 | 1,508,940 | 1,137,536 | 802,619 | 437,627 | 60,872 | (291,834) | (634,951) | (1,019,606) | (1,354,963) |
| | 2,391,000 | 2,602,701 | 1,910,880 | 1,508,940 | 1,137,536 | 802,619 | 437,627 | 60,872 | (291,834) | (634,951) | (1,019,606) | (1,354,963) |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - SEWER FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 709,046 | 815,259 | 848,090 | 869,293 | 891,025 | 913,301 | 936,133 | 959,537 | 983,525 | 1,008,113 | 1,033,316 |
| User Charges & Fees | - | 5,955 | 7,318 | 7,635 | 7,797 | 7,975 | 8,164 | 8,366 | 8,575 | 8,790 | 9,009 | 9,235 |
| Investment & Interest Revenue Received | - | 30,919 | 11,806 | 7,966 | 9,106 | 12,005 | 12,775 | 17,919 | 19,939 | 19,279 | 18,796 | 18,712 |
| Grants & Contributions | - | 4,043,866 | 2,125,237 | 16,091 | 16,453 | 16,823 | 17,202 | 17,589 | 17,985 | 18,389 | 18,803 | 19,226 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 1,000 | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (196,395) | (210,522) | (236,153) | (241,467) | (246,900) | (252,455) | (258,135) | (263,943) | (269,882) | (275,955) | (282,164) |
| Materials & Contracts | - | (233,892) | (247,905) | (267,261) | (269,939) | (278,744) | (281,678) | (290,745) | (293,948) | (303,289) | (306,772) | (313,400) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (83,693) | (69,669) | (80,042) | (81,843) | (83,684) | (85,567) | (87,492) | (89,461) | (91,474) | (93,532) | (95,636) |
| Net Cash provided (or used in) Operating Activities | - | 4,276,805 | 2,431,525 | 296,327 | 309,401 | 318,501 | 331,742 | 343,634 | 358,684 | 365,338 | 378,463 | 389,289 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | 987,126 | 833,309 | 23,673 | 16,599 | 13,499 | 7,258 | 2,366 | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (5,274,931) | (3,264,834) | (320,000) | (326,000) | (332,000) | (339,000) | (346,000) | (358,000) | (360,000) | (360,000) | (370,000) |
| Net Cash provided (or used in) Investing Activities | - | (4,287,805) | (2,431,525) | (296,327) | (309,401) | (318,501) | (331,742) | (343,634) | (358,000) | (360,000) | (360,000) | (370,000) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (11,000) | - | (0) | (0) | 0 | - | (0) | 684 | 5,338 | 18,463 | 19,289 |
| plus: Cash & Cash Equivalents - beginning of year | - | 11,000 | - | - | (0) | (0) | (0) | (0) | (0) | 684 | 6,022 | 24,485 |
| Cash & Cash Equivalents - end of the year | - | - | - | (0) | (0) | (0) | (0) | (0) | 684 | 6,022 | 24,485 | 43,774 |
| Cash & Cash Equivalents - end of the year | 11,000 | - | - | (0) | (0) | (0) | (0) | (0) | 684 | 6,022 | 24,485 | 43,774 |
| Investments - end of the year | 2,400,000 | 1,412,874 | 579,565 | 555,892 | 539,293 | 525,793 | 518,535 | 516,169 | 516,169 | 516,169 | 516,169 | 516,169 |
| Cash, Cash Equivalents & Investments - end of the year | 2,411,000 | 1,412,874 | 579,565 | 555,892 | 539,293 | 525,793 | 518,535 | 516,169 | 516,853 | 522,191 | 540,654 | 559,943 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 2,411,000 | 1,412,874 | 579,565 | 555,892 | 539,293 | 525,793 | 518,535 | 516,169 | 516,853 | 522,191 | 540,654 | 559,943 |
| | 2,411,000 | 1,412,874 | 579,565 | 555,892 | 539,293 | 525,793 | 518,535 | 516,169 | 516,853 | 522,191 | 540,654 | 559,943 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - AGED CARE (MCMAUGH) FUND
Scenario: Base Case

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 | |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | | |
| Rates & Annual Charges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| User Charges & Fees | - | 1,013,554 | 1,103,438 | 1,124,403 | 1,149,140 | 1,175,570 | 1,203,784 | 1,233,879 | 1,264,726 | 1,296,344 | 1,328,752 | 1,361,971 | |
| Investment & Interest Revenue Received | - | 19,180 | 7,672 | 18,307 | 26,837 | 47,666 | 59,790 | 87,729 | 120,642 | 158,299 | 171,540 | 184,539 | |
| Grants & Contributions | - | 2,212,096 | 2,216,956 | 2,266,838 | 2,317,841 | 2,369,993 | 2,423,318 | 2,477,842 | 2,533,594 | 2,590,600 | 2,648,888 | 2,708,488 | |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | (84,417) | 38,737 | 8,748 | 8,949 | 9,155 | 9,366 | 9,581 | 9,802 | 10,027 | 10,258 | 10,494 | |
| Payments: | | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (2,231,057) | (2,160,234) | (2,203,439) | (2,253,016) | (2,303,709) | (2,355,542) | (2,408,542) | (2,462,734) | (2,518,146) | (2,574,804) | (2,632,737) | |
| Materials & Contracts | - | (645,076) | (672,411) | (687,753) | (703,454) | (719,522) | (777,966) | (752,796) | (770,020) | (787,647) | (805,687) | (824,150) | |
| Borrowing Costs | - | (8,721) | (4,882) | (4,436) | (3,958) | (3,410) | (2,835) | (2,399) | (2,433) | (2,488) | (2,544) | (2,601) | |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | (96,889) | (100,287) | (102,794) | (105,107) | (107,472) | (109,890) | (112,363) | (114,891) | (117,476) | (120,119) | (122,822) | |
| Net Cash provided (or used in) Operating Activities | - | 178,671 | 428,989 | 419,875 | 437,233 | 468,272 | 450,024 | 532,931 | 578,686 | 629,513 | 656,285 | 683,182 | |
| Cash Flows from Investing Activities | | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - | |
| Payments: | | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - | |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - | |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (194,775) | (50,000) | (173,231) | (58,044) | (170,190) | (56,570) | (57,984) | (59,434) | (60,920) | (62,443) | (50,000) | |
| Net Cash provided (or used in) Investing Activities | - | (194,775) | (50,000) | (173,231) | (58,044) | (170,190) | (56,570) | (57,984) | (59,434) | (60,920) | (62,443) | (50,000) | |
| Cash Flows from Financing Activities | | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - | |
| Payments: | | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | (6,805) | (6,258) | (6,757) | (7,284) | (7,882) | (8,508) | (506) | - | - | - | - | |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - | |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - | |
| Net Cash Flow provided (used in) Financing Activities | - | (6,805) | (6,258) | (6,757) | (7,284) | (7,882) | (8,508) | (506) | - | - | - | - | |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (22,909) | 372,731 | 239,887 | 371,905 | 290,200 | 384,946 | 474,441 | 519,252 | 568,593 | 593,842 | 633,182 | |
| plus: Cash & Cash Equivalents - beginning of year | - | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | |
| Cash & Cash Equivalents - end of the year | - | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 | |
| Cash & Cash Equivalents - end of the year | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 | |
| Investments - end of the year | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | |
| Cash, Cash Equivalents & Investments - end of the year | 2,575,000 | 2,552,091 | 2,924,822 | 3,164,709 | 3,536,614 | 3,826,814 | 4,211,760 | 4,686,201 | 5,205,453 | 5,774,046 | 6,367,888 | 7,001,070 | |
| Representing: | | | | | | | | | | | | | |
| - External Restrictions | 2,437,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - | |
| - Unrestricted | 138,000 | 138,091 | 510,822 | 750,709 | 1,122,614 | 1,412,814 | 1,797,760 | 2,272,201 | 2,791,453 | 3,360,046 | 3,953,888 | 4,587,070 | |
| | 2,575,000 | 2,552,091 | 2,924,822 | 3,164,709 | 3,536,614 | 3,826,814 | 4,211,760 | 4,686,201 | 5,205,453 | 5,774,046 | 6,367,888 | 7,001,070 | |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - CONSOLIDATED
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 6,644,000 | 6,710,618 | 7,122,291 | 8,327,408 | 8,965,516 | 9,662,650 | 9,958,669 | 10,267,616 | 10,590,365 | 10,854,312 | 11,124,857 | 11,402,167 |
| User Charges & Fees | 5,075,000 | 5,508,577 | 5,498,890 | 5,606,999 | 5,732,213 | 5,865,325 | 6,006,745 | 6,156,913 | 6,310,836 | 6,468,607 | 6,630,322 | 6,796,080 |
| Other Revenues | 575,000 | 400,565 | 495,995 | 507,403 | 519,073 | 531,012 | 543,225 | 555,719 | 568,501 | 581,576 | 594,953 | 608,637 |
| Grants & Contributions provided for Operating Purposes | 8,089,000 | 8,264,115 | 7,501,440 | 7,472,760 | 7,627,485 | 7,803,585 | 7,965,350 | 8,130,756 | 8,299,883 | 8,472,815 | 8,665,639 | 8,846,440 |
| Grants & Contributions provided for Capital Purposes | 2,988,000 | 8,783,071 | 5,774,553 | 1,253,719 | 707,943 | 196,262 | 200,678 | 205,193 | 209,810 | 214,530 | 219,357 | 224,293 |
| Interest & Investment Revenue | 352,000 | 150,300 | 94,240 | 152,761 | 162,294 | 192,473 | 177,859 | 206,281 | 245,156 | 287,348 | 301,034 | 302,228 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 207,733 | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 23,723,000 | 30,024,979 | 26,487,409 | 23,321,050 | 23,714,524 | 24,251,306 | 24,852,526 | 25,522,478 | 26,224,551 | 26,879,188 | 27,536,162 | 28,179,845 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 9,707,000 | 10,157,027 | 10,748,448 | 10,964,838 | 11,211,547 | 11,483,807 | 11,721,742 | 11,985,482 | 12,255,155 | 12,550,896 | 12,812,841 | 13,101,130 |
| Borrowing Costs | 149,000 | 132,103 | 98,013 | 109,667 | 98,139 | 89,177 | 82,392 | 77,077 | 71,976 | 65,373 | 59,870 | 17,228 |
| Materials & Contracts | 5,142,000 | 5,093,048 | 4,868,511 | 4,805,635 | 4,909,380 | 5,250,356 | 5,161,870 | 5,314,568 | 5,416,499 | 5,455,357 | 5,560,670 | 5,480,271 |
| Depreciation & Amortisation | 4,750,000 | 4,912,306 | 4,875,761 | 5,132,345 | 5,260,654 | 5,392,170 | 5,526,974 | 5,665,149 | 5,806,778 | 5,951,947 | 6,100,746 | 6,253,264 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 1,484,000 | 1,874,565 | 1,948,834 | 1,980,186 | 2,024,740 | 2,070,297 | 2,116,879 | 2,164,508 | 2,213,210 | 2,263,007 | 2,313,925 | 2,365,988 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 955,000 | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 22,187,000 | 22,169,050 | 22,539,567 | 22,992,671 | 23,504,460 | 24,285,806 | 24,609,858 | 25,206,784 | 25,763,617 | 26,286,580 | 26,848,051 | 27,217,881 |
| Operating Result from Continuing Operations | 1,536,000 | 7,855,929 | 3,947,842 | 328,379 | 210,065 | (34,500) | 242,668 | 315,693 | 460,934 | 592,608 | 688,111 | 961,963 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 1,536,000 | 7,855,929 | 3,947,842 | 328,379 | 210,065 | (34,500) | 242,668 | 315,693 | 460,934 | 592,608 | 688,111 | 961,963 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (1,452,000) | (927,142) | (1,826,711) | (925,340) | (497,879) | (230,762) | 41,991 | 110,500 | 251,124 | 378,078 | 468,753 | 737,670 |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - GENERAL FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 5,511,000 | 5,532,104 | 5,739,282 | 6,806,098 | 7,360,499 | 7,967,267 | 8,165,636 | 8,368,965 | 8,577,377 | 8,790,999 | 9,009,962 | 9,234,399 |
| User Charges & Fees | 3,542,000 | 3,884,830 | 3,775,904 | 3,847,646 | 3,932,294 | 4,022,737 | 4,119,283 | 4,222,265 | 4,327,822 | 4,436,017 | 4,546,918 | 4,660,590 |
| Other Revenues | 542,000 | 423,582 | 526,153 | 538,255 | 550,634 | 563,299 | 576,255 | 589,509 | 603,067 | 616,938 | 631,128 | 645,643 |
| Grants & Contributions provided for Operating Purposes | 5,495,000 | 6,138,613 | 5,072,144 | 5,172,855 | 5,275,832 | 5,399,020 | 5,506,683 | 5,616,768 | 5,729,330 | 5,844,425 | 5,978,110 | 6,098,442 |
| Grants & Contributions provided for Capital Purposes | 2,500,000 | 4,220,567 | 2,515,053 | 1,253,719 | 707,943 | 196,262 | 200,678 | 205,193 | 209,810 | 214,530 | 219,357 | 224,293 |
| Interest & Investment Revenue | 190,000 | 76,990 | 54,116 | 104,815 | 103,149 | 104,493 | 76,577 | 68,577 | 69,516 | 70,557 | 71,621 | 60,708 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | 207,733 | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 17,780,000 | 20,484,419 | 17,682,652 | 17,723,388 | 17,930,352 | 18,253,077 | 18,645,111 | 19,071,276 | 19,516,922 | 19,973,467 | 20,457,095 | 20,924,075 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 6,729,000 | 7,324,270 | 7,964,622 | 8,103,915 | 8,286,253 | 8,492,693 | 8,663,329 | 8,858,254 | 9,057,565 | 9,281,360 | 9,469,740 | 9,682,810 |
| Borrowing Costs | 141,000 | 123,382 | 93,131 | 105,231 | 94,181 | 85,767 | 79,557 | 74,678 | 69,543 | 62,885 | 57,326 | 14,627 |
| Materials & Contracts | 3,162,000 | 3,607,567 | 3,264,377 | 3,288,980 | 3,377,738 | 3,720,124 | 3,549,190 | 3,681,799 | 3,777,747 | 3,788,949 | 3,824,673 | 3,762,722 |
| Depreciation & Amortisation | 3,857,000 | 4,016,210 | 4,017,481 | 4,117,918 | 4,220,866 | 4,326,388 | 4,434,548 | 4,545,411 | 4,659,047 | 4,775,523 | 4,894,911 | 5,017,284 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 1,435,000 | 1,622,434 | 1,693,642 | 1,709,983 | 1,748,458 | 1,787,798 | 1,828,024 | 1,869,154 | 1,911,210 | 1,954,212 | 1,998,182 | 2,043,141 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 745,000 | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 16,069,000 | 16,693,862 | 17,033,253 | 17,326,027 | 17,727,496 | 18,412,770 | 18,554,647 | 19,029,296 | 19,475,111 | 19,862,929 | 20,244,832 | 20,520,583 |
| Operating Result from Continuing Operations | 1,711,000 | 3,790,557 | 649,399 | 397,362 | 202,856 | (159,693) | 90,464 | 41,980 | 41,811 | 110,538 | 212,263 | 403,492 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 1,711,000 | 3,790,557 | 649,399 | 397,362 | 202,856 | (159,693) | 90,464 | 41,980 | 41,811 | 110,538 | 212,263 | 403,492 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (789,000) | (430,010) | (1,865,654) | (856,358) | (505,087) | (355,955) | (110,214) | (163,213) | (167,999) | (103,992) | (7,095) | 179,199 |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - WATER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | Projected Years | | | | | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------|---------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Income from Continuing Operations | | | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | | | |
| Rates & Annual Charges | 480,000 | 493,349 | 553,622 | 608,984 | 669,883 | 736,871 | 810,558 | 891,614 | 980,775 | 1,005,295 | 1,030,427 | 1,056,188 | | |
| User Charges & Fees | 560,000 | 603,465 | 612,018 | 627,276 | 642,937 | 658,996 | 675,463 | 692,350 | 709,658 | 727,400 | 745,585 | 764,224 | | |
| Other Revenues | - | 8,000 | 4,000 | 4,092 | 4,186 | 4,282 | 4,381 | 4,482 | 4,585 | 4,690 | 4,798 | 4,908 | | |
| Grants & Contributions provided for Operating Purposes | 541,000 | 55,133 | 196,603 | 16,977 | 17,359 | 17,749 | 18,148 | 18,557 | 18,974 | 19,401 | 19,838 | 20,284 | | |
| Grants & Contributions provided for Capital Purposes | 220,000 | 376,911 | 1,150,000 | - | - | - | - | - | - | - | - | - | | |
| Interest & Investment Revenue | 62,000 | 29,730 | 19,492 | 21,507 | 23,032 | 28,135 | 28,539 | 31,873 | 34,872 | 39,020 | 38,879 | 38,066 | | |
| Other Income: | | | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Income from Continuing Operations | 1,863,000 | 1,566,588 | 2,535,735 | 1,278,836 | 1,357,396 | 1,446,033 | 1,537,089 | 1,638,875 | 1,748,864 | 1,795,806 | 1,839,527 | 1,883,671 | | |
| Expenses from Continuing Operations | | | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 581,000 | 405,306 | 413,070 | 421,331 | 430,811 | 440,505 | 450,416 | 460,550 | 470,913 | 481,508 | 492,342 | 503,420 | | |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Materials & Contracts | 1,109,000 | 652,530 | 729,776 | 608,656 | 606,345 | 581,168 | 603,371 | 640,720 | 627,461 | 629,361 | 678,665 | 636,395 | | |
| Depreciation & Amortisation | 451,000 | 450,615 | 435,975 | 446,874 | 458,046 | 469,497 | 481,235 | 493,266 | 505,597 | 518,237 | 531,193 | 544,473 | | |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Expenses | 4,000 | 71,549 | 85,236 | 87,367 | 89,333 | 91,343 | 93,398 | 95,499 | 97,648 | 99,845 | 102,092 | 104,389 | | |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Net Losses from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Expenses from Continuing Operations | 2,145,000 | 1,580,000 | 1,664,057 | 1,564,229 | 1,584,536 | 1,582,513 | 1,628,419 | 1,690,035 | 1,701,619 | 1,728,951 | 1,804,292 | 1,788,676 | | |
| Operating Result from Continuing Operations | (282,000) | (13,412) | 871,678 | (285,393) | (227,139) | (136,480) | (91,330) | (51,160) | 47,245 | 66,855 | 35,235 | 94,995 | | |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Net Operating Result for the Year | (282,000) | (13,412) | 871,678 | (285,393) | (227,139) | (136,480) | (91,330) | (51,160) | 47,245 | 66,855 | 35,235 | 94,995 | | |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (502,000) | (390,323) | (278,322) | (285,393) | (227,139) | (136,480) | (91,330) | (51,160) | 47,245 | 66,855 | 35,235 | 94,995 | | |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - SEWER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | 653,000 | 685,165 | 829,387 | 912,326 | 935,134 | 958,512 | 982,475 | 1,007,037 | 1,032,213 | 1,058,018 | 1,084,469 | 1,111,580 |
| User Charges & Fees | 7,000 | 6,727 | 7,530 | 7,673 | 7,842 | 8,022 | 8,215 | 8,420 | 8,631 | 8,846 | 9,068 | 9,294 |
| Other Revenues | 12,000 | 1,000 | - | - | - | - | - | - | - | - | - | - |
| Grants & Contributions provided for Operating Purposes | 13,000 | 13,235 | 15,737 | 16,091 | 16,453 | 16,823 | 17,202 | 17,589 | 17,985 | 18,389 | 18,803 | 19,226 |
| Grants & Contributions provided for Capital Purposes | 138,000 | 4,030,631 | 2,109,500 | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 54,000 | 24,400 | 12,960 | 8,132 | 9,276 | 12,179 | 12,954 | 18,102 | 20,127 | 19,471 | 18,993 | 18,914 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 877,000 | 4,761,158 | 2,975,114 | 944,222 | 968,705 | 995,537 | 1,020,846 | 1,051,148 | 1,078,955 | 1,104,725 | 1,131,332 | 1,159,015 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 193,000 | 196,395 | 210,522 | 236,153 | 241,467 | 246,900 | 252,455 | 258,135 | 263,943 | 269,882 | 275,955 | 282,164 |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials & Contracts | 254,000 | 233,892 | 247,905 | 267,261 | 269,939 | 278,744 | 281,678 | 290,745 | 293,948 | 303,289 | 306,772 | 313,400 |
| Depreciation & Amortisation | 220,000 | 218,804 | 213,564 | 353,593 | 362,433 | 371,494 | 380,781 | 390,301 | 400,058 | 410,060 | 420,311 | 430,819 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 7,000 | 83,693 | 69,669 | 80,042 | 81,843 | 83,684 | 85,567 | 87,492 | 89,461 | 91,474 | 93,532 | 95,636 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 674,000 | 732,784 | 741,660 | 937,049 | 955,681 | 980,821 | 1,000,481 | 1,026,673 | 1,047,410 | 1,074,704 | 1,096,569 | 1,122,019 |
| Operating Result from Continuing Operations | 203,000 | 4,028,374 | 2,233,454 | 7,173 | 13,024 | 14,716 | 20,364 | 24,474 | 31,545 | 30,021 | 34,763 | 36,997 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | 203,000 | 4,028,374 | 2,233,454 | 7,173 | 13,024 | 14,716 | 20,364 | 24,474 | 31,545 | 30,021 | 34,763 | 36,997 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | 65,000 | (2,257) | 123,954 | 7,173 | 13,024 | 14,716 | 20,364 | 24,474 | 31,545 | 30,021 | 34,763 | 36,997 |

Uralla Shire Council
Year Ended 30 June 2022
INCOME STATEMENT - AGED CARE (MCMAUGH) FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Income from Continuing Operations | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | |
| Rates & Annual Charges | - | - | - | - | - | - | - | - | - | - | - | - |
| User Charges & Fees | 966,000 | 1,013,554 | 1,103,438 | 1,124,403 | 1,149,140 | 1,175,570 | 1,203,784 | 1,233,879 | 1,264,726 | 1,296,344 | 1,328,752 | 1,361,971 |
| Other Revenues | 21,000 | 14,000 | 11,800 | 12,071 | 12,349 | 12,633 | 12,924 | 13,221 | 13,525 | 13,836 | 14,154 | 14,480 |
| Grants & Contributions provided for Operating Purposes | 2,040,000 | 2,057,134 | 2,216,956 | 2,266,838 | 2,317,841 | 2,369,993 | 2,423,318 | 2,477,842 | 2,533,594 | 2,590,600 | 2,648,888 | 2,708,488 |
| Grants & Contributions provided for Capital Purposes | 130,000 | 154,962 | - | - | - | - | - | - | - | - | - | - |
| Interest & Investment Revenue | 46,000 | 19,180 | 7,672 | 18,307 | 26,837 | 47,666 | 59,790 | 87,729 | 120,642 | 158,299 | 171,540 | 184,539 |
| Other Income: | | | | | | | | | | | | |
| Net Gains from the Disposal of Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income from Continuing Operations | 3,203,000 | 3,258,830 | 3,339,866 | 3,421,619 | 3,506,168 | 3,605,862 | 3,699,815 | 3,812,671 | 3,932,486 | 4,059,078 | 4,163,335 | 4,269,478 |
| Expenses from Continuing Operations | | | | | | | | | | | | |
| Employee Benefits & On-Costs | 2,204,000 | 2,231,057 | 2,160,234 | 2,203,439 | 2,253,016 | 2,303,709 | 2,355,542 | 2,408,542 | 2,462,734 | 2,518,146 | 2,574,804 | 2,632,737 |
| Borrowing Costs | 8,000 | 8,721 | 4,882 | 4,436 | 3,958 | 3,410 | 2,835 | 2,399 | 2,433 | 2,488 | 2,544 | 2,601 |
| Materials & Contracts | 617,000 | 645,076 | 672,411 | 687,753 | 703,454 | 719,522 | 777,966 | 752,796 | 770,020 | 787,647 | 805,687 | 824,150 |
| Depreciation & Amortisation | 222,000 | 226,677 | 208,741 | 213,960 | 219,309 | 224,791 | 230,411 | 236,171 | 242,076 | 248,127 | 254,331 | 260,689 |
| Impairment of investments | - | - | - | - | - | - | - | - | - | - | - | - |
| Impairment of receivables | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenses | 38,000 | 96,889 | 100,287 | 102,794 | 105,107 | 107,472 | 109,890 | 112,363 | 114,891 | 117,476 | 120,119 | 122,822 |
| Interest & Investment Losses | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Losses from the Disposal of Assets | 210,000 | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenses from Continuing Operations | 3,299,000 | 3,208,420 | 3,146,555 | 3,212,381 | 3,284,843 | 3,358,904 | 3,476,645 | 3,512,271 | 3,592,153 | 3,673,884 | 3,757,484 | 3,842,999 |
| Operating Result from Continuing Operations | (96,000) | 50,411 | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,479 |
| Discontinued Operations - Profit/(Loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Profit/(Loss) from Discontinued Operations | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Operating Result for the Year | (96,000) | 50,411 | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,479 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | (226,000) | (104,551) | 193,311 | 209,238 | 221,325 | 246,958 | 223,170 | 300,399 | 340,333 | 385,195 | 405,850 | 426,479 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - CONSOLIDATED
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 1,401,000 | 728,501 | 424,822 | 696,649 | 1,611,976 | 1,687,712 | 2,588,123 | 3,761,411 | 4,149,183 | 5,455,425 | 7,516,307 | 9,954,253 |
| Investments | 13,957,000 | 12,969,874 | 10,248,090 | 9,845,092 | 9,556,826 | 9,356,868 | 9,184,926 | 9,066,236 | 9,044,255 | 9,044,255 | 9,017,717 | 9,017,717 |
| Receivables | 2,929,000 | 2,313,363 | 1,990,045 | 1,973,822 | 1,997,229 | 2,018,431 | 2,077,197 | 2,140,309 | 2,191,880 | 2,251,563 | 2,325,537 | 2,403,696 |
| Inventories | 231,000 | 324,715 | 303,322 | 306,204 | 314,127 | 341,925 | 329,557 | 340,973 | 349,539 | 351,492 | 355,386 | 351,655 |
| Contract assets | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 36,000 | 78,110 | 75,375 | 76,095 | 77,985 | 83,325 | 81,731 | 84,261 | 86,312 | 87,232 | 88,500 | 88,464 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 18,859,000 | 16,719,564 | 13,346,654 | 13,202,861 | 13,863,144 | 13,793,261 | 14,566,533 | 15,698,190 | 16,126,169 | 17,494,966 | 19,608,447 | 22,120,786 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 |
| Infrastructure, Property, Plant & Equipment | 233,683,000 | 243,117,160 | 249,791,760 | 250,116,281 | 249,537,102 | 249,512,368 | 248,853,753 | 247,954,837 | 247,895,933 | 247,012,502 | 245,507,471 | 243,862,629 |
| Right of use assets | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Total Non-Current Assets | 233,761,000 | 243,195,160 | 250,342,612 | 250,667,133 | 250,087,954 | 250,063,220 | 249,404,605 | 248,505,689 | 248,446,785 | 247,563,354 | 246,058,323 | 244,413,481 |
| TOTAL ASSETS | 252,620,000 | 259,914,724 | 263,689,266 | 263,869,994 | 263,951,098 | 263,856,481 | 263,971,139 | 264,203,879 | 264,572,954 | 265,058,321 | 265,666,770 | 266,534,267 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 5,357,000 | 5,005,041 | 5,085,037 | 5,191,241 | 5,283,735 | 5,412,336 | 5,448,332 | 5,522,615 | 5,593,885 | 5,657,410 | 5,723,528 | 5,780,445 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | 44,000 | 57,011 | 41,756 | 35,368 | 32,931 | 30,793 | 31,410 | 32,041 | 32,686 | 33,345 | 34,107 | 34,797 |
| Lease liabilities | 15,000 | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 265,000 | 238,040 | 247,468 | 219,018 | 186,579 | 164,624 | 157,867 | 163,773 | 171,426 | 146,542 | 152,073 | - |
| Provisions | 2,199,000 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 7,880,000 | 7,569,110 | 7,643,279 | 7,714,645 | 7,772,264 | 7,876,771 | 7,906,627 | 7,987,447 | 8,067,015 | 8,106,315 | 8,178,726 | 8,084,260 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | 63,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Borrowings | 1,924,000 | 1,728,703 | 1,481,235 | 1,262,217 | 1,075,638 | 911,014 | 753,147 | 589,374 | 417,948 | 271,406 | 119,333 | 119,333 |
| Provisions | 2,821,000 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 4,808,000 | 4,557,685 | 4,310,217 | 4,091,199 | 3,904,620 | 3,739,996 | 3,582,129 | 3,418,356 | 3,246,930 | 3,100,388 | 2,948,315 | 2,948,315 |
| TOTAL LIABILITIES | 12,688,000 | 12,126,795 | 11,953,496 | 11,805,844 | 11,676,884 | 11,616,767 | 11,488,756 | 11,405,803 | 11,313,945 | 11,206,703 | 11,127,041 | 11,032,575 |
| Net Assets | 239,932,000 | 247,787,929 | 251,735,771 | 252,064,150 | 252,274,214 | 252,239,714 | 252,482,383 | 252,798,076 | 253,259,010 | 253,851,618 | 254,539,729 | 255,501,692 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 74,321,000 | 82,176,929 | 86,124,771 | 86,453,150 | 86,663,214 | 86,628,714 | 86,871,383 | 87,187,076 | 87,648,010 | 88,240,618 | 88,928,729 | 89,890,692 |
| Revaluation Reserves | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 | 165,611,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 239,932,000 | 247,787,929 | 251,735,771 | 252,064,150 | 252,274,214 | 252,239,714 | 252,482,383 | 252,798,076 | 253,259,010 | 253,851,618 | 254,539,729 | 255,501,692 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 239,932,000 | 247,787,929 | 251,735,771 | 252,064,150 | 252,274,214 | 252,239,714 | 252,482,383 | 252,798,076 | 253,259,010 | 253,851,618 | 254,539,729 | 255,501,692 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - GENERAL FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 1,224,000 | 373,709 | - | - | 496,427 | 230,278 | 686,188 | 1,318,916 | 1,116,557 | 1,773,744 | 3,151,744 | 4,833,164 |
| Investments | 6,757,000 | 6,757,000 | 5,257,645 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 |
| Receivables | 2,417,000 | 1,738,677 | 1,416,328 | 1,374,962 | 1,378,727 | 1,379,298 | 1,416,372 | 1,456,647 | 1,484,156 | 1,526,477 | 1,582,663 | 1,642,597 |
| Inventories | 231,000 | 324,715 | 303,322 | 306,204 | 314,127 | 341,925 | 329,557 | 340,973 | 349,539 | 351,492 | 355,386 | 351,655 |
| Contract assets | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 | 305,000 |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 36,000 | 78,110 | 75,375 | 76,095 | 77,985 | 83,325 | 81,731 | 84,261 | 86,312 | 87,232 | 88,500 | 88,464 |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 10,970,000 | 9,577,212 | 7,357,671 | 7,281,855 | 7,791,861 | 7,559,421 | 8,038,442 | 8,725,393 | 8,561,159 | 9,263,540 | 10,702,887 | 12,440,474 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 | 472,852 |
| Infrastructure, Property, Plant & Equipment | 205,744,000 | 210,372,945 | 212,601,991 | 212,934,274 | 212,505,448 | 212,525,959 | 212,017,899 | 211,290,481 | 211,404,668 | 210,705,583 | 209,398,837 | 207,970,276 |
| Right of use assets | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Total Non-Current Assets | 205,822,000 | 210,450,945 | 213,152,843 | 213,485,126 | 213,056,300 | 213,076,811 | 212,568,751 | 211,841,333 | 211,955,520 | 211,256,435 | 209,949,689 | 208,521,128 |
| TOTAL ASSETS | 216,792,000 | 220,028,157 | 220,510,514 | 220,766,981 | 220,848,161 | 220,636,232 | 220,607,194 | 220,566,726 | 220,516,679 | 220,519,975 | 220,652,576 | 220,961,602 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 2,920,000 | 2,568,041 | 2,648,037 | 2,754,241 | 2,846,735 | 2,975,336 | 3,011,332 | 3,085,615 | 3,156,885 | 3,220,410 | 3,286,528 | 3,343,445 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | 44,000 | 57,011 | 41,756 | 35,368 | 32,931 | 30,793 | 31,410 | 32,041 | 32,686 | 33,345 | 34,107 | 34,797 |
| Lease liabilities | 15,000 | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 256,000 | 231,782 | 240,711 | 211,734 | 178,697 | 156,116 | 157,361 | 163,773 | 171,426 | 146,542 | 152,073 | - |
| Provisions | 2,199,000 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 | 2,269,018 |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 5,434,000 | 5,125,852 | 5,199,522 | 5,270,361 | 5,327,382 | 5,431,263 | 5,469,121 | 5,550,447 | 5,630,015 | 5,669,315 | 5,741,726 | 5,647,260 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | 63,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 |
| Borrowings | 1,889,000 | 1,697,766 | 1,457,055 | 1,245,321 | 1,066,624 | 910,508 | 753,147 | 589,374 | 417,948 | 271,406 | 119,333 | 119,333 |
| Provisions | 2,821,000 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 | 2,750,982 |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 4,773,000 | 4,526,748 | 4,286,037 | 4,074,303 | 3,895,606 | 3,739,490 | 3,582,129 | 3,418,356 | 3,246,930 | 3,100,388 | 2,948,315 | 2,948,315 |
| TOTAL LIABILITIES | 10,207,000 | 9,652,600 | 9,485,559 | 9,344,664 | 9,222,988 | 9,170,753 | 9,051,250 | 8,968,803 | 8,876,945 | 8,769,703 | 8,690,041 | 8,595,575 |
| Net Assets | 206,585,000 | 210,375,557 | 211,024,956 | 211,422,317 | 211,625,173 | 211,465,479 | 211,555,944 | 211,597,923 | 211,639,734 | 211,750,272 | 211,962,535 | 212,366,027 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 56,855,000 | 60,645,557 | 61,294,956 | 61,692,317 | 61,895,173 | 61,735,479 | 61,825,944 | 61,867,923 | 61,909,734 | 62,020,272 | 62,232,535 | 62,636,027 |
| Revaluation Reserves | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 | 149,730,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 206,585,000 | 210,375,557 | 211,024,956 | 211,422,317 | 211,625,173 | 211,465,479 | 211,555,944 | 211,597,923 | 211,639,734 | 211,750,272 | 211,962,535 | 212,366,027 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 206,585,000 | 210,375,557 | 211,024,956 | 211,422,317 | 211,625,173 | 211,465,479 | 211,555,944 | 211,597,923 | 211,639,734 | 211,750,272 | 211,962,535 | 212,366,027 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - WATER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 91,000 | 302,701 | - | - | - | - | - | - | - | 3,172 | - | 28,461 |
| Investments | 2,300,000 | 2,300,000 | 1,910,880 | 1,545,932 | 1,257,666 | 1,057,708 | 885,766 | 767,076 | 745,095 | 745,095 | 718,557 | 718,557 |
| Receivables | 335,000 | 328,897 | 339,371 | 352,365 | 366,147 | 380,775 | 396,320 | 412,860 | 430,476 | 441,238 | 452,269 | 463,576 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,726,000 | 2,931,598 | 2,250,251 | 1,898,297 | 1,623,813 | 1,438,483 | 1,282,086 | 1,179,936 | 1,175,572 | 1,189,505 | 1,170,827 | 1,210,594 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 14,251,000 | 14,031,990 | 15,585,015 | 15,651,575 | 15,698,919 | 15,747,769 | 15,812,836 | 15,863,825 | 15,915,435 | 15,968,356 | 16,022,270 | 16,077,497 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 14,251,000 | 14,031,990 | 15,585,015 | 15,651,575 | 15,698,919 | 15,747,769 | 15,812,836 | 15,863,825 | 15,915,435 | 15,968,356 | 16,022,270 | 16,077,497 |
| TOTAL ASSETS | 16,977,000 | 16,963,588 | 17,835,266 | 17,549,872 | 17,322,733 | 17,186,252 | 17,094,922 | 17,043,762 | 17,091,007 | 17,157,861 | 17,193,096 | 17,288,091 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Assets | 16,977,000 | 16,963,588 | 17,835,266 | 17,549,872 | 17,322,733 | 17,186,252 | 17,094,922 | 17,043,762 | 17,091,007 | 17,157,861 | 17,193,096 | 17,288,091 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 8,019,000 | 8,005,588 | 8,877,266 | 8,591,872 | 8,364,733 | 8,228,252 | 8,136,922 | 8,085,762 | 8,133,007 | 8,199,861 | 8,235,096 | 8,330,091 |
| Revaluation Reserves | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 | 8,958,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 16,977,000 | 16,963,588 | 17,835,266 | 17,549,872 | 17,322,733 | 17,186,252 | 17,094,922 | 17,043,762 | 17,091,007 | 17,157,861 | 17,193,096 | 17,288,091 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 16,977,000 | 16,963,588 | 17,835,266 | 17,549,872 | 17,322,733 | 17,186,252 | 17,094,922 | 17,043,762 | 17,091,007 | 17,157,861 | 17,193,096 | 17,288,091 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - SEWER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 11,000 | - | - | 31,940 | 78,935 | 130,620 | 190,175 | 256,294 | 327,173 | 404,462 | 496,676 | 591,558 |
| Investments | 2,400,000 | 1,412,874 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 |
| Receivables | 104,000 | 74,373 | 89,866 | 98,692 | 101,153 | 103,678 | 106,268 | 108,924 | 111,647 | 114,439 | 117,299 | 120,232 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,515,000 | 1,487,247 | 669,431 | 710,197 | 759,653 | 813,863 | 876,008 | 944,783 | 1,018,386 | 1,098,466 | 1,193,540 | 1,291,355 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 9,257,000 | 14,313,127 | 17,364,397 | 17,330,804 | 17,294,371 | 17,254,877 | 17,213,096 | 17,168,795 | 17,126,737 | 17,076,678 | 17,016,367 | 16,955,548 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 9,257,000 | 14,313,127 | 17,364,397 | 17,330,804 | 17,294,371 | 17,254,877 | 17,213,096 | 17,168,795 | 17,126,737 | 17,076,678 | 17,016,367 | 16,955,548 |
| TOTAL ASSETS | 11,772,000 | 15,800,374 | 18,033,828 | 18,041,001 | 18,054,024 | 18,068,740 | 18,089,104 | 18,113,578 | 18,145,123 | 18,175,144 | 18,209,907 | 18,246,903 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | - | - | - | - | - | - | - | - | - | - | - | - |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | - | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Assets | 11,772,000 | 15,800,374 | 18,033,828 | 18,041,001 | 18,054,024 | 18,068,740 | 18,089,104 | 18,113,578 | 18,145,123 | 18,175,144 | 18,209,907 | 18,246,903 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 6,049,000 | 10,077,374 | 12,310,828 | 12,318,001 | 12,331,024 | 12,345,740 | 12,366,104 | 12,390,578 | 12,422,123 | 12,452,144 | 12,486,907 | 12,523,903 |
| Revaluation Reserves | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 | 5,723,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 11,772,000 | 15,800,374 | 18,033,828 | 18,041,001 | 18,054,024 | 18,068,740 | 18,089,104 | 18,113,578 | 18,145,123 | 18,175,144 | 18,209,907 | 18,246,903 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 11,772,000 | 15,800,374 | 18,033,828 | 18,041,001 | 18,054,024 | 18,068,740 | 18,089,104 | 18,113,578 | 18,145,123 | 18,175,144 | 18,209,907 | 18,246,903 |

Uralla Shire Council
Year Ended 30 June 2022
BALANCE SHEET - AGED CARE (MCMAUGH) FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|--|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| ASSETS | | | | | | | | | | | | |
| Current Assets | | | | | | | | | | | | |
| Cash & Cash Equivalents | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 |
| Investments | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Receivables | 73,000 | 171,417 | 144,480 | 147,803 | 151,202 | 154,680 | 158,238 | 161,877 | 165,600 | 169,409 | 173,306 | 177,292 |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract cost assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Assets | 2,648,000 | 2,723,508 | 3,069,302 | 3,312,511 | 3,687,817 | 3,981,494 | 4,369,997 | 4,848,078 | 5,371,053 | 5,943,455 | 6,541,193 | 7,178,362 |
| Non-Current Assets | | | | | | | | | | | | |
| Inventories | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure, Property, Plant & Equipment | 4,431,000 | 4,399,098 | 4,240,357 | 4,199,628 | 4,038,364 | 3,983,763 | 3,809,922 | 3,631,734 | 3,449,093 | 3,261,885 | 3,069,998 | 2,859,309 |
| Right of use assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Assets | 4,431,000 | 4,399,098 | 4,240,357 | 4,199,628 | 4,038,364 | 3,983,763 | 3,809,922 | 3,631,734 | 3,449,093 | 3,261,885 | 3,069,998 | 2,859,309 |
| TOTAL ASSETS | 7,079,000 | 7,122,606 | 7,309,659 | 7,512,140 | 7,726,181 | 7,965,257 | 8,179,919 | 8,479,813 | 8,820,146 | 9,205,341 | 9,611,191 | 10,037,671 |
| LIABILITIES | | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | | |
| Bank Overdraft | - | - | - | - | - | - | - | - | - | - | - | - |
| Payables | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Income received in advance | - | - | - | - | - | - | - | - | - | - | - | - |
| Contract liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 9,000 | 6,258 | 6,757 | 7,284 | 7,882 | 8,508 | 506 | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 2,446,000 | 2,443,258 | 2,443,757 | 2,444,284 | 2,444,882 | 2,445,508 | 2,437,506 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Non-Current Liabilities | | | | | | | | | | | | |
| Lease liabilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings | 35,000 | 30,937 | 24,180 | 16,896 | 9,014 | 506 | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments Accounted for using the equity method | - | - | - | - | - | - | - | - | - | - | - | - |
| Liabilities associated with assets classified as "held for sale" | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Current Liabilities | 35,000 | 30,937 | 24,180 | 16,896 | 9,014 | 506 | - | - | - | - | - | - |
| TOTAL LIABILITIES | 2,481,000 | 2,474,195 | 2,467,937 | 2,461,180 | 2,453,896 | 2,446,014 | 2,437,506 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 | 2,437,000 |
| Net Assets | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |
| EQUITY | | | | | | | | | | | | |
| Retained Earnings | 3,398,000 | 3,448,411 | 3,641,722 | 3,850,960 | 4,072,285 | 4,319,243 | 4,542,413 | 4,842,813 | 5,183,146 | 5,568,341 | 5,974,191 | 6,400,671 |
| Revaluation Reserves | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Other Reserves | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Equity Interest | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |
| Non-controlling equity interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Equity | 4,598,000 | 4,648,411 | 4,841,722 | 5,050,960 | 5,272,285 | 5,519,243 | 5,742,413 | 6,042,813 | 6,383,146 | 6,768,341 | 7,174,191 | 7,600,671 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | 6,463,000 | 7,303,044 | 7,104,643 | 8,327,556 | 8,964,255 | 9,661,390 | 9,951,298 | 10,259,488 | 10,581,405 | 10,852,050 | 11,122,539 | 11,399,790 |
| User Charges & Fees | 5,036,000 | 5,433,480 | 5,497,030 | 5,598,524 | 5,723,282 | 5,856,090 | 5,997,193 | 6,147,035 | 6,300,711 | 6,458,228 | 6,619,684 | 6,785,176 |
| Investment & Interest Revenue Received | 428,000 | 150,365 | 115,257 | 139,955 | 149,037 | 191,644 | 167,964 | 194,027 | 246,310 | 274,750 | 276,972 | 273,466 |
| Grants & Contributions | 10,511,000 | 17,175,663 | 13,493,146 | 8,817,401 | 8,370,116 | 8,030,280 | 8,157,248 | 8,326,971 | 8,500,513 | 8,677,959 | 8,874,145 | 9,060,920 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1,415,000 | 656,845 | 601,068 | 528,154 | 523,931 | 534,465 | 535,680 | 547,858 | 560,453 | 573,337 | 586,174 | 600,001 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | (9,743,000) | (10,166,561) | (10,727,155) | (10,959,583) | (11,205,517) | (11,477,641) | (11,715,438) | (11,979,035) | (12,248,563) | (12,544,156) | (12,805,950) | (13,094,084) |
| Materials & Contracts | (6,206,000) | (5,231,661) | (4,858,782) | (4,805,448) | (4,909,239) | (5,255,385) | (5,156,300) | (5,315,191) | (5,416,320) | (5,453,388) | (5,559,154) | (5,476,696) |
| Borrowing Costs | (122,000) | (133,075) | (99,337) | (111,043) | (99,349) | (90,198) | (83,284) | (77,977) | (72,912) | (66,352) | (60,707) | (18,097) |
| Bonds & Deposits Refunded | (1,000) | - | - | - | - | - | - | - | - | - | - | - |
| Other | (1,128,000) | (2,399,734) | (1,890,080) | (1,962,354) | (1,988,961) | (2,020,852) | (2,092,909) | (2,124,477) | (2,174,157) | (2,226,245) | (2,277,103) | (2,332,035) |
| Net Cash provided (or used in) Operating Activities | 6,653,000 | 12,788,365 | 9,235,790 | 5,573,163 | 5,527,554 | 5,429,793 | 5,761,452 | 5,978,698 | 6,277,438 | 6,546,183 | 6,776,601 | 7,198,443 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | 16,150,000 | 987,126 | 2,721,784 | 402,998 | 288,266 | 199,958 | 171,942 | 118,690 | 21,981 | - | 26,538 | - |
| Sale of Infrastructure, Property, Plant & Equipment | 224,000 | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | (15,207,000) | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | (7,889,000) | (14,225,733) | (12,023,213) | (5,456,866) | (4,681,475) | (5,367,436) | (4,868,360) | (4,766,232) | (5,747,874) | (5,068,516) | (4,595,714) | (4,608,423) |
| Net Cash provided (or used in) Investing Activities | (6,722,000) | (13,238,607) | (9,301,429) | (5,053,868) | (4,393,209) | (5,167,478) | (4,696,418) | (4,647,543) | (5,725,893) | (5,068,516) | (4,569,176) | (4,608,423) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | 1,120,000 | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | (238,000) | (222,257) | (238,040) | (247,468) | (219,018) | (186,579) | (164,624) | (157,867) | (163,773) | (171,426) | (146,542) | (152,073) |
| Repayment of lease liabilities (principal repayments) | (16,000) | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | (1,000,000) | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | (134,000) | (222,257) | (238,040) | (247,468) | (219,018) | (186,579) | (164,624) | (157,867) | (163,773) | (171,426) | (146,542) | (152,073) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | (203,000) | (672,499) | (303,679) | 271,827 | 915,327 | 75,736 | 900,411 | 1,173,288 | 387,772 | 1,306,241 | 2,060,882 | 2,437,946 |
| plus: Cash & Cash Equivalents - beginning of year | 1,604,000 | 1,401,000 | 728,501 | 424,822 | 696,649 | 1,611,976 | 1,687,712 | 2,588,123 | 3,761,411 | 4,149,183 | 5,455,425 | 7,516,307 |
| Cash & Cash Equivalents - end of the year | 1,401,000 | 728,501 | 424,822 | 696,649 | 1,611,976 | 1,687,712 | 2,588,123 | 3,761,411 | 4,149,183 | 5,455,425 | 7,516,307 | 9,954,253 |
| Cash & Cash Equivalents - end of the year | 1,401,000 | 728,501 | 424,822 | 696,649 | 1,611,976 | 1,687,712 | 2,588,123 | 3,761,411 | 4,149,183 | 5,455,425 | 7,516,307 | 9,954,253 |
| Investments - end of the year | 13,957,000 | 12,969,874 | 10,248,090 | 9,845,092 | 9,556,826 | 9,356,868 | 9,184,926 | 9,066,236 | 9,044,255 | 9,044,255 | 9,017,717 | 9,017,717 |
| Cash, Cash Equivalents & Investments - end of the year | 15,358,000 | 13,698,375 | 10,672,912 | 10,541,741 | 11,168,802 | 11,044,581 | 11,773,049 | 12,827,648 | 13,193,439 | 14,499,680 | 16,534,024 | 18,971,971 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 9,503,000 | 8,454,661 | 6,420,329 | 6,340,308 | 6,806,008 | 7,283,318 | 7,891,601 | 8,653,163 | 9,561,441 | 10,551,123 | 11,548,605 | 12,625,131 |
| - Internal Restrictions | 4,583,000 | 3,321,896 | 2,819,574 | 2,844,163 | 2,870,526 | 2,898,971 | 2,929,559 | 2,962,356 | 2,997,166 | 3,032,971 | 3,070,073 | 3,070,073 |
| - Unrestricted | 1,272,000 | 1,921,818 | 1,433,009 | 1,357,270 | 1,492,268 | 862,292 | 951,889 | 1,212,129 | 634,831 | 915,586 | 1,915,347 | 3,276,767 |
| | 15,358,000 | 13,698,375 | 10,672,912 | 10,541,741 | 11,168,802 | 11,044,581 | 11,773,049 | 12,827,648 | 13,193,439 | 14,499,680 | 16,534,024 | 18,971,971 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - GENERAL FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 6,089,718 | 5,742,001 | 6,820,101 | 7,367,776 | 7,975,231 | 8,168,240 | 8,371,634 | 8,580,112 | 8,793,803 | 9,012,836 | 9,237,345 |
| User Charges & Fees | - | 3,819,583 | 3,778,154 | 3,846,164 | 3,930,546 | 4,020,869 | 4,117,289 | 4,220,138 | 4,325,641 | 4,433,782 | 4,544,627 | 4,658,242 |
| Investment & Interest Revenue Received | - | 66,287 | 76,623 | 92,982 | 90,414 | 104,225 | 67,284 | 56,972 | 71,368 | 58,303 | 47,912 | 32,307 |
| Grants & Contributions | - | 10,487,657 | 7,804,350 | 6,517,496 | 6,018,463 | 5,625,715 | 5,698,580 | 5,812,983 | 5,929,960 | 6,049,569 | 6,186,616 | 6,312,922 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 778,278 | 604,289 | 562,329 | 558,891 | 570,230 | 572,267 | 585,287 | 598,742 | 612,508 | 626,246 | 640,994 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (7,333,803) | (7,943,329) | (8,098,659) | (8,280,222) | (8,486,527) | (8,657,024) | (8,851,807) | (9,050,973) | (9,274,620) | (9,462,849) | (9,675,763) |
| Materials & Contracts | - | (3,746,179) | (3,254,648) | (3,288,793) | (3,377,598) | (3,725,153) | (3,543,619) | (3,682,423) | (3,777,568) | (3,786,979) | (3,823,157) | (3,759,147) |
| Borrowing Costs | - | (124,354) | (94,456) | (106,607) | (95,391) | (86,788) | (80,449) | (75,577) | (70,479) | (63,865) | (58,164) | (15,496) |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (2,147,603) | (1,634,888) | (1,692,151) | (1,712,678) | (1,738,353) | (1,804,054) | (1,829,123) | (1,872,157) | (1,917,450) | (1,961,361) | (2,009,188) |
| Net Cash provided (or used in) Operating Activities | - | 7,889,583 | 5,078,097 | 4,652,862 | 4,500,201 | 4,259,448 | 4,538,514 | 4,608,083 | 4,734,647 | 4,905,051 | 5,112,706 | 5,422,216 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | 1,499,355 | 38,050 | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (8,524,422) | (6,719,379) | (4,450,201) | (3,792,040) | (4,346,899) | (3,926,488) | (3,817,993) | (4,773,233) | (4,076,438) | (3,588,164) | (3,588,723) |
| Net Cash provided (or used in) Investing Activities | - | (8,524,422) | (5,220,024) | (4,412,151) | (3,792,040) | (4,346,899) | (3,926,488) | (3,817,993) | (4,773,233) | (4,076,438) | (3,588,164) | (3,588,723) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | (215,452) | (231,782) | (240,711) | (211,734) | (178,697) | (156,116) | (157,361) | (163,773) | (171,426) | (146,542) | (152,073) |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | (215,452) | (231,782) | (240,711) | (211,734) | (178,697) | (156,116) | (157,361) | (163,773) | (171,426) | (146,542) | (152,073) |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (850,291) | (373,709) | 0 | 496,427 | (266,148) | 455,909 | 632,729 | (202,359) | 657,187 | 1,378,000 | 1,681,420 |
| plus: Cash & Cash Equivalents - beginning of year | - | 1,224,000 | 373,709 | (0) | 0 | 496,427 | 230,278 | 686,188 | 1,318,916 | 1,116,557 | 1,773,744 | 3,151,744 |
| Cash & Cash Equivalents - end of the year | - | 373,709 | (0) | 0 | 496,427 | 230,278 | 686,188 | 1,318,916 | 1,116,557 | 1,773,744 | 3,151,744 | 4,833,164 |
| Cash & Cash Equivalents - end of the year | 1,224,000 | 373,709 | (0) | 0 | 496,427 | 230,278 | 686,188 | 1,318,916 | 1,116,557 | 1,773,744 | 3,151,744 | 4,833,164 |
| Investments - end of the year | 6,757,000 | 6,757,000 | 5,257,645 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 | 5,219,595 |
| Cash, Cash Equivalents & Investments - end of the year | 7,981,000 | 7,130,709 | 5,257,645 | 5,219,595 | 5,716,022 | 5,449,874 | 5,905,783 | 6,538,512 | 6,336,152 | 6,993,339 | 8,371,339 | 10,052,759 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 2,126,000 | 2,025,086 | 1,515,884 | 1,528,984 | 1,864,050 | 2,199,433 | 2,535,157 | 2,874,849 | 3,214,977 | 3,555,604 | 3,896,741 | 4,216,741 |
| - Internal Restrictions | 4,583,000 | 3,321,896 | 2,819,574 | 2,844,163 | 2,870,526 | 2,898,971 | 2,929,559 | 2,962,356 | 2,997,166 | 3,032,971 | 3,070,073 | 3,070,073 |
| - Unrestricted | 1,272,000 | 1,783,727 | 922,187 | 846,448 | 981,446 | 351,470 | 441,067 | 701,307 | 124,009 | 404,764 | 1,404,525 | 2,765,945 |
| | 7,981,000 | 7,130,709 | 5,257,645 | 5,219,595 | 5,716,022 | 5,449,874 | 5,905,783 | 6,538,512 | 6,336,152 | 6,993,339 | 8,371,339 | 10,052,759 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - WATER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 504,280 | 547,383 | 603,253 | 663,579 | 729,937 | 802,930 | 883,223 | 971,546 | 1,002,756 | 1,027,825 | 1,053,521 |
| User Charges & Fees | - | 594,388 | 608,119 | 620,321 | 635,798 | 651,676 | 667,957 | 684,652 | 701,768 | 719,313 | 737,296 | 755,728 |
| Investment & Interest Revenue Received | - | 33,979 | 19,156 | 21,198 | 22,692 | 27,761 | 28,128 | 31,421 | 34,375 | 38,883 | 38,739 | 37,923 |
| Grants & Contributions | - | 432,044 | 1,346,603 | 16,977 | 17,359 | 17,749 | 18,148 | 18,557 | 18,974 | 19,401 | 19,838 | 20,284 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 8,000 | 4,000 | 4,092 | 4,186 | 4,282 | 4,381 | 4,482 | 4,585 | 4,690 | 4,798 | 4,908 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (405,306) | (413,070) | (421,331) | (430,811) | (440,505) | (450,416) | (460,550) | (470,913) | (481,508) | (492,342) | (503,420) |
| Materials & Contracts | - | (652,530) | (729,776) | (608,656) | (606,345) | (581,168) | (603,371) | (640,720) | (627,461) | (629,361) | (678,665) | (636,395) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (71,549) | (85,236) | (87,367) | (89,333) | (91,343) | (93,398) | (95,499) | (97,648) | (99,845) | (102,092) | (104,389) |
| Net Cash provided (or used in) Operating Activities | - | 443,306 | 1,297,179 | 148,486 | 217,125 | 318,389 | 374,360 | 425,565 | 535,226 | 574,330 | 555,397 | 628,161 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | 389,120 | 364,948 | 288,266 | 199,958 | 171,942 | 118,690 | 21,981 | - | 26,538 | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (231,605) | (1,989,000) | (513,434) | (505,391) | (518,347) | (546,302) | (544,255) | (557,207) | (571,158) | (585,107) | (599,700) |
| Net Cash provided (or used in) Investing Activities | - | (231,605) | (1,599,880) | (148,486) | (217,125) | (318,389) | (374,360) | (425,565) | (535,226) | (571,158) | (558,569) | (599,700) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | 211,701 | (302,701) | (0) | 0 | 0 | 0 | 0 | 0 | 3,172 | (3,172) | 28,461 |
| plus: Cash & Cash Equivalents - beginning of year | - | 91,000 | 302,701 | - | (0) | (0) | (0) | (0) | 0 | 0 | 3,172 | 0 |
| Cash & Cash Equivalents - end of the year | - | 302,701 | - | (0) | (0) | (0) | (0) | 0 | 0 | 3,172 | 0 | 28,461 |
| Cash & Cash Equivalents - end of the year | 91,000 | 302,701 | - | (0) | (0) | (0) | (0) | 0 | 0 | 3,172 | 0 | 28,461 |
| Investments - end of the year | 2,300,000 | 2,300,000 | 1,910,880 | 1,545,932 | 1,257,666 | 1,057,708 | 885,766 | 767,076 | 745,095 | 745,095 | 718,557 | 718,557 |
| Cash, Cash Equivalents & Investments - end of the year | 2,391,000 | 2,602,701 | 1,910,880 | 1,545,932 | 1,257,666 | 1,057,708 | 885,766 | 767,076 | 745,095 | 748,267 | 718,557 | 747,018 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 2,391,000 | 2,602,701 | 1,910,880 | 1,545,932 | 1,257,666 | 1,057,708 | 885,766 | 767,076 | 745,095 | 748,267 | 718,557 | 747,018 |
| | 2,391,000 | 2,602,701 | 1,910,880 | 1,545,932 | 1,257,666 | 1,057,708 | 885,766 | 767,076 | 745,095 | 748,267 | 718,557 | 747,018 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - SEWER FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | 709,046 | 815,259 | 904,201 | 932,900 | 956,222 | 980,128 | 1,004,631 | 1,029,747 | 1,055,490 | 1,081,877 | 1,108,924 |
| User Charges & Fees | - | 5,955 | 7,318 | 7,635 | 7,797 | 7,975 | 8,164 | 8,366 | 8,575 | 8,790 | 9,009 | 9,235 |
| Investment & Interest Revenue Received | - | 30,919 | 11,806 | 7,469 | 9,094 | 11,992 | 12,762 | 17,905 | 19,925 | 19,265 | 18,781 | 18,698 |
| Grants & Contributions | - | 4,043,866 | 2,125,237 | 16,091 | 16,453 | 16,823 | 17,202 | 17,589 | 17,985 | 18,389 | 18,803 | 19,226 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 1,000 | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (196,395) | (210,522) | (236,153) | (241,467) | (246,900) | (252,455) | (258,135) | (263,943) | (269,882) | (275,955) | (282,164) |
| Materials & Contracts | - | (233,892) | (247,905) | (267,261) | (269,939) | (278,744) | (281,678) | (290,745) | (293,948) | (303,289) | (306,772) | (313,400) |
| Borrowing Costs | - | - | - | - | - | - | - | - | - | - | - | - |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (83,693) | (69,669) | (80,042) | (81,843) | (83,684) | (85,567) | (87,492) | (89,461) | (91,474) | (93,532) | (95,636) |
| Net Cash provided (or used in) Operating Activities | - | 4,276,805 | 2,431,525 | 351,940 | 372,995 | 383,685 | 398,555 | 412,118 | 428,880 | 437,289 | 452,213 | 464,883 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | 987,126 | 833,309 | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (5,274,931) | (3,264,834) | (320,000) | (326,000) | (332,000) | (339,000) | (346,000) | (358,000) | (360,000) | (360,000) | (370,000) |
| Net Cash provided (or used in) Investing Activities | - | (4,287,805) | (2,431,525) | (320,000) | (326,000) | (332,000) | (339,000) | (346,000) | (358,000) | (360,000) | (360,000) | (370,000) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (11,000) | - | 31,940 | 46,995 | 51,685 | 59,555 | 66,118 | 70,880 | 77,289 | 92,213 | 94,883 |
| plus: Cash & Cash Equivalents - beginning of year | - | 11,000 | - | - | 31,940 | 78,935 | 130,620 | 190,175 | 256,294 | 327,173 | 404,462 | 496,676 |
| Cash & Cash Equivalents - end of the year | - | - | - | 31,940 | 78,935 | 130,620 | 190,175 | 256,294 | 327,173 | 404,462 | 496,676 | 591,558 |
| Cash & Cash Equivalents - end of the year | 11,000 | - | - | 31,940 | 78,935 | 130,620 | 190,175 | 256,294 | 327,173 | 404,462 | 496,676 | 591,558 |
| Investments - end of the year | 2,400,000 | 1,412,874 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 | 579,565 |
| Cash, Cash Equivalents & Investments - end of the year | 2,411,000 | 1,412,874 | 579,565 | 611,505 | 658,500 | 710,185 | 769,740 | 835,859 | 906,738 | 984,027 | 1,076,241 | 1,171,123 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 2,411,000 | 1,412,874 | 579,565 | 611,505 | 658,500 | 710,185 | 769,740 | 835,859 | 906,738 | 984,027 | 1,076,241 | 1,171,123 |
| | 2,411,000 | 1,412,874 | 579,565 | 611,505 | 658,500 | 710,185 | 769,740 | 835,859 | 906,738 | 984,027 | 1,076,241 | 1,171,123 |

Uralla Shire Council
Year Ended 30 June 2022
CASH FLOW STATEMENT - AGED CARE (MCMAUGH) FUND
Scenario: Balanced Case 1

| | Actuals 2019/20 | Current Year 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | Projected Years | | | | | 2030/31 |
|---|--------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Rates & Annual Charges | - | - | - | - | - | - | - | - | - | - | - | - |
| User Charges & Fees | - | 1,013,554 | 1,103,438 | 1,124,403 | 1,149,140 | 1,175,570 | 1,203,784 | 1,233,879 | 1,264,726 | 1,296,344 | 1,328,752 | 1,361,971 |
| Investment & Interest Revenue Received | - | 19,180 | 7,672 | 18,307 | 26,837 | 47,666 | 59,790 | 87,729 | 120,642 | 158,299 | 171,540 | 184,539 |
| Grants & Contributions | - | 2,212,096 | 2,216,956 | 2,266,838 | 2,317,841 | 2,369,993 | 2,423,318 | 2,477,842 | 2,533,594 | 2,590,600 | 2,648,888 | 2,708,488 |
| Bonds & Deposits Received | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (84,417) | 38,737 | 8,748 | 8,949 | 9,155 | 9,366 | 9,581 | 9,802 | 10,027 | 10,258 | 10,494 |
| Payments: | | | | | | | | | | | | |
| Employee Benefits & On-Costs | - | (2,231,057) | (2,160,234) | (2,203,439) | (2,253,016) | (2,303,709) | (2,355,542) | (2,408,542) | (2,462,734) | (2,518,146) | (2,574,804) | (2,632,737) |
| Materials & Contracts | - | (645,076) | (672,411) | (687,753) | (703,454) | (719,522) | (777,966) | (752,796) | (770,020) | (787,647) | (805,687) | (824,150) |
| Borrowing Costs | - | (8,721) | (4,882) | (4,436) | (3,958) | (3,410) | (2,835) | (2,399) | (2,433) | (2,488) | (2,544) | (2,601) |
| Bonds & Deposits Refunded | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | (96,889) | (100,287) | (102,794) | (105,107) | (107,472) | (109,890) | (112,363) | (114,891) | (117,476) | (120,119) | (122,822) |
| Net Cash provided (or used in) Operating Activities | - | 178,671 | 428,989 | 419,875 | 437,233 | 468,272 | 450,024 | 532,931 | 578,686 | 629,513 | 656,285 | 683,182 |
| Cash Flows from Investing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Sale of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Sale of Infrastructure, Property, Plant & Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Purchase of Investment Securities | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Investment Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Purchase of Infrastructure, Property, Plant & Equipment | - | (194,775) | (50,000) | (173,231) | (58,044) | (170,190) | (56,570) | (57,984) | (59,434) | (60,920) | (62,443) | (50,000) |
| Net Cash provided (or used in) Investing Activities | - | (194,775) | (50,000) | (173,231) | (58,044) | (170,190) | (56,570) | (57,984) | (59,434) | (60,920) | (62,443) | (50,000) |
| Cash Flows from Financing Activities | | | | | | | | | | | | |
| Receipts: | | | | | | | | | | | | |
| Other Financing Activity Receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments: | | | | | | | | | | | | |
| Repayment of Borrowings & Advances | - | (6,805) | (6,258) | (6,757) | (7,284) | (7,882) | (8,508) | (506) | - | - | - | - |
| Repayment of lease liabilities (principal repayments) | - | - | - | - | - | - | - | - | - | - | - | - |
| Distributions to non-controlling interests | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Financing Activity Payments | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Cash Flow provided (used in) Financing Activities | - | (6,805) | (6,258) | (6,757) | (7,284) | (7,882) | (8,508) | (506) | - | - | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents | - | (22,909) | 372,731 | 239,887 | 371,905 | 290,200 | 384,946 | 474,441 | 519,252 | 568,593 | 593,842 | 633,182 |
| plus: Cash & Cash Equivalents - beginning of year | - | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 |
| Cash & Cash Equivalents - end of the year | - | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 |
| Cash & Cash Equivalents - end of the year | 75,000 | 52,091 | 424,822 | 664,709 | 1,036,614 | 1,326,814 | 1,711,760 | 2,186,201 | 2,705,453 | 3,274,046 | 3,867,888 | 4,501,070 |
| Investments - end of the year | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Cash, Cash Equivalents & Investments - end of the year | 2,575,000 | 2,552,091 | 2,924,822 | 3,164,709 | 3,536,614 | 3,826,814 | 4,211,760 | 4,686,201 | 5,205,453 | 5,774,046 | 6,367,888 | 7,001,070 |
| Representing: | | | | | | | | | | | | |
| - External Restrictions | 2,437,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 | 2,414,000 |
| - Internal Restrictions | - | - | - | - | - | - | - | - | - | - | - | - |
| - Unrestricted | 138,000 | 138,091 | 510,822 | 750,709 | 1,122,614 | 1,412,814 | 1,797,760 | 2,272,201 | 2,791,453 | 3,360,046 | 3,953,888 | 4,587,070 |
| | 2,575,000 | 2,552,091 | 2,924,822 | 3,164,709 | 3,536,614 | 3,826,814 | 4,211,760 | 4,686,201 | 5,205,453 | 5,774,046 | 6,367,888 | 7,001,070 |