

**ISAAC REGIONAL COUNCIL**

**Budgeted Statement of Comprehensive Income**  
For the periods ending 30 June -

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34									
	\$	\$	% Incr	\$	% Incr	\$	% Incr	\$	% Incr	\$	% Incr								
<b>Revenue</b>																			
Rates and utility charges	111,347,071	117,192,722	5.2	122,466,345	4.5	126,140,380	3.0	129,924,649	3.0	134,147,227	3.3	138,507,039	3.3	143,008,544	3.3	147,656,348	3.3	152,086,155	3.0
Less Discounts	(8,295,995)	(8,731,532)	5.2	(9,124,448)	4.5	(9,398,178)	3.0	(9,680,130)	3.0	(9,994,735)	3.3	(10,319,564)	3.3	(10,654,948)	3.2	(11,001,231)	3.2	(11,331,264)	3.0
Net rates and utility charges	103,051,076	108,461,190	5.2	113,341,897	4.5	116,742,202	3.0	120,244,519	3.0	124,152,492	3.3	128,187,475	3.3	132,353,596	3.3	136,655,117	3.3	140,754,891	3.0
Sale of goods and major services	9,895,250	10,192,108	3.0	10,497,871	3.0	10,812,807	3.0	11,137,191	3.0	11,471,307	3.0	11,815,446	3.0	12,169,909	3.0	12,535,007	3.0	12,911,057	3.0
Statutory fees and charges	686,800	717,706	4.5	746,414	4.0	772,539	3.5	799,578	3.5	827,563	3.5	856,528	3.5	886,506	3.5	926,399	4.5	963,455	4.0
User fees and charges	5,437,750	5,682,449	4.5	5,909,747	4.0	6,116,588	3.5	6,330,668	3.5	6,552,242	3.5	6,781,570	3.5	7,018,925	3.5	7,334,777	4.5	7,628,168	4.0
Rental and levies	1,726,801	1,778,605	3.0	1,831,963	3.0	1,886,922	3.0	1,943,530	3.0	2,001,836	3.0	2,061,891	3.0	2,123,747	3.0	2,187,460	3.0	2,253,084	3.0
Operating grants, subsidies and contributions	12,069,236	12,310,621	2.0	12,556,833	2.0	12,807,970	2.0	13,064,129	2.0	13,325,412	2.0	13,591,920	2.0	13,863,758	2.0	14,141,034	2.0	14,423,854	2.0
Interest revenue	2,759,466	2,207,573	-20.0	1,920,588	-13.0	1,536,471	-20.0	1,560,025	1.5	1,563,234	0.2	1,566,705	0.2	1,569,459	0.2	1,575,569	0.4	1,582,922	0.5
Total sales of contract and recoverable works	6,200,000	6,386,000	3.0	6,577,580	3.0	6,774,907	3.0	6,978,155	3.0	7,187,499	3.0	7,403,124	3.0	7,625,218	3.0	7,853,975	3.0	8,089,594	3.0
Other Income	231,000	237,930	3.0	245,068	3.0	252,420	3.0	259,993	3.0	267,792	3.0	275,826	3.0	284,101	3.0	292,624	3.0	301,403	3.0
<b>TOTAL OPERATING REVENUE</b>	<b>142,057,379</b>	<b>147,974,182</b>	<b>4.2</b>	<b>153,627,961</b>	<b>3.8</b>	<b>157,702,826</b>	<b>2.7</b>	<b>162,317,788</b>	<b>2.9</b>	<b>167,349,377</b>	<b>3.1</b>	<b>172,540,485</b>	<b>3.1</b>	<b>177,895,219</b>	<b>3.1</b>	<b>183,501,962</b>	<b>3.2</b>	<b>188,908,428</b>	<b>2.9</b>
<b>Expenses</b>																			
Employee benefits	(51,965,905)	(54,171,297)	4.2	(56,338,149)	4.0	(58,202,342)	3.3	(60,131,782)	3.3	(62,236,395)	3.5	(64,303,259)	3.3	(66,442,464)	3.3	(69,432,375)	4.5	(72,076,616)	3.8
Materials and services	(55,607,959)	(57,943,901)	4.2	(60,326,181)	4.1	(59,984,468)	-0.6	(62,227,358)	3.7	(64,558,492)	3.7	(66,981,689)	3.8	(69,500,956)	3.8	(72,120,501)	3.8	(74,844,742)	3.8
Depreciation and Amortisation	(31,860,428)	(32,656,425)	2.5	(33,407,523)	2.3	(34,175,895)	2.3	(34,961,939)	2.3	(35,766,065)	2.3	(36,588,683)	2.3	(37,430,222)	2.3	(38,291,118)	2.3	(39,171,813)	2.3
Finance Costs	(1,318,744)	(1,234,250)	-6.4	(1,146,386)	-7.1	(1,054,144)	-8.0	(958,021)	-9.1	(855,683)	-10.7	(748,959)	-12.5	(636,917)	-15.0	(524,217)	-17.7	(473,885)	-9.6
<b>TOTAL OPERATING EXPENSES</b>	<b>(140,753,036)</b>	<b>(146,005,873)</b>	<b>3.7</b>	<b>(151,218,239)</b>	<b>3.6</b>	<b>(153,416,849)</b>	<b>1.5</b>	<b>(158,279,100)</b>	<b>3.2</b>	<b>(163,416,635)</b>	<b>3.2</b>	<b>(168,622,590)</b>	<b>3.2</b>	<b>(174,010,559)</b>	<b>3.2</b>	<b>(180,368,211)</b>	<b>3.7</b>	<b>(186,567,056)</b>	<b>3.4</b>
<b>Operating surplus (deficit)</b>	<b>1,304,343</b>	<b>1,968,309</b>	<b>50.9</b>	<b>2,409,722</b>	<b>22.4</b>	<b>4,285,977</b>	<b>77.9</b>	<b>4,038,688</b>	<b>-5.8</b>	<b>3,932,742</b>	<b>-2.6</b>	<b>3,917,895</b>	<b>-0.4</b>	<b>3,884,660</b>	<b>-0.8</b>	<b>3,133,751</b>	<b>-19.3</b>	<b>2,341,372</b>	<b>-25.3</b>
<b>Capital income and expenditure</b>																			
Cash capital grants, subsidies and contributions	20,715,058	19,322,534	-6.7	3,550,000	-81.6	3,550,000		3,100,000	-12.7	3,100,000		3,100,000		3,100,000		3,100,000		3,100,000	
Other capital income	1,229,698	1,294,842	5.3	1,197,122	-7.5	1,081,503	-9.7	1,241,504	14.8	1,712,575	37.9	1,873,237	9.4	2,181,031	16.4	1,478,459	-32.2	1,753,798	18.6
<b>TOTAL CAPITAL INCOME AND EXPENDITURE</b>	<b>21,944,756</b>	<b>20,617,376</b>	<b>-6.4</b>	<b>4,747,122</b>	<b>-334.3</b>	<b>4,631,503</b>	<b>-2.5</b>	<b>4,341,504</b>	<b>-6.7</b>	<b>4,812,575</b>	<b>9.8</b>	<b>4,973,237</b>	<b>3.2</b>	<b>5,281,031</b>	<b>5.8</b>	<b>4,578,459</b>	<b>-15.3</b>	<b>4,853,798</b>	<b>5.7</b>
<b>Net result for the period</b>	<b>23,249,099</b>	<b>22,585,685</b>	<b>-2.9</b>	<b>7,156,844</b>	<b>-68.3</b>	<b>8,917,480</b>	<b>24.6</b>	<b>8,380,192</b>	<b>-6.0</b>	<b>8,745,317</b>	<b>4.4</b>	<b>8,891,132</b>	<b>1.7</b>	<b>9,165,691</b>	<b>3.1</b>	<b>7,712,210</b>	<b>-15.9</b>	<b>7,195,170</b>	<b>-6.7</b>

## ISAAC REGIONAL COUNCIL

### Budgeted Statement of Financial Position As at the periods ending 30 June -

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>										
Cash and deposits	62,763,728	63,384,908	65,067,915	69,358,282	69,489,093	70,395,148	70,800,031	72,626,040	75,242,297	78,952,614
Receivables	11,271,152	11,286,153	11,301,894	11,213,384	11,226,221	11,239,721	11,253,920	11,268,852	11,284,556	11,301,071
Inventories	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277	1,344,277
Other assets	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761	3,845,761
<b>Total Current Asset</b>	<b>79,224,918</b>	<b>79,861,099</b>	<b>81,559,847</b>	<b>85,761,704</b>	<b>85,905,352</b>	<b>86,824,907</b>	<b>87,243,989</b>	<b>89,084,930</b>	<b>91,716,891</b>	<b>95,443,723</b>
<b>Non-Current Assets</b>										
Receivables	6,614,862	6,293,724	5,956,845	5,708,477	5,447,271	5,172,565	4,883,660	4,579,823	4,260,282	3,924,226
Inventories	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891	18,437,891
Property, plant and equipment	1,247,007,388	1,266,800,628	1,270,625,718	1,273,886,634	1,277,448,338	1,282,168,268	1,287,120,530	1,292,672,516	1,296,576,899	1,300,504,241
Right of use assets	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478	1,753,478
Capital Work in Progress	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864	18,906,864
<b>Total Non-Current Asset</b>	<b>1,292,720,483</b>	<b>1,312,192,585</b>	<b>1,315,680,796</b>	<b>1,318,693,344</b>	<b>1,321,993,842</b>	<b>1,326,439,066</b>	<b>1,331,102,423</b>	<b>1,336,350,572</b>	<b>1,339,935,414</b>	<b>1,343,526,700</b>
<b>TOTAL ASSETS</b>	<b>1,371,945,401</b>	<b>1,392,053,684</b>	<b>1,397,240,643</b>	<b>1,404,455,048</b>	<b>1,407,899,194</b>	<b>1,413,263,973</b>	<b>1,418,346,412</b>	<b>1,425,435,502</b>	<b>1,431,652,305</b>	<b>1,438,970,423</b>
<b>Current Liabilities</b>										
Payables	11,527,411	11,534,859	11,542,568	11,550,547	11,558,805	11,567,352	11,576,198	11,585,354	11,594,830	11,604,638
Provisions	10,444,042	10,762,635	11,139,326	11,529,201	11,932,721	12,350,365	12,782,626	13,230,017	13,693,066	14,172,322
Interest bearing liabilities	1,949,800	2,042,405	2,139,505	2,240,609	2,348,053	2,460,010	2,577,415	2,013,748	413,536	413,536
Other	996,645	996,645	996,645	996,645	996,645	996,645	996,645	996,645	996,645	996,645
<b>Total Current Liabilities</b>	<b>24,917,898</b>	<b>25,336,544</b>	<b>25,818,044</b>	<b>26,317,002</b>	<b>26,836,224</b>	<b>27,374,372</b>	<b>27,932,884</b>	<b>27,825,764</b>	<b>26,698,077</b>	<b>27,187,141</b>
<b>Non-Current Liabilities</b>										
Payables	44,730	44,730	44,730	44,730	44,730	44,730	44,730	44,730	44,730	44,730
Provisions	22,228,877	21,375,234	21,063,354	21,101,930	17,994,715	16,536,039	14,746,249	14,790,516	14,836,332	14,883,752
Interest bearing liabilities	22,748,830	20,706,426	18,566,921	16,326,311	13,978,258	11,518,249	8,940,834	6,927,086	6,513,550	6,100,014
Other	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935	1,642,935
<b>Total Non-Current Liabilities</b>	<b>46,665,372</b>	<b>43,769,325</b>	<b>41,317,939</b>	<b>39,115,906</b>	<b>33,660,638</b>	<b>29,741,953</b>	<b>25,374,748</b>	<b>23,405,267</b>	<b>23,037,547</b>	<b>22,671,430</b>
<b>TOTAL LIABILITIES</b>	<b>71,583,270</b>	<b>69,105,868</b>	<b>67,135,984</b>	<b>65,432,908</b>	<b>60,496,862</b>	<b>57,116,324</b>	<b>53,307,632</b>	<b>51,231,031</b>	<b>49,735,624</b>	<b>49,858,572</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,300,362,131</b>	<b>1,322,947,816</b>	<b>1,330,104,660</b>	<b>1,339,022,140</b>	<b>1,347,402,332</b>	<b>1,356,147,649</b>	<b>1,365,038,781</b>	<b>1,374,204,472</b>	<b>1,381,916,682</b>	<b>1,389,111,852</b>
<b>Community Equity</b>										
Capital account	947,114,984	970,415,274	977,276,567	983,700,520	990,548,282	998,684,105	1,007,187,088	1,016,430,565	1,023,486,640	1,028,989,843
Asset revaluation reserve	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355
Restricted capital reserves	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619	21,432,619
Other capital reserves	15,666,917	16,029,803	16,479,976	17,367,851	17,653,837	17,241,310	16,745,494	15,945,862	16,079,101	16,452,281
Recurrent reserves	9,209,157	8,131,657	7,976,717	9,582,298	10,828,663	11,849,275	12,732,199	13,453,001	13,975,749	15,294,012
Accumulated surplus/(deficiency)	50,099	50,109	50,426	50,498	50,577	51,986	53,026	54,071	54,219	54,742
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,300,362,131</b>	<b>1,322,947,816</b>	<b>1,330,104,660</b>	<b>1,339,022,140</b>	<b>1,347,402,332</b>	<b>1,356,147,649</b>	<b>1,365,038,781</b>	<b>1,374,204,472</b>	<b>1,381,916,682</b>	<b>1,389,111,852</b>

**ISAAC REGIONAL COUNCIL**

**Budgeted Statement of Cash Flows**  
For the periods ending 30 June -

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>										
<b>Receipts</b>										
Net rates and utility charges	102,051,076	108,461,190	113,341,897	116,742,202	120,244,519	124,152,492	128,187,475	132,353,596	136,655,117	140,754,891
Sale of goods and major services	9,895,250	10,192,108	10,497,871	10,812,807	11,137,191	11,471,307	11,815,446	12,169,909	12,535,007	12,911,057
Fees and charges	6,099,550	6,375,155	6,631,161	6,864,127	7,105,246	7,354,805	7,613,098	7,880,431	8,236,176	8,566,623
Rentals and levies	1,726,801	1,778,605	1,831,963	1,886,922	1,943,530	2,001,836	2,061,891	2,123,747	2,187,460	2,253,084
Interest revenue	3,030,469	2,207,573	1,920,588	1,536,471	1,560,025	1,563,234	1,566,705	1,569,459	1,575,569	1,582,922
Contributions and donations	782,430	798,078	814,039	830,318	846,922	863,858	881,133	898,753	916,726	935,057
Government subsidies and grants	10,965,319	11,512,543	11,742,794	11,977,652	12,217,207	12,461,554	12,710,787	12,965,005	13,224,308	13,488,797
Total sales of contract and recoverable works	6,200,000	6,386,000	6,577,580	6,774,907	6,978,155	7,187,499	7,403,124	7,625,218	7,853,975	8,089,594
Other Income	1,219,611	237,930	245,068	252,420	259,993	267,792	275,826	284,101	292,624	301,403
<b>Total Receipts</b>	<b>141,970,506</b>	<b>147,949,182</b>	<b>153,602,961</b>	<b>157,677,826</b>	<b>162,292,788</b>	<b>167,324,377</b>	<b>172,515,485</b>	<b>177,870,219</b>	<b>183,476,962</b>	<b>188,883,428</b>
<b>Payments</b>										
Employee benefits	(51,515,905)	(53,763,886)	(55,916,477)	(57,765,912)	(59,680,078)	(61,768,880)	(63,819,382)	(65,941,650)	(68,914,034)	(71,540,132)
Materials and services	(56,376,855)	(57,943,901)	(60,326,181)	(59,984,468)	(62,227,358)	(64,558,492)	(66,981,689)	(69,500,956)	(72,120,501)	(74,844,742)
Finance costs	(1,293,744)	(1,209,250)	(1,121,386)	(1,029,144)	(933,021)	(830,683)	(723,959)	(611,917)	(499,217)	(448,885)
<b>Total Payments</b>	<b>(109,186,504)</b>	<b>(112,917,037)</b>	<b>(117,364,044)</b>	<b>(118,779,524)</b>	<b>(122,840,457)</b>	<b>(127,158,055)</b>	<b>(131,525,030)</b>	<b>(136,054,523)</b>	<b>(141,533,752)</b>	<b>(146,833,759)</b>
<b>Cash provided by / (used in) operational activities</b>	<b>32,784,002</b>	<b>35,032,145</b>	<b>36,238,917</b>	<b>38,898,302</b>	<b>39,452,331</b>	<b>40,166,322</b>	<b>40,990,455</b>	<b>41,815,696</b>	<b>41,943,210</b>	<b>42,049,669</b>
<b>Cash Flow from Investing Activities</b>										
Proceeds from sale of capital assets	1,229,698	1,294,842	1,197,122	1,081,503	1,241,504	1,712,575	1,873,237	2,181,031	1,478,459	1,753,798
Government grants and subsidies	19,830,993	19,322,534	3,550,000	3,550,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Payments for property, plant and equipment	(55,518,312)	(52,449,665)	(37,232,613)	(37,436,811)	(38,523,643)	(40,485,995)	(41,540,945)	(42,982,208)	(42,195,501)	(43,099,155)
Payments for rehabilitation work	-	(935,013)	(349,152)	-	(3,147,141)	(1,500,000)	(1,832,560)	-	-	-
Net proceeds (cost) from advances and cash investments	291,842	306,137	321,138	336,878	248,369	261,206	274,706	288,905	303,837	319,541
<b>Net cash provided by investing activities</b>	<b>(34,165,779)</b>	<b>(32,461,165)</b>	<b>(32,513,505)</b>	<b>(32,468,430)</b>	<b>(37,080,911)</b>	<b>(36,912,214)</b>	<b>(38,125,562)</b>	<b>(37,412,272)</b>	<b>(37,313,205)</b>	<b>(37,925,816)</b>
<b>Cash Flow from Financing Activities</b>										
Repayment of borrowings	(1,861,976)	(1,949,800)	(2,042,405)	(2,139,505)	(2,240,609)	(2,348,053)	(2,460,010)	(2,577,415)	(2,013,748)	(413,536)
<b>Net cash provided by financing activities</b>	<b>(1,861,976)</b>	<b>(1,949,800)</b>	<b>(2,042,405)</b>	<b>(2,139,505)</b>	<b>(2,240,609)</b>	<b>(2,348,053)</b>	<b>(2,460,010)</b>	<b>(2,577,415)</b>	<b>(2,013,748)</b>	<b>(413,536)</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>(3,243,753)</b>	<b>621,180</b>	<b>1,683,007</b>	<b>4,290,367</b>	<b>130,811</b>	<b>906,055</b>	<b>404,883</b>	<b>1,826,009</b>	<b>2,616,257</b>	<b>3,710,317</b>
Cash at beginning of reporting period	66,007,481	62,763,728	63,384,908	65,067,915	69,358,282	69,489,093	70,395,148	70,800,031	72,626,040	75,242,297
<b>Cash at end of Reporting Period</b>	<b>62,763,728</b>	<b>63,384,908</b>	<b>65,067,915</b>	<b>69,358,282</b>	<b>69,489,093</b>	<b>70,395,148</b>	<b>70,800,031</b>	<b>72,626,040</b>	<b>75,242,297</b>	<b>78,952,614</b>

**ISAAC REGIONAL COUNCIL**

**Budgeted Statement of Changes in Equity**  
**For the periods ending 30 June -**

	<b>Total</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of period	1,277,113,032	1,300,362,131	1,322,947,816	1,330,104,660	1,339,022,140	1,347,402,332	1,356,147,649	1,365,038,781	1,374,204,472	1,381,916,682
Increase (decrease) in net result	23,249,099	22,585,685	7,156,844	8,917,480	8,380,192	8,745,317	8,891,132	9,165,691	7,712,210	7,195,170
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	1,300,362,131	1,322,947,816	1,330,104,660	1,339,022,140	1,347,402,332	1,356,147,649	1,365,038,781	1,374,204,472	1,381,916,682	1,389,111,852

	<b>Retained Surplus/Deficit</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of period	50,099	50,099	50,109	50,426	50,498	50,577	51,986	53,026	54,071	54,219
Increase (decrease) in net result	23,249,099	22,585,685	7,156,844	8,917,480	8,380,192	8,745,317	8,891,132	9,165,691	7,712,210	7,195,170
Other transfers to Capital and reserves	(24,956,732)	(23,816,176)	(7,467,527)	(8,917,408)	(8,380,113)	(8,743,908)	(8,890,092)	(9,164,647)	(7,712,062)	(7,194,646)
Transfers from capital and reserves	1,707,633	1,230,500	311,000	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	50,099	50,109	50,426	50,498	50,577	51,986	53,026	54,071	54,219	54,742

	<b>Capital</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of period	920,145,125	947,114,984	970,415,274	977,276,567	983,700,520	990,548,282	998,684,105	1,007,187,088	1,016,430,565	1,023,486,640
Increase (decrease) in net result	-	-	-	-	-	-	-	-	-	-
Other transfers to Capital and reserves	(3,175,242)	3,977,756	3,311,294	2,873,952	3,747,762	4,623,296	4,907,168	5,343,845	3,956,075	2,403,203
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	30,145,102	19,322,534	3,550,000	3,550,000	3,100,000	3,512,527	3,595,816	3,899,632	3,100,000	3,100,000
Balance at the end of period	947,114,984	970,415,274	977,276,567	983,700,520	990,548,282	998,684,105	1,007,187,088	1,016,430,565	1,023,486,640	1,028,989,843

	<b>Asset Revaluation Surplus</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of period	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355
Increase (decrease) in net result	-	-	-	-	-	-	-	-	-	-
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355	306,888,355

	<b>Reserves</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at the beginning of period	50,029,454	46,308,693	45,594,079	45,889,312	48,382,768	49,915,119	50,523,204	50,910,312	50,831,482	51,487,469
Increase (decrease) in net result	-	-	-	-	-	-	-	-	-	-
Other transfers to Capital and reserves	28,131,974	19,838,420	4,156,233	6,043,456	4,632,351	4,120,612	3,982,924	3,820,802	3,755,987	4,791,443
Transfers from capital and reserves	(1,707,633)	(1,230,500)	(311,000)	-	-	-	-	-	-	-
Transfers between capital and reserves	(30,145,102)	(19,322,534)	(3,550,000)	(3,550,000)	(3,100,000)	(3,512,527)	(3,595,816)	(3,899,632)	(3,100,000)	(3,100,000)
Balance at the end of period	46,308,693	45,594,079	45,889,312	48,382,768	49,915,119	50,523,204	50,910,312	50,831,482	51,487,469	53,178,912