

TENTERFIELD SHIRE COUNCIL

LONG TERM FINANCIAL PLAN 2024 - 2034

UPDATED 2024

ADOPTED XX XXXX 2024

RESOLUTION NUMBER XXX/24



Contents

INTEGRATED PLANNING AND REPORTING FRAMEWORK	2
INTRODUCTION	3
AIM OF THIS PLAN	3
BACKGROUND.....	3
CURRENT FINANCIAL POSITION	4
MAJOR REVENUE SOURCE.....	5
REVENUE STRATEGY	5
FINANCIAL PLANNING OBJECTIVES	6
KEY FINANCIAL ASSUMPTIONS	7
FINANCIAL PERFORMANCE MEASURES	8
FINANCIAL PLAN SCENARIOS	9
RISK ASSESSMENT/ANALYSIS	11
FINANCIAL MODEL - CURRENT MODEL	13
FINANCIAL MODEL - SCENARIO 1 - SRV 6.5% FOR 7 YEARS.....	37
FINANCIAL MODEL - SCENARIO 2 - SRV 8.5% FOR 7 YEARS.....	45
FINANCIAL MODEL - SCENARIO 3 - SRV 10.5% FOR 7 YEARS.....	53

Version Control



Version	Date	Modified by	Details
V2	13/02/2017	GM	Revised (Draft) LTFP
V2.1	12/04/2017	Council	Adoption of Long-Term Financial Plan(Res No. 40/17)
V3	23/03/2022	GM	Revised (Draft) LTFP
V4	18/05/2022	GM	Final (Draft) LTFP
V5	20/03/2024	GM	Draft LTFP (Res No. xx/24)

INTEGRATED PLANNING AND REPORTING FRAMEWORK

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

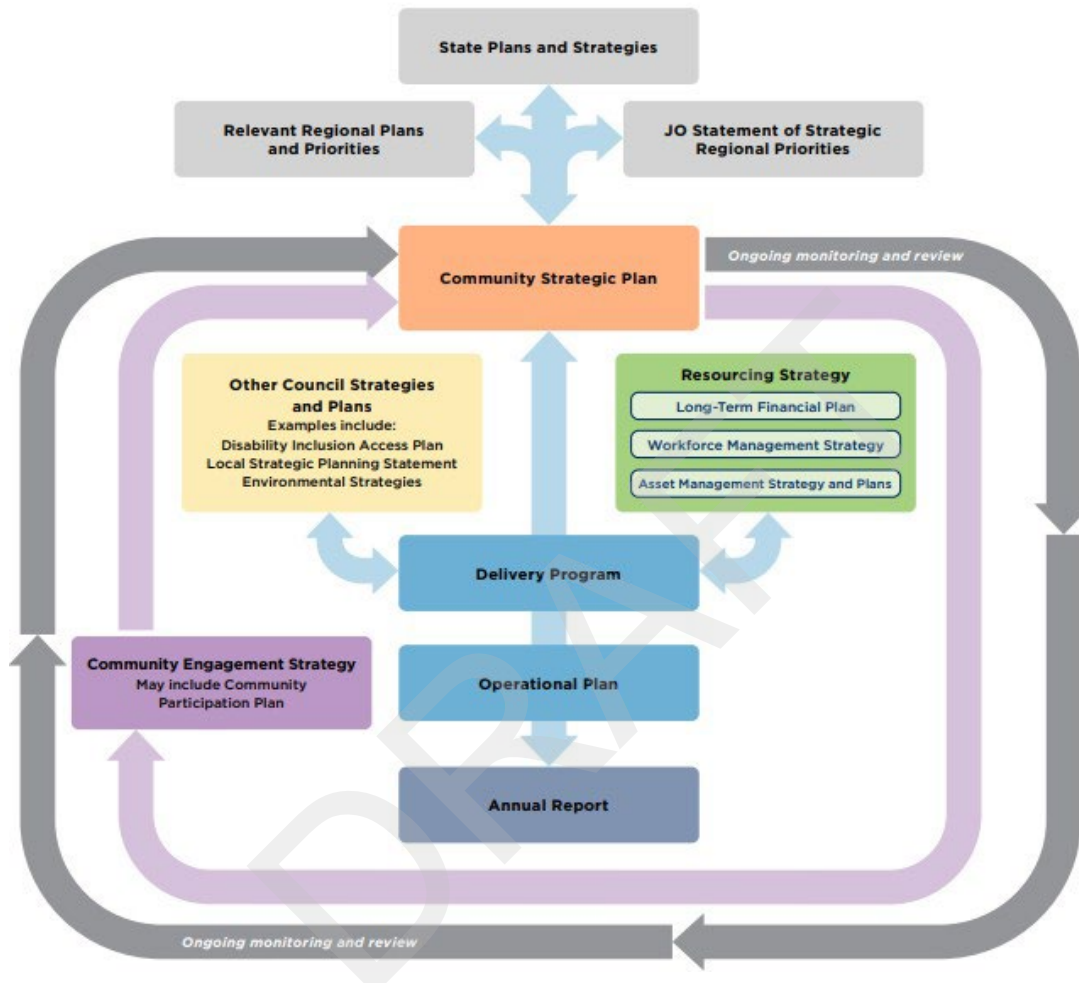


Figure 1: Integrated Planning & Reporting Framework

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.

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, including Special Rate Variations where there is no reasonable alternative options.

Tenterfield Shire Council applied to IPART to increase its general income through a permanent SV of 43% per year (including the rate peg) for 2 years from 2023-24 to 2024-25, which is a cumulative increase of 104.49%.

Based on IPART's assessment of the council's application against the OLG Guidelines and consideration of stakeholder submissions, Council was approved a 1-year permanent SV of 43% instead. This resulted in Council raising an additional \$1.9 million in rates revenue (above the actual rate peg of 4.2%) in 2023-24. The council will permanently retain this increased income in its rate base.

The Long Term Financial Planning document incorporates the approved 43% in the plan.

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 June 2023 showed cash and investments of **\$34.891 million**, being made up of Externally Restricted cash reserves (such as Water, Sewer, Domestic Waste, Developer Contributions and unexpended grants) totaling **\$28.078 million**, and Unrestricted cash reserves of **positive \$1.313 million**. The cause of this positive unrestricted cash position was due to timing of the advance payment of Financial Assistance Grant in FY 2022/2023 relating to FY 2023/2024. Other contributing factors such as increase in investment revenue and reduction in payroll related employee cost resulted in a positive unrestricted cash.

Whilst Councils audited financial statements note that Council's current financial position is sound, Councils general fund is under immense pressure and without serious attention in the immediate future through reduced services levels or increased revenue (most likely from an SRV), Council will not remain in a sound financial position.

As at 30 June 2023 Council did not meet the own source operating revenue ratio. This ratio measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60%. Council achieved 24.2%.

Councils Water and Sewer funds are in better shape however the Water fund also requires attention for long-term sustainability. The operating result forecasts can be seen in detail financial tables.

The key performance measures upon which Council is measured are as follows from the 2022/2023 audited financial statements:

Ratio	Measure	Target
Operating Performance Ratio	16.6	>0
Unrestricted Current Ratio	2.70	>1.5:1 is considered healthy
Debt Service Cover Ratio	8.3	>2.0 is considered healthy
Own Source Operating Revenue Ratio	24.1%	>60% is considered desirable
Rates & Annual Charges Outstanding Ratio	3.9%	<10% is considered acceptable
Cash Expense Cover Ratio	15.8 months	>3.0 is considered healthy

Having shown the above when you break these ratios down to the individual funds you start to see a truer picture of Councils financial position by fund.

Ratio	Target	General	Water	Sewer
Operating Performance Ratio	>0	16.58%	11.28%	21.98%
Unrestricted Current Ratio	>1.5:1	2.73x	5.28x	17.28x
Debt Service Cover Ratio	>2.0	10.40x	3.57x	6.06x
Own Source Operating Revenue Ratio	>60%	19.29%	27.81%	98.72%
Rates & Annual Charges Outstanding Ratio	<10%	5.79%	N/a	N/a

MAJOR REVENUE SOURCE

Rating

Income from rates and annual charges forms a considerable part of Council's total overall revenue, equating to around **17%** of Councils total income for the 2022/2023 financial year (including capital grants and contribution) and **32%** of Councils total operating income (excluding capital grants and contribution). Rating income is generated from four rating categories, being residential, business, farmland, and mining.

With the most recent February 2024 Valuations - Tenterfield Shire Council's rate base consists of approximately 5,190 rateable properties which in 2024/2025 are estimated to supply general rates of approximately \$7.3 million across the four categories. This income constitutes a significant funding source for the delivery of services to the Tenterfield Shire community.

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 Loan 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 s711 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.
- Strictly adhere to a Nil Borrowing strategy unless of exceptional circumstances whereby 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	IPART recommended 2.5%	2.5%
User Charges & Fees	Based on average increase to Council's major operating inputs Water Sewer Waste	7% 5% 5%
Interest & Investment Revenue	Average estimated return from prevailing market	2.5%
Grants & Contributions - Operating	Based on recent past index factors	2.0-2.5%
Grants & Contributions - Capital	Based on recent past index factors	0%
Employee Costs	Already established Award conditions plus average historical competency increases for Tenterfield Shire Council	3.5 – 4.0%
Superannuation	Super rate to increase by 0.5% each year for the first 2 years, with no legislative information made available from 2027 onwards.	0.5%
Materials & Contracts	Based on average increase to Council's major operating inputs	5.0 to 12%
Borrowing Costs	Based on average long-term rates and current market quotes (plus access to T-Corp)	Nil Borrowings

FINANCIAL PERFORMANCE MEASURES

Council measures its financial performance reporting in accordance with the Statement of Performance Measures contained within Note G6 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 annual Operating Plan. The review will include an assessment of the previous year's performance in terms of the accuracy of the projections made compared with the actual results. The outcome will be used to improve the accuracy of the Long-Term Financial Plan over the longer term. The major indicators include:

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

FINANCIAL PLAN SCENARIOS

In developing this long-term financial plan four scenarios have been modelled. The first scenario is Council's adopted position, the Current 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.

Unfortunately, this scenario demonstrates that under the current model and based on current services levels, Council will experience operating deficits which will need to be addressed to ensure long term financial sustainability.

The second, third and fourth scenarios include a special rate variation that, if approved, would allow Council to work towards long term financial sustainability.

Note that in all scenarios the Stormwater, Waste, Water and Sewer Fund long-term financial plans remain the same, as a special rates variation would impact the General Fund only. As such, the plans for Stormwater, Waste, Water and Sewer have only been presented in the below pages once as part of the Current LTFP Model (No SRV).

Scenario Two demonstrates the impacts of an SRV of 6.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 55.40% over seven years.

Scenario Three demonstrates the impacts of an SRV of 8.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 77.01% over seven years.

Scenario Four demonstrates the impacts of an SRV of 10.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 101.16% over seven years.

1. Scenario 1: Current Model – No Special Rate Variation

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels. This scenario has been developed to deliver on the community's vision as detailed in the Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

Council's Asset Management Strategy will be updated upon the completion of the revaluation of Infrastructure assets. This will further allow a more accurate expenditure forecast associated with asset maintenance and renewal.

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 result (before capital grants) accumulated across the 10-year period for General Fund is a deficit of approximately **\$32 million** and demonstrates that Council will need to take immediate action to ensure long term financial sustainability.

2. Scenario 2: Current Model + SRV of 6.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 55.40% over seven years.

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly average \$3.2m forecast operating deficit in General Fund across the 10-year period. 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.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, and also does not address the current forecast operating deficit.

3. Scenario 3: Current Model + SRV of 8.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 77.01% over seven years.

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly average \$3.2m forecast operating deficit in General Fund across the 10-year period. 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.

Keeping all things constant in this scenario council starts to achieve a balanced budget in 2030/2031 and progresses towards an operating surplus in later years for the General Fund.

However, the projected result (before capital grants) accumulated across the 10-year period for General Fund is a deficit budget which does not allow council to set aside sufficient reserves for asset renewal, maintenance, plant replacement and employee leave entitlements.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit.

4. Scenario 4: Current Model + SRV of 10.5% (including rate peg) implemented from FY 2025/2026 each year over seven years, accumulative 101.16% over seven years.

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly average \$3.2m forecast operating deficit in General Fund across the 10-year period. 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.

Keeping all things constant in this scenario council starts to achieve a balanced budget in 2029/2030 and progresses towards an operating surplus in later years for the General Fund.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is essentially a cash surplus budget allowing council to set aside some insufficient reserves for asset renewal, maintenance, plant replacement and employee leave entitlements.

It is very important to note that this scenario allows for only minor capacity to deal with some asset backlog in later years, while addressing the current forecast operating deficit.

5. Unknown Shocks

As mentioned, the above scenarios, (excluding Scenario 4) do not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit, although there may be some opportunities to use the funds for grant matching purposes to maximise future grant opportunities in managing existing assets.

Should any further shocks come to be known, these plans would need to be reviewed to ensure the full implications could be forecast. Examples of unknown shocks would be if the Government's Financial Assistance Grant (FAG) were frozen or reduced or if the rate peg value was significantly lower than the estimated rates and the true inflation rate.

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 on-going asset maintenance being inaccurate;
- Rates increase being lower than anticipated;

- Construction costs being higher than anticipated;
- Utility expenses being higher than estimated;
- Significant fluctuations in the rate of return for investments;
- Workers Compensation insurance costs;
- Further spikes in the payments required to the Defined Benefit Superannuation scheme;
- Award determined staff related expenses increasing more than anticipated.

There are also external factors beyond the influence of Council which could 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.

DRAFT

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - CONSOLIDATED												
Scenario: No SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	11,871,000	13,926,647	14,981,067	15,577,224	16,203,174	16,859,119	17,546,203	18,261,562	19,010,232	19,795,658	20,613,599	21,468,040
User Charges & Fees	2,935,000	2,842,874	2,790,278	2,913,567	3,045,657	3,182,650	3,327,104	3,479,153	3,638,936	3,806,606	3,982,320	4,166,227
Other Revenues	805,000	551,201	390,497	399,193	390,424	399,989	409,816	419,908	430,274	440,922	451,860	463,091
Grants & Contributions provided for Operating Purposes	19,727,000	8,692,114	8,972,941	9,125,673	9,285,487	9,449,292	9,617,196	9,789,292	9,965,692	10,146,504	10,331,829	10,521,788
Grants & Contributions provided for Capital Purposes	33,671,000	355,032	80,305	81,438	82,600	83,790	85,009	86,259	87,541	88,854	90,201	91,581
Interest & Investment Revenue	1,066,000	120,804	1,085,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	70,333,000	26,488,672	28,300,088	28,982,095	29,892,342	30,859,840	31,870,328	32,921,174	34,017,675	35,163,544	36,354,809	37,595,727
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,349,000	9,359,666	8,637,261	8,882,390	9,126,519	9,436,354	9,756,575	10,087,488	10,429,422	10,782,705	11,147,665	11,577,408
Borrowing Costs	963,000	921,019	900,501	854,006	815,087	774,459	729,087	682,986	636,524	583,736	528,701	476,052
Materials & Contracts	11,764,000	4,089,641	7,586,377	6,706,335	6,523,646	6,951,391	7,021,570	6,992,318	7,395,476	7,286,574	7,812,251	7,857,019
Depreciation & Amortisation	8,727,000	9,737,433	10,186,452	10,446,028	10,393,399	10,348,885	10,294,776	10,211,379	10,096,598	9,953,784	9,896,313	9,892,724
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,423,666	2,569,963	2,727,540	2,980,640	3,250,396	3,550,784	3,884,484	4,258,487	4,676,702	5,144,768	5,668,443
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,534,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,127,000	26,812,644	30,184,272	29,927,610	30,158,385	31,088,556	31,688,040	32,202,284	33,168,727	33,644,527	34,899,750	35,850,949
Operating Result from Continuing Operations	37,206,000	(323,972)	(1,884,184)	(945,515)	(266,043)	(228,716)	182,288	718,890	848,948	1,519,017	1,455,059	1,744,778
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	37,206,000	(323,972)	(1,884,184)	(945,515)	(266,043)	(228,716)	182,288	718,890	848,948	1,519,017	1,455,059	1,744,778
Net Operating Result before Grants and Contributions provided for Capital Purposes	3,535,000	(679,004)	(1,964,489)	(1,026,953)	(348,643)	(312,506)	97,279	632,631	761,407	1,430,163	1,364,858	1,653,197

Tenterfield Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
BALANCE SHEET - CONSOLIDATED
Scenario: No SRV

	Actuals		Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987	53,272,828
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,604,000	2,159,995	2,196,628	2,281,801	2,366,275	2,460,786	2,560,201	2,664,216	2,773,348	2,887,836	3,007,966	3,133,695
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	14,249,000	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	52,965,000	47,613,157	50,028,220	51,275,681	52,684,443	54,719,020	55,990,990	58,604,227	61,350,303	64,665,446	67,901,989	70,899,233
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250
Infrastructure, Property, Plant & Equipment	581,546,000	580,344,382	575,559,956	572,282,331	569,631,113	566,490,856	564,434,598	561,528,852	558,670,137	555,802,236	553,036,514	550,910,372
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	581,810,000	580,670,249	575,884,440	572,605,432	569,952,831	566,811,191	564,753,550	561,846,421	558,986,323	556,117,039	553,349,934	551,222,409
TOTAL ASSETS	634,775,000	628,283,405	625,912,659	623,881,112	622,637,274	621,530,210	620,744,539	620,450,647	620,336,626	620,782,485	621,251,923	622,121,641
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,877,000	3,580,602	4,197,947	4,097,482	4,146,250	4,337,780	4,487,872	4,642,160	4,886,604	5,034,504	5,327,856	5,574,175
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,716,000	1,794,852	1,745,131	1,718,619	1,693,207	1,668,410	1,644,242	1,620,720	1,607,022	1,636,320	1,666,349	1,697,129
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	950,000	1,054,185	959,056	1,001,151	1,045,080	1,093,883	1,143,548	1,193,716	1,250,355	1,309,003	1,152,158	1,063,066
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	1,678,000	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	14,515,000	8,836,965	9,309,459	9,224,578	9,291,862	9,507,397	9,682,987	9,863,921	10,151,306	10,387,151	10,553,688	10,741,695
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	20,128,000	19,073,737	18,114,681	17,113,530	16,068,450	14,974,567	13,831,019	12,637,303	11,386,948	10,077,945	8,925,787	7,862,721
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,137,000	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	21,458,000	20,968,412	20,009,356	19,008,205	17,963,125	16,869,242	15,725,694	14,531,978	13,281,623	11,972,620	10,820,462	9,757,396
TOTAL LIABILITIES	35,973,000	29,805,377	29,318,815	28,232,783	27,254,987	26,376,640	25,408,681	24,395,899	23,432,929	22,359,771	21,374,150	20,499,091
Net Assets	598,802,000	598,478,028	596,593,844	595,648,329	595,382,286	595,153,570	595,335,858	596,054,748	596,903,696	598,422,713	599,877,772	601,622,550
EQUITY												
Retained Earnings	224,461,000	224,137,028	222,252,844	221,307,329	221,041,286	220,812,570	220,994,858	221,713,748	222,562,696	224,081,713	225,536,772	227,281,550
Revaluation Reserves	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	598,802,000	598,478,028	596,593,844	595,648,329	595,382,286	595,153,570	595,335,858	596,054,748	596,903,696	598,422,713	599,877,772	601,622,550
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	598,802,000	598,478,028	596,593,844	595,648,329	595,382,286	595,153,570	595,335,858	596,054,748	596,903,696	598,422,713	599,877,772	601,622,550

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: No SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	11,876,000	13,743,886	14,932,601	15,547,458	16,171,693	16,825,917	17,511,202	18,224,991	18,971,758	19,755,032	20,571,154	21,423,525
User Charges & Fees	3,110,000	2,860,592	2,751,476	2,873,702	3,002,527	3,137,917	3,279,711	3,429,062	3,586,109	3,751,002	3,923,895	4,104,942
Investment & Interest Revenue Received	1,034,000	84,886	1,076,129	881,421	881,391	881,367	881,276	881,305	881,198	881,152	880,540	880,272
Grants & Contributions	38,706,000	6,079,511	9,003,257	9,175,163	9,336,990	9,502,457	9,672,064	9,845,906	10,033,260	10,258,223	10,445,466	10,637,391
Bonds & Deposits Received	112,000	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-	-
Other	5,044,000	2,243,638	450,255	393,032	390,252	393,284	402,927	412,831	423,003	433,451	444,184	455,205
Payments:												
Employee Benefits & On-Costs	(8,673,000)	(9,450,352)	(8,649,193)	(8,879,896)	(9,124,215)	(9,433,312)	(9,753,429)	(10,084,233)	(10,426,056)	(10,779,223)	(11,144,063)	(11,573,682)
Materials & Contracts	(15,290,000)	(6,232,677)	(7,013,293)	(6,829,267)	(6,518,820)	(6,813,116)	(6,922,437)	(6,899,509)	(7,215,476)	(7,204,593)	(7,603,545)	(7,708,322)
Borrowing Costs	(713,000)	(1,018,025)	(909,891)	(862,376)	(823,809)	(783,549)	(738,585)	(692,897)	(646,851)	(594,534)	(539,986)	(486,473)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	(970,000)	(2,176,602)	(2,558,075)	(2,706,931)	(2,944,864)	(3,211,693)	(3,507,637)	(3,836,519)	(4,204,624)	(4,616,380)	(5,077,151)	(5,592,685)
Net Cash provided (or used in) Operating Activities	34,236,000	6,134,856	9,083,265	9,592,306	10,371,145	10,499,272	10,825,092	11,280,936	11,402,320	11,884,129	11,900,494	12,140,172
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	45,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	206,000	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	(38,876,000)	(8,988,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(38,625,000)	(9,038,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	3,100,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(871,000)	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Repayment of lease liabilities (principal repayments)	(56,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	2,173,000	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,216,000)	(3,853,497)	2,305,310	1,188,888	1,332,423	1,930,825	1,168,161	2,506,458	2,627,059	3,201,852	3,105,508	2,868,841
plus: Cash & Cash Equivalents - beginning of year	37,107,000	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987	53,272,828
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987	53,272,828
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987	53,272,828
Representing:												
- External Restrictions	28,857,000	29,327,971	31,763,992	33,979,684	36,485,629	39,843,268	42,467,238	46,853,582	51,360,685	56,646,768	62,201,890	68,615,169
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,947,984)	(6,121,506)	(7,548,319)	(9,004,128)	(10,884,014)	(12,764,058)	(14,848,290)	(17,297,904)	(20,842,341)
	34,891,000	31,037,503	33,342,813	34,531,701	35,864,124	37,794,949	38,963,110	41,469,568	44,096,627	47,298,479	50,403,987	53,272,828

Tenterfield Shire Council															
10 Year Financial Plan for the Years ending 30 June 2034															
FINANCIAL PERFORMANCE INDICATORS															
Scenario: No SRV															
	Past Years				Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
New Note 13 Ratios															
Operating Performance Ratio 1)	1.14%	1.12%	12.81%	16.55%	-1.52%	-5.89%	-2.48%	-0.10%	0.05%	1.36%	2.97%	3.28%	5.11%	4.78%	5.42%
Own Source Operating Revenue Ratio 1)	39.63%	31.97%	32.79%	24.08%	65.85%	68.01%	68.23%	68.66%	69.11%	69.56%	70.00%	70.45%	70.89%	71.33%	71.77%
Unrestricted Current Ratio	2.17	2.25	1.95	2.73	3.39	3.09	2.93	2.64	2.25	1.90	1.48	1.08	0.68	0.24	-0.34
Debt Service Cover Ratio 1)	6.4945	6.9784	9.02	8.34	5.48	4.82	5.84	6.15	6.12	6.28	6.50	6.47	6.72	6.62	7.62
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.55%	4.41%	4.01%	3.86%	4.97%	4.93%	4.94%	4.95%	4.97%	4.99%	5.00%	5.02%	5.04%	5.05%	5.07%
Cash Expense Cover Ratio 1)	8.7738	7.8793	22.77	15.76	18.75	19.78	20.43	21.04	21.26	21.24	21.96	22.34	23.22	23.56	24.11
1) different Calculation to TCorp's calculation for same ratio															
New Special Schedule 7 Ratios															
Building & Infrastructure Asset Renewal Ratio	102.03%	151.93%	42.77%	207.22%	90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio	0.05	0.06	0.05	0.04	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio	1.00	1.00	1.00	1.00	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Capital Expenditure Ratio	0.04	0.04	0.03	0.05	0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)															
Debt Service Ratio (old Note 13)					8.16%	7.86%	7.10%	6.87%	6.64%	6.42%	6.21%	6.00%	5.80%	5.60%	4.79%
Rates & Annual Charges Coverage Ratio					52.58%	52.94%	53.75%	54.21%	54.63%	55.05%	55.47%	55.88%	56.30%	56.70%	57.10%
Fit For The Future (FFTF) Ratios															
Operating Performance Ratio 1)					-1.52%	-5.89%	-2.48%	-0.10%	0.05%	1.36%	2.97%	3.28%	5.11%	4.78%	5.42%
Own Source Operating Revenue Ratio 1)					65.85%	68.01%	68.23%	68.66%	69.11%	69.56%	70.00%	70.45%	70.89%	71.33%	71.77%
Building & Infrastructure Asset Renewal Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Debt Service Ratio					7.14%	6.93%	6.27%	6.09%	5.91%	5.74%	5.56%	5.39%	5.23%	5.07%	4.34%
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio															
TCorp Ratios															
Operating Performance Ratio 2)					-2.60%	-6.96%	-3.55%	-1.17%	-1.02%	0.31%	1.93%	2.24%	4.08%	3.76%	4.41%
Own Source Operating Revenue Ratio 2)					63.31%	62.80%	63.80%	64.39%	64.94%	65.49%	66.04%	66.58%	67.12%	67.66%	68.18%
Unrestricted Current Ratio					3.39	3.09	2.93	2.64	2.25	1.90	1.48	1.08	0.68	0.24	-0.34
Debt Service Cover Ratio 2)					5.33	4.67	5.67	5.98	5.94	6.10	6.31	6.28	6.53	6.42	7.38
Capital Expenditure Ratio					0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Building & Infrastructure Renewals Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Cash Expense Cover Ratio 2)					23.06	20.95	22.25	22.71	22.72	22.63	23.35	23.59	24.56	24.71	25.09
Interest Cover Ratio					10.84	10.13	12.03	13.32	13.96	15.25	16.88	18.06	20.50	22.30	25.25
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio															

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - GENERAL FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	4,850,000	6,775,281	7,166,133	7,345,287	7,528,919	7,717,142	7,910,071	8,107,823	8,310,518	8,518,281	8,731,238	8,949,519
User Charges & Fees	849,000	830,295	671,894	686,818	702,114	717,790	733,860	750,332	767,214	784,520	802,257	820,436
Other Revenues	455,000	494,959	332,588	339,562	329,015	336,742	344,671	352,801	361,140	369,693	378,465	387,458
Grants & Contributions provided for Operating Purposes	19,515,000	8,462,902	8,737,999	8,884,858	9,038,651	9,196,285	9,357,864	9,523,477	9,693,232	9,867,233	10,045,576	10,228,379
Grants & Contributions provided for Capital Purposes	25,719,000	331,032	55,705	56,223	56,754	57,298	57,855	58,426	59,012	59,612	60,227	60,858
Interest & Investment Revenue	855,000	120,804	880,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	52,501,000	17,015,272	17,844,319	17,992,748	18,335,453	18,705,257	19,084,321	19,472,859	19,871,116	20,279,339	20,697,763	21,126,650
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6,828,000	7,872,803	6,959,961	7,154,777	7,338,438	7,585,698	7,841,143	8,105,015	8,377,565	8,659,033	8,949,675	9,302,473
Borrowing Costs	311,000	418,953	419,638	398,272	384,174	369,495	352,257	336,711	320,931	301,887	282,564	263,391
Materials & Contracts	8,103,000	1,254,921	3,868,496	2,849,471	2,579,247	2,742,038	2,782,106	2,779,848	2,954,102	2,849,641	3,046,137	3,050,685
Depreciation & Amortisation	6,197,000	7,046,855	7,474,066	7,737,801	7,673,667	7,614,080	7,552,147	7,470,016	7,338,123	7,196,557	7,145,314	7,141,725
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,203,672	2,275,434	2,399,837	2,615,796	2,849,421	3,109,872	3,399,410	3,724,548	4,088,676	4,496,842	4,954,149
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,435,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	24,664,000	19,078,423	21,301,313	20,851,469	20,910,416	21,487,803	21,972,773	22,434,629	23,067,489	23,456,820	24,290,584	25,091,726
Operating Result from Continuing Operations	27,837,000	(2,063,151)	(3,456,994)	(2,858,721)	(2,574,963)	(2,782,546)	(2,888,452)	(2,961,770)	(3,196,373)	(3,177,481)	(3,592,821)	(3,965,076)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	27,837,000	(2,063,151)	(3,456,994)	(2,858,721)	(2,574,963)	(2,782,546)	(2,888,452)	(2,961,770)	(3,196,373)	(3,177,481)	(3,592,821)	(3,965,076)
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,118,000	(2,394,183)	(3,512,699)	(2,914,944)	(2,631,717)	(2,839,844)	(2,946,307)	(3,020,196)	(3,255,385)	(3,237,093)	(3,653,048)	(4,025,934)

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - GENERAL FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,396,000	930,278	886,534	903,841	915,480	933,859	952,701	971,893	991,582	1,011,716	1,032,870	1,054,711
Inventories	179,908	221,000	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	30,429,000	24,597,719	24,496,384	23,460,286	22,290,268	20,891,075	19,458,502	17,600,572	15,750,102	13,684,808	13,247,156	13,271,671
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	498,898,000	497,675,344	494,245,224	491,849,399	490,019,443	488,323,325	486,506,666	485,032,489	483,356,061	481,833,117	480,333,282	479,514,858
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	499,162,000	497,987,961	494,556,458	492,159,250	490,327,911	488,630,410	486,812,368	485,336,808	483,658,997	482,134,670	480,633,452	479,813,645
TOTAL ASSETS	529,591,000	522,585,679	519,052,842	515,619,536	512,618,179	509,521,484	506,270,870	502,937,380	499,409,098	495,819,478	493,880,608	493,085,315
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	1,979,904	5,524,341
Payables	4,979,000	3,315,849	3,838,921	3,719,793	3,765,040	3,939,905	4,086,803	4,242,618	4,457,077	4,613,529	4,878,816	5,118,037
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,146,000	1,382,249	1,382,213	1,405,378	1,429,635	1,454,497	1,479,982	1,506,103	1,532,878	1,560,322	1,588,451	1,617,284
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	516,000	598,879	478,622	495,898	513,876	534,546	553,656	573,142	596,036	619,368	642,708	577,144
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	298,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	11,233,000	6,570,977	6,973,755	6,895,068	6,982,550	7,202,948	7,394,441	7,595,863	7,859,991	8,067,219	10,363,878	14,110,806
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	9,999,000	9,400,853	8,922,231	8,426,333	7,912,457	7,377,911	6,824,255	6,251,113	5,655,077	5,035,709	4,393,001	3,815,857
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	(845,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,347,000	9,066,853	8,588,231	8,092,333	7,578,457	7,043,911	6,490,255	5,917,113	5,321,077	4,701,709	4,059,001	3,481,857
TOTAL LIABILITIES	20,580,000	15,637,830	15,561,986	14,987,401	14,561,007	14,246,859	13,884,696	13,512,976	13,181,068	12,768,928	14,422,879	17,592,663
Net Assets	509,011,000	506,947,849	503,490,855	500,632,134	498,057,171	495,274,625	492,386,173	489,424,403	486,228,030	483,050,549	479,457,728	475,492,652
EQUITY												
Retained Earnings	178,413,000	176,349,849	172,892,855	170,034,134	167,459,171	164,676,625	161,788,173	158,826,403	155,630,030	152,452,549	148,859,728	144,894,652
Revaluation Reserves	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	509,011,000	506,947,849	503,490,855	500,632,134	498,057,171	495,274,625	492,386,173	489,424,403	486,228,030	483,050,549	479,457,728	475,492,652
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	509,011,000	506,947,849	503,490,855	500,632,134	498,057,171	495,274,625	492,386,173	489,424,403	486,228,030	483,050,549	479,457,728	475,492,652

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - GENERAL FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	6,684,609	7,159,576	7,342,281	7,525,838	7,713,984	7,906,834	8,104,505	8,307,117	8,514,795	8,727,665	8,945,857
User Charges & Fees	-	822,507	670,518	686,948	702,247	717,926	734,000	750,475	767,361	784,670	802,411	820,594
Investment & Interest Revenue Received	-	71,886	871,129	676,421	676,391	676,367	676,276	676,305	676,198	676,152	675,540	675,272
Grants & Contributions	-	5,984,753	8,793,676	8,959,094	9,114,267	9,272,916	9,435,536	9,602,214	9,773,064	9,948,185	10,127,676	10,311,657
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-
Other	-	2,153,212	392,800	333,894	329,359	330,580	338,352	346,323	354,498	362,883	371,483	380,301
Payments:												
Employee Benefits & On-Costs	-	(7,942,188)	(6,973,229)	(7,152,614)	(7,336,532)	(7,583,068)	(7,838,423)	(8,102,202)	(8,374,655)	(8,656,023)	(8,946,562)	(9,299,254)
Materials & Contracts	-	(2,849,705)	(3,380,517)	(2,982,544)	(2,567,411)	(2,614,060)	(2,677,149)	(2,676,710)	(2,794,987)	(2,749,757)	(2,855,999)	(2,898,581)
Borrowing Costs	-	(420,955)	(425,627)	(403,058)	(389,133)	(374,634)	(357,602)	(342,248)	(326,662)	(307,847)	(288,758)	(269,818)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	-	(1,956,608)	(2,263,546)	(2,379,228)	(2,580,020)	(2,810,718)	(3,066,725)	(3,351,445)	(3,670,685)	(4,028,354)	(4,429,225)	(4,878,391)
Net Cash provided (or used in) Operating Activities	-	2,547,509	4,844,780	5,081,193	5,475,006	5,329,294	5,151,098	5,007,218	4,711,247	4,544,703	4,184,232	3,787,636
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(6,306,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,356,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(4,324,468)	(130,711)	(1,026,805)	(1,173,522)	(1,426,814)	(1,455,808)	(1,879,886)	(1,880,045)	(2,084,231)	(2,449,614)	(3,544,437)
plus: Cash & Cash Equivalents - beginning of year	-	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	(1,979,904)
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	(1,979,904)	(5,524,341)
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	(1,979,904)	(5,524,341)
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	(1,979,904)	(5,524,341)
Representing:												
- External Restrictions	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,947,984)	(6,121,506)	(7,548,319)	(9,004,128)	(10,884,014)	(12,764,058)	(14,848,290)	(17,297,904)	(20,842,341)
	15,852,000	11,527,532	11,396,821	10,370,016	9,196,494	7,769,681	6,313,872	4,433,986	2,553,942	469,710	(1,979,904)	(5,524,341)

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND											
Scenario: NO SRV	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-14.52%	-12.65%	-13.47%	-13.72%	-13.79%	-14.65%	-14.22%	-15.91%	-17.31%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	50.31%	50.39%	50.53%	50.66%	50.79%	50.92%	51.05%	51.17%	51.30%
Unrestricted Current Ratio	3.39	3.09	2.93	2.64	2.25	1.90	1.48	1.08	0.68	0.43	0.30
Debt Service Cover Ratio 1)	5.73	4.60	6.31	6.53	6.19	5.97	5.76	5.32	5.15	4.60	4.15
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	3.74%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%	3.67%
Cash Expense Cover Ratio 1)	10.08	9.99	9.26	8.23	6.69	5.23	3.54	1.95	0.34	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	6.80%	6.94%	5.92%	5.81%	5.69%	5.58%	5.47%	5.37%	5.27%	5.17%	5.07%
Rates & Annual Charges Coverage Ratio	39.82%	40.16%	40.82%	41.06%	41.26%	41.45%	41.64%	41.82%	42.00%	42.18%	42.36%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-14.52%	-12.65%	-13.47%	-13.72%	-13.79%	-14.65%	-14.22%	-15.91%	-17.31%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	50.31%	50.39%	50.53%	50.66%	50.79%	50.92%	51.05%	51.17%	51.30%
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Debt Service Ratio	5.57%	5.73%	4.89%	4.81%	4.74%	4.66%	4.59%	4.51%	4.44%	4.37%	4.30%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	-14.35%	-19.75%	-16.25%	-14.40%	-15.23%	-15.49%	-15.56%	-16.43%	-16.01%	-17.70%	-19.11%
Own Source Operating Revenue Ratio 2)	44.70%	43.92%	44.64%	44.89%	45.09%	45.29%	45.49%	45.68%	45.87%	46.06%	46.24%
Unrestricted Current Ratio	3.39	3.09	2.93	2.64	2.25	1.90	1.48	1.08	0.68	0.43	0.30
Debt Service Cover Ratio 2)	5.43	4.30	5.95	6.17	5.82	5.59	5.38	4.93	4.75	4.19	3.73
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Building & Infrastructure Renewals Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Cash Expense Cover Ratio 2)	11.91	10.20	9.79	8.59	6.90	5.39	3.64	1.99	0.35	0.00	0.00
Interest Cover Ratio	12.11	10.44	13.11	14.12	13.92	14.08	14.22	13.72	14.12	13.36	12.83
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - STORMWATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	72,000	71,536	72,278	72,428	72,578	72,728	72,878	73,028	73,178	73,328	73,478	73,628
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	18,000	-	-	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	93,000	71,536	72,278	72,428	72,578	72,728	72,878	73,028	73,178	73,328	73,478	73,628
Expenses from Continuing Operations												
Employee Benefits & On-Costs	29,000	-	-	-	-	-	-	-	-	-	-	-
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	18,000	10,506	61,346	62,880	64,452	66,063	67,714	69,407	71,142	72,921	74,744	76,613
Depreciation & Amortisation	108,000	108,510	112,491	96,986	93,092	93,093	93,093	93,093	93,093	92,622	91,956	91,956
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	155,000	119,016	173,837	159,866	157,544	159,156	160,807	162,500	164,235	165,543	166,700	168,569
Operating Result from Continuing Operations	(62,000)	(47,480)	(101,559)	(87,438)	(84,966)	(86,428)	(87,929)	(89,472)	(91,057)	(92,215)	(93,222)	(94,941)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(62,000)	(47,480)	(101,559)	(87,438)	(84,966)	(86,428)	(87,929)	(89,472)	(91,057)	(92,215)	(93,222)	(94,941)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(65,000)	(47,480)	(101,559)	(87,438)	(84,966)	(86,428)	(87,929)	(89,472)	(91,057)	(92,215)	(93,222)	(94,941)

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - STORMWATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427	112,448
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	8,000	4,983	5,035	5,045	5,056	5,066	5,076	5,087	5,097	5,108	5,118	5,129
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,006,000	643,653	617,615	575,482	530,227	481,755	429,965	374,755	316,022	253,657	187,545	117,577
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	4,148,000	4,459,690	4,397,827	4,352,934	4,313,645	4,276,122	4,240,427	4,206,620	4,174,762	4,145,390	4,118,769	4,094,299
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	4,148,000	4,459,690	4,397,827	4,352,934	4,313,645	4,276,122	4,240,427	4,206,620	4,174,762	4,145,390	4,118,769	4,094,299
TOTAL ASSETS	5,154,000	5,103,343	5,015,442	4,928,416	4,843,872	4,757,877	4,670,392	4,581,375	4,490,784	4,399,047	4,306,314	4,211,876
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	6,000	2,823	16,481	16,893	17,315	17,748	18,192	18,647	19,113	19,591	20,080	20,583
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	6,000	2,823	16,481	16,893	17,315	17,748	18,192	18,647	19,113	19,591	20,080	20,583
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	6,000	2,823	16,481	16,893	17,315	17,748	18,192	18,647	19,113	19,591	20,080	20,583
Net Assets	5,148,000	5,100,520	4,998,961	4,911,523	4,826,557	4,740,129	4,652,200	4,562,728	4,471,671	4,379,456	4,286,234	4,191,293
EQUITY												
Retained Earnings	1,859,000	1,811,520	1,709,961	1,622,523	1,537,557	1,451,129	1,363,200	1,273,728	1,182,671	1,090,456	997,234	902,293
Revaluation Reserves	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000	3,289,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	5,148,000	5,100,520	4,998,961	4,911,523	4,826,557	4,740,129	4,652,200	4,562,728	4,471,671	4,379,456	4,286,234	4,191,293
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	5,148,000	5,100,520	4,998,961	4,911,523	4,826,557	4,740,129	4,652,200	4,562,728	4,471,671	4,379,456	4,286,234	4,191,293

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - STORMWATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	70,553	72,226	72,418	72,568	72,718	72,868	73,018	73,168	73,318	73,468	73,618
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Investment & Interest Revenue Received	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	4,000	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(6,000)	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	-	(36,204)	(58,687)	(73,743)	(75,587)	(77,476)	(79,412)	(81,398)	(83,433)	(85,519)	(87,657)	(89,849)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	32,349	13,539	(1,325)	(3,019)	(4,759)	(6,545)	(8,381)	(10,265)	(12,202)	(14,190)	(16,231)
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(391,679)	(39,628)	(40,818)	(42,246)	(43,724)	(45,256)	(46,840)	(48,478)	(50,174)	(51,932)	(53,748)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(391,679)	(39,628)	(40,818)	(42,246)	(43,724)	(45,256)	(46,840)	(48,478)	(50,174)	(51,932)	(53,748)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(359,330)	(26,089)	(42,143)	(45,265)	(48,483)	(51,801)	(55,221)	(58,743)	(62,376)	(66,122)	(69,979)
plus: Cash & Cash Equivalents - beginning of year	-	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427
Cash & Cash Equivalents - end of the year	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427	112,448
Cash & Cash Equivalents - end of the year	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427	112,448
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427	112,448
Representing:												
- External Restrictions	6,677	6,677	6,677	6,677	6,677	6,677	6,677	6,677	6,677	6,677	6,677	6,677
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	991,323	631,993	605,903	563,760	518,495	470,012	418,211	362,991	304,247	241,872	175,750	105,771
	998,000	638,670	612,580	570,437	525,172	476,689	424,888	369,668	310,924	248,549	182,427	112,448

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - STORMWATER FUND											
Scenario: NO SRV	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	-66.37%	-140.51%	-120.72%	-117.07%	-118.84%	-120.65%	-122.52%	-124.43%	-125.76%	-126.87%	-128.95%
Own Source Operating Revenue Ratio 1)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Unrestricted Current Ratio	225.68	37.07	33.67	30.24	26.77	23.27	19.74	16.19	12.61	9.01	5.39
Debt Service Cover Ratio 1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.60%	6.52%	6.51%	6.51%	6.51%	6.51%	6.51%	6.51%	6.51%	6.51%	6.51%
Cash Expense Cover Ratio 1)	181.59	125.26	92.83	83.38	73.83	64.20	54.50	44.72	34.88	24.97	15.02
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	362.61%	41.87%	42.87%	44.05%	45.26%	46.50%	47.76%	49.05%	50.37%	51.72%	53.09%
Infrastructure Backlog Ratio	0.15	0.16	0.18	0.19	0.20	0.21	0.23	0.24	0.26	0.28	0.29
Asset Maintenance Ratio	0.45	0.45	0.45	0.51	0.46	0.05	0.51	0.50	0.50	0.00	0.00
Capital Expenditure Ratio	3.87	0.45	0.54	0.58	0.60	0.62	0.64	0.66	0.68	0.71	0.73
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rates & Annual Charges Coverage Ratio	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	-66.37%	-140.51%	-120.72%	-117.07%	-118.84%	-120.65%	-122.52%	-124.43%	-125.76%	-126.87%	-128.95%
Own Source Operating Revenue Ratio 1)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Building & Infrastructure Asset Renewal Ratio	362.61%	41.87%	42.87%	44.05%	45.26%	46.50%	47.76%	49.05%	50.37%	51.72%	53.09%
Infrastructure Backlog Ratio	0.15	0.16	0.18	0.19	0.20	0.21	0.23	0.24	0.26	0.28	0.29
Asset Maintenance Ratio	0.45	0.45	0.45	0.51	0.46	0.05	0.51	0.50	0.50	0.00	0.00
Debt Service Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	-66.37%	-140.51%	-120.72%	-117.07%	-118.84%	-120.65%	-122.52%	-124.43%	-125.76%	-126.87%	-128.95%
Own Source Operating Revenue Ratio 2)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Unrestricted Current Ratio	225.68	37.07	33.67	30.24	26.77	23.27	19.74	16.19	12.61	9.01	5.39
Debt Service Cover Ratio 2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	3.87	0.45	0.54	0.58	0.60	0.62	0.64	0.66	0.68	0.71	0.73
Infrastructure Backlog Ratio	0.15	0.16	0.18	0.19	0.20	0.21	0.23	0.24	0.26	0.28	0.29
Asset Maintenance Ratio	0.45	0.45	0.45	0.51	0.46	0.05	0.51	0.50	0.50	0.00	0.00
Building & Infrastructure Renewals Ratio	362.61%	41.87%	42.87%	44.05%	45.26%	46.50%	47.76%	49.05%	50.37%	51.72%	53.09%
Cash Expense Cover Ratio 2)	729.49	119.83	108.86	97.78	86.59	75.30	63.91	52.45	40.90	29.29	17.61
Interest Cover Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - DOMESTIC WASTE MANAGEMENT FU												
Scenario: NO SRV	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,813,000	2,961,928	3,178,406	3,349,364	3,531,452	3,724,669	3,929,917	4,144,016	4,369,507	4,609,776	4,860,342	5,122,583
User Charges & Fees	328,000	314,493	336,508	353,335	371,002	389,552	409,030	429,481	450,955	473,503	497,179	522,039
Other Revenues	303,000	41,456	42,492	43,555	44,644	45,761	46,905	48,078	49,280	50,512	51,775	53,069
Grants & Contributions provided for Operating Purposes	3,000	63,850	65,446	67,082	68,759	70,478	72,240	74,046	75,897	77,794	79,739	81,732
Grants & Contributions provided for Capital Purposes	149,000	4,000	4,100	4,203	4,308	4,416	4,526	4,639	4,755	4,874	4,996	5,121
Interest & Investment Revenue	50,000	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	3,646,000	3,385,727	3,686,952	3,877,539	4,080,165	4,294,876	4,522,618	4,760,260	5,010,394	5,276,459	5,554,031	5,844,544
Expenses from Continuing Operations												
Employee Benefits & On-Costs	704,000	684,001	763,089	785,980	813,491	841,964	871,433	901,936	933,500	966,171	999,988	1,034,990
Borrowing Costs	269,000	138,577	135,538	129,313	123,950	118,669	111,889	106,374	100,560	93,600	86,398	79,126
Materials & Contracts	1,136,000	1,052,248	1,388,207	1,423,223	1,464,133	1,496,348	1,533,719	1,572,440	1,620,143	1,652,860	1,694,618	1,737,446
Depreciation & Amortisation	941,000	1,024,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634	1,029,634
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	6,690	9,369	10,596	11,992	13,505	15,222	17,171	19,383	21,896	24,753	28,002
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	3,050,000	2,906,151	3,325,837	3,378,746	3,443,200	3,500,120	3,561,897	3,627,555	3,703,220	3,764,161	3,835,391	3,909,198
Operating Result from Continuing Operations	596,000	479,576	361,115	498,793	636,965	794,756	960,721	1,132,705	1,307,174	1,512,298	1,718,640	1,935,346
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	596,000	479,576	361,115	498,793	636,965	794,756	960,721	1,132,705	1,307,174	1,512,298	1,718,640	1,935,346
Net Operating Result before Grants and Contributions provided for Capital Purposes	447,000	475,576	357,015	494,590	632,657	790,340	956,195	1,128,066	1,302,419	1,507,424	1,713,644	1,930,225

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - DOMESTIC WASTE MANAGEMENT FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328	26,977,376
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	237,000	264,062	283,218	298,282	314,295	331,262	349,259	368,047	387,826	408,862	430,817	453,805
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	53,000	39,750	39,750	39,750	39,750	39,750	39,750	39,750	39,750	39,750	39,750	39,750
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	10,040,000	10,432,356	11,495,791	12,527,599	13,940,496	15,453,590	16,027,778	17,912,626	19,973,479	22,272,060	24,767,895	27,470,931
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250
Infrastructure, Property, Plant & Equipment	4,466,000	4,329,982	3,474,453	2,770,776	1,818,999	919,168	1,117,563	171,773	(771,921)	(1,713,467)	(2,652,811)	(3,589,897)
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	4,466,000	4,343,232	3,487,703	2,784,026	1,832,249	932,418	1,130,813	185,023	(758,671)	(1,700,217)	(2,639,561)	(3,576,647)
TOTAL ASSETS	14,506,000	14,775,588	14,983,494	15,311,625	15,772,745	16,386,008	17,158,591	18,097,649	19,214,808	20,571,843	22,128,334	23,894,284
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	87,000	34,117	45,238	45,133	45,207	44,913	44,756	44,603	44,736	44,262	44,069	43,863
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	446,000	400,000	350,000	300,000	250,000	200,000	150,000	100,000	59,162	60,641	62,158	63,711
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	111,000	114,331	120,556	125,919	131,200	137,980	143,495	149,309	156,269	163,472	170,743	178,544
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,380,000	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325	1,133,325
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,024,000	1,681,773	1,649,119	1,604,377	1,559,732	1,516,218	1,471,576	1,427,237	1,393,492	1,401,701	1,410,295	1,419,443
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	3,083,000	2,968,564	2,848,008	2,722,089	2,590,889	2,452,909	2,309,414	2,160,105	2,003,836	1,840,364	1,669,621	1,491,077
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,982,000	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675	2,228,675
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5,065,000	5,197,239	5,076,683	4,950,764	4,819,564	4,681,584	4,538,089	4,388,780	4,232,511	4,069,039	3,898,296	3,719,752
TOTAL LIABILITIES	7,089,000	6,879,012	6,725,802	6,555,141	6,379,296	6,197,802	6,009,665	5,816,017	5,626,003	5,470,740	5,308,591	5,139,195
Net Assets	7,417,000	7,896,576	8,257,691	8,756,484	9,393,449	10,188,205	11,148,926	12,281,631	13,588,805	15,101,103	16,819,743	18,755,089
EQUITY												
Retained Earnings	5,467,000	5,946,576	6,307,691	6,806,484	7,443,449	8,238,205	9,198,926	10,331,631	11,638,805	13,151,103	14,869,743	16,805,089
Revaluation Reserves	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	7,417,000	7,896,576	8,257,691	8,756,484	9,393,449	10,188,205	11,148,926	12,281,631	13,588,805	15,101,103	16,819,743	18,755,089
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	7,417,000	7,896,576	8,257,691	8,756,484	9,393,449	10,188,205	11,148,926	12,281,631	13,588,805	15,101,103	16,819,743	18,755,089

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - DOMESTIC WASTE MANAGEMENT												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,917,281	3,161,914	3,336,340	3,517,580	3,709,949	3,914,281	4,127,705	4,352,329	4,591,472	4,841,253	5,102,605
User Charges & Fees	-	313,243	333,970	351,395	368,966	387,414	406,785	427,124	448,480	470,904	494,450	519,174
Investment & Interest Revenue Received	-	5,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Grants & Contributions	-	21,850	19,546	21,285	23,067	24,894	26,766	28,685	39,814	84,147	86,251	88,407
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	55,291	42,366	43,455	44,539	45,651	46,790	47,958	49,154	50,380	51,637	52,925
Payments:												
Employee Benefits & On-Costs	-	(691,730)	(762,836)	(785,934)	(813,436)	(841,907)	(871,374)	(901,875)	(933,437)	(966,106)	(999,920)	(1,034,920)
Materials & Contracts	-	(1,067,674)	(1,376,587)	(1,422,582)	(1,463,286)	(1,495,836)	(1,533,028)	(1,571,710)	(1,619,092)	(1,652,371)	(1,693,804)	(1,736,600)
Borrowing Costs	-	(168,306)	(136,290)	(130,106)	(124,778)	(119,532)	(112,796)	(107,318)	(101,542)	(94,628)	(87,473)	(80,249)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(6,690)	(9,369)	(10,596)	(11,992)	(13,505)	(15,222)	(17,171)	(19,383)	(21,896)	(24,753)	(28,002)
Net Cash provided (or used in) Operating Activities	-	1,378,265	1,332,715	1,463,258	1,600,660	1,757,129	1,922,201	2,093,398	2,276,323	2,521,903	2,727,641	2,943,339
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(888,616)	(174,105)	(325,957)	(77,857)	(129,803)	(1,228,029)	(83,844)	(85,940)	(88,088)	(90,290)	(92,548)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(888,616)	(174,105)	(325,957)	(77,857)	(129,803)	(1,228,029)	(83,844)	(85,940)	(88,088)	(90,290)	(92,548)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(111,105)	(114,331)	(120,556)	(125,919)	(131,200)	(137,980)	(143,495)	(149,309)	(156,269)	(163,472)	(170,743)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(111,105)	(114,331)	(120,556)	(125,919)	(131,200)	(137,980)	(143,495)	(149,309)	(156,269)	(163,472)	(170,743)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	378,545	1,044,279	1,016,745	1,396,884	1,496,126	556,192	1,866,059	2,041,074	2,277,546	2,473,879	2,680,048
plus: Cash & Cash Equivalents - beginning of year	-	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328
Cash & Cash Equivalents - end of the year	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328	26,977,376
Cash & Cash Equivalents - end of the year	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328	26,977,376
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328	26,977,376
Representing:												
- External Restrictions	509,921	509,921	509,921	509,921	509,921	509,921	509,921	509,921	509,921	509,921	509,921	509,921
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	9,240,079	9,618,624	10,662,902	11,679,647	13,076,531	14,572,656	15,128,849	16,994,908	19,035,982	21,313,528	23,787,407	26,467,455
	9,750,000	10,128,545	11,172,823	12,189,568	13,586,452	15,082,577	15,638,770	17,504,829	19,545,903	21,823,449	24,297,328	26,977,376

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - DOMESTIC WASTE MANAGEMENT											
Scenario: NO SRV											
	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	14.06%	9.69%	12.77%	15.52%	18.42%	21.16%	23.72%	26.02%	28.60%	30.88%	33.06%
Own Source Operating Revenue Ratio 1)	98.00%	98.11%	98.16%	98.21%	98.26%	98.30%	98.35%	98.39%	98.43%	98.47%	98.51%
Unrestricted Current Ratio	5.90	6.66	7.49	8.61	9.86	10.55	12.19	13.97	15.53	17.20	18.99
Debt Service Cover Ratio 1)	6.56	6.09	6.62	7.15	7.76	8.40	9.06	9.74	10.53	11.32	12.16
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.18%	7.11%	7.10%	7.10%	7.11%	7.11%	7.10%	7.10%	7.11%	7.10%	7.10%
Cash Expense Cover Ratio 1)	59.42	55.88	59.23	64.20	69.56	70.28	76.62	83.09	90.58	98.19	106.12
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	209.95%	17.69%	17.69%	17.69%	17.94%	311.73%	17.94%	17.94%	18.20%	0.00%	0.00%
Infrastructure Backlog Ratio	0.53	0.52	0.54	0.56	0.56	0.58	0.61	0.63	0.66	0.00	0.00
Asset Maintenance Ratio	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.00	0.00
Capital Expenditure Ratio	0.87	0.17	0.32	0.08	0.13	1.19	0.08	0.08	0.09	0.09	0.09
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	7.53%	6.91%	6.56%	6.24%	5.92%	5.62%	5.34%	5.07%	4.81%	4.57%	4.34%
Rates & Annual Charges Coverage Ratio	87.48%	86.21%	86.38%	86.55%	86.72%	86.89%	87.05%	87.21%	87.36%	87.51%	87.65%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	14.06%	9.69%	12.77%	15.52%	18.42%	21.16%	23.72%	26.02%	28.60%	30.88%	33.06%
Own Source Operating Revenue Ratio 1)	98.00%	98.11%	98.16%	98.21%	98.26%	98.30%	98.35%	98.39%	98.43%	98.47%	98.51%
Building & Infrastructure Asset Renewal Ratio	209.95%	17.69%	17.69%	17.69%	17.94%	311.73%	17.94%	17.94%	18.20%	0.00%	0.00%
Infrastructure Backlog Ratio	0.53	0.52	0.54	0.56	0.56	0.58	0.61	0.63	0.66	0.00	0.00
Asset Maintenance Ratio	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.00	0.00
Debt Service Ratio	7.39%	6.78%	6.45%	6.13%	5.82%	5.53%	5.25%	4.99%	4.74%	4.50%	4.28%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	14.06%	9.69%	12.77%	15.52%	18.42%	21.16%	23.72%	26.02%	28.60%	30.88%	33.06%
Own Source Operating Revenue Ratio 2)	96.77%	95.33%	95.49%	95.64%	95.79%	95.94%	96.08%	96.21%	96.34%	96.46%	96.58%
Unrestricted Current Ratio	5.90	6.66	7.49	8.61	9.86	10.55	12.19	13.97	15.53	17.20	18.99
Debt Service Cover Ratio 2)	6.56	6.09	6.62	7.15	7.76	8.40	9.06	9.74	10.53	11.32	12.16
Capital Expenditure Ratio	0.87	0.17	0.32	0.08	0.13	1.19	0.08	0.08	0.09	0.09	0.09
Infrastructure Backlog Ratio	0.53	0.52	0.54	0.56	0.56	0.58	0.61	0.63	0.66	0.00	0.00
Asset Maintenance Ratio	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.00	0.00
Building & Infrastructure Renewals Ratio	209.95%	17.69%	17.69%	17.69%	17.94%	311.73%	17.94%	17.94%	18.20%	0.00%	0.00%
Cash Expense Cover Ratio 2)	69.73	62.05	65.90	71.21	76.96	77.54	84.31	91.16	99.16	107.22	115.60
Interest Cover Ratio	11.83	11.23	12.79	14.41	16.34	18.75	21.28	24.19	28.11	32.75	38.41
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - WATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,498,000	1,340,459	1,629,797	1,716,847	1,808,844	1,905,837	2,007,832	2,114,930	2,229,360	2,348,975	2,473,804	2,606,149
User Charges & Fees	1,532,000	1,462,234	1,535,312	1,613,758	1,699,098	1,787,347	1,880,963	1,979,986	2,084,456	2,194,414	2,309,909	2,430,974
Other Revenues	6,000	4,368	4,477	4,589	4,704	4,822	4,943	5,067	5,194	5,324	5,457	5,593
Grants & Contributions provided for Operating Purposes	183,000	135,205	138,584	142,048	145,600	149,240	152,971	156,795	160,715	164,733	168,851	173,072
Grants & Contributions provided for Capital Purposes	7,787,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
Interest & Investment Revenue	35,000	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	11,041,000	2,952,266	3,353,420	3,522,748	3,704,015	3,893,284	4,093,023	4,303,375	4,526,612	4,760,630	5,005,510	5,263,589
Expenses from Continuing Operations												
Employee Benefits & On-Costs	464,000	441,422	491,919	506,674	524,408	542,754	561,750	581,411	601,764	622,827	644,619	667,190
Borrowing Costs	255,000	242,623	233,408	223,840	214,463	204,462	195,056	182,700	171,527	159,460	146,975	133,535
Materials & Contracts	1,234,000	1,043,351	1,240,588	1,327,150	1,318,729	1,336,932	1,372,365	1,406,838	1,523,984	1,485,145	1,522,047	1,560,940
Depreciation & Amortisation	896,000	957,498	891,572	889,344	887,436	884,769	874,411	854,507	852,516	832,159	806,525	806,525
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	113,661	160,986	177,996	196,962	215,290	235,451	257,638	282,072	308,987	338,652	371,361
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	38,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,887,000	2,798,555	3,018,473	3,125,004	3,141,998	3,184,207	3,239,033	3,283,094	3,431,863	3,408,578	3,458,818	3,539,551
Operating Result from Continuing Operations	8,154,000	153,710	334,947	397,744	562,017	709,077	853,990	1,020,281	1,094,749	1,352,052	1,546,692	1,724,038
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	8,154,000	153,710	334,947	397,744	562,017	709,077	853,990	1,020,281	1,094,749	1,352,052	1,546,692	1,724,038
Net Operating Result before Grants and Contributions provided for Capital Purposes	367,000	143,710	324,697	387,238	551,248	698,039	842,676	1,008,684	1,082,862	1,339,868	1,534,203	1,711,237

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - WATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344	11,572,147
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	749,000	711,938	760,146	798,908	840,903	884,434	930,550	979,274	1,030,752	1,084,878	1,141,674	1,201,288
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000	2,236,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	4,458,000	4,469,012	5,087,340	5,677,900	5,815,002	6,778,094	7,813,010	9,021,616	10,299,508	11,718,554	13,250,018	15,009,435
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	50,857,000	50,355,402	49,896,009	49,487,980	49,669,983	49,164,221	48,728,637	48,273,034	47,829,763	47,457,461	47,171,684	46,807,085
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	50,857,000	50,355,402	49,896,009	49,487,980	49,669,983	49,164,221	48,728,637	48,273,034	47,829,763	47,457,461	47,171,684	46,807,085
TOTAL ASSETS	55,315,000	54,824,414	54,983,349	55,165,880	55,484,985	55,942,315	56,541,647	57,294,650	58,129,271	59,176,015	60,421,702	61,816,520
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	506,000	188,720	236,142	253,922	253,370	253,978	261,071	267,892	293,026	285,039	293,830	302,924
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	124,000	12,604	12,919	13,242	13,573	13,912	14,260	14,616	14,982	15,356	15,740	16,134
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	215,000	223,749	233,316	242,691	252,694	262,099	274,455	285,628	297,696	310,180	338,707	307,378
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	845,000	425,073	482,377	509,855	519,637	529,989	549,786	568,136	605,704	610,575	648,277	626,436
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	5,585,000	5,360,631	5,127,315	4,884,624	4,631,930	4,369,831	4,095,376	3,809,748	3,512,052	3,201,872	2,863,165	2,555,787
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5,585,000	5,360,631	5,127,315	4,884,624	4,631,930	4,369,831	4,095,376	3,809,748	3,512,052	3,201,872	2,863,165	2,555,787
TOTAL LIABILITIES	6,430,000	5,785,704	5,609,692	5,394,479	5,151,567	4,899,820	4,645,162	4,377,884	4,117,756	3,812,447	3,511,442	3,182,223
Net Assets	48,885,000	49,038,710	49,373,657	49,771,401	50,333,418	51,042,495	51,896,485	52,916,766	54,011,515	55,363,567	56,910,259	58,634,297
EQUITY												
Retained Earnings	24,113,000	24,266,710	24,601,657	24,999,401	25,561,418	26,270,495	27,124,485	28,144,766	29,239,515	30,591,567	32,138,259	33,862,297
Revaluation Reserves	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000	24,772,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	48,885,000	49,038,710	49,373,657	49,771,401	50,333,418	51,042,495	51,896,485	52,916,766	54,011,515	55,363,567	56,910,259	58,634,297
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	48,885,000	49,038,710	49,373,657	49,771,401	50,333,418	51,042,495	51,896,485	52,916,766	54,011,515	55,363,567	56,910,259	58,634,297

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - WATER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,333,666	1,613,005	1,711,795	1,803,505	1,900,208	2,001,913	2,108,715	2,222,719	2,342,033	2,466,560	2,598,468
User Charges & Fees	-	1,500,407	1,504,485	1,580,666	1,663,098	1,750,120	1,841,472	1,938,214	2,040,387	2,148,029	2,261,189	2,379,904
Investment & Interest Revenue Received	-	4,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Grants & Contributions	-	32,751	148,873	152,594	156,410	160,320	164,328	168,436	172,647	176,963	181,387	185,921
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	8,368	4,477	4,589	4,704	4,822	4,943	5,067	5,194	5,324	5,457	5,593
Payments:												
Employee Benefits & On-Costs	-	(444,892)	(491,058)	(506,422)	(524,105)	(542,441)	(561,426)	(581,076)	(601,417)	(622,468)	(644,247)	(666,805)
Materials & Contracts	-	(1,295,292)	(1,192,363)	(1,308,145)	(1,319,864)	(1,332,557)	(1,363,975)	(1,398,316)	(1,497,258)	(1,491,608)	(1,511,697)	(1,549,614)
Borrowing Costs	-	(307,281)	(235,305)	(225,818)	(216,520)	(206,604)	(197,278)	(185,027)	(173,948)	(161,984)	(149,605)	(136,406)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(113,661)	(160,986)	(177,996)	(196,962)	(215,290)	(235,451)	(257,638)	(282,072)	(308,987)	(338,652)	(371,361)
Net Cash provided (or used in) Operating Activities	-	718,065	1,226,128	1,266,263	1,405,265	1,553,578	1,689,525	1,833,375	1,921,251	2,122,303	2,305,392	2,480,701
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(454,371)	(432,259)	(481,150)	(1,067,466)	(381,323)	(438,626)	(399,038)	(409,210)	(459,687)	(520,544)	(442,190)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(454,371)	(432,259)	(481,150)	(1,067,466)	(381,323)	(438,626)	(399,038)	(409,210)	(459,687)	(520,544)	(442,190)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(215,620)	(223,749)	(233,316)	(242,691)	(252,694)	(262,099)	(274,455)	(285,628)	(297,696)	(310,180)	(338,707)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(215,620)	(223,749)	(233,316)	(242,691)	(252,694)	(262,099)	(274,455)	(285,628)	(297,696)	(310,180)	(338,707)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	48,074	570,120	551,797	95,108	919,561	988,800	1,159,882	1,226,413	1,364,920	1,474,668	1,699,803
plus: Cash & Cash Equivalents - beginning of year	-	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344
Cash & Cash Equivalents - end of the year	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344	11,572,147
Cash & Cash Equivalents - end of the year	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344	11,572,147
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344	11,572,147
Representing:												
- External Restrictions	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	1,211,000	1,259,074	1,829,195	2,380,992	2,476,099	3,395,660	4,384,460	5,544,342	6,770,755	8,135,676	9,610,344	11,310,147
	1,473,000	1,521,074	2,091,195	2,642,992	2,738,099	3,657,660	4,646,460	5,806,342	7,032,755	8,397,676	9,872,344	11,572,147

Tenterfield Shire Council															
10 Year Financial Plan for the Years ending 30 June 2034															
FINANCIAL PERFORMANCE INDICATORS - WATER FUND															
Scenario: NO SRV															
	Past Years				Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios															
Operating Performance Ratio 1)	-9.17%	6.99%	15.00%	11.28%	4.88%	9.71%	11.03%	14.93%	17.98%	20.65%	23.50%	23.99%	28.22%	30.73%	32.59%
Own Source Operating Revenue Ratio 1)	35.17%	57.24%	58.10%	27.81%	95.08%	95.56%	95.67%	95.78%	95.88%	95.99%	96.09%	96.19%	96.28%	96.38%	96.47%
Unrestricted Current Ratio	1.93	4.50	3.79	5.28	9.90	10.00	10.62	10.69	12.29	13.73	15.42	16.57	18.76	20.03	23.54
Debt Service Cover Ratio 1)	2.86	5.12	3.64	3.57	2.89	3.13	3.24	3.57	3.86	4.13	4.42	4.56	5.05	5.39	5.56
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	0.00%	0.00%	0.00%	0.00%	5.51%	5.54%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Cash Expense Cover Ratio 1)	∞	∞	21.97	8.88	7.68	10.89	12.94	13.14	17.22	21.28	25.84	29.71	34.96	40.10	45.34
1) different Calculation to TCorp's calculation for same ratio															
New Special Schedule 7 Ratios															
Building & Infrastructure Asset Renewal Ratio	0.00%	105.06%	40.67%	73.79%	49.41%	48.71%	49.40%	113.79%	40.81%	46.86%	42.55%	77.48%	85.66%	53.18%	44.83%
Infrastructure Backlog Ratio	0.2221	0.2342	0.1666	0.1923	0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.23	0.24	0.26	0.28
Asset Maintenance Ratio	1	1	1	1	0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.48	0.51	0.00	0.00
Capital Expenditure Ratio	0.1822	0.2137	0.2067	0.2006	0.48	0.48	0.54	1.21	0.43	0.50	0.47	0.48	0.55	0.65	0.55
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)															
Debt Service Ratio (old Note 13)					16.32%	14.27%	13.56%	12.89%	12.25%	11.64%	11.06%	10.50%	9.97%	9.48%	9.30%
Rates & Annual Charges Coverage Ratio					45.40%	48.60%	48.74%	48.83%	48.95%	49.05%	49.15%	49.25%	49.34%	49.42%	49.51%
Fit For The Future (FFTF) Ratios															
Operating Performance Ratio 1)					4.88%	9.71%	11.03%	14.93%	17.98%	20.65%	23.50%	23.99%	28.22%	30.73%	32.59%
Own Source Operating Revenue Ratio 1)					95.08%	95.56%	95.67%	95.78%	95.88%	95.99%	96.09%	96.19%	96.28%	96.38%	96.47%
Building & Infrastructure Asset Renewal Ratio					49.41%	48.71%	49.40%	113.79%	40.81%	46.86%	42.55%	77.48%	85.66%	53.18%	44.83%
Infrastructure Backlog Ratio					0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.23	0.24	0.26	0.28
Asset Maintenance Ratio					0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.48	0.51	0.00	0.00
Debt Service Ratio					15.57%	13.67%	13.02%	12.38%	11.78%	11.20%	10.65%	10.13%	9.63%	9.16%	8.99%
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio															
TCorp Ratios															
Operating Performance Ratio 2)					4.88%	9.71%	11.03%	14.93%	17.98%	20.65%	23.50%	23.99%	28.22%	30.73%	32.59%
Own Source Operating Revenue Ratio 2)					94.93%	94.38%	94.55%	94.71%	94.86%	95.01%	95.16%	95.30%	95.44%	95.57%	95.70%
Unrestricted Current Ratio					9.90	10.00	10.62	10.69	12.29	13.73	15.42	16.57	18.76	20.03	23.54
Debt Service Cover Ratio 2)					2.93	3.17	3.28	3.62	3.91	4.18	4.48	4.61	5.10	5.44	5.61
Capital Expenditure Ratio					0.48	0.48	0.54	1.21	0.43	0.50	0.47	0.48	0.55	0.65	0.55
Infrastructure Backlog Ratio					0.15	0.16	0.17	0.18	0.19	0.20	0.22	0.23	0.24	0.26	0.28
Asset Maintenance Ratio					0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.48	0.51	0.00	0.00
Building & Infrastructure Renewals Ratio					49.41%	48.71%	49.40%	113.79%	40.81%	46.86%	42.55%	77.48%	85.66%	53.18%	44.83%
Cash Expense Cover Ratio 2)					11.42	13.25	15.76	16.11	20.95	25.70	31.02	35.05	41.69	47.29	53.42
Interest Cover Ratio					5.54	6.21	6.70	7.71	8.74	9.80	11.20	12.28	14.62	16.93	19.85
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio															

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - SEWER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,638,000	2,777,443	2,934,453	3,093,298	3,261,381	3,438,743	3,625,505	3,821,765	4,027,669	4,245,298	4,474,737	4,716,161
User Charges & Fees	226,000	235,852	246,564	259,656	273,443	287,961	303,251	319,354	336,311	354,169	372,975	392,778
Other Revenues	41,000	10,419	10,940	11,487	12,061	12,664	13,297	13,962	14,660	15,393	16,163	16,971
Grants & Contributions provided for Operating Purposes	26,000	30,158	30,912	31,685	32,477	33,289	34,121	34,974	35,848	36,744	37,663	38,605
Grants & Contributions provided for Capital Purposes	13,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
Interest & Investment Revenue	108,000	-	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	3,052,000	3,063,871	3,343,119	3,516,632	3,700,131	3,893,695	4,097,488	4,311,652	4,536,375	4,773,788	5,024,027	5,287,316
Expenses from Continuing Operations												
Employee Benefits & On-Costs	324,000	361,440	422,292	434,959	450,182	465,938	482,249	499,126	516,593	534,674	553,383	572,755
Borrowing Costs	128,000	120,865	111,917	102,581	92,500	81,833	69,885	57,201	43,506	28,789	12,764	-
Materials & Contracts	1,273,000	728,614	1,027,740	1,043,611	1,097,085	1,310,010	1,265,666	1,163,785	1,226,105	1,226,007	1,474,705	1,431,335
Depreciation & Amortisation	585,000	599,936	678,689	692,263	709,570	727,309	745,491	764,129	783,232	802,812	822,884	822,884
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	99,643	124,174	139,111	155,890	172,180	190,239	210,265	232,484	257,143	284,521	314,931
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	61,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,371,000	1,910,499	2,364,812	2,412,525	2,505,227	2,757,270	2,753,530	2,694,506	2,801,920	2,849,425	3,148,257	3,141,905
Operating Result from Continuing Operations	681,000	1,153,372	978,307	1,104,107	1,194,904	1,136,425	1,343,958	1,617,146	1,734,455	1,924,363	1,875,770	2,145,411
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	681,000	1,153,372	978,307	1,104,107	1,194,904	1,136,425	1,343,958	1,617,146	1,734,455	1,924,363	1,875,770	2,145,411
Net Operating Result before Grants and Contributions provided for Capital Purposes	668,000	1,143,372	968,057	1,093,601	1,184,135	1,125,387	1,332,644	1,605,549	1,722,568	1,912,179	1,863,281	2,132,610

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - SEWER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792	20,135,198
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	214,000	248,734	261,696	275,725	290,542	306,164	322,614	339,915	358,090	377,273	397,487	418,762
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	7,032,000	7,470,417	8,331,089	9,034,413	10,108,449	11,114,505	12,261,734	13,694,658	15,011,192	16,736,368	18,429,278	20,553,960
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	23,177,000	23,523,964	23,546,443	23,821,242	23,809,043	23,808,020	23,841,305	23,844,936	24,081,472	24,079,735	24,065,590	24,084,027
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	23,177,000	23,523,964	23,546,443	23,821,242	23,809,043	23,808,020	23,841,305	23,844,936	24,081,472	24,079,735	24,065,590	24,084,027
TOTAL ASSETS	30,209,000	30,994,381	31,877,532	32,855,655	33,917,492	34,922,525	36,103,039	37,539,594	39,092,664	40,816,103	42,494,868	44,637,987
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	299,000	39,094	61,164	61,742	65,318	81,236	77,050	68,400	72,653	72,082	91,061	88,769
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	108,000	117,226	126,562	136,643	147,310	159,258	171,942	185,637	200,354	215,983	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	407,000	156,320	187,726	198,385	212,628	240,494	248,992	254,037	273,007	288,065	91,061	88,769
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,461,000	1,343,689	1,217,127	1,080,484	933,174	773,916	601,974	416,337	215,983	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	1,461,000	1,343,689	1,217,127	1,080,484	933,174	773,916	601,974	416,337	215,983	-	-	-
TOTAL LIABILITIES	1,868,000	1,500,009	1,404,853	1,278,869	1,145,802	1,014,410	850,966	670,374	488,990	288,065	91,061	88,769
Net Assets	28,341,000	29,494,372	30,472,679	31,576,786	32,771,690	33,908,115	35,252,073	36,869,219	38,603,674	40,528,037	42,403,807	44,549,218
EQUITY												
Retained Earnings	14,609,000	15,762,372	16,740,679	17,844,786	19,039,690	20,176,115	21,520,073	23,137,219	24,871,674	26,796,037	28,671,807	30,817,218
Revaluation Reserves	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000	13,732,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	28,341,000	29,494,372	30,472,679	31,576,786	32,771,690	33,908,115	35,252,073	36,869,219	38,603,674	40,528,037	42,403,807	44,549,218
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	28,341,000	29,494,372	30,472,679	31,576,786	32,771,690	33,908,115	35,252,073	36,869,219	38,603,674	40,528,037	42,403,807	44,549,218

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - SEWER FUND												
Scenario: NO SRV												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,737,777	2,925,879	3,084,624	3,252,203	3,429,058	3,615,307	3,811,048	4,016,425	4,233,414	4,462,208	4,702,978
User Charges & Fees	-	224,435	242,503	254,693	268,216	282,457	297,454	313,249	329,882	347,399	365,845	385,270
Investment & Interest Revenue Received	-	4,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Grants & Contributions	-	40,158	41,162	42,191	43,246	44,327	45,435	46,571	47,735	48,928	50,152	51,406
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	22,767	10,613	11,095	11,649	12,231	12,842	13,484	14,157	14,864	15,607	16,387
Payments:												
Employee Benefits & On-Costs	-	(365,542)	(422,070)	(434,925)	(450,142)	(465,896)	(482,206)	(499,081)	(516,547)	(534,626)	(553,333)	(572,704)
Materials & Contracts	-	(983,801)	(1,005,138)	(1,042,254)	(1,092,672)	(1,293,187)	(1,268,873)	(1,171,375)	(1,220,707)	(1,225,339)	(1,454,389)	(1,433,679)
Borrowing Costs	-	(121,483)	(112,670)	(103,394)	(93,378)	(82,779)	(70,908)	(58,305)	(44,698)	(30,076)	(14,151)	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(99,643)	(124,174)	(139,111)	(155,890)	(172,180)	(190,239)	(210,265)	(232,484)	(257,143)	(284,521)	(314,931)
Net Cash provided (or used in) Operating Activities	-	1,458,668	1,666,105	1,782,918	1,893,233	1,864,031	2,068,812	2,355,325	2,503,764	2,707,422	2,697,419	2,944,727
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(946,900)	(701,168)	(967,062)	(697,371)	(726,286)	(778,776)	(767,760)	(1,019,768)	(801,075)	(808,739)	(841,321)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(946,900)	(701,168)	(967,062)	(697,371)	(726,286)	(778,776)	(767,760)	(1,019,768)	(801,075)	(808,739)	(841,321)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(108,085)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)	(200,354)	(215,983)	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(108,085)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)	(200,354)	(215,983)	-
Net Increase/(Decrease) in Cash & Cash Equivalents	-	403,683	847,711	689,294	1,059,219	990,435	1,130,778	1,415,623	1,298,359	1,705,993	1,672,697	2,103,406
plus: Cash & Cash Equivalents - beginning of year	-	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792
Cash & Cash Equivalents - end of the year	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792	20,135,198
Cash & Cash Equivalents - end of the year	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792	20,135,198
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792	20,135,198
Representing:												
- External Restrictions	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	6,764,000	7,167,683	8,015,393	8,704,688	9,763,906	10,754,341	11,885,119	13,300,743	14,599,102	16,305,095	17,977,792	20,081,198
	6,818,000	7,221,683	8,069,393	8,758,688	9,817,906	10,808,341	11,939,119	13,354,743	14,653,102	16,359,095	18,031,792	20,135,198

Tenterfield Shire Council															
10 Year Financial Plan for the Years ending 30 June 2034															
FINANCIAL PERFORMANCE INDICATORS - SEWER FUND															
Scenario: NO SRV															
	Past Years				Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios															
Operating Performance Ratio 1)	31.64%	37.91%	29.53%	21.98%	37.44%	29.05%	31.19%	32.10%	28.98%	32.61%	37.34%	38.07%	40.16%	37.18%	40.43%
Own Source Operating Revenue Ratio 1)	97.53%	98.41%	98.10%	98.72%	98.69%	98.77%	98.80%	98.83%	98.86%	98.89%	98.92%	98.95%	98.98%	99.00%	99.03%
Unrestricted Current Ratio	32.77	42.23	36.56	17.28	47.44	44.09	45.27	47.29	45.99	49.03	53.70	54.79	57.91	201.79	230.94
Debt Service Cover Ratio 1)	9.5	11.77	6.42	6.06	8.14	7.67	8.24	8.67	8.44	9.37	10.59	11.13	11.97	11.80	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	0.00%	0.00%	0.00%	0.00%	5.25%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%	5.19%
Cash Expense Cover Ratio 1)	∞	∞	49.92	45.81	51.63	54.36	56.93	61.08	60.01	65.98	75.92	79.92	87.34	85.78	104.09
1) different Calculation to TCorp's calculation for same ratio															
New Special Schedule 7 Ratios															
Building & Infrastructure Asset Renewal Ratio	76.62%	0.00%	75.86%	36.20%	174.48%	125.87%	170.36%	119.77%	122.51%	128.97%	124.72%	162.58%	124.65%	123.51%	126.13%
Infrastructure Backlog Ratio	0.0097	0.0161	0.0213	0.0249	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Asset Maintenance Ratio	1.0011	1	1	1	0.27	0.27	0.29	0.29	0.30	0.31	0.31	0.33	0.34	0.00	0.00
Capital Expenditure Ratio	0	0	0.0003	0.0087	1.58	1.03	1.40	0.98	1.00	1.04	1.00	1.30	1.00	0.98	1.02
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)															
Debt Service Ratio (old Note 13)					7.57%	6.94%	6.60%	6.27%	5.95%	5.65%	5.37%	5.10%	4.85%	4.60%	0.00%
Rates & Annual Charges Coverage Ratio					90.65%	87.78%	87.96%	88.14%	88.32%	88.48%	88.64%	88.79%	88.93%	89.07%	89.20%
Fit For The Future (FFTF) Ratios															
Operating Performance Ratio 1)					37.44%	29.05%	31.19%	32.10%	28.98%	32.61%	37.34%	38.07%	40.16%	37.18%	40.43%
Own Source Operating Revenue Ratio 1)					98.69%	98.77%	98.80%	98.83%	98.86%	98.89%	98.92%	98.95%	98.98%	99.00%	99.03%
Building & Infrastructure Asset Renewal Ratio					174.48%	125.87%	170.36%	119.77%	122.51%	128.97%	124.72%	162.58%	124.65%	123.51%	126.13%
Infrastructure Backlog Ratio					0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Asset Maintenance Ratio					0.27	0.27	0.29	0.29	0.30	0.31	0.31	0.33	0.34	0.00	0.00
Debt Service Ratio					7.50%	6.88%	6.54%	6.21%	5.90%	5.61%	5.33%	5.06%	4.81%	4.56%	0.00%
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio															
TCorp Ratios															
Operating Performance Ratio 2)					37.44%	29.05%	31.19%	32.10%	28.98%	32.61%	37.34%	38.07%	40.16%	37.18%	40.43%
Own Source Operating Revenue Ratio 2)					98.35%	95.15%	95.35%	95.53%	95.71%	95.88%	96.04%	96.20%	96.35%	96.49%	96.63%
Unrestricted Current Ratio					47.44	44.09	45.27	47.29	45.99	49.03	53.70	54.79	57.91	201.79	230.94
Debt Service Cover Ratio 2)					8.14	7.67	8.24	8.67	8.44	9.37	10.59	11.13	11.97	11.80	0.00
Capital Expenditure Ratio					1.58	1.03	1.40	0.98	1.00	1.04	1.00	1.30	1.00	0.98	1.02
Infrastructure Backlog Ratio					0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Asset Maintenance Ratio					0.27	0.27	0.29	0.29	0.30	0.31	0.31	0.33	0.34	0.00	0.00
Building & Infrastructure Renewals Ratio					174.48%	125.87%	170.36%	119.77%	122.51%	128.97%	124.72%	162.58%	124.65%	123.51%	126.13%
Cash Expense Cover Ratio 2)					72.84	61.51	64.97	69.17	66.58	73.92	85.55	89.02	97.29	93.57	104.19
Interest Cover Ratio					15.42	15.71	18.41	21.47	23.64	30.74	42.43	58.60	95.31	211.45	0.00
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio															

SRV SCENARIO 1 – SRV 6.5% FOR 7 YEARS

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - CONSOLIDATED												
Scenario: SRV 6.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	11,871,000	13,926,647	14,981,067	15,869,841	16,814,743	17,817,872	18,882,392	20,007,597	21,200,829	22,467,990	23,352,739	24,275,658
User Charges & Fees	2,935,000	2,842,874	2,790,278	2,913,567	3,045,657	3,182,650	3,327,104	3,479,153	3,638,936	3,806,606	3,982,320	4,166,227
Other Revenues	805,000	551,201	390,497	399,193	390,424	399,989	409,816	419,908	430,274	440,922	451,860	463,091
Grants & Contributions provided for Operating Purposes	19,727,000	8,692,114	8,972,941	9,125,673	9,285,487	9,449,292	9,617,196	9,789,292	9,965,692	10,146,504	10,331,829	10,521,788
Grants & Contributions provided for Capital Purposes	33,671,000	355,032	80,305	81,438	82,600	83,790	85,009	86,259	87,541	88,854	90,201	91,581
Interest & Investment Revenue	1,066,000	120,804	1,085,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	70,333,000	26,488,672	28,300,088	29,274,712	30,503,911	31,818,593	33,206,517	34,667,209	36,208,272	37,835,876	39,093,949	40,403,345
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,349,000	9,359,666	8,637,261	8,882,390	9,126,519	9,436,354	9,756,575	10,087,488	10,429,422	10,782,705	11,147,665	11,577,408
Borrowing Costs	963,000	921,019	900,501	854,006	815,087	774,459	729,087	682,986	636,524	583,736	528,701	476,052
Materials & Contracts	11,764,000	4,089,641	7,586,377	6,706,335	6,523,646	6,951,391	7,021,570	6,992,318	7,395,476	7,286,574	7,812,251	7,857,019
Depreciation & Amortisation	8,727,000	9,737,433	10,186,452	10,446,028	10,393,399	10,348,885	10,294,776	10,211,379	10,096,598	9,953,784	9,896,313	9,892,724
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,423,666	2,569,963	2,727,540	2,980,640	3,250,396	3,550,784	3,884,484	4,258,487	4,676,702	5,144,768	5,668,443
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,534,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,127,000	26,812,644	30,184,272	29,927,610	30,158,385	31,088,556	31,688,040	32,202,284	33,168,727	33,644,527	34,899,750	35,850,949
Operating Result from Continuing Operations	37,206,000	(323,972)	(1,884,184)	(652,898)	345,526	730,037	1,518,477	2,464,925	3,039,545	4,191,349	4,194,199	4,552,396
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	37,206,000	(323,972)	(1,884,184)	(652,898)	345,526	730,037	1,518,477	2,464,925	3,039,545	4,191,349	4,194,199	4,552,396
Net Operating Result before Grants and Contributions provided for Capital Purposes	3,535,000	(679,004)	(1,964,489)	(734,336)	262,926	646,247	1,433,468	2,378,666	2,952,004	4,102,495	4,103,998	4,460,815

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - CONSOLIDATED												
Scenario: SRV 6.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645	68,516,704
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,604,000	2,159,995	2,196,628	2,293,140	2,390,063	2,498,216	2,612,553	2,732,865	2,859,766	2,993,603	3,116,540	3,244,669
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	14,249,000	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	52,965,000	47,613,157	50,028,220	51,568,298	53,588,629	56,581,959	59,190,118	63,549,390	68,486,063	74,473,538	80,449,221	86,254,083
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250
Infrastructure, Property, Plant & Equipment	581,546,000	580,344,382	575,559,956	572,282,331	569,631,113	566,490,856	564,434,598	561,528,852	558,670,137	555,802,236	553,036,514	550,910,372
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	581,810,000	580,670,249	575,884,440	572,605,432	569,952,831	566,811,191	564,753,550	561,846,421	558,986,323	556,117,039	553,349,934	551,222,409
TOTAL ASSETS	634,775,000	628,283,405	625,912,659	624,173,729	623,541,460	623,393,149	623,943,667	625,395,810	627,472,386	630,590,577	633,799,155	637,476,491
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,877,000	3,580,602	4,197,947	4,097,482	4,146,250	4,337,780	4,487,872	4,642,160	4,886,604	5,034,504	5,327,856	5,574,175
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,716,000	1,794,852	1,745,131	1,718,619	1,693,207	1,668,410	1,644,242	1,620,720	1,607,022	1,636,320	1,666,349	1,697,129
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	950,000	1,054,185	959,056	1,001,151	1,045,080	1,093,883	1,143,548	1,193,716	1,250,355	1,309,003	1,152,158	1,063,066
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	1,678,000	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	14,515,000	8,836,965	9,309,459	9,224,578	9,291,862	9,507,397	9,682,987	9,863,921	10,151,306	10,387,151	10,553,688	10,741,695
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	20,128,000	19,073,737	18,114,681	17,113,530	16,068,450	14,974,567	13,831,019	12,637,303	11,386,948	10,077,945	8,925,787	7,862,721
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,137,000	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	21,458,000	20,968,412	20,009,356	19,008,205	17,963,125	16,869,242	15,725,694	14,531,978	13,281,623	11,972,620	10,820,462	9,757,396
TOTAL LIABILITIES	35,973,000	29,805,377	29,318,815	28,232,783	27,254,987	26,376,640	25,408,681	24,395,899	23,432,929	22,359,771	21,374,150	20,499,091
Net Assets	598,802,000	598,478,028	596,593,844	595,940,946	596,286,472	597,016,509	598,534,986	600,999,911	604,039,456	608,230,805	612,425,004	616,977,400
EQUITY												
Retained Earnings	224,461,000	224,137,028	222,252,844	221,599,946	221,945,472	222,675,509	224,193,986	226,658,911	229,698,456	233,889,805	238,084,004	242,636,400
Revaluation Reserves	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	598,802,000	598,478,028	596,593,844	595,940,946	596,286,472	597,016,509	598,534,986	600,999,911	604,039,456	608,230,805	612,425,004	616,977,400
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	598,802,000	598,478,028	596,593,844	595,940,946	596,286,472	597,016,509	598,534,986	600,999,911	604,039,456	608,230,805	612,425,004	616,977,400

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: SRV 6.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	11,876,000	13,743,886	14,932,601	15,835,166	16,777,911	17,778,845	18,841,058	19,964,150	21,154,896	22,419,282	23,309,173	24,229,994
User Charges & Fees	3,110,000	2,860,592	2,751,476	2,873,702	3,002,527	3,137,917	3,279,711	3,429,062	3,586,109	3,751,002	3,923,895	4,104,942
Investment & Interest Revenue Received	1,034,000	84,886	1,076,129	874,991	874,294	873,550	872,686	871,884	870,887	869,885	878,855	879,019
Grants & Contributions	38,706,000	6,079,511	9,003,257	9,175,163	9,336,990	9,502,457	9,672,064	9,845,906	10,033,260	10,258,223	10,445,466	10,637,391
Bonds & Deposits Received	112,000	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-
Other	5,044,000	2,243,638	450,255	393,032	390,252	393,284	402,927	412,831	423,003	433,451	444,184	455,205
Payments:												
Employee Benefits & On-Costs	(8,673,000)	(9,450,352)	(8,649,193)	(8,879,896)	(9,124,215)	(9,433,312)	(9,753,429)	(10,084,233)	(10,426,056)	(10,779,223)	(11,144,063)	(11,573,682)
Materials & Contracts	(15,290,000)	(6,232,677)	(7,013,293)	(6,829,267)	(6,518,820)	(6,813,116)	(6,922,437)	(6,899,509)	(7,215,476)	(7,204,593)	(7,603,545)	(7,708,322)
Borrowing Costs	(713,000)	(1,018,025)	(909,891)	(862,376)	(823,809)	(783,549)	(738,585)	(692,897)	(646,851)	(594,534)	(539,986)	(486,473)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	(970,000)	(2,176,602)	(2,558,075)	(2,706,931)	(2,944,864)	(3,211,693)	(3,507,637)	(3,836,519)	(4,204,624)	(4,616,380)	(5,077,151)	(5,592,685)
Net Cash provided (or used in) Operating Activities	34,236,000	6,134,856	9,083,265	9,873,584	10,970,265	11,444,383	12,146,359	13,010,675	13,575,148	14,537,113	14,636,827	14,945,389
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	45,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	206,000	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	(38,876,000)	(8,988,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(38,625,000)	(9,038,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	3,100,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(871,000)	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Repayment of lease liabilities (principal repayments)	(56,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	2,173,000	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,216,000)	(3,853,497)	2,305,310	1,470,165	1,931,544	2,875,936	2,489,428	4,236,197	4,799,886	5,854,835	5,841,842	5,674,058
plus: Cash & Cash Equivalents - beginning of year	37,107,000	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645	68,516,704
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645	68,516,704
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645	68,516,704
Representing:												
- External Restrictions	28,857,000	29,327,971	31,763,992	33,979,684	36,485,629	39,843,268	42,467,238	46,853,582	51,360,685	56,646,768	62,201,890	68,615,169
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,666,706)	(5,241,108)	(5,722,810)	(5,857,352)	(6,007,499)	(5,714,716)	(5,145,965)	(4,859,245)	(5,598,465)
	34,891,000	31,037,503	33,342,813	34,812,978	36,744,522	39,620,458	42,109,886	46,346,083	51,145,969	57,000,804	62,842,645	68,516,704

Tenterfield Shire Council																
10 Year Financial Plan for the Years ending 30 June 2034																
FINANCIAL PERFORMANCE INDICATORS																
Scenario: SRV 6.5% for 7 years																
	Past Years				Current Year	Projected Years										
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
New Note 13 Ratios																
Operating Performance Ratio 1)	1.14%	1.12%	12.81%	16.55%	-1.52%	-5.89%	-1.45%	1.91%	3.07%	5.34%	7.87%	9.15%	11.82%	11.47%	12.01%	
Own Source Operating Revenue Ratio 1)	39.63%	31.97%	32.79%	24.08%	65.85%	68.01%	68.55%	69.29%	70.04%	70.78%	71.51%	72.23%	72.95%	73.34%	73.73%	
Unrestricted Current Ratio	2.17	2.25	1.95	2.73	3.39	3.09	2.99	2.83	2.63	2.53	2.42	2.38	2.41	2.35	2.17	
Debt Service Cover Ratio 1)	6.4945	6.9784	9.02	8.34	5.48	4.82	6.00	6.49	6.65	7.02	7.45	7.67	8.18	8.11	9.34	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.55%	4.41%	4.01%	3.86%	4.97%	4.93%	4.92%	4.91%	4.91%	4.90%	4.90%	4.89%	4.88%	4.90%	4.91%	
Cash Expense Cover Ratio 1)	8.7738	7.8793	22.77	15.76	18.75	19.78	20.60	21.56	22.29	22.95	24.55	25.91	27.98	29.37	31.01	
1) different Calculation to TCorp's calculation for same ratio																
New Special Schedule 7 Ratios																
Building & Infrastructure Asset Renewal Ratio	102.03%	151.93%	42.77%	207.22%	90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%	
Infrastructure Backlog Ratio	0.05	0.06	0.05	0.04	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11	
Asset Maintenance Ratio	1.00	1.00	1.00	1.00	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00	
Capital Expenditure Ratio	0.04	0.04	0.03	0.05	0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)																
Debt Service Ratio (old Note 13)					8.16%	7.86%	7.02%	6.71%	6.42%	6.13%	5.86%	5.60%	5.35%	5.17%	4.42%	
Rates & Annual Charges Coverage Ratio					52.58%	52.94%	54.21%	55.12%	56.00%	56.86%	57.71%	58.55%	59.38%	59.73%	60.08%	
Fit For The Future (FFTF) Ratios																
Operating Performance Ratio 1)					-1.52%	-5.89%	-1.45%	1.91%	3.07%	5.34%	7.87%	9.15%	11.82%	11.47%	12.01%	
Own Source Operating Revenue Ratio 1)					65.85%	68.01%	68.55%	69.29%	70.04%	70.78%	71.51%	72.23%	72.95%	73.34%	73.73%	
Building & Infrastructure Asset Renewal Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%	
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11	
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00	
Debt Service Ratio					7.14%	6.93%	6.21%	5.97%	5.73%	5.50%	5.28%	5.07%	4.86%	4.71%	4.04%	
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio																
TCorp Ratios																
Operating Performance Ratio 2)					-2.60%	-6.96%	-2.52%	0.86%	2.04%	4.33%	6.88%	8.17%	10.87%	10.52%	11.07%	
Own Source Operating Revenue Ratio 2)					63.31%	62.80%	64.16%	65.11%	66.00%	66.88%	67.75%	68.60%	69.44%	69.92%	70.39%	
Unrestricted Current Ratio					3.39	3.09	2.99	2.83	2.63	2.53	2.42	2.38	2.41	2.35	2.17	
Debt Service Cover Ratio 2)					5.33	4.67	5.83	6.32	6.47	6.83	7.27	7.48	7.98	7.91	9.11	
Capital Expenditure Ratio					0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78	
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11	
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00	
Building & Infrastructure Renewals Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%	
Cash Expense Cover Ratio 2)					23.06	20.95	22.43	23.27	23.81	24.45	26.10	27.36	29.60	30.81	32.27	
Interest Cover Ratio					10.84	10.13	12.37	14.07	15.20	17.09	19.43	21.50	25.08	27.48	31.15	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio																

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - GENERAL FUND												
Scenario: SRV 6.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	4,850,000	6,775,281	7,166,133	7,637,904	8,140,488	8,675,895	9,246,260	9,853,858	10,501,115	11,190,613	11,470,378	11,757,137
User Charges & Fees	849,000	830,295	671,894	686,818	702,114	717,790	733,860	750,332	767,214	784,520	802,257	820,436
Other Revenues	455,000	494,959	332,588	339,562	329,015	336,742	344,671	352,801	361,140	369,693	378,465	387,458
Grants & Contributions provided for Operating Purposes	19,515,000	8,462,902	8,737,999	8,884,858	9,038,651	9,196,285	9,357,864	9,523,477	9,693,232	9,867,233	10,045,576	10,228,379
Grants & Contributions provided for Capital Purposes	25,719,000	331,032	55,705	56,223	56,754	57,298	57,855	58,426	59,012	59,612	60,227	60,858
Interest & Investment Revenue	855,000	120,804	880,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	52,501,000	17,015,272	17,844,319	18,285,365	18,947,022	19,664,010	20,420,510	21,218,894	22,061,713	22,951,671	23,436,903	23,934,268
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6,828,000	7,872,803	6,959,961	7,154,777	7,338,438	7,585,698	7,841,143	8,105,015	8,377,565	8,659,033	8,949,675	9,302,473
Borrowing Costs	311,000	418,953	419,638	398,272	384,174	369,495	352,257	336,711	320,931	301,887	282,564	263,391
Materials & Contracts	8,103,000	1,254,921	3,868,496	2,849,471	2,579,247	2,742,038	2,782,106	2,779,848	2,954,102	2,849,641	3,046,137	3,050,685
Depreciation & Amortisation	6,197,000	7,046,855	7,474,066	7,737,801	7,673,667	7,614,080	7,552,147	7,470,016	7,338,123	7,196,557	7,145,314	7,141,725
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,203,672	2,275,434	2,399,837	2,615,796	2,849,421	3,109,872	3,399,410	3,724,548	4,088,676	4,496,842	4,954,149
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,435,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	24,664,000	19,078,423	21,301,313	20,851,469	20,910,416	21,487,803	21,972,773	22,434,629	23,067,489	23,456,820	24,290,584	25,091,726
Operating Result from Continuing Operations	27,837,000	(2,063,151)	(3,456,994)	(2,566,104)	(1,963,394)	(1,823,793)	(1,552,263)	(1,215,735)	(1,005,776)	(505,149)	(853,681)	(1,157,458)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	27,837,000	(2,063,151)	(3,456,994)	(2,566,104)	(1,963,394)	(1,823,793)	(1,552,263)	(1,215,735)	(1,005,776)	(505,149)	(853,681)	(1,157,458)
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,118,000	(2,394,183)	(3,512,699)	(2,622,327)	(2,020,148)	(1,881,091)	(1,610,118)	(1,274,161)	(1,064,788)	(564,761)	(913,908)	(1,218,316)

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - GENERAL FUND												
Scenario: SRV 6.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755	9,719,535
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,396,000	930,278	886,534	915,180	939,268	971,289	1,005,053	1,040,542	1,078,000	1,117,483	1,141,443	1,165,685
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	30,429,000	24,597,719	24,496,384	23,752,903	23,194,454	22,754,014	22,657,630	22,545,735	22,885,862	23,492,900	23,814,485	23,102,180
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	498,898,000	497,675,344	494,245,224	491,849,399	490,019,443	488,323,325	486,506,666	485,032,489	483,356,061	481,833,117	480,333,282	479,514,858
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	499,162,000	497,987,961	494,556,458	492,159,250	490,327,911	488,630,410	486,812,368	485,336,808	483,658,997	482,134,670	480,633,452	479,813,645
TOTAL ASSETS	529,591,000	522,585,679	519,052,842	515,912,153	513,522,365	511,384,423	509,469,998	507,882,543	506,544,858	505,627,570	504,447,936	502,915,824
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	4,979,000	3,315,849	3,838,921	3,719,793	3,765,040	3,939,905	4,086,803	4,242,618	4,457,077	4,613,529	4,878,816	5,118,037
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,146,000	1,382,249	1,382,213	1,405,378	1,429,635	1,454,497	1,479,982	1,506,103	1,532,878	1,560,322	1,588,451	1,617,284
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	516,000	598,879	478,622	495,898	513,876	534,546	553,656	573,142	596,036	619,368	642,708	577,144
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	298,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	11,233,000	6,570,977	6,973,755	6,895,068	6,982,550	7,202,948	7,394,441	7,595,863	7,859,991	8,067,219	8,383,975	8,586,465
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	9,999,000	9,400,853	8,922,231	8,426,333	7,912,457	7,377,911	6,824,255	6,251,113	5,655,077	5,035,709	4,393,001	3,815,857
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	(845,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,347,000	9,066,853	8,588,231	8,092,333	7,578,457	7,043,911	6,490,255	5,917,113	5,321,077	4,701,709	4,059,001	3,481,857
TOTAL LIABILITIES	20,580,000	15,637,830	15,561,986	14,987,401	14,561,007	14,246,859	13,884,696	13,512,976	13,181,068	12,768,928	12,442,976	12,068,322
Net Assets	509,011,000	506,947,849	503,490,855	500,924,751	498,961,357	497,137,564	495,585,301	494,369,566	493,363,790	492,858,641	492,004,960	490,847,502
EQUITY												
Retained Earnings	178,413,000	176,349,849	172,892,855	170,326,751	168,363,357	166,539,564	164,987,301	163,771,566	162,765,790	162,260,641	161,406,960	160,249,502
Revaluation Reserves	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	509,011,000	506,947,849	503,490,855	500,924,751	498,961,357	497,137,564	495,585,301	494,369,566	493,363,790	492,858,641	492,004,960	490,847,502
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	509,011,000	506,947,849	503,490,855	500,924,751	498,961,357	497,137,564	495,585,301	494,369,566	493,363,790	492,858,641	492,004,960	490,847,502

Tenterfield Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
CASH FLOW STATEMENT - GENERAL FUND
Scenario: SRV 6.5% for 7 years

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	6,684,609	7,159,576	7,629,989	8,132,056	8,666,912	9,236,691	9,843,664	10,490,256	11,179,045	11,465,684	11,752,326
User Charges & Fees	-	822,507	670,518	686,948	702,247	717,926	734,000	750,475	767,361	784,670	802,411	820,594
Investment & Interest Revenue Received	-	71,886	871,129	669,991	669,294	668,550	667,686	666,884	665,887	664,885	673,855	674,019
Grants & Contributions	-	5,984,753	8,793,676	8,959,094	9,114,267	9,272,916	9,435,536	9,602,214	9,773,064	9,948,185	10,127,676	10,311,657
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-	-
Other	-	2,153,212	392,800	333,894	329,359	330,580	338,352	346,323	354,498	362,883	371,483	380,301
Payments:												
Employee Benefits & On-Costs	-	(7,942,188)	(6,973,229)	(7,152,614)	(7,336,532)	(7,583,068)	(7,838,423)	(8,102,202)	(8,374,655)	(8,656,023)	(8,946,562)	(9,299,254)
Materials & Contracts	-	(2,849,705)	(3,380,517)	(2,982,544)	(2,567,411)	(2,614,060)	(2,677,149)	(2,676,710)	(2,794,987)	(2,749,757)	(2,855,999)	(2,898,581)
Borrowing Costs	-	(420,955)	(425,627)	(403,058)	(389,133)	(374,634)	(357,602)	(342,248)	(326,662)	(307,847)	(288,758)	(269,818)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	-	(1,956,608)	(2,263,546)	(2,379,228)	(2,580,020)	(2,810,718)	(3,066,725)	(3,351,445)	(3,670,685)	(4,028,354)	(4,429,225)	(4,878,391)
Net Cash provided (or used in) Operating Activities	-	2,547,509	4,844,780	5,362,470	6,074,127	6,274,405	6,472,364	6,736,957	6,884,074	7,197,686	6,920,565	6,592,853
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(6,306,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,356,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(4,324,468)	(130,711)	(745,527)	(574,401)	(481,702)	(134,542)	(150,147)	292,783	568,752	286,720	(739,220)
plus: Cash & Cash Equivalents - beginning of year	-	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755	9,719,535
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755	9,719,535
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755	9,719,535
Representing:												
- External Restrictions	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,666,706)	(5,241,108)	(5,722,810)	(5,857,352)	(6,007,499)	(5,714,716)	(5,145,965)	(4,859,245)	(5,598,465)
	15,852,000	11,527,532	11,396,821	10,651,294	10,076,892	9,595,190	9,460,648	9,310,501	9,603,284	10,172,035	10,458,755	9,719,535

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND											
Scenario: SRV 6.5% for 7 years											
	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-12.68%	-9.00%	-7.93%	-6.26%	-4.40%	-3.24%	-0.89%	-2.33%	-3.51%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.10%	52.00%	52.94%	53.89%	54.84%	55.80%	56.75%	56.88%	57.01%
Unrestricted Current Ratio	3.39	3.09	2.99	2.83	2.63	2.53	2.42	2.38	2.41	2.35	2.17
Debt Service Cover Ratio 1)	5.73	4.60	6.64	7.22	7.28	7.48	7.72	7.77	8.12	7.63	7.25
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	3.74%	3.67%	3.67%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%	3.68%
Cash Expense Cover Ratio 1)	10.08	9.99	9.51	9.02	8.26	7.84	7.44	7.32	7.47	7.32	6.48
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	6.80%	6.94%	5.80%	5.58%	5.36%	5.15%	4.94%	4.75%	4.55%	4.47%	4.38%
Rates & Annual Charges Coverage Ratio	39.82%	40.16%	41.77%	42.96%	44.12%	45.28%	46.44%	47.60%	48.76%	48.94%	49.12%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-12.68%	-9.00%	-7.93%	-6.26%	-4.40%	-3.24%	-0.89%	-2.33%	-3.51%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.10%	52.00%	52.94%	53.89%	54.84%	55.80%	56.75%	56.88%	57.01%
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Debt Service Ratio	5.57%	5.73%	4.81%	4.66%	4.51%	4.36%	4.21%	4.06%	3.92%	3.86%	3.80%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	-14.35%	-19.75%	-14.39%	-10.69%	-9.59%	-7.91%	-6.02%	-4.84%	-2.47%	-3.91%	-5.10%
Own Source Operating Revenue Ratio 2)	44.70%	43.92%	45.53%	46.67%	47.77%	48.87%	49.98%	51.08%	52.18%	52.36%	52.55%
Unrestricted Current Ratio	3.39	3.09	2.99	2.83	2.63	2.53	2.42	2.38	2.41	2.35	2.17
Debt Service Cover Ratio 2)	5.43	4.30	6.29	6.86	6.91	7.10	7.34	7.38	7.72	7.22	6.83
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Building & Infrastructure Renewals Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Cash Expense Cover Ratio 2)	11.91	10.20	10.05	9.41	8.53	8.07	7.64	7.48	7.65	7.44	6.59
Interest Cover Ratio	12.11	10.44	13.84	15.72	16.52	17.87	19.40	20.55	22.97	23.05	23.49
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											

SRV SCENARIO 2 – SRV 8.5% FOR 7 YEARS

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - CONSOLIDATED												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	11,871,000	13,926,647	14,981,067	16,016,150	17,129,308	18,325,121	19,609,490	20,984,720	22,461,463	24,049,263	24,973,544	25,936,983
User Charges & Fees	2,935,000	2,842,874	2,790,278	2,913,567	3,045,657	3,182,650	3,327,104	3,479,153	3,638,936	3,806,606	3,982,320	4,166,227
Other Revenues	805,000	551,201	390,497	399,193	390,424	399,989	409,816	419,908	430,274	440,922	451,860	463,091
Grants & Contributions provided for Operating Purposes	19,727,000	8,692,114	8,972,941	9,125,673	9,285,487	9,449,292	9,617,196	9,789,292	9,965,692	10,146,504	10,331,829	10,521,788
Grants & Contributions provided for Capital Purposes	33,671,000	355,032	80,305	81,438	82,600	83,790	85,009	86,259	87,541	88,854	90,201	91,581
Interest & Investment Revenue	1,066,000	120,804	1,085,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	70,333,000	26,488,672	28,300,088	29,421,021	30,818,476	32,325,842	33,933,615	35,644,332	37,468,906	39,417,149	40,714,754	42,064,670
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,349,000	9,359,666	8,637,261	8,882,390	9,126,519	9,436,354	9,756,575	10,087,488	10,429,422	10,782,705	11,147,665	11,577,408
Borrowing Costs	963,000	921,019	900,501	854,006	815,087	774,459	729,087	682,986	636,524	583,736	528,701	476,052
Materials & Contracts	11,764,000	4,089,641	7,586,377	6,706,335	6,523,646	6,951,391	7,021,570	6,992,318	7,395,476	7,286,574	7,812,251	7,857,019
Depreciation & Amortisation	8,727,000	9,737,433	10,186,452	10,446,028	10,393,399	10,348,885	10,294,776	10,211,379	10,096,598	9,953,784	9,896,313	9,892,724
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,423,666	2,569,963	2,727,540	2,980,640	3,250,396	3,550,784	3,884,484	4,258,487	4,676,702	5,144,768	5,668,443
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,534,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,127,000	26,812,644	30,184,272	29,927,610	30,158,385	31,088,556	31,688,040	32,202,284	33,168,727	33,644,527	34,899,750	35,850,949
Operating Result from Continuing Operations	37,206,000	(323,972)	(1,884,184)	(506,589)	660,091	1,237,286	2,245,575	3,442,048	4,300,179	5,772,622	5,815,004	6,213,721
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	37,206,000	(323,972)	(1,884,184)	(506,589)	660,091	1,237,286	2,245,575	3,442,048	4,300,179	5,772,622	5,815,004	6,213,721
Net Operating Result before Grants and Contributions provided for Capital Purposes	3,535,000	(679,004)	(1,964,489)	(588,027)	577,491	1,153,496	2,160,566	3,355,789	4,212,638	5,683,768	5,724,803	6,122,140

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - CONSOLIDATED												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184	77,246,490
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,604,000	2,159,995	2,196,628	2,298,810	2,402,298	2,518,014	2,641,027	2,771,253	2,909,444	3,056,097	3,181,057	3,311,263
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	14,249,000	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	52,965,000	47,613,157	50,028,220	51,714,607	54,049,503	57,550,082	60,885,339	66,221,734	72,419,041	79,987,789	87,584,277	95,050,464
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250
Infrastructure, Property, Plant & Equipment	581,546,000	580,344,382	575,559,956	572,282,331	569,631,113	566,490,856	564,434,598	561,528,852	558,670,137	555,802,236	553,036,514	550,910,372
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	581,810,000	580,670,249	575,884,440	572,605,432	569,952,831	566,811,191	564,753,550	561,846,421	558,986,323	556,117,039	553,349,934	551,222,409
TOTAL ASSETS	634,775,000	628,283,405	625,912,659	624,320,038	624,002,334	624,361,272	625,638,888	628,068,154	631,405,364	636,104,828	640,934,211	646,272,872
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,877,000	3,580,602	4,197,947	4,097,482	4,146,250	4,337,780	4,487,872	4,642,160	4,886,604	5,034,504	5,327,856	5,574,175
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,716,000	1,794,852	1,745,131	1,718,619	1,693,207	1,668,410	1,644,242	1,620,720	1,607,022	1,636,320	1,666,349	1,697,129
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	950,000	1,054,185	959,056	1,001,151	1,045,080	1,093,883	1,143,548	1,193,716	1,250,355	1,309,003	1,152,158	1,063,066
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	1,678,000	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	14,515,000	8,836,965	9,309,459	9,224,578	9,291,862	9,507,397	9,682,987	9,863,921	10,151,306	10,387,151	10,553,688	10,741,695
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	20,128,000	19,073,737	18,114,681	17,113,530	16,068,450	14,974,567	13,831,019	12,637,303	11,386,948	10,077,945	8,925,787	7,862,721
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,137,000	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	21,458,000	20,968,412	20,009,356	19,008,205	17,963,125	16,869,242	15,725,694	14,531,978	13,281,623	11,972,620	10,820,462	9,757,396
TOTAL LIABILITIES	35,973,000	29,805,377	29,318,815	28,232,783	27,254,987	26,376,640	25,408,681	24,395,899	23,432,929	22,359,771	21,374,150	20,499,091
Net Assets	598,802,000	598,478,028	596,593,844	596,087,255	596,747,346	597,984,632	600,230,207	603,672,255	607,972,434	613,745,056	619,560,060	625,773,781
EQUITY												
Retained Earnings	224,461,000	224,137,028	222,252,844	221,746,255	222,406,346	223,643,632	225,889,207	229,331,255	233,631,434	239,404,056	245,219,060	251,432,781
Revaluation Reserves	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	598,802,000	598,478,028	596,593,844	596,087,255	596,747,346	597,984,632	600,230,207	603,672,255	607,972,434	613,745,056	619,560,060	625,773,781
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	598,802,000	598,478,028	596,593,844	596,087,255	596,747,346	597,984,632	600,230,207	603,672,255	607,972,434	613,745,056	619,560,060	625,773,781

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	11,876,000	13,743,886	14,932,601	15,979,020	17,089,653	18,282,861	19,564,468	20,937,078	22,410,774	23,995,175	24,929,315	25,890,640
User Charges & Fees	3,110,000	2,860,592	2,751,476	2,873,702	3,002,527	3,137,917	3,279,711	3,429,062	3,586,109	3,751,002	3,923,895	4,104,942
Investment & Interest Revenue Received	1,034,000	84,886	1,076,129	871,776	870,553	869,219	867,698	866,165	864,354	862,448	877,495	877,622
Grants & Contributions	38,706,000	6,079,511	9,003,257	9,175,163	9,336,990	9,502,457	9,672,064	9,845,906	10,033,260	10,258,223	10,445,466	10,637,391
Bonds & Deposits Received	112,000	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-
Other	5,044,000	2,243,638	450,255	393,032	390,252	393,284	402,927	412,831	423,003	433,451	444,184	455,205
Payments:												
Employee Benefits & On-Costs	(8,673,000)	(9,450,352)	(8,649,193)	(8,879,896)	(9,124,215)	(9,433,312)	(9,753,429)	(10,084,233)	(10,426,056)	(10,779,223)	(11,144,063)	(11,573,682)
Materials & Contracts	(15,290,000)	(6,232,677)	(7,013,293)	(6,829,267)	(6,518,820)	(6,813,116)	(6,922,437)	(6,899,509)	(7,215,476)	(7,204,593)	(7,603,545)	(7,708,322)
Borrowing Costs	(713,000)	(1,018,025)	(909,891)	(862,376)	(823,809)	(783,549)	(738,585)	(692,897)	(646,851)	(594,534)	(539,986)	(486,473)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	(970,000)	(2,176,602)	(2,558,075)	(2,706,931)	(2,944,864)	(3,211,693)	(3,507,637)	(3,836,519)	(4,204,624)	(4,616,380)	(5,077,151)	(5,592,685)
Net Cash provided (or used in) Operating Activities	34,236,000	6,134,856	9,083,265	10,014,223	11,278,266	11,944,069	12,864,781	13,977,884	14,824,492	16,105,569	16,255,609	16,604,637
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	45,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	206,000	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	(38,876,000)	(8,988,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Purchase of Real Estate Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(38,625,000)	(9,038,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	3,100,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(871,000)	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Repayment of lease liabilities (principal repayments)	(56,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	2,173,000	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,216,000)	(3,853,497)	2,305,310	1,610,804	2,239,544	3,375,621	3,207,850	5,203,406	6,049,231	7,423,291	7,460,624	7,333,306
plus: Cash & Cash Equivalents - beginning of year	37,107,000	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184	77,246,490
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184	77,246,490
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184	77,246,490
Representing:												
- External Restrictions	28,857,000	29,327,971	31,763,992	33,979,684	36,485,629	39,843,268	42,467,238	46,853,582	51,360,685	56,646,768	62,201,890	68,615,169
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,526,067)	(4,792,468)	(4,774,485)	(4,190,605)	(3,373,543)	(1,831,416)	305,792	2,211,294	3,131,321
	34,891,000	31,037,503	33,342,813	34,953,617	37,193,162	40,568,783	43,776,633	48,980,039	55,029,269	62,452,560	69,913,184	77,246,490

Tenterfield Shire Council															
10 Year Financial Plan for the Years ending 30 June 2034															
FINANCIAL PERFORMANCE INDICATORS															
Scenario: SRV 8.5% for 7 years															
	Past Years				Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
New Note 13 Ratios															
Operating Performance Ratio 1)	1.14%	1.12%	12.81%	16.55%	-1.52%	-5.89%	-0.94%	2.92%	4.59%	7.37%	10.40%	12.21%	15.37%	15.00%	15.49%
Own Source Operating Revenue Ratio 1)	39.63%	31.97%	32.79%	24.08%	65.85%	68.01%	68.71%	69.60%	70.51%	71.41%	72.29%	73.17%	74.03%	74.40%	74.77%
Unrestricted Current Ratio	2.17	2.25	1.95	2.73	3.39	3.09	3.02	2.93	2.83	2.86	2.93	3.09	3.38	3.54	3.60
Debt Service Cover Ratio 1)	6.4945	6.9784	9.02	8.34	5.48	4.82	6.08	6.66	6.93	7.42	7.99	8.36	9.04	8.99	10.36
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.55%	4.41%	4.01%	3.86%	4.97%	4.93%	4.91%	4.89%	4.87%	4.86%	4.84%	4.83%	4.81%	4.82%	4.84%
Cash Expense Cover Ratio 1)	8.7738	7.8793	22.77	15.76	18.75	19.78	20.68	21.82	22.83	23.86	25.94	27.88	30.66	32.68	34.96
1) different Calculation to TCorp's calculation for same ratio															
New Special Schedule 7 Ratios															
Building & Infrastructure Asset Renewal Ratio	102.03%	151.93%	42.77%	207.22%	90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio	0.05	0.06	0.05	0.04	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio	1.00	1.00	1.00	1.00	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Capital Expenditure Ratio	0.04	0.04	0.03	0.05	0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)															
Debt Service Ratio (old Note 13)					8.16%	7.86%	6.98%	6.64%	6.31%	5.99%	5.68%	5.39%	5.11%	4.95%	4.23%
Rates & Annual Charges Coverage Ratio					52.58%	52.94%	54.44%	55.58%	56.69%	57.79%	58.87%	59.95%	61.01%	61.34%	61.66%
Fit For The Future (FFTF) Ratios															
Operating Performance Ratio 1)					-1.52%	-5.89%	-0.94%	2.92%	4.59%	7.37%	10.40%	12.21%	15.37%	15.00%	15.49%
Own Source Operating Revenue Ratio 1)					65.85%	68.01%	68.71%	69.60%	70.51%	71.41%	72.29%	73.17%	74.03%	74.40%	74.77%
Building & Infrastructure Asset Renewal Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Debt Service Ratio					7.14%	6.93%	6.18%	5.91%	5.64%	5.39%	5.14%	4.90%	4.66%	4.52%	3.88%
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio															
TCorp Ratios															
Operating Performance Ratio 2)					-2.60%	-6.96%	-2.00%	1.88%	3.58%	6.38%	9.44%	11.27%	14.45%	14.09%	14.59%
Own Source Operating Revenue Ratio 2)					63.31%	62.80%	64.34%	65.46%	66.53%	67.59%	68.63%	69.66%	70.67%	71.12%	71.56%
Unrestricted Current Ratio					3.39	3.09	3.02	2.93	2.83	2.86	2.93	3.09	3.38	3.54	3.60
Debt Service Cover Ratio 2)					5.33	4.67	5.91	6.49	6.75	7.23	7.80	8.17	8.84	8.79	10.13
Capital Expenditure Ratio					0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Building & Infrastructure Renewals Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Cash Expense Cover Ratio 2)					23.06	20.95	22.52	23.55	24.38	25.42	27.58	29.43	32.43	34.28	36.38
Interest Cover Ratio					10.84	10.13	12.54	14.46	15.85	18.08	20.86	23.48	27.79	30.55	34.64
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio															

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - GENERAL FUND												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	4,850,000	6,775,281	7,166,133	7,784,213	8,455,053	9,183,144	9,973,358	10,830,981	11,761,749	12,771,886	13,091,183	13,418,462
User Charges & Fees	849,000	830,295	671,894	686,818	702,114	717,790	733,860	750,332	767,214	784,520	802,257	820,436
Other Revenues	455,000	494,959	332,588	339,562	329,015	336,742	344,671	352,801	361,140	369,693	378,465	387,458
Grants & Contributions provided for Operating Purposes	19,515,000	8,462,902	8,737,999	8,884,858	9,038,651	9,196,285	9,357,864	9,523,477	9,693,232	9,867,233	10,045,576	10,228,379
Grants & Contributions provided for Capital Purposes	25,719,000	331,032	55,705	56,223	56,754	57,298	57,855	58,426	59,012	59,612	60,227	60,858
Interest & Investment Revenue	855,000	120,804	880,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	52,501,000	17,015,272	17,844,319	18,431,674	19,261,587	20,171,259	21,147,608	22,196,017	23,322,347	24,532,944	25,057,708	25,595,593
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6,828,000	7,872,803	6,959,961	7,154,777	7,338,438	7,585,698	7,841,143	8,105,015	8,377,565	8,659,033	8,949,675	9,302,473
Borrowing Costs	311,000	418,953	419,638	398,272	384,174	369,495	352,257	336,711	320,931	301,887	282,564	263,391
Materials & Contracts	8,103,000	1,254,921	3,868,496	2,849,471	2,579,247	2,742,038	2,782,106	2,779,848	2,954,102	2,849,641	3,046,137	3,050,685
Depreciation & Amortisation	6,197,000	7,046,855	7,474,066	7,737,801	7,673,667	7,614,080	7,552,147	7,470,016	7,338,123	7,196,557	7,145,314	7,141,725
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,203,672	2,275,434	2,399,837	2,615,796	2,849,421	3,109,872	3,399,410	3,724,548	4,088,676	4,496,842	4,954,149
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,435,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	24,664,000	19,078,423	21,301,313	20,851,469	20,910,416	21,487,803	21,972,773	22,434,629	23,067,489	23,456,820	24,290,584	25,091,726
Operating Result from Continuing Operations	27,837,000	(2,063,151)	(3,456,994)	(2,419,795)	(1,648,829)	(1,316,544)	(825,165)	(238,612)	254,858	1,076,124	767,124	503,867
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	27,837,000	(2,063,151)	(3,456,994)	(2,419,795)	(1,648,829)	(1,316,544)	(825,165)	(238,612)	254,858	1,076,124	767,124	503,867
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,118,000	(2,394,183)	(3,512,699)	(2,476,018)	(1,705,583)	(1,373,842)	(883,020)	(297,038)	195,846	1,016,512	706,897	443,009

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - GENERAL FUND												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294	18,449,321
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,396,000	930,278	886,534	920,850	951,502	991,087	1,033,527	1,078,930	1,127,678	1,179,977	1,205,961	1,232,279
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	30,429,000	24,597,719	24,496,384	23,899,212	23,655,328	23,722,137	24,352,851	25,218,079	26,818,840	29,007,151	30,949,541	31,898,561
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	498,898,000	497,675,344	494,245,224	491,849,399	490,019,443	488,323,325	486,506,666	485,032,489	483,356,061	481,833,117	480,333,282	479,514,858
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	499,162,000	497,987,961	494,556,458	492,159,250	490,327,911	488,630,410	486,812,368	485,336,808	483,658,997	482,134,670	480,633,452	479,813,645
TOTAL ASSETS	529,591,000	522,585,679	519,052,842	516,058,462	513,983,239	512,352,546	511,165,219	510,554,887	510,477,836	511,141,821	511,582,992	511,712,205
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	4,979,000	3,315,849	3,838,921	3,719,793	3,765,040	3,939,905	4,086,803	4,242,618	4,457,077	4,613,529	4,878,816	5,118,037
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,146,000	1,382,249	1,382,213	1,405,378	1,429,635	1,454,497	1,479,982	1,506,103	1,532,878	1,560,322	1,588,451	1,617,284
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	516,000	598,879	478,622	495,898	513,876	534,546	553,656	573,142	596,036	619,368	642,708	577,144
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	298,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	11,233,000	6,570,977	6,973,755	6,895,068	6,982,550	7,202,948	7,394,441	7,595,863	7,859,991	8,067,219	8,383,975	8,586,465
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	9,999,000	9,400,853	8,922,231	8,426,333	7,912,457	7,377,911	6,824,255	6,251,113	5,655,077	5,035,709	4,393,001	3,815,857
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	(845,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,347,000	9,066,853	8,588,231	8,092,333	7,578,457	7,043,911	6,490,255	5,917,113	5,321,077	4,701,709	4,059,001	3,481,857
TOTAL LIABILITIES	20,580,000	15,637,830	15,561,986	14,987,401	14,561,007	14,246,859	13,884,696	13,512,976	13,181,068	12,768,928	12,442,976	12,068,322
Net Assets	509,011,000	506,947,849	503,490,855	501,071,060	499,422,231	498,105,687	497,280,522	497,041,910	497,296,768	498,372,892	499,140,016	499,643,883
EQUITY												
Retained Earnings	178,413,000	176,349,849	172,892,855	170,473,060	168,824,231	167,507,687	166,682,522	166,443,910	166,698,768	167,774,892	168,542,016	169,045,883
Revaluation Reserves	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	509,011,000	506,947,849	503,490,855	501,071,060	499,422,231	498,105,687	497,280,522	497,041,910	497,296,768	498,372,892	499,140,016	499,643,883
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	509,011,000	506,947,849	503,490,855	501,071,060	499,422,231	498,105,687	497,280,522	497,041,910	497,296,768	498,372,892	499,140,016	499,643,883

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - GENERAL FUND												
Scenario: SRV 8.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	6,684,609	7,159,576	7,773,843	8,443,798	9,170,929	9,960,100	10,816,592	11,746,133	12,754,939	13,085,826	13,412,971
User Charges & Fees	-	822,507	670,518	686,948	702,247	717,926	734,000	750,475	767,361	784,670	802,411	820,594
Investment & Interest Revenue Received	-	71,886	871,129	666,776	665,553	664,219	662,698	661,165	659,354	657,448	672,495	672,622
Grants & Contributions	-	5,984,753	8,793,676	8,959,094	9,114,267	9,272,916	9,435,536	9,602,214	9,773,064	9,948,185	10,127,676	10,311,657
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-
Other	-	2,153,212	392,800	333,894	329,359	330,580	338,352	346,323	354,498	362,883	371,483	380,301
Payments:												
Employee Benefits & On-Costs	-	(7,942,188)	(6,973,229)	(7,152,614)	(7,336,532)	(7,583,068)	(7,838,423)	(8,102,202)	(8,374,655)	(8,656,023)	(8,946,562)	(9,299,254)
Materials & Contracts	-	(2,849,705)	(3,380,517)	(2,982,544)	(2,567,411)	(2,614,060)	(2,677,149)	(2,676,710)	(2,794,987)	(2,749,757)	(2,855,999)	(2,898,581)
Borrowing Costs	-	(420,955)	(425,627)	(403,058)	(389,133)	(374,634)	(357,602)	(342,248)	(326,662)	(307,847)	(288,758)	(269,818)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	-	(1,956,608)	(2,263,546)	(2,379,228)	(2,580,020)	(2,810,718)	(3,066,725)	(3,351,445)	(3,670,685)	(4,028,354)	(4,429,225)	(4,878,391)
Net Cash provided (or used in) Operating Activities	-	2,547,509	4,844,780	5,503,109	6,382,127	6,774,090	7,190,786	7,704,166	8,133,419	8,766,143	8,539,347	8,252,101
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(6,306,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,356,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(4,324,468)	(130,711)	(604,888)	(266,401)	17,983	583,880	817,062	1,542,127	2,137,208	1,905,502	920,028
plus: Cash & Cash Equivalents - beginning of year	-	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294	18,449,321
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294	18,449,321
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294	18,449,321
Representing:												
- External Restrictions	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,526,067)	(4,792,468)	(4,774,485)	(4,190,605)	(3,373,543)	(1,831,416)	305,792	2,211,294	3,131,321
	15,852,000	11,527,532	11,396,821	10,791,933	10,525,532	10,543,515	11,127,395	11,944,457	13,486,584	15,623,792	17,529,294	18,449,321

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND											
Scenario: SRV 8.5% for 7 years											
	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-11.78%	-7.22%	-5.20%	-2.60%	0.21%	2.36%	5.63%	4.31%	3.22%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.49%	52.78%	54.12%	55.48%	56.83%	58.18%	59.54%	59.67%	59.80%
Unrestricted Current Ratio	3.39	3.09	3.02	2.93	2.83	2.86	2.93	3.09	3.38	3.54	3.60
Debt Service Cover Ratio 1)	5.73	4.60	6.81	7.58	7.85	8.30	8.82	9.18	9.89	9.43	9.08
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	3.74%	3.67%	3.68%	3.68%	3.68%	3.68%	3.69%	3.69%	3.69%	3.68%	3.68%
Cash Expense Cover Ratio 1)	10.08	9.99	9.64	9.42	9.08	9.23	9.54	10.28	11.48	12.27	12.31
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	6.80%	6.94%	5.74%	5.47%	5.20%	4.94%	4.69%	4.45%	4.22%	4.13%	4.06%
Rates & Annual Charges Coverage Ratio	39.82%	40.16%	42.23%	43.90%	45.53%	47.16%	48.80%	50.43%	52.06%	52.24%	52.42%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-11.78%	-7.22%	-5.20%	-2.60%	0.21%	2.36%	5.63%	4.31%	3.22%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.49%	52.78%	54.12%	55.48%	56.83%	58.18%	59.54%	59.67%	59.80%
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Debt Service Ratio	5.57%	5.73%	4.77%	4.58%	4.39%	4.20%	4.02%	3.84%	3.67%	3.61%	3.55%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	-14.35%	-19.75%	-13.47%	-8.88%	-6.83%	-4.19%	-1.34%	0.84%	4.15%	2.83%	1.73%
Own Source Operating Revenue Ratio 2)	44.70%	43.92%	45.96%	47.54%	49.08%	50.63%	52.18%	53.72%	55.26%	55.45%	55.63%
Unrestricted Current Ratio	3.39	3.09	3.02	2.93	2.83	2.86	2.93	3.09	3.38	3.54	3.60
Debt Service Cover Ratio 2)	5.43	4.30	6.45	7.22	7.48	7.92	8.43	8.79	9.48	9.02	8.66
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Building & Infrastructure Renewals Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Cash Expense Cover Ratio 2)	11.91	10.20	10.18	9.83	9.37	9.49	9.80	10.50	11.75	12.47	12.52
Interest Cover Ratio	12.11	10.44	14.21	16.53	17.89	19.93	22.30	24.48	28.21	28.79	29.80
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											

SRV SCENARIO 3 – SRV 10.5% FOR 7 YEARS

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - CONSOLIDATED												
Scenario: SRV 10.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	11,871,000	13,926,647	14,981,067	16,162,458	17,449,723	18,851,418	20,377,926	22,036,605	23,843,794	25,815,436	26,783,871	27,792,568
User Charges & Fees	2,935,000	2,842,874	2,790,278	2,913,567	3,045,657	3,182,650	3,327,104	3,479,153	3,638,936	3,806,606	3,982,320	4,166,227
Other Revenues	805,000	551,201	390,497	399,193	390,424	399,989	409,816	419,908	430,274	440,922	451,860	463,091
Grants & Contributions provided for Operating Purposes	19,727,000	8,692,114	8,972,941	9,125,673	9,285,487	9,449,292	9,617,196	9,789,292	9,965,692	10,146,504	10,331,829	10,521,788
Grants & Contributions provided for Capital Purposes	33,671,000	355,032	80,305	81,438	82,600	83,790	85,009	86,259	87,541	88,854	90,201	91,581
Interest & Investment Revenue	1,066,000	120,804	1,085,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000	885,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	70,333,000	26,488,672	28,300,088	29,567,329	31,138,891	32,852,139	34,702,051	36,696,217	38,851,237	41,183,322	42,525,081	43,920,255
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,349,000	9,359,666	8,637,261	8,882,390	9,126,519	9,436,354	9,756,575	10,087,488	10,429,422	10,782,705	11,147,665	11,577,408
Borrowing Costs	963,000	921,019	900,501	854,006	815,087	774,459	729,087	682,986	636,524	583,736	528,701	476,052
Materials & Contracts	11,764,000	4,089,641	7,586,377	6,706,335	6,523,646	6,951,391	7,021,570	6,992,318	7,395,476	7,286,574	7,812,251	7,857,019
Depreciation & Amortisation	8,727,000	9,737,433	10,186,452	10,446,028	10,393,399	10,348,885	10,294,776	10,211,379	10,096,598	9,953,784	9,896,313	9,892,724
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,423,666	2,569,963	2,727,540	2,980,640	3,250,396	3,550,784	3,884,484	4,258,487	4,676,702	5,144,768	5,668,443
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,534,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,127,000	26,812,644	30,184,272	29,927,610	30,158,385	31,088,556	31,688,040	32,202,284	33,168,727	33,644,527	34,899,750	35,850,949
Operating Result from Continuing Operations	37,206,000	(323,972)	(1,884,184)	(360,281)	980,506	1,763,583	3,014,011	4,493,933	5,682,510	7,538,795	7,625,331	8,069,306
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	37,206,000	(323,972)	(1,884,184)	(360,281)	980,506	1,763,583	3,014,011	4,493,933	5,682,510	7,538,795	7,625,331	8,069,306
Net Operating Result before Grants and Contributions provided for Capital Purposes	3,535,000	(679,004)	(1,964,489)	(441,719)	897,906	1,679,793	2,929,002	4,407,674	5,594,969	7,449,941	7,535,130	7,977,725

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - CONSOLIDATED												
Scenario: SRV 10.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356	86,799,928
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,604,000	2,159,995	2,196,628	2,304,480	2,414,759	2,538,551	2,671,111	2,812,558	2,963,881	3,125,838	3,253,057	3,385,583
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	14,249,000	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750	14,235,750
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	52,965,000	47,613,157	50,028,220	51,860,915	54,516,226	58,543,102	62,646,795	69,035,075	76,614,713	85,949,634	95,356,449	104,678,221
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250	13,250
Infrastructure, Property, Plant & Equipment	581,546,000	580,344,382	575,559,956	572,282,331	569,631,113	566,490,856	564,434,598	561,528,852	558,670,137	555,802,236	553,036,514	550,910,372
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	581,810,000	580,670,249	575,884,440	572,605,432	569,952,831	566,811,191	564,753,550	561,846,421	558,986,323	556,117,039	553,349,934	551,222,409
TOTAL ASSETS	634,775,000	628,283,405	625,912,659	624,466,346	624,469,057	625,354,292	627,400,344	630,881,495	635,601,036	642,066,673	648,706,383	655,900,629
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,877,000	3,580,602	4,197,947	4,097,482	4,146,250	4,337,780	4,487,872	4,642,160	4,886,604	5,034,504	5,327,856	5,574,175
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,716,000	1,794,852	1,745,131	1,718,619	1,693,207	1,668,410	1,644,242	1,620,720	1,607,022	1,636,320	1,666,349	1,697,129
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	950,000	1,054,185	959,056	1,001,151	1,045,080	1,093,883	1,143,548	1,193,716	1,250,355	1,309,003	1,152,158	1,063,066
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	1,678,000	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325	1,167,325
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	14,515,000	8,836,965	9,309,459	9,224,578	9,291,862	9,507,397	9,682,987	9,863,921	10,151,306	10,387,151	10,553,688	10,741,695
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	20,128,000	19,073,737	18,114,681	17,113,530	16,068,450	14,974,567	13,831,019	12,637,303	11,386,948	10,077,945	8,925,787	7,862,721
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	1,137,000	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675	1,647,675
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	21,458,000	20,968,412	20,009,356	19,008,205	17,963,125	16,869,242	15,725,694	14,531,978	13,281,623	11,972,620	10,820,462	9,757,396
TOTAL LIABILITIES	35,973,000	29,805,377	29,318,815	28,232,783	27,254,987	26,376,640	25,408,681	24,395,899	23,432,929	22,359,771	21,374,150	20,499,091
Net Assets	598,802,000	598,478,028	596,593,844	596,233,563	597,214,069	598,977,652	601,991,663	606,485,596	612,168,106	619,706,901	627,332,232	635,401,538
EQUITY												
Retained Earnings	224,461,000	224,137,028	222,252,844	221,892,563	222,873,069	224,636,652	227,650,663	232,144,596	237,827,106	245,365,901	252,991,232	261,060,538
Revaluation Reserves	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000	374,341,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	598,802,000	598,478,028	596,593,844	596,233,563	597,214,069	598,977,652	601,991,663	606,485,596	612,168,106	619,706,901	627,332,232	635,401,538
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	598,802,000	598,478,028	596,593,844	596,233,563	597,214,069	598,977,652	601,991,663	606,485,596	612,168,106	619,706,901	627,332,232	635,401,538

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: SRV 10.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	11,876,000	13,743,886	14,932,601	16,122,873	17,407,147	18,805,704	20,328,841	21,984,207	23,787,561	25,754,908	26,738,901	27,745,465
User Charges & Fees	3,110,000	2,860,592	2,751,476	2,873,702	3,002,527	3,137,917	3,279,711	3,429,062	3,586,109	3,751,002	3,923,895	4,104,942
Investment & Interest Revenue Received	1,034,000	84,886	1,076,129	868,561	866,682	864,597	862,215	859,699	856,766	853,584	875,977	876,062
Grants & Contributions	38,706,000	6,079,511	9,003,257	9,175,163	9,336,990	9,502,457	9,672,064	9,845,906	10,033,260	10,258,223	10,445,466	10,637,391
Bonds & Deposits Received	112,000	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-	-
Other	5,044,000	2,243,638	450,255	393,032	390,252	393,284	402,927	412,831	423,003	433,451	444,184	455,205
Payments:												
Employee Benefits & On-Costs	(8,673,000)	(9,450,352)	(8,649,193)	(8,879,896)	(9,124,215)	(9,433,312)	(9,753,429)	(10,084,233)	(10,426,056)	(10,779,223)	(11,144,063)	(11,573,682)
Materials & Contracts	(15,290,000)	(6,232,677)	(7,013,293)	(6,829,267)	(6,518,820)	(6,813,116)	(6,922,437)	(6,899,509)	(7,215,476)	(7,204,593)	(7,603,545)	(7,708,322)
Borrowing Costs	(713,000)	(1,018,025)	(909,891)	(862,376)	(823,809)	(783,549)	(738,585)	(692,897)	(646,851)	(594,534)	(539,986)	(486,473)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	(970,000)	(2,176,602)	(2,558,075)	(2,706,931)	(2,944,864)	(3,211,693)	(3,507,637)	(3,836,519)	(4,204,624)	(4,616,380)	(5,077,151)	(5,592,685)
Net Cash provided (or used in) Operating Activities	34,236,000	6,134,856	9,083,265	10,154,861	11,591,890	12,462,289	13,623,671	15,018,547	16,193,692	17,856,438	18,063,677	18,457,902
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	45,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	206,000	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	(38,876,000)	(8,988,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(38,625,000)	(9,038,276)	(5,723,771)	(7,444,363)	(8,037,570)	(7,523,367)	(8,563,048)	(7,630,930)	(7,581,546)	(7,431,923)	(7,485,982)	(8,119,173)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	3,100,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(871,000)	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Repayment of lease liabilities (principal repayments)	(56,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	2,173,000	(950,077)	(1,054,185)	(959,056)	(1,001,151)	(1,045,080)	(1,093,883)	(1,143,548)	(1,193,716)	(1,250,355)	(1,309,003)	(1,152,158)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,216,000)	(3,853,497)	2,305,310	1,751,442	2,553,168	3,893,842	3,966,740	6,244,069	7,418,430	9,174,161	9,268,692	9,186,571
plus: Cash & Cash Equivalents - beginning of year	37,107,000	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356	86,799,928
Cash & Cash Equivalents - end of the year	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356	86,799,928
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356	86,799,928
Representing:												
- External Restrictions	28,857,000	29,327,971	31,763,992	33,979,684	36,485,629	39,843,268	42,467,238	46,853,582	51,360,685	56,646,768	62,201,890	68,615,169
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,385,429)	(4,338,206)	(3,802,002)	(2,459,232)	(601,508)	2,309,819	6,197,896	9,911,466	12,684,759
	34,891,000	31,037,503	33,342,813	35,094,255	37,647,424	41,541,265	45,508,005	51,752,074	59,170,504	68,344,665	77,613,356	86,799,928

Tenterfield Shire Council															
10 Year Financial Plan for the Years ending 30 June 2034															
FINANCIAL PERFORMANCE INDICATORS															
Scenario: SRV 10.5% for 7 years															
	Past Years				Current Year	Projected Years									
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
New Note 13 Ratios															
Operating Performance Ratio 1)	1.14%	1.12%	12.81%	16.55%	-1.52%	-5.89%	-0.44%	3.92%	6.12%	9.43%	12.98%	15.34%	19.01%	18.63%	19.07%
Own Source Operating Revenue Ratio 1)	39.63%	31.97%	32.79%	24.08%	65.85%	68.01%	68.86%	69.92%	70.98%	72.04%	73.09%	74.12%	75.15%	75.49%	75.83%
Unrestricted Current Ratio	2.17	2.25	1.95	2.73	3.39	3.09	3.06	3.03	3.03	3.21	3.47	3.86	4.43	4.85	5.17
Debt Service Cover Ratio 1)	6.4945	6.9784	9.02	8.34	5.48	4.82	6.16	6.84	7.22	7.84	8.57	9.11	10.00	9.97	11.50
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.55%	4.41%	4.01%	3.86%	4.97%	4.93%	4.90%	4.87%	4.84%	4.82%	4.79%	4.76%	4.74%	4.75%	4.76%
Cash Expense Cover Ratio 1)	8.7738	7.8793	22.77	15.76	18.75	19.78	20.77	22.09	23.37	24.80	27.41	29.98	33.55	36.28	39.29
1) different Calculation to TCorp's calculation for same ratio															
New Special Schedule 7 Ratios															
Building & Infrastructure Asset Renewal Ratio	102.03%	151.93%	42.77%	207.22%	90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio	0.05	0.06	0.05	0.04	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio	1.00	1.00	1.00	1.00	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Capital Expenditure Ratio	0.04	0.04	0.03	0.05	0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)															
Debt Service Ratio (old Note 13)					8.16%	7.86%	6.94%	6.56%	6.19%	5.84%	5.50%	5.18%	4.87%	4.72%	4.04%
Rates & Annual Charges Coverage Ratio					52.58%	52.94%	54.66%	56.04%	57.38%	58.72%	60.05%	61.37%	62.68%	62.98%	63.28%
Fit For The Future (FFTF) Ratios															
Operating Performance Ratio 1)					-1.52%	-5.89%	-0.44%	3.92%	6.12%	9.43%	12.98%	15.34%	19.01%	18.63%	19.07%
Own Source Operating Revenue Ratio 1)					65.85%	68.01%	68.86%	69.92%	70.98%	72.04%	73.09%	74.12%	75.15%	75.49%	75.83%
Building & Infrastructure Asset Renewal Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Debt Service Ratio					7.14%	6.93%	6.15%	5.85%	5.55%	5.27%	4.99%	4.72%	4.46%	4.33%	3.71%
Real Operating Expenditure per Capita Ratio					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio															
TCorp Ratios															
Operating Performance Ratio 2)					-2.60%	-6.96%	-1.50%	2.89%	5.13%	8.46%	12.04%	14.43%	18.13%	17.76%	18.20%
Own Source Operating Revenue Ratio 2)					63.31%	62.80%	64.52%	65.82%	67.07%	68.31%	69.53%	70.74%	71.93%	72.35%	72.77%
Unrestricted Current Ratio					3.39	3.09	3.06	3.03	3.03	3.21	3.47	3.86	4.43	4.85	5.17
Debt Service Cover Ratio 2)					5.33	4.67	5.99	6.67	7.04	7.65	8.38	8.92	9.81	9.77	11.27
Capital Expenditure Ratio					0.88	0.53	0.69	0.74	0.70	0.80	0.72	0.72	0.71	0.72	0.78
Infrastructure Backlog Ratio					0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.11	0.11
Asset Maintenance Ratio					0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	0.00	0.00
Building & Infrastructure Renewals Ratio					90.17%	64.19%	75.61%	82.68%	77.93%	87.31%	79.32%	84.76%	85.89%	72.57%	79.17%
Cash Expense Cover Ratio 2)					23.06	20.95	22.61	23.84	24.97	26.43	29.15	31.65	35.49	38.05	40.88
Interest Cover Ratio					10.84	10.13	12.71	14.85	16.53	19.14	22.40	25.65	30.81	33.97	38.54
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio															

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - GENERAL FUND												
Scenario: SRV 10.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	4,850,000	6,775,281	7,166,133	7,930,521	8,775,468	9,709,441	10,741,794	11,882,866	13,144,080	14,538,059	14,901,510	15,274,047
User Charges & Fees	849,000	830,295	671,894	686,818	702,114	717,790	733,860	750,332	767,214	784,520	802,257	820,436
Other Revenues	455,000	494,959	332,588	339,562	329,015	336,742	344,671	352,801	361,140	369,693	378,465	387,458
Grants & Contributions provided for Operating Purposes	19,515,000	8,462,902	8,737,999	8,884,858	9,038,651	9,196,285	9,357,864	9,523,477	9,693,232	9,867,233	10,045,576	10,228,379
Grants & Contributions provided for Capital Purposes	25,719,000	331,032	55,705	56,223	56,754	57,298	57,855	58,426	59,012	59,612	60,227	60,858
Interest & Investment Revenue	855,000	120,804	880,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000	680,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	258,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	52,501,000	17,015,272	17,844,319	18,577,982	19,582,002	20,697,556	21,916,044	23,247,902	24,704,678	26,299,117	26,868,035	27,451,178
Expenses from Continuing Operations												
Employee Benefits & On-Costs	6,828,000	7,872,803	6,959,961	7,154,777	7,338,438	7,585,698	7,841,143	8,105,015	8,377,565	8,659,033	8,949,675	9,302,473
Borrowing Costs	311,000	418,953	419,638	398,272	384,174	369,495	352,257	336,711	320,931	301,887	282,564	263,391
Materials & Contracts	8,103,000	1,254,921	3,868,496	2,849,471	2,579,247	2,742,038	2,782,106	2,779,848	2,954,102	2,849,641	3,046,137	3,050,685
Depreciation & Amortisation	6,197,000	7,046,855	7,474,066	7,737,801	7,673,667	7,614,080	7,552,147	7,470,016	7,338,123	7,196,557	7,145,314	7,141,725
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	790,000	2,203,672	2,275,434	2,399,837	2,615,796	2,849,421	3,109,872	3,399,410	3,724,548	4,088,676	4,496,842	4,954,149
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,435,000	281,220	303,718	311,311	319,094	327,071	335,248	343,629	352,220	361,026	370,052	379,303
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	24,664,000	19,078,423	21,301,313	20,851,469	20,910,416	21,487,803	21,972,773	22,434,629	23,067,489	23,456,820	24,290,584	25,091,726
Operating Result from Continuing Operations	27,837,000	(2,063,151)	(3,456,994)	(2,273,487)	(1,328,414)	(790,247)	(56,729)	813,273	1,637,189	2,842,297	2,577,451	2,359,452
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	27,837,000	(2,063,151)	(3,456,994)	(2,273,487)	(1,328,414)	(790,247)	(56,729)	813,273	1,637,189	2,842,297	2,577,451	2,359,452
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,118,000	(2,394,183)	(3,512,699)	(2,329,710)	(1,385,168)	(847,545)	(114,584)	754,847	1,578,177	2,782,685	2,517,224	2,298,594

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - GENERAL FUND												
Scenario: SRV 10.5% for 7 years												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466	28,002,759
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,396,000	930,278	886,534	926,520	963,963	1,011,624	1,063,611	1,120,235	1,182,115	1,249,718	1,277,960	1,306,599
Inventories	221,000	179,908	253,029	226,429	218,294	227,535	231,929	234,693	244,578	243,382	254,286	256,960
Contract assets and contract cost assets	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000	11,960,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	30,429,000	24,597,719	24,496,384	24,045,520	24,122,051	24,715,157	26,114,307	28,031,420	31,014,512	34,968,996	38,721,713	41,526,318
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	498,898,000	497,675,344	494,245,224	491,849,399	490,019,443	488,323,325	486,506,666	485,032,489	483,356,061	481,833,117	480,333,282	479,514,858
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	48,617	47,234	45,851	44,468	43,085	41,702	40,319	38,936	37,553	36,170	34,787
Right of use assets	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	499,162,000	497,987,961	494,556,458	492,159,250	490,327,911	488,630,410	486,812,368	485,336,808	483,658,997	482,134,670	480,633,452	479,813,645
TOTAL ASSETS	529,591,000	522,585,679	519,052,842	516,204,770	514,449,962	513,345,566	512,926,675	513,368,228	514,673,508	517,103,666	519,355,164	521,339,962
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	4,979,000	3,315,849	3,838,921	3,719,793	3,765,040	3,939,905	4,086,803	4,242,618	4,457,077	4,613,529	4,878,816	5,118,037
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,146,000	1,382,249	1,382,213	1,405,378	1,429,635	1,454,497	1,479,982	1,506,103	1,532,878	1,560,322	1,588,451	1,617,284
Lease liabilities	54,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	516,000	598,879	478,622	495,898	513,876	534,546	553,656	573,142	596,036	619,368	642,708	577,144
Employee benefit provisions	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000	1,240,000
Other provisions	298,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	11,233,000	6,570,977	6,973,755	6,895,068	6,982,550	7,202,948	7,394,441	7,595,863	7,859,991	8,067,219	8,383,975	8,586,465
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	193,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000
Borrowings	9,999,000	9,400,853	8,922,231	8,426,333	7,912,457	7,377,911	6,824,255	6,251,113	5,655,077	5,035,709	4,393,001	3,815,857
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	(845,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)	(581,000)
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,347,000	9,066,853	8,588,231	8,092,333	7,578,457	7,043,911	6,490,255	5,917,113	5,321,077	4,701,709	4,059,001	3,481,857
TOTAL LIABILITIES	20,580,000	15,637,830	15,561,986	14,987,401	14,561,007	14,246,859	13,884,696	13,512,976	13,181,068	12,768,928	12,442,976	12,068,322
Net Assets	509,011,000	506,947,849	503,490,855	501,217,368	499,888,954	499,098,707	499,041,978	499,855,251	501,492,440	504,334,737	506,912,188	509,271,640
EQUITY												
Retained Earnings	178,349,849	176,349,849	172,892,855	170,619,368	169,290,954	168,500,707	168,443,978	169,257,251	170,894,440	173,736,737	176,314,188	178,673,640
Revaluation Reserves	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000	330,598,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	509,011,000	506,947,849	503,490,855	501,217,368	499,888,954	499,098,707	499,041,978	499,855,251	501,492,440	504,334,737	506,912,188	509,271,640
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	509,011,000	506,947,849	503,490,855	501,217,368	499,888,954	499,098,707	499,041,978	499,855,251	501,492,440	504,334,737	506,912,188	509,271,640

Tenterfield Shire Council
10 Year Financial Plan for the Years ending 30 June 2034
CASH FLOW STATEMENT - GENERAL FUND
Scenario: SRV 10.5% for 7 years

	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	6,684,609	7,159,576	7,917,697	8,761,292	9,693,771	10,724,474	11,863,722	13,122,920	14,514,672	14,895,412	15,267,797
User Charges & Fees	-	822,507	670,518	686,948	702,247	717,926	734,000	750,475	767,361	784,670	802,411	820,594
Investment & Interest Revenue Received	-	71,886	871,129	663,561	661,682	659,597	657,215	654,699	651,766	648,584	670,977	671,062
Grants & Contributions	-	5,984,753	8,793,676	8,959,094	9,114,267	9,272,916	9,435,536	9,602,214	9,773,064	9,948,185	10,127,676	10,311,657
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-	-
Other	-	2,153,212	392,800	333,894	329,359	330,580	338,352	346,323	354,498	362,883	371,483	380,301
Payments:												
Employee Benefits & On-Costs	-	(7,942,188)	(6,973,229)	(7,152,614)	(7,336,532)	(7,583,068)	(7,838,423)	(8,102,202)	(8,374,655)	(8,656,023)	(8,946,562)	(9,299,254)
Materials & Contracts	-	(2,849,705)	(3,380,517)	(2,982,544)	(2,567,411)	(2,614,060)	(2,677,149)	(2,676,710)	(2,794,987)	(2,749,757)	(2,855,999)	(2,898,581)
Borrowing Costs	-	(420,955)	(425,627)	(403,058)	(389,133)	(374,634)	(357,602)	(342,248)	(326,662)	(307,847)	(288,758)	(269,818)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	-	-
Other	-	(1,956,608)	(2,263,546)	(2,379,228)	(2,580,020)	(2,810,718)	(3,066,725)	(3,351,445)	(3,670,685)	(4,028,354)	(4,429,225)	(4,878,391)
Net Cash provided (or used in) Operating Activities	-	2,547,509	4,844,780	5,643,747	6,695,751	7,292,311	7,949,677	8,744,829	9,502,618	10,517,012	10,347,415	10,105,366
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 non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(6,306,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(50,000)	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,356,710)	(4,376,611)	(5,629,375)	(6,152,630)	(6,242,231)	(6,072,361)	(6,333,448)	(6,018,149)	(6,032,898)	(6,014,478)	(6,689,365)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(515,268)	(598,879)	(478,622)	(495,898)	(513,876)	(534,546)	(553,656)	(573,142)	(596,036)	(619,368)	(642,708)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(4,324,468)	(130,711)	(464,250)	47,223	536,203	1,342,770	1,857,725	2,911,327	3,888,078	3,713,569	2,773,293
plus: Cash & Cash Equivalents - beginning of year	-	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466	28,002,759
Cash & Cash Equivalents - end of the year	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466	28,002,759
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466	28,002,759
Representing:												
- External Restrictions	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000	9,818,000
- Internal Restrictions	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
- Unrestricted	534,000	(3,790,468)	(3,921,179)	(4,385,429)	(4,338,206)	(3,802,002)	(2,459,232)	(601,508)	2,309,819	6,197,896	9,911,466	12,684,759
	15,852,000	11,527,532	11,396,821	10,932,571	10,979,794	11,515,998	12,858,768	14,716,492	17,627,819	21,515,896	25,229,466	28,002,759

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2034											
FINANCIAL PERFORMANCE INDICATORS - GENERAL FUND											
Scenario: SRV 10.5% for 7 years	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
New Note 13 Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-10.90%	-5.46%	-2.52%	1.01%	4.74%	7.83%	11.98%	10.77%	9.78%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.87%	53.55%	55.29%	57.04%	58.78%	60.52%	62.25%	62.39%	62.52%
Unrestricted Current Ratio	3.39	3.09	3.06	3.03	3.03	3.21	3.47	3.86	4.43	4.85	5.17
Debt Service Cover Ratio 1)	5.73	4.60	6.98	7.94	8.45	9.16	10.00	10.73	11.85	11.44	11.13
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	3.74%	3.67%	3.68%	3.68%	3.69%	3.69%	3.69%	3.69%	3.70%	3.69%	3.69%
Cash Expense Cover Ratio 1)	10.08	9.99	9.76	9.82	9.91	10.66	11.75	13.44	15.80	17.66	18.68
1) different Calculation to TCorp's calculation for same ratio											
New Special Schedule 7 Ratios											
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)											
Debt Service Ratio (old Note 13)	6.80%	6.94%	5.69%	5.37%	5.05%	4.74%	4.44%	4.16%	3.89%	3.82%	3.74%
Rates & Annual Charges Coverage Ratio	39.82%	40.16%	42.69%	44.81%	46.91%	49.01%	51.11%	53.20%	55.28%	55.46%	55.64%
Fit For The Future (FFTF) Ratios											
Operating Performance Ratio 1)	-12.66%	-18.04%	-10.90%	-5.46%	-2.52%	1.01%	4.74%	7.83%	11.98%	10.77%	9.78%
Own Source Operating Revenue Ratio 1)	48.32%	50.72%	51.87%	53.55%	55.29%	57.04%	58.78%	60.52%	62.25%	62.39%	62.52%
Building & Infrastructure Asset Renewal Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Debt Service Ratio	5.57%	5.73%	4.73%	4.51%	4.28%	4.06%	3.84%	3.63%	3.42%	3.36%	3.31%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
TCorp Ratios											
Operating Performance Ratio 2)	-14.35%	-19.75%	-12.58%	-7.09%	-4.11%	-0.52%	3.26%	6.40%	10.60%	9.39%	8.39%
Own Source Operating Revenue Ratio 2)	44.70%	43.92%	46.38%	48.40%	50.38%	52.36%	54.34%	56.31%	58.26%	58.45%	58.63%
Unrestricted Current Ratio	3.39	3.09	3.06	3.03	3.03	3.21	3.47	3.86	4.43	4.85	5.17
Debt Service Cover Ratio 2)	5.43	4.30	6.62	7.58	8.08	8.78	9.62	10.33	11.45	11.03	10.71
Capital Expenditure Ratio	0.83	0.54	0.69	0.76	0.78	0.76	0.80	0.77	0.79	0.79	0.89
Infrastructure Backlog Ratio	0.06	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10
Asset Maintenance Ratio	0.54	0.56	0.61	0.65	0.60	0.55	0.51	0.53	0.57	0.00	0.00
Building & Infrastructure Renewals Ratio	76.32%	64.32%	75.18%	79.44%	83.55%	76.76%	84.68%	83.06%	86.82%	71.53%	80.78%
Cash Expense Cover Ratio 2)	11.91	10.20	10.32	10.25	10.23	10.97	12.07	13.73	16.18	17.95	19.00
Interest Cover Ratio	12.11	10.44	14.58	17.37	19.31	22.11	25.43	28.78	34.06	35.20	36.84
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											