

Torres Strait Island Regional Council

Statement of Financial Position

For the period July 2016 to June 2026

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Current assets											
Cash assets and cash equivalents	12,714	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035	25,669
Inventories	473	306	306	306	306	306	306	306	306	306	306
Receivables	10,569	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Prepayments	336	162	162	162	162	162	162	162	162	162	162
Other current assets	152	177	177	177	177	177	177	177	177	177	177
Total current assets	24,244	24,859	25,238	26,626	28,177	29,452	30,434	31,162	31,561	31,636	31,357
Non-current assets											
Property, plant and equipment	687,263	647,309	610,477	575,400	546,152	520,096	496,029	473,618	452,401	432,999	414,078
Intangible assets	749	463	248	33	6	-	-	-	-	-	-
Capital works in progress	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	4,849	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704
Total non-current assets	692,861	653,476	616,429	581,137	551,862	525,800	501,733	479,322	458,105	438,703	419,782
Total assets	717,105	678,335	641,667	607,763	580,039	555,252	532,168	510,484	489,666	470,339	451,139
Current liabilities											
Trade and other payables	2,468	2,565	2,548	2,148	2,189	2,243	2,292	2,342	2,387	2,446	2,500
Borrowings	52	52	56	59	64	55	-	-	-	-	-
Provisions	861	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Total current liabilities	3,381	3,655	3,642	3,246	3,290	3,336	3,330	3,380	3,425	3,484	3,538
Non-current liabilities											
Loans	230	234	178	119	55	-	-	-	-	-	-
Provisions	4,221	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028
Total non-current liabilities	4,451	4,262	4,206	4,147	4,083	4,028	4,028	4,028	4,028	4,028	4,028
Total liabilities	7,832	7,916	7,848	7,392	7,373	7,364	7,358	7,408	7,453	7,512	7,566
Net community assets	709,273	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827	443,573
Community equity											
Asset revaluation reserve	154,270	154,269	154,906	155,625	156,414	157,272	158,198	159,189	160,245	161,362	162,541
Other reserves	-	-	-	-	-	-	-	-	-	-	-
Retained surplus (deficiency)	555,003	516,150	478,913	444,746	416,251	390,616	366,612	343,887	321,968	301,465	281,033
Total community equity	709,273	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827	443,573

Torres Strait Island Regional Council

Statement of Income and Expenditure

For the period July 2016 to June 2026

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Revenue											
Recurrent revenue:											
Net rates and utility charges	983	983	1,101	1,156	1,214	1,274	1,338	1,405	1,475	1,549	1,626
Fees and charges	3,426	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Sales - contract and recoverable works	29,194	31,472	32,000	25,000	25,425	25,857	26,297	26,744	27,198	27,661	28,131
Grants, subsidies, contributions and donations	21,531	22,729	20,733	20,993	21,350	21,713	22,082	22,457	22,839	23,227	23,622
Interest received	450	183	183	183	183	183	183	183	183	183	183
Rental income	5,733	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Other recurrent income	3,430	3,704	3,745	3,786	3,828	3,871	3,915	3,959	4,004	4,050	4,097
Total recurrent revenue	64,747	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Capital revenue:											
Government subsidies and grants	15,523	27,203	1,030	-	-	-	-	-	-	-	-
Contributions	25,245	20,201	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Total capital revenue	40,768	47,404	7,210	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Total income	105,515	115,565	74,117	64,227	65,359	66,514	67,693	68,897	70,126	71,382	72,664
Expenses											
Recurrent expenses:											
Employee benefits	23,134	23,689	24,376	23,099	23,767	24,456	25,165	25,894	26,645	27,418	28,214
Materials and services	39,334	40,286	39,171	32,556	33,099	33,652	34,214	34,786	35,368	35,959	36,561
Depreciation and amortisation	41,189	40,606	41,395	38,876	33,120	30,173	28,448	27,067	26,151	24,621	24,428
Finance costs	1,886	2,910	2,912	364	366	368	370	374	380	387	393
Total recurrent expenses	105,543	107,491	107,854	94,894	90,353	88,649	88,197	88,122	88,545	88,385	89,596
Capital expenses:											
Other capital expenses	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total capital expenses	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total expenses	105,543	110,991	111,354	98,394	93,853	92,149	91,697	91,622	92,045	91,885	93,096
Net operating surplus/(deficit) exc capital and depreciation	393	1,276	448	1,844	1,569	1,285	988	678	354	17	(333)
Net operating surplus/(deficit) inc depreciation	(40,796)	(39,330)	(40,947)	(37,032)	(31,551)	(28,889)	(27,459)	(26,389)	(25,798)	(24,604)	(24,761)
Net result attributable to Council	(28)	4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)

Torres Strait Island Regional Council

Rates and Utility charges

For the period July 2016 to June 2019

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 30 June 2018 \$'000	Forecast 30 June 2019 \$'000
Rates and utility charges				
General rates	-	-	-	-
Separate rates	-	-	-	-
Levies	-	-	-	-
Water	226	226	306	321
Sewerage	561	561	589	619
Waste management	196	196	206	216
Other rates and utilities revenue	-	-	-	-
Total rates and utility charge revenue	983	983	1,101	1,156

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Variance \$'000	Variance %
Rates and utility charges - value of change				
Gross rates and utility charges	983	983	0	0.00%

Torres Strait Island Regional Council

Statement of Cashflow

For the period July 2016 to June 2026

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Cash flows from operating activities:											
Receipts from customers	39,010	43,008	40,083	33,943	33,931	34,510	35,124	35,743	36,383	37,011	37,677
Payment to suppliers and employees	(67,188)	(71,239)	(66,457)	(56,404)	(57,182)	(58,416)	(59,698)	(61,004)	(62,349)	(63,705)	(65,114)
Interest received	450	183	183	183	183	183	183	183	183	183	183
Rental Income	6,039	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Non-capital grants and contributions	22,681	24,809	20,897	20,972	21,325	21,678	22,052	22,427	22,813	23,190	23,590
Finance costs	(21)	(22)	(18)	(14)	(11)	(6)	(2)	-	-	-	-
Net cash inflow (outflow) from operating activities	971	2,586	534	1,977	1,545	1,247	957	646	328	(23)	(366)
Cash flows from investing activities:											
Payments for property, plant and equipment	(22,362)	(25,906)	(1,030)	-	-	-	-	-	-	-	-
Payments for intangible assets	(111)	-	-	-	-	-	-	-	-	-	-
Subsidies, donations and contributions for new capital expenditure	15,523	27,203	1,030	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	(6,950)	1,297	-	-	-	-	-	-	-	-	-
Cash flows from financing activities											
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(49)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Net cash inflow (outflow) from financing activities	(49)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Net increase (decrease) in cash held	(6,028)	3,763	483	1,922	1,486	1,184	902	646	328	(23)	(366)
Cash at beginning of reporting period	18,742	15,344	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035
Cash at end of reporting period	12,714	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035	25,669
QTC recommended working capital	16,089	16,721	16,615	14,005	14,308	14,619	14,937	15,264	15,598	15,941	16,292
Varaiance	(3,375)	2,386	2,975	7,507	8,689	9,562	10,146	10,466	10,460	10,094	9,377

Torres Strait Island Regional Council

Statement of Changes in Equity

For the period July 2016 to June 2026

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Total \$'000	Retained surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000
Balance at 30 Jun 2015	689,859	535,590	154,269	-
Net result for the period	(24,014)	(24,014)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2016 Actual	665,845	511,576	154,269	-
Net result for the period	4,574	4,574	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2017 Budget	670,419	516,150	154,269	-
Net result for the period	(37,237)	(37,237)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	637	-	637	-
Balance at 30 Jun 2018 Budget	633,819	478,913	154,906	-
Net result for the period	(34,167)	(34,167)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	719	-	719	-
Balance at 30 Jun 2019 Budget	600,371	444,746	155,625	-
Net result for the period	(28,495)	(28,495)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	789	-	789	-
Balance at 30 Jun 2020 Budget	572,665	416,251	156,414	-
Net result for the period	(25,636)	(25,636)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	858	-	858	-
Balance at 30 Jun 2021 Budget	547,888	390,615	157,272	-
Net result for the period	(24,004)	(24,004)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	926	-	926	-
Balance at 30 Jun 2022 Budget	524,810	366,611	158,198	-
Net result for the period	(22,725)	(22,725)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	991	-	991	-
Balance at 30 Jun 2023 Budget	503,076	343,886	159,189	-
Net result for the period	(21,918)	(21,918)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	1,055	-	1,055	-
Balance at 30 Jun 2024 Budget	482,213	321,969	160,245	-
Net result for the period	(20,504)	(20,504)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	1,118	-	1,118	-
Balance at 30 Jun 2025 Budget	462,827	301,465	161,362	-
Net result for the period	(20,432)	(20,432)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	1,178	-	1,178	-
Balance at 30 Jun 2026 Budget	443,573	281,033	162,541	-



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

Line item	Annual result Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Income															
Revenue															
Operating revenue															
General rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Separate rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2	349	204	234	416	226	306	321	337	354	372	391	410	431	452
Water consumption, rental and sundries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	535	522	588	587	561	589	619	649	682	716	752	789	829	870
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	223	215	219	220	196	206	216	227	238	250	263	276	290	304
Garbage charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: pensioner remissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net rates, levies and charges	2	1,107	941	1,041	1,223	983	1,101	1,156	1,214	1,274	1,338	1,405	1,475	1,549	1,626
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	959	144	921	3,499	3,082	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Fees and charges	959	144	921	3,499	3,082	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Other rental income	3,548	3,598	4,225	5,884	5,952	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Rental income	3,548	3,598	4,225	5,884	5,952	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Interest from overdue rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other interest received	353	278	440	313	440	183	183	183	183	183	183	183	183	183	183
Interest received	353	278	440	313	440	183	183	183	183	183	183	183	183	183	183
Contract and recoverable works	10,985	19,586	21,553	21,547	24,645	31,472	32,000	25,000	25,425	25,857	26,297	26,744	27,198	27,661	28,131
Gain/(loss) on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of inventory held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Gain/(loss) on sale of non-current assets held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other sales revenue	2,690	3,304	2,930	3,184	2,913	2,989	3,022	3,056	3,090	3,125	3,161	3,197	3,233	3,271	3,309
Sales revenue	13,675	22,890	24,483	24,731	27,558	34,461	35,022	28,056	28,515	28,982	29,457	29,940	30,432	30,932	31,440
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	213	117	582	1,489	1,257	715	723	730	738	746	754	762	771	779	788
Other income	213	117	582	1,489	1,257	715	723	730	738	746	754	762	771	779	788
General purpose grants	19,419	11,578	6,263	10,329	9,983	10,071	10,242	10,416	10,593	10,773	10,957	11,143	11,332	11,525	11,721
State subsidies and grants—operating	20,341	18,372	7,996	8,722	8,636	8,626	8,773	8,922	9,073	9,228	9,385	9,544	9,706	9,871	10,039
Commonwealth subsidies and grants—operating	41	-	4,313	3,974	3,289	4,032	1,718	1,655	1,683	1,712	1,741	1,770	1,801	1,831	1,862
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—operating	357	348	545	-	48	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	40,158	30,298	19,117	23,025	21,956	22,729	20,733	20,993	21,350	21,713	22,082	22,457	22,839	23,227	23,622
Total operating revenue	58,908	58,432	50,709	59,982	61,468	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Capital revenue															
Government subsidies and grants—capital	4,472	1,588	4,904	6,034	8,926	27,203	1,030	-	-	-	-	-	-	-	-
Donations—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—capital	-	-	-	-	-	20,201	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Other capital contributions	-	-	-	941	766	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,472	1,588	4,904	6,975	9,692	47,404	7,210	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Total revenue	63,380	60,020	55,613	66,957	71,160	115,565	74,117	64,227	65,359	66,514	67,693	68,897	70,126	71,382	72,664
Capital income															
Profit/(loss) on disposal of property, plant & equipment	5	-	-	-	-	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
Profit/(loss) on sale of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Profit/(loss) on sale of controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of property, plant & equipment reversing previous revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of controlled entities	-	2,532	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital income	9,992	-	47,709	9,883	11,164	-	-	-	-	-	-	-	-	-	-
Total capital income	9,997	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)
Total income	73,377	62,552	103,322	76,840	82,324	112,065	70,617	60,727	61,859	63,014	64,193	65,397	66,626	67,882	69,164

Expenses

Operating expenses

Total staff wages and salaries	13,838	12,981	12,916	14,339	15,325	17,134	17,648	16,192	16,678	17,178	17,693	18,224	18,771	19,334	19,914
Councillors' remuneration	828	767	775	819	878	843	857	872	887	902	917	933	949	965	981
Employee provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	5,272	3,844	5,973	4,725	5,655	5,712	5,871	6,035	6,203	6,376	6,554	6,737	6,926	7,120	7,319
Less: capitalised employee expenses	(145)	-	(532)	(1,145)	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	19,793	17,592	19,132	18,738	21,858	23,689	24,376	23,099	23,767	24,456	25,165	25,894	26,645	27,418	28,214
M&S—sales contract & recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—administration supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—audit services	-	-	262	193	216	210	210	210	210	210	210	210	210	210	210
M&S—communication & IT	1,365	1,634	1,589	1,834	1,576	1,671	1,699	1,728	1,758	1,788	1,818	1,849	1,880	1,912	1,945
M&S—consultants	15	539	457	390	707	855	705	717	729	742	754	767	780	793	807
M&S—contractors	8,622	6,918	8,638	6,024	10,640	15,103	14,703	10,281	10,456	10,634	10,814	10,998	11,185	11,375	11,569
M&S—electricity	1,561	1,936	1,199	1,189	1,262	1,046	1,064	1,043	1,061	1,079	1,097	1,116	1,134	1,154	1,173
M&S—council maintenance	9,911	13,358	6,673	6,902	8,049	7,035	6,372	4,720	4,800	4,882	4,965	5,049	5,135	5,222	5,311
M&S—travel	787	3,070	2,654	2,989	3,330	3,355	3,305	3,207	3,262	3,317	3,373	3,431	3,489	3,548	3,609
M&S—other	7,588	9,206	6,602	6,291	11,035	11,011	11,113	10,650	10,824	11,002	11,183	11,367	11,554	11,744	11,937
Materials and services	29,849	36,661	28,074	25,812	36,815	40,286	39,171	32,556	33,099	33,652	34,214	34,786	35,368	35,959	36,561



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] 2
- [Inactive BU] 3
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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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Finance costs charged by OTC	33	31	28	-	-	22	18	14	11	6	2	-	-	-	-
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	39	41	41	44	51	54	55	56	57	58	59	60	61	62	63
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	3,944	5,545	12	2,739	2,875	2,834	2,839	294	299	304	309	314	320	325	331
Finance costs	4,016	5,617	81	2,783	2,926	2,910	2,912	364	366	368	370	374	380	387	393
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	12,066	12,126	11,573	23,533	23,944	23,733	24,085	23,638	19,324	17,175	15,981	15,172	14,749	13,898	14,064
Plant & equipment	1,552	1,330	1,165	1,113	1,335	944	947	661	489	277	166	106	107	-	-
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	4,076	4,213	4,312	5,223	5,210	5,559	6,089	5,263	5,004	4,639	4,538	4,293	4,141	3,868	3,773
Water	3,045	2,928	2,954	4,223	4,162	4,091	4,216	4,056	3,894	3,809	3,739	3,628	3,435	3,261	3,244
Sewerage	3,988	3,971	4,221	4,534	4,495	4,265	4,259	3,828	3,321	3,262	3,139	3,049	2,952	2,887	2,671
Miscellaneous	1,139	1,131	1,069	1,251	1,336	1,799	1,583	1,214	1,062	1,005	884	819	768	707	675
Amortisation of intangible assets	-	188	188	188	193	215	215	215	27	6	-	-	-	-	-
Depreciation and amortisation	25,866	25,887	25,482	40,065	40,675	40,606	41,395	38,876	33,120	30,173	28,448	27,067	26,151	24,621	24,428
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	79,524	85,757	72,769	87,398	102,274	107,491	107,854	94,894	90,353	88,649	88,197	88,122	88,545	88,385	89,596
Capital expenses															
Loss on impairment	242	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	943	63	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	-	20,569	5,509	4,064	-	-	-	-	-	-	-	-	-	-
Total capital expenses	242	11	21,512	5,572	4,064	-	-	-	-	-	-	-	-	-	-
Total expenses	79,766	85,768	94,281	92,970	106,338	107,491	107,854	94,894	90,353	88,649	88,197	88,122	88,545	88,385	89,596



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] 2
- [Inactive BU] 3
- [Inactive BU] 4
- [Inactive BU] 5
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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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Net result	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Tax equivalents															
Net result before tax equivalents	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Other comprehensive income															
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Operating result															
Operating revenue	58,908	58,432	50,709	59,982	61,468	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Operating expenses	79,524	85,757	72,769	87,398	102,274	107,491	107,854	94,894	90,353	88,649	88,197	88,122	88,545	88,385	89,596
Operating result	(20,616)	(27,325)	(22,060)	(27,416)	(40,806)	(39,330)	(40,947)	(37,032)	(31,551)	(28,889)	(27,459)	(26,389)	(25,798)	(24,604)	(24,761)



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
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4. Normalise Results
 Use median cash balance for ratios
 Normalise for selected grant program
 NDRRA—operating ▼

5. Print

Line item	Annual result														
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Assets															
Current assets															
Internally restricted component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Externally restricted component	54	55	57	59	-	-	-	-	-	-	-	-	-	-	-
Unrestricted component	13,172	14,171	17,216	14,802	15,344	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035	25,669
Cash and cash equivalents	13,226	14,226	17,273	14,861	15,344	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035	25,669
General trade and other receivables	5,083	7,791	9,164	13,511	10,793	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	5,083	7,791	9,164	13,511	10,793	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Inventories held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories held for distribution	546	548	418	473	306	306	306	306	306	306	306	306	306	306	306
Land held for development or sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	546	548	418	473	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
Other current assets	-	-	98	152	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
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	18,855	22,565	26,953	28,997	26,782	24,859	25,238	26,626	28,177	29,452	30,434	31,162	31,561	31,636	31,357
Non-current assets															
Land held for development for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

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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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	650	650	630	567	567	567	567	567	567	567	567	567	567	567	567
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	361,322	353,198	344,919	326,806	310,532	298,641	277,454	256,980	241,089	227,622	215,627	204,725	194,534	185,486	176,570
Plant & equipment	6,484	5,124	4,296	3,182	2,969	2,730	1,790	1,134	649	376	212	107	-	-	-
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	145,606	143,011	143,601	147,116	145,587	172,224	167,479	162,536	157,847	153,518	149,285	145,292	141,446	137,867	134,378
Water	70,182	65,542	83,210	78,787	75,641	78,366	74,215	70,223	66,392	62,644	58,963	55,393	52,013	48,806	45,614
Sewerage	77,950	73,134	88,052	83,552	79,071	78,121	73,893	70,096	66,805	63,573	60,462	57,440	54,514	51,653	49,006
Miscellaneous	20,598	23,417	19,789	17,664	18,460	16,661	15,078	13,864	12,802	11,797	10,913	10,094	9,326	8,619	7,944
Work in progress	8,175	2,059	3,606	7,950	12,267	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	690,967	666,135	688,103	665,624	645,094	647,309	610,477	575,400	546,152	520,096	496,029	473,618	452,401	432,999	414,078
Intangible assets	946	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
Other non-current assets	946	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
Total non-current assets	691,913	667,264	691,891	671,637	651,476	653,476	616,429	581,137	551,862	525,800	501,733	479,322	458,105	438,703	419,782
Total assets	710,768	689,829	718,844	700,634	678,258	678,335	641,667	607,763	580,039	555,252	532,168	510,484	489,666	470,339	451,139

Liabilities

Current liabilities															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee payables	876	1,364	1,926	2,148	2,296	909	935	886	909	938	965	993	1,019	1,052	1,082
Other payables	3,762	2,325	4,584	3,166	4,645	1,656	1,613	1,262	1,280	1,305	1,326	1,349	1,367	1,394	1,417
Trade and other payables	4,638	3,689	6,510	5,314	6,941	2,565	2,548	2,148	2,189	2,243	2,292	2,342	2,387	2,446	2,500



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
- Normalise for selected grant program

NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result														
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Loans	39	41	44	45	124	52	56	59	64	55	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	39	41	44	45	124	52	56	59	64	55	-	-	-	-	-
Employee	552	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
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	552	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
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	5,229	4,467	7,350	6,220	8,103	3,655	3,642	3,246	3,290	3,336	3,330	3,380	3,425	3,484	3,538
Non-current liabilities															
Trade and other payables	509	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	463	422	378	333	282	234	178	119	55	-	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	463	422	378	333	282	234	178	119	55	-	-	-	-	-	-
Employee	254	287	275	306	286	286	286	286	286	286	286	286	286	286	286
Restoration & rehabilitation	2,650	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
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	2,904	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
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	3,876	3,470	3,600	4,554	4,310	4,262	4,206	4,147	4,083	4,028	4,028	4,028	4,028	4,028	4,028
Total liabilities	9,105	7,937	10,950	10,774	12,413	7,916	7,848	7,392	7,373	7,364	7,358	7,408	7,453	7,512	7,566



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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Net community assets	701,663	681,892	707,894	689,860	665,845	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827	443,573
Community equity															
Asset revaluation surplus	153,177	150,357	159,140	154,269	154,269	154,269	154,906	155,625	156,414	157,272	158,198	159,189	160,245	161,362	162,541
Retained surplus	548,486	531,535	548,754	535,591	511,576	516,150	478,913	444,746	416,251	390,616	366,612	343,887	321,968	301,465	281,033
Total community equity	701,663	681,892	707,894	689,860	665,845	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827	443,573
Reconciliation															
Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Cash flows from operating activities															
Receipts from customers	23,365	25,614	29,291	26,833	38,244	43,008	40,083	33,943	33,931	34,510	35,124	35,743	36,383	37,011	37,677
Payments to suppliers and employees	(56,098)	(54,451)	(43,576)	(45,973)	(56,587)	(71,239)	(66,457)	(56,404)	(57,182)	(58,416)	(59,698)	(61,004)	(62,349)	(63,705)	(65,114)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	353	278	440	313	440	183	183	183	183	183	183	183	183	183	183
Rental income	-	-	-	-	-	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Non-capital grants and contributions	40,158	30,297	19,117	23,025	21,956	24,809	20,897	20,972	21,325	21,678	22,052	22,427	22,813	23,190	23,590
Borrowing costs	(33)	(31)	(29)	(26)	(25)	(22)	(18)	(14)	(11)	(6)	(2)	-	-	-	-
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	7,745	1,707	5,243	4,172	4,028	2,586	534	1,977	1,545	1,247	957	646	328	(23)	(366)
Cash flows from investing activities															
Payments for property, plant and equipment	(4,409)	(2,040)	(6,962)	(13,876)	(12,686)	(25,906)	(1,030)	-	-	-	-	-	-	-	-
Payments for intangible assets	(946)	(372)	(258)	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	5	157	94	54	81	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,473	1,587	4,903	7,147	8,926	27,203	1,030	-	-	-	-	-	-	-	-
Other cash flows from investing activities	-	-	68	135	178	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(877)	(668)	(2,155)	(6,540)	(3,501)	1,297	-	-	-	-	-	-	-	-	-
Cash flows from financing activities															
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(37)	(39)	(41)	(44)	(44)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-



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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(37)	(39)	(41)	(44)	(44)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Total cash flows															
Net increase in cash and cash equivalent held	6,831	1,000	3,047	(2,412)	483	3,763	483	1,922	1,486	1,184	902	646	328	(23)	(366)
Opening cash and cash equivalents	6,395	13,226	14,226	17,273	14,861	15,344	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035
Closing cash and cash equivalents	13,226	14,226	17,273	14,861	15,344	19,107	19,590	21,511	22,997	24,181	25,083	25,729	26,058	26,035	25,669
Reconciliation															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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**
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 [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
 NDRRA—operating ▼

5. **Print**

Line item	Annual result														
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Asset revaluation surplus															
Opening balance						154,269	154,269	154,906	155,625	156,414	157,272	158,198	159,189	160,245	161,362
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						-	637	719	789	858	926	991	1,055	1,118	1,178
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance					154,269	154,269	154,906	155,625	156,414	157,272	158,198	159,189	160,245	161,362	162,541
Retained surplus															
Opening balance						511,576	516,150	478,913	444,746	416,251	390,616	366,612	343,887	321,968	301,465
Net result						4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					511,576	516,150	478,913	444,746	416,251	390,616	366,612	343,887	321,968	301,465	281,033
Total															
Opening balance						665,845	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827
Net result						4,574	(37,237)	(34,167)	(28,495)	(25,636)	(24,004)	(22,725)	(21,918)	(20,504)	(20,432)
Increase in asset revaluation surplus						-	637	719	789	858	926	991	1,055	1,118	1,178
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					665,845	670,419	633,819	600,371	572,665	547,888	524,810	503,076	482,213	462,827	443,573

Torres Strait Island Regional Council

Statement of Key Sustainability Ratios

For the period July 2016 to June 2026

Model 1 – Confirmed sources of capital funding with External Housing Tenancy Management

	Actual 30 June 2016 \$	Budget 30 June 2017 \$	Forecast 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 \$
1 Operating Surplus Ratio											
(Net Operating Surplus / Total Operating Revenue) (%)	(66)%	(58)%	(61)%	(64)%	(54)%	(48)%	(45)%	(43)%	(41)%	(39)%	(38)%
(Net Operating Surplus / (Total Operating Revenue - Depreciation Expense on Community Housing)) (%)	(33)%	(28)%	(30)%	(29)%	(25)%	(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 \$40.5M for the 15/16 financial year and \$40.4M for the 16/17 financial year.											
A secondary Operating Surplus Ratio has been calculated removing depreciation expense on community housing. A significant improvement on average of 23% can be seen in Council's Operating Surplus Ratio with the removal of Community Housing depreciation. Which accounts for approximately \$20.6m in 15/16 and \$20.4 in 16/17.											
2 Net Financial Asset / Liability Ratio											
((Total Liabilities - Current Assets) / Total Operating Revenue)	(23)%	(25)%	(26)%	(33)%	(35)%	(37)%	(38)%	(38)%	(38)%	(38)%	(37)%
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)	18%	30%	18%	16%	20%	22%	24%	26%	28%	31%	32%
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.											

Capital Budget 2016 / 2017 - Budget Review.1

Project details	Location	Budget	Capital Type	% Complete Works	2016/2017 Capital Budget				Own Source Funding			External Funding						Committed Cash To Complete Projects	Comments		
					Total Project Budget (Life of Project)	Total spent on project inception to date as at 31 August 16	Original Budget 16/17	Budget Review.1 16/17	Revenue	TSRA \$ for \$	Total	Grants & Subsidies	QTC Loan Borrowings	Total External Funding	External Funding Received prior years	Funding received YTD 16/17	External Funding yet to be received 16/17			External Funding yet to be received future years (July 2017 onwards)	
Ugar Community Hall Upgrade	Ugar	15/16	Upgrade	8%	600,000	45,386	575,778	554,614	-	300,000	300,000	300,000	-	300,000	300,000	-	-	554,614	Project continuing - Scope Change		
St Pauls Community Hall	St Pauls	15/16	New	0%	580,285	356,827	-	-	580,285	-	580,285	-	-	-	-	-	-	-	-		
Total Seawalls-15/16-16/17	Various	15/16	New	52%	26,237,456	12,070,322	16,237,456	14,167,134	-	-	-	26,237,456	-	26,237,456	6,456,978	1,504,611	18,275,867	0	-	Project continuing	
St Pauls Stadium	St Pauls	16/17BR.1	Upgrade	0	250,727	-	-	-	50,727	-	50,727	200,000	-	200,000	200,000	-	-	-	-		
Ugar Bracs/RTBS Works (CEO)	Ugar	15/16	Upgrade	0%	6,000	-	6,000	6,000	-	-	6,000	-	-	-	-	-	-	-	6,000		
Erub Stadium - Stage 2	Erub	15/16	Upgrade	100%	293,602	293,602	-	-	93,602	-	93,602	200,000	-	200,000	200,000	-	-	-	-		
Asbestos Containment Works	Various	15/16	New	50%	150,000	71,433	150,000	78,567	150,000	-	150,000	-	-	200,000	200,000	-	-	-	-		
Araguan Child Care Upgrade	Badu	15/16	Upgrade	0%	32,875	-	32,875	32,875	-	-	32,875	-	-	-	-	-	-	-	32,875	Project continuing	
Saibai Airport Fence Relocation	Saibai	15/16	Upgrade	0%	30,000	-	30,000	30,000	-	-	30,000	-	-	-	-	-	-	-	30,000		
Saibai Lagoon Fence Replacement	Saibai	15/16	Upgrade	5%	250,000	12,654	250,000	237,346	250,000	-	250,000	-	-	-	-	-	-	-	237,346	No Works commenced in 15/16 so \$250K budget reinstated	
Roads to Recovery	Mer	15/16 BR1	Renewal	50%	1,223,140	718,143	400,760	504,997	-	-	-	1,223,140	-	1,223,140	432,120	-	440,760	350,260	-		
Airport Line Marking (TIDS1516)	Various	15/16 BR1	Renewal	100%	130,158	130,158	717,701	-	5,158	-	5,158	125,000	-	125,000	125,000	-	-	-	-	Original Budget of \$725K allocated to other TIDS & RUAP Projects below	
Dauan Jetty -Design & Construction (TIDS1516)	Dauan	15/16 BR1	New	100%	85,519	85,519	83,000	-	3,590	-	3,590	81,929	-	81,929	81,929	-	-	0	-		
Moa Road & Hammond Signage/Improvements/Safety (TIDS1617) Stage 2	Various	16/17 BR.1	Upgrade	2%	600,000	-	-	600,000	-	-	600,000	-	-	600,000	-	600,000	-	-	-	New Funding TIDS 16/17	
Moa Road & Hammond Signage/Improvements/Safety (TIDS1516) Stage 1	Various	15/16	Upgrade	2%	7,725	7,725	-	-	-	-	7,725	-	-	7,725	7,725	-	-	-	-		
Barge Ramps (Dauan, Erub & Masig) (TIDS1617)	Various	16/17 BR.1	Renewal	0%	346,950	-	-	346,950	-	-	346,950	-	-	346,950	-	346,950	-	-	-	New Funding TIDS 16/17	
Airport Wind Indicators & Markers (TIDS1516 \$167.2) & (TIDS1617-\$111.5K) & (RAUP 1516 -\$110K)	Various	16/17 BR.1	Upgrade	10%	255,260	65,673	-	189,587	-	-	255,260	-	-	32,394	1,346	221,520	-	-	-	Realignment of TIDS/RAUP Funds from Airport Line Marking Project	
Airport Fencing (TIDS1516 \$134.835K)&(RAUP1617-\$95.04K)&(TIDS1516 CF-\$9.2K)	Iama	16/17 BR.1	Renewal	25%	148,438	70,642	-	77,796	-	-	148,438	-	-	44,165	9,234	95,040	-	-	0	Realignment of TIDS/RAUP Funds from Airport Line Marking Project	
Airport Fencing (TIDS1516 \$155.9K)&(RAUP1617-\$115.2K) & (TIDS1516CF \$9.2K)	Masig	16/17 BR.1	Renewal	21%	175,842	58,070	-	117,772	-	-	175,842	-	-	51,409	9,234	115,200	-	-	(1)	2,573 Realignment of TIDS/RAUP Funds from Airport Line Marking Project	
Barge Ramps (Dauan, Erub & Masig) (TIDS1516)	Various	16/17 BR.1	Renewal	100%	41,400	41,400	-	-	-	-	41,400	-	-	41,400	-	41,400	-	-	-		
Projects Various (from surplus TMR Funds)	Various	15/16BR1	Renewal	0%	-	-	242,000	-	-	-	-	-	-	-	-	-	-	-	-	Surplus allocated to other projects - TIDS/RAUP	
Marine Public Transport Infrastructure	Hammond	15/16 BR1	Renewal	1%	1,986,850	19,493	1,299,877	1,967,357	-	-	1,986,850	-	-	1,986,850	266,225	-	1,040,625	680,000	246,732	New Funding received for 16/17 & 17/18 years	
Gandry & Hoist Repairs/Relocation (TSRA Minor)	Boigu	15/16 BR1	Renewal	0%	141,000	-	101,000	141,000	1,000	70,000	71,000	70,000	-	70,000	-	70,000	-	-	71,000	-	
Erub Airport Road (TIDS1516) - Prelim & Design	Erub	15/16 BR1	New	100%	105,526	105,526	200,000	-	-	-	105,526	-	-	105,526	105,526	-	-	-	-	-	Stage 1 Complete
TSRC Various Fleet/Plant Replacement/Renewals	Various	16/17	Renewal	15%	650,000	82,713	650,000	567,287	650,000	-	650,000	-	-	-	-	-	-	-	567,287		
HF Radio Projects	Various	16/17	Upgrade	0%	210,840	-	210,840	210,840	-	-	210,840	200,256	-	200,256	-	133,577	66,679	0	-	144,161	
Building Community Internal Works via Rental Income	Various	16/17	Renewal	0%	750,000	-	750,000	750,000	-	-	750,000	-	-	-	-	-	-	-	-	750,000	
Council Capital Project Works (Preferred Projects Below)	Various	16/17	Renewal	0%	384,576	-	384,576	384,576	384,576	-	384,576	-	-	-	-	-	-	-	-	384,576	Surplus funds for Councillor Priority Projects below
Erub Lagoon Fencing (TSRA Minor)	Erub	16/17	Renewal	0%	97,114	-	97,114	97,114	48,557	48,557	48,557	-	-	48,557	-	48,557	-	-	-	48,557	
Dauan Lagoon Fencing (TSRA Minor)	Dauan	16/17	Renewal	0%	150,000	-	150,000	150,000	75,000	75,000	75,000	-	-	75,000	-	75,000	-	-	-	75,000	
Additional Projects(TSRA Minor) -TBA	TBC	16/17	Renewal	0%	-	-	81,114	-	-	-	-	-	-	-	-	-	-	-	-	-	Surplus allocated to other projects - TSRA Minor
Warraber Lagoon Fencing (TSRA Minor)	Warraber	16/17	Renewal	0%	270,000	-	270,000	270,000	135,000	135,000	135,000	-	-	135,000	-	135,000	-	-	-	135,000	
Kubin WTP Shed Repair/Upgrade (TSRA Minor)	Kubin	16/17	Renewal	0%	27,267	-	27,267	27,267	13,634	13,634	13,634	-	-	13,634	-	13,634	-	-	-	13,634	
St Pauls WTP Shed Repair/Upgrade (TSRA Minor)	St Pauls	16/17	Renewal	0%	27,267	-	27,267	27,267	13,634	13,634	13,634	-	-	13,634	-	13,634	-	-	-	13,634	
Building Corporate Works (\$50K added BR.1)	Various	16/17 BR.1	Renewal	0%	250,000	-	250,000	250,000	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000	Additional \$50K for Projects Badu Stadium
NDRRA Works 2015 Event	Various	16/17 BR.1	Renewal	0%	3,159,749	-	3,159,749	3,159,749	-	-	3,159,749	-	-	3,159,749	-	3,159,749	-	-	-	-	
Water Emergency response funding (Desals)	Various	15/16 BR1	New	100%	959,888	959,888	-	959,888	-	-	959,888	-	-	959,888	-	959,888	-	-	-	959,888	Capitalised in 15/16 but funding received in 16/17
Total Funded or COF Projects					40,615,454	15,195,174	23,030,721	25,905,983	3,248,397	655,824	3,904,221	36,711,232	-	36,711,232	8,478,447	2,484,313	24,718,213	1,030,259	4,601,444		
Council Capital Project Works (Preferred Projects) - Available Funds																					
St Pauls Community Hall (WIP)	St Pauls	16/17 BR.1	New		530,000	-	530,000	530,000	530,000	-	530,000	-	-	-	-	-	-	-	-	530,000	
Warraber Stadium Roof	Warraber	16/17 BR.1	Renewal		700,000	-	700,000	700,000	700,000	-	700,000	-	-	-	-	-	-	-	-	700,000	
Ugar Community Hall (WIP) Additional Scope	Ugar	16/17 BR.1	Renewal		175,000	-	175,000	175,000	175,000	-	175,000	-	-	-	-	-	-	-	-	175,000	Existing Project has budget of \$600K approved
Erub Water Infrastructure	Erub	16/17 BR.1	Renewal		400,000	-	400,000	400,000	400,000	-	400,000	-	-	-	-	-	-	-	-	400,000	
Poruma Airport Waiting Shed	Poruma	16/17 BR.1	Renewal		230,000	-	230,000	230,000	230,000	-	230,000	-	-	-	-	-	-	-	-	230,000	
Badu Stadium	Badu	16/17 BR.1	Renewal		300,000	-	300,000	300,000	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000	
Dauan Sporting Facilities	Dauan	16/17 BR.1	New		280,000	-	280,000	280,000	280,000	-	280,000	-	-	-	-	-	-	-	-	280,000	
Kubin Community Hall	Kubin	16/17 BR.1	Renewal		65,000	-	65,000	65,000	65,000	-	65,000	-	-	-	-	-	-	-	-	65,000	
Saibai Airport Waiting Shed & Toilets	Saibai	16/17 BR.1	Renewal		250,000	-	250,000	250,000	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000	
Masig Builders Workshop Relocation	Masig	16/17 BR.1	Renewal		180,000	-	180,000	180,000	180,000	-	180,000	-	-	-	-	-	-	-	-	180,000	
Boigu Lagoon Decommissioning	Boigu	16/17 BR.1	Renewal		300,000	-	300,000	300,000	300,000	-	300,000	-	-	-	-	-	-	-	-	300,000	
Mabuag Community Hall	Mabuag	16/17 BR.1	Renewal		180,000	-	180,000	180,000	180,000	-	180,000	-	-	-	-	-	-	-	-	180,000	
Mer Public Toilets Construction	Mer	16/17 BR.1	New		250,000	-	250,000	250,000	250,000	-	250,000	-	-	-	-	-	-	-	-	250,000	
Iama Drainage Upgrade	Iama	16/17 BR.1	Renewal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hammond Workshop Shelter	Hammond	16/17 BR.1	Renewal		240,000	-	240,000	240,000	240,000	-	240,000	-	-	-	-	-	-	-	-	240,000	
Total Councillor Priority Projects (Funding Pending)					4,080,000	-	4,080,000	4,080,000	4,080,000	-	4,080,000	-	-	-	-	-	-	-	-	-	
Total					44,695,454	15,195,174	27,110,721	29,985,983	7,328,397	655,824	7,984,221	36,711,232	-	36,711,232	8,478,447	2,484,313	24,718,213	1,030,259	4,601,444		

AMP Status

Amber - Projects identified (Currently not adopted) AMP Works
Green - Projects identified in AMP
Red - Projects not identified in AMP

Total Cash Required in 16/17 for New Projects

3641555.6

Carry Forward Committed Cash to complete projects

TOTAL CASH COMMITMENT FOR CAPITAL PROJECTS

Torres Strait Island Regional Council

Statement of Financial Position

For the period July 2016 to June 2026

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Current assets											
Cash assets and cash equivalents	12,714	19,108	-	-	-	-	-	-	-	-	-
Inventories	473	306	306	306	306	306	306	306	306	306	306
Receivables	10,569	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Prepayments	336	162	162	162	162	162	162	162	162	162	162
Other current assets	152	177	177	177	177	177	177	177	177	177	177
Total current assets	24,244	24,860	5,649	5,115	5,180	5,271	5,351	5,433	5,503	5,601	5,688
Non-current assets											
Property, plant and equipment	687,263	647,309	712,391	736,213	722,771	712,169	687,242	655,504	647,449	627,189	611,864
Intangible assets	749	463	248	1,256	1,040	846	658	470	282	93	1,222
Capital works in progress	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	4,849	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704	5,704
Total non-current assets	692,861	653,476	718,343	743,173	729,515	718,719	693,604	661,677	653,435	632,987	618,790
Total assets	717,105	678,335	723,992	748,287	734,695	723,990	698,955	667,110	658,938	638,588	624,478
Current liabilities											
Overdraft	-	-	93,699	175,561	220,666	271,360	311,164	346,562	410,831	467,101	535,297
Trade and other payables	2,468	2,565	2,548	2,148	2,189	2,243	2,292	2,342	2,387	2,446	2,500
Borrowings	52	52	56	59	64	55	-	-	-	-	-
Provisions	861	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Total current liabilities	3,381	3,655	97,341	178,807	223,956	274,695	314,493	349,942	414,256	470,585	538,834
Non-current liabilities											
Loans	230	234	178	119	55	-	-	-	-	-	-
Provisions	4,221	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028
Total non-current liabilities	4,451	4,262	4,206	4,147	4,083	4,028	4,028	4,028	4,028	4,028	4,028
Total liabilities	7,832	7,916	101,547	182,953	228,039	278,723	318,521	353,970	418,284	474,613	542,862
Net community assets	709,273	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975	81,615
Community equity											
Asset revaluation reserve	154,270	154,269	155,485	157,744	160,563	163,548	166,753	169,896	173,064	176,428	179,848
Other reserves	-	-	-	-	-	-	-	-	-	-	-
Retained surplus (deficiency)	555,003	516,150	466,959	407,590	346,093	281,718	213,681	143,245	67,590	(12,454)	(98,233)
Total community equity	709,273	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975	81,615

Torres Strait Island Regional Council

Statement of Income and Expenditure

For the period July 2016 to June 2026

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Revenue											
Recurrent revenue:											
Net rates and utility charges	983	983	1,101	1,156	1,214	1,274	1,338	1,405	1,475	1,549	1,626
Fees and charges	3,426	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Sales - contract and recoverable works	29,194	31,472	32,000	25,000	25,425	25,857	26,297	26,744	27,198	27,661	28,131
Grants, subsidies, contributions and donations	21,531	22,729	20,733	20,993	21,350	21,713	22,082	22,457	22,839	23,227	23,622
Interest received	450	183	183	183	183	183	183	183	183	183	183
Rental income	5,733	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Other recurrent income	3,430	3,704	3,745	3,786	3,828	3,871	3,915	3,959	4,004	4,050	4,097
Total recurrent revenue	64,747	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Capital revenue:											
Government subsidies and grants	15,523	27,204	1,030	-	-	-	-	-	-	-	-
Contributions	25,245	20,200	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Total capital revenue	40,768	47,404	7,210	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Total income	105,515	115,565	74,117	64,227	65,359	66,514	67,693	68,897	70,126	71,382	72,664
Expenses											
Recurrent expenses:											
Employee benefits	23,134	23,689	24,376	23,099	23,767	24,456	25,165	25,894	26,645	27,418	28,214
Materials and services	39,334	40,286	39,171	32,556	33,099	33,652	34,214	34,786	35,368	35,959	36,561
Depreciation and amortisation	41,189	40,606	45,982	50,438	49,032	47,936	48,456	48,041	48,223	48,183	48,569
Finance costs	1,886	2,910	10,279	14,004	17,457	21,344	24,395	27,112	32,045	36,363	41,598
Total recurrent expenses	105,543	107,491	119,808	120,096	123,356	127,388	132,230	135,833	142,281	147,924	154,943
Capital expenses:											
Other capital expenses	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total capital expenses	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total expenses	105,543	110,991	123,308	123,596	126,856	130,888	135,730	139,333	145,781	151,424	158,443
Net operating surplus/(deficit) exc capital and depreciation	393	1,276	(6,920)	(11,796)	(15,521)	(19,691)	(23,037)	(26,059)	(31,311)	(35,960)	(41,538)
Net operating surplus/(deficit) inc depreciation	(40,796)	(39,330)	(52,901)	(62,234)	(64,553)	(67,628)	(71,493)	(74,100)	(79,534)	(84,143)	(90,108)
Net result attributable to Council	(28)	4,574	(49,191)	(59,369)	(61,498)	(64,375)	(68,037)	(70,436)	(75,655)	(80,044)	(85,779)

Torres Strait Island Regional Council

Rates and Utility charges

For the period July 2016 to June 2019

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 30 June 2018 \$'000	Forecast 30 June 2019 \$'000
Rates and utility charges				
General rates	-	-	-	-
Separate rates	-	-	-	-
Levies	-	-	-	-
Water	226	226	306	321
Sewerage	561	561	589	619
Waste management	196	196	206	216
Other rates and utilities revenue	-	-	-	-
Total rates and utility charge revenue	983	983	1,101	1,156

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Variance \$'000	Variance %
Rates and utility charges - value of change				
Gross rates and utility charges	983	983	0	0.00%

Torres Strait Island Regional Council

Statement of Cashflow

For the period July 2016 to June 2026

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Original Budget 30 June 2017 \$'000	Budget Review 30 June 2017 \$'000	Forecast 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
Cash flows from operating activities:											
Receipts from customers	39,010	43,008	40,083	33,943	33,931	34,510	35,124	35,743	36,383	37,011	37,677
Payment to suppliers and employees	(67,188)	(71,239)	(66,457)	(56,404)	(57,182)	(58,416)	(59,698)	(61,004)	(62,349)	(63,705)	(65,114)
Interest received	450	183	(7,184)	(13,456)	(16,908)	(20,793)	(23,843)	(26,555)	(31,482)	(35,794)	(41,022)
Rental Income	6,039	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Non-capital grants and contributions	22,681	24,809	20,897	20,972	21,325	21,678	22,052	22,427	22,813	23,190	23,590
Finance costs	(21)	(22)	(18)	(14)	(11)	(6)	(2)	-	-	-	-
Net cash inflow (outflow) from operating activities	971	2,586	(6,833)	(11,662)	(15,545)	(19,728)	(23,068)	(26,091)	(31,337)	(35,999)	(41,571)
Cash flows from investing activities:											
Payments for property, plant and equipment	(22,362)	(25,906)	(106,953)	(68,827)	(29,500)	(30,902)	(16,681)	(9,307)	(32,932)	(20,271)	(25,308)
Payments for intangible assets	(111)	-	-	(1,317)	-	-	-	-	-	-	(1,317)
Subsidies, donations and contributions for new capital expenditure	15,523	27,204	1,030	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow (outflow) from investing activities	(6,950)	1,298	(105,923)	(70,144)	(29,500)	(30,902)	(16,681)	(9,307)	(32,932)	(20,271)	(26,625)
Cash flows from financing activities											
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(49)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Net cash inflow (outflow) from financing activities	(49)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Net increase (decrease) in cash held	(6,028)	3,764	(112,807)	(81,862)	(45,105)	(50,694)	(39,804)	(35,398)	(64,269)	(56,270)	(68,196)
Cash at beginning of reporting period	18,742	15,344	19,108	(93,699)	(175,561)	(220,666)	(271,360)	(311,164)	(346,562)	(410,831)	(467,101)
Cash at end of reporting period	12,714	19,108	(93,699)	(175,561)	(220,666)	(271,360)	(311,164)	(346,562)	(410,831)	(467,101)	(535,297)
QTC recommended working capital	16,089	16,721	18,457	17,414	18,581	19,863	20,944	21,948	23,515	24,935	26,593
Variance	(3,375)	2,387	(112,156)	(192,976)	(239,247)	(291,223)	(332,107)	(368,510)	(434,346)	(492,036)	(561,890)

Torres Strait Island Regional Council

Statement of Changes in Equity

For the period July 2016 to June 2026

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Total \$'000	Retained surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000
Balance at 30 Jun 2015	689,859	535,590	154,269	-
Net result for the period	(24,014)	(24,014)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2016 Actual	665,845	511,576	154,269	-
Net result for the period	4,574	4,574	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
Balance at 30 Jun 2017 Budget	670,419	516,150	154,269	-
Net result for the period	(49,191)	(49,191)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	1,216	-	1,216	-
Balance at 30 Jun 2018 Budget	622,444	466,959	155,485	-
Net result for the period	(59,369)	(59,369)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	2,259	-	2,259	-
Balance at 30 Jun 2019 Budget	565,334	407,590	157,744	-
Net result for the period	(61,497)	(61,497)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	2,818	-	2,818	-
Balance at 30 Jun 2020 Budget	506,655	346,093	160,563	-
Net result for the period	(64,375)	(64,375)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	2,985	-	2,985	-
Balance at 30 Jun 2021 Budget	445,266	281,718	163,548	-
Net result for the period	(68,037)	(68,037)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,205	-	3,205	-
Balance at 30 Jun 2022 Budget	380,433	213,681	166,753	-
Net result for the period	(70,436)	(70,436)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,143	-	3,143	-
Balance at 30 Jun 2023 Budget	313,140	143,244	169,896	-
Net result for the period	(75,655)	(75,655)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,168	-	3,168	-
Balance at 30 Jun 2024 Budget	240,654	67,589	173,064	-
Net result for the period	(80,043)	(80,043)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,364	-	3,364	-
Balance at 30 Jun 2025 Budget	163,975	(12,454)	176,428	-
Net result for the period	(85,779)	(85,779)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	3,419	-	3,419	-
Balance at 30 Jun 2026 Budget	81,615	(98,233)	179,848	-



13 warnings 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Income															
Revenue															
Operating revenue															
General rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Separate rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2	349	204	234	416	226	306	321	337	354	372	391	410	431	452
Water consumption, rental and sundries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	535	522	588	587	561	589	619	649	682	716	752	789	829	870
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	223	215	219	220	196	206	216	227	238	250	263	276	290	304
Garbage charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: pensioner remissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net rates, levies and charges	2	1,107	941	1,041	1,223	983	1,101	1,156	1,214	1,274	1,338	1,405	1,475	1,549	1,626
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	959	144	921	3,499	3,082	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Fees and charges	959	144	921	3,499	3,082	3,243	3,298	3,446	3,504	3,564	3,625	3,686	3,749	3,813	3,877
Other rental income	3,548	3,598	4,225	5,884	5,952	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Rental income	3,548	3,598	4,225	5,884	5,952	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Interest from overdue rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other interest received	353	278	440	313	440	183	183	183	183	183	183	183	183	183	183
Interest received	353	278	440	313	440	183	183	183	183	183	183	183	183	183	183
Contract and recoverable works	10,985	19,586	21,553	21,547	24,645	31,472	32,000	25,000	25,425	25,857	26,297	26,744	27,198	27,661	28,131
Gain/(loss) on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of inventory held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



13 warnings 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Gain/(loss) on sale of non-current assets held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other sales revenue	2,690	3,304	2,930	3,184	2,913	2,989	3,022	3,056	3,090	3,125	3,161	3,197	3,233	3,271	3,309
Sales revenue	13,675	22,890	24,483	24,731	27,558	34,461	35,022	28,056	28,515	28,982	29,457	29,940	30,432	30,932	31,440
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	213	117	582	1,489	1,257	715	723	730	738	746	754	762	771	779	788
Other income	213	117	582	1,489	1,257	715	723	730	738	746	754	762	771	779	788
General purpose grants	19,419	11,578	6,263	10,329	9,983	10,071	10,242	10,416	10,593	10,773	10,957	11,143	11,332	11,525	11,721
State subsidies and grants—operating	20,341	18,372	7,996	8,722	8,636	8,626	8,773	8,922	9,073	9,228	9,385	9,544	9,706	9,871	10,039
Commonwealth subsidies and grants—operating	41	-	4,313	3,974	3,289	4,032	1,718	1,655	1,683	1,712	1,741	1,770	1,801	1,831	1,862
Other non-government subsidies and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations—operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—operating	357	348	545	-	48	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	40,158	30,298	19,117	23,025	21,956	22,729	20,733	20,993	21,350	21,713	22,082	22,457	22,839	23,227	23,622
Total operating revenue	58,908	58,432	50,709	59,982	61,468	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Capital revenue															
Government subsidies and grants—capital	4,472	1,588	4,904	6,034	8,926	27,204	1,030	-	-	-	-	-	-	-	-
Donations—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—capital	-	-	-	-	-	20,200	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,600	7,829
Other capital contributions	-	-	-	941	766	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,472	1,588	4,904	6,975	9,692	47,404	7,210	6,365	6,556	6,753	6,956	7,164	7,379	7,600	7,829
Total revenue	63,380	60,020	55,613	66,957	71,160	115,565	74,117	64,227	65,358	66,514	67,693	68,897	70,126	71,381	72,664
Capital income															
Profit/(loss) on disposal of property, plant & equipment	5	-	-	-	-	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
Profit/(loss) on sale of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



13 warnings 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
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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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Profit/(loss) on sale of controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of property, plant & equipment reversing previous revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation of investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation up of controlled entities	-	2,532	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital income	9,992	-	47,709	9,883	11,164	-	-	-	-	-	-	-	-	-	-
Total capital income	9,997	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)
Total income	73,377	62,552	103,322	76,840	82,324	112,065	70,617	60,727	61,858	63,014	64,193	65,397	66,626	67,881	69,164

Expenses

Operating expenses

Total staff wages and salaries	13,838	12,981	12,916	14,339	15,325	17,134	17,648	16,192	16,678	17,178	17,693	18,224	18,771	19,334	19,914
Councillors' remuneration	828	767	775	819	878	843	857	872	887	902	917	933	949	965	981
Employee provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	5,272	3,844	5,973	4,725	5,655	5,712	5,871	6,035	6,203	6,376	6,554	6,737	6,926	7,120	7,319
Less: capitalised employee expenses	(145)	-	(532)	(1,145)	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	19,793	17,592	19,132	18,738	21,858	23,689	24,376	23,099	23,767	24,456	25,165	25,894	26,645	27,418	28,214
M&S—sales contract & recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—administration supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—audit services	-	-	262	193	216	210	210	210	210	210	210	210	210	210	210
M&S—communication & IT	1,365	1,634	1,589	1,834	1,576	1,671	1,699	1,728	1,758	1,788	1,818	1,849	1,880	1,912	1,945
M&S—consultants	15	539	457	390	707	855	705	717	729	742	754	767	780	793	807
M&S—contractors	8,622	6,918	8,638	6,024	10,640	15,103	14,703	10,281	10,456	10,634	10,814	10,998	11,185	11,375	11,569
M&S—electricity	1,561	1,936	1,199	1,189	1,262	1,046	1,064	1,043	1,061	1,079	1,097	1,116	1,134	1,154	1,173
M&S—council maintenance	9,911	13,358	6,673	6,902	8,049	7,035	6,372	4,720	4,800	4,882	4,965	5,049	5,135	5,222	5,311
M&S—travel	787	3,070	2,654	2,989	3,330	3,355	3,305	3,207	3,262	3,317	3,373	3,431	3,489	3,548	3,609
M&S—other	7,588	9,206	6,602	6,291	11,035	11,011	11,113	10,650	10,824	11,002	11,183	11,367	11,554	11,744	11,937
Materials and services	29,849	36,661	28,074	25,812	36,815	40,286	39,171	32,556	33,099	33,652	34,214	34,786	35,368	35,959	36,561



13 warnings 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
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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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Finance costs charged by OTC	33	31	28	-	-	22	18	14	11	6	2	-	-	-	-
Interest paid on overdraft	-	-	-	-	-	-	7,367	13,639	17,091	20,976	24,026	26,738	31,665	35,977	41,205
Bank charges	39	41	41	44	51	54	55	56	57	58	59	60	61	62	63
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	3,944	5,545	12	2,739	2,875	2,834	2,839	294	299	304	309	314	320	325	331
Finance costs	4,016	5,617	81	2,783	2,926	2,910	10,279	14,004	17,457	21,344	24,395	27,112	32,045	36,363	41,598
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	12,066	12,126	11,573	23,533	23,944	23,733	25,413	28,389	27,610	26,588	27,028	26,591	26,803	26,786	27,269
Plant & equipment	1,552	1,330	1,165	1,113	1,335	944	1,392	1,620	1,669	1,615	1,472	1,437	1,421	1,232	1,188
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	4,076	4,213	4,312	5,223	5,210	5,559	6,880	6,809	6,702	6,633	6,888	6,873	6,873	6,711	6,494
Water	3,045	2,928	2,954	4,223	4,162	4,091	4,685	5,000	4,932	4,885	4,919	4,982	4,989	4,933	4,915
Sewerage	3,988	3,971	4,221	4,534	4,495	4,265	4,911	5,237	4,885	4,978	4,963	4,991	5,058	5,275	5,272
Miscellaneous	1,139	1,131	1,069	1,251	1,336	1,799	2,486	3,074	3,019	3,044	2,998	2,978	2,890	3,057	3,243
Amortisation of intangible assets	-	188	188	188	193	215	215	310	215	194	188	188	188	188	188
Depreciation and amortisation	25,866	25,887	25,482	40,065	40,675	40,606	45,982	50,438	49,032	47,936	48,456	48,041	48,223	48,183	48,569
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	79,524	85,757	72,769	87,398	102,274	107,491	119,808	120,096	123,356	127,388	132,230	135,833	142,281	147,924	154,943
Capital expenses															
Loss on impairment	242	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	943	63	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	-	20,569	5,509	4,064	-	-	-	-	-	-	-	-	-	-
Total capital expenses	242	11	21,512	5,572	4,064	-	-	-	-	-	-	-	-	-	-
Total expenses	79,766	85,768	94,281	92,970	106,338	107,491	119,808	120,096	123,356	127,388	132,230	135,833	142,281	147,924	154,943



13 warnings 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] 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Net result	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Tax equivalents															
Net result before tax equivalents	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Other comprehensive income															
Items that will not be reclassified to net result															
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	(6,389)	(23,216)	9,041	(16,130)	(24,014)	4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Operating result															
Operating revenue	58,908	58,432	50,709	59,982	61,468	68,161	66,907	57,862	58,802	59,761	60,737	61,733	62,747	63,781	64,835
Operating expenses	79,524	85,757	72,769	87,398	102,274	107,491	119,808	120,096	123,356	127,388	132,230	135,833	142,281	147,924	154,943
Operating result	(20,616)	(27,325)	(22,060)	(27,416)	(40,806)	(39,330)	(52,901)	(62,234)	(64,553)	(67,628)	(71,493)	(74,100)	(79,534)	(84,143)	(90,108)



13 warnings 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] 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Assets															
Current assets															
Internally restricted component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Externally restricted component	54	55	57	59	-	-	-	-	-	-	-	-	-	-	-
Unrestricted component	13,172	14,171	17,216	14,802	15,344	19,108	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	13,226	14,226	17,273	14,861	15,344	19,108	-	-	-	-	-	-	-	-	-
General trade and other receivables	5,083	7,791	9,164	13,511	10,793	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	5,083	7,791	9,164	13,511	10,793	5,107	5,004	4,470	4,535	4,626	4,706	4,788	4,858	4,956	5,043
Inventories held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories held for distribution	546	548	418	473	306	306	306	306	306	306	306	306	306	306	306
Land held for development or sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	546	548	418	473	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
Other current assets	-	-	98	152	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
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	18,855	22,565	26,953	28,997	26,782	24,860	5,649	5,115	5,180	5,271	5,351	5,433	5,503	5,601	5,688
Non-current assets															
Land held for development for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

QTC Local Government Forecasting Model—Torres Strait Island Regional Council
Statement of Financial Position



All outputs are in thousands (\$'000) unless otherwise indicated

13 warnings 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

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- Use median cash balance for ratios
 - Normalise for selected grant program
- NDRRA—operating ▼

5. Print

Print Summary

Line item	Annual result															
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F	
Controlled entities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land	650	650	630	567	567	567	567	567	567	567	567	567	567	567	567	
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	361,322	353,198	344,919	326,806	310,532	298,053	297,469	330,209	326,420	318,324	303,537	283,082	284,623	261,465	254,014	
Plant & equipment	6,484	5,124	4,296	3,182	2,969	2,730	5,686	4,920	5,009	4,286	4,313	4,210	3,760	4,768	4,401	
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Roads, drainage & bridge network	145,606	143,011	143,601	147,116	145,587	172,225	184,359	179,723	180,471	185,527	183,792	179,535	177,859	172,119	173,063	
Water	70,182	65,542	83,210	78,787	75,641	78,366	79,895	79,959	75,668	72,168	70,274	68,186	65,605	61,202	59,483	
Sewerage	77,950	73,134	88,052	83,552	79,071	78,120	87,328	84,479	80,204	78,512	74,273	71,605	68,125	73,736	68,683	
Miscellaneous	20,598	23,417	19,789	17,664	18,460	17,248	57,086	56,356	54,431	52,785	50,486	48,319	46,910	53,332	51,653	
Work in progress	8,175	2,059	3,606	7,950	12,267	-	-	-	-	-	-	-	-	-	-	
Property, plant & equipment	690,967	666,135	688,103	665,624	645,094	647,309	712,391	736,213	722,771	712,169	687,242	655,504	647,449	627,189	611,864	
Intangible assets	946	1,129	1,199	1,014	678	463	248	1,256	1,040	846	658	470	282	93	1,222	
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	
Other non-current assets	946	1,129	3,788	6,013	6,382	6,167	5,952	6,960	6,744	6,550	6,362	6,174	5,986	5,797	6,926	
Total non-current assets	691,913	667,264	691,891	671,637	651,476	653,476	718,343	743,173	729,515	718,719	693,604	661,677	653,435	632,987	618,790	
Total assets	710,768	689,829	718,844	700,634	678,258	678,335	723,992	748,287	734,695	723,990	698,955	667,110	658,938	638,588	624,478	

Liabilities

Current liabilities															
Overdraft	-	-	-	-	-	-	93,699	175,561	220,666	271,360	311,164	346,562	410,831	467,101	535,297
Employee payables	876	1,364	1,926	2,148	2,296	909	935	886	909	938	965	993	1,019	1,052	1,082
Other payables	3,762	2,325	4,584	3,166	4,645	1,656	1,613	1,262	1,280	1,305	1,326	1,349	1,367	1,394	1,417
Trade and other payables	4,638	3,689	6,510	5,314	6,941	2,565	2,548	2,148	2,189	2,243	2,292	2,342	2,387	2,446	2,500



13 warnings 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Loans	39	41	44	45	124	52	56	59	64	55	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	39	41	44	45	124	52	56	59	64	55	-	-	-	-	-
Employee	552	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
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	552	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
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	5,229	4,467	7,350	6,220	8,103	3,655	97,341	178,807	223,956	274,695	314,493	349,942	414,256	470,585	538,834
Non-current liabilities															
Trade and other payables	509	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	463	422	378	333	282	234	178	119	55	-	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	463	422	378	333	282	234	178	119	55	-	-	-	-	-	-
Employee	254	287	275	306	286	286	286	286	286	286	286	286	286	286	286
Restoration & rehabilitation	2,650	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
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	2,904	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
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	3,876	3,470	3,600	4,554	4,310	4,262	4,206	4,147	4,083	4,028	4,028	4,028	4,028	4,028	4,028
Total liabilities	9,105	7,937	10,950	10,774	12,413	7,916	101,547	182,953	228,039	278,723	318,521	353,970	418,284	474,613	542,862



13 warnings 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Net community assets	701,663	681,892	707,894	689,860	665,845	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975	81,615
Community equity															
Asset revaluation surplus	153,177	150,357	159,140	154,269	154,269	154,269	155,485	157,744	160,563	163,548	166,753	169,896	173,064	176,428	179,848
Retained surplus	548,486	531,535	548,754	535,591	511,576	516,150	466,959	407,590	346,093	281,718	213,681	143,245	67,590	(12,454)	(98,233)
Total community equity	701,663	681,892	707,894	689,860	665,845	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975	81,615
Reconciliation															
Net community assets to community equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



13 warnings 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] 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-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Cash flows from operating activities															
Receipts from customers	23,365	25,614	29,291	26,833	38,244	43,008	40,083	33,943	33,931	34,510	35,124	35,743	36,383	37,011	37,677
Payments to suppliers and employees	(56,098)	(54,451)	(43,576)	(45,973)	(56,587)	(71,239)	(66,457)	(56,404)	(57,182)	(58,416)	(59,698)	(61,004)	(62,349)	(63,705)	(65,114)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	353	278	440	313	440	183	(7,184)	(13,456)	(16,908)	(20,793)	(23,843)	(26,555)	(31,482)	(35,794)	(41,022)
Rental income	-	-	-	-	-	5,847	5,847	3,298	3,298	3,298	3,298	3,298	3,298	3,298	3,298
Non-capital grants and contributions	40,158	30,297	19,117	23,025	21,956	24,809	20,897	20,972	21,325	21,678	22,052	22,427	22,813	23,190	23,590
Borrowing costs	(33)	(31)	(29)	(26)	(25)	(22)	(18)	(14)	(11)	(6)	(2)	-	-	-	-
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from operating activities	7,745	1,707	5,243	4,172	4,028	2,586	(6,833)	(11,662)	(15,545)	(19,728)	(23,068)	(26,091)	(31,337)	(35,999)	(41,571)
Cash flows from investing activities															
Payments for property, plant and equipment	(4,409)	(2,040)	(6,962)	(13,876)	(12,686)	(25,906)	(106,953)	(68,827)	(29,500)	(30,902)	(16,681)	(9,307)	(32,932)	(20,271)	(25,308)
Payments for intangible assets	(946)	(372)	(258)	-	-	-	-	(1,317)	-	-	-	-	-	-	(1,317)
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	5	157	94	54	81	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,473	1,587	4,903	7,147	8,926	27,204	1,030	-	-	-	-	-	-	-	-
Other cash flows from investing activities	-	-	68	135	178	-	-	-	-	-	-	-	-	-	-
Net cash inflow from investing activities	(877)	(668)	(2,155)	(6,540)	(3,501)	1,298	(105,923)	(70,144)	(29,500)	(30,902)	(16,681)	(9,307)	(32,932)	(20,271)	(26,625)
Cash flows from financing activities															
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(37)	(39)	(41)	(44)	(44)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-



13 warnings 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] 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
 NDRRA—operating ▼

5. Print

Line item	Annual result														
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(37)	(39)	(41)	(44)	(44)	(121)	(52)	(56)	(59)	(64)	(55)	-	-	-	-
Total cash flows															
Net increase in cash and cash equivalent held	6,831	1,000	3,047	(2,412)	483	3,764	(112,807)	(81,862)	(45,105)	(50,694)	(39,804)	(35,398)	(64,269)	(56,270)	(68,196)
Opening cash and cash equivalents	6,395	13,226	14,226	17,273	14,861	15,344	19,108	(93,699)	(175,561)	(220,666)	(271,360)	(311,164)	(346,562)	(410,831)	(467,101)
Closing cash and cash equivalents	13,226	14,226	17,273	14,861	15,344	19,108	(93,699)	(175,561)	(220,666)	(271,360)	(311,164)	(346,562)	(410,831)	(467,101)	(535,297)
Reconciliation															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



13 warnings 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] 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
 NDRRA—operating ▼

5. **Print**

Line item	Annual result														
	Jun-12A	Jun-13A	Jun-14A	Jun-15A	Jun-16A	Jun-17B	Jun-18F	Jun-19F	Jun-20F	Jun-21F	Jun-22F	Jun-23F	Jun-24F	Jun-25F	Jun-26F
Asset revaluation surplus															
Opening balance						154,269	154,269	155,485	157,744	160,563	163,548	166,753	169,896	173,064	176,428
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						-	1,216	2,259	2,818	2,985	3,205	3,143	3,168	3,364	3,419
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance						154,269	154,269	155,485	157,744	160,563	163,548	166,753	169,896	173,064	176,428
Retained surplus															
Opening balance						511,576	516,150	466,959	407,590	346,093	281,718	213,681	143,245	67,590	(12,454)
Net result						4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance						511,576	516,150	466,959	407,590	346,093	281,718	213,681	143,245	67,590	(12,454)
Total															
Opening balance						665,845	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975
Net result						4,574	(49,191)	(59,369)	(61,497)	(64,375)	(68,037)	(70,436)	(75,655)	(80,043)	(85,779)
Increase in asset revaluation surplus						-	1,216	2,259	2,818	2,985	3,205	3,143	3,168	3,364	3,419
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance						665,845	670,419	622,444	565,334	506,655	445,266	380,433	313,140	240,654	163,975

Torres Strait Island Regional Council

Statement of Key Sustainability Ratios

For the period July 2016 to June 2026

Model 2 - Capital works identified in AMPs with External Housing Tenancy Management

	Actual 30 June 2016 \$	Budget 30 June 2017 \$	Forecast 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 \$
1 Operating Surplus Ratio											
(Net Operating Surplus / Total Operating Revenue) (%)	(66)%	(58)%	(79)%	(108)%	(110)%	(113)%	(118)%	(120)%	(127)%	(132)%	(139)%
(Net Operating Surplus / (Total Operating Revenue - Depreciation Expense on Community Housing)) (%)	(33)%	(28)%	(46)%	(65)%	(69)%	(75)%	(79)%	(83)%	(90)%	(96)%	(103)%
<p>Target is between 0% and 10% (on average over the long-term)</p> <p>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 \$40.5M for the 15/16 financial year and \$40.4M for the 16/17 financial year. A secondary Operating Surplus Ratio has been calculated removing depreciation expense on community housing. A significant improvement on average of 36% can be seen in Council's Operating Surplus Ratio with the removal of Community Housing depreciation. Which accounts for approximately \$20.6m in 15/16 and \$20.4 in 16/17.</p>											
2 Net Financial Asset / Liability Ratio											
((Total Liabilities - Current Assets) / Total Operating Revenue)	(23)%	(25)%	143%	307%	379%	458%	516%	565%	658%	735%	829%
<p>Target is <60% (on average over the long-term)</p> <p>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.</p>											
3 Asset Sustainability Ratio											
(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	18%	30%	247%	150%	74%	79%	49%	34%	84%	58%	68%
<p>Target is >90% (on average over the long-term)</p> <p>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.</p>											