

# Torres Strait Island Regional Council

## Statement of Financial Position

For the period July 2016 to June 2019

	Forecast 30 June 2016 \$'000	Original Budget 30 June 2017 \$'000	Budget 30 June 2018 \$'000	Budget 30 June 2019 \$'000
<b>Current assets</b>				
Cash assets and cash equivalents	18,742	12,714	12,972	12,048
Inventories	473	473	473	473
Receivables	14,003	10,569	10,770	9,224
Prepayments	336	336	336	336
Other current assets	152	152	152	152
<b>Total current assets</b>	<b>33,706</b>	<b>24,244</b>	<b>24,703</b>	<b>22,233</b>
<b>Non-current assets</b>				
Property, plant and equipment	670,599	687,263	655,184	623,705
Intangible assets	826	749	505	262
Capital works in progress	10,057	-	-	-
Other non-current assets	4,849	4,849	4,849	4,849
<b>Total non-current assets</b>	<b>686,331</b>	<b>692,861</b>	<b>660,538</b>	<b>628,816</b>
<b>Total assets</b>	<b>720,037</b>	<b>717,105</b>	<b>685,241</b>	<b>651,049</b>
<b>Current liabilities</b>				
Trade and other payables	5,323	2,468	2,512	2,252
Borrowings	51	52	56	60
Provisions	861	861	861	861
<b>Total current liabilities</b>	<b>6,235</b>	<b>3,381</b>	<b>3,429</b>	<b>3,173</b>
<b>Non-current liabilities</b>				
Loans	280	230	174	114
Provisions	4,221	4,221	4,221	4,221
<b>Total non-current liabilities</b>	<b>4,501</b>	<b>4,451</b>	<b>4,395</b>	<b>4,335</b>
<b>Total liabilities</b>	<b>10,736</b>	<b>7,832</b>	<b>7,824</b>	<b>7,508</b>
<b>Net community assets</b>	<b>709,301</b>	<b>709,273</b>	<b>677,417</b>	<b>643,541</b>
<b>Community equity</b>				
Asset revaluation reserve	154,270	154,270	154,911	155,645
Other reserves	-	-	-	-
Retained surplus (deficiency)	555,031	555,003	522,506	487,896
<b>Total community equity</b>	<b>709,301</b>	<b>709,273</b>	<b>677,417</b>	<b>643,541</b>

# Torres Strait Island Regional Council

## Statement of Income and Expenditure

For the period July 2016 to June 2019

	Forecast 30 June 2016 \$'000	Original Budget 30 June 2017 \$'000	Budget 30 June 2018 \$'000	Budget 30 June 2019 \$'000
<b>Revenue</b>				
<b>Recurrent revenue:</b>				
Net rates and utility charges	926	983	1,032	1,083
Fees and charges	3,560	3,426	3,501	3,578
Sales - contract and recoverable works	27,123	29,194	29,836	19,836
Grants, subsidies, contributions and donations	21,458	21,531	21,938	22,354
Interest received	401	450	450	450
Rental income	5,787	5,733	5,733	5,733
Other recurrent income	3,473	3,430	3,478	3,527
<b>Total recurrent revenue</b>	<b>62,728</b>	<b>64,747</b>	<b>65,968</b>	<b>56,561</b>
<b>Capital revenue:</b>				
Government subsidies and grants	20,838	15,523	1,152	-
Contributions	29,575	25,245	8,240	7,676
<b>Total capital revenue</b>	<b>50,413</b>	<b>40,768</b>	<b>9,392</b>	<b>7,676</b>
<b>Total income</b>	<b>113,141</b>	<b>105,515</b>	<b>75,360</b>	<b>64,237</b>
<b>Expenses</b>				
<b>Recurrent expenses:</b>				
Employee benefits	21,646	23,134	23,816	24,518
Materials and services	35,404	39,334	39,799	32,312
Depreciation and amortisation	39,591	41,189	42,355	40,132
Finance costs	77	1,886	1,886	1,886
<b>Total recurrent expenses</b>	<b>96,718</b>	<b>105,543</b>	<b>107,856</b>	<b>98,848</b>
<b>Capital expenses:</b>				
Other capital expenses	-	-	-	-
<b>Total capital expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>96,718</b>	<b>105,543</b>	<b>107,856</b>	<b>98,848</b>
<b>Net operating surplus/(deficit) exc capital and depreciation</b>	<b>5,601</b>	<b>393</b>	<b>467</b>	<b>(2,155)</b>
<b>Net operating surplus/(deficit) inc depreciation</b>	<b>(33,990)</b>	<b>(40,796)</b>	<b>(41,888)</b>	<b>(42,287)</b>
<b>Net result attributable to Council</b>	<b>16,423</b>	<b>(28)</b>	<b>(32,496)</b>	<b>(34,611)</b>

# Torres Strait Island Regional Council

## Rates and Utility charges

For the period July 2016 to June 2019

	Forecast 30 June 2016 \$'000	Original Budget 30 June 2017 \$'000	Budget 30 June 2018 \$'000	Budget 30 June 2019 \$'000
<b>Rates and utility charges</b>				
General rates	-	-	-	-
Separate rates	-	-	-	-
Levies	-	-	-	-
Water	211	226	237	248
Sewerage	529	561	589	619
Waste management	186	196	206	216
Other rates and utilities revenue	-	-	-	-
<b>Total rates and utility charge revenue</b>	<b>926</b>	<b>983</b>	<b>1,032</b>	<b>1,083</b>

	Forecast 30 June 2016 \$'000	Original Budget 30 June 2017 \$'000	Variance \$'000	Variance %
<b>Rates and utility charges - value of change</b>				
Gross rates and utility charges	926	983	57	6.16%

# Torres Strait Island Regional Council

## Statement of Cashflow

For the period July 2016 to June 2019

	Forecast 30 June 2016 \$'000	Original Budget 30 June 2017 \$'000	Budget 30 June 2018 \$'000	Budget 30 June 2019 \$'000
<b>Cash flows from operating activities:</b>				
Receipts from customers	34,859	39,010	37,713	29,639
Payment to suppliers and employees	(53,601)	(67,188)	(65,439)	(58,961)
Interest received	450	450	450	450
Rental Income	-	6,039	5,733	5,733
Non-capital grants and contributions	21,579	22,681	21,871	22,285
Finance costs	(23)	(21)	(18)	(14)
<b>Net cash inflow (outflow) from operating activities</b>	<b>3,264</b>	<b>971</b>	<b>310</b>	<b>(868)</b>
<b>Cash flows from investing activities:</b>				
Payments for property, plant and equipment	(13,782)	(22,362)	(1,152)	-
Payments for intangible assets	-	(111)	-	-
Subsidies, donations and contributions for new capital expenditure	14,296	15,523	1,152	-
Other	150	-	-	-
<b>Net cash inflow (outflow) from investing activities</b>	<b>664</b>	<b>(6,950)</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities:</b>				
Proceeds from borrowings	-	-	-	-
Repayment of borrowings	(47)	(49)	(52)	(56)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(47)</b>	<b>(49)</b>	<b>(52)</b>	<b>(56)</b>
<b>Net increase (decrease) in cash held</b>	<b>3,881</b>	<b>(6,028)</b>	<b>258</b>	<b>(924)</b>
Cash at beginning of reporting period	14,861	18,742	12,714	12,972
<b>Cash at end of reporting period</b>	<b>18,742</b>	<b>12,714</b>	<b>12,972</b>	<b>12,048</b>
<b>Restricted and unrestricted components:</b>				
Restricted component of cash	-	-	-	-
<b>Unrestricted component</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Torres Strait Island Regional Council

## Statement of Changes in Equity

For the period July 2016 to June 2019

	Total \$'000	Retained surplus \$'000	Asset revaluation reserve \$'000	Other reserves \$'000
<b>Balance at 30 Jun 2015</b>	<b>692,878</b>	<b>538,608</b>	<b>154,270</b>	<b>-</b>
Net result for the period	16,423	16,423	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2016 Forecast</b>	<b>709,301</b>	<b>555,031</b>	<b>154,270</b>	<b>-</b>
Net result for the period	(28)	(28)	-	-
Transfers to reserves	-	-	-	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2017 Budget</b>	<b>709,273</b>	<b>555,003</b>	<b>154,270</b>	<b>-</b>
Net result for the period	(32,497)	(32,497)	-	-
Transfers to reserves	-	-	641	-
Transfers from reserves	641	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2018 Budget</b>	<b>677,417</b>	<b>522,506</b>	<b>154,911</b>	<b>-</b>
Net result for the period	(42,610)	(34,610)	-	-
Transfers to reserves	734	-	734	-
Transfers from reserves	-	-	-	-
Asset revaluation adjustment	-	-	-	-
<b>Balance at 30 Jun 2019 Budget</b>	<b>643,541</b>	<b>487,896</b>	<b>155,645</b>	<b>-</b>



1 error 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
<b>Assets</b>															
<b>Current assets</b>															
Internally restricted component	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Externally restricted component	54	55	57	59	-	-	-	-	-	-	-	-	-	-	-
Unrestricted component	13,172	14,171	17,216	14,802	18,742	12,714	12,972	12,048	9,407	6,537	3,317	-	-	-	-
Cash and cash equivalents	13,226	14,226	17,273	14,861	18,742	12,714	12,972	12,048	9,407	6,537	3,317	-	-	-	-
General trade and other receivables	5,083	7,791	9,164	16,528	14,003	10,569	10,770	9,224	9,370	9,571	9,751	9,935	10,096	10,316	10,514
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	5,083	7,791	9,164	16,528	14,003	10,569	10,770	9,224	9,370	9,571	9,751	9,935	10,096	10,316	10,514
Inventories held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories held for distribution	546	548	418	473	473	473	473	473	473	473	473	473	473	473	473
Land held for development or sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	546	548	418	473	473	473	473	473	473	473	473	473	473	473	473
Tax equivalent assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	336	336	336	336	336	336	336	336	336	336	336
Other current assets	-	-	98	152	152	152	152	152	152	152	152	152	152	152	152
Other current assets	-	-	98	152	488	488	488	488	488	488	488	488	488	488	488
Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current assets	18,855	22,565	26,953	32,014	33,706	24,244	24,703	22,233	19,738	17,070	14,029	10,896	11,057	11,277	11,475
<b>Non-current assets</b>															
Land held for development for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal loans outstanding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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



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

1 error 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

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	328,540	321,831	305,088	288,150	276,306	266,131	257,452	249,024	241,393	234,331	227,011
Plant & equipment	6,484	5,124	4,296	3,182	3,354	3,263	2,391	1,762	1,354	1,036	878	739	728	724	719
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	145,606	143,011	143,601	147,116	167,614	190,932	186,125	181,171	176,379	171,588	167,214	163,058	159,087	155,355	151,658
Water	70,182	65,542	83,210	78,787	81,695	85,453	81,272	77,211	73,338	69,558	65,802	62,144	58,670	55,373	52,084
Sewerage	77,950	73,134	88,052	83,552	81,211	78,983	74,822	71,116	67,829	64,589	61,546	58,575	55,669	52,845	50,251
Miscellaneous	20,598	23,417	19,789	17,664	7,618	6,234	4,919	3,728	2,813	1,951	1,296	679	151	-	-
Work in progress	8,175	2,059	3,606	7,950	10,057	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	690,967	666,135	688,103	665,624	680,656	687,263	655,184	623,705	598,587	575,421	554,754	534,786	516,265	499,194	482,290
Intangible assets	946	1,129	1,199	1,014	826	749	505	262	73	-	-	-	-	-	-
Other non-current assets	-	-	2,589	4,999	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849
Other non-current assets	946	1,129	3,788	6,013	5,675	5,598	5,354	5,111	4,922	4,849	4,849	4,849	4,849	4,849	4,849
Total non-current assets	691,913	667,264	691,891	671,637	686,331	692,861	660,538	628,815	603,509	580,270	559,603	539,635	521,114	504,043	487,139
Total assets	710,768	689,829	718,844	703,651	720,037	717,105	685,241	651,049	623,247	597,339	573,633	550,531	532,171	515,321	498,614

Liabilities

Current liabilities															
Overdraft	-	-	-	-	-	-	-	-	-	-	-	217	3,950	8,148	12,723
Employee payables	876	1,364	1,926	2,148	2,148	887	913	940	965	997	1,026	1,056	1,084	1,120	1,153
Other payables	3,762	2,325	4,584	3,166	3,175	1,580	1,598	1,311	1,333	1,356	1,383	1,410	1,427	1,460	1,488
Trade and other payables	4,638	3,689	6,510	5,314	5,323	2,468	2,512	2,252	2,298	2,352	2,409	2,466	2,511	2,580	2,641



1 error 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

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	51	52	56	60	64	50	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	39	41	44	45	51	52	56	60	64	50	-	-	-	-	-
Employee	552	737	796	861	861	861	861	861	861	861	861	861	861	861	861
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	552	737	796	861	861	861	861	861	861	861	861	861	861	861	861
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	5,229	4,467	7,350	6,220	6,235	3,381	3,429	3,172	3,223	3,264	3,270	3,544	7,323	11,589	16,225
<b>Non-current liabilities</b>															
Trade and other payables	509	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	463	422	378	333	280	230	174	114	50	(0)	-	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	463	422	378	333	280	230	174	114	50	(0)	-	-	-	-	-
Employee	254	287	275	306	306	306	306	306	306	306	306	306	306	306	306
Restoration & rehabilitation	2,650	2,761	2,947	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915
Restructuring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	2,904	3,048	3,222	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221	4,221
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	3,876	3,470	3,600	4,554	4,501	4,451	4,395	4,335	4,271	4,221	4,221	4,221	4,221	4,221	4,221
<b>Total liabilities</b>	<b>9,105</b>	<b>7,937</b>	<b>10,950</b>	<b>10,774</b>	<b>10,736</b>	<b>7,832</b>	<b>7,824</b>	<b>7,508</b>	<b>7,494</b>	<b>7,485</b>	<b>7,491</b>	<b>7,765</b>	<b>11,544</b>	<b>15,810</b>	<b>20,446</b>





1 error 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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- [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
Net community assets	701,663	681,892	707,894	692,877	709,301	709,274	677,418	643,541	615,753	589,855	566,141	542,766	520,627	499,511	478,168
<b>Community equity</b>															
Asset revaluation surplus	153,177	150,357	159,140	154,269	154,270	154,270	154,911	155,645	156,504	157,420	158,323	159,268	160,249	161,309	162,346
Retained surplus	548,486	531,535	548,754	538,608	555,031	555,003	522,506	487,896	459,249	432,435	407,819	383,498	360,379	338,203	315,822
<b>Total community equity</b>	701,663	681,892	707,894	692,877	709,301	709,274	677,418	643,541	615,753	589,855	566,141	542,766	520,627	499,511	478,168
<b>Reconciliation</b>															
Net community assets to community equity	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



1 error 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
<b>Income</b>															
<b>Revenue</b>															
<b>Operating revenue</b>															
General rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Separate rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2	349	204	234	211	225	237	249	261	274	288	302	317	333	350
Water consumption, rental and sundries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	535	522	588	529	561	589	619	650	682	716	752	789	829	870
Sewerage trade waste	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	223	215	219	186	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	926	983	1,032	1,083	1,137	1,194	1,254	1,317	1,383	1,452	1,524
Building and development fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infringements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and registrations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other fees and charges	959	144	921	3,499	3,560	3,426	3,501	3,578	3,657	3,738	3,820	3,904	3,990	4,077	4,167
Fees and charges	959	144	921	3,499	3,560	3,426	3,501	3,578	3,657	3,738	3,820	3,904	3,990	4,077	4,167
Other rental income	3,548	3,598	4,225	5,884	5,787	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733
Rental income	3,548	3,598	4,225	5,884	5,787	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733
Interest from overdue rates, levies and charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received from investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other interest received	353	278	440	313	401	450	450	450	450	450	450	450	450	450	450
Interest received	353	278	440	313	401	450	450	450	450	450	450	450	450	450	450
Contract and recoverable works	10,985	19,586	21,553	21,547	27,123	29,194	29,836	19,836	20,272	20,718	21,174	21,640	22,116	22,602	23,100
Gain/(loss) on sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of inventory held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 error 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	2,942	2,691	2,729	2,768	2,807	2,848	2,889	2,932	2,975	3,019	3,064
Sales revenue	13,675	22,890	24,483	24,731	30,066	31,884	32,565	22,603	23,079	23,566	24,063	24,572	25,091	25,622	26,164
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	531	739	749	759	770	780	791	802	813	825	837
Other income	213	117	582	1,489	531	739	749	759	770	780	791	802	813	825	837
General purpose grants	19,419	11,578	6,263	10,329	9,983	9,977	10,196	10,421	10,650	10,884	11,124	11,369	11,619	11,874	12,135
State subsidies and grants—operating	20,341	18,372	7,996	8,722	8,455	8,520	8,708	8,899	9,095	9,295	9,499	9,708	9,922	10,140	10,363
Commonwealth subsidies and grants—operating	41	-	4,313	3,974	2,972	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034	3,034
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	21,458	21,531	21,938	22,354	22,779	23,213	23,657	24,111	24,575	25,048	25,533
Total operating revenue	58,908	58,432	50,709	59,982	62,728	64,746	65,968	56,561	57,606	58,675	59,769	60,888	62,034	63,207	64,408
<b>Capital revenue</b>															
Government subsidies and grants—capital	4,472	1,588	4,904	7,147	20,838	15,523	1,152	-	-	-	-	-	-	-	-
Donations—capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions—capital	-	-	-	-	29,575	25,245	8,240	7,676	7,904	8,141	8,385	8,408	9,241	9,518	9,804
Other capital contributions	-	-	-	941	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,472	1,588	4,904	8,088	50,413	40,768	9,391	7,676	7,904	8,141	8,385	8,408	9,241	9,518	9,804
<b>Total revenue</b>	<b>63,380</b>	<b>60,020</b>	<b>55,613</b>	<b>68,070</b>	<b>113,141</b>	<b>105,515</b>	<b>75,359</b>	<b>64,237</b>	<b>65,509</b>	<b>66,815</b>	<b>68,153</b>	<b>69,297</b>	<b>71,275</b>	<b>72,726</b>	<b>74,212</b>
<b>Capital income</b>															
Profit/(loss) on disposal of property, plant & equipment	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit/(loss) on sale of joint ventures & associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



1 error 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	-	-	-	-	-	-	-	-	-	-	-
Total capital income	9,997	2,532	47,709	9,883	-	-	-	-	-	-	-	-	-	-	-
<b>Total income</b>	<b>73,377</b>	<b>62,552</b>	<b>103,322</b>	<b>77,953</b>	<b>113,141</b>	<b>105,515</b>	<b>75,359</b>	<b>64,237</b>	<b>65,509</b>	<b>66,815</b>	<b>68,153</b>	<b>69,297</b>	<b>71,275</b>	<b>72,726</b>	<b>74,212</b>

Expenses

Operating expenses

Total staff wages and salaries	13,838	12,981	12,916	14,339	15,150	16,906	17,413	17,935	18,473	19,027	19,598	20,186	20,792	21,416	22,058
Councillors' remuneration	828	767	775	819	822	847	866	885	904	924	944	965	986	1,008	1,030
Employee provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	5,272	3,844	5,973	4,725	5,675	5,381	5,537	5,698	5,863	6,033	6,208	6,388	6,573	6,764	6,960
Less: capitalised employee expenses	(145)	-	(532)	(1,145)	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	19,793	17,592	19,132	18,738	21,646	23,134	23,816	24,518	25,240	25,984	26,750	27,539	28,351	29,187	30,048
M&S—sales contract & recoverable works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—administration supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M&S—audit services	-	-	262	193	230	210	215	219	224	229	234	239	245	250	255
M&S—communication & IT	1,365	1,634	1,589	1,834	1,731	1,671	1,707	1,745	1,783	1,823	1,863	1,904	1,946	1,988	2,032
M&S—consultants	15	539	457	390	692	885	904	924	944	965	986	1,008	1,030	1,053	1,076
M&S—contractors	8,622	6,918	8,638	6,024	10,144	13,666	13,586	5,541	5,621	5,541	5,663	5,743	5,663	5,788	5,868
M&S—electricity	1,561	1,936	1,199	1,189	1,141	987	1,009	1,031	1,053	1,077	1,100	1,125	1,149	1,175	1,200
M&S—council maintenance	9,911	13,358	6,673	6,902	7,596	7,552	7,718	7,888	8,061	8,239	8,420	8,605	8,794	8,988	9,186
M&S—travel	787	3,070	2,654	2,989	3,343	3,254	3,326	3,399	3,474	3,550	3,628	3,708	3,790	3,873	3,958
M&S—other	7,588	9,206	6,602	6,291	10,527	11,109	11,334	11,564	11,799	12,040	12,285	12,536	12,793	13,055	13,323
Materials and services	29,849	36,661	28,074	25,812	35,404	39,334	39,799	32,312	32,961	33,463	34,180	34,868	35,410	36,170	36,899



1 error 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

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	-	-	21	18	14	10	6	2	-	-	-	-
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	39	41	41	44	50	54	55	56	57	58	60	61	62	64	65
Interest on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other finance costs	3,944	5,545	12	2,739	27	1,811	1,813	1,816	1,818	1,821	1,824	1,826	1,829	1,832	1,835
<b>Finance costs</b>	<b>4,016</b>	<b>5,617</b>	<b>81</b>	<b>2,783</b>	<b>77</b>	<b>1,886</b>	<b>1,886</b>	<b>1,886</b>	<b>1,886</b>	<b>1,886</b>	<b>1,885</b>	<b>1,887</b>	<b>1,892</b>	<b>1,896</b>	<b>1,900</b>
Land improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buildings	12,066	12,126	11,573	23,533	23,544	24,583	25,231	24,961	20,229	18,862	17,608	17,433	17,512	17,310	17,840
Plant & equipment	1,552	1,330	1,165	1,113	955	816	878	635	411	321	159	139	11	4	4
Furniture & fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	4,076	4,213	4,312	5,223	5,840	6,000	6,251	5,247	5,080	5,075	4,654	4,430	4,240	3,996	3,955
Water	3,045	2,928	2,954	4,223	4,159	3,966	4,255	4,132	3,940	3,844	3,818	3,716	3,528	3,348	3,337
Sewerage	3,988	3,971	4,221	4,534	4,309	4,251	4,181	3,725	3,305	3,259	3,060	2,989	2,922	2,840	2,609
Miscellaneous	1,139	1,131	1,069	1,251	595	1,384	1,315	1,190	916	861	656	616	528	151	-
Amortisation of intangible assets	-	188	188	188	188	188	244	244	188	73	-	-	-	-	-
<b>Depreciation and amortisation</b>	<b>25,866</b>	<b>25,887</b>	<b>25,482</b>	<b>40,065</b>	<b>39,591</b>	<b>41,189</b>	<b>42,355</b>	<b>40,133</b>	<b>34,069</b>	<b>32,296</b>	<b>29,954</b>	<b>29,323</b>	<b>28,742</b>	<b>27,649</b>	<b>27,745</b>
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenses</b>	<b>79,524</b>	<b>85,757</b>	<b>72,769</b>	<b>87,398</b>	<b>96,718</b>	<b>105,542</b>	<b>107,856</b>	<b>98,848</b>	<b>94,156</b>	<b>93,629</b>	<b>92,770</b>	<b>93,617</b>	<b>94,394</b>	<b>94,902</b>	<b>96,592</b>
<b>Capital expenses</b>															
Loss on impairment	242	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	943	63	-	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	-	20,569	5,509	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenses</b>	<b>242</b>	<b>11</b>	<b>21,512</b>	<b>5,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>79,766</b>	<b>85,768</b>	<b>94,281</b>	<b>92,970</b>	<b>96,718</b>	<b>105,542</b>	<b>107,856</b>	<b>98,848</b>	<b>94,156</b>	<b>93,629</b>	<b>92,770</b>	<b>93,617</b>	<b>94,394</b>	<b>94,902</b>	<b>96,592</b>



1 error 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

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	(15,017)	16,423	(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
<b>Tax equivalents</b>															
Net result before tax equivalents	(6,389)	(23,216)	9,041	(15,017)	16,423	(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	(6,389)	(23,216)	9,041	(15,017)	16,423	(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
<b>Other comprehensive income</b>															
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	(15,017)	16,423	(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
<b>Operating result</b>															
Operating revenue	58,908	58,432	50,709	59,982	62,728	64,746	65,968	56,561	57,606	58,675	59,769	60,888	62,034	63,207	64,408
Operating expenses	79,524	85,757	72,769	87,398	96,718	105,542	107,856	98,848	94,156	93,629	92,770	93,617	94,394	94,902	96,592
Operating result	(20,616)	(27,325)	(22,060)	(27,416)	(33,991)	(40,796)	(41,888)	(42,286)	(36,551)	(34,955)	(33,001)	(32,729)	(32,360)	(31,694)	(32,184)



1 error 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

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
<b>Cash flows from operating activities</b>															
Receipts from customers	23,365	25,614	29,291	26,833	34,859	39,010	37,713	29,639	28,555	29,161	29,821	30,485	31,178	31,847	32,574
Payments to suppliers and employees	(56,098)	(54,451)	(43,576)	(45,973)	(53,601)	(67,188)	(65,439)	(58,961)	(60,030)	(61,273)	(62,757)	(64,238)	(65,607)	(67,184)	(68,786)
Payments for land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land held as inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest received	353	278	440	313	450	450	450	450	450	450	450	450	450	450	450
Rental income	-	-	-	-	-	6,039	5,733	5,733	5,736	5,731	5,733	5,733	5,736	5,731	5,733
Non-capital grants and contributions	40,158	30,297	19,117	23,025	21,579	22,681	21,871	22,285	22,719	23,132	23,584	24,036	24,509	24,960	25,453
Borrowing costs	(33)	(31)	(29)	(26)	(23)	(21)	(18)	(14)	(10)	(6)	(2)	-	-	-	-
Tax equivalents paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend paid to General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment of provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from operating activities</b>	<b>7,745</b>	<b>1,707</b>	<b>5,243</b>	<b>4,172</b>	<b>3,264</b>	<b>971</b>	<b>310</b>	<b>(868)</b>	<b>(2,581)</b>	<b>(2,806)</b>	<b>(3,170)</b>	<b>(3,534)</b>	<b>(3,734)</b>	<b>(4,197)</b>	<b>(4,575)</b>
<b>Cash flows from investing activities</b>															
Payments for property, plant and equipment	(4,409)	(2,040)	(6,962)	(13,876)	(13,782)	(22,363)	(1,152)	-	(0)	(0)	-	-	-	(0)	-
Payments for intangible assets	(946)	(372)	(258)	-	-	(111)	-	-	-	-	-	-	-	-	-
Net movement in loans and advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	5	157	94	54	-	-	-	-	-	-	-	-	-	-	-
Grants, subsidies, contributions and donations	4,473	1,587	4,903	7,147	14,296	15,523	1,152	-	-	-	-	-	-	-	-
Other cash flows from investing activities	-	-	68	135	150	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow from investing activities</b>	<b>(877)</b>	<b>(668)</b>	<b>(2,155)</b>	<b>(6,540)</b>	<b>664</b>	<b>(6,950)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>
<b>Cash flows from financing activities</b>															
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(37)	(39)	(41)	(44)	(47)	(49)	(52)	(56)	(60)	(64)	(50)	-	-	-	-



1 error 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
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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
Repayments made on finance leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash inflow from financing activities	(37)	(39)	(41)	(44)	(47)	(49)	(52)	(56)	(60)	(64)	(50)	-	-	-	-
<b>Total cash flows</b>															
Net increase in cash and cash equivalent held	6,831	1,000	3,047	(2,412)	3,881	(6,028)	258	(923)	(2,641)	(2,870)	(3,220)	(3,534)	(3,734)	(4,198)	(4,575)
Opening cash and cash equivalents	6,395	13,226	14,226	17,273	14,861	18,742	12,714	12,972	12,048	9,407	6,537	3,317	(217)	(3,950)	(8,148)
Closing cash and cash equivalents	13,226	14,226	17,273	14,861	18,742	12,714	12,972	12,048	9,407	6,537	3,317	(217)	(3,950)	(8,148)	(12,723)
<b>Reconciliation</b>															
Closing cash balance to Statement of Financial Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-





1 error 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  
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 [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
<b>Asset revaluation surplus</b>															
Opening balance						154,270	154,270	154,911	155,645	156,504	157,420	158,323	159,268	160,249	161,309
Net result						na	na	na	na	na	na	na	na	na	na
Increase in asset revaluation surplus						0	641	734	859	916	903	946	980	1,060	1,037
Internal payments made						na	na	na	na	na	na	na	na	na	na
Closing balance					154,270	154,270	154,911	155,645	156,504	157,420	158,323	159,268	160,249	161,309	162,346
<b>Retained surplus</b>															
Opening balance						555,031	555,003	522,506	487,896	459,249	432,435	407,819	383,498	360,379	338,203
Net result						(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
Increase in asset revaluation surplus						na	na	na	na	na	na	na	na	na	na
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					555,031	555,003	522,506	487,896	459,249	432,435	407,819	383,498	360,379	338,203	315,822
<b>Total</b>															
Opening balance						709,301	709,274	677,418	643,541	615,753	589,855	566,141	542,766	520,627	499,511
Net result						(28)	(32,497)	(34,610)	(28,647)	(26,814)	(24,616)	(24,321)	(23,119)	(22,176)	(22,380)
Increase in asset revaluation surplus						0	641	734	859	916	903	946	980	1,060	1,037
Internal payments made						-	-	-	-	-	-	-	-	-	-
Closing balance					709,301	709,274	677,418	643,541	615,753	589,855	566,141	542,766	520,627	499,511	478,168

# Torres Strait Island Regional Council

## Statement of Key Sustainability Ratios

For the period July 2016 to June 2026

	Forecast 30 June 2016 \$	Budget 30 June 2017 \$	Budget 30 June 2018 \$	Budget 30 June 2019 \$	Budget 30 June 2020 \$	Budget 30 June 2021 \$	Budget 30 June 2022 \$	Budget 30 June 2023 \$	Budget 30 June 2024 \$	Budget 30 June 2025 \$	Budget 30 June 2026 \$
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### 1 Operating Surplus Ratio

(Net Operating Surplus / Total Operating Revenue) (%)	(54.2)%	(63.0)%	(63.5)%	(74.8)%	(63.4)%	(59.6)%	(55.2)%	(53.8)%	(52.2)%	(50.1)%	(50.0)%
(Net Operating Surplus / (Total Operating Revenue - Depreciation Expense on Community Housing)) (%)	(21.9)%	(30.2)%	(31.9)%	(39.6)%	(38.1)%	(38.2)%	(36.7)%	(37.2)%	(36.8)%	(36.7)%	(37.0)%

#### 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 \$39.6M for the 15/16 financial year and \$41.1 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 \$20.2m in 15/16 and \$21.3 in 16/17.

### 2 Net Financial Asset / Liability Ratio

((Total Liabilities - Current Assets) / Total Operating Revenue)	(36.6)%	(25.3)%	(25.6)%	(26.0)%	(21.3)%	(16.3)%	(10.9)%	(5.1)%	0.8%	7.2%	13.9%
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#### Target is <60% (on average over the long-term)

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

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

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

### 3 Asset Sustainability Ratio

(Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense)	27.2%	31.6%	22.3%	19.2%	23.3%	25.3%	28.0%	28.7%	32.2%	34.4%	35.3%
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#### Target is >90% (on average over the long-term)

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

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

