

# Torres Strait Island Regional Council

## Statement of Financial Position

For the period July 2017 to June 2027

**Model 1 – Confirmed sources of capital funding**

	Projected 30 June 2017 \$'000	Original Budget 30 June 2018 \$'000	Forecast 30 June 2019 \$'000	Forecast 30 June 2020 \$'000	Forecast 30 June 2021 \$'000	Forecast 30 June 2022 \$'000	Forecast 30 June 2023 \$'000	Forecast 30 June 2024 \$'000	Forecast 30 June 2025 \$'000	Forecast 30 June 2026 \$'000	Forecast 30 June 2027 \$'000
<b>Current assets</b>											
Cash assets and cash equivalents	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053	19,548
Inventories	306	306	306	306	306	306	306	306	306	306	306
Receivables	7,717	3,799	2,509	2,545	2,596	2,640	2,686	2,725	2,780	2,828	2,878
Prepayments	162	162	162	162	162	162	162	162	162	162	162
Other current assets	177	177	177	177	177	177	177	177	177	177	177
<b>Total current assets</b>	<b>29,359</b>	<b>22,716</b>	<b>20,391</b>	<b>21,046</b>	<b>21,909</b>	<b>22,697</b>	<b>23,310</b>	<b>23,652</b>	<b>23,724</b>	<b>23,526</b>	<b>23,070</b>
<b>Non-current assets</b>											
Property, plant and equipment	626,402	639,463	603,774	577,131	550,411	525,770	506,611	484,891	464,957	450,296	431,924
Intangible assets	463	248	33	6	-	-	-	-	-	-	-
Capital works in progress	20,907	-	-	-	-	-	-	-	-	-	-
Other non-current assets	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704
<b>Total non-current assets</b>	<b>653,476</b>	<b>645,415</b>	<b>609,511</b>	<b>582,841</b>	<b>556,115</b>	<b>531,474</b>	<b>512,315</b>	<b>490,595</b>	<b>470,661</b>	<b>456,000</b>	<b>437,628</b>
<b>Total assets</b>	<b>682,835</b>	<b>668,131</b>	<b>629,902</b>	<b>603,887</b>	<b>578,024</b>	<b>554,171</b>	<b>535,625</b>	<b>514,247</b>	<b>494,385</b>	<b>479,526</b>	<b>460,699</b>
<b>Current liabilities</b>											
Trade and other payables	7,065	5,167	3,973	3,648	3,723	3,787	3,859	3,921	4,007	4,083	4,158
Borrowings	52	57	61	65	50	-	-	-	-	-	-
Provisions	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
<b>Total current liabilities</b>	<b>8,155</b>	<b>6,261</b>	<b>5,072</b>	<b>4,751</b>	<b>4,811</b>	<b>4,825</b>	<b>4,897</b>	<b>4,959</b>	<b>5,045</b>	<b>5,121</b>	<b>5,196</b>
<b>Non-current liabilities</b>											
Loans	233	176	115	50	-	-	-	-	-	-	-
Provisions	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028
<b>Total non-current liabilities</b>	<b>4,261</b>	<b>4,204</b>	<b>4,143</b>	<b>4,078</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>
<b>Total liabilities</b>	<b>12,416</b>	<b>10,465</b>	<b>9,215</b>	<b>8,829</b>	<b>8,839</b>	<b>8,853</b>	<b>8,925</b>	<b>8,987</b>	<b>9,073</b>	<b>9,149</b>	<b>9,224</b>
<b>Net community assets</b>	<b>670,419</b>	<b>657,666</b>	<b>620,687</b>	<b>595,058</b>	<b>569,186</b>	<b>545,318</b>	<b>526,700</b>	<b>505,260</b>	<b>485,313</b>	<b>470,377</b>	<b>451,474</b>
<b>Community equity</b>											
Asset revaluation reserve	154,269	154,269	154,269	157,218	157,218	157,218	160,959	160,959	160,959	165,507	165,507
Retained surplus (deficiency)	516,150	503,397	466,418	437,840	411,968	388,100	365,741	344,301	324,353	304,870	285,967
<b>Total community equity</b>	<b>670,419</b>	<b>657,666</b>	<b>620,687</b>	<b>595,058</b>	<b>569,186</b>	<b>545,318</b>	<b>526,700</b>	<b>505,260</b>	<b>485,313</b>	<b>470,377</b>	<b>451,474</b>

# Torres Strait Island Regional Council

## Statement of Cashflow

For the period July 2017 to June 2027

Model 1 – Confirmed sources of capital funding

	Projected 30 June 2017 \$'000	Original Budget 30 June 2018 \$'000	Forecast 30 June 2019 \$'000	Forecast 30 June 2020 \$'000	Forecast 30 June 2021 \$'000	Forecast 30 June 2022 \$'000	Forecast 30 June 2023 \$'000	Forecast 30 June 2024 \$'000	Forecast 30 June 2025 \$'000	Forecast 30 June 2026 \$'000	Forecast 30 June 2027 \$'000
<b>Cash flows from operating activities:</b>											
Receipts from customers	46,978	53,410	35,128	34,370	34,934	35,530	36,131	36,751	37,362	38,008	38,659
Receipt from rental income	5,847	5,842	5,878	2,974	2,998	3,022	3,071	3,095	3,120	3,169	3,193
Payment to suppliers and employees	(71,239)	(77,743)	(62,782)	(57,847)	(58,631)	(59,734)	(61,011)	(62,325)	(63,657)	(65,039)	(66,395)
	(18,414)	(18,491)	(21,776)	(20,503)	(20,699)	(21,182)	(21,809)	(22,479)	(23,175)	(23,862)	(24,542)
Interest received	183	180	180	180	180	180	180	180	180	180	180
Non-capital grants and contributions	22,729	20,363	20,633	21,014	21,403	21,797	22,196	22,602	23,011	23,435	23,857
Finance costs	(22)	(19)	(15)	(11)	(7)	(2)	-	-	-	-	-
<b>Net cash inflow (outflow) from operating activities</b>	<b>4,476</b>	<b>2,032</b>	<b>(979)</b>	<b>680</b>	<b>878</b>	<b>793</b>	<b>567</b>	<b>304</b>	<b>16</b>	<b>(247)</b>	<b>(505)</b>
<b>Cash flows from investing activities:</b>											
Payments for property, plant and equipment	(25,906)	(9,574)	-	-	-	-	-	-	-	-	-
Payments for intangible assets	-	-	-	-	-	-	-	-	-	-	-
Subsidies, donations and contributions for new capital expenditure	27,204	4,870	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from investing activities</b>	<b>1,298</b>	<b>(4,704)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>											
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(121)	(53)	(57)	(61)	(65)	(50)	-	-	-	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>(121)</b>	<b>(53)</b>	<b>(57)</b>	<b>(61)</b>	<b>(65)</b>	<b>(50)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>5,653</b>	<b>(2,725)</b>	<b>(1,035)</b>	<b>619</b>	<b>813</b>	<b>743</b>	<b>567</b>	<b>304</b>	<b>16</b>	<b>(247)</b>	<b>(505)</b>
Cash at beginning of reporting period	15,344	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053
<b>Cash at end of reporting period</b>	<b>20,997</b>	<b>18,272</b>	<b>17,237</b>	<b>17,856</b>	<b>18,669</b>	<b>19,412</b>	<b>19,979</b>	<b>20,283</b>	<b>20,299</b>	<b>20,053</b>	<b>19,548</b>
<b>QTC recommended working capital</b>	<b>16,721</b>	<b>18,966</b>	<b>15,401</b>	<b>14,383</b>	<b>14,678</b>	<b>14,950</b>	<b>15,271</b>	<b>15,597</b>	<b>15,936</b>	<b>16,279</b>	<b>16,618</b>
<b>Varaiance</b>	<b>4,276</b>	<b>(694)</b>	<b>1,836</b>	<b>3,473</b>	<b>3,990</b>	<b>4,462</b>	<b>4,708</b>	<b>4,686</b>	<b>4,363</b>	<b>3,774</b>	<b>2,930</b>

\* the assumption around days receivable/payable have been changed during the 17/18 Original Budget process. 30 June 2017 figures have been amended to reflect these assumptions.

# Torres Strait Island Regional Council

## Statement of Income and Expenditure

For the period July 2017 to June 2027

**Model 1 – Confirmed sources of capital funding**

	Projected 30 June 2017 \$'000	Original Budget 30 June 2018 \$'000	Forecast 30 June 2019 \$'000	Forecast 30 June 2020 \$'000	Forecast 30 June 2021 \$'000	Forecast 30 June 2022 \$'000	Forecast 30 June 2023 \$'000	Forecast 30 June 2024 \$'000	Forecast 30 June 2025 \$'000	Forecast 30 June 2026 \$'000	Forecast 30 June 2027 \$'000
<b>Revenue</b>											
<b>Recurrent revenue:</b>											
Net rates and utility charges	983	1,106	1,161	1,219	1,280	1,344	1,412	1,482	1,556	1,634	1,716
Fees and charges	3,018	3,233	3,303	3,377	3,451	3,528	3,606	3,686	3,769	3,853	3,939
Sales - contract and recoverable works	31,472	41,014	25,124	25,501	25,884	26,272	26,666	27,066	27,472	27,884	28,302
Sales - other	3,214	3,371	3,474	3,526	3,579	3,632	3,687	3,743	3,798	3,855	3,913
Grants, subsidies, contributions and donations	22,729	20,363	20,633	21,014	21,403	21,797	22,196	22,602	23,011	23,435	23,857
Interest received	183	180	180	180	180	180	180	180	180	180	180
Rental income	5,847	5,842	5,878	2,974	2,998	3,022	3,071	3,095	3,120	3,169	3,193
Other recurrent income	715	768	775	783	790	798	806	814	822	830	838
<b>Total recurrent revenue</b>	<b>68,161</b>	<b>75,877</b>	<b>60,529</b>	<b>58,574</b>	<b>59,566</b>	<b>60,574</b>	<b>61,624</b>	<b>62,668</b>	<b>63,729</b>	<b>64,841</b>	<b>65,939</b>
<b>Capital revenue:</b>											
Government subsidies and grants	47,404	30,601	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,064
Contributions											
<b>Total capital revenue</b>	<b>47,404</b>	<b>30,601</b>	<b>6,365</b>	<b>6,556</b>	<b>6,753</b>	<b>6,956</b>	<b>7,164</b>	<b>7,379</b>	<b>7,601</b>	<b>7,829</b>	<b>8,064</b>
<b>Total income</b>	<b>115,565</b>	<b>106,478</b>	<b>66,894</b>	<b>65,130</b>	<b>66,319</b>	<b>67,530</b>	<b>68,788</b>	<b>70,047</b>	<b>71,330</b>	<b>72,670</b>	<b>74,003</b>
<b>Expenses</b>											
<b>Recurrent expenses:</b>											
Employee benefits	23,689	24,340	24,847	24,413	25,146	25,730	26,502	27,287	28,116	28,954	29,767
Materials and services	40,286	48,610	33,798	32,744	33,185	33,683	34,188	34,701	35,222	35,750	36,286
Depreciation and amortisation	40,606	39,866	38,769	32,675	29,979	28,098	26,564	25,599	24,034	23,538	22,935
Finance costs	2,910	2,914	2,959	376	382	387	393	399	405	411	417
<b>Total recurrent expenses</b>	<b>107,491</b>	<b>115,730</b>	<b>100,373</b>	<b>90,207</b>	<b>88,692</b>	<b>87,898</b>	<b>87,648</b>	<b>87,986</b>	<b>87,777</b>	<b>88,653</b>	<b>89,405</b>
<b>Capital expenses:</b>											
Other capital expenses	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
<b>Total capital expenses</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total expenses</b>	<b>110,991</b>	<b>119,230</b>	<b>103,873</b>	<b>93,707</b>	<b>92,192</b>	<b>91,398</b>	<b>91,148</b>	<b>91,486</b>	<b>91,277</b>	<b>92,153</b>	<b>92,905</b>
<b>Net operating surplus/(deficit) exc capital and depreciation</b>	<b>1,276</b>	<b>13</b>	<b>(1,075)</b>	<b>1,041</b>	<b>853</b>	<b>774</b>	<b>541</b>	<b>281</b>	<b>(14)</b>	<b>(274)</b>	<b>(531)</b>
<b>Net operating surplus/(deficit) inc depreciation</b>	<b>(39,330)</b>	<b>(39,853)</b>	<b>(39,844)</b>	<b>(31,634)</b>	<b>(29,125)</b>	<b>(27,324)</b>	<b>(26,024)</b>	<b>(25,319)</b>	<b>(24,049)</b>	<b>(23,812)</b>	<b>(23,467)</b>
<b>Net result attributable to Council</b>	<b>4,574</b>	<b>(12,753)</b>	<b>(36,979)</b>	<b>(28,578)</b>	<b>(25,872)</b>	<b>(23,868)</b>	<b>(22,360)</b>	<b>(21,440)</b>	<b>(19,948)</b>	<b>(19,483)</b>	<b>(18,903)</b>

# Torres Strait Island Regional Council

## Rates and Utility charges

For the period July 2017 to June 2020

### Model 1 – Confirmed sources of capital funding

	Projected 30 June 2017 \$'000	Original Budget 30 June 2018 \$'000	Forecast 30 June 2019 \$'000	Forecast 30 June 2020 \$'000
<b>Rates and utility charges</b>				
General rates	-	-	-	-
Separate rates	-	-	-	-
Levies	-	-	-	-
Water	226	311	327	343
Sewerage	561	589	618	649
Waste management	196	206	216	227
Other rates and utilities revenue	-	-	-	-
<b>Total rates and utility charge revenue</b>	<b>983</b>	<b>1,106</b>	<b>1,161</b>	<b>1,219</b>

	Projected 30 June 2017 \$'000	Original Budget 30 June 2018 \$'000	Variance \$'000	Variance %
<b>Rates and utility charges - value of change</b>				
Gross rates and utility charges	983	1,106	123	12.51%

# Torres Strait Island Regional Council

## Statement of Changes in Equity

For the period July 2017 to June 2026

**Model 1 – Confirmed sources of capital funding**

	Total \$'000	Retained surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000
<b>Balance at 30 Jun 2016</b>	<b>665,845</b>	<b>511,576</b>	<b>154,269</b>	-
Net result for the period	4,574	4,574	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2017 Projected</b>	<b>670,419</b>	<b>516,150</b>	<b>154,269</b>	-
Net result for the period	(12,753)	(12,753)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2018 Budget</b>	<b>657,666</b>	<b>503,397</b>	<b>154,269</b>	-
Net result for the period	(36,979)	(36,979)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2019 Forecast</b>	<b>620,687</b>	<b>466,418</b>	<b>154,269</b>	-
Net result for the period	(28,578)	(28,578)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	2,949	-	2,949	-
<b>Balance at 30 Jun 2020 Forecast</b>	<b>595,058</b>	<b>437,840</b>	<b>157,218</b>	-
Net result for the period	(25,872)	(25,872)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2021 Forecast</b>	<b>569,186</b>	<b>411,968</b>	<b>157,218</b>	-
Net result for the period	(23,868)	(23,868)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2022 Forecast</b>	<b>545,318</b>	<b>388,100</b>	<b>157,218</b>	-
Net result for the period	(22,360)	(22,360)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,742	-	3,742	-
<b>Balance at 30 Jun 2023 Forecast</b>	<b>526,700</b>	<b>365,741</b>	<b>160,960</b>	-
Net result for the period	(21,440)	(21,440)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2024 Forecast</b>	<b>505,260</b>	<b>344,301</b>	<b>160,960</b>	-
Net result for the period	(19,948)	(19,948)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2025 Forecast</b>	<b>485,313</b>	<b>324,353</b>	<b>160,960</b>	-
Net result for the period	(19,483)	(19,483)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	4,547	-	4,547	-
<b>Balance at 30 Jun 2026 Forecast</b>	<b>470,377</b>	<b>304,870</b>	<b>165,507</b>	-
Net result for the period	(18,903)	(18,903)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2027 Forecast</b>	<b>451,474</b>	<b>285,967</b>	<b>165,507</b>	-



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
- Selected Business Units

3. Select Business Units

- Whole of Council
- [Inactive BU] 2
- [Inactive BU] 3
- [Inactive BU] 4
- [Inactive BU] 5
- [Inactive BU] 6

4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Assets</b>															
<b>Current assets</b>															
Internally restricted component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Externally restricted component	55	57	59	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted component	14,171	17,216	14,802	15,344	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053	19,548
Cash and cash equivalents	14,226	17,273	14,861	15,344	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053	19,548
General trade and other receivables	7,791	9,164	13,511	10,793	7,717	3,799	2,509	2,545	2,596	2,640	2,686	2,725	2,780	2,828	2,878
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	7,791	9,164	13,511	10,793	7,717	3,799	2,509	2,545	2,596	2,640	2,686	2,725	2,780	2,828	2,878
Inventories held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories held for distribution	548	418	473	306	306	306	306	306	306	306	306	306	306	306	306
Land held for development or sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	548	418	473	306	306	306	306	306	306	306	306	306	306	306	306
Tax equivalent assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	162	162	162	162	162	162	162	162	162	162	162	162
Other current assets	-	98	152	177	177	177	177	177	177	177	177	177	177	177	177
Other current assets	-	98	152	339	339	339	339	339	339	339	339	339	339	339	339
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>22,565</b>	<b>26,953</b>	<b>28,997</b>	<b>26,782</b>	<b>29,359</b>	<b>22,716</b>	<b>20,391</b>	<b>21,046</b>	<b>21,909</b>	<b>22,697</b>	<b>23,310</b>	<b>23,652</b>	<b>23,724</b>	<b>23,526</b>	<b>23,070</b>
<b>Non-current assets</b>															
Land held for development for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
- Selected Business Units

3. Select Business Units

- Whole of Council
- [Inactive BU] 2
- [Inactive BU] 3
- [Inactive BU] 4
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4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	650	630	567	567	567	567	567	567	567	567	567	567	567	567	567
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	353,198	344,919	326,806	310,532	296,633	281,495	261,489	246,902	233,877	222,378	213,795	204,176	195,752	190,216	182,362
Plant & equipment	5,124	4,296	3,182	2,969	2,558	2,573	1,832	1,296	933	699	522	358	204	179	167
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	143,011	143,601	147,116	145,587	153,305	170,989	166,067	162,517	158,212	154,016	151,163	147,358	143,833	141,481	138,075
Water	65,542	83,210	78,787	75,641	78,221	83,289	79,142	75,882	71,971	68,132	64,799	61,253	57,883	54,892	51,558
Sewerage	73,134	88,052	83,552	79,071	78,120	83,386	79,366	76,292	72,825	69,481	66,640	63,471	60,368	57,861	55,297
Miscellaneous	23,417	19,789	17,664	18,460	16,998	17,164	15,311	13,675	12,026	10,497	9,125	7,707	6,350	5,100	3,899
Work in progress	2,059	3,606	7,950	12,267	20,907	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	666,135	688,103	665,624	645,094	647,309	639,463	603,774	577,131	550,411	525,770	506,611	484,891	464,957	450,296	431,924
Intangible assets	1,129	1,199	1,014	678	463	248	33	6	-	-	-	-	-	-	-
Other non-current assets	-	2,589	4,999	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704
Other non-current assets	1,129	3,788	6,013	6,382	6,167	5,952	5,737	5,710	5,704	5,704	5,704	5,704	5,704	5,704	5,704
Total non-current assets	667,264	691,891	671,637	651,476	653,476	645,415	609,511	582,841	556,115	531,474	512,315	490,595	470,661	456,000	437,628
Total assets	689,829	718,844	700,634	678,258	682,835	668,131	629,902	603,887	578,024	554,171	535,625	514,247	494,385	479,526	460,699

Liabilities															
<b>Current liabilities</b>															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables	1,364	1,926	2,148	2,296	2,365	934	953	934	965	987	1,017	1,044	1,078	1,111	1,142
Other payables	2,325	4,584	3,166	4,645	4,700	4,233	3,020	2,714	2,758	2,800	2,842	2,877	2,928	2,972	3,017
Trade and other payables	3,689	6,510	5,314	6,941	7,065	5,167	3,973	3,648	3,723	3,787	3,859	3,921	4,007	4,083	4,158
Loans	41	44	45	124	52	57	61	65	50	-	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
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3. Select Business Units

- Whole of Council
- [Inactive BU] 4
- [Inactive BU] 2
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4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Borrowings	41	44	45	124	52	57	61	65	50	-	-	-	-	-	-
Employee	737	796	861	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	737	796	861	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	4,467	7,350	6,220	8,103	8,155	6,261	5,072	4,751	4,811	4,825	4,897	4,959	5,045	5,121	5,196
<b>Non-current liabilities</b>															
Trade and other payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	422	378	333	282	233	176	115	50	-	-	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	422	378	333	282	233	176	115	50	-	-	-	-	-	-	-
Employee	287	275	306	286	286	286	286	286	286	286	286	286	286	286	286
Restoration & rehabilitation	2,761	2,947	3,915	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742	3,742
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	3,048	3,222	4,221	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	3,470	3,600	4,554	4,310	4,261	4,204	4,143	4,078	4,028	4,028	4,028	4,028	4,028	4,028	4,028
<b>Total liabilities</b>	<b>7,937</b>	<b>10,950</b>	<b>10,774</b>	<b>12,413</b>	<b>12,416</b>	<b>10,465</b>	<b>9,215</b>	<b>8,829</b>	<b>8,839</b>	<b>8,853</b>	<b>8,925</b>	<b>8,987</b>	<b>9,073</b>	<b>9,149</b>	<b>9,224</b>
Net community assets	681,892	707,894	689,860	665,845	670,419	657,666	620,687	595,058	569,186	545,318	526,700	505,260	485,313	470,377	451,474





1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
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4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Community equity</b>															
Asset revaluation surplus	150,357	159,140	154,269	154,269	154,269	154,269	154,269	157,218	157,218	157,218	160,959	160,959	160,959	165,507	165,507
Retained surplus	531,535	548,754	535,591	511,576	516,150	503,397	466,418	437,840	411,968	388,100	365,741	344,301	324,353	304,870	285,967
<b>Total community equity</b>	<b>681,892</b>	<b>707,894</b>	<b>689,860</b>	<b>665,845</b>	<b>670,419</b>	<b>657,666</b>	<b>620,687</b>	<b>595,058</b>	<b>569,186</b>	<b>545,318</b>	<b>526,700</b>	<b>505,260</b>	<b>485,313</b>	<b>470,377</b>	<b>451,474</b>
<b>Reconciliation</b>															
Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 warning identified—Whole of Council active

Control Panel

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Base case ▼

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NDRRA—operating ▼

5. Print

[Print Summary](#)

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Cash flows from operating activities</b>															
Receipts from customers	25,614	29,291	26,833	38,244	46,978	53,410	35,128	34,370	34,934	35,530	36,131	36,751	37,362	38,008	38,659
Payments to suppliers and employees	(54,451)	(43,576)	(45,973)	(56,587)	(71,239)	(77,743)	(62,782)	(57,847)	(58,631)	(59,734)	(61,011)	(62,325)	(63,657)	(65,039)	(66,395)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	278	440	313	440	183	180	180	180	180	180	180	180	180	180	180
Rental income	-	-	-	-	5,847	5,842	5,878	2,974	2,998	3,022	3,071	3,095	3,120	3,169	3,193
Non-capital grants and contributions	30,297	19,117	23,025	21,956	22,729	20,363	20,633	21,014	21,403	21,797	22,196	22,602	23,011	23,435	23,857
Borrowing costs	(31)	(29)	(26)	(25)	(22)	(19)	(15)	(11)	(7)	(2)	-	-	-	-	-
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from operating activities</b>	<b>1,707</b>	<b>5,243</b>	<b>4,172</b>	<b>4,028</b>	<b>4,476</b>	<b>2,032</b>	<b>(979)</b>	<b>680</b>	<b>878</b>	<b>793</b>	<b>567</b>	<b>304</b>	<b>16</b>	<b>(247)</b>	<b>(505)</b>
<b>Cash flows from investing activities</b>															
Payments for property, plant and equipment	(2,040)	(6,962)	(13,876)	(12,686)	(25,906)	(9,574)	-	-	-	-	-	-	-	-	-
Payments for intangible assets	(372)	(258)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	157	94	54	81	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	1,587	4,903	7,147	8,926	27,204	4,870	-	-	-	-	-	-	-	-	-
Other cash flows from investing activities	-	68	135	178	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(668)</b>	<b>(2,155)</b>	<b>(6,540)</b>	<b>(3,501)</b>	<b>1,298</b>	<b>(4,704)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>															
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(39)	(41)	(44)	(44)	(121)	(53)	(57)	(61)	(65)	(50)	-	-	-	-	-
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

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4. Normalise Results

- Use median cash balance for ratios
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NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Net cash inflow from financing activities	(39)	(41)	(44)	(44)	(121)	(53)	(57)	(61)	(65)	(50)	-	-	-	-	-
<b>Total cash flows</b>	<hr/>														
Net increase in cash and cash equivalent held	1,000	3,047	(2,412)	483	5,653	(2,725)	(1,035)	619	813	743	567	304	16	(247)	(505)
Opening cash and cash equivalents	13,226	14,226	17,273	14,861	15,344	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053
Closing cash and cash equivalents	14,226	17,273	14,861	15,344	20,997	18,272	17,237	17,856	18,669	19,412	19,979	20,283	20,299	20,053	19,548
<b>Reconciliation</b>	<hr/>														
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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NDRRA—operating ▼

5. Print

[Print Summary](#)

Line item	Annual result	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Income</b>																
<b>Revenue</b>																
<b>Operating revenue</b>																
General rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Separate rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	349	204	234	416	226	311	327	343	360	378	397	417	438	459	482	
Water consumption, rental and sundries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	535	522	588	587	561	589	618	649	682	716	752	789	829	870	914	
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	223	215	219	220	196	206	216	227	238	250	263	276	290	304	320	
Garbage charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: pensioner remissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net rates, levies and charges	1,107	941	1,041	1,223	983	1,106	1,161	1,219	1,280	1,344	1,412	1,482	1,556	1,634	1,716	
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	144	921	3,499	3,082	3,018	3,233	3,303	3,377	3,451	3,528	3,606	3,686	3,769	3,853	3,939	
Fees and charges	144	921	3,499	3,082	3,018	3,233	3,303	3,377	3,451	3,528	3,606	3,686	3,769	3,853	3,939	
Other rental income	3,598	4,225	5,884	5,952	5,847	5,842	5,878	2,974	2,998	3,022	3,071	3,095	3,120	3,169	3,193	
Rental income	3,598	4,225	5,884	5,952	5,847	5,842	5,878	2,974	2,998	3,022	3,071	3,095	3,120	3,169	3,193	
Interest from overdue rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other interest received	278	440	313	440	183	180	180	180	180	180	180	180	180	180	180	
Interest received	278	440	313	440	183	180	180	180	180	180	180	180	180	180	180	
Contract and recoverable works	19,586	21,553	21,547	24,645	31,472	41,014	25,124	25,501	25,884	26,272	26,666	27,066	27,472	27,884	28,302	
Gain/(loss) on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of inventory held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of non-current assets held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

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4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

[Print Summary](#)

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Other sales revenue	3,304	2,930	3,184	2,913	3,214	3,371	3,474	3,526	3,579	3,632	3,687	3,743	3,798	3,855	3,913
Sales revenue	22,890	24,483	24,731	27,558	34,686	44,385	28,598	29,027	29,463	29,904	30,353	30,809	31,270	31,739	32,215
Profit (loss) from joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit (loss) from other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal charges received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	117	582	1,489	1,257	715	768	775	783	790	798	806	814	822	830	838
Other income	117	582	1,489	1,257	715	768	775	783	790	798	806	814	822	830	838
General purpose grants	11,578	6,263	10,329	9,983	10,071	10,242	10,396	10,552	10,710	10,870	11,034	11,199	11,367	11,538	11,711
State subsidies and grants—operating	18,372	7,996	8,722	8,636	8,626	8,632	8,748	8,879	9,012	9,148	9,285	9,424	9,565	9,709	9,855
Commonwealth subsidies and grants—operating	-	4,313	3,974	3,289	4,032	1,489	1,489	1,583	1,681	1,779	1,878	1,979	2,079	2,189	2,292
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—operating	348	545	-	48	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	30,298	19,117	23,025	21,956	22,729	20,363	20,633	21,014	21,403	21,797	22,196	22,602	23,011	23,435	23,857
Total operating revenue	58,432	50,709	59,982	61,468	68,161	75,877	60,529	58,574	59,566	60,574	61,624	62,668	63,729	64,841	65,939
<b>Capital revenue</b>															
Grants, subsidies, contributions and donations	1,588	4,904	6,975	9,692	47,404	30,601	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	8,064
<b>Total revenue</b>	<b>60,020</b>	<b>55,613</b>	<b>66,957</b>	<b>71,160</b>	<b>115,565</b>	<b>106,478</b>	<b>66,894</b>	<b>65,130</b>	<b>66,319</b>	<b>67,530</b>	<b>68,788</b>	<b>70,047</b>	<b>71,330</b>	<b>72,670</b>	<b>74,003</b>
<b>Capital income</b>															
Total capital income	2,532	47,709	9,883	11,164	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
<b>Total income</b>	<b>62,552</b>	<b>103,322</b>	<b>76,840</b>	<b>82,324</b>	<b>112,065</b>	<b>102,978</b>	<b>63,394</b>	<b>61,630</b>	<b>62,819</b>	<b>64,030</b>	<b>65,288</b>	<b>66,547</b>	<b>67,830</b>	<b>69,170</b>	<b>70,503</b>

Expenses

Operating expenses



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
- Selected Business Units

3. Select Business Units

- Whole of Council
- [Inactive BU] 2
- [Inactive BU] 3
- [Inactive BU] 4
- [Inactive BU] 5
- [Inactive BU] 6

4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Total staff wages and salaries	12,981	12,916	14,339	15,325	17,134	18,183	18,496	18,077	18,561	18,927	19,436	20,024	20,573	21,126	21,656
Councillors' remuneration	767	775	819	878	843	928	942	956	970	985	1,000	1,015	1,030	1,045	1,061
Employee provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	3,844	5,973	4,725	5,655	5,712	5,229	5,409	5,380	5,615	5,818	6,066	6,248	6,513	6,783	7,050
Less: capitalised employee expenses	-	(532)	(1,145)	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	17,592	19,132	18,738	21,858	23,689	24,340	24,847	24,413	25,146	25,730	26,502	27,287	28,116	28,954	29,767
M&S—sales contract & recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—administration supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—audit services	-	262	193	216	210	235	239	242	246	249	253	257	261	265	269
M&S—communication & IT	1,634	1,589	1,834	1,576	1,671	1,593	1,617	1,641	1,666	1,691	1,716	1,742	1,768	1,795	1,821
M&S—consultants	539	457	390	707	855	463	470	477	484	491	499	506	514	522	529
M&S—contractors	6,918	8,638	6,024	10,640	15,103	26,839	11,700	11,876	12,054	12,235	12,418	12,605	12,794	12,986	13,180
M&S—electricity	1,936	1,199	1,189	1,262	1,046	1,061	1,077	1,093	1,109	1,126	1,143	1,160	1,178	1,195	1,213
M&S—council maintenance	13,358	6,673	6,902	8,049	7,035	6,024	6,114	6,206	6,299	6,394	6,490	6,587	6,686	6,786	6,888
M&S—travel	3,070	2,654	2,989	3,330	3,355	2,506	2,544	2,482	2,519	2,557	2,595	2,634	2,674	2,714	2,755
M&S—other	9,206	6,602	6,291	11,035	11,011	9,889	10,037	8,726	8,808	8,940	9,074	9,210	9,348	9,488	9,631
Materials and services	36,661	28,074	25,812	36,815	40,286	48,610	33,798	32,744	33,185	33,683	34,188	34,701	35,222	35,750	36,286
Finance costs charged by QTC	31	28	-	-	22	19	15	11	7	2	-	-	-	-	-
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	41	41	44	51	54	58	64	69	75	81	84	85	87	88	89
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	5,545	12	2,739	2,875	2,834	2,837	2,879	296	300	305	309	314	319	323	328
Finance costs	5,617	81	2,783	2,926	2,910	2,914	2,959	376	382	387	393	399	405	411	417
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	12,126	11,573	23,533	23,944	23,733	23,274	22,871	18,494	16,278	14,955	13,993	13,498	12,525	12,529	12,417
Plant & equipment	1,330	1,165	1,113	1,335	944	807	741	565	362	234	189	163	154	25	12
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	4,213	4,312	5,223	5,210	5,559	5,336	4,922	4,655	4,305	4,196	3,943	3,806	3,525	3,422	3,407
Water	2,928	2,954	4,223	4,162	4,091	3,989	4,147	3,682	3,910	3,839	3,724	3,546	3,369	3,350	3,334
Sewerage	3,971	4,221	4,534	4,495	4,265	4,139	4,021	3,513	3,467	3,344	3,252	3,169	3,104	2,887	2,564
Miscellaneous	1,131	1,069	1,251	1,336	1,799	2,106	1,853	1,739	1,649	1,528	1,462	1,417	1,357	1,325	1,202
Amortisation of intangible assets	188	188	188	193	215	215	215	27	6	-	-	-	-	-	-
Depreciation and amortisation	25,887	25,482	40,065	40,675	40,606	39,866	38,769	32,675	29,979	28,098	26,564	25,599	24,034	23,538	22,935



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
- Selected Business Units

3. Select Business Units

- Whole of Council
- [Inactive BU] 2
- [Inactive BU] 3
- [Inactive BU] 4
- [Inactive BU] 5
- [Inactive BU] 6

4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>85,757</b>	<b>72,769</b>	<b>87,398</b>	<b>102,274</b>	<b>107,491</b>	<b>115,730</b>	<b>100,373</b>	<b>90,207</b>	<b>88,692</b>	<b>87,898</b>	<b>87,648</b>	<b>87,986</b>	<b>87,777</b>	<b>88,653</b>	<b>89,405</b>
<b>Capital expenses</b>															
Loss on impairment	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	943	63	-	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	20,569	5,509	4,064	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenses</b>	<b>11</b>	<b>21,512</b>	<b>5,572</b>	<b>4,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>85,768</b>	<b>94,281</b>	<b>92,970</b>	<b>106,338</b>	<b>107,491</b>	<b>115,730</b>	<b>100,373</b>	<b>90,207</b>	<b>88,692</b>	<b>87,898</b>	<b>87,648</b>	<b>87,986</b>	<b>87,777</b>	<b>88,653</b>	<b>89,405</b>
<b>Net result</b>	<b>(23,216)</b>	<b>9,041</b>	<b>(16,130)</b>	<b>(24,014)</b>	<b>4,574</b>	<b>(12,753)</b>	<b>(36,979)</b>	<b>(28,578)</b>	<b>(25,872)</b>	<b>(23,868)</b>	<b>(22,360)</b>	<b>(21,440)</b>	<b>(19,948)</b>	<b>(19,483)</b>	<b>(18,903)</b>
<b>Tax equivalents</b>															
Net result before tax equivalents	(23,216)	9,041	(16,130)	(24,014)	4,574	(12,753)	(36,979)	(28,578)	(25,872)	(23,868)	(22,360)	(21,440)	(19,948)	(19,483)	(18,903)
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net result after tax equivalents</b>	<b>(23,216)</b>	<b>9,041</b>	<b>(16,130)</b>	<b>(24,014)</b>	<b>4,574</b>	<b>(12,753)</b>	<b>(36,979)</b>	<b>(28,578)</b>	<b>(25,872)</b>	<b>(23,868)</b>	<b>(22,360)</b>	<b>(21,440)</b>	<b>(19,948)</b>	<b>(19,483)</b>	<b>(18,903)</b>
<b>Other comprehensive income</b>															
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



1 warning identified—Whole of Council active

Control Panel

1. Select Scenario

Base case ▼

2. Whole of Council or Business Units?

- Whole of Council
- Selected Business Units

3. Select Business Units

- Whole of Council
- [Inactive BU] 2
- [Inactive BU] 3
- [Inactive BU] 4
- [Inactive BU] 5
- [Inactive BU] 6

4. Normalise Results

- Use median cash balance for ratios
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
Total comprehensive income for the year	(23,216)	9,041	(16,130)	(24,014)	4,574	(12,753)	(36,979)	(28,578)	(25,872)	(23,868)	(22,360)	(21,440)	(19,948)	(19,483)	(18,903)
<b>Operating result</b>															
Operating revenue	58,432	50,709	59,982	61,468	68,161	75,877	60,529	58,574	59,566	60,574	61,624	62,668	63,729	64,841	65,939
Operating expenses	85,757	72,769	87,398	102,274	107,491	115,730	100,373	90,207	88,692	87,898	87,648	87,986	87,777	88,653	89,405
Operating result	(27,325)	(22,060)	(27,416)	(40,806)	(39,330)	(39,853)	(39,844)	(31,634)	(29,125)	(27,324)	(26,024)	(25,319)	(24,049)	(23,812)	(23,467)





1 warning identified—Whole of Council active

**Control Panel**

1. **Select Scenario**  
 ▼

2. **Whole of Council or Business Units?**  
 Whole of Council  
 Selected Business Units

3. **Select Business Units**  
 Whole of Council  [Inactive BU] 4  
 [Inactive BU] 2  [Inactive BU] 5  
 [Inactive BU] 3  [Inactive BU] 6

4. **Normalise Results**  
 Use median cash balance for ratios  
 Normalise for selected grant program  
 ▼

5. **Print**

Line item	Annual result														
	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17A	Jun-18B	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	Jun-27F
<b>Asset revaluation surplus</b>															
Opening balance					154,269	154,269	154,269	157,218	157,218	157,218	160,959	160,959	160,959	165,507	165,507
Net result					na	na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus					-	-	2,949	-	-	3,742	-	-	4,547	-	-
Internal payments made					na	na	na	na	na	na	na	na	na	na	na
Closing balance					154,269	154,269	154,269	157,218	157,218	157,218	160,959	160,959	160,959	165,507	165,507
<b>Retained surplus</b>															
Opening balance					516,150	503,397	466,418	437,840	411,968	388,100	365,741	344,301	324,353	304,870	304,870
Net result					(12,753)	(36,979)	(28,578)	(25,872)	(23,868)	(22,360)	(21,440)	(19,948)	(19,483)	(18,903)	(18,903)
Increase in asset revaluation surplus					na	na	na	na	na	na	na	na	na	na	na
Internal payments made					-	-	-	-	-	-	-	-	-	-	-
Closing balance					516,150	503,397	466,418	437,840	411,968	388,100	365,741	344,301	324,353	304,870	285,967
<b>Total</b>															
Opening balance					670,419	657,666	620,687	595,058	569,186	545,318	526,700	505,260	485,313	470,377	470,377
Net result					(12,753)	(36,979)	(28,578)	(25,872)	(23,868)	(22,360)	(21,440)	(19,948)	(19,483)	(18,903)	(18,903)
Increase in asset revaluation surplus					-	-	2,949	-	-	3,742	-	-	4,547	-	-
Internal payments made					-	-	-	-	-	-	-	-	-	-	-
Closing balance					670,419	657,666	620,687	595,058	569,186	545,318	526,700	505,260	485,313	470,377	451,474

# Torres Strait Island Regional Council

## Statement of Key Sustainability Ratios

For the period July 2017 to June 2027

**Model 1 – Confirmed sources of capital funding**

	Projected 30 June 2017	Budget 30 June 2018	Forecast 30 June 2019	Forecast 30 June 2020	Forecast 30 June 2021	Forecast 30 June 2022	Forecast 30 June 2023	Forecast 30 June 2024	Forecast 30 June 2025	Forecast 30 June 2026	Forecast 30 June 2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

### 1 Operating Surplus Ratio

(Net Operating Surplus / Total Operating Revenue) (%)	(58)%	(53)%	(66)%	(54)%	(49)%	(45)%	(42)%	(40)%	(38)%	(37)%	(36)%
(Net Operating Surplus / (Total Operating Revenue - Depreciation Expense on Community Housing)) (%)	(28)%	(26)%	(33)%	(27)%	(26)%	(24)%	(23)%	(22)%	(21)%	(20)%	(19)%

#### Target is between 0% and 10% (on average over the long-term)

This is an indicator of the extent to which revenues raised cover operational expenses or are available for capital funding purposes.

The percentage indicates the percentage increase in Operating Revenue needed to break-even.

A negative ratio result indicates that Council is expecting to not be able to generate sufficient revenue to cover operating expenses (including depreciation) or fund from own sources capital items

This ratio includes Depreciation Expense of \$40.4M for the 16/17 financial year and \$39.7M for the 17/18 financial year.

A secondary Operating Surplus Ratio has been calculated removing depreciation expense on community housing. A significant improvement on average of 22% can be seen in Council's Operating Surplus Ratio with the removal of Community Housing depreciation. Which accounts for approximately \$20.4m in 16/17 and \$20.1 in 17/18.

### 2 Net Financial Asset / Liability Ratio

((Total Liabilities - Current Assets) / Total Operating Revenue)	(25)%	(16)%	(18)%	(21)%	(22)%	(23)%	(23)%	(23)%	(23)%	(22)%	(21)%
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#### Target is <60% (on average over the long-term)

This is an indicator of the extent to which net financial liabilities can be serviced/repaid from operating revenues.

A negative indicator is favourable as it is below the target of 60%

The negative indicators shows that Council has more current assets than liabilities as a percentage of Total Operating Revenue.

### 3 Asset Sustainability Ratio

(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	30%	30%	17%	20%	23%	25%	27%	29%	32%	33%	35%
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#### Target is >90% (on average over the long-term)

This is the extent to which assets are being replaced as they reach the end of their useful life.

Council is dependant on State and Federal funding for renewal of infrastructure assets. Timing of renewal programs do not always coincide with the annual allocation of depreciation.

