

**Mapoon Aboriginal Shire Council
Consolidated Operating Budget 2018/19**

Account	Budget 2018/19	Budget 2017/18	Change
Income			
Total Other fees and charges	223,693	215,518	8,176
Total Rental Income	456,640	351,456	105,184
Total Overhead recovery	2,652,864	81,038	2,571,825
Total Interest received	72,000	67,605	4,395
Total Other income	3,585,768	5,733,960	2,148,192
Total Grants, subsidies, cont, donat	18,937,018	12,550,253	6,386,765
Total Capital income	2	10,000	9,998
Total Income	25,927,985	19,009,830	6,918,154
Cost of Sales			
Total Cost of Sales	1,804,957	4,491,748	2,686,791
Gross Profit	24,123,028	14,518,083	9,604,946
Expenses			
Total Employment Expenses	3,603,530	3,413,745	189,785
Total Other materials and services	4,989,542	2,563,753	2,425,789
Total Finance costs	6,261	10,922	4,661
Total Depreciation	1,764,419	1,544,240	220,179
Capital Expenditure, less Admin fees & Wages	12,506,988	7,847,334	4,659,654
Total Expenses	22,870,740	15,379,994	7,490,746
Net Profit (Loss)	1,252,289	861,911	2,114,200

Total Depreciation 1,764,419

Profit less depreciation 3,016,707

Total Capital Expenditure (less admin fees & Wages) 12,506,988

Profit less Depreciation & Capital expenditure 15,523,695

Mapoon Aboriginal Shire Council
2018/19 Budget Analysis by Department

Administration & Corporate Services	Budget 2018/19	Comments
Income	\$5,631,923	
Expense	\$4,842,135	
Profit / (Loss)	\$789,788	
Store	Budget 2018/19	Comments
Income	\$1,713,893	
Expense	\$1,660,647	
Profit / (Loss)	\$53,246	
Land & Sea	Budget 2018/19	Comments
Income	\$1,433,658	
Expense	\$1,281,774	
Profit / (Loss)	\$151,884	
Aged Care Services	Budget 2018/19	Comments
Income	\$355,794	
Expense	\$338,110	
Profit / (Loss)	\$17,684	
Works, Housing Contracts	Budget 2018/19	Comments
Income	\$506,942	GEH House
Expense	\$320,560	
Profit / (Loss)	\$186,382	
Works Housing Maintenance	Budget 2018/19	Comments
Income	\$963,288	
Expense	\$686,368	
Profit / (Loss)	\$276,920	
Works Other	Budget 2018/19	Comments
Income	\$15,051,850	
Expense	\$15,291,646	
Profit / (Loss)	-\$239,796	Loss due to Water, Sanitation & OMAC Donga expenses
Workshop	Budget 2018/19	Comments
Income	\$270,637	
Expense	\$254,457	
Profit / (Loss)	\$16,180	
Total Works	Budget 2018/19	Comments
Income	\$16,792,717	
Expense	\$16,553,031	
Profit / (Loss)	\$239,686	
Total Divisions	Budget 2018/19	Comments
Income	\$25,927,985	
Expense	\$24,675,696	
Profit / (Loss)	\$1,252,289	

**Mapoon Aboriginal Shire Council
Budget 2018/19**

Council funded Acquisitions 2018/19

Non Funded Additional Items, acquired from council reserves

Motor Vehicles	Estimate
2 new hiluxes	120,000
1 plumber truck	55,000
Trade ins of existing vehicle, X2 troopies	-50,000
Office equipment	
IT equipt	20,000
Total	145,000

Funded Capital Acquisitions

Accommodation Facility	1,400,000
Aged Care Centre	590,000
Aged Care Centre	500,000
Aged Care Centre	225,000
Airport Shade shelter	60,000
Airstrip Upgrade	1,499,000
Airstrip Upgrade	1,520,298
Barge Landing	600,000
Cemetry Seating & Storage	45,000
Community Gardens	120,000
Complete Mens & Womens Dongas	11,378
Cullen Point Camp Pads	100,000
Dust Suppression Rangers Yard	15,000
Fitness Centre Upgrade	353,104
Headstone Moulds	9,091
Land Sea Building Library	49,270
land Sea Center Upgrade	11,765
Machinery Shed Upgrade	175,164
Sports Field upgrade	24,485
Sports Rec Hall Koitchen Upgrade	6,553
Store Carpark	75,000
Water Infrastucture Upgrade	5,600,000
CYRP Thungo	632,291
SES Shed	100,000
NDRRA 17-18	500,000
Comunty Bus	2,520
OMAC Donga	5,935
Solar Panels, Radio network and security	509,536
Total Funded Capital Acquisitions	14,740,389
Total Capital Acquisitions	14,885,389

Mapoon Aboriginal Shire Council
Budgeted Statement of Comprehensive Income
For the year ended 30 June 2019 to 30 June 2028

	Note	2028 \$	2027 \$	2026 \$	2025 \$	2024 \$	2023 \$	2022 \$	2021 \$	2020 \$	2019 \$	2018 \$
Income												
Revenue												
Recurrent revenue												
Fees and charges	3(a)	238,808	230,280	222,057	214,378	207,299	200,828	194,900	189,504	184,425	179,871	173,456
Rental income	3(b)	413,415	398,653	384,418	371,124	358,869	347,667	337,403	328,063	319,271	311,386	223,281
Interest received	3(c)	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	43,912
Sales revenue	3(d)	4,474,209	4,314,445	4,160,386	4,016,515	3,883,880	3,762,648	3,651,567	3,550,485	3,455,325	3,369,997	3,922,265
Other income	3(e)	112,618	108,597	104,719	101,098	97,759	94,708	91,912	89,368	86,972	84,825	107,388
Grants, subsidies, contributions and donations	4(a)	5,118,959	4,936,173	4,759,913	4,595,309	4,443,561	4,304,859	4,177,771	4,062,122	3,953,250	3,855,625	2,957,673
		10,430,009	10,060,148	9,703,494	9,370,424	9,063,369	8,782,710	8,525,553	8,291,542	8,071,243	7,873,704	7,427,975
Capital revenue												
Grants, subsidies, contributions and donations	4(b)	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	14,254,653	2,247,164
Revaluation of leases		-	-	-	-	-	-	-	-	-	-	-
Total revenue		13,280,940	12,911,079	12,554,424	12,221,355	11,914,300	11,633,641	11,376,483	11,142,473	10,922,174	22,128,358	9,675,139
Total income		13,280,940	12,911,079	12,554,424	12,221,355	11,914,300	11,633,641	11,376,483	11,142,473	10,922,174	22,128,358	9,675,139
Expenses												
Recurrent expenses												
Employee benefits	5	(4,784,262)	(4,613,427)	(4,448,692)	(4,294,851)	(4,153,025)	(4,023,391)	(3,904,613)	(3,796,526)	(3,694,772)	(3,603,530)	(3,089,448)
Materials and services	6	(5,071,338)	(4,890,252)	(4,715,632)	(4,552,559)	(4,402,223)	(4,264,811)	(4,138,906)	(4,024,333)	(3,916,473)	(3,819,757)	(6,848,988)
Finance costs	7	(8,313)	(8,016)	(7,729)	(7,462)	(7,216)	(6,991)	(6,784)	(6,596)	(6,420)	(6,261)	(6,945)
Depreciation and amortisation	8	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,764,419)	(1,470,349)
		(11,628,332)	(11,276,114)	(10,936,472)	(10,619,291)	(10,326,883)	(10,059,612)	(9,814,721)	(9,591,874)	(9,382,083)	(9,193,967)	(11,415,730)
Capital expenses												
	9	3	3	2	2	2	2	2	2	2	2	9,937
Total expenses		(11,628,329)	(11,276,111)	(10,936,470)	(10,619,288)	(10,326,880)	(10,059,609)	(9,814,719)	(9,591,872)	(9,382,081)	(9,193,965)	(11,405,793)
Net result		1,652,611	1,634,968	1,617,954	1,602,066	1,587,419	1,574,031	1,561,764	1,550,601	1,540,093	12,934,392	(1,730,654)
Other comprehensive income												
Items that will not be reclassified to net result												
Increase / (decrease) in asset revaluation surplus	18	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year		-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year		1,652,611	1,634,968	1,617,954	1,602,066	1,587,419	1,574,031	1,561,764	1,550,601	1,540,093	12,934,392	(1,730,654)

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Mapoon Aboriginal Shire Council
Budgeted Statement of Financial Position
as at 30 June 2019 to 30 June 2028

		2028	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current assets												
Cash and cash equivalents	10	16,793,854	15,671,392	14,570,412	13,490,145	12,429,222	11,386,132	10,359,342	9,232,693	8,234,429	7,248,959	4,841,876
Trade and other receivables	11	1,423,063	1,411,609	1,400,564	1,389,913	1,379,631	1,369,688	1,360,055	1,350,707	1,341,617	1,332,772	1,324,144
Inventories	12	204,096	205,719	207,285	208,794	210,252	211,661	213,026	214,351	215,639	216,893	218,116
Finance lease debtor	13	203,341	203,341	203,341	203,341	203,341	203,341	203,341	203,341	203,341	203,341	203,341
Total current assets		18,624,354	17,492,062	16,381,601	15,292,193	14,222,445	13,170,821	12,135,764	11,001,091	9,995,026	9,001,964	6,587,476
Non-current assets												
Property, plant and equipment	14	70,188,758	69,451,777	68,714,795	67,977,814	67,240,832	66,503,851	65,766,870	65,029,889	64,292,908	63,555,926	52,813,356
Intangible assets	15	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Finance lease debtor	13	6,655,621	6,761,996	6,868,371	6,974,746	7,081,121	7,187,496	7,293,871	7,400,246	7,506,621	7,612,996	7,719,371
Total non-current assets		76,909,379	76,278,772	75,648,166	75,017,559	74,386,953	73,756,347	73,125,741	72,495,135	71,864,529	71,233,922	60,597,726
Total assets		95,533,733	93,770,835	92,029,768	90,309,753	88,609,399	86,927,169	85,261,505	83,496,227	81,859,555	80,235,886	67,185,204
Current liabilities												
Trade and other payables	16	1,661,903	1,551,615	1,445,516	1,343,456	1,245,168	1,150,357	1,058,724	855,210	769,140	685,565	569,273
Provisions	17	134,871	134,871	134,871	134,871	134,871	134,871	134,871	134,871	134,871	134,871	134,871
Total current liabilities		1,796,774	1,686,486	1,580,387	1,478,327	1,380,039	1,285,228	1,193,595	990,081	904,011	820,436	704,144
Non-current liabilities												
Provisions	17	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305
Total non-current liabilities		45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305	45,305
Total liabilities		1,842,079	1,731,791	1,625,692	1,523,632	1,425,343	1,330,533	1,238,900	1,035,386	949,316	865,741	749,448
Net community assets		93,691,652	92,039,042	90,404,074	88,786,119	87,184,053	85,596,634	84,022,603	82,460,839	80,910,237	79,370,145	66,435,753
Community equity												
Asset revaluation surplus	18	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808	29,735,808
Retained surplus	19	63,955,844	62,303,233	60,668,266	59,050,311	57,448,245	55,860,826	54,286,795	52,725,031	51,174,429	49,634,336	36,699,944
Other reserves	20	-	-	-	-	-	-	-	-	-	-	-
Total community equity		93,691,652	92,039,042	90,404,074	88,786,120	87,184,053	85,596,634	84,022,603	82,460,839	80,910,237	79,370,145	66,435,753

The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.

Mapoon Aboriginal Shire Council

Budgeted Statement of Cash Flows

For the year ended 30 June 2019 to 30 June 2028

	Note	2028	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities												
Receipts from customers		4,920,556	4,642,277	4,476,512	4,321,708	4,178,996	4,048,551	3,929,030	3,820,267	3,717,877	3,626,065	3,497,114
Payments to suppliers and employees		(9,752,001)	(9,404,029)	(9,068,483)	(8,755,126)	(8,466,243)	(8,202,194)	(7,845,462)	(7,740,096)	(7,532,835)	(7,312,033)	(11,050,936)
		(4,831,445)	(4,761,752)	(4,591,971)	(4,433,417)	(4,287,247)	(4,153,643)	(3,916,432)	(3,919,829)	(3,814,958)	(3,685,968)	(7,553,822)
Interest received		72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	43,912
Rental income		413,415	398,653	384,418	371,124	358,869	347,667	337,403	328,063	319,271	311,386	223,281
Non capital grants and contributions		5,118,958	4,936,172	4,759,912	4,595,308	4,443,560	4,304,858	4,177,770	4,062,121	3,953,249	3,855,624	2,957,672
Net cash inflow (outflow) from operating activities	24	<u>772,928</u>	<u>645,072</u>	<u>624,359</u>	<u>605,015</u>	<u>587,182</u>	<u>570,882</u>	<u>670,741</u>	<u>542,356</u>	<u>529,562</u>	<u>553,042</u>	<u>(4,328,956)</u>
Cash flows from investing activities												
Payments for property, plant and equipment		(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(2,501,398)	(12,506,988)	1,397
Proceeds from sale of property plant and equipment		-	-	-	-	-	-	-	-	-	-	-
Finance lease receipts		106,375	106,375	106,375	106,375	106,375	106,375	106,375	106,375	106,375	106,375	106,375
Grants, subsidies, contributions and donations		2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	2,850,931	14,254,653	2,247,164
Net cash inflow (outflow) from investing activities		<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>455,908</u>	<u>1,854,041</u>	<u>2,354,935</u>
Net increase (decrease) in cash and cash equivalent held		<u>1,228,836</u>	<u>1,100,981</u>	<u>1,080,267</u>	<u>1,060,923</u>	<u>1,043,090</u>	<u>1,026,790</u>	<u>1,126,649</u>	<u>998,264</u>	<u>985,470</u>	<u>2,407,083</u>	<u>(1,974,021)</u>
Cash and cash equivalents at the beginning of the financial year		<u>15,671,392</u>	<u>14,570,412</u>	<u>13,490,145</u>	<u>12,429,222</u>	<u>11,386,132</u>	<u>10,359,342</u>	<u>9,232,693</u>	<u>8,234,428</u>	<u>7,248,959</u>	<u>4,841,876</u>	<u>6,815,897</u>
Cash and cash equivalents at end of the financial year	10	<u><u>16,900,228</u></u>	<u><u>15,671,392</u></u>	<u><u>14,570,412</u></u>	<u><u>13,490,145</u></u>	<u><u>12,429,222</u></u>	<u><u>11,386,132</u></u>	<u><u>10,359,342</u></u>	<u><u>9,232,693</u></u>	<u><u>8,234,428</u></u>	<u><u>7,248,959</u></u>	<u><u>4,841,876</u></u>

The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.

Mapoon Aboriginal Shire Council
Budgeted Statement of Changes in Equity
For the year ended 30 June 2019 to 30 June 2028

	Asset revaluation surplus	Retained surplus	Other reserves	Total
Note	18	19	20	
	\$	\$	\$	\$
Balance as at 1 July 2027	29,735,808	62,303,233	-	92,039,042
Effect of correction of error			-	-
Restated balances	<u>29,735,808</u>	<u>62,303,233</u>	-	<u>92,039,042</u>
Net operating result	-	1,652,611	-	1,652,611
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	<u>-</u>	<u>1,652,611</u>	<u>-</u>	<u>1,652,611</u>
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance as at 30 June 2028	<u>29,735,808</u>	<u>63,955,844</u>	-	<u>93,691,652</u>
Balance as at 1 July 2026	29,735,808	60,668,266	-	90,404,074
Effect of correction of error			-	-
Restated balances	<u>29,735,808</u>	<u>60,668,266</u>	-	<u>90,404,074</u>
Net operating result	-	1,634,968	-	1,634,968
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	<u>-</u>	<u>1,634,968</u>	<u>-</u>	<u>1,634,968</u>
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance as at 30 June 2027	<u>29,735,808</u>	<u>62,303,233</u>	-	<u>92,039,042</u>
Balance as at 1 July 2025	29,735,808	59,050,311	-	88,786,120
Effect of correction of error			-	-
Restated balances	<u>29,735,808</u>	<u>59,050,311</u>	-	<u>88,786,120</u>
Net operating result	-	1,617,954	-	1,617,954
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	<u>-</u>	<u>1,617,954</u>	<u>-</u>	<u>1,617,954</u>
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance as at 30 June 2026	<u>29,735,808</u>	<u>60,668,266</u>	-	<u>90,404,074</u>
Balance as at 1 July 2024	29,735,808	57,448,245	-	87,184,053
Effect of correction of error			-	-
Restated balances	<u>29,735,808</u>	<u>57,448,245</u>	-	<u>87,184,053</u>
Net operating result	-	1,602,066	-	1,602,066
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	<u>-</u>	<u>1,602,066</u>	<u>-</u>	<u>1,602,066</u>
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Mapoon Aboriginal Shire Council
Budgeted Statement of Changes in Equity
For the year ended 30 June 2019 to 30 June 2028

	Asset revaluation surplus	Retained surplus	Other reserves	Total
Note	18	19	20	
	\$	\$	\$	\$
Balance as at 30 June 2025	29,735,808	59,050,311	-	88,786,120
Balance as at 1 July 2023	29,735,808	55,860,826	-	85,596,634
Effect of correction of error			-	-
Restated balances	29,735,808	55,860,826	-	85,596,634
Net operating result	-	1,587,419	-	1,587,419
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	1,587,419	-	1,587,419
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2024	29,735,808	57,448,245	-	87,184,053
Balance as at 1 July 2022	29,735,808	54,286,795	-	84,022,603
Effect of correction of error			-	-
Restated balances	29,735,808	54,286,795	-	84,022,603
Net operating result	-	1,574,031	-	1,574,031
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	1,574,031	-	1,574,031
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2023	29,735,808	55,860,826	-	85,596,634
Balance as at 1 July 2021	29,735,808	52,725,031	-	82,460,839
Effect of correction of error			-	-
Restated balances	29,735,808	52,725,031	-	82,460,839
Net operating result	-	1,561,764	-	1,561,764
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	1,561,764	-	1,561,764
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2022	29,735,808	54,286,795	-	84,022,603
Balance as at 1 July 2020	29,735,808	51,174,429	-	80,910,237
Effect of correction of error			-	-
Restated balances	29,735,808	51,174,429	-	80,910,237
Net operating result	-	1,550,601	-	1,550,601
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	1,550,601	-	1,550,601

Mapoon Aboriginal Shire Council
Budgeted Statement of Changes in Equity
For the year ended 30 June 2019 to 30 June 2028

	Asset revaluation surplus	Retained surplus	Other reserves	Total
Note	18	19	20	
	\$	\$	\$	\$
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2021				
	29,735,808	52,725,031	-	82,460,839
Balance as at 1 July 2019				
Effect of correction of error	29,735,808	49,634,336	-	79,370,145
Restated balances	29,735,808	49,634,336	-	79,370,145
Net operating result	-	1,540,093	-	1,540,093
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	1,540,093	-	1,540,093
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2020				
	29,735,808	51,174,429	-	80,910,237
Balance as at 1 July 2018				
Effect of correction of error	29,735,808	36,699,944	-	66,435,752
Restated balances	29,735,808	36,699,944	-	66,435,752
Net operating result	-	12,934,392	-	12,934,392
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	12,934,392	-	12,934,392
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2019				
	29,735,808	49,634,336	-	79,370,145
Balance as at 1 July 2017				
Effect of correction of error	29,735,808	38,430,598	-	68,166,406
Restated balances	29,735,808	38,430,598	-	68,166,406
Net operating result	-	(1,730,654)	-	(1,730,654)
Other comprehensive income for the year				
Increase / (decrease) in asset revaluation surplus		-	-	-
Total comprehensive income for the year	-	(1,730,654)	-	(1,730,654)
Transfers to and from reserves				
Transfers from other reserves	-	-	-	-
Total transfers to and from reserves	-	-	-	-
Balance as at 30 June 2018				
	29,735,808	36,699,944	-	66,435,752

Mapoon Aboriginal Shire Council

Sustainability Statement for period 30th June 2019 to 30th June 2028

	Long term		2028	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
	Average												
Asset sustainability ratio (aim for > 90%)													
Capital expenditure on replacement of assets (renewals)			\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 2,501,397.55	\$ 12,506,987.77	-\$ 1,396.50
Depreciation expense			\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,764,418.66	\$ 1,470,348.88
	too high	198.48%	141.77%	141.77%	141.77%	141.77%	141.77%	141.77%	141.77%	141.77%	141.77%	708.84%	-0.09%
Operating surplus ratio (aim for 0 - 10%)													
Operating result or Net result (excluding capital items)			-\$ 1,198,322.62	-\$ 1,215,965.67	-\$ 1,232,978.73	-\$ 1,248,866.76	-\$ 1,263,513.86	-\$ 1,276,901.81	-\$ 1,289,168.68	-\$ 1,300,331.40	-\$ 1,310,840.08	-\$ 1,320,263.06	-\$ 3,987,754.65
Total Operating revenue (excluding capital items)			\$ 10,430,009.00	\$ 10,060,147.88	\$ 9,703,493.67	\$ 9,370,424.12	\$ 9,063,368.87	\$ 8,782,709.80	\$ 8,525,552.73	\$ 8,291,542.36	\$ 8,071,243.20	\$ 7,873,704.05	\$ 7,427,975.33
	too low	-14.19%	-11%	-12%	-13%	-13%	-14%	-15%	-15%	-16%	-16%	-17%	-54%
Net Financial liabilities ratio (aim for < 60%)													
Total liabilities less current assets			-\$ 16,782,274.64	-\$ 15,760,270.46	-\$ 14,755,909.34	-\$ 13,768,561.27	-\$ 12,797,101.23	-\$ 11,840,288.29	-\$ 10,896,863.30	-\$ 9,965,705.18	-\$ 9,045,709.78	-\$ 8,136,223.06	-\$ 5,838,027.74
Total Operating revenue (excluding capital items)			\$ 10,430,009.00	\$ 10,060,147.88	\$ 9,703,493.67	\$ 9,370,424.12	\$ 9,063,368.87	\$ 8,782,709.80	\$ 8,525,552.73	\$ 8,291,542.36	\$ 8,071,243.20	\$ 7,873,704.05	\$ 7,427,975.33
	ok	-135.60%	-161%	-157%	-152%	-147%	-141%	-135%	-128%	-120%	-112%	-103%	-79%

Mapoon Aboriginal Shire Council Budget 2018/19

Reconciliation of Consolidated P&L to Statement of Comprehensive Income

	Total Profit per Operating Budget P&L	1,252,288.79
Add:		
	capitalised expenses	12,506,987.77
	reallocate 6-3150 to creditors and accruals	630.00
Less:		
	Unspent grants carried forward:	
	4-7002	424,716.53
	4-7003	400,797.60
	Total Profit per Stmt of Comprehensive Income	12,934,392.43
	Total Income per Budget P & L	25,927,984.94
Less:		
	Administration fees eliminated on consolidation	2,652,863.75
Add:		
	Unspent grants brought forward	
	4-7002	424,716.53
	4-7003	400,797.60
Less;		
	Income offset against expenditure accounts	
	Revenue - Hire - Plant & Equip	5,428.18
	Revenue - Hire of Vehicle	47,350.00
	Workshop sales Internal	220,000.00
	Workshop sales Fuel Internal	48,469.34
	Disposal of assets	2.00
	Total income per Stmt of Comprehensive Income	22,128,357.54
	Total Expenditure per Budget P & L	24,675,696.15
Less:		
	Administration fees eliminated on consolidation	2,652,863.75
	Capital expenditure	12,506,987.77
Less:		
	Income offset against expenditure accounts	
	Income - Bank Interest	5,428.18
	Works Sales - Houses	47,350.00
	Sales - Gas Bottles	220,000.00
	Sales - Sand	48,469.34
	Purchases - Workshop Fuel	2.00
Less:		
	x Miscellaneous expenses taken to balance sheet	630.00
		9,193,965.11