

INVERELL SHIRE COUNCIL
PROFIT AND LOSS STATEMENT BY FUND
(COMBINED GENERAL, WATER AND SEWERAGE FUNDS)
FOR THE YEAR ENDING 30 JUNE 2016

<i>ESTIMATES FOR</i>	<i>CONSOLIDATED \$000</i>	<i>GENERAL FUND \$000</i>	<i>WATER FUND \$000</i>	<i>SEWER FUND \$000</i>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Benefits & On Costs	12,961	11,543	871	546
Borrowing Costs	251	88	86	78
Materials & Contracts	6,200	5,152	741	307
Depreciation	8,208	6,715	804	690
Other Expenses	4,211	1,666	1,673	871
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	31,831	25,164	4,175	2,492
REVENUE FROM ORDINARY ACTIVITIES				
Rates & Annual Charges	(16,944)	(12,662)	(1,928)	(2,354)
User Charges & Fees	(3,385)	(1,291)	(2,090)	(4)
Interest & Investment Revenue	(1,087)	(967)	(50)	(70)
Other Revenue	(441)	(421)	(13)	(7)
Grants & Contributions provided for operating purposes	(8,779)	(8,574)	(146)	(59)
Net Gain/Loss on Disposal of Assets	(160)	(160)	-	-
TOTAL REVENUE FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(30,795)	(24,074)	(4,227)	(2,494)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	1,036	1,090	(52)	(1)
Grants & contributions provided for Capital Purposes	(5,035)	(4,867)	(152)	(16)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(3,998)	(3,777)	(204)	(17)
Extraordinary Items				
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES	(3,998)	(3,777)	(204)	(17)
ADD BACK NON-CASH ITEMS				
Depreciation	(8,208)	(6,715)	(804)	(690)
Carrying Amount of Assets Sold (Book Value of Plant & Equipment to be sold)	(85)	(85)	-	-
TOTAL NON-CASH ITEMS	(8,294)	(6,800)	(804)	(690)
CAPITAL AMOUNTS				
Repayment by Deferred Debtors	(1)	-	-	(1)
Loan Proceeds	(2,000)	(2,000)	-	-
Acquisition of Assets	17,335	15,963	832	540
Principal Loan Repayments	500	162	175	163
TOTAL CAPITAL AMOUNTS	15,834	14,126	1,006	702
CONSOLIDATED NET (PROFIT)/LOSS	3,543	3,548	(1)	(5)
INTERNALLY RESTRICTED ASSET MOVEMENTS				
Net Transfers to/From Internally Restricted Assets	(3,550)	(3,550)	-	-
UNALLOCATED CONSOLIDATED NET (PROFIT)/LOSS	(7)	(1)	(1)	(5)

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<i>ESTIMATES FOR</i>	<i>CONSOLIDATED</i> \$000	<i>GENERAL FUND</i> \$000	<i>WATER FUND</i> \$000	<i>SEWER FUND</i> \$000
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Benefits & On Costs	13,261	11,809	891	560
Borrowing Costs	234	80	86	67
Materials & Contracts	6,373	5,300	759	314
Depreciation	8,289	6,715	874	701
Other Expenses	4,329	1,704	1,725	899
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	32,486	25,608	4,336	2,542
REVENUE FROM ORDINARY ACTIVITIES				
Rates & Annual Charges	(17,578)	(13,044)	(2,063)	(2,472)
User Charges & Fees	(3,509)	(1,303)	(2,202)	(4)
Interest & Investment Revenue	(1,017)	(907)	(50)	(60)
Other Revenue	(481)	(461)	(13)	(7)
Grants & Contributions provided for operating purposes	(8,850)	(8,675)	(127)	(49)
Net Gain/Loss on Disposal of Assets	(524)	(524)	-	-
TOTAL REVENUE FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(31,958)	(24,913)	(4,454)	(2,591)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	528	696	(119)	(49)
Grants & contributions provided for Capital Purposes	(3,140)	(2,971)	(153)	(16)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(2,613)	(2,275)	(272)	(65)
Extraordinary Items				
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES	(2,613)	(2,275)	(272)	(65)
ADD BACK NON-CASH ITEMS				
Depreciation	(8,289)	(6,715)	(874)	(701)
Carrying Amount of Assets Sold (Book Value of Plant & Equipment to be sold)	(89)	(89)	-	-
TOTAL NON-CASH ITEMS	(8,379)	(6,804)	(874)	(701)
CAPITAL AMOUNTS				
Repayment by Deferred Debtors	-	-	-	-
Loan Proceeds	-	-	-	-
Acquisition of Assets	10,389	8,840	959	590
Principal Loan Repayments	529	170	185	175
TOTAL CAPITAL AMOUNTS	10,919	9,010	1,144	765
CONSOLIDATED NET (PROFIT)/LOSS	(72)	(70)	(1)	(2)
INTERNALLY RESTRICTED ASSET MOVEMENTS				
Net Transfers to/From Internally Restricted Assets	68	68	-	-
UNALLOCATED CONSOLIDATED NET (PROFIT)/LOSS	(4)	(2)	(1)	(2)

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<i>ESTIMATES FOR</i>	<i>CONSOLIDATED \$000</i>	<i>GENERAL FUND \$000</i>	<i>WATER FUND \$000</i>	<i>SEWER FUND \$000</i>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Benefits & On Costs	13,589	12,101	913	575
Borrowing Costs	219	73	86	60
Materials & Contracts	6,590	5,490	778	322
Depreciation	8,308	6,715	887	707
Other Expenses	4,414	1,706	1,779	928
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	33,119	26,085	4,443	2,592
REVENUE FROM ORDINARY ACTIVITIES				
Rates & Annual Charges	(18,636)	(13,950)	(2,116)	(2,570)
User Charges & Fees	(3,551)	(1,316)	(2,231)	(4)
Interest & Investment Revenue	(967)	(907)	(50)	(10)
Other Revenue	(441)	(421)	(13)	(7)
Grants & Contributions provided for operating purposes	(8,973)	(8,819)	(119)	(34)
Net Gain/Loss on Disposal of Assets	(247)	(247)	-	-
TOTAL REVENUE FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(32,814)	(25,660)	(4,529)	(2,626)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	305	425	(86)	(34)
Grants & contributions provided for Capital Purposes	(3,178)	(3,006)	(155)	(17)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(2,873)	(2,582)	(240)	(51)
Extraordinary Items				
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES	(2,873)	(2,582)	(240)	(51)
ADD BACK NON-CASH ITEMS				
Depreciation	(8,308)	(6,715)	(887)	(707)
Carrying Amount of Assets Sold (Book Value of Plant & Equipment to be sold)	(91)	(91)	-	-
TOTAL NON-CASH ITEMS	(8,399)	(6,806)	(887)	(707)
CAPITAL AMOUNTS				
Repayment by Deferred Debtors	-	-	-	-
Loan Proceeds	-	-	-	-
Acquisition of Assets	10,265	8,759	931	575
Principal Loan Repayments	554	177	195	182
TOTAL CAPITAL AMOUNTS	10,819	8,936	1,126	757
CONSOLIDATED NET (PROFIT)/LOSS	(452)	(451)	(0)	(0)
INTERNALLY RESTRICTED ASSET MOVEMENTS				
Nett Transfers to/From Internally Restricted Assets	450	450	-	-
UNALLOCATED CONSOLIDATED NET (PROFIT)/LOSS	(3)	(2)	(0)	(0)

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EXPENSES FROM ORDINARY ACTIVITIES				
Employee Benefits & On Costs	13,929	12,403	936	590
Borrowing Costs	203	64	86	52
Materials & Contracts	6,875	5,748	797	330
Depreciation	8,342	6,715	900	728
Other Expenses	4,539	1,746	1,835	958
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	33,888	26,676	4,554	2,658
REVENUE FROM ORDINARY ACTIVITIES				
Rates & Annual Charges	(19,789)	(14,942)	(2,184)	(2,663)
User Charges & Fees	(3,631)	(1,330)	(2,297)	(4)
Interest & Investment Revenue	(967)	(907)	(50)	(10)
Other Revenue	(481)	(461)	(13)	(7)
Grants & Contributions provided for operating purposes	(9,138)	(8,989)	(111)	(38)
Net Gain/Loss on Disposal of Assets	(410)	(410)	-	-
TOTAL REVENUE FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(34,415)	(27,038)	(4,656)	(2,722)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(527)	(362)	(102)	(64)
Grants & contributions provided for Capital Purposes	(3,216)	(3,043)	(156)	(17)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(3,744)	(3,405)	(258)	(81)
Extraordinary Items				
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES	(3,744)	(3,405)	(258)	(81)
ADD BACK NON-CASH ITEMS				
Depreciation	(8,342)	(6,715)	(900)	(728)
Carrying Amount of Assets Sold (Book Value of Plant & Equipment to be sold)	(93)	(93)	-	-
TOTAL NON-CASH ITEMS	(8,435)	(6,808)	(900)	(728)
CAPITAL AMOUNTS				
Repayment by Deferred Debtors	-	-	-	-
Loan Proceeds	-	-	-	-
Acquisition of Assets	11,311	9,745	951	615
Principal Loan Repayments	583	185	206	192
TOTAL CAPITAL AMOUNTS	11,895	9,930	1,157	807
CONSOLIDATED NET (PROFIT)/LOSS	(284)	(283)	(0)	(1)
INTERNALLY RESTRICTED ASSET MOVEMENTS				
Net Transfers to/From Internally Restricted Assets	282	282	-	-
UNALLOCATED CONSOLIDATED NET (PROFIT)/LOSS	(2)	(1)	(0)	(1)

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EXPENSES FROM ORDINARY ACTIVITIES				
Employee Benefits & On Costs	14,279	12,714	959	606
Borrowing Costs	186	56	86	44
Materials & Contracts	7,065	5,910	817	338
Depreciation	8,388	6,715	913	760
Other Expenses	4,667	1,786	1,892	989
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	34,585	27,181	4,667	2,737
REVENUE FROM ORDINARY ACTIVITIES				
Rates & Annual Charges	(21,118)	(16,113)	(2,259)	(2,745)
User Charges & Fees	(3,713)	(1,344)	(2,365)	(4)
Interest & Investment Revenue	(967)	(907)	(50)	(10)
Other Revenue	(441)	(421)	(13)	(7)
Grants & Contributions provided for operating purposes	(9,276)	(9,141)	(103)	(32)
Net Gain/Loss on Disposal of Assets	(388)	(388)	-	-
TOTAL REVENUE FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(35,902)	(28,314)	(4,790)	(2,798)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES BEFORE CAPITAL AMOUNTS	(1,317)	(1,133)	(123)	(61)
Grants & contributions provided for Capital Purposes	(3,293)	(3,117)	(158)	(18)
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES AFTER CAPITAL AMOUNTS	(4,610)	(4,251)	(281)	(79)
Extraordinary Items				
(SURPLUS)/DEFICIT FROM ORDINARY ACTIVITIES	(4,610)	(4,251)	(281)	(79)
ADD BACK NON-CASH ITEMS				
Depreciation	(8,388)	(6,715)	(913)	(760)
Carring Amount of Assets Sold (Book Value of Plant & Equipment to be sold)	(95)	(95)	-	-
TOTAL NON-CASH ITEMS	(8,483)	(6,809)	(913)	(760)
CAPITAL AMOUNTS				
Repayment by Deferred Debtors	-	-	-	-
Loan Proceeds	-	-	-	-
Acquisition of Assets	12,220	10,608	976	635
Principal Loan Repayments	614	194	217	203
TOTAL CAPITAL AMOUNTS	12,834	10,802	1,193	838
CONSOLIDATED NET (PROFIT)/LOSS	(259)	(258)	(1)	(1)
INTERNALLY RESTRICTED ASSET MOVEMENTS				
Nett Transfers to/From Internally Restricted Assets	257	257	-	-
UNALLOCATED CONSOLIDATED NET (PROFIT)/LOSS	(2)	(1)	(1)	(1)