



**2021/2022
DRAFT BUDGET
FINANCIAL STATEMENTS**

Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June

Annual Result - Total Council	Current Budget	Original Budget	Forecast								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Statement of Comprehensive Income	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Income											
Revenue											
Operating revenue											
Net rates, levies and charges	\$ 69,324	\$ 74,591	\$ 76,530	\$ 78,519	\$ 80,559	\$ 82,653	\$ 84,801	\$ 87,005	\$ 89,266	\$ 91,586	\$ 93,966
Fees and charges	\$ 7,048	\$ 7,185	\$ 7,390	\$ 7,617	\$ 7,852	\$ 8,094	\$ 8,344	\$ 8,601	\$ 8,839	\$ 9,084	\$ 9,336
Rental income	\$ 1,197	\$ 1,885	\$ 1,922	\$ 1,961	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 2,208	\$ 2,252
Interest received	\$ 870	\$ 669	\$ 666	\$ 668	\$ 677	\$ 687	\$ 697	\$ 690	\$ 688	\$ 697	\$ 716
Sales revenue	\$ 10,036	\$ 10,246	\$ 10,538	\$ 10,863	\$ 11,197	\$ 11,542	\$ 11,898	\$ 12,265	\$ 12,605	\$ 12,954	\$ 13,313
Other income	\$ 865	\$ 974	\$ 1,002	\$ 1,033	\$ 1,065	\$ 1,098	\$ 1,131	\$ 1,166	\$ 1,199	\$ 1,232	\$ 1,266
Grants, subsidies, contributions and donations	\$ 6,173	\$ 5,432	\$ 5,534	\$ 5,637	\$ 5,743	\$ 5,850	\$ 5,960	\$ 6,071	\$ 6,185	\$ 6,300	\$ 6,418
Unitywater Distributions	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650	\$ 5,650
Total operating revenue	\$ 101,162	\$ 106,633	\$ 109,232	\$ 111,948	\$ 114,743	\$ 117,614	\$ 120,561	\$ 123,570	\$ 126,596	\$ 129,712	\$ 132,918
Capital revenue											
Government subsidies and grants - capital	\$ 12,023	\$ 20,562	\$ 5,577	\$ 1,312	\$ 2,200	\$ 1,022	\$ 1,512	\$ 1,812	\$ 1,312	\$ 1,012	\$ 1,012
Contributions - Assets and other non-monetary	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Contributions - Monetary	\$ 1,476	\$ 1,397	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Total capital revenue	\$ 15,498	\$ 23,459	\$ 8,277	\$ 4,012	\$ 4,900	\$ 3,722	\$ 4,212	\$ 4,512	\$ 4,012	\$ 3,712	\$ 3,712
Total revenue	\$ 116,660	\$ 130,092	\$ 117,509	\$ 115,960	\$ 119,643	\$ 121,336	\$ 124,773	\$ 128,082	\$ 130,608	\$ 133,424	\$ 136,630
Capital income											
Total capital income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total income	\$ 116,660	\$ 130,092	\$ 117,509	\$ 115,960	\$ 119,643	\$ 121,336	\$ 124,773	\$ 128,082	\$ 130,608	\$ 133,424	\$ 136,630
Expenses											
Operating expenses											
Employee benefits	\$ 34,868	\$ 37,670	\$ 38,494	\$ 39,447	\$ 40,424	\$ 41,425	\$ 42,451	\$ 43,502	\$ 44,580	\$ 45,684	\$ 46,816
Materials and services	\$ 46,551	\$ 47,718	\$ 48,800	\$ 49,784	\$ 51,088	\$ 52,612	\$ 54,107	\$ 55,572	\$ 56,980	\$ 58,769	\$ 61,150
Finance costs	\$ 1,538	\$ 1,114	\$ 1,154	\$ 1,287	\$ 1,257	\$ 1,228	\$ 1,199	\$ 1,223	\$ 1,262	\$ 1,225	\$ 1,187
Depreciation and amortisation	\$ 18,963	\$ 19,589	\$ 20,423	\$ 20,881	\$ 21,319	\$ 21,756	\$ 22,212	\$ 22,685	\$ 23,171	\$ 23,417	\$ 23,122
Other expenses	\$ 189	\$ 233	\$ 238	\$ 242	\$ 247	\$ 252	\$ 257	\$ 263	\$ 268	\$ 273	\$ 279
Total operating expenses	\$ 102,109	\$ 106,325	\$ 109,109	\$ 111,642	\$ 114,335	\$ 117,273	\$ 120,226	\$ 123,245	\$ 126,260	\$ 129,368	\$ 132,554
Capital expenses											
Total capital expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total expenses	\$ 102,109	\$ 106,325	\$ 109,109	\$ 111,642	\$ 114,335	\$ 117,273	\$ 120,226	\$ 123,245	\$ 126,260	\$ 129,368	\$ 132,554
Net result	\$ 14,551	\$ 23,768	\$ 8,400	\$ 4,318	\$ 5,308	\$ 4,063	\$ 4,548	\$ 4,837	\$ 4,348	\$ 4,055	\$ 4,076
Operating result											
Operating revenue	\$ 101,162	\$ 106,633	\$ 109,232	\$ 111,948	\$ 114,743	\$ 117,614	\$ 120,561	\$ 123,570	\$ 126,596	\$ 129,712	\$ 132,918
Operating expenses	\$ 102,109	\$ 106,325	\$ 109,109	\$ 111,642	\$ 114,335	\$ 117,273	\$ 120,226	\$ 123,245	\$ 126,260	\$ 129,368	\$ 132,554
Operating result	(\$ 947)	\$ 309	\$ 123	\$ 306	\$ 409	\$ 341	\$ 336	\$ 325	\$ 336	\$ 343	\$ 364

Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June

Annual Result	Current Budget	Original Budget	Forecast									
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Statement of Financial Position	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	
Assets												
Current assets												
Cash and cash equivalents	\$ 55,451	\$ 53,042	\$ 51,984	\$ 53,005	\$ 54,376	\$ 56,195	\$ 52,389	\$ 50,184	\$ 51,197	\$ 55,603	\$ 59,728	
Trade and other receivables	\$ 9,471	\$ 10,087	\$ 10,348	\$ 10,589	\$ 10,896	\$ 11,181	\$ 11,474	\$ 11,742	\$ 12,078	\$ 12,390	\$ 12,710	
Inventories	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	\$ 181	
Other current assets	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	\$ 2,912	
Total current assets	\$ 68,015	\$ 66,222	\$ 65,424	\$ 66,688	\$ 68,365	\$ 70,470	\$ 66,957	\$ 65,020	\$ 66,368	\$ 71,086	\$ 75,531	
Non-current assets												
Investments	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	\$ 140,633	
Property, plant & equipment	\$ 957,832	\$ 1,003,268	\$ 1,037,271	\$ 1,059,411	\$ 1,082,661	\$ 1,104,735	\$ 1,135,489	\$ 1,166,408	\$ 1,191,135	\$ 1,212,931	\$ 1,234,810	
Other non-current assets	\$ 8,400	\$ 8,219	\$ 7,553	\$ 6,859	\$ 6,136	\$ 5,384	\$ 4,601	\$ 3,789	\$ 2,947	\$ 1,894	\$ 1,558	
Total non-current assets	\$ 1,106,865	\$ 1,152,120	\$ 1,185,457	\$ 1,206,902	\$ 1,229,430	\$ 1,250,752	\$ 1,280,723	\$ 1,310,830	\$ 1,334,715	\$ 1,355,459	\$ 1,377,001	
Total assets	\$ 1,174,880	\$ 1,218,342	\$ 1,250,882	\$ 1,273,590	\$ 1,297,795	\$ 1,321,222	\$ 1,347,680	\$ 1,375,850	\$ 1,401,083	\$ 1,426,545	\$ 1,452,532	
Liabilities												
Current liabilities												
Trade and other payables	\$ 6,692	\$ 7,018	\$ 7,175	\$ 7,314	\$ 7,522	\$ 7,729	\$ 7,936	\$ 8,121	\$ 8,347	\$ 8,585	\$ 8,874	
Borrowings	\$ 2,831	\$ 848	\$ 1,109	\$ 1,138	\$ 1,167	\$ 1,196	\$ 1,307	\$ 1,459	\$ 1,496	\$ 1,533	\$ 1,570	
Provisions	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	\$ 7,582	
Other current liabilities	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	\$ 4,780	
Total current liabilities	\$ 21,885	\$ 20,228	\$ 20,646	\$ 20,814	\$ 21,050	\$ 21,287	\$ 21,605	\$ 21,942	\$ 22,205	\$ 22,481	\$ 22,806	
Non-current liabilities												
Borrowings	\$ 16,015	\$ 21,989	\$ 27,050	\$ 25,912	\$ 24,745	\$ 23,549	\$ 24,342	\$ 25,882	\$ 24,387	\$ 22,853	\$ 21,283	
Provisions	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	\$ 15,307	
Total non-current liabilities	\$ 31,432	\$ 37,406	\$ 42,467	\$ 41,329	\$ 40,162	\$ 38,965	\$ 39,758	\$ 41,299	\$ 39,803	\$ 38,270	\$ 36,700	
Total liabilities	\$ 53,317	\$ 57,634	\$ 63,113	\$ 62,143	\$ 61,212	\$ 60,253	\$ 61,364	\$ 63,241	\$ 62,008	\$ 60,751	\$ 59,506	
Net community assets	\$ 1,121,563	\$ 1,160,708	\$ 1,187,769	\$ 1,211,447	\$ 1,236,583	\$ 1,260,969	\$ 1,286,316	\$ 1,312,608	\$ 1,339,075	\$ 1,365,794	\$ 1,393,026	
Community equity												
Asset revaluation surplus	\$ 103,738	\$ 121,483	\$ 140,144	\$ 159,504	\$ 179,332	\$ 199,655	\$ 220,455	\$ 241,909	\$ 264,028	\$ 286,692	\$ 309,848	
Retained surplus	\$ 1,017,825	\$ 1,039,225	\$ 1,047,625	\$ 1,051,943	\$ 1,057,251	\$ 1,061,314	\$ 1,065,862	\$ 1,070,699	\$ 1,075,047	\$ 1,079,102	\$ 1,083,178	
Total community equity	\$ 1,121,563	\$ 1,160,708	\$ 1,187,769	\$ 1,211,447	\$ 1,236,583	\$ 1,260,969	\$ 1,286,316	\$ 1,312,608	\$ 1,339,075	\$ 1,365,794	\$ 1,393,026	

**Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June**

Annual Result	Current Budget	Original Budget	Forecast								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Statement of Cash Flows	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Cash flows from operating activities											
Receipts from customers	\$ 86,722	\$ 92,418	\$ 95,210	\$ 97,800	\$ 100,380	\$ 103,114	\$ 105,893	\$ 108,779	\$ 111,587	\$ 114,557	\$ 117,575
Payments to suppliers and employees	(\$ 83,054)	(\$ 85,893)	(\$ 87,973)	(\$ 89,933)	(\$ 92,150)	(\$ 94,680)	(\$ 97,206)	(\$ 99,751)	(\$ 102,199)	(\$ 105,086)	(\$ 108,554)
Dividend received	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050
Interest received	\$ 3,470	\$ 3,269	\$ 3,266	\$ 3,268	\$ 3,277	\$ 3,287	\$ 3,297	\$ 3,290	\$ 3,288	\$ 3,297	\$ 3,316
Rental income	\$ 1,191	\$ 1,875	\$ 1,919	\$ 1,958	\$ 1,996	\$ 2,037	\$ 2,077	\$ 2,119	\$ 2,161	\$ 2,205	\$ 2,249
Non-capital grants and contributions	\$ 6,141	\$ 5,405	\$ 5,526	\$ 5,630	\$ 5,733	\$ 5,841	\$ 5,951	\$ 6,063	\$ 6,174	\$ 6,291	\$ 6,408
Borrowing costs	(\$ 1,092)	(\$ 516)	(\$ 556)	(\$ 689)	(\$ 659)	(\$ 630)	(\$ 601)	(\$ 624)	(\$ 664)	(\$ 627)	(\$ 589)
Other cash flows from operating activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net cash flow from operating activities	\$ 16,428	\$ 19,608	\$ 20,442	\$ 21,085	\$ 21,628	\$ 22,019	\$ 22,462	\$ 22,926	\$ 23,397	\$ 23,686	\$ 23,455
Cash flows from investing activities											
Payments for property, plant and equipment	(\$ 27,380)	(\$ 44,840)	(\$ 33,250)	(\$ 21,109)	(\$ 22,154)	(\$ 20,884)	(\$ 29,506)	(\$ 29,450)	(\$ 23,043)	(\$ 19,996)	(\$ 20,009)
Payments for intangible assets	(\$ 1,449)	(\$ 760)	(\$ 350)	(\$ 357)	(\$ 364)	(\$ 371)	(\$ 378)	(\$ 386)	(\$ 395)	\$ -	\$ -
Grants, subsidies, contributions and donations	\$ 13,498	\$ 21,959	\$ 6,777	\$ 2,512	\$ 3,400	\$ 2,222	\$ 2,712	\$ 3,012	\$ 2,512	\$ 2,212	\$ 2,212
Other cash flows from investing activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net cash flow from investing activities	(\$ 15,330)	(\$ 23,641)	(\$ 26,823)	(\$ 18,954)	(\$ 19,119)	(\$ 19,033)	(\$ 27,172)	(\$ 26,824)	(\$ 20,926)	(\$ 17,784)	(\$ 17,797)
Cash flows from financing activities											
Proceeds from borrowings	\$ -	\$ 2,360	\$ 6,170	\$ -	\$ -	\$ -	\$ 2,100	\$ 3,000	\$ -	\$ -	\$ -
Repayment of borrowings	(\$ 2,670)	(\$ 736)	(\$ 847)	(\$ 1,109)	(\$ 1,138)	(\$ 1,167)	(\$ 1,196)	(\$ 1,307)	(\$ 1,459)	(\$ 1,496)	(\$ 1,533)
Net cash flow from financing activities	(\$ 2,670)	\$ 1,624	\$ 5,323	(\$ 1,109)	(\$ 1,138)	(\$ 1,167)	\$ 904	\$ 1,693	(\$ 1,459)	(\$ 1,496)	(\$ 1,533)
Total cash flows											
Net change in cash and cash equivalent held	(\$ 1,573)	(\$ 2,409)	(\$ 1,058)	\$ 1,022	\$ 1,371	\$ 1,819	(\$ 3,806)	(\$ 2,205)	\$ 1,012	\$ 4,406	\$ 4,125
Opening cash and cash equivalents	\$ 57,024	\$ 55,451	\$ 53,042	\$ 51,984	\$ 53,005	\$ 54,376	\$ 56,195	\$ 52,389	\$ 50,184	\$ 51,197	\$ 55,603
Closing cash and cash equivalents	\$ 55,451	\$ 53,042	\$ 51,984	\$ 53,005	\$ 54,376	\$ 56,195	\$ 52,389	\$ 50,184	\$ 51,197	\$ 55,603	\$ 59,728

**Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June**

Annual Result	Current Budget	Original Budget	Forecast								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Statement of Changes in Equity	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Asset revaluation reserve											
Opening balance	\$ 86,524	\$ 103,738	\$ 121,483	\$ 140,144	\$ 159,504	\$ 179,332	\$ 199,655	\$ 220,455	\$ 241,909	\$ 264,028	\$ 286,692
Change in asset revaluation surplus	\$ 17,214	\$ 17,744	\$ 18,661	\$ 19,360	\$ 19,828	\$ 20,323	\$ 20,800	\$ 21,455	\$ 22,119	\$ 22,664	\$ 23,156
Closing balance	\$ 103,738	\$ 121,483	\$ 140,144	\$ 159,504	\$ 179,332	\$ 199,655	\$ 220,455	\$ 241,909	\$ 264,028	\$ 286,692	\$ 309,848
Retained surplus											
Opening balance	\$ 1,003,273	\$ 1,015,457	\$ 1,039,225	\$ 1,047,625	\$ 1,051,943	\$ 1,057,251	\$ 1,061,314	\$ 1,065,862	\$ 1,070,699	\$ 1,075,047	\$ 1,079,102
Net result	\$ 14,551	\$ 23,768	\$ 8,400	\$ 4,318	\$ 5,308	\$ 4,063	\$ 4,548	\$ 4,837	\$ 4,348	\$ 4,055	\$ 4,076
Closing balance	\$ 1,017,825	\$ 1,039,225	\$ 1,047,625	\$ 1,051,943	\$ 1,057,251	\$ 1,061,314	\$ 1,065,862	\$ 1,070,699	\$ 1,075,047	\$ 1,079,102	\$ 1,083,178
Total											
Opening balance	\$ 1,089,797	\$ 1,119,196	\$ 1,160,708	\$ 1,187,769	\$ 1,211,447	\$ 1,236,583	\$ 1,260,969	\$ 1,286,316	\$ 1,312,608	\$ 1,339,075	\$ 1,365,794
Net result	\$ 14,551	\$ 23,768	\$ 8,400	\$ 4,318	\$ 5,308	\$ 4,063	\$ 4,548	\$ 4,837	\$ 4,348	\$ 4,055	\$ 4,076
Change in asset revaluation surplus	\$ 17,214	\$ 17,744	\$ 18,661	\$ 19,360	\$ 19,828	\$ 20,323	\$ 20,800	\$ 21,455	\$ 22,119	\$ 22,664	\$ 23,156
Closing balance	\$ 1,121,563	\$ 1,160,708	\$ 1,187,769	\$ 1,211,447	\$ 1,236,583	\$ 1,260,969	\$ 1,286,316	\$ 1,312,608	\$ 1,339,075	\$ 1,365,794	\$ 1,393,026

**Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June**

Indicator	Current Budget	Original Budget	Target	Forecast								
	2021	2022		2023	2024	2025	2026	2027	2028	2029	2030	2031
Operating Surplus Ratio	-0.9%	0.3%	0-10%	0.1%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Net Financial Liabilities Ratio	-14.5%	-8.1%	<60%	-2.1%	-4.1%	-6.2%	-8.7%	-4.6%	-1.4%	-3.4%	-8.0%	-12.1%
Asset Sustainability Ratio	96.1%	107.8%	>90%	153.4%	96.1%	102.9%	91.6%	129.1%	126.4%	98.4%	88.3%	83.4%

Operating Surplus Ratio

Measures the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.

Calculation: Net operating result divided by total operating revenue, expressed as a % (excluding capital revenue or expenses).

Target: between 0% and 10%.

Net Financial Liabilities Ratio

Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues.

Calculation: (total liabilities less current assets) divided by total operating revenue, expressed as a %.

Target: not greater than 60%.

Asset Sustainability Ratio

This ratio reflects the extent to which the assets managed by Council are being replaced as they reach the end of their useful lives.

Calculation: capital expenditure on the replacement of infrastructure assets (renewals) divided by depreciation expense, expressed as a %.

This includes infrastructure as well as plant and equipment.

Intangibles are excluded.

Target: greater than 90%.

Noosa Shire Council
2021/22 Budget Statements
For the period ending 30 June

Annual Result - Business Activities	Waste Management		Holiday Parks	
	2021 \$,000	2022 \$,000	2021 \$,000	2022 \$,000
Statement of Comprehensive Income				
Income				
Revenue				
Operating revenue				
Net rates, levies and charges	\$ 12,358	\$ 12,946	\$ -	-
Fees and charges	\$ 177	\$ 195	\$ 15	-
Sale of Goods and Major Services	\$ 4,024	\$ 4,607	\$ 1,647	2,834
Internal Sales/Recoveries	\$ 292	\$ 299	\$ -	-
Competitive Neutrality Adjustments (*)	\$ 126	\$ 126	\$ -	-
Other income	\$ 238	\$ 257	\$ -	118
Grants, subsidies, contributions and donations	\$ 15	\$ -	\$ -	-
Total operating revenue	\$ 17,230	\$ 18,429	\$ 1,662	2,952
Expenses				
Operating expenses				
Employee benefits	\$ 932	\$ 979	\$ 19	19
Finance Costs	\$ 206	\$ 466	\$ -	-
Materials and services	\$ 9,795	\$ 11,109	\$ 861	1,435
Depreciation and amortisation	\$ 806	\$ 926	\$ 197	219
Internal Expenditure	\$ 1,665	\$ 1,721	\$ 235	241
Competitive Neutrality Adjustments	\$ 1,077	\$ 1,077	\$ 220	220
Other expenses	\$ 0	\$ 0	\$ 2	2
Total operating expenses	\$ 14,481	\$ 16,278	\$ 1,534	2,135
Net result	\$ 2,749	\$ 2,151	\$ 127	816

(*) Competitive Neutrality Adjustments includes payment of Community Service Obligations, which includes the following:

Waste Management (\$,000)

Subsidised waste disposal (residents & sporting organisations)	\$ 80	\$ 80
RSPCA holding tank collection	\$ 9	\$ 10
Disposal of illegal dumping waste	\$ 21	\$ 21
Teerwah bin collection service provision	\$ 15	\$ 16
	\$ 125	\$ 126