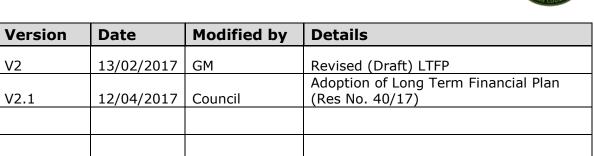
## LONG TERM FINANCIAL PLAN **2017 - 2027**



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## **Version Control**



#### **INTEGRATED PLANNING AND REPORTING FRAMEWORK**

This Long Term Financial Plan makes up one of three parts of Council's **Resourcing Strategy** as required under the NSW Local Government **Integrated Planning and Reporting framework**:



Figure 1: Integrated Planning & Reporting Framework

The Integrated Planning Framework encourages and supports the implementation and review of plans relating to the Financial, Asset and Workforce contributions to Tenterfield Shire Council. Through sound financial planning, strategic asset management and the development of a strong and diverse workforce, the Council can continue to address and improve its long term sustainability and deliver the outcomes desired by the community.

The Resourcing Strategy informs, influences and ultimately reflects Council's Community Strategic Plan which outlines the needs and aspirations of the people of Tenterfield Shire both now and into the future. Accordingly all of the plans contained within the Resourcing Strategy provide key input in shaping both the Delivery Program (4 years) and Operational Plans (annual) of Council.

#### INTRODUCTION

This Long Term Financial Plan has been prepared to:

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

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

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

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

#### AIM OF THIS PLAN

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

#### BACKGROUND

Like the majority of Councils in NSW, Tenterfield Shire Council faces a major challenge in funding its ongoing services whilst simultaneously maintaining and replacing its community assets in a manner in which to ensure their capacity into the future, whilst at the same time ensuring that rates remain at an equitable and affordable level throughout the community. The growth in the cost of labour and materials, increasing demand for services and the shifting of costs from other levels of government, all combine with a legislative cap on revenue generated from rates, (rate pegging), to create a challenging financial environment to work within.

Therefore at the core of Tenterfield Shire Council's future financial sustainability will be the ability to adapt and respond to the challenges we face in delivering services more efficiently, provide increasing operational productivity and developing opportunities to generate additional revenue sources.

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

The Long Term Financial Plan will provide but not be limited to the following key benefits:

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

## **CURRENT FINANCIAL POSITION**

The audited Financial Statements at the 30<sup>th</sup> June 2016 showed cash and investments of \$12.245 million, being made up of Externally Restricted cash reserves (such as Water, Sewer, Domestic Waste, Developer Contributions and unexpended grants) totalling \$5.337 million, Internally Restricted cash reserves totalling \$4.745 million and Unrestricted cash reserves of \$2.163 million.

Council's current financial position is sound with a General fund operating surplus before grants and contributions of \$1.339 million; and an operating surplus for all funds (including water and sewerage) of \$1.435 million.

The key performance measures upon which Council is measured are as follows for 2015/16:

- Operating Performance Ratio 9.75% (should be greater than 0)
- Unrestricted Current Ratio 4.67:1 (above 1.5:1 is considered healthy)
- Debt Service Cover Ratio 8.90x (above 2.0 is considered healthy)
- Own Source Operating Revenue Ratio 51.43% (above 60% is considered desirable)
- Rates & Annual Charges Outstanding Ratio 5.96% (below 10% is considered acceptable)
- Cash Expense Cover Ratio 10.76 months (above 3.0 is considered healthy)

## MAJOR REVENUE SOURCE

#### Rating

Income from rates and annual charges forms a considerable part of Council's total overall revenue, equating to 34.95% of total income for the 2015/16 financial year. Rating income is generated from four rating categories, being residential, business, farmland and mining.

Tenterfield Shire Council's rate base consists of approximately 5,000 rateable properties which in 2017/18 are estimated to supply general rates of approximately \$4.31 million across the four categories. This income constitutes a significant funding source for the delivery of services to the Tenterfield Shire community.

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

Year	%
2016	34.95
2015	33.87
2014	38.28
2013	32.75
2012	30.07

## **REVENUE STRATEGY**

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

- The complete review of all Business Plans and strategies for Council's commercial business undertakings;
- Identify opportunities to rationalise Council's asset base;
- Review service levels and service delivery methods;
- Identify and seek additional grant funding;
- Review Council's Investment Policy;
- A further investigation of expanded opportunities for resource sharing or joint tendering with neighbouring and other regional Councils; and
- Review all developer charges to ensure that income is maximised as much as possible including a user pays philosophy.

#### FINANCIAL PLANNING OBJECTIVES

The key objective of the Long Term Financial Plan remains the achievement of financial sustainability across the short, medium and longer term whilst still achieving Council's broader vision and community goals.

The Financial Plan is based on the following key strategies:

#### Sustainability

- Provide spending on infrastructure renewal to ensure that Council's physical assets are maintained to standards that provide functionality and serviceability.
- Provide a pricing strategy for services based on Council's preferred options for service delivery and subsidisation vs user pays principles.
- New or expansionary community assets to be funded via property development and s64 and s94 developer contributions.

#### Liquidity

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

#### **KEY FINANCIAL ASSUMPTIONS**

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

Category	Background	Assumption
Rates	Final year of approved Special Rate Variation 2017/18 then economic growth parameters	10.0% then 2.5%
		2.0.1.5.00/
User Charges & Fees	Based on average increase to Council's major operating inputs	3.0 to 5.0%
Interest & Investment		
Revenue	Average estimated return from prevailing market	2.5 to 3.5%
Grants and Contributions -		
Operating	Based on recent past index factors	2.50%
Grants and Contributions -		
Capital	Based on recent past index factors	2.50%
	Already established Award conditions plus average historical	
Employee Costs	competency increases for Tenterfield Shire Council	3.25%
	Average over 10 years based on wage changes plus proposed Super	
Superannuation	Guarantee increases	4.63%
Materials & Contracts	Based on average increase to Council's major operating inputs	2.5 to 4.5%
	Based on average long term rates and current market quotes (plus	
Borrowing Costs	access to T-Corp)	2.5 to 4.5%

#### FINANCIAL PERFORMANCE MEASURES

Council measures its financial performance reporting in accordance with the Statement of Performance Measures contained within Note 13 of the Local Government Code of Accounting Practice and Financial Reporting.

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

Measure	What it measures	Target	Calculation
Operating	Council's ability to keep operating expenditure at a		Operating revenue- Operating
Performance Ratio	level at our below operating revenue.	>0%	expense/Total Operating Revenue
Debt Service Cover	The availability of operating cash to service debt		Operating result less capital grants &
Ratio	including interest, principal and lease payments		contributions excluding interest and
			depreciation/Principal repayments
		>2.0x	and borrowing costs
Cash expense cover	This liquidity ratio indicates the number of months a		Current years cash and term
ratio	Council can keep paying for its immediate expenses		deposits/Payments from cash flow of
		>3	operating and financing activities x
	without additional cash flow	months	12
Rates & Charges	The impact of uncollected rates and annual charges		Outstanding rates and annual
Outstanding	on Council's liquidity and the adequacy of recovery		charges/Revenue from rates and
percentage	policy and efforts.	<10%	annual charges collectible
Building &	Assess Council's ability to renew its Infrastructure		Value of asset renewals/Depreciation
Infrastructure	assets compared with the consumption (depreciation)		expense for the assets
Renewal Ratio	of those assets.	100%	

#### FINANCIAL PLAN SCENARIOS

In developing this long term financial plan two scenarios have been modelled. The first scenario is Council's adopted position, the Sustainability Model, and illustrates Council's projected financial performance and position over the next 10 years and the intergenerational equity and long term holistic sustainability that it provides.

The second scenario is a form of Sensitivity Analysis where two unlikely but impactful events (shocks) have been modelled as a shock against the results of the Sustainability Model. The scenarios are as follows:

- 1. Sustainability Model
- 2. Sensitivity Analysis 'Shock' Scenarios

#### 1. Sustainability Model

The aim of this financial plan scenario is to present a model that is holistically sustainable for our community now and into the future. Accordingly this scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

This is Council's adopted financial model and addresses Council's long term infrastructure and service delivery needs. This is the adopted model upon which Council's Delivery Program (4 years) and Operational Plan (1 year) are constructed giving further detail to the programs and projects to be delivered.

The projected surplus (before capital grants) accumulated across the 10 year period for General Fund is \$5.27 million.

#### 2. Sensitivity Analysis - Shock Scenario

This sensitivity analysis/model portraits two examples of major shocks (whilst unlikely) on Council's operations to demonstrate the potential impact of a major unforeseen shock on the long term financial projections.

# A. The freezing of the Federal Governments Financial Assistance Grant (FAG) to Councils for a further 10 years.

Whilst extremely unlikely to eventuate, this scenario has been modelled to show the importance of this revenue source to the long term sustainability of our Council. The freezing of the FAG over the past three years has had a negative impact on Council's financial performance and position and would not be able to be sustained into the future. When the FAG was initiated it was equivalent in total to 1% of Federal Tax Revenue but as a result of changes to the allocation over the past decades and the recent three year freeze, this figure has fallen in real terms to almost half of that figure (0.58%).

The reinstatement of the FAG to 1% of Federal taxation revenue is one of the five core strategic objectives of the Australian Local Government Association. The model shows that this 'shock' would eventuate in a reduction in total grant funding of over \$6.34 million dollars over ten years which would completely wipe out the surplus of \$5.27 million achieved in the Sustainability Model. This event would make Council unsustainable without a significant rating increase to off-set the lost revenue.

# *B.* A major increase in the projected remediation costs and/or cell construction costs at Council's Waste Disposal facility.

This shock scenario illustrates the impacts in terms of financial sustainability and service pricing resulting from a major change in the projected on-going remediation costs and/or the timeframes and costs for construction of new cells at Council's Landfill Facilities.

## RISK ASSESSMENT/ANALYSIS

The following risk factors have been considered in the development of this Long Term Financial Plan and whilst some factors would only have a minor impact on the projections, others could have a more significant impact.

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

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

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

- Further cost shifting from other levels of Government;
- Freezes to the indexation of recurrent operating grants;
- Changes to the taxation regime;

- Changes to the Superannuation Guarantee legislation;Forced amalgamation of Councils;
- Natural disasters.

#### FINANCIAL MODEL - SUSTAINABILITY MODEL

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 FINANCIAL PERFORMANCE INDICATORS Scenario: 1 - Sustainability Layer	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Years 2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios Operating Performance Ratio 1)	2.78%	10.29%	4.40%	8.04%	5.90%	5.06%	4.77%	6.26%	5.73%	5.90%	7.16%
Own Source Operating Revenue Ratio 1)	46.98%	40.89%	44.93%	44.10%	54.55%	58.01%	61.12%	61.34%	61.51%	61.78%	62.07%
Unrestricted Current Ratio	3.28	2.92	3.31	4.13	3.42	3.56	3.32	3.29	3.46	3.56	3.62
Debt Service Cover Ratio 1) Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	8.58 5.83%	9.86 5.80%	7.77 5.73%	8.60 5.67%	8.67 5.61%	7.42 5.55%	7.67 5.49%	8.03 5.43%	7.55 5.45%	8.26 5.46%	8.33 5.47%
Cash Expense Cover Ratio 1)	9.07	9.37	9.16	10.13	10.39	9.98	9.76	10.28	11.02	12.06	12.97
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	192,14%	328.51%	197.56%	212.31%	162.92%	117.15%	80.85%	85.40%	79.39%	75.48%	65.39%
Infrastructure Backlog Ratio	4.73%	4.21%	3.86%	3.28%	3.00%	2.87%	2.73%	2.60%	2.43%	2.27%	2.13%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	2.32	3.20	2.05	2.16	1.86	1.36	1.17	1.17	1.03	1.00	0.95
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	5.01%	5.28%	5.97%	5.76%	5.50%	6.27%	5.99%	5.79%	5.98%	5.43%	5.41%
Rates & Annual Charges Coverage Ratio	32.45%	29.30%	32.30%	31.46%	39.40%	41.96%	44.19%	44.39%	44.48%	44.62%	44.74%
To an Dation											
TCorp Ratios Operating Performance Ratio 2)	2.18%	8,99%	3.12%	6.80%	4.65%	3.82%	3.53%	5.02%	4,49%	4.67%	5.93%
Own Source Operating Revenue Ratio 2)	42.78%	38.82%	42.62%	41.85%	51.88%	55.05%	58.08%	58.31%	58.41%	58.56%	58.67%
Unrestricted Current Ratio	3.28	2.92	3.31	4.13	3.42	3.56	3.32	3.29	3.46	3.56	3.62
Debt Service Cover Ratio 2)	8.44	9.57	7.53	8.34	8.40	7.18	7.42	7.78	7.30	7.99	8.07
Capital Expenditure Ratio	2.32	3.20	2.05	2.16	1.86	1.36	1.17	1.17	1.03	1.00	0.95
Infrastructure Backlog Ratio	4.73%	4.21%	3.86%	3.28%	3.00%	2.87%	2.73%	2.60%	2.43%	2.27%	2.13%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	192.14%	328.51%	197.56%	212.31%	162.92%	117.15%	80.85%	85.40%	79.39%	75.48%	65.39%
Cash Expense Cover Ratio 2)	9.24	10.15	10.13	10.95	11.23	10.67	10.45	10.90	11.68	12.73	13.70
Interest Cover Ratio	20.65	21.34	16.95	20.46	17.71	15.03	15.18	15.31	14.86	14.97	15.86
2) different Calculation to OLG's Note 13 calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027 INCOME STATEMENT - CONSOLIDATED	Actuals	Current Year					Projected	Veren				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Scenario, 1 - Sustainability Layer	2010/16	2010/17	2017/18	2010/15	2013/20	2020/21	2021/22	2022/23	2023/24	2024/23	2023/26	2020/2/
Income from Continuing Operations		•	,	*	*	*	*	*	*	*	*	•
Revenue:												
Revenue: Rates & Annual Charges	7,564,000	8,201,876	8,760,743	9,055,298	9,342,960	9.644.544	9.953.405	10,275,872	10,595,120	10,919,920	11,260,268	11.613.005
User Charges & Fees	2,323,000	2,610,397	2.845.913	2.891.652	3,086,251	3,053,604	3.104.737	3,230,043	3,321,530	3,418,161	3,516,421	3.616.215
Interest & Investment Revenue	423,000	334,200	311,250	331,531	344,844	324,190	362,570	357,984	369,434	398,920	441,443	502,004
Other Revenues	819,000	729,318	308,814	316,073	323,514	331,141	338,958	346,970	355,183	363,602	372,231	381.074
Grants & Contributions provided for Operating Purposes	8,452,000	8,241,002	7,997,207	7,414,968	8,073,601	8,239,611	8,409,800	8,584,278	8,763,145	8,977,494	9,166,538	9.363.532
Grants & Contributions provided for Capital Purposes	2,058,000	5,159,396	9,678,454	8,023,149	8,530,220	2,884,908	1,550,966	457,146	463,451	469,883	476,445	483,139
Other Income:												
Net gains from the disposal of assets			-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	21,639,000	25,276,188	29,902,381	28,032,671	29,701,390	24,477,998	23,720,436	23,252,293	23,867,863	24,547,980	25,233,346	25,958,969
Fundamente form Combined One officers												
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6,521,000	6,715,806	6,346,371	6,973,988	7,127,784	7,345,910	7,390,211	7,577,238	7,870,312	8,277,880	8,702,987	9,337,363
Borrowing Costs	374,000	340,923	404,267	461,480	421,729	475,402	563,540	564,230	583,383	599,922	609,880	596,625
Materials & Contracts	3,316,000	4,485,910	3,372,659	3,301,383	3,451,068	3,749,435	4,235,466	4,522,776	4,420,060	4,572,880	4,620,126	4,274,817
Depreciation & Amortisation	5,805,000	6,262,350	6,403,478	6,735,260	6,765,517	6,940,960	7,061,713	7,199,137	7,171,717	7,235,365	7,364,284	7,355,587
Impairment Other Expenses	1,719,000	1,753,420	1.616.873	1.657.470	1.702.282	1.808.335	1,795.671	1,844,324	1.894.334	2,012,740	1.998.580	2.087.868
Interest & Investment Losses	1,718,000	1,755,420	1,010,073	1,007,470	1,702,202	1,000,000	1,785,071	1,044,324	1,004,004	2,012,740	1,880,000	2,007,000
Net Losses from the Disposal of Assets	411,000	120,833	262,667	256,000	263,000	269,000	276,000	283,000	290,000	298,000	304,000	312,000
Joint Ventures & Associated Entities	411,000	120,000	202,007	200,000	200,000	208,000	270,000	200,000	200,000	200,000	504,000	512,000
Total Expenses from Continuing Operations	18,146,000	19,679,241	18,406,315	19,385,580	19,731,380	20,589,042	21,322,601	21,990,705	22,229,806	22,996,787	23,599,858	23,964,259
		,,		,,		,,			,,		,,	
Operating Result from Continuing Operations	3,493,000	5,596,947	11,496,065	8,647,090	9,970,010	3,888,956	2,397,835	1,261,588	1,638,057	1,551,193	1,633,488	1,994,710
Discontinued Operations - Profit/(Loss)			-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	•	•	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	3,493,000	5,596,947	11,496,065	8,647,090	9,970,010	3,888,956	2,397,835	1,261,588	1,638,057	1,551,193	1,633,488	1,994,710
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,435,000	437,551	1,817,611	623,942	1,439,790	1,004,048	846,869	804,442	1,174,606	1,081,310	1,157,043	1,511,571

			_									
Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
BALANCE SHEET - CONSOLIDATED	Actuals	Current Year					Projecte	d Years				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900	18,280,097
Investments		-	· ·	-	-	-	-	-	-	-	-	-
Receivables	2,285,000	1,818,945	2,094,458	2,096,807	2,219,835	1,905,247	1,960,486	2,026,013	2,077,519	2,140,236	2,204,654	2,269,541
Inventories	678,000	657,966	584,265	573,459	579,689	617,266	632,228	641,008	635,168	641,430	633,457	604,264
Other		-	· ·	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	15,208,000	12,540,438	12,488,699	12,962,277	14,247,495	14,846,015	14,772,526	15,057,033	15,862,929	17,535,154	19,413,011	21,153,901
Non-Current Assets												
Investments												
Receivables	2.000			-	-	-	-	-	-	-	-	-
Inventories	-			-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	352,205,000	360,555,884	374,674,307	381,829,434	389,812,229	395,941,004	398,590,827	399,924,237	401,211,352	401,501,568	401,519,118	401.184.150
Investments Accounted for using the equity method		· · ·	· · ·	-	-	-	-	-	-	-	-	-
Investment Property	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Intangible Assets	252,000	266,647	336,796	356,144	299,493	238,841	164,190	89,538	36,687	7,000	3,000	3,000
Non-current assets classified as "held for sale"	-		· ·	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	352,739,000	361,102,532	375,291,103	382,465,578	390,391,722	396,459,845	399,035,017	400,293,775	401,528,038	401,788,568	401,802,118	401,467,149
TOTAL ASSETS	367,947,000	373,642,968	387,779,802	395,427,855	404,639,217	411,305,860	413,807,543	415,350,809	417,390,968	419,323,722	421,215,129	422,621,050
LIABILITIES												
Current Liabilities Bank Overdraft												
Payables	1.039.000	1.509.670	1.325.300	1.086.864	1,126,778	1,246,660	1,327,122	1.394.760	1,401,926	1,469,256	1.473.246	1.397.345
Borrowings	494.000	448,294	577,540	612.393	477,695	606.632	577.342	551,450	608,979	522.899	576,438	445,463
Provisions	1,936,000	2,099,804	2,370,969	2,422,629	2.350,582	2,339,832	2,395,111	2,376,772	2,434,850	2,494,378	2,555,395	2.617.938
Liabilities associated with assets classified as "held for sale"	-		-		-		-	-		-		
Total Current Liabilities	3,469,000	4,057,767	4,273,809	4,121,887	3,955,054	4,193,124	4,299,576	4,322,981	4,445,754	4,486,533	4,605,080	4,460,747
Non-Current Liabilities												
Payables	-		· ·	-	-	-	-	-	-	-	-	-
Borrowings	4,595,000	4,146,963	6,971,014	6,358,620	5,880,925	8,725,183	8,788,720	9,124,643	9,403,035	9,742,858	9,881,247	9,435,784
Provisions	1,282,000	1,240,292	840,967	606,246	492,125	187,485	121,343	43,693	44,630	45,589	46,573	47,581
Investments Accounted for using the equity method Liabilities associated with assets classified as "held for sale"		-		-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5.877.000	5,387,254	7,811,980	6.964.866	6.373.050	8.912.668	8.910.064	9,168,336	9.447.665	9,788,447	9.927.820	9.483.365
TOTAL LIABILITIES	9,346,000	9,445,022	12,085,790	11,086,753	10,328,105	13,105,792	13,209,639	13,491,317	13,893,419	14,274,981	14,532,899	13,944,111
Net Assets	358,601,000	364,197,947	375,694,012	384,341,102	394,311,113	398,200,068	400,597,903	401,859,491	403,497,549	405,048,741	406,682,229	408,676,939
101 00000	330,001,000	304,131,341	373,034,012	304,341,102	334,311,113	330,200,008	400,001,003	401,000,401	403,431,343	400,040,741	400,002,223	400,070,333
EQUITY												
Retained Earnings	119,867,000	125,463,947	136,960,012	145,607,102	155,577,113	159,466,068	161,863,903	163,125,491	164,763,549	166,314,741	167,948,229	169.942.939
Revaluation Reserves	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000
Council Equity Interest	358.601.000	364,197,947	375.694.012	384.341.102	394.311.113	398.200.068	400.597.903	401.859.491	403,497,549	405.048.741	406.682.229	408.676.939
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	358,601,000	364,197,947	375,694,012	384,341,102	394,311,113	398,200,068	400,597,903	401,859,491	403,497,549	405,048,741	406,682,229	408,676,939

## Tenterfield Shire Council - Long Term Financial Plan

		Tente	i jielu Silli	e counci	- Long	1011111	unciur	un				
Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
CASH FLOW STATEMENT - CONSOLIDATED	d aburda	Current Verse					Destasted	Manag				
	Actuals	Current Year					Projected					
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	7,620,000	8,158,088	8,735,657	9,045,571	9,333,833	9,634,866	9,943,701	10,265,689	10,585,181	10,901,942	11,241,285	11,593,249
User Charges & Fees	2,437,000	2,458,151	2,778,665	2,854,786	3,029,762	3,027,759	3,070,201	3,183,515	3,291,795	3,387,492	3,484,353	3,583,857
Interest & Investment Revenue Received	403,000	364,446	303,784	329,123	339,863	325,717	357,686	357,578	366,223	395,083	437,184	498,709
Grants & Contributions	10,066,000	13,984,190	17,504,554	15,480,122	16,557,349	11,437,750	9,955,428	9,034,312	9,219,306	9,438,666	9,635,282	9,838,649
Bonds & Deposits Received	58,000	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-
Other	928,000	824,776	303,624	322,852	325,591	365,200	341,092	351,510	359,832	368,329	377,095	386,041
Payments:												
Employee Benefits & On-Costs	(6,489,000)	(6,644,750)	(6,302,838)	(7,128,700)	(7,074,321)	(7,291,111)	(7,334,041)	(7,519,664)	(7,811,298)	(8,217,392)	(8,640,986)	(9,273,812)
Materials & Contracts	(4,210,000)	(4,048,655)	(3,509,856)	(3,318,958)	(3,419,781)	(3,663,264)	(4,182,843)	(4,484,208)	(4,426,943)	(4,530,815)	(4,626,460)	(4,325,342)
Borrowing Costs	(323,000)	(328,389)	(389,257)	(452,015)	(416,998)	(474,736)	(545,605)	(549,779)	(569,473)	(587,168)	(597,854)	(599,229)
Bonds & Deposits Refunded Other	(50,000)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(2,137,868)
oue	(2,044,000)	(1,753,420)	(1,821,873)	(1,957,470)	(2,002,282)	(2,231,763)	(1,920,671)	(2,047,887)	(1,944,334)	(2,062,740)	(2,048,580)	(2,137,000)
Net Cash provided (or used in) Operating Activities	8,396,000	13,014,437	17,602,461	15,175,310	16,673,015	11,130,418	9.684,947	8,591,066	9,070,289	9.093,397	9,261,319	9,564,253
Net cash provided (or deed in) operating Activities	0,050,000	10,014,407	17,002,401	10,170,010	10,073,013	11,130,410	5,004,547	0,051,000	5,070,205	5,050,057	5,201,015	5,004,200
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities				-	-	-	-	-	-	-	-	-
Sale of Investment Property				-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets			45,455		-							-
Sale of Infrastructure, Property, Plant & Equipment	1,885,000	1,803,000	2,123,000	2.236.000	2,167,000	2.362.000	2.552.000	2.514.000	2.610.000	2.591.000	2,705,000	2,726,000
Sale of Interests In Joint Ventures & Associates												
Sale of Intangible Assets			-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	1,000	1,714	2,286	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups			-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates			-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-		-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-		-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property		-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(9,706,000)	(16,456,881)	(22,871,049)	(16,271,735)	(17,051,661)	(15,570,082)	(12,414,885)	(11,204,895)	(11,255,980)	(10,334,895)	(10,336,834)	(10,008,618)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets		(50,000)	(109,000)	(80,000)	(20,000)	(20,000)	-	-	-	-	-	-
Deferred Debtors & Advances Made			-	-	-	-	-	-	-	-	-	-
Purchase of Interests In Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments				-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(7,820,000)	(14,702,167)	(20,809,308)	(14,115,735)	(14,904,661)	(13,228,082)	(9,862,885)	(8,690,895)	(8,645,980)	(7,743,895)	(7,631,834)	(7,282,618)
Net Cash provided (or used in) investing Activities	(7,020,000)	(14,/02,10/)	(20,009,300)	(14,115,755)	(14,904,001)	(13,220,002)	(9,062,000)	(otoan'oao)	(0,040,900)	(1,145,095)	(7,031,034)	(7,202,010)
Cash Flows from Financian Activities												
Cash Flows from Financing Activities												
Receipts: Proceeds from Borrowings & Advances			3,450,000			3,500,000	650,000	900,000	900,000	875,000	725,000	
Proceeds from Finance Leases			3,430,000			3,300,000	0.00,000	500,000	500,000	073,000	120,000	
Other Financing Activity Receipts				-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(535,000)	(493,744)	(496,702)	(577,540)	(612,393)	(526,805)	(615,752)	(589,971)	(564,078)	(621,257)	(533,072)	(576,438)
Repayment of Finance Lease Liabilities					-				-			
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(535,000)	(493,744)	2,953,298	(577,540)	(612,393)	2,973,195	34,248	310,029	335,922	253,743	191,928	(576,438)
Net Increase/(Decrease) In Cash & Cash Equivalents	41,000	(2,181,474)	(253,550)	482,035	1,155,961	875,531	(143,691)	210,200	760,231	1,603,245	1,821,412	1,705,196
plus: Cash, Cash Equivalents & Investments - beginning of year	12,204,000	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900
Cash & Cash Equivalents - end of the year	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900	18,280,097
		_										
Orab & Orab Englishing and of the same	10.010.000	10.000 000	0.000.000	10.000.011		40.000.000	10 170 010	40.000.040	12 152 212		46.63.4.656	40.000.000
Cash & Cash Equivalents - end of the year	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900	18,280,097
Investments - end of the year	10.045.000	10,000,000	9 900 070	10 000 014	44.447.070	40.000.000	40 470 040	10 000 010	49 450 949	14 750 400	10 574 000	10 000 007
Cash, Cash Equivalents & Investments - end of the year	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900	18,280,097
Presenting												
Representing:												
- External Restrictions	6,131,000	4,631,967	4,241,845	4,391,561	4,812,724	5,686,823	5,202,764	6,088,309	6,740,645	8,135,006	9,661,863	11,397,090
- Internal Restrictions	4,745,000	3,389,589	3,743,686	4,045,870	4,728,476	4,156,631	4,353,619	3,535,849	3,535,377	3,601,178	3,806,446	3,738,595
- Unrestricted	1,369,000	2,041,969	1,824,444	1,854,580	1,906,772	2,480,048	2,623,429	2,765,854	2,874,221	3,017,304	3,106,591	3,144,412
	12,245,000	10,063,526	9,809,976	10,292,011	11,447,972	12,323,502	12,179,812	12,390,012	13,150,242	14,753,488	16,574,900	18,280,097

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND Scenario: 1 - Sustainability Layer	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Years 2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios Operating Performance Ratio 1) Own Source Operating Revenue Ratio 1) Unrestricted Current Ratio Debt Service Cover Ratio 1) Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Cash Expense Cover Ratio 1)	3.70% 40.44% 3.28 9.90 6.48% 8.64	9.98% 33.92% 2.92 13.65 6.39% 8.80	4.33% 35.88% 3.31 12.36 6.31% 8.75	7.40% 35.13% 4.13 13.94 6.26% 9.77	2.78% 51.18% 3.42 19.92 6.21% 8.67	3.08% 51.34% 3.56 18.48 6.16% 9.57	3.08% 51.61% 3.32 20.32 6.11% 9.22	4.04% 51.91% 3.29 21.52 6.06% 10.00	3.26% 52.15% 3.46 17.40 6.08% 10.76	4.06% 52.50% 3.56 22.79 6.09% 12.01	4.17% 52.87% 3.62 21.25 6.10% 12.77
1) <u>different</u> Calculation to TCorp's calculation for same ratio	0.04	0.00	0.75	5.11	0.07	5.51	5.22	10.00	10.76	12.01	12.11
New Special Schedule 7 Ratios Building & Infrastructure Renewals Ratio Infrastructure Backlog Ratio Asset Maintenance Ratio Capital Expenditure Ratio	191.19% 3.73% 1.10 2.34	291.25% 3.34% 1.10 2.80	240.74% 3.05% 1.10 2.36	250.78% 2.47% 1.10 2.42	82.68% 2.32% 1.10 1.17	80.32% 2.29% 1.10 1.03	84.18% 2.27% 1.10 1.22	86.60% 2.21% 1.10 1.13	80.86% 2.09% 1.10 1.03	76.78% 1.97% 1.10 1.00	62.62% 1.86% 1.10 0.92
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7) Debt Service Ratio Rates & Annual Charges Coverage Ratio	4.43% 27.89%	3.73% 24.91%	3.65% 26.74%	3.52% 26.06%	2.23% 38.84%	2.38% 39.40%	2.19% 39.70%	2.08% 40.00%	2.50% 40.18%	1.93% 40.43%	2.05% 40.65%
TCorp Ratios Operating Performance Ratio 2) Own Source Operating Revenue Ratio 2) Unrestricted Current Ratio Debt Service Cover Ratio 2) Capital Expenditure Ratio Infrastructure Backlog Ratio Asset Maintenance Ratio Building & Infrastructure Renewals Ratio Cash Expense Cover Ratio 2) Interest Cover Ratio	2.96% 35.47% 3.28 9.69 2.34 3.73% 1.10 191.19% 8.62 36.10	8.36% 31.61% 2.92 13.12 2.80 3.34% 1.10 291.25% 9.28 50.80	2.71% 33.46% 3.31 11.85 2.36 3.05% 1.10 240.74% 9.40 57.73	5.83% 32.78% 4.13 13.40 2.42 2.47% 1.10 250.78% 10.24 89.33	1.20% 47.76% 3.42 19.06 1.17 2.32% 1.10 82.68% 8.94 134.49	1.49% 47.97% 3.56 17.67 1.03 2.29% 1.10 80.32% 9.68 112.08	1.49% 48.26% 3.32 19.43 1.22 2.27% 1.10 84.18% 9.36 81.91	2.46% 48.54% 3.29 20.59 1.13 2.21% 1.10 86.60% 10.03 55.13	1.68% 48.70% 3.46 16.63 1.03 2.09% 1.10 80.86% 10.82 40.93	2.50% 48.92% 3.56 21.80 1.00 1.97% 1.10 76.78% 12.05 34.94	2.61% 49.11% 3.62 20.32 0.92 1.86% 1.10 62.62% 12.83 33.46
2) <u>different</u> Calculation to OLG's Note 13 calculation for same ratio	30.10	50.00	51.15	00.00	104.40	112.00	01.01	33.13	10.00	04.04	55.40

10 Year Financial Plan for the Years ending 30 June 2027												
INCOME STATEMENT - GENERAL FUND		Current Year					Projected	V				
Scenario: 1 - Sustainability Layer	Actuals 2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Scenario, 1 - Sustainability Layer	2013/16	2010/17	2017/18	2010/15	2013/20	2020/21	2021/22	2022025	2023/24	2024/25	2023/26	\$
Income from Continuing Operations	*	•	*	*	*	*	*	*	•	*	*	•
Revenue:												
Rates & Annual Charges	5.000.000	5.616.876	6,154,498	6.370.914	6.582.322	6.805.706	7.034.317	7,274,111	7.524.184	7,779,724	8.048.674	8.328.161
User Charges & Fees	1,479,000	1,527,607	1.654.572	1.598.939	1,697,999	1,562,819	1,529,925	1,567,528	1,606,282	1,649,313	1,690,470	1,732,893
Interest & Investment Revenue	341,000	276.000	266,250	265,531	273.844	272,190	268,570	272,984	283,434	308,920	344,443	394.004
Other Revenues	787,000	724,518	304,406	311,555	318,883	326,395	334,094	341,985	350.074	358,365	366,863	375,572
Grants & Contributions provided for Operating Purposes	8,307,000	8,083,937	7,837,314	7,251,990	7,907,466	8,070,250	8.237,139	8,408,242	8,583,658	8,794,477	8,979,911	9,173,211
Grants & Contributions provided for Capital Purposes	1,625,000	3,912,916	8,488,454	8,023,149	8,478,970	484,908	450,966	457,146	463,451	469,883	476,445	483,139
Other Income:												
Net gains from the disposal of assets			-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	17,539,000	20,141,853	24,705,494	23,822,078	25,259,484	17,522,268	17,855,011	18,321,996	18,811,083	19,360,682	19,906,806	20,486,980
Expenses from Continuing Operations												
Employee Benefits & On-Costs	5,497,000	5,776,133	5,453,092	5,814,825	5,932,182	6,108,918	6,097,920	6,245,306	6,531,073	6,843,078	7,206,775	7,787,278
Borrowing Costs	183,000	154,484	128,691	101,185	73,257	44,058	54,025	75,312	116,070	156,220	191,087	204,321
Materials & Contracts	2,662,000	3,243,185	2,552,923	2,440,647	2,555,985	3,155,749	3,407,778	3,558,042	3,474,210	3,598,600	3,499,026	3,246,126
Depreciation & Amortisation	4,524,000	4,942,347	5,052,554	5,312,240	5,491,442	5,676,357	5,741,156	5,826,866	5,831,205	5,920,460	5,999,698	6,110,843
Impairment	-	-	-	-	-	-	-	-	-	-		-
Other Expenses	1,298,000	1,511,586	1,411,060	1,446,490	1,485,598	1,578,151	1,567,098	1,609,558	1,653,202	1,756,536	1,744,170	1,822,092
Interest & Investment Losses	414.000	100.000	262,667	058.000	262.000	260.000	078.000	-	200.000	-	204.000	312,000
Net Losses from the Disposal of Assets Joint Ventures & Associated Entities	411,000	120,833	202,007	256,000	263,000	269,000	276,000	283,000	290,000	298,000	304,000	312,000
Total Expenses from Continuing Operations	14.575.000	15,748,568	14,860,987	15.371.387	15.801.463	16,832,233	17,143,977	17,598,083	17,895,760	18,572,894	18,944,756	19,482,661
Total Expenses from continuing operations	14,575,000	13,740,300	14,000,007	10,071,007	15,001,405	10,052,255	17,140,077	17,550,005	17,055,700	10,072,004	10,044,700	10,402,001
Operating Result from Continuing Operations	2,964,000	4,393,285	9,844,506	8,450,690	9,458,021	690,035	711,034	723,913	915,323	787,788	962,050	1,004,319
Discontinued Operations - Profit/(Loss)	-		-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations			-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,964,000	4,393,285	9,844,506	8,450,690	9,458,021	690,035	711,034	723,913	915,323	787,788	962,050	1,004,319
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,339,000	480,370	1,356,052	427,542	979,051	205,127	260,068	266,767	451,872	317,905	485,605	521,180

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
BALANCE SHEET - GENERAL FUND	Actuals	Current Year					Projecte	d Years				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	9,800,000	7,654,387	7,482,398	7,798,625	8,732,484	8,274,357	9,155,918	9,124,800	9,991,592	11,264,073	12,802,789	14,074,382
Investments	-		· · ·	-	-	-	-	-	-	-	-	-
Receivables	1,188,000	1,183,834	1,414,273	1,370,184	1,449,827	1,088,537	1,103,281	1,126,592	1,153,522	1,188,313	1,223,023	1,257,993
Inventories	678,000	657,966	584,265	573,459	579,689	617,266	632,228	641,008	635,168	641,430	633,457	604,264
Other			-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Current Assets	11,666,000	9,496,188	9,480,936	9,742,269	10,762,000	9,980,160	10,891,427	10,892,401	11,780,281	13,093,817	14,659,269	15,936,638
Non-Current Assets												
Investments	-		· ·	-	-	-	-	-	-	-	-	-
Receivables	2,000		-	-	-	-	-	-	-	-	-	-
Inventories	-	-	· ·	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	312,639,000	319,354,625	328,498,824	335,857,810	343,783,625	344,874,402	345,160,216	346,578,392	347,432,968	347,706,591	347,769,322	347,359,653
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Intangible Assets	252,000	266,647	336,796	356,144	299,493	238,841	164,190	89,538	36,687	7,000	3,000	3,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-		-	-	-	-	-	-	-	-	-
Total Non-Current Assets	313,173,000	319,901,272	329,115,620	336,493,954	344,363,117	345,393,243	345,604,405	346,947,930	347,749,655	347,993,591	348,052,322	347,642,652
TOTAL ASSETS	324,839,000	329,397,460	338,596,556	346,236,223	355,125,117	355,373,403	356,495,832	357,840,330	359,529,936	361,087,407	362,711,590	363,579,290
LIABILITIES												
Current Liabilities												
Bank Overdraft				-	-	-	-	-	-	-	-	-
Payables	912,000	1,376,184	1,228,559	992,494	1.024.465	1,164,958	1,225,825	1,284,631	1,294,633	1,357,130	1,347,470	1,279,383
Borrowings	421,000	369,625	391,898	414,929	266,852	279,489	229,603	182,105	216,024	105,035	132,084	139,448
Provisions	1,936,000	2,099,804	2,370,969	2,422,629	2,350,582	2,339,832	2,395,111	2,376,772	2,434,850	2,494,378	2,555,395	2,617,938
Liabilities associated with assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	3,269,000	3,845,613	3,991,426	3,830,052	3,641,898	3,784,278	3,850,539	3,843,508	3,945,506	3,956,543	4,034,949	4,036,770
Non-Current Liabilities												
Payables	-		· ·	-	-	-	-	-	-	-	-	-
Borrowings	2,210,000	1,840,270	1,448,372	1,033,443	766,591	487,102	898,378	1,603,645	2,274,993	3,032,681	3,615,424	3,475,976
Provisions	1,282,000	1,240,292	840,967	606,246	492,125	187,485	121,343	43,693	44,630	45,589	46,573	47,581
Investments Accounted for using the equity method	-		· ·	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-		· ·	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	3,492,000	3,080,562	2,289,338	1,639,689	1,258,716	674,587	1,019,722	1,647,339	2,319,623	3,078,270	3,661,997	3,523,557
TOTAL LIABILITIES	6,761,000	6,926,175	6,280,765	5,469,741	4,900,615	4,458,866	4,870,261	5,490,846	6,265,129	7,034,813	7,696,946	7,560,327
Net Assets	318,078,000	322,471,285	332,315,792	340,766,482	350,224,503	350,914,537	351,625,571	352,349,484	353,264,807	354,052,595	355,014,644	356,018,964
EQUITY												
Retained Earnings	104.576.000	108,969,285	118,813,792	127,264,482	136,722,503	137,412,537	138,123,571	138,847,484	139.762.807	140.550.595	141.512.644	142.516.964
Revaluation Reserves	213.502.000	213.502.000	213.502.000	213.502.000	213.502.000	213.502.000	213,502,000	213.502.000	213.502.000	213.502.000	213.502.000	213.502.000
Council Equity Interest	318.078.000	322,471,285	332,315,792	340,766,482	350,224,503	350,914,537	351,625,571	352.349.484	353,264,807	354,052,595	355,014,644	356,018,964
Minority Equity Interest							- 1001,020,071					
Total Equity	318,078,000	322,471,285	332,315,792	340,766,482	350,224,503	350,914,537	351,625,571	352,349,484	353,264,807	354,052,595	355,014,644	356,018,964
rotal Equity	310,070,000	322,411,203	332,313,132	340,700,402	330,224,303	330,314,337	331,023,371	JJZ, 343, 404	333,204,007	334,032,333	333,014,044	330,010,364

## Tenterfield Shire Council - Long Term Financial Plan

enterfield Shire Council											
0 Year Financial Plan for the Years ending 30 June 2027											
ASH FLOW STATEMENT - GENERAL FUND	Current Year					Projected	Yeara				
cenario: 1 - Sustainability Layer	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
ash Flows from Operating Activities											
lecelpts:	5.528.583	6 107 905	6.362.097	6.573.866	6.796.630	7.025.144	7,264,398	7.514.010	7,764,516	8.032.547	8.311.335
lates & Annual Charges Iser Charges & Fees	1,444,040	6,127,805 1,636,500	1,607,392	1,684,010	1,582,854	1,535,128	1,562,515	1,601,122	1,643,552	1,685,003	1,727,264
terest & Investment Revenue Received	306,246	258,784	263,123	268,863	273,717	263,686	272,578	280.223	305,083	340,184	390,709
rants & Contributions	12,180,645	16,154,661	15,317,144	16,339,964	8,868,389	8,682,767	8,858,276	9,039,819	9,255,649	9,448,655	9,648,328
onds & Deposits Received	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-
ther	733,912	296,722	318,542	321,174	360,674	336,453	346,756	354,959	363,339	371,980	380,797
ayments: mplovee Benefits & On-Costs	(5,705,077)	(5.409.559)	(5.969,538)	(5,878,719)	(6.054,119)	(6.041,750)	(6,187,732)	(6.472.059)	(6.782,590)	(7,144,774)	(7,723,727
aterials & Contracts	(2,812,416)	(2,653,375)	(2,455,851)	(2,532,642)	(3,048,967)	(3,374,751)	(3,528,305)	(3,478,257)	(3,561,368)	(3,519,011)	(3,288,837
prrowing Costs	(141,950)	(113,681)	(91,720)	(68,526)	(43,391)	(36,091)	(60,861)	(102,161)	(143,466)	(179,061)	(206,926
onds & Deposits Refunded	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	
ther	(1,511,586)	(1,616,060)	(1,746,490)	(1,785,598)	(2,001,579)	(1,692,098)	(1,813,121)	(1,703,202)	(1,806,536)	(1,794,170)	(1,872,092
t Cash provided (or used in) Operating Activities	10,022,397	14,681,797	13,604,700	14,922,393	6,734,207	6,698,488	6,714,504	7,034,455	7,038,179	7,241,352	7,366,851
ash Flows from Investing Activities											
celpts:											
ale of Investment Securities ale of Investment Property	•	-	-	-	-	-	-	-	-	-	-
ale of Investment Property ale of Real Estate Assets		45,455	-	-	-	-			-	-	
ale of Infrastructure, Property, Plant & Equipment	1,803,000	2,123,000	2,236,000	2,167,000	2,362.000	2.552.000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000
ale of Interests In Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	
ale of Intangible Assets			-	-	-	-	-	-	-	-	-
eferred Debtors Receipts ale of Disposal Groups	1,714	2,286	-	-	-	-	-	-	-	-	-
stributions Received from Joint Ventures & Associates			-			-					
ther Investing Activity Receipts		-	-	-	-	-	-	-	-	-	-
ayments:											
irchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-
irchase of Investment Property	-	-	-	-	-	-	-	-	-	-	
Irchase of Infrastructure, Property, Plant & Equipment Irchase of Real Estate Assets	(13,501,619)	(16,545,902)	(15,052,574)	(15,720,605)	(9,267,482)	(8,730,318)	(9,917,390)	(9,482,930)	(9,003,396)	(9,017,429)	(8,689,174
rchase of Intangible Assets	(50,000)	(109.000)	(80,000)	(20.000)	(20,000)	-	-	-	-	-	
eferred Debtors & Advances Made	(					-	-	-	-	-	-
irchase of Interests In Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
ontributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
ther Investing Activity Payments		-	-	-	-	-	-	-	-	-	
t Cash provided (or used in) investing Activities	(11,746,905)	(14,484,161)	(12,896,574)	(13,573,605)	(6,925,482)	(6,178,318)	(7,403,390)	(6,872,930)	(6,412,396)	(6,312,429)	(5,963,174
ash Flows from Financing Activities acelots:											
aceipts:											
		-	-	-	-	650.000	900.000	900.000	875.000	725.000	-
roceeds from Borrowings & Advances	:	:	:	:	:	650,000	900,000	900,000	875,000	725,000	:
roceeds from Borrowings & Advances roceeds from Finance Leases ther Financing Activity Receipts	:	:	:	:		650,000	900,000	900,000	875,000	725,000	-
roceeds from Borrowings & Advances roceeds from Finance Leases ther Financing Activity Receipts ayments:	-	-	-	-	:	-	-	-	-	-	-
oceédis from Borrowings & Advances oceedis from Finance Leases her Financing Activity Receipts syments: payment of Borrowings & Advances	(421,105)	(369,625)	(391,898)	(414,929)		650,000 (288,609)	900,000	900,000 (194,733)	875,000 (228,301)	725,000	(132,084
oceeds from Borrowings & Advances oceeds from Finance Leases her Financing Activity Receipts ymments: payment of Borrowings & Advances payment of Finance Lease Liabilities	(421,105)	-	(391,898)	(414,929)	:	-	-	-	-	-	(132,084
iceeds from Borrowings & Advances oceeds from Finance Leases ere Financing Activity Receipts yments: payment of Borrowings & Advances payment of Finance Lease Liabilities tributions to Minority Interesis	(421,105)	-	(391,898)	(414,929)	:	-	-	-	-	-	(132,084
oceeds from Borrowings & Advances oceeds from Finance Leases her Financing Activity Receipts syments: epayment of Borrowings & Advances payment of Finance Lease Labilities stributions to Minority Interests her Financing Activity Payments	(421,105)	-	(391,898)		(266,852)	(288,609)	-	(194,733)	(228,301)	(115,208)	(132,084
oceeds from Borrowings & Advances oceeds from Finance Leases her Financing Activity Receipts syments: epayment of Borrowings & Advances epayment of Finance Lease Liabilities structions to Minority Interests her Financing Activity Payments et Cash Flow provided (used in) Financing Activities	:	(369,625)	-	-	(266,852)	(288,609)	(242,232)	(194,733)	(228,301)	(115,208)	(132,084
oceeds from Borrowings & Advances occeeds from Finance Leases her Financing Activity Receipts yments: payment of Borrowings & Advances payment of Finance Lease Labilities stributions to Minority interests her Financing Activity Payments tt Cash Flow provided (used in) Financing Activities tt ncrease/(Decrease) in Cash & Cash Equivalents	(421,105)	(369,625) (369,625)	(391,898)	(414,929)	(266,852)	(288,609)	(242,232)	(194,733) 705,267	(228,301)	(115,208)	(132,084 1,271,593
inceeds from Borrowings & Advances inceeds from Finance Leases wrents: payment of Borrowings & Advances payment of Borrowings & Advances payment of Finance Lease Llabilities tributions to Minority Interests her Financing Activity Payments t Cash Flow provided (used in) Financing Activities t Increase/(Decrease) in Cash & Cash Equivalents is: Cash, Cash Equivalents & Investments - beginning of year	(421,105) (2,145,613) 9,800,000	(369,625) (369,625) (171,989) 7,654,387	(391,898) 316,227 7,482,398	(414,929) 933,859 7,798,625	(266,852) (266,852) (458,128) 8,732,484	(288,609) 361,391 881,561 8,274,357	(242,232) 657,768 (31,118) 9,155,918	(194,733) 705,267 866,791 9,124,800	(228,301) 646,699 1,272,482 9,991,592	(115,208) 609,792 1,538,716 11,264,073	(132,084 1,271,593 12,802,789
oceasis from Borrowings & Advances occeasis from Finance Leases Fr Financing Activity Receipts yments: payment of Borrowings & Advances payment of Finance Lease Llabilities tributions to Minority Interests her Financing Activity Payments t Cash Flow provided (used in) Financing Activities t Increase/(Decrease) in Cash & Cash Equivalents is: Cash, Cash Equivalents & Investments - beginning of year	(421,105) (2,145,613)	(369,625) (369,625) (171,989)	(391,898) 316,227	(414,929) 933,859	(266,852) (266,852) (458,128)	(288,609) - - - - - - - - - - - - - - - - - - -	(242,232) 657,768 (31,118)	(194,733) 705,267 866,791	(228,301) 646,699 1,272,482	(115,208) 	(132,084 1,271,593
oceeds from Borrowings & Advances oceeds from Finance Leases her Financing Activity Receipts syments: epayment of Borrowings & Advances epayment of Borrowings & Advances structions to Minority Interests her Financing Activity Payments et Cash Flow provided (used in) Financing Activities et Cash Flow provided (used in) Financing Activities et Increase/(Decrease) in Cash & Cash Equivalents us: Cash, Cash Equivalents & Investments - beginning of year ash & Cash Equivalents - end of the year	(421,105) (2,145,613) 9,800,000 7,654,387	(369,625) (369,625) (171,989) 7,654,387 7,482,398	(391,698) 316,227 7,482,398 7,798,625	(414,929) 933,859 7,798,625 8,732,484	(266,852) (266,852) (458,128) 8,732,484 8,274,357	(288,609) 361,391 881,561 8,274,357 9,155,918	(242,232) 657,768 (31,118) 9,155,918 5,124,800	(194,733) 705,267 866,791 9,124,800 9,991,592	(228,301) 645,699 1,272,482 9,991,592 11,264,073	(115,208) 609,792 1,538,716 11,264,073 12,602,789	(132,084 1,271,593 12,802,789 14,074,382
iscent from Borrowings & Advances iscents from Finance Leases inter Financing Activity Receipts yments: payment of Borrowings & Advances payment of Borrowings & Advances introlicons to Minority Interests ther Finance Lease Llabilities tributions to Minority Interests ter Cash Flow provided (used in) Financing Activities t Cash Flow provided (used in) Financing Activities t Increase/(Decrease) in Cash & Cash Equivalents is: Cash Cash Equivalents & Investments - beginning of year ah & Cash Equivalents - end of the year sh & Cash Equivalents - end of the year	(421,105) (2,145,613) 9,800,000	(369,625) (369,625) (171,989) 7,654,387	(391,898) 316,227 7,482,398	(414,929) 933,859 7,798,625	(266,852) (266,852) (458,128) 8,732,484	(288,609) 361,391 881,561 8,274,357	(242,232) 657,768 (31,118) 9,155,918	(194,733) 705,267 866,791 9,124,800	(228,301) 646,699 1,272,482 9,991,592	(115,208) 609,792 1,538,716 11,264,073	(132,084 1,271,593 12,802,789
ceeds from Borrowings & Advances ceeds from Finance Leases er Financing Activity Receipts ments: ayment of Borrowings & Advances layment of Finance Lease Llabilities ributions to Minority interests er Financing Activity Payments Cash Flow provided (used in) Financing Activities increase/(Decrease) in Cash & Cash Equivalents a: Cash, Cash Equivalents & Investments - beginning of year in & Cash Equivalents - end of the year	(421,105) (2,145,613) 9,800,000 7,654,387	(369,625) (369,625) (171,989) 7,654,387 7,482,398	(391,698) 316,227 7,482,398 7,798,625	(414,929) 933,859 7,798,625 8,732,484	(266,852) (266,852) (458,128) 8,732,484 8,274,357	(288,609) 361,391 881,561 8,274,357 9,155,918	(242,232) 657,768 (31,118) 9,155,918 9,124,800	(194,733) 705,267 866,791 9,124,800 9,991,592	(228,301) 645,699 1,272,482 9,991,592 11,264,073	(115,208) 609,792 1,538,716 11,264,073 12,602,789	(132,084 1,271,593 12,802,789 14,074,382
oeeds from Borrowings & Advances oceds from Finance Leases ere Financing Activity Receipts ments: ayment of Borrowings & Advances tributions to Minority Interests er Finance Lease Llabilities trutions to Minority Interests er Financing Activity Payments cash Flow provided (used in) Financing Activities transport of the sea increase/(Decrease) in Cash & Cash Equivalents a: Cash Cash Equivalents & Investments - beginning of year sh & Cash Equivalents - end of the year estments - end of the year ash, Cash Equivalents & Investments - end of the year	(421,105) (2,145,613) 9,800,000 7,654,387 7,654,387	(369,625) (369,625) (171,989) 7,654,387 7,482,398 7,482,398	(391,898) 316,227 7,482,398 7,798,625 7,798,625	(414,929) 933,859 7,798,625 8,732,484 8,732,484	(266,852) (266,852) (458,128) 8,732,484 8,274,357 8,274,357	(288,609) 361,391 881,561 8,274,357 <b>9,155,918</b> 9,155,918	(242,232) 657,768 (31,118) 9,155,918 9,124,800 9,124,800	(194,733) 705,267 866,791 9,124,800 9,991,592 9,991,592	(228,301) 646,699 1,272,482 9,991,592 11,264,073 11,264,073	(115,208) 609,792 1,538,716 11,264,073 12,802,789	(132,084 1,271,593 12,802,789 14,074,382
iseeds from Borrowings & Advances iseeds from Finance Leases payment of Borrowings & Advances payment of Borrowings & Advances payment of Finance Lease Liabilities tributions to Minority Interests ter Financing Activity Payments t Cash Flow provided (used in) Financing Activities t Cash Flow provided (used in) Financing Activities t Increase/(Decrease) in Cash & Cash Equivalents is: Cash, Cash Equivalents & Investments - beginning of year sh & Cash Equivalents - end of the year estments - end of the year sh, Cash Equivalents & Investments - end of the year presenting:	(421,105) (2,145,613) 9,800,000 7,654,387 7,654,387	(369,625) (369,625) (171,989) 7,654,367 7,482,398 7,482,398 7,482,398	(391,898) 316,227 7,482,398 7,798,625 7,798,625 7,798,625	(414,929) 933,859 7,798,625 8,732,484 8,732,484 8,732,484	(266,852) (266,852) (458,128) 8,732,484 8,274,357 8,274,357 8,274,357	(288,609) 361,391 881,561 8,274,357 9,155,918 9,155,918 9,155,918	(242,232) 657,768 (31,118) 9,155,918 9,124,800 9,124,800	(194,733) 705,267 866,791 9,124,800 9,991,592 9,991,592	(228,301) 646,699 1,272,482 9,991,592 11,264,073 11,264,073 11,264,073	(115,208) 609,792 1,538,716 11,264,073 12,802,789 12,802,789	(132,084 1,271,593 12,802,789 14,074,382 14,074,382 14,074,382
oceeds from Borrowings & Advances oceeds from Finance Leases	(421,105) (2,145,613) 9,800,000 7,654,387 7,654,387 7,654,387	(369,625) (369,625) (171,989) 7,654,387 7,482,398 7,482,398	(391,898) 316,227 7,482,398 7,798,625 7,798,625	(414,929) 933,859 7,798,625 8,732,484 8,732,484	(266,852) (266,852) (458,128) 8,732,484 8,274,357 8,274,357	(288,609) 361,391 881,561 8,274,357 <b>9,155,918</b> 9,155,918	(242,232) 657,768 (31,118) 9,155,918 9,124,800 9,124,800 9,124,800	(194,733) 705,267 866,791 9,124,800 9,991,592 9,991,592 9,991,592	(228,301) 646,699 1,272,482 9,991,592 11,264,073 11,264,073	(115,208) 609,792 1,538,716 11,264,073 12,802,789	(132,084 1,271,593 12,802,789 14,074,382

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 FINANCIAL PERFORMANCE INDICATORS - WATER FUND Scenario: 1 - Sustainability Layer	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Years 2022/23	2023/24	2024/25	2025/26	2026/27
Scenario, 1 - Sustainability Eayer	2010/11	2011/10	2010/15	2013/20	2020/21	2021122	2022/25	2023/24	2024/25	2023/20	2020/21
New Note 13 Ratios											
Operating Performance Ratio 1)	1.47%	20.73%	-0.39%	7.95%	21.05%	12.38%	7.77%	9.98%	9.77%	7.54%	10.52%
Own Source Operating Revenue Ratio 1)	56.64%	58.53%	93.57%	93.74%	46.16%	65.12%	94.20%	94.23%	94.25%	94.28%	94.31%
Unrestricted Current Ratio	20.31	10.70	9.74	10.48	11.49	6.51	6.10	5.75	5.81	5.69	6.19
Debt Service Cover Ratio 1) Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	20.08 4.39%	6.24 4.40%	2.51 4.31%	2.99 4.22%	2.85 4.12%	2.08 4.03%	1.92 3.94%	2.01 3.85%	2.01 3.85%	1.94 3.85%	2.08 3.85%
Cash Expense Cover Ratio 1)	4.39%	4.40%	4.31%	4.22%	4.12%	4.03%	3.94% 7.15	6.85	3.05% 7.14	3.05%	3.05% 7.83
Cash Expense Cover Nation)	10.15	11.75	0.00	5.05	10.00	7.00	7.15	0.05	7.14	7.11	7.05
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	388.43%	1003.32%	68.45%	85.06%	1030.83%	497.68%	83.74%	94.86%	77.75%	75.55%	74.96%
Infrastructure Backlog Ratio	17.14%	13.05%	12.43%	11.88%	9.31%	8.17%	7.71%	7.21%	6.72%	6.22%	5.72%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	4.07	10.01	0.75	0.85	10.31	4.98	0.86	1.03	0.80	0.76	0.75
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	1.70%	9.28%	15.87%	15.11%	21.20%	26.11%	25.03%	24.39%	23.77%	23.14%	22.53%
Rates & Annual Charges Coverage Ratio	25.88%	26.27%	40.86%	40.32%	19.75%	26.98%	38.70%	38.40%	38.10%	37.76%	37.40%
TCorp Ratios											
Operating Performance Ratio 2)	1.47%	20.73%	-0.39%	7.95%	21.05%	12.38%	7.77%	9.98%	9.77%	7.54%	10.52%
Own Source Operating Revenue Ratio 2)	55.62%	58.17%	92.13%	92.28%	45.97%	63.82%	92.93%	93.02%	93.04%	93.06%	93.02%
Unrestricted Current Ratio	20.31	10.70	9.74	10.48	11.49	6.51	6.10	5.75	5.81	5.69	6.19
Debt Service Cover Ratio 2)	20.08 4.07	6.24	2.51 0.75	2.99	2.85	2.08 4.98	1.92 0.86	2.01 1.03	2.01 0.80	1.94 0.76	2.08 0.75
Capital Expenditure Ratio	4.07	10.01 13.05%	12.43%	0.85 11.88%	10.31 9.31%	4.98	7.71%	7.21%	6.72%	6.22%	5.72%
Asset Maintenance Ratio	1.10	1.10	12.45%	1.10	9.31%	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	388.43%	1003.32%	68.45%	85.06%	1030.83%	497.68%	83.74%	94.86%	77.75%	75.55%	74.96%
Cash Expense Cover Ratio 2)	10.51	14.31	9.91	11.28	27.98	11.71	10.17	9.77	10.04	9.77	10.83
Interest Cover Ratio	28.85	9.41	3.87	4.77	4.57	3.38	3.24	3.53	3.68	3.73	4.22
2) different Calculation to OLG's Note 13 calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
INCOME STATEMENT - WATER FUND	Actuals	Current Year					Projected					
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	903,000	812,500	838,779	871,498	902,131	932,945	963,952	997,243	1,015,179	1,033,203	1,051,336	1,069,558
User Charges & Fees	745,000	933,900	1,018,700	1,093,509	1,162,483	1,238,449	1,316,211	1,397,646	1,443,808	1,490,215	1,540,123	1,590,295
Interest & Investment Revenue	47,000	29,900	10,000	29,000	31,000	7,000	45,000	31,000	30,000	31,000	32,000	35,000
Other Revenues	13,000	2,000	1,538	1,576	1,615	1,655	1,696	1,738	1,781	1,826	1,872	1,919
Grants & Contributions provided for Operating Purposes	120,000	131,490	134,295	137,170	140,114	143,127	146,211	149,368	152,600	155,909	159,296	162,765
Grants & Contributions provided for Capital Purposes	420,000	1,229,980	1,190,000	-	-	2,400,000	1,100,000	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-		-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,248,000	3,139,770	3,193,312	2,132,753	2,237,343	4,723,176	3,573,070	2,576,995	2,643,368	2,712,153	2,784,627	2,859,537
Emergen from Continuing Operations												
Expenses from Continuing Operations												
Employee Benefits & On-Costs	574,000	352,179	362,653	602,348	625,630	648,343	675,374	688,584	669,866	732,859	767,173	794,918
Borrowing Costs	21,000	20,834	115,032	205,214	198,885	288,498	373,542	360,366	346,447	331,785	316,213	299,803
Materials & Contracts	339,000	835,509	462,033	637,477	562,028	250,451	430,455	611,784	639,591	639,663	720,085	674,552
Depreciation & Amortisation	527,000	552,298	552,380	597,645	572,021	539,602	581,056	606,579	611,251	623,476	652,734	665,536
Impaiment			-	-	-	-	-	-	-	-	-	-
Other Expenses	232,000	120,976	95,911	98,319	100,977	107,268	106,517	109,403	112,370	119,394	118,558	123,855
Interest & Investment Losses		•	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	•	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,693,000	1,881,794	1,588,009	2,141,002	2,059,541	1,834,162	2,166,944	2,376,716	2,379,525	2,447,177	2,574,762	2,558,664
Operating Result from Continuing Operations	555,000	1,257,976	1,605,303	(8,249)	177,802	2,889,014	1,406,126	200,279	263,843	264,976	209,865	300,873
operating result from continuing operations	333,000	1,201,010	1,000,000	(0,240)	111,002	2,000,014	1,400,120	200,210	200,040	204,010	200,000	300,013
Discontinued Operations - Profit/(Loss)			-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations			-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	555,000	1,257,976	1,605,303	(8,249)	177,802	2,889,014	1,406,126	200,279	263,843	264,976	209,865	300,873
Net Operating Result before Grants and Contributions provided for												
Capital Purposes	135,000	27,996	415,303	(8,249)	177,802	489,014	306,126	200,279	263,843	264,976	209,865	300,873

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
BALANCE SHEET - WATER FUND	Actuals	Current Year					Projected	Years				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	936,000	500,277	539,153	576,141	610,157	647,505	685,672	725,650	747,909	771,298	796,389	821,616
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	4 807 017	1.680.922	1,821,988	2.993.649	4 080 080	1.920.087	1.905.122	2.019.320	-	
Total Current Assets	2,114,000	1,646,862	1,637,217	1,080,922	1,821,988	2,993,049	1,868,368	1,920,087	1,905,122	2,019,320	2,103,378	2,260,229
Non-Current Assets												
Investments			-	-	-	-	-	-	-	-	-	-
Receivables			-	-	-	-	-	-	-	-	-	-
Inventories			-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	16,635,000	18,332,029	23,308,907	23,158,578	23,072,001	28,093,030	30,403,774	30,318,862	30,338,888	30,214,464	30,054,877	29,888,200
Investments Accounted for using the equity method			-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-		-	-		-	-	
Total Non-Current Assets TOTAL ASSETS	16,635,000 18,749,000	18,332,029 19,978,891	23,308,907 24,946,124	23,158,578 24,839,500	23,072,001 24,893,988	28,093,030 31,086,678	30,403,774 32,272,141	30,318,862 32,238,949	30,338,888 32,244,010	30,214,464 32,233,783	30,054,877 32,158,256	29,888,200 32,148,430
TOTAL ASSETS	18,749,000	19,978,891	24,946,124	24,839,000	24,893,988	31,086,678	32,272,141	32,238,949	32,244,010	32,233,783	32,198,296	32,148,430
LIABILITIES												
Current Liabilities												
Bank Overdraft				_		-	_	_	-	-	_	-
Payables	90,000	71.020	41.428	54.633	49,229	26.561	39.871	53,549	55.834	56.361	62.270	59,282
Borrowings	9,000	10,070	111,580	117,909	124,546	233,973	247,149	261,067	275,730	291,302	307,712	306,015
Provisions	-	-		-	121,010	200,010	2.11,110	201,001	210,100	201,002		
Liabilities associated with assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	99,000	81,090	153,008	172,542	173,775	260,534	287,019	314,616	331,563	347,663	369,982	365,297
Non-Current Liabilities												
Payables				-								-
Borrowings	314,000	303,825	3,593,836	3,475,927	3,351,381	6,568,298	6,321,149	6,060,082	5,784,352	5,493,050	5,185,338	4,879,324
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method Liabilities associated with assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	314.000	303.825	3.593.836	3.475.927	3.351.381	6.568.298	6.321.149	6.060.082	5.784.352	5,493,050	5,185,338	4.879.324
TOTAL LIABILITIES	413.000	384,914	3,746,844	3,648,469	3,525,156	6.828.832	6,608,168	6,374,698	6,115,916	5.840.713	5,555,320	5.244.621
Net Assets	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809
	10,000,000	10,000,010	21,100,200	21,101,001	21,000,000	24,201,041	20,000,010	20,004,201	20,120,004	20,000,071	20,002,000	20,000,000
EQUITY												
Retained Earnings	5,614,000	6.871,976	8,477,280	8,469,031	8.646.833	11,535,847	12,941,973	13,142,251	13,406,094	13.671.071	13,880,935	14,181,809
Revaluation Reserves	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000
Council Equity Interest	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity												
	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809
	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 CASH FLOW STATEMENT - WATER FUND	Actuals	Current Year					Projected	Years				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Cash Flows from Operating Activities Receipts:												
Rates & Annual Charges		831,313	838,383	870,864	901,655	932,522	963,583	996,842	1,015,459	1,032,482	1,050,611	1,068,829
User Charges & Fees	-	866,623 29,900	977,723	1,057,360	1,129,154	1,201,741	1,278,635 45,000	1,358,295 31,000	1,421,502	1,467,790	1,516,007 32,000	1,566,051 35,000
Interest & Investment Revenue Received Grants & Contributions		1,760,470	10,000 1,324,295	29,000 137,170	31,000 140,114	7,000 2,543,127	1,246,211	149,368	30,000 152,600	31,000 155,909	159,296	162,765
Bonds & Deposits Received	-	· · · •	-	-	-	-	-	-	-	-	-	-
Other Payments:		87,188	4,036	1,371	1,404	1,439	1,474	1,511	1,549	1,583	1,623	1,665
Employee Benefits & On-Costs	-	(352,179)	(362,653)	(602,348)	(625,630)	(648,343)	(675,374)	(688,584)	(669,866)	(732,859)	(767,173)	(794,918)
Materials & Contracts Borrowing Costs		(854,489) (20,834)	(491,625) (115,032)	(624,271) (205,214)	(567,433) (198,885)	(273,119) (288,498)	(417,145) (373,542)	(598,106) (360,366)	(637,306) (346,447)	(639,136) (331,785)	(714,176) (316,213)	(677,540) (299,803)
Bonds & Deposits Refunded	-	1 1 1		-	-		-	-	-	-		-
Other		(120,976)	(95,911)	(98,319)	(100,977)	(107,268)	(106,517)	(109,403)	(112,370)	(119,394)	(118,558)	(123,855)
Net Cash provided (or used in) Operating Activities		2,227,015	2,089,216	565,614	710,401	3,368,601	1,962,325	780,557	855,120	865,590	843,417	938,195
Cash Flows from Investing Activities												
Receipts: Sale of Investment Securities			-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-		-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets Sale of Infrastructure, Property, Plant & Equipment				-							-	
Sale of Interests In Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets Deferred Debtors Receipts												
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates Other Investing Activity Receipts				-							-	
Payments:												
Purchase of Investment Securities Purchase of Investment Property				-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment		(2,249,325)	(5,529,258)	(447,316)	(485,444)	(5,560,631)	(2,891,800)	(521,668)	(631,276)	(499,052)	(493,147)	(498,859)
Purchase of Real Estate Assets Purchase of Intangible Assets			-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	1											
Purchase of Interests In Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates Other Investing Activity Payments		:					-					
Net Cash provided (or used in) investing Activities		(2,249,325)	(5,529,258)	(447,316)	(485,444)	(5,560,631)	(2,891,800)	(521,668)	(631,276)	(499,052)	(493,147)	(498,859)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances Proceeds from Finance Leases			3,450,000	-		3,500,000					-	
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments: Repayment of Borrowings & Advances		(9,105)	(58,479)	(111,580)	(117,909)	(173,656)	(233,973)	(247,149)	(261,067)	(275,730)	(291,302)	(307,712)
Repayment of Finance Lease Llabilities	-	:	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests Other Financing Activity Payments	:			-					-	-	-	-
Net Cash Flow provided (used in) Financing Activities		(9,105)	3,391,521	(111,580)	(117,909)	3,326,344	(233,973)	(247,149)	(261,067)	(275,730)	(291,302)	(307,712)
Net Increase/(Decrease) in Cash & Cash Equivalents		(31,415)	(48,521)	6,718	107,049	1,134,314	(1,163,448)	11,741	(37,224)	90,808	58,968	131,624
plus: Cash, Cash Equivalents & Investments - beginning of year		1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990
Cash & Cash Equivalents - end of the year		1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Cash & Cash Equivalents - end of the year	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Investments - end of the year		· · · ·	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Representing:												
- External Restrictions - Internal Restrictions					-		-	-		-		
- Unrestricted	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027											
FINANCIAL PERFORMANCE INDICATORS - SEWER FUND	Current Year					Projected	Years				
Scenario: 1 - Sustainability Layer	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios											
Operating Performance Ratio 1)	-3.58%	2.31%	9.85%	13.14%	13.88%	12.24%	14.34%	19.01%	20.14%	18.16%	26.39%
Own Source Operating Revenue Ratio 1)	97.89%	98.72%	98.76%	96.49%	98.82%	98.85%	98.87%	98.89%	98.90%	98.92%	98.95%
Unrestricted Current Ratio	10.66	10.59	12.90	11.93	12.62	12.42	13.62	12.91	13.28	13.24	50.39
Debt Service Cover Ratio 1)	3.76	4.39	5.17	4.95	5.14	5.05	5.37	5.71	5.68	5.57	5.94
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	4.43%	4.39%	4.31%	4.21%	4.12%	4.03%	3.94%	3.85%	3.85%	3.85%	3.85%
Cash Expense Cover Ratio 1)	11.48	11.95	14.65	14.62	15.94	16.26	18.33	17.94	19.24	19.89	22.36
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	56.53%	62.61%	55.37%	58.55%	56.71%	63.97%	56.81%	69.19%	70.11%	65.98%	79.47%
Infrastructure Backlog Ratio	2.81%	2.55%	2.23%	1.91%	1.55%	1.19%	0.44%	0.24%	0.03%	0.00%	0.00%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	0.92	1.00	0.94	1.20	1.02	1.07	1.00	1.57	1.20	1.16	1.42
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	11.74%	11.58%	11.17%	10.77%	10.39%	10.11%	9.85%	9.60%	9.36%	9.11%	8.86%
Rates & Annual Charges Coverage Ratio	88.87%	88.22%	87.25%	84.30%	85.37%	85.29%	85.18%	85.18%	85.13%	84.99%	84.80%
TCorp Ratios											
Operating Performance Ratio 2)	-3.58%	2.31%	9.85%	13.14%	13.88%	12.24%	14.34%	19.01%	20.14%	18.16%	26.39%
Own Source Operating Revenue Ratio 2)	96.33%	96.83%	96.84%	94.54%	96.67%	96.57%	96.43%	96.43%	96.38%	96.23%	96.01%
Unrestricted Current Ratio	10.66	10.59	12.90	11.93	12.62	12.42	13.62	12.91	13.28	13.24	50.39
Debt Service Cover Ratio 2)	3.76	4.39	5.17	4.95	5.14	5.05	5.37	5.71	5.68	5.57	5.94
Capital Expenditure Ratio	0.92	1.00	0.94	1.20	1.02	1.07	1.00	1.57	1.20	1.16	1.42
Infrastructure Backlog Ratio	2.81%	2.55%	2.23%	1.91%	1.55%	1.19%	0.44%	0.24%	0.03%	0.00%	0.00%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	56.53%	62.61%	55.37%	58.55%	56.71%	63.97%	56.81%	69.19%	70.11%	65.98%	79.47%
Cash Expense Cover Ratio 2)	13.58	14.78	18.67	17.71	19.37	19.45	22.15	21.75	22.92	23.37	26.54
Interest Cover Ratio	5.21	6.26	7.64	7.58	8.24	8.50	9.58	10.83	11.63	12.44	14.72
2) different Calculation to OLG's Note 13 calculation for same ratio											

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027												
INCOME STATEMENT - SEWER FUND	Actuals	Current Year					Projected	V				
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Scenario, 1 - Sustainability Layer	2010/16	2010/17	2017/18	2010/15	2015/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2020/27
Income from Continuing Operations			•	•	*	•	•	•	•	•	*	•
Revenue:												
Rates & Annual Charges	1,661,000	1,772,500	1,767,466	1.812.886	1,858,507	1,905,893	1,955,136	2.004.518	2,055,757	2,106,993	2,160,258	2,215,286
User Charges & Fees	99,000	148,890	172,641	199,204	225,769	252,336	258,601	264,869	271,440	278,633	285,828	293,027
Interest & Investment Revenue	35,000	28,300	35,000	37,000	40,000	45,000	49,000	54,000	56,000	59,000	65,000	73,000
Other Revenues	19,000	2,800	2,870	2,942	3,016	3,091	3,168	3,247	3,328	3,411	3,496	3,583
Grants & Contributions provided for Operating Purposes	25,000	25,575	25,598	25,808	26,021	26,234	26,450	26,668	26,887	27,108	27,331	27,556
Grants & Contributions provided for Capital Purposes	13,000	16,500	-	-	51,250	-	-	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,852,000	1,994,565	2,003,575	2,077,840	2,204,563	2,232,554	2,292,355	2,353,302	2,413,412	2,475,145	2,541,913	2,612,452
Expenses from Continuing Operations												
Employee Benefits & On-Costs	450.000	587,494	530,626	556,815	569,972	588,649	616,917	643,347	669,373	701,942	729,039	755,167
Borrowing Costs	170,000	165,605	160,545	155.081	149,587	142,846	135.973	128,552	120,865	111,917	102,581	92,500
Materials & Contracts	315,000	407,216	357,703	223,259	333,055	343,235	397,233	352,951	306,259	334.618	401.015	354,139
Depreciation & Amortisation	754,000	767,707	798,543	825,375	702,054	725,001	739.501	765.692	729,261	691,429	711.853	579,207
Impairment	-	-	-		-	-	-	-	-		-	-
Other Expenses	189,000	120,858	109,902	112,661	115,707	122,916	122,056	125,363	128,762	136,810	135,852	141,921
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,878,000	2,048,880	1,957,319	1,873,191	1,870,375	1,922,647	2,011,680	2,015,905	1,954,521	1,976,716	2,080,340	1,922,935
Operating Result from Continuing Operations	(26,000)	(54,315)	46,256	204,649	334,188	309,907	280,675	337,397	458,891	498,429	461,573	689,517
Discontinued Operations - Profit/(Loss)			-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations			-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(26,000)	(54,315)	46,256	204.649	334,188	309,907	280,675	337,397	458,891	498,429	461,573	689,517
	(20,000)	(54,610)	, citere			,	,				,	,
Net Operating Result before Grants and Contributions provided for Capital Purposes	(39,000)	(70,815)	46,256	204,649	282,938	309,907	280,675	337,397	458,891	498,429	461,573	689,517

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
BALANCE SHEET - SEWER FUND	Actuals	Current Year					Projected					
Scenario: 1 - Sustainability Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Investments		-	-	-	-	-	-	-	-	-	-	-
Receivables	161,000	134,833	141,032	150,482	159,851	169,205	171,534	173,771	176,088	180,624	185,242	189,933
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-		-	-		-			-
Total Current Assets	1,428,000	1,397,387	1,370,546	1,539,086	1,663,508	1,872,207	2,012,732	2,244,546	2,177,526	2,422,017	2,650,364	2,957,034
Non-Current Assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories		-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	22,931,000	22,869,231	22,866,576	22,813,046	22,956,604	22,973,572	23,026,838	23,026,983	23,439,496	23,580,514	23,694,919	23,936,297
Investments Accounted for using the equity method		-	-	-	-	-	-	-	-	-	-	-
Investment Property		-		-	-	-	-	-	-	-	-	-
Intangible Assets		-		-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"		-	-	-	-	-	-	-	-	-	-	-
Other Total Non-Current Assets	22,931,000	22.869.231	22.866.576	22.813.046	22.956.604	22,973,572	23.026.838	23,026,983	23,439,496	23.580.514	23.694.919	23.936.297
TOTAL ASSETS	22,931,000	22,869,231	22,800,570	24,352,132	22,950,004	22,973,572	25,020,838	25,271,529	25,617,022	26,002,531	26,345,283	25,930,297
	24,000,000	24,200,011	24,201,122	24,002,102	24,020,112	24,040,110	20,000,010	20,211,020	20,017,022	20,002,001	20,040,200	20,000,000
LIABILITIES												
Current Liabilities												
Bank Overdraft												
Payables	37.000	62,466	55.313	39,736	53.084	55,141	61,427	56,580	51,459	55,766	63,506	58.679
Borrowings	64,000	68,598	74.062	79,556	86,297	93,170	100,591	108,278	117,226	126,562	136,643	
Provisions	-		-				-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Current Liabilities	101,000	131,065	129,375	119,292	139,381	148,311	162,018	164,858	168,685	182,328	200,149	58,679
Non-Current Liabilities												
Payables												
Borrowings	2.071.000	2.002.868	1,928,806	1,849,250	1.762.953	1.669.783	1,569,193	1,460,915	1,343,689	1,217,127	1.080.484	1.080.484
Provisions	-						-				-	-
Investments Accounted for using the equity method				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-						1 0 10 000	1,217,127	1,080,484	1,080,484
Liabilities associated with assets classified as "held for sale" Total Non-Current Liabilities	2,071,000	2,002,868	1,928,806	1,849,250	1,762,953	1,669,783	1,569,193	1,460,915	1,343,689	1,217,127	1,080,484	
	2,071,000 2,172,000	2,002,868 2,133,932	1,928,806 2,058,181	1,849,250 1,968,542	1,762,953 1,902,334	1,669,783 1,818,095	1,569,193 1,731,210	1,460,915	1,343,689	1,217,127	1,080,484	1,139,164
Total Non-Current Liabilities												
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets	2,172,000	2,133,932	2,058,181	1,968,542	1,902,334	1,818,095	1,731,210	1,625,773	1,512,374	1,399,455	1,280,633	1,139,164
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets EQUITY	2,172,000 22,187,000	2,133,932 22,132,685	2,058,181 22,178,941	1,968,542 22,383,589	1,902,334 22,717,777	1,818,095 23,027,684	1,731,210 23,308,359	1,625,773 23,645,756	1,512,374 24,104,647	1,399,455 24,603,076	1,280,633 25,064,650	1,139,164 25,754,167
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets EQUITY Retained Earnings	2,172,000 22,187,000 9,677,000	2,133,932 22,132,685 9,622,685	2,058,181 22,178,941 9,668,941	1,968,542 22,383,589 9,873,589	1,902,334 22,717,777 10,207,777	1,818,095 23,027,684 10,517,684	1,731,210 23,308,359 10,798,359	1,625,773 23,645,756 11,135,756	1,512,374 24,104,647 11,594,647	1,399,455 24,603,076 12,093,076	1,280,633 25,064,650 12,554,650	1,139,164 25,754,167 13,244,167
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets EQUITY Retained Earnings Revaluation Reserves	2,172,000 22,187,000 9,677,000 12,510,000	2,133,932 22,132,685 9,622,685 12,510,000	2,058,181 22,178,941 9,668,941 12,510,000	1,968,542 22,383,589 9,873,589 12,510,000	1,902,334 22,717,777 10,207,777 12,510,000	1,818,095 23,027,684 10,517,684 12,510,000	1,731,210 23,308,359 10,798,359 12,510,000	1,625,773 23,645,756 11,135,756 12,510,000	1,512,374 24,104,647 11,594,647 12,510,000	1,399,455 24,603,076 12,093,076 12,510,000	1,280,633 25,064,650 12,554,650 12,510,000	1,139,164 25,754,167 13,244,167 12,510,000
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets EQUITY Retained Earnings Revaluation Reserves Council Equity Interest	2,172,000 22,187,000 9,677,000	2,133,932 22,132,685 9,622,685	2,058,181 22,178,941 9,668,941	1,968,542 22,383,589 9,873,589	1,902,334 22,717,777 10,207,777	1,818,095 23,027,684 10,517,684	1,731,210 23,308,359 10,798,359	1,625,773 23,645,756 11,135,756	1,512,374 24,104,647 11,594,647	1,399,455 24,603,076 12,093,076	1,280,633 25,064,650 12,554,650	1,139,164 25,754,167 13,244,167
Total Non-Current Liabilities TOTAL LIABILITIES Net Assets EQUITY Retained Earnings Revaluation Reserves	2,172,000 22,187,000 9,677,000 12,510,000	2,133,932 22,132,685 9,622,685 12,510,000	2,058,181 22,178,941 9,668,941 12,510,000	1,968,542 22,383,589 9,873,589 12,510,000	1,902,334 22,717,777 10,207,777 12,510,000	1,818,095 23,027,684 10,517,684 12,510,000	1,731,210 23,308,359 10,798,359 12,510,000	1,625,773 23,645,756 11,135,756 12,510,000	1,512,374 24,104,647 11,594,647 12,510,000	1,399,455 24,603,076 12,093,076 12,510,000	1,280,633 25,064,650 12,554,650 12,510,000	1,139,164 25,754,167 13,244,167 12,510,000

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 CASH FLOW STATEMENT - SEWER FUND Scenario: 1 - Sustainability Layer	Actuals 2015/16 \$	Current Year 2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Projected 2021/22 \$	Years 2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27
Cash Flows from Operating Activities												
Receipts: Rates & Annual Charges		1,798,193	1,769,470	1,812,610	1,858,313	1.905.714	1,954,974	2.004.448	2,055,712	2,104,944	2,158,127	2,213,085
User Charges & Fees		147,488	164,441	190,034	216,598	243,164	256,438	262,705	269,171	276,150	283,344	290,542
Interest & Investment Revenue Received		28,300	35,000	37,000	40,000	45,000	49,000	54,000	56,000	59,000	65,000	73,000
Grants & Contributions	-	43,075	25,598	25,808	77,271	26,234	26,450	26,668	26,887	27,108	27,331	27,556
Bonds & Deposits Received Other		3,676	2,867	2,939	3,013	3,088	3,165	3,243	3,324	3,407	3,492	3,579
Payments:		0,070	2,007	2,505	0,010	0,000	0,100	0,240	0,024	0,401	0,402	0,075
Employee Benefits & On-Costs		(587,494)	(530,626)	(556,815)	(569,972)	(588,649)	(616,917)	(643,347)	(669,373)	(701,942)	(729,039)	(755,167)
Materials & Contracts Borrowing Costs		(381,750) (165,605)	(364,856) (160,545)	(238,836) (155,081)	(319,707) (149,587)	(341,178) (142,846)	(390,947) (135,973)	(357,798) (128,552)	(311,380) (120,865)	(330,311) (111,917)	(393,274) (102,581)	(358,966) (92,500)
Bonds & Deposits Refunded		(100,000)	(100,040)	(100,001)	(145,557)	(142,040)	(100,510)	(120,002)	(120,000)	(111,517)	(102,001)	(52,000)
Other		(120,858)	(109,902)	(112,661)	(115,707)	(122,916)	(122,056)	(125,363)	(128,762)	(136,810)	(135,852)	(141,921)
Net Cash provided (or used in) Operating Activities	· · ·	765,025	831,448	1,004,997	1,040,221	1,027,611	1,024,133	1,096,005	1,180,714	1,189,628	1,176,549	1,259,207
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	•	•	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property Sale of Real Estate Assets			-	-		-	-	-	-	-		-
Sale of Infrastructure, Property, Plant & Equipment			-	-	-	-		-	-	-		-
Sale of Interests In Joint Ventures & Associates			-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets Deferred Debtors Receipts	-		-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups			-	-	-					-		
Distributions Received from Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts Payments:	-	•	-	-	-	-	-	-	-	-	-	-
Payments. Purchase of Investment Securities			-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property			-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment Purchase of Real Estate Assets		(705,938)	(795,889)	(771,845)	(845,612)	(741,969)	(792,767)	(765,837)	(1,141,774)	(832,447)	(826,258)	(820,585)
Purchase of Real Estate Assets Purchase of Intangible Assets				-		-		-				-
Deferred Debtors & Advances Made			-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates Other Investing Activity Payments												
Net Cash provided (or used in) Investing Activities	-	(705,938)	(795,889)	(771,845)	(845,612)	(741,969)	(792,767)	(765,837)	(1,141,774)	(832,447)	(826,258)	(820,585)
Cash Flows from Financing Activities Receipts:												
Proceeds from Borrowings & Advances			-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases			-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts Payments:		•	-	-	-	-	-	-	-	-	-	-
Repayment of Borrowings & Advances		(63,534)	(68.598)	(74,062)	(79,556)	(86.297)	(93,170)	(100,591)	(108.278)	(117,226)	(126,562)	(136,643)
Repayment of Finance Lease Liabilities		-	-	-	-	-		-	-	-	-	-
Distributions to Minority interests Other Financing Activity Payments			-	-	-	-	-	-	-	-	-	-
Other Financing Activity Paymenta			-	-	-	-	-	-	-	-		-
Net Cash Flow provided (used in) Financing Activities		(63,534)	(68,598)	(74,062)	(79,556)	(86,297)	(93,170)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)
Net Increase/(Decrease) In Cash & Cash Equivalents	•	(4,447)	(33,040)	159,090	115,053	199,345	138,196	229,577	(69,337)	239,955	223,729	301,980
plus: Cash, Cash Equivalents & Investments - beginning of year	•	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121
Cash & Cash Equivalents - end of the year	· ·	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Cost & Cost Sectorization and other uses	4.007.007	100000	4 000 545	4 200 501	4 500 557	4 702 005		0.070.775	0.004 (00	0.044.202	0.455.405	0.757.404
Cash & Cash Equivalents - end of the year Investments - end of the year	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Cash, Cash Equivalents & Investments - end of the year	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Representing:												
- External Restrictions			-	-	-	-	-	-	-	-	-	-
- Internal Restrictions			-	-	-	-			-		-	-
- Unrestricted	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438 2,001,438	2,241,393	2,465,121 2,465,121	2,767,101
					-least	ALC: NOTE: N				Sec. dese		

## FINANCIAL MODEL – SENSITIVITY ANALYSIS/SHOCK SCENARIO

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 FINANCIAL PERFORMANCE INDICATORS Scenario: 2 - Shock Sensitivity Layer	Current Year 2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Years 2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios Operating Performance Ratio 1)	2.78%	9.74%	4.32%	2.46%	0.66%	0.27%	0.12%	1.83%	1.16%	1.19%	3.43%
Own Source Operating Revenue Ratio 1)	46.98%	41.00%	45.45%	44.99%	56.19%	60.28%	63.91%	64.56%	65.02%	65.57%	66.01%
Unrestricted Current Ratio	3.28	2.82	2.05	2.35	1.77	1.57	1.03	0.82	0.63	0.45	0.09
Debt Service Cover Ratio 1)	8.58	9.73	5.67	4.73	4.71	4.34	4.43	4.63	4.41	4.65	6.07
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Cash Expense Cover Ratio 1)	5.83% 9.07	5.80% 9.43	5.75% 8.55	5.70% 8.51	5.66% 8.26	5.63% 7.40	5.58% 6.76	5.54% 6.74	5.56% 7.02	5.57% 7.47	5.58% 3.37
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	192.14%	328.51%	197.56%	212.31%	162.92%	117.15%	80.85%	85.40%	79.39%	75.48%	65.39%
Infrastructure Backlog Ratio	4.73%	4.21%	3.86%	3.28%	3.00%	2.87%	2.73%	2.60%	2.43%	2.27%	2.13%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	2.32	3.20	2.85	1.92	1.66	1.20	1.03	1.03	0.91	0.88	1.53
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	5.01%	5.32%	8.40%	10.39%	10.03%	10.65%	10.26%	9.94%	10.06%	9.44%	7.45%
Rates & Annual Charges Coverage Ratio	32.45%	29.42%	32.81%	32.31%	40.99%	44.20%	46.97%	47.59%	47.95%	48.35%	48.90%
To an British											
TCorp Ratios Operating Performance Ratio 2)	2.18%	8,43%	3.03%	1.21%	-0.59%	-0.98%	-1.13%	0.59%	-0.09%	-0.05%	2.18%
Own Source Operating Revenue Ratio 2)	42.78%	38.98%	43.19%	42.79%	-0.53 % 53.61%	-0.30 % 57.47%	61.09%	61.77%	62.20%	62.68%	63.32%
Unrestricted Current Ratio	3.28	2.82	2.05	2.35	1.77	1.57	1.03	0.82	0.63	0.45	0.09
Debt Service Cover Ratio 2)	8.44	9.44	5.50	4.59	4.57	4.20	4.29	4.48	4.26	4.49	5.87
Capital Expenditure Ratio	2.32	3.20	2.85	1.92	1.66	1.20	1.03	1.03	0.91	0.88	1.53
Infrastructure Backlog Ratio	4.73%	4.21%	3.86%	3.28%	3.00%	2.87%	2.73%	2.60%	2.43%	2.27%	2.13%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	192.14%	328.51%	197.56%	212.31%	162.92%	117.15%	80.85%	85.40%	79.39%	75.48%	65.39%
Cash Expense Cover Ratio 2)	9.24	10.13	9.80	9.71	9.40	8.32	7.60	7.50	7.78	8.25	3.93
Interest Cover Ratio	20.65	21.03	13.14	12.35	11.69	10.95	11.54	12.29	12.51	13.24	15.26
2) different Calculation to OLG's Note 13 calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
INCOME STATEMENT - CONSOLIDATED	Actuals	Current Year					Projected	Years				
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	7,564,000	8,201,876	8,760,743	9,154,183	9,558,438	9,994,816	10,458,685	10.878.795	11.308.572	11.672.215	12,050,503	12,443,684
User Charges & Fees	2,323,000	2,610,397	2,845,913	2,898,477	3,100,925	3,077,270	3,138,670	3,270,669	3,369,558	3,468,591	3,569,372	3,671,813
Interest & Investment Revenue	423,000	334,200	295,250	312,531	326,844	298,190	325,570	307,984	307,434	323,920	349,443	303,004
Other Revenues	819,000	729,318	308,814	316,073	323,514	331,141	338,958	346,970	355,183	363,602	372,231	381,074
Grants & Contributions provided for Operating Purposes	8,452,000	8,241,002	7,890,396	7,198,675	7,745,090	7,796,076	7,848,365	7,901,996	7,956,995	8,044,379	8,103,284	8,166,885
Grants & Contributions provided for Capital Purposes	2,058,000	5,159,396	9,678,454	8,023,149	8,530,220	2,884,908	1,550,966	457,146	463,451	469,883	476,445	483,139
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	21,639,000	25,276,188	29,779,570	27,903,088	29,585,031	24,382,401	23,661,214	23,163,560	23,761,193	24,342,590	24,921,278	25,449,599
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6.521.000	6,715,806	6.346.371	6,973,988	7,127,784	7,345,910	7,390,211	7.577.238	7.870.312	8,277,880	8,702,987	9.337.363
Borrowing Costs	374,000	340.923	404.267	604.480	685.824	708.936	764,809	731.436	714.625	693,197	663.069	607,494
Materials & Contracts	3,316,000	4,485,910	3.372.659	3,050,070	3,492,218	3,788,934	4.276.694	4.564.274	4.457.907	4,614,204	4.661.397	3.960.538
Depreciation & Amortisation	5,805,000	6,262,350	6.403.478	6,735,260	7.528.017	7,703,460	7,824,213	7,961,637	7,934,217	7,997,865	8,126,784	8,118,087
Impairment		0,202,000	0,400,470	0,700,200	7,525,517	1,100,400	1,024,210	1,001,007	1,001,217		0,120,704	0,110,007
Other Expenses	1,719,000	1,753,420	1.616.873	1,657,470	1,702,282	1.808.335	1,795,671	1.844.324	1,894,334	2,012,740	1.998.580	2.087.868
Interest & Investment Losses		-	-	-	-	-	-	-	-		-	
Net Losses from the Disposal of Assets	411.000	120.833	262,667	256,000	263,000	269,000	276.000	283,000	290,000	298.000	304,000	312,000
Joint Ventures & Associated Entities	-			-	-	-	-	-		-	-	-
Total Expenses from Continuing Operations	18,146,000	19,679,241	18,406,315	19,277,267	20,799,125	21,624,575	22,327,598	22,961,908	23,161,395	23,893,886	24,456,818	24,423,349
Operating Result from Continuing Operations	3,493,000	5,596,947	11,373,254	8,625,820	8,785,906	2,757,826	1,333,616	201,651	599,798	448,704	464,460	1,026,250
Discontinued Operations - Profit/(Loss)								-	-			
Net Profit/(Loss) from Discontinued Operations				-	-	-	-	-	-	-	-	
Net Hold(Loss) from Discontinued Operations												
Net Operating Result for the Year	3,493,000	5,596,947	11,373,254	8,625,820	8,785,906	2,757,826	1,333,616	201,651	599,798	448,704	464,460	1,026,250
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,435,000	437,551	1,694,800	602,672	255,686	(127,082)	(217,350)	(255,494)	136,347	(21,179)	(11,985)	543,111

10 Year Financial Plan for the Years ending 30 June 2027 BALANCE SHEET - CONSOLIDATED												
BALANCE SHEET - CONSOLIDATED												
	Actuals	Current Year					Projecter	d Years				
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9.524.280	9,032,430	9.071.914	9,862,518	10,765,086	5,136,471
Investments	-	-		-	-	-	-	-	-	-	-	-
Receivables	2,285,000	1,818,945	2,089,381	2,094,102	2,220,378	1,910,117	1,970,933	2,036,799	2,089,197	2,146,231	2,204,296	2,257,158
Inventories	678,000	657,966	584,265	573,459	579,689	617,266	632,228	641,008	635,168	641,430	633,457	604,264
Other	-	-	· ·	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Current Assets	15,208,000	12,540,438	12,465,888	12,414,947	12,983,084	12,873,029	12,127,441	11,710,237	11,796,279	12,650,179	13,602,838	7,997,893
Non-Current Assets												
Investments				-	-	-	-	-	-	-	-	-
Receivables	2.000			-	-	-	-	-	-	-	-	-
Inventories				-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	352,205,000	360,555,884	374,674,307	388,465,105	395,444,250	400,571,026	402,217,121	402.546.533	402,833,301	402,119,693	401,133,472	406,765,396
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Investment Property	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Intangible Assets	252,000	266,647	336,796	356,144	299,493	238,841	164,190	89,538	36,687	7,000	3,000	3,000
Non-current assets classified as "held for sale"	· · ·	· · ·	· · ·	-	-	-	· -	-	-	-	-	-
Other		-	· ·	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	352,739,000	361,102,532	375,291,103	389,101,249	396,023,743	401,089,867	402,661,311	402,916,071	403,149,987	402,406,693	401,416,472	407,048,395
TOTAL ASSETS	367,947,000	373,642,968	387,756,991	401,516,196	409,006,827	413,962,896	414,788,752	414,626,308	414,946,266	415,056,872	415,019,310	415,046,288
LIABILITIES												
Current Liabilities												
Bank Overdraft				-	-	-	-	-	-	-	-	-
Payables	1.039.000	1.509.670	1.325.300	1.082.391	1,133,792	1,252,907	1.332.702	1.399.571	1.405.762	1.472.368	1.475.438	1.384.290
Borrowings	494,000	448.294	577.540	1,160,508	1,056,371	1,217,572	1,222,347	1.232.417	1,327,915	1,281,920	971,674	445,463
Provisions	1,936,000	2,099,804	2,405,119	3,034,205	2,930,410	2,940,357	3,193,389	3,676,772	3,734,850	3,794,378	3,855,395	3,917,938
Liabilities associated with assets classified as "held for sale"	-	-	-				-	-		-		-
Total Current Liabilities	3,469,000	4,057,767	4,307,959	5,277,105	5,120,573	5,410,836	5,748,438	6,308,760	6,468,526	6,548,666	6,302,508	5,747,691
Non-Current Liabilities												
Payables				-	-	-	-	-	-	-	-	-
Borrowings	4.595.000	4,146,963	6.971.014	10,747,400	9.691.030	11.924.347	11.342.880	10.997.835	10.557,292	10,138,094	9.881.247	9,435,784
Provisions	1,282,000	1,240,292	906,817	1,294,670	1,212,297	886,959	623.065	43,693	44,630	45,589	46,573	47,581
Investments Accounted for using the equity method			-		-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5,877,000	5,387,254	7,877,831	12,042,070	10,903,326	12,811,306	11,965,945	11.041.528	10.601.921	10,183,683	9,927,820	9,483,365
TOTAL LIABILITIES	9,346,000	9,445,022	12,185,790	17,319,175	16,023,899	18,222,142	17,714,383	17,350,288	17,070,448	16,732,349	16,230,327	15,231,056
Net Assets	358,601,000	364,197,947	375,571,201	384,197,021	392,982,928	395,740,753	397,074,369	397,276,021	397,875,819	398,324,523	398,788,983	399,815,233
FOUR /												
EQUITY												
Retained Earnings	119,867,000	125,463,947	136,837,201	145,463,021	154,248,928	157,006,753	158,340,369	158,542,021	159,141,819	159,590,523	160,054,983	161,081,233
Revaluation Reserves	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000	238,734,000
Council Equity Interest	358,601,000	364,197,947	375,571,201	384,197,021	392,982,928	395,740,753	397,074,369	397,276,021	397,875,819	398,324,523	398,788,983	399,815,233
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	358,601,000	364,197,947	375.571.201	384, 197, 021	392.982.928	395,740,753	397,074,369	397,276,021	397.875.819	398.324.523	398,788,983	399.815.233

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 CASH FLOW STATEMENT - CONSOLIDATED Scenario: 2 - Shock Sensitivity Layer	Actuals 2015/16 \$	Current Year 2016/17 \$	2017/18 \$	2018/19	2019/20	2020/21	Projecter 2021/22	1 Years 2022/23 \$	2023/24 \$	2024/25 \$	2025/26	2026/27
Cash Flows from Operating Activities												
Receipts: Rates & Annual Charges	7,620,000	8,158,088	8,735,657	9,136,926	9,540,432	9,974,873	10,437,177	10,861,176	11,290,216	11,651,279	12,028,630	12,420,848
User Charges & Fees	2,437,000	2,458,151	2,778,665	2,860,895	3,043,612	3,050,482	3,103,057	3.223.439	3,339,046	3,437,670	3,537,040	3,639,177
Interest & Investment Revenue Received	403,000	364,446	288,111	311,127	323,325	301,482	322,746	310,003	307,015	323,329	348,902	309,158
Grants & Contributions	10,066,000	13,984,190	17,402,015	15,268,208	16,233,327	10,998,816	9,398,709	8,356,864	8,418,111	8,510,629	8,577,233	8,647,338
Bonds & Deposits Received Other	58,000 928,000	41,500 824,776	41,500 304,103	41,500 323,342	41,500 326,094	41,500 365,715	41,500 341,620	41,500 352,051	41,500 360,387	41,500 368,898	41,500 377,678	386,638
Payments:	928,000	624,776	304,103	323,342	326,094	365,/15	341,620	352,051	360,387	300,090	3/7,6/8	300,630
Employee Benefits & On-Costs	(6.489.000)	(6.644.750)	(6.302.838)	(7,128,700)	(7,074,321)	(7,291,111)	(7.334.041)	(7,519,664)	(7,811,298)	(8,217,392)	(8.640.986)	(9.273.812)
Materials & Contracts	(4,210,000)	(4,048,655)	(3,509,856)	(3,078,085)	(3,448,782)	(3,702,831)	(4,223,999)	(4,525,695)	(4,464,941)	(4,571,994)	(4,667,733)	(4,025,833)
Borrowing Costs	(323,000)	(328,389)	(389,257)	(589,048)	(681,755)	(708,969)	(747,613)	(717,764)	(701,539)	(681,311)	(651,961)	(610,576)
Bonds & Deposits Refunded Other	(50,000) (2,044,000)	(41,500) (1,753,420)	(41,500) (1,721,873)	(41,500) (2,007,470)	(41,500) (1,952,282)	(41,500) (2,181,763)	(41,500) (1,870,671)	(41,500) (1,997,887)	(41,500) (1,894,334)	(41,500) (2,012,740)	(41,500) (1,998,580)	(3,387,868)
Net Cash provided (or used in) Operating Activities	8,396,000	13,014,437	17,584,727	15,097,195	16,309,650	10,806,694	9,426,984	8,342,523	8,842,662	8,808,367	8,910,224	8,105,070
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Cash Flows from Investing Activities												
Receipts: Sale of Investment Securities												
Sale of Investment Securities Sale of Investment Property		:		-		-	-	-	-	-	-	
Sale of Real Estate Assets	-	-	45,455	-		-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	1,885,000	1,803,000	2,123,000	2,236,000	2,167,000	2,362,000	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000
Sale of Interests In Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets Deferred Debtors Receipts	1,000	1,714	2,286									
Sale of Disposal Groups	-			-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates			· ·	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	· ·	-	-	-	-	-	-	-	-	-
Payments: Purchase of Investment Securities												
Purchase of Investment Property				-			-			-		
Purchase of Infrastructure, Property, Plant & Equipment	(9,706,000)	(16,456,881)	(22,871,049)	(21,657,406)	(16,860,511)	(15,380,583)	(12,223,657)	(11,013,397)	(11,068,133)	(10,143,571)	(10,145,563)	(15,488,010)
Purchase of Real Estate Assets		-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets Deferred Debtors & Advances Made		(50,000)	(109,000)	(80,000)	(20,000)	(20,000)						
Purchase of Interests In Joint Ventures & Associates				-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates			· ·	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	· ·	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) investing Activities	(7,820,000)	(14,702,167)	(20,809,308)	(19,501,406)	(14,713,511)	(13,038,583)	(9,671,657)	(8,499,397)	(8,458,133)	(7,552,571)	(7,440,563)	(12,762,010)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances Proceeds from Finance Leases			3,450,000	5,200,000		3,500,000	650,000	900,000	900,000	875,000	725,000	
Other Financing Activity Receipts				-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances Repayment of Finance Lease Liabilities	(535,000)	(493,744)	(496,702)	(840,645)	(1,160,508)	(1,105,481)	(1,226,693)	(1,234,975)	(1,245,045)	(1,340,192)	(1,292,093)	(971,674)
Distributions to Minority Interests				-			-	-		-		
Other Financing Activity Payments	-	-	· ·	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(535,000)	(493,744)	2,953,298	4,359,355	(1,160,508)	2,394,519	(576,693)	(334,975)	(345,045)	(465,192)	(567,093)	(971,674)
Net Increase/(Decrease) In Cash & Cash Equivalents	41,000	(2,181,474)	(271,283)	(44,856)	435,631	162,629	(821,366)	(491,849)	39,484	790,604	902,568	(5,628,614)
plus: Cash, Cash Equivalents & Investments - beginning of year	12,204,000	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9,524,280	9,032,430	9,071,914	9,862,518	10,765,086
Cash & Cash Equivalents - end of the year	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9,524,280	9,032,430	9,071,914	9,862,518	10,765,086	5,136,471
Cash & Cash Equivalents - end of the year Investments - end of the year	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9,524,280	9,032,430	9,071,914	9,862,518	10,765,086	5,136,471
Cash, Cash Equivalents & Investments - end of the year	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9,524,280	9,032,430	9,071,914	9,862,518	10,765,086	5,136,471
Description (												
Representing: - External Restrictions	6,131,000	4,631,967	4,341,762	4,193,247	4,239,446	4.869.498	4.305.958	5.222.914	6.030.222	7,635,994	9.423.538	5.169.184
- External Restrictions	4,745,000	3,389,589	4,341,762	4,193,247	4,239,446	4,009,490	4,305,950	3,535,849	3.535.377	3,601,178	3,806,446	3,738,595
- Unrestricted	1,369,000	2,041,969	1,706,794	1,508,269	1,215,095	1,319,517	864,703	273,667	(493,685)	(1,374,654)	(2,464,898)	(3,771,308)
	12,245,000	10,063,526	9,792,242	9,747,386	10,183,016	10,345,646	9,524,280	9,032,430	9,071,914	9,862,518	10,765,086	5,136,471

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND	Current Year					Projected	Years				
Scenario: 2 - Shock Sensitivity Layer	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios											
Operating Performance Ratio 1)	3.70%	9.29%	4.23%	0.35%	-3.88%	-3.05%	-2.87%	-1.62%	-2.60%	-1.98%	-0.69%
Own Source Operating Revenue Ratio 1)	40.44%	34.02%	36.44%	36.13%	53.45%	54.33%	55.12%	55.94%	56.51%	57.17%	57.65%
Unrestricted Current Ratio	3.28	2.82	2.05	2.35	1.77	1.57	1.03	0.82	0.63	0.45	0.09
Debt Service Cover Ratio 1)	9.90 6.48%	13.40	6.92 6.33%	5.11 6.29%	5.40 6.26%	5.40 6.23%	5.60	5.83	5.39 6.17%	5.92 6.18%	9.36 6.19%
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Cash Expense Cover Ratio 1)	6.48%	6.39% 8.87	6.33% 7.98	6.29% 7.78	6.16	6.35	6.19% 5.46	6.16% 5.55	6.17% 5.72	6.18%	0.77
Cash Expense Cover Ratio 1)	0.04	0.07	7.90	1.10	0.10	0.35	5.40	5.55	5.72	0.17	0.77
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	191.19%	291.25%	240.74%	250.78%	82.68%	80.32%	84.18%	86.60%	80.86%	76.78%	62.62%
Infrastructure Backlog Ratio	3.73%	3.34%	3.05%	2.47%	2.32%	2.29%	2.27%	2.21%	2.09%	1.97%	1.86%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	2.34	2.80	3.38	2.09	1.00	0.88	1.05	0.97	0.89	0.86	1.62
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	4.43%	3.76%	6.81%	9.60%	8.19%	8.17%	7.84%	7.57%	7.87%	7.18%	4.67%
Rates & Annual Charges Coverage Ratio	27.89%	25.04%	27.31%	27.04%	41.06%	42.37%	43.20%	44.04%	44.54%	45.11%	45.85%
TCorp Ratios											
Operating Performance Ratio 2)	2.96%	7.66%	2.59%	-1.23%	-5.47%	-4.64%	-4.46%	-3.21%	-4.20%	-3.57%	-2.29%
Own Source Operating Revenue Ratio 2)	35.47%	31.77%	34.08%	33.85%	50.17%	51.16%	52.02%	52.89%	53.41%	54.01%	54.80%
Unrestricted Current Ratio	3.28	2.82	2.05	2.35	1.77	1.57	1.03	0.82	0.63	0.45	0.09
Debt Service Cover Ratio 2)	9.69	12.87	6.63	4.91	5.16	5.16	5.35	5.57	5.14	5.65	8.94
Capital Expenditure Ratio	2.34	2.80	3.38	2.09	1.00	0.88	1.05	0.97	0.89	0.86	1.62
Infrastructure Backlog Ratio	3.73%	3.34%	3.05%	2.47%	2.32%	2.29%	2.27%	2.21%	2.09%	1.97%	1.86%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	191.19%	291.25%	240.74%	250.78%	82.68%	80.32%	84.18%	86.60%	80.86%	76.78%	62.62%
Cash Expense Cover Ratio 2)	8.62	9.25	8.97	8.72	6.78	6.85	5.90	5.92	6.10	6.56	0.87
Interest Cover Ratio	36.10	49.84	24.42	18.93	20.86	23.33	24.90	25.29	24.64	25.88	30.86
2) different Calculation to OLG's Note 13 calculation for same ratio											

10 Year Financial Plan for the Years ending 30 June 2027 INCOME STATEMENT - GENERAL FUND Scenario: 2 - Shock Sensitivity Layer	Actuals 2015/16 \$ 000,000 479,000	Current Year 2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Projected 2021/22	Years 2022/23	2023/24	2024/25	2025/26	2026/27
Scenario: 2 - Shock Sensitivity Layer	2015/16 \$	2016/17 \$			2019/20 \$		2021/22			2024/25	2025/26	2026/27
	\$	\$			2019/20 \$			2022/23		2024/25	2025/26	2026/27
Income from Continuing Operations		5.616.876	\$	\$	\$	5						
		5.616.876				+	\$	\$	\$	\$	ş	\$
• •		5.616.876										
Revenue:		5.616.876										
	479,000		6,154,498	6,469,799	6,797,800	7,155,978	7,539,597	7,877,034	8,237,636	8,532,019	8,838,909	9,158,840
• • • • • • • • • • • • • • • • • • •		1,527,607	1,654,572	1,605,764	1,712,673	1,586,485	1,563,858	1,608,154	1,654,310	1,699,743	1,743,421	1,788,491
	341,000	276,000	250,250	246,531	255,844	246,190	231,570	222,984	221,434	233,920	252,443	195,004
	787,000	724,518	304,406	311,555	318,883	326,395	334,094	341,985	350,074	358,365	366,863	375,572
	307,000	8,083,937	7,730,503	7,035,697	7,578,955	7,626,715	7,675,704	7,725,960	7,777,508	7,861,362	7,916,657	7,976,564
	625,000	3,912,916	8,488,454	8,023,149	8,478,970	484,908	450,966	457,146	463,451	469,883	476,445	483,139
Other Income:												
Net gains from the disposal of assets	-		-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	47,400,074	47 705 700	-	-	40.455.000	40 504 700	40.077.040
Total Income from Continuing Operations 17,	539,000	20,141,853	24,582,683	23,692,495	25,143,125	17,426,671	17,795,789	18,233,263	18,704,413	19,155,292	19,594,738	19,977,610
Expenses from Continuing Operations												
Employee Benefits & On-Costs 5,	497,000	5,776,133	5,453,092	5,814,825	5,932,182	6,108,918	6,097,920	6,245,306	6,531,073	6,843,078	7,206,775	7,787,278
Borrowing Costs	183,000	154,484	128,691	244,185	337,352	277,592	255,295	242,517	247,312	249,494	244,276	215,190
Materials & Contracts 2.	662,000	3,243,185	2,552,923	2,189,334	2,597,135	3,195,248	3,449,006	3,599,540	3,512,057	3,639,924	3,540,297	2,931,847
Depreciation & Amortisation 4	524,000	4,942,347	5,052,554	5,312,240	6,253,942	6,438,857	6,503,656	6,589,366	6,593,705	6,682,960	6,762,198	6,873,343
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses 1,	298,000	1,511,586	1,411,060	1,446,490	1,485,598	1,578,151	1,567,098	1,609,558	1,653,202	1,756,536	1,744,170	1,822,092
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	411,000	120,833	262,667	256,000	263,000	269,000	276,000	283,000	290,000	298,000	304,000	312,000
Joint Ventures & Associated Entities	-		-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations 14,	575,000	15,748,568	14,860,987	15,263,074	16,869,208	17,867,766	18,148,974	18,569,287	18,827,349	19,469,992	19,801,716	19,941,751
Operating Result from Continuing Operations 2,	964,000	4,393,285	9,721,695	8,429,420	8,273,917	(441,095)	(353,185)	(336,024)	(122,936)	(314,701)	(206,978)	35,859
Discontinued Operations - Profit/(Loss)				-								
Net Profit/(Loss) from Discontinued Operations	-	•		-	-	-	-	-	-	-	-	-
Net Operating Result for the Year 2	964,000	4,393,285	9,721,695	8,429,420	8,273,917	(441,095)	(353,185)	(336,024)	(122,936)	(314,701)	(206,978)	35,859
Net Operating Result before Grants and Contributions provided for Capital Purposes 1	,339,000	480,370	1,233,241	406,272	(205,053)	(926,003)	(804,151)	(793,170)	(586,387)	(784,583)	(683,423)	(447,280)

Tenterfield Chire Council												
Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027							_					
BALANCE SHEET - GENERAL FUND	Actuals	Current Year					Projecte					
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	9,800,000	7,654,387	7,464,664	7,254,001	7,467,529	6,296,500	6,500,386	5,767,219	5,913,263	6,373,104	6,992,975	930,757
Investments				-	-	-	-	-	-	-	-	-
Receivables	1,188,000	1,183,834	1,409,196	1,367,479	1,450,370	1,093,407	1,113,728	1,137,377	1,165,200	1,194,308	1,222,665	1,245,610
Inventories	678,000	657,966	584,265	573,459	579,689	617,266	632,228	641,008	635,168	641,430	633,457	604,264
Other		-		-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"		-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	11,666,000	9,496,188	9,458,125	9,194,939	9,497,588	8,007,174	8,246,342	7,545,605	7,713,631	8,208,842	8,849,096	2,780,630
Non-Current Assets												
Investments	2 000			-	-	-	-	-	-	-	-	-
Receivables Inventories	2,000	-		-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	312.639.000	319,354,625	328,498,824	342,493,481	349.415.646	349.504.424	348,786,510	349.200.688	349.054.917	348,324,716	347,383,676	352,940,899
Investments Accounted for using the equity method	312,038,000	318,304,020	320,480,024	342,483,401	348,413,040	348,304,424	340,700,010	348,200,000	348,034,817	340,324,710	347,363,070	302,840,088
Investments Accounted for using the equity method	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Intangible Assets	252,000	266,647	336,796	356,144	299,493	238,841	164,190	89,538	36,687	7,000	3,000	3,000
Non-current assets classified as "held for sale"	202,000	200,047	330,780	300,144	200,400	230,041	104,180	08,000	30,067	7,000	3,000	3,000
Other												
Total Non-Current Assets	313,173,000	319,901,272	329,115,620	343,129,625	349,995,138	350.023.265	349,230,699	349,570,226	349.371.604	348.611.716	347,666,676	353,223,898
TOTAL ASSETS	324,839,000	329,397,460	338,573,745	352,324,564	359,492,727	358,030,439	357,477,041	357,115,830	357,085,234	356,820,557	356,515,772	356,004,528
LIABILITIES												
Current Liabilities												
Bank Overdraft				-	-	-	-	-	-	-	-	-
Payables	912,000	1,376,184	1,228,559	988,022	1,031,479	1,171,204	1,231,404	1,289,442	1,298,469	1,360,242	1,349,662	1,266,328
Borrowings	421,000	369,625	391,898	963,043	845,528	890,429	874,608	863,072	934,959	864,056	527,320	139,448
Provisions	1,936,000	2,099,804	2,405,119	3,034,205	2,930,410	2,940,357	3,193,389	3,676,772	3,734,850	3,794,378	3,855,395	3,917,938
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	3,269,000	3,845,613	4,025,576	4,985,270	4,807,417	5,001,991	5,299,401	5,829,286	5,968,278	6,018,675	5,732,377	5,323,714
Non-Current Liabilities												
Payables	2.210.000	1.840.270	1.448.372	5.422.223	4.576.696	3.686.266	3.452.538	3.476.838	3.429.250	3,427,917	3.615.424	3,475,976
Borrowings	1,282,000					3,080,200	623.065	43.693	3,429,250	45.589		
Provisions Investments Accounted for using the equity method	1,282,000	1,240,292	906,817	1,294,670	1,212,297	880,909	023,005	43,093	44,030	40,089	46,573	47,581
Liabilities associated with assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	3,492,000	3.080.562	2.355.189	6,716,893	5,788,992	4.573.225	4.075.603	3,520,531	3.473.880	3,473,506	3,661,997	3.523.557
TOTAL LIABILITIES	6,761,000	6.926.175	6.380,765	11,702,163	10,596,409	9,575,216	9,375,004	9,349,817	9,442,158	9,492,181	9,394,374	8,847,271
Net Assets	318,078,000	322,471,285	332,192,981	340,622,401	348,896,318	348,455,222	348,102,037	347,766,013	347,643,077	347,328,376	347,121,398	347,157,257
Not Abbito	310,070,000	322,411,203	332,132,301	340,022,401	340,000,010	340,433,222	340,102,037	341,100,013	347,043,017	347,320,370	347,121,000	341,101,201
EQUITY												
Retained Earnings	104,576,000	108,969,285	118.690.981	127,120,401	135,394,318	134,953,222	134.600.037	134,264,013	134,141,077	133,826,376	133,619,398	133.655.257
Revaluation Reserves	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000	213,502,000
Council Equity Interest	318.078.000	322,471,285	332,192,981	340.622.401	348,896,318	348.455.222	348,102,037	347,766,013	347.643.077	347,328,376	347,121,398	347,157,257
Minority Equity Interest		-	-	-	-	-	-	-	-	-	-	-
Total Equity	318,078,000	322.471.285	332,192,981	340,622,401	348,896,318	348,455,222	348,102,037	347,766,013	347,643,077	347,328,376	347,121,398	347,157,257
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#### Tenterfield Shire Council - Long Term Financial Plan

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 CASH FLOW STATEMENT - GENERAL FUND Scenario: 2 - Shock Sensitivity Layer	Actuals 2015/16 \$	Current Year 2016/17 \$	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	1 Years 2022/23 \$	2023/24	2024/25	2025/26	2026/27 \$
Cash Flows from Operating Activities												
Receipts: Rates & Annual Charges User Charges & Fees Interest & Investment Revenue Received Grants & Contributions Bonds & Deposits Received Other		5,528,583 1,444,040 306,246 12,180,645 41,500 733,912	6,127,805 1,636,500 243,111 16,052,122 41,500 297,200	6,453,452 1,613,501 245,127 15,105,230 41,500 319,033	6,780,465 1,697,861 252,325 16,015,942 41,500 321,677	7,136,637 1,605,577 249,482 8,429,455 41,500 361,189	7,518,620 1,567,984 228,746 8,126,048 41,500 336,981	7,859,886 1,602,439 225,003 8,180,828 41,500 347,297	8,219,045 1,648,373 221,015 8,238,624 41,500 355,514	8,513,853 1,693,730 233,329 8,327,612 41,500 363,908	8,819,892 1,737,689 251,902 8,390,606 41,500 372,563	9,138,934 1,782,584 201,158 8,457,017 381,394
Payments: Employee Benefits & On-Costs Materials & Contracts Borrowing Costs Bords & Deposits Refunded		(5,705,077) (2,812,416) (141,950) (41,500)	(5,409,559) (2,653,375) (113,681) (41,500)	(5,969,538) (2,214,978) (228,753) (41,500)	(5,878,719) (2,561,642) (333,283) (41,500)	(6,054,119) (3,088,535) (277,625) (41,500)	(6,041,750) (3,415,907) (238,098) (41,500)	(6,187,732) (3,569,792) (228,846) (41,500)	(6,472,059) (3,516,255) (234,226) (41,500)	(6,782,590) (3,602,547) (237,609) (41,500)	(7,144,774) (3,560,284) (233,168) (41,500)	(7,723,727) (2,989,328) (218,273)
Other		(1,511,586)	(1,516,060)	(1,796,490)	(1,735,598)	(1,951,579)	(1,642,098)	(1,763,121)	(1,653,202)	(1,756,536)	(1,744,170)	(3,122,092)
Net Cash provided (or used in) Operating Activities	-	10,022,397	14,664,064	13,526,585	14,559,027	6,410,482	6,440,525	6,465,961	6,806,828	6,753,149	6,890,257	5,907,668
Cash Flows from Investing Activities Receipts: Sale of Investment Securities Sale of Investment Property		:	:	:	-	-	-	:	-	:	-	:
Sale of Real Estate Assets Sale of Infrastructure, Property, Plant & Equipment		1,803,000	45,455 2,123,000	2,236,000	2,167,000	2,362,000	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000
Sale of Interests In Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets Deferred Debtors Receipts		1,714	2,286									-
Sale of Disposal Groups Distributions Received from Joint Ventures & Associates			-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts Payments:		:	:		-	-	-	-	1		-	1
Purchase of Investment Securities			· ·	-	-	-	-	-	-	-	-	-
Purchase of Investment Property Purchase of Infrastructure, Property, Plant & Equipment		(13,501,619)	(16,545,902)	(20,438,245)	(15,529,455)	(9,077,983)	(8,539,090)	(9,725,892)	(9,295,083)	(8,812,072)	(8,826,158)	(14, 168, 566)
Purchase of Real Estate Assets Purchase of Intangible Assets		(50,000)	(109,000)	(80,000)	(20,000)	(20,000)	-		-	:	-	-
Deferred Debtors & Advances Made		(00,000)	(105,500)	(00,000)	(20,000)	(20,000)	-	-	-	-	-	-
Purchase of Interests In Joint Ventures & Associates Contributions Paid to Joint Ventures & Associates			1					-	-			-
Other Investing Activity Payments		-	· ·	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) investing Activities	— ·	(11,746,905)	(14,484,161)	(18,282,245)	(13,382,455)	(6,735,983)	(5,987,090)	(7,211,892)	(6,685,083)	(6,221,072)	(6,121,158)	(11,442,566)
Cash Flows from Financing Activities Receipts:												
Proceeds from Borrowings & Advances Proceeds from Finance Leases		:	1	5,200,000		1	650,000	900,000	900,000	875,000	725,000	-
Other Financing Activity Receipts		-	· ·	-	-	-	-	-	-	-	-	-
Payments: Repayment of Borrowings & Advances		(421,105)	(369,625)	(655,003)	(963,043)	(845,528)	(899,550)	(887,236)	(875,700)	(947,237)	(874,228)	(527,320)
Repayment of Finance Lease Llabilities Distributions to Minority Interests			1	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments				-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	·	(421,105)	(369,625)	4,544,997	(963,043)	(845,528)	(249,550)	12,764	24,300	(72,237)	(149,228)	(527,320)
Net Increase/(Decrease) In Cash & Cash Equivalents	-	(2,145,613)	(189,723)	(210,664)	213,529	(1,171,029)	203,886	(733,167)	146,045	459,840	619,871	(6,062,218)
plus: Cash, Cash Equivalents & Investments - beginning of year		9,800,000	7,654,387	7,464,664	7,254,001	7,467,529	6,296,500	6,500,386	5,767,219	5,913,263	6,373,104	6,992,975
Cash & Cash Equivalents - end of the year	<u> </u>	7,654,387	7,464,664	7,254,001	7,467,529	6,296,500	6,500,386	5,767,219	5,913,263	6,373,104	6,992,975	930,757
Cash & Cash Equivalents - end of the year		7,654,387	7,464,664	7,254,001	7,467,529	6,296,500	6,500,386	5,767,219	5,913,263	6,373,104	6,992,975	930,757
Investments - end of the year Cash, Cash Equivalents & Investments - end of the year		7,654,387	7,464,664	7,254,001	7,467,529	6,296,500	6,500,386	5,767,219	5,913,263	6,373,104	6,992,975	930,757
Papers anting												
Representing: - External Restrictions - Internal Restrictions - Unrestricted	3,686,000 4,745,000 (8,431,000)	2,222,828 3,389,589 2,041,969 7,654,387	2,014,184 3,743,686 1,706,794 7,464,664	1,699,861 4,045,870 1,508,269 7,254,001	1,523,958 4,728,476 1,215,095 7,467,529	820,352 4,156,631 1,319,517 6,296,500	1,282,054 4,353,619 864,703 6,500,386	1,957,703 3,535,849 273,667 5,767,219	2,871,572 3,535,377 (493,685) 5,913,263	4,146,579 3,601,178 (1,374,654) 6,373,104	5,651,427 3,806,446 (2,464,898) 6,992,975	963,469 3,738,595 (3,771,308) 930,757
	· ·	1,634,307	1,464,664	7,209,001	1,461,323	6,236,300	6,300,306	3,161,213	3,313,263	6,313,104	6,332,375	aa0,1a7

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027											
FINANCIAL PERFORMANCE INDICATORS - WATER FUND	Current Year					Projected	Years				
Scenario: 2 - Shock Sensitivity Layer	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios											
Operating Performance Ratio 1)	1.47%	20.73%	-0.39%	7.95%	21.05%	12.38%	7.77%	9.98%	9.77%	7.54%	10.52%
Own Source Operating Revenue Ratio 1)	56.64%	58.53%	93.57%	93.74%	46.16%	65.12%	94.20%	94.23%	94.25%	94.28%	94.31%
Unrestricted Current Ratio	20.31	10.70	9.74	10.48	11.49	6.51	6.10	5.75	5.81	5.69	6.19
Debt Service Cover Ratio 1)	20.08	6.24	2.51	2.99	2.85	2.08	1.92	2.01	2.01	1.94	2.08
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	4.39%	4.40%	4.31%	4.22%	4.12%	4.03%	3.94%	3.85%	3.85%	3.85%	3.85%
Cash Expense Cover Ratio 1)	10.13	11.73	8.08	9.03	18.88	7.86	7.15	6.85	7.14	7.11	7.83
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	388.43%	1003.32%	68.45%	85.06%	1030.83%	497.68%	83.74%	94.86%	77.75%	75.55%	74.96%
Infrastructure Backlog Ratio	17.14%	13.05%	12.43%	11.88%	9.31%	8.17%	7.71%	7.21%	6.72%	6.22%	5.72%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	4.07	10.01	0.75	0.85	10.31	4.98	0.86	1.03	0.80	0.76	0.75
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	1.70%	9.28%	15.87%	15.11%	21.20%	26.11%	25.03%	24.39%	23.77%	23.14%	22.53%
Rates & Annual Charges Coverage Ratio	25.88%	26.27%	40.86%	40.32%	19.75%	26.98%	38.70%	38.40%	38.10%	37.76%	37.40%
To an Define											
TCorp Ratios Operating Performance Ratio 2)	1.47%	20,73%	-0.39%	7.95%	21.05%	12.38%	7.77%	9.98%	9.77%	7.54%	10.52%
Operating Performance Ratio 2) Own Source Operating Revenue Ratio 2)	55.62%	58.17%	-0.39% 92.13%	92.28%	45.97%	63.82%	92.93%	93.02%	93.04%	93.06%	93.02%
Unrestricted Current Ratio	20.31	10.70	9.74	10.48	11.49	6.51	6.10	5.75	5.81	5.69	6.19
Debt Service Cover Ratio 2)	20.08	6.24	2.51	2.99	2.85	2.08	1.92	2.01	2.01	1.94	2.08
Capital Expenditure Ratio	4.07	10.01	0.75	0.85	10.31	4.98	0.86	1.03	0.80	0.76	0.75
Infrastructure Backlog Ratio	17.14%	13.05%	12.43%	11.88%	9.31%	8.17%	7.71%	7.21%	6.72%	6.22%	5.72%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	388.43%	1003.32%	68.45%	85.06%	1030.83%	497.68%	83.74%	94.86%	77.75%	75.55%	74.96%
Cash Expense Cover Ratio 2)	10.51	14.31	9.91	11.28	27.98	11.71	10.17	9.77	10.04	9.77	10.83
Interest Cover Ratio	28.85	9.41	3.87	4.77	4.57	3.38	3.24	3.53	3.68	3.73	4.22
2) different Calculation to OLG's Note 13 calculation for same ratio											

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 INCOME STATEMENT - WATER FUND Scenario: 2 - Shock Sensitivity Layer Income from Continuing Operations Revenue: Rates & Annual Charges User Charges & Fees	Actuals 2015/16 \$	Current Year 2016/17	2017/18									
INCOME STATEMENT - WATER FUND Scenario: 2 - Shock Sensitivity Layer Income from Continuing Operations Revenue: Rates & Annual Charges	2015/16	2016/17	2017/18									
Scenario: 2 - Shock Sensitivity Layer Income from Continuing Operations Revenue: Rates & Annual Charges	2015/16	2016/17	2017/18				Projected	Years				
Income from Continuing Operations Revenue: Rates & Annual Charges				2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Revenue: Rates & Annual Charges			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue: Rates & Annual Charges				•		•	•	•				
Rates & Annual Charges												
User Charges & Fees	903,000	812,500	838,779	871,498	902,131	932,945	963,952	997,243	1.015.179	1,033,203	1,051,336	1,069,558
	745,000	933,900	1,018,700	1,093,509	1,162,483	1,238,449	1,316,211	1,397,646	1,443,808	1,490,215	1,540,123	1,590,295
Interest & Investment Revenue	47,000	29,900	10,000	29,000	31,000	7,000	45,000	31,000	30,000	31,000	32,000	35,000
Other Revenues	13,000	2,000	1,538	1,576	1,615	1,655	1,696	1,738	1,781	1,826	1,872	1,919
Grants & Contributions provided for Operating Purposes	120,000	131,490	134,295	137,170	140,114	143,127	146,211	149,368	152,600	155,909	159,296	162,765
Grants & Contributions provided for Capital Purposes	420,000	1,229,980	1,190,000	-	-	2,400,000	1,100,000	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets			-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-		-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,248,000	3,139,770	3,193,312	2,132,753	2,237,343	4,723,176	3,573,070	2,576,995	2,643,368	2,712,153	2,784,627	2,859,537
Expenses from Continuing Operations												
Employee Benefits & On-Costs	574.000	352,179	362,653	602.348	625,630	648.343	675.374	688.584	669,866	732.859	767,173	794,918
Borrowing Costs	21,000	20,834	115.032	205.214	198,885	288,498	373.542	360,366	346.447	331,785	316,213	299.803
Materials & Contracts	339.000	835.509	462.033	637,477	562.028	250,451	430.455	611,784	639.591	639,663	720.085	674,552
Depreciation & Amortisation	527,000	552,296	552,380	597,645	572.021	539,602	581.056	606.579	611,251	623,476	652,734	665,536
Impaiment	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	232,000	120,976	95,911	98,319	100,977	107,268	106,517	109,403	112.370	119.394	118,558	123,855
Interest & Investment Losses		-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets			-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,693,000	1,881,794	1,588,009	2,141,002	2,059,541	1,834,162	2,166,944	2,376,716	2,379,525	2,447,177	2,574,762	2,558,664
Operating Result from Continuing Operations	555,000	1,257,976	1,605,303	(8,249)	177,802	2,889,014	1,406,126	200,279	263,843	264,976	209,865	300,873
Discontinued Operations - Profit/(Loss)												
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	
Not Occurring Description that Many												
Net Operating Result for the Year	555,000	1,257,976	1,605,303	(8,249)	177,802	2,889,014	1,406,126	200,279	263,843	264,976	209,865	300,873
Net Operating Result before Grants and Contributions provided for Capital Purposes	135,000	27,996	415,303	(8,249)	177,802	489,014	306,126	200,279	263,843	264,976	209,865	300,873

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
BALANCE SHEET - WATER FUND	Actuals	Current Year					Projected					
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets Cash & Cash Equivalents	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Investments	1,170,000	1,140,000	1,090,004	1,104,762	1,211,030	2,340,144	1,102,080	1,184,457	1,157,215	1,240,021	1,500,880	1,430,014
Receivables	936,000	500,277	539,153	576,141	610,157	647,505	685,672	725,650	747,909	771,298	796,389	821,616
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-		-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,114,000	1,646,862	1,637,217	1,680,922	1,821,988	2,993,649	1,868,368	1,920,087	1,905,122	2,019,320	2,103,378	2,260,229
Non-Current Assets												
Investments				-			-			-	-	
Receivables				-	-	-	-	-	-	-	-	-
Inventories			-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	16,635,000	18,332,029	23,308,907	23,158,578	23,072,001	28,093,030	30,403,774	30,318,862	30,338,888	30,214,464	30,054,877	29,888,200
Investments Accounted for using the equity method	-	•	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-		-	-	-	-	-	-	-	-	-
Intangible Assets Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other				-		-	-	-	-		-	-
Total Non-Current Assets	16,635,000	18,332,029	23,308,907	23,158,578	23,072,001	28,093,030	30,403,774	30,318,862	30,338,888	30,214,464	30,054,877	29,888,200
TOTAL ASSETS	18,749,000	19,978,891	24,946,124	24,839,500	24,893,988	31,086,678	32,272,141	32,238,949	32,244,010	32,233,783	32,158,256	32,148,430
LIABILITIES												
Current Liabilities												
Bank Overdraft Payables	90.000	71.020	41,428	54,633	49,229	26,561	39.871	53,549	55.834	56,361	62,270	59,282
Borrowings	9,000	10,070	111,580	117,909	124,546	233,973	247,149	261,067	275,730	291,302	307,712	306,015
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	99,000	81,090	153,008	172,542	173,775	260,534	287,019	314,616	331,563	347,663	369,982	365,297
Non-Current Liabilities Payables												
Borrowings	314.000	303.825	3,593,836	3.475.927	3.351.381	6.568.298	6.321.149	6,060,082	5.784.352	5,493,050	5,185,338	4.879.324
Provisions	-		-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method				-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"				-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	314,000	303,825	3,593,836	3,475,927	3,351,381	6,568,298	6,321,149	6,060,082	5,784,352	5,493,050	5,185,338	4,879,324
TOTAL LIABILITIES	413,000	384,914	3,746,844	3,648,469	3,525,156	6,828,832	6,608,168	6,374,698	6,115,916	5,840,713	5,555,320	5,244,621
Net Assets	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809
EQUITY												
Retained Earnings	5.614.000	6.871.976	8.477.280	8,469,031	8.646.833	11.535.847	12.941.973	13,142,251	13,406,094	13.671.071	13.880.935	14,181,809
Revaluation Reserves	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000	12,722,000
Council Equity Interest	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809
Minority Equity Interest	· ·	-	-	-	-	-	-	-	-	-	-	-
Total Equity	18,336,000	19,593,976	21,199,280	21,191,031	21,368,833	24,257,847	25,663,973	25,864,251	26,128,094	26,393,071	26,602,935	26,903,809

#### Tenterfield Shire Council - Long Term Financial Plan

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2027												
CASH FLOW STATEMENT - WATER FUND	Actuals	Current Year					Projected					
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Cash Flows from Operating Activities	,	\$	\$	ş	\$	\$	ş	\$	\$	\$	\$	\$
Receipts:												
Rates & Annual Charges		831,313	838,383	870,864	901,655	932,522	963,583	996,842	1,015,459	1,032,482	1,050,611	1,068,829
User Charges & Fees		866,623	977,723	1,057,360	1,129,154	1,201,741	1,278,635	1,358,295	1,421,502	1,467,790	1,516,007	1,566,051
Interest & Investment Revenue Received	-	29,900	10,000	29,000	31,000	7,000	45,000	31,000	30,000	31,000	32,000	35,000
Grants & Contributions Bonds & Deposits Received		1,760,470	1,324,295	137,170	140,114	2,543,127	1,246,211	149,368	152,600	155,909	159,296	162,765
Other		87,188	4.036	1.371	1,404	1,439	1,474	1.511	1.549	1,583	1.623	1.665
Payments:												
Employee Benefits & On-Costs		(352,179)	(362,653)	(602,348)	(625,630)	(648,343)	(675,374)	(688,584)	(669,866)	(732,859)	(767,173)	(794,918)
Materials & Contracts Borrowing Costs		(854,489) (20,834)	(491,625) (115,032)	(624,271) (205,214)	(567,433) (198,885)	(273,119) (288,498)	(417,145) (373,542)	(598,106) (360,366)	(637,306) (346,447)	(639,136) (331,785)	(714,176) (316,213)	(677,540) (299,803)
Bonds & Deposits Refunded		(20,004)	(110,002)	(200,214)	(190,000)	(200,430)	(010,042)	(300,300)	(040,447)	(001,100)	(310,213)	(235,005)
Other		(120,976)	(95,911)	(98,319)	(100,977)	(107,268)	(106,517)	(109,403)	(112,370)	(119,394)	(118,558)	(123,855)
Not Oracle accorded (accorded to) Occasilant to Matter			2.089.216	565,614	710.401	2.200.004	1,962,325	780,557	855,120	865,590	843,417	938,195
Net Cash provided (or used in) Operating Activities		2,227,015	2,009,216	555,614	/10,401	3,368,601	1,962,325	/60,55/	000,120	000,090	043,417	930,195
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	•	•	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property Sale of Real Estate Assets		•	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment												
Sale of Interests In Joint Ventures & Associates			-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets			-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts		-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups Distributions Received from Joint Ventures & Associates												
Other Investing Activity Receipts		-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities Purchase of Investment Property			-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property Purchase of Infrastructure, Property, Plant & Equipment		(2,249,325)	(5,529,258)	(447,316)	(485,444)	(5,560,631)	(2,891,800)	(521,668)	(631,276)	(499,052)	(493,147)	(498,859)
Purchase of Real Estate Assets		(2,245,020)	(0,020,200)	(447,576)	(100,111)	(0,000,001)	(2,001,000)	(021,000)	(001,210)	(455,555)	(450,141)	(450,505)
Purchase of Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made Purchase of Interests in Joint Ventures & Associates		•	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates												
Other Investing Activity Payments			-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) investing Activities		(2,249,325)	(5,529,258)	(447,316)	(485,444)	(5,560,631)	(2,891,800)	(521,668)	(631,276)	(499,052)	(493,147)	(498,859)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances		-	3,450,000	-	-	3,500,000	-	-	-	-	-	-
Proceeds from Finance Leases Other Financing Activity Receipts			-	-	-	-	-	-	-	-	-	-
Payments:			-	-	-	-	-	-	-	-	-	-
Repayment of Borrowings & Advances		(9,105)	(58,479)	(111,580)	(117,909)	(173,656)	(233,973)	(247,149)	(261,067)	(275,730)	(291,302)	(307,712)
Repayment of Finance Lease Liabilities	•	•	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests Other Financing Activity Payments					2	2						2
call financing raining raymenta												
Net Cash Flow provided (used in) Financing Activities	-	(9,105)	3,391,521	(111,580)	(117,909)	3,326,344	(233,973)	(247,149)	(261,067)	(275,730)	(291,302)	(307,712)
Net Income (December) In Cont. & Cont. Studies Inde			(40.504)	6.740					(27.00.0)			171.501
Net Increase/(Decrease) In Cash & Cash Equivalents		(31,415)	(48,521)	6,718	107,049	1,134,314	(1,163,448)	11,741	(37,224)	90,808	58,968	131,624
plus: Cash, Cash Equivalents & Investments - beginning of year		1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990
Cash & Cash Equivalents - end of the year	<u> </u>	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Cash & Cash Equivalents - end of the year	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
Investments - end of the year Cash, Cash Equivalents & Investments - end of the year	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
and a set education a successfully and of the last		1,199,000	1000,000	1,199,199	1.000	-1	1,102,000			10000	10001000	111111111
Representing:												
- External Restrictions	•	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	1 179 000	1,146,585	1 009 064	1 104 792	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
- Unrestricted	1,178,000	1,146,585	1,098,064	1,104,782	1,211,830	2,346,144	1,182,696	1,194,437	1,157,213	1,248,021	1,306,990	1,438,614
						Apr 144 1 1 4		414.414				

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027											
FINANCIAL PERFORMANCE INDICATORS - SEWER FUND	Current Year					Projected	Years				
Scenario: 2 - Shock Sensitivity Layer	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
New Note 13 Ratios											
Operating Performance Ratio 1)	-3.58%	2.31%	9.85%	13.14%	13.88%	12.24%	14.34%	19.01%	20.14%	18.16%	26.39%
Own Source Operating Revenue Ratio 1)	97.89%	98.72%	98.76%	96.49%	98.82%	98.85%	98.87%	98.89%	98.90%	98.92%	98.95%
Unrestricted Current Ratio	10.66	10.59	12.90	11.93	12.62	12.42	13.62	12.91	13.28	13.24	50.39
Debt Service Cover Ratio 1)	3.76	4.39	5.17	4.95	5.14	5.05	5.37	5.71	5.68	5.57	5.94
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	4.43%	4.39%	4.31%	4.21%	4.12%	4.03%	3.94%	3.85%	3.85%	3.85%	3.85%
Cash Expense Cover Ratio 1)	11.48	11.95	14.65	14.62	15.94	16.26	18.33	17.94	19.24	19.89	22.36
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Renewals Ratio	56.53%	62.61%	55.37%	58.55%	56.71%	63.97%	56.81%	69.19%	70.11%	65.98%	79.47%
Infrastructure Backlog Ratio	2.81%	2.55%	2.23%	1.91%	1.55%	1.19%	0.44%	0.24%	0.03%	0.00%	0.00%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Capital Expenditure Ratio	0.92	1.00	0.94	1.20	1.02	1.07	1.00	1.57	1.20	1.16	1.42
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio	11.74%	11.58%	11.17%	10.77%	10.39%	10.11%	9.85%	9.60%	9.36%	9.11%	8.86%
Rates & Annual Charges Coverage Ratio	88.87%	88.22%	87.25%	84.30%	85.37%	85.29%	85.18%	85.18%	85.13%	84.99%	84.80%
Toom Defice											
TCorp Ratios Operating Performance Ratio 2)	-3.58%	2.31%	9.85%	13,14%	13.88%	12.24%	14.34%	19.01%	20.14%	18,16%	26.39%
Own Source Operating Revenue Ratio 2)	96.33%	96.83%	96.84%	94.54%	96.67%	96.57%	96.43%	96.43%	96.38%	96.23%	96.01%
Unrestricted Current Ratio	10.66	10.59	12.90	11.93	12.62	12.42	13.62	12.91	13.28	13.24	50.39
Debt Service Cover Ratio 2)	3.76	4.39	5.17	4.95	5.14	5.05	5.37	5.71	5.68	5.57	5.94
Capital Expenditure Ratio	0.92	1.00	0.94	1.20	1.02	1.07	1.00	1.57	1.20	1.16	1.42
Infrastructure Backlog Ratio	2.81%	2.55%	2.23%	1.91%	1.55%	1.19%	0.44%	0.24%	0.03%	0.00%	0.00%
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Building & Infrastructure Renewals Ratio	56.53%	62.61%	55.37%	58.55%	56.71%	63.97%	56.81%	69.19%	70.11%	65.98%	79.47%
Cash Expense Cover Ratio 2)	13.58	14.78	18.67	17.71	19.37	19.45	22.15	21.75	22.92	23.37	26.54
Interest Cover Ratio	5.21	6.26	7.64	7.58	8.24	8.50	9.58	10.83	11.63	12.44	14.72
2) different Calculation to OLG's Note 13 calculation for same ratio											

2) different Calculation to OLG's Note 13 calculation for same ratio

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027												
INCOME STATEMENT - SEWER FUND	Actuals	Current Year					Projected	Vears				
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Sosharor 2 - Shook Sonolarky Eayor	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,661,000	1,772,500	1,767,466	1,812,886	1,858,507	1,905,893	1,955,136	2,004,518	2,055,757	2,106,993	2,160,258	2,215,286
User Charges & Fees	99,000	148,890	172,641	199,204	225,769	252,336	258,601	264,869	271,440	278,633	285,828	293,027
Interest & Investment Revenue	35,000	28,300	35,000	37,000	40,000	45,000	49,000	54,000	56,000	59,000	65,000	73,000
Other Revenues	19,000	2,800	2,870	2,942	3,016	3,091	3,168	3,247	3,328	3,411	3,496	3,583
Grants & Contributions provided for Operating Purposes	25,000	25,575	25,598	25,808	26,021	26,234	26,450	26,668	26,887	27,108	27,331	27,556
Grants & Contributions provided for Capital Purposes	13,000	16,500	-	-	51,250	-	-	-	-	-	-	-
Other Income:												
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,852,000	1,994,565	2,003,575	2,077,840	2,204,563	2,232,554	2,292,355	2,353,302	2,413,412	2,475,145	2,541,913	2,612,452
Expenses from Continuing Operations												
	450.000	507.004	500.000	556.815	500.070	500.040	010.017	040.047	000.070	704.040	700.000	755 407
Employee Benefits & On-Costs Borrowing Costs	450,000 170,000	587,494 165.605	530,626 160,545	155.081	569,972 149,587	588,649 142,846	616,917 135,973	643,347 128,552	669,373 120,865	701,942 111,917	729,039 102,581	755,167 92,500
Materials & Contracts Depreciation & Amortisation	315,000	407,216	357,703 798,543	223,259	333,055	343,235	397,233 739,501	352,951 765,692	306,259	334,618 691,429	401,015	354,139
	754,000	767,707		825,375	702,054	725,001			729,261		711,853	579,207
Impairment Other Expenses	189.000	120.858	109.902	112.661	115,707	122,916	122.056	125,363	128,762	136.810	135.852	141.921
Interest & Investment Losses	189,000	120,808	109,902	112,001	115,707	122,910	122,000	120,303	128,702	130,810	130,802	141,821
Net Losses from the Disposal of Assets			-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities			-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,878,000	2,048,880	1,957,319	1,873,191	1,870,375	1,922,647	2,011,680	2,015,905	1,954,521	1,976,716	2,080,340	1,922,935
Total Expenses from Conunding Operations	1,676,000	2,040,000	1,557,515	1,073,131	1,670,375	1,322,647	2,011,000	2,015,505	1,334,321	1,376,716	2,060,340	1,322,335
Operating Result from Continuing Operations	(26,000)	(54,315)	46,256	204,649	334,188	309,907	280,675	337,397	458,891	498,429	461,573	689,517
Discontinued Operations - Profit/(Loss)			-	-	-	-	-	-	-	-	-	
Net Profit/(Loss) from Discontinued Operations			-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(26,000)	(54,315)	46,256	204,649	334,188	309,907	280,675	337,397	458,891	498,429	461,573	689,517
Net Operating Result before Grants and Contributions provided for Capital Purposes	(39,000)	(70,815)	46,256	204,649	282,938	309,907	280,675	337,397	458,891	498,429	461,573	689,517

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2027 BALANCE SHEET - SEWER FUND Scenario: 2 - Shock Sensitivity Layer	Actuals 2015/16 \$	Current Year 2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Projected 2021/22	l Years 2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$
ASSETS												
Current Assets												
Cash & Cash Equivalents	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	161,000	134.833	141.032	150,482	159.851	169,205	171.534	173,771	176,088	180,624	185,242	189,933
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,428,000	1,397,387	1,370,546	1,539,086	1,663,508	1,872,207	2,012,732	2,244,546	2,177,526	2,422,017	2,650,364	2,957,034
Non-Current Assets												
Investments Receivables			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Inventories Infrastructure, Property, Plant & Equipment	22,931,000	22,869,231	22,866,576	22,813,046	22,956,604	22,973,572	23,026,838	23,026,983	23,439,496	23,580,514	23,694,919	23,936,297
Investments Accounted for using the equity method	22,851,000	22,008,231	22,000,070	22,013,040	22,800,004	22,815,512	23,020,030	23,020,803	23,438,480	23,000,014	23,084,818	23,830,287
Investment Property												
Intangible Assets												
Non-current assets classified as "held for sale"			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	22,931,000	22.869.231	22,866,576	22.813.046	22,956,604	22.973.572	23.026.838	23.026.983	23,439,496	23,580,514	23.694.919	23,936,297
TOTAL ASSETS	24,359,000	24,266,617	24,237,122	24,352,132	24,620,112	24,845,779	25,039,570	25,271,529	25,617,022	26,002,531	26,345,283	26,893,330
LIABILITIES												
Current Liabilities												
Bank Overdraft		-	-	-	-	-	-	-	-	-	-	-
Payables	37,000	62,466	55,313	39,736	53,084	55,141	61,427	56,580	51,459	55,766	63,506	58,679
Borrowings	64,000	68,598	74,062	79,556	86,297	93,170	100,591	108,278	117,226	126,562	136,643	-
Provisions	•	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale" Total Current Liabilities	101,000	121.085	129,375	119,292	139,381	148,311	162,018	164,858	168,685	182,328	200,149	58,679
Total Current Liabilities	101,000	131,065	128,575	119,292	138,301	140,311	102,010	104,000	100,000	102,320	200,149	36,078
Non-Current Liabilities												
Payables			-	-	-	-	-	-	-	-	-	-
Borrowings	2,071,000	2.002.868	1,928,806	1.849.250	1,762,953	1.669.783	1,569,193	1.460.915	1.343.689	1,217,127	1.080.484	1.080.484
Provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method		-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"		-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,071,000	2,002,868	1,928,806	1,849,250	1,762,953	1,669,783	1,569,193	1,460,915	1,343,689	1,217,127	1,080,484	1,080,484
TOTAL LIABILITIES	2,172,000	2,133,932	2,058,181	1,968,542	1,902,334	1,818,095	1,731,210	1,625,773	1,512,374	1,399,455	1,280,633	1,139,164
Net Assets	22,187,000	22,132,685	22,178,941	22,383,589	22,717,777	23,027,684	23,308,359	23,645,756	24,104,647	24,603,076	25,064,650	25,754,167
EQUITY												
Retained Earnings	9,677,000	9,622,685	9,668,941	9,873,589	10,207,777	10,517,684	10,798,359	11,135,756	11,594,647	12,093,076	12,554,650	13,244,167
Revaluation Reserves	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000	12,510,000
Council Equity Interest	22,187,000	22,132,685	22,178,941	22,383,589	22,717,777	23,027,684	23,308,359	23,645,756	24,104,647	24,603,076	25,064,650	25,754,167
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	22,187,000	22,132,685	22,178,941	22,383,589	22,717,777	23,027,684	23,308,359	23,645,756	24,104,647	24,603,076	25,064,650	25,754,167

Tenterfield Shire Council 40 Year Financial Plan for the Years anding 20 June 2027												
10 Year Financial Plan for the Years ending 30 June 2027 CASH FLOW STATEMENT - SEWER FUND	Actuals	Current Year					Projected	Veere				
Scenario: 2 - Shock Sensitivity Layer	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
ocenano. 2 · onour ocnorring cayer	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities		•	•			•						
Receipts:												
Rates & Annual Charges	•	1,798,193	1,769,470	1,812,610	1,858,313	1,905,714	1,954,974	2,004,448	2,055,712	2,104,944	2,158,127	2,213,085
User Charges & Fees Interest & Investment Revenue Received	•	147,488 28,300	164,441 35,000	190,034 37,000	216,598 40,000	243,164 45,000	256,438 49,000	262,705 54,000	269,171 56,000	276,150 59,000	283,344 65,000	290,542 73,000
Grants & Contributions		43,075	25,598	25,808	77,271	26,234	26,450	26,668	26,887	27,108	27,331	27,556
Bonds & Deposits Received		1 - C - C - C - C - C - C - C - C - C -	· ·	-		· -	-	· -		-	-	-
Other	•	3,676	2,867	2,939	3,013	3,088	3,165	3,243	3,324	3,407	3,492	3,579
Payments: Employee Benefits & On-Costs		(587,494)	(530.626)	(556,815)	(569.972)	(588.649)	(616,917)	(643.347)	(669.373)	(701,942)	(729.039)	(755, 167)
Materials & Contracts		(381,750)	(364,856)	(238,836)	(319,707)	(341,178)	(390,947)	(357,798)	(311,380)	(330,311)	(393,274)	(358,966)
Borrowing Costs		(165,605)	(160,545)	(155,081)	(149,587)	(142,846)	(135,973)	(128,552)	(120,865)	(111,917)	(102,581)	(92,500)
Bonds & Deposits Refunded Other		(120,858)	(109,902)	(112,661)	(115 707)	(122,916)	(122,056)	(125,363)	(128,762)	(136,810)	(135.953)	(141,921)
one		(120,000)	(109,902)	(112,001)	(115,707)	(122,910)	(122,000)	(120,000)	(120,702)	(130,010)	(135,852)	(141,921)
Net Cash provided (or used in) Operating Activities	· ·	765,025	831,448	1,004,997	1,040,221	1,027,611	1,024,133	1,096,005	1,180,714	1,189,628	1,176,549	1,259,207
Cash Flows from Investing Activities												
Receipts: Sale of Investment Securities			-	-	-	-	-	-	-	-	-	-
Sale of Investment Property		-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	•	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment Sale of Interests In Joint Ventures & Associates	•	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets							-					
Deferred Debtors Receipts		-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups		-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates Other Investing Activity Receipts												
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-		-	-	-
Purchase of Infrastructure, Property, Plant & Equipment Purchase of Real Estate Assets		(705,938)	(795,889)	(771,845)	(845,612)	(741,969)	(792,767)	(765,837)	(1,141,774)	(832,447)	(826,258)	(820,585)
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	•	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests In Joint Ventures & Associates Contributions Paid to Joint Ventures & Associates	•	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments							-					
Net Cash provided (or used in) investing Activities	•	(705,938)	(795,889)	(771,845)	(845,612)	(741,969)	(792,767)	(765,837)	(1,141,774)	(832,447)	(826,258)	(820,585)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	•	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts Payments:			-	-	-	-	-	-	-	-	-	-
Repayment of Borrowings & Advances		(63,534)	(68,598)	(74,062)	(79,556)	(86,297)	(93,170)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)
Repayment of Finance Lease Liabilities	•	-	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests Other Financing Activity Payments												
oner manangranny raymente												
Net Cash Flow provided (used in) Financing Activities	-	(63,534)	(68,598)	(74,062)	(79,556)	(86,297)	(93,170)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)
National (Research in Oash & Oash Easthuring)			(22.0.40)	450.000	445.053	100 315	100.405	000 577		000.000	003 700	204 000
Net Increase/(Decrease) In Cash & Cash Equivalents		(4,447)	(33,040)	159,090	115,053	199,345	138,196	229,577	(69,337)	239,955	223,729	301,980
plus: Cash, Cash Equivalents & Investments - beginning of year		1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121
Cash & Cash Equivalents - end of the year	<u> </u>	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Cash & Cash Equivalents - end of the year	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
Investments - end of the year Cash, Cash Equivalents & Investments - end of the year	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
one sector and the sector of the secto	1,201,000		1,220,014	1000	1,000,000	1	1,000,000		2,221,400		A1100,181	a, a1, m
Representing:												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions - Unrestricted	1,267,000	1,262,553	1,229,514	1.388.604	1.503.657	1,703,002	1,841,198	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101
- unicourace	1,267,000	1,262,553	1,229,514	1,388,604	1,503,657	1,703,002	1,841,190	2,070,775	2,001,438	2,241,393	2,465,121	2,767,101



